

Meeting of West Berkshire District Council

Thursday 3 March 2022

Summons and Agenda



To: All Members of the Council

You are requested to attend a meeting of
WEST BERKSHIRE DISTRICT COUNCIL

to be held in the
**SECOND FLOOR MEETING AREA,
COUNCIL OFFICES, MARKET STREET,
NEWBURY**

on
**Thursday 3 March 2022
at 5.30pm**

This meeting will be streamed live here: <https://www.westberks.gov.uk/fullcouncillive>



Sarah Clarke
Service Director – Strategy & Governance
West Berkshire District Council

Date of despatch of Agenda: Wednesday 23 February 2022

AGENDA

1. **APOLOGIES FOR ABSENCE**

To receive apologies for inability to attend the meeting (if any). **(Pages 5 - 6)**

2. **DECLARATIONS OF INTEREST**

To remind Members of the need to record the existence and nature of any personal, disclosable pecuniary or other registrable interests in items on the agenda, in accordance with the Members' [Code of Conduct](#). **(Pages 7 - 8)**



3. PUBLIC QUESTIONS

Members of the Executive to answer questions submitted by members of the public in accordance with the Council's Constitution that relate only to the Council budget. **(Pages 9 - 10)**

4. INVESTMENT AND BORROWING STRATEGY 2022/23 (C4124)

Purpose: To consolidate the investments and borrowing strategy for the year ahead by detailing how and where the Council will invest and borrow in the forthcoming year, within a particular framework.

The report also has a statutory footing under the Local Government Act 2003. The Council must have an approved (by Full Council) Investment and Borrowing Strategy (or similar) for the forthcoming financial year. The Council is also required to comply with other regulatory requirements as highlighted in this report. The Council must also detail its compliance with the relevant Treasury Management indicators (as highlighted in this report). **(Pages 11 - 36)**

5. MEDIUM TERM FINANCIAL STRATEGY (C4125)

Purpose: To set out the financial planning assumptions for future years and align these with the Council Strategy to ensure that the Council Strategy will be delivered. The MTFs highlights the overarching key issues facing the Council's finances as well as how there are many different scenarios and uncertainty concerning the future revenue streams for the Council in the future.

The Council is able to commence the next four years of the MTFs from a strong financial base and this position and future projections are highlighted in the report. **(Pages 37 - 54)**

6. CAPITAL STRATEGY, FINANCIAL YEARS 2022/23 TO 2026/27 (C4126)

Purpose: To outline the Capital Strategy covering financial years 2022/23 – 2026/27 and the supporting funding framework, providing a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability. **(Pages 55 - 90)**

7. REVENUE BUDGET 2022/23 (C4127)

Purpose: To consider and recommend to Council the 2022-23 Revenue Budget, which proposes a Council Tax requirement of £110.1m, requiring a Council Tax increase of 1% and an Adult Social Care precept of 3%. The Council Tax will raise £1.1m and the precept will raise a further £3.2m. At 4%, the budget is balanced, after using £4m of reserves that have been specifically set aside. The overall Council Tax increase is intended to balance the financial impact of the pandemic on residents, mitigating the financial pressures they face, as well as the cost pressures that the Council faces.

The budget details the investment for the year ahead to deliver the Council Strategy,

Agenda - Council to be held on Thursday, 3 March 2022 (continued)

the ambitions in the Capital Strategy and support core Council Services. The paper also includes savings proposals, other income sources and the use of specific reserves to ensure the Council has a sustainable financial footing. The budget also allocates revenue funding to deliver the Capital Strategy (separate paper) that has a substantial amount of investment in infrastructure for the year ahead.

This report also proposes the Fees and Charges for 2022-23 as set out in Appendix F and the Parish Expenses as set out in Appendix G and recommends the level of General Reserves as set out in Appendix E. **(Pages 91 - 210)**

If you require this information in a different format or translation, please contact Stephen Chard on telephone 01635 519462.



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Item 1 – Apologies for Absence

Verbal Item

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Item 2 – Declarations of Interest

Verbal Item

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Council – 3 March 2022

Item 3 – Public Questions

Members of the Executive to answer questions submitted by members of the public in accordance with the Council's Constitution that relate only to the Council budget.

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Investment and Borrowing Strategy 2022/23

Committee considering report:	Council
Date of Committee:	3 March 2022
Portfolio Member:	Councillor Ross Mackinnon
Date Portfolio Member sent / agreed report:	12 January 2022
Report Author:	Shannon Coleman-Slaughter
Forward Plan Ref:	C4124

1 Purpose of the Report

- 1.1 The report seeks to consolidate the investments and borrowing strategy for the year ahead by detailing how and where the Council will invest and borrow in the forthcoming year, within a particular framework. This strategy is monitored throughout the year, with a mid-year report going to the Government and Ethics Committee as well as an annual report being presented to Members.
- 1.2 The report also has a statutory footing under the Local Government Act 2003. The Council must have an approved (by Full Council) Investment and Borrowing Strategy (or similar) for the forthcoming financial year. The Council is also required to comply with other regulatory requirements as highlighted in this report, for example to be a professional investor the Council must have £10 million of liquid investment funds at any one time; the Council must also detail its compliance with the relevant Treasury Management indicators (as highlighted in this report).

2 Recommendation

That Council is requested to adopt the following recommendation:

- (a) To agree and adopt the proposed Investment and Borrowing Strategy for 2022/23.

3 Implications and Impact Assessment

Implication	Commentary
Financial:	The Council's budget for investment income for 2022-23 is £120k, and the forecast costs of debt financing is £15.3 million. This strategy aims to maintain spend and income from these

	budgets at this level for the year ahead. This has been taken into account in the Council's proposed budget for 2022-23.			
Human Resource:	Not applicable			
Legal:	Treasury risk management at the Council is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's Treasury Management in the Public Services: Code of Practice 2017 Edition (the CIPFA Code) which requires the Council to approve a treasury management strategy before the start of each financial year. This report fulfils the Council's legal obligation under the Local Government Act 2003 to have regard to the CIPFA Code.			
Risk Management:	Treasury management is the management of the Council's cash flows, borrowing and investments, and the associated risks. The Council has borrowed and invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Council's prudent financial management.			
Property:	Not applicable			
Policy:	The Investment and Borrowing Strategy is closely related to the Capital Strategy, as it governs the criteria for borrowing to fund capital spending.			
	Positive	Neutral	Negative	Commentary
Equalities Impact:		X		
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		X		Not applicable

B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		Not applicable
Environmental Impact:		X		
Health Impact:		X		
ICT Impact:		X		
Digital Services Impact:		X		
Council Strategy Priorities:		X		
Core Business:		X		
Data Impact:		X		
Consultation and Engagement:	Joseph Holmes, Executive Director of Resources, s151 Officer			

4 Executive Summary

- 4.1 Treasury management is the management of the Council's cash flows, borrowing and investments, and the associated risks. The Council has borrowed and invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Council's prudent financial management.
- 4.2 In support of the Capital Strategy and financing the Waste Private Finance Initiative (PFI), the Council expects to borrow up to £22.6 million in 2022/23. The Council may also borrow additional sums to pre-fund future years' requirements, providing this does not exceed the authorised limit for borrowing. The Council has set the authorised limit for borrowing over the duration of the Capital Strategy (2022/23 – 2026/27) as follows:

Authorised Limit & Operational Boundary (Borrowing Limits)	2021/22	2022/23	2023/24	2024/25
	£000s	£000s	£000s	£000s
Authorised Limit - Long Term Borrowing	£277,000	£328,732	£349,621	£358,892
Authorised Limit - PFI and Leases	£12,000	£14,400	£13,200	£12,000
Authorised Limit - Short Term Borrowing	£15,000	£24,000	£24,000	£24,000
Authorised Limit - Total External Debt	£304,000	£367,132	£386,821	£394,892
Operational Boundary - Long Term Borrowing	£267,000	£318,732	£339,621	£348,892
Operational Boundary -PFI and Leases	£12,000	£12,000	£11,000	£10,000
Operational Boundary - Short Term Borrowing	£15,000	£20,000	£20,000	£20,000
Operational Boundary - Total External Debt	£294,000	£350,732	£370,621	£378,892

- 4.3 The Council's chief objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio. With short-term interest rates currently much lower than long-term rates, it is likely to be more cost effective in the short-term to borrow short-term loans instead. By doing so, the Council is able to reduce net borrowing costs (despite foregone investment income) and reduce overall treasury risk. The benefits of short term borrowing will be monitored regularly against the potential for incurring additional costs by deferring borrowing into future years when long-term borrowing rates are forecast to rise modestly.
- 4.4 The Council's average forecast treasury investment balances in 2021/22 (as at December 2021), are £55 million split between highly liquid cash balances (forecast balances of £16 million, 29% of total balances) and short term fixed investments of less than 12 months. For 2022/23 the Council has assumed an average fund balance of £27 million for budgeting purposes, taking into account the internal funding of the proposed capital programme. The Council recognises the increasing risk and low returns from short-term unsecured bank investments, however, the period for which funds are invested is determined by the cash flow needs of the Council. Funds are invested for as long as possible, in order to maximise the rate of return, while still ensuring that sufficient funds are available to meet the Council's outgoings. The normal maximum period for which funds may prudently be committed is 12 months. If sufficient funds become available, and market conditions are favourable enough to permit secure longer term investment, funds may, from time to time be invested for longer periods which will offer a better rate of return. However, in order to minimise risk and ensure liquidity, as a minimum the Council always maintains £10 million as highly liquid funds.
- 4.5 In addition to the investment portfolio, the Council has historically invested £62 million in commercial property with a view to generating additional yields to support delivery of Council services. Based on the 2020/21 draft financial accounts investment value of £65.7 million, a budgeted contribution of £900k is made annually to the Council's revenue budget.
- 4.6 The Council utilises net returns from investments in the support of financing delivery of core services. The table below shows the proportionality of net yields from investments generated against the net revenue budget.

Investment Income as a Percentage of the Revenue Budget	2022/23	2023/24	2024/25
	£m	£m	£m
Revenue Budget	£150.5	£152.8	£156.2
Investment Budgets (Interest Received)	£0.12	£0.12	£0.12
Investment Property Income	£0.90	£0.90	£0.90
Investment Income as a Percentage	0.68%	0.67%	0.65%

- 4.7 In conclusion the Executive Director for Resources and S151 Officer is confident that the Investment and Borrowing Strategy provide an effective, robust and prudent platform from which to support the Council's strategic objectives as set out in the Capital Strategy and approved Council Strategy.

5 Supporting Information

Introduction

- 5.1 Treasury management is the management of the Council's cash flows, borrowing and investments, and the associated risks. The Council has borrowed and invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Council's prudent financial management.

Background

- 5.2 **Economic background:** The ongoing impact on the UK from coronavirus, together with higher inflation, the likelihood of higher interest rates, and the country's trade position post-Brexit, will be major influences on the Council's treasury management strategy for 2022/23.
- 5.3 Interest rate forecast: The Bank of England (BoE) increased Bank Rate to 0.25% in December 2021 while maintaining its Quantitative Easing programme at £895 billion. The Monetary Policy Committee (MPC) voted 8-1 in favour of raising rates, and unanimously to maintain the asset purchase programme. Within the announcement, the MPC noted that the pace of the global recovery was broadly in line with its November Monetary Policy Report. Prior to the emergence of the Omicron coronavirus variant, the Bank also considered the UK economy to be evolving in line with expectations. However in response to the increased uncertainty and risk to activity presented by the new variant, the Bank revised down its estimates for Quarter Four GDP growth to 0.6% from 1.0%. Inflation was projected to be higher than previously forecast, with CPI likely to remain above 5% throughout the winter and peak at 6% in April 2022. The Council's treasury management adviser Arlingclose is forecasting that Bank Rate will continue to rise in calendar Quarter One 2022 to subdue inflationary pressures and the perceived desire by the BoE to move away from emergency levels of interest rates.
- 5.4 A detailed economic and interest rate forecast provided by Arlingclose as at December 2021 is attached at Appendix A. Further updates issued by Arlingclose will be incorporated into this strategy as and when issued.

Proposals

- 5.5 **Borrowing:** The Council held £197 million of loans at 31.3.2021, with a forecast balance of £191.8 million at 31.3.2022. In financial year 2022/23 the Council expects to borrow up to £22.6 million. The Council may also borrow additional sums and to pre-fund future years' requirements, providing total borrowing does not exceed the authorised limit for borrowing of £367 million.
- 5.6 The Council's chief objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The flexibility to renegotiate loans should the Council's long-term plans change is a secondary objective.
- 5.7 Given the significant cuts to public expenditure and in particular to local government funding, the Council's borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio. With short-term interest rates currently much lower than long-term rates, it is likely to be more cost effective in the short-term to borrow short-term loans instead. By doing so, the Council is able to reduce net borrowing costs (despite foregone investment income) and reduce overall treasury risk. The benefits of short term borrowing will be monitored regularly against the potential for incurring additional costs by deferring borrowing into future years when long-term borrowing rates are forecast to rise modestly.
- 5.8 The Council has previously raised the majority of its long-term borrowing from the PWLB, but will consider long-term loans from other sources including banks, pensions and local authorities, and will investigate the possibility of issuing bonds and similar instruments, in order to lower interest costs and reduce over-reliance on one source of funding in line with the CIPFA Code. PWLB loans are no longer available to local authorities planning to buy investment assets primarily for yield; however, the Council is not proposing to undertake any activities that require the purchase of assets primarily for yield. In addition, the Council may borrow short-term loans to cover unplanned cash flow shortages.
- 5.9 The Council's sources of long-term and short-term borrowing are:
- (a) HM Treasury's PWLB lending facility (formerly the Public Works Loan Board)
 - (b) Any institution approved for investments (see below)
 - (c) Any other bank or building society authorised to operate in the UK
 - (d) Any other UK public sector body
 - (e) UK public and private sector pension funds (except The Royal Berkshire Pension Fund)
 - (f) Capital market bond investors
 - (g) UK Municipal Bonds Agency plc and other organisations that enable local authority bond issues.

- 5.10 Other sources of debt finance: In addition, capital finance may be raised by the following methods that are not borrowing, but may be classed as other debt liabilities:
- (a) Leasing
 - (b) Hire purchase
 - (c) Private Finance Initiative
 - (d) Sale and leaseback
- 5.11 Municipal Bonds Agency: UK Municipal Bonds Agency plc was established in 2014 by the Local Government Association as an alternative to the PWLB. It issues bonds on the capital markets and lends the proceeds to local authorities. This is a more complicated source of finance than the PWLB for two reasons: borrowing authorities will be required to provide bond investors with a guarantee to refund their investment in the event that the agency is unable to for any reason; and there will be a lead time of several months between committing to borrow and knowing the interest rate payable. Any decision to borrow from the Agency will therefore be the subject of a separate report to full Council.
- 5.12 LOBOs: The Council does not hold any LOBO (Lender's Option Borrower's Option loans where the lender has the option to propose an increase in the interest rate at set dates, following which the Council has the option to either accept the new rate or to repay the loan at no additional cost).
- 5.13 Short-term and variable rate loans: These loans leave the Council exposed to the risk of short-term interest rate rises and are therefore subject to the interest rate exposure limits in the treasury management indicators.
- 5.14 Debt rescheduling: The PWLB allows authorities to repay loans before maturity and either pay a premium or receive a discount according to a set formula based on current interest rates. Other lenders may also be prepared to negotiate premature redemption terms. The Council may take advantage of this and replace some loans with new loans, or repay loans without replacement, where this is expected to lead to an overall cost saving or a reduction in risk.
- 5.15 **Investments:** The Council holds significant invested funds, representing income received in advance of expenditure plus balances and reserves held. In the past 12 months, the Council's treasury investment balance has been consistently around £40 million, and similar levels are expected to be maintained in the forthcoming year.
- 5.16 The CIPFA Code requires the Council to invest its treasury funds prudently, and to have regard to the security and liquidity of its investments before seeking the highest rate of return, or yield. The Council's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income. Where balances are expected to be invested for more than one year, the Council will aim to achieve a total return that is equal or higher than the prevailing rate of inflation, in order to maintain the spending power of the sum invested.

5.17 The Council recognises the increasing risk and low returns from short-term unsecured bank investments, however, the period for which funds are invested is determined by the cash flow needs of the Council. Funds are invested for as long as possible, in order to maximise the rate of return, while still ensuring that sufficient funds are available to meet the Council's outgoings. The normal maximum period for which funds may prudently be committed is 12 months. If sufficient funds become available, and market conditions are favourable enough to permit secure longer term investment, funds may, from time to time be invested for longer periods which will offer a better rate of return. However, in order to minimise risk and ensure liquidity, no more than 40% of the Council's funds will be held at any one time in investments longer than 12 months.

5.18 Business models: Under the IFRS 9 standard, the accounting for certain investments depends on the Council's "business model" for managing them. The Council aims to achieve value from its treasury investments by a business model of collecting the contractual cash flows and therefore, where other criteria are also met, these investments will continue to be accounted for at amortised cost.

5.19 The Council may invest its surplus funds with any of the counterparty types subject to the adopted limits. As a result of the pandemic the Council is holding significant cash balances. The Council has invested significant levels of cash during the financial year within the Debt Management Office facility in order to avoid exceeding the 2021/22 counterparty limits. The current individual county party limits were set at the point the Council became an individual unitary in 1998. It is therefore recommended that the current individual counter party limits are increased to reflect current economic circumstances. Therefore, there is no increased risk from the when the investment policy was originally approved, though of course, this does represent a significant year on year increase in individual counterparty limits of £3m. The historic and proposed individual counterparty limits are detailed in the table below.

Organisations	Credit Ratings	Proposed Individual Counterparty Limit 2022/23	Historic Individual Counterparty Limit	Sector Limit	Time Limit
		£000s	£000s	£000s	
The UK Government (Debt Management Office)		Unlimited	Unlimited	Not applicable	50 Years
UK Local Authorities (including Police, Fire and similar bodies)		£8,000	£5,000	Unlimited	25 Years
UK Building Societies	1 - 11	£8,000	£5,000	£14,000	13 months
UK Building Societies	12 - 21	£6,500	£4,000		13 months
UK Building Societies	22 - 25	£5,000	£3,000		13 months
UK Banks and other financial institutions	Moody's Prime 1 or equivalent	£8,000	£5,000	Unlimited	13 months
UK Banks and other financial institutions	Moody's Prime 2 or equivalent	£6,500	£4,000	Unlimited	13 months
UK Banks and other financial institutions	Moody's Prime 3 or equivalent	£5,000	£3,000	Unlimited	13 months
UK Based Money Market Funds	AAA or equivalent	£8,000	£5,000	Unlimited	Not applicable
Registered Providers, Charities, Public Sector Bodies and Council owned companies, joint Ventures		£8,000	£5,000	Unlimited	50 Years
Strategic pooled funds (including cash plus funds)		£8,000	N/A	£35,000	Not applicable
Real estate investment trusts		£8,000	N/A	£17,500	Not applicable

5.20 Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be taken into account.

5.21 Government: Loans to, and bonds and bills issued or guaranteed by, national governments, regional and local authorities and multilateral development banks. These investments are not subject to bail-in, and there is generally a lower risk of insolvency,

although they are not zero risk. Investments with the UK Government are deemed to be zero credit risk due to its ability to create additional currency and therefore may be made in unlimited amounts for up to 50 years.

- 5.22 Banks and building societies (unsecured): Accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies, other than multilateral development banks. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing or likely to fail. See below for arrangements relating to operational bank accounts.
- 5.23 Money market funds: Pooled funds that offer same-day or short notice liquidity and very low or no price volatility by investing in short-term money markets. They have the advantage over bank accounts of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a small fee. Although no sector limit applies to money market funds, the Council will take care to diversify its liquid investments over a variety of providers to ensure access to cash at all times.
- 5.24 Registered providers (unsecured): Loans to, and bonds issued or guaranteed by, registered providers of social housing or registered social landlords, formerly known as housing associations. These bodies are regulated by the Regulator of Social Housing (in England), the Scottish Housing Regulator, the Welsh Government and the Department for Communities (in Northern Ireland). As providers of public services, they retain the likelihood of receiving government support if needed.
- 5.25 Strategic pooled funds: Bond, equity and property funds that offer enhanced returns over the longer term but are more volatile in the short term. These allow the Council to diversify into asset classes other than cash without the need to own and manage the underlying investments. Because these funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the Council's investment objectives will be monitored regularly.
- 5.26 Real estate investment trusts (REITs): Shares in companies that invest mainly in real estate and pay the majority of their rental income to investors in a similar manner to pooled property funds. As with property funds, REITs offer enhanced returns over the longer term, but are more volatile especially as the share price reflects changing demand for the shares as well as changes in the value of the underlying properties.
- 5.27 The Council under section 15(1) of the Local Government Act 2003 can choose to make loans to local enterprises, local charities, wholly owned companies and joint ventures as part of a wider strategy for local economic growth. During financial year 2022/23 it is anticipated that significant financial loans will be incurred in respect of the Council's joint venture with Sovereign Housing (Home for West Berkshire). The revised counterparty limits in section 5.19 make provision for these loans.
- 5.28 Exposure to Risk: The proposed investment limits represent the maximum values to be invested with individual organisations. The Treasury Management Group may temporarily reduce these amounts and or shorten the time period of investments in order to spread the exposure to loss from institutions failing. The Council manages its exposure to risk via a series of treasury management indicators. Appendix D provides greater detail on the indicators used to monitor and review the performance.

5.29 To ensure that the invested funds can be accessed when they are needed, for example to repay capital borrowed, the Council ensures it has readily available cash balances in accordance with only placing short term investments, and manages capital expenditure on a prudent basis in line with the prudential code indicators.

Non Treasury Investments:

5.30 The definition of investments in CIPFA's revised Treasury Management Code now covers all the financial assets of the Council as well as other non-financial assets which the Council holds primarily for financial return. This is replicated in the Investment Guidance issued by the Department for Levelling Up, Housing and Communities, in which the definition of investments is further broadened to also include all such assets held partially for financial return. At the 31st March 2021 the Council held £65.7m of such investments in directly owned property categorised as follows:

- (a) Directly owned property (commercial property) £54.2 million, details in appendix C. This is property where the Council has borrowed specifically to fund the purchase.
- (b) Directly owned property (investment property) £11.5 million, details included in appendix D. This is property that the Council holds as an investment property but the purchase has not been funded by borrowing. In most cases the property has been inherited from Berkshire County Council or Newbury District Council upon the formation of West Berkshire District Council in 1998.

5.31 The estimated net income for 2022/23 is £900k.

6 Other options considered

Not applicable.

7 Conclusion

7.1 The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while usable reserves and working capital are the underlying resources available for investment. The Council is forecasting an increasing CFR and anticipates an increased borrowing requirement. CIPFA's Prudential Code for Capital Finance in Local Authorities recommends that the Council's total debt should be lower than its highest forecast CFR over the next three years. The table below demonstrates that the Council expects to comply with this recommendation during 2022/23.

	31.3.21 Actual £000s	31.3.22 Estimate £000s	31.3.23 Forecast £000s	31.3.24 Forecast £000s	31.3.25 Forecast £000s
Capital Financing Requirement					
Total CFR	£273,150	£284,539	£308,732	£329,621	£338,892
Less: Other debt liabilities	-£12,249	-£11,483	-£10,670	-£9,807	-£8,892
Loans CFR	£260,901	£273,056	£298,062	£319,814	£330,000
Less: External borrowing	-£197,470	-£191,862	-£186,905	-£181,988	-£177,256
Internal borrowing	£63,431	£81,194	£111,157	£137,826	£152,744
Less: Balance sheet resources	£98,511	£98,511	£98,511	£98,511	£101,002
Excess cash Balances / (New Borrowing Requirement)	£35,080	£17,317	-£12,646	-£39,315	-£51,742

- 7.2 The Council is forecasting to have gross debt levels of £191.9 million as at 31.3.2022, with an anticipated borrowing requirement of £12.6 million in 2022/23 (funding of the capital programme and Waste PFI obligations). To compare the Council's actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing. This assumes the same forecasts as the table above, but that cash and investment balances are kept to a minimum level of £10 million at each year-end to maintain sufficient liquidity.

	31.3.21 Actual £000s	31.3.22 Estimate £000s	31.3.23 Forecast £000s	31.3.24 Forecast £000s	31.3.25 Forecast £000s
Liability Benchmark					
Loans CFR	£260,901	£273,056	£298,062	£319,814	£330,000
Less: Balance sheet resources	£98,511	£98,511	£98,511	£98,511	£101,002
Net loans requirement	£162,390	£174,545	£199,551	£221,303	£228,998
Plus: Liquidity allowance	£10,000	£10,000	£10,000	£10,000	£10,000
Liability benchmark	£172,390	£184,545	£209,551	£231,303	£238,998

- 7.3 The revised benchmark generates a revised new borrowing requirement for 2022/23 of £22.6 million (Net Loans Requirement £199.6 million less external borrowing £187 million, plus £10 million minimum cash balance requirement). The revenue budget had made provision for the repayment of capital financing costs. Over the duration of the Capital Strategy the Council has set aside a revenue uplift in the capital financing budget of circa £600k annually. The Council is required to ensure that capital financing is reasonable and affordable in the long term.

Percentage Costs as a Percentage of the Revenue Budget	2022/23	2023/24	2024/25
	Budget	Budget	Budget
Financing Costs - £m	£15.2	£16.4	£17.9
Revenue Budget - £m	£150.5	£152.8	£156.2
Financing Costs as a Percentage	10.1%	10.7%	11.5%

- 7.4 In respect of investments, the Council's revenue budget includes net returns from investments in the support of financing delivery of core services. The table below shows the proportionality of net yields from investments generated against the net revenue budget over the duration of the Medium Term Financial Strategy.

Investment Income as a Percentage of the Revenue Budget	2022/23	2023/24	2024/25
	£m	£m	£m
Revenue Budget	£150.5	£152.8	£156.2
Investment Budgets (Interest Received)	£0.12	£0.12	£0.12
Investment Property Income	£0.90	£0.90	£0.90
Investment Income as a Percentage	0.68%	0.67%	0.65%

7.5 In conclusion the Executive Director for Resources and S151 Officer is confident that the Investment and Borrowing Strategy provide an effective, robust and prudent platform from which to support the Council’s strategic objectives as set out in the Capital Strategy and approved Council Strategy.

8 Appendices

- 8.1 Appendix A – Equalities Impact Assessment
- 8.2 Appendix B – Data Protection Impact Assessment
- 8.3 Appendix C – Arlingclose Economic & Interest Rate Forecast – November 2021
- 8.4 Appendix D – Existing Investment & Debt Portfolio Position
- 8.5 Appendix E – Treasury Management Indicators
- 8.6 Appendix F – Non Treasury Investments

Subject to Call-In:

Yes: No:

- The item is due to be referred to Council for final approval
- Delays in implementation could have serious financial implications for the Council
- Delays in implementation could compromise the Council’s position
- Considered or reviewed by Overview and Scrutiny Management Committee or associated Task Groups within preceding six months
- Item is Urgent Key Decision
- Report is to note only

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Document Control

Document Ref:		Date Created:	
Version:		Date Modified:	
Author:			
Owning Service			

Change History

Version	Date	Description	Change ID
1			
2			

Appendix A

Equality Impact Assessment (EqIA) - Stage One

What is the proposed decision that you are asking the Executive to make:	Approval of the Council's Investment & Borrowing Strategy
Summary of relevant legislation:	Chartered Institute of Public Finance and Accountancy's Treasury Management in the Public Services: Code of Practice 2017 Edition (the CIPFA Code)
Does the proposed decision conflict with any of the Council's priorities for improvement? <ul style="list-style-type: none"> • Ensure our vulnerable children and adults achieve better outcomes • Support everyone to reach their full potential • Support businesses to start develop and thrive in West Berkshire • Develop local infrastructure including housing to support and grow the local economy Maintain a green district • Ensure sustainable services through innovation and partnerships 	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If yes, please indicate which priority and provide an explanation
Name of Budget Holder:	Joseph Holmes
Name of Service/Directorate:	Joseph Holmes
Name of assessor:	Shannon Coleman-Slaughter
Date of assessment:	16.12.2021
Version and release date (if applicable):	

Is this a ?		Is this policy, strategy, function or service ... ?	
Policy	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	New or proposed	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Strategy	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Already exists and is being reviewed	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Function	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Is changing	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Service	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		

(1) What are the main aims, objectives and intended outcomes of the proposed decision and who is likely to benefit from it?

Aims:	Robust treasury management
Objectives:	Robust treasury management
Outcomes:	Treasury management that is risk appropriate and aids the Council in delivering sustainable services to end users.
Benefits:	Financial sustainability and resilience

(2) Which groups might be affected and how? Is it positively or negatively and what sources of information have been used to determine this?

(Please demonstrate consideration of all strands – Age, Disability, Gender Reassignment, Marriage and Civil Partnership, Pregnancy and Maternity, Race, Religion or Belief, Sex and Sexual Orientation)

Group Affected	What might be the effect?	Information to support this
Age	Not applicable	
Disability		
Gender Reassignment		
Marriage and Civil Partnership		
Pregnancy and Maternity		
Race		
Religion or Belief		
Sex		
Sexual Orientation		

Further Comments:

(3) Result

Are there any aspects of the proposed decision, including how it is delivered or accessed, that could contribute to inequality? Yes No

Please provide an explanation for your answer:

Will the proposed decision have an adverse impact upon the lives of people, including employees and service users? Yes No

Please provide an explanation for your answer:

If your answers to question 2 have identified potential adverse impacts and you have answered 'yes' to either of the sections at question 3, or you are unsure about the impact, then you should carry out a EqlA 2.

If an EqlA 2 is required, before proceeding you should discuss the scope of the Assessment with service managers in your area. You will also need to refer to the EqlA guidance and template – <http://intranet/index.aspx?articleid=32255>.

(4) Identify next steps as appropriate:	
EqlA Stage 2 required	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Owner of EqlA Stage Two:	
Timescale for EqlA Stage Two:	

Name:
16.12.2021

Shannon Coleman-Slaughter

Date:

Please now forward this completed form to Pamela Voss, Equality and Diversity Officer for publication on the WBC website.

Appendix B

Data Protection Impact Assessment – Stage One

The General Data Protection Regulations require a Data Protection Impact Assessment (DPIA) for certain projects that have a significant impact on the rights of data subjects.

Should you require additional guidance in completing this assessment, please refer to the Information Management Officer via dp@westberks.gov.uk

Directorate:	Resources
Service:	Finance & Property
Team:	Accountancy
Lead Officer:	Shannon Coleman-Slaughter
Title of Project/System:	Treasury Management
Date of Assessment:	16.12.2021

Do you need to do a Data Protection Impact Assessment (DPIA)?

	Yes	No
<p>Will you be processing SENSITIVE or “special category” personal data?</p> <p><i>Note – sensitive personal data is described as “ data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, and the processing of genetic data, biometric data for the purpose of uniquely identifying a natural person, data concerning health or data concerning a natural person’s sex life or sexual orientation”</i></p>	<input type="checkbox"/>	X
<p>Will you be processing data on a large scale?</p> <p><i>Note – Large scale might apply to the number of individuals affected OR the volume of data you are processing OR both</i></p>	<input type="checkbox"/>	X
<p>Will your project or system have a “social media” dimension?</p> <p><i>Note – will it have an interactive element which allows users to communicate directly with one another?</i></p>	<input type="checkbox"/>	X
<p>Will any decisions be automated?</p> <p><i>Note – does your system or process involve circumstances where an individual’s input is “scored” or assessed without intervention/review/checking by a human being? Will there be any “profiling” of data subjects?</i></p>	<input type="checkbox"/>	X

	Yes	No
Will your project/system involve CCTV or monitoring of an area accessible to the public?	<input type="checkbox"/>	X
Will you be using the data you collect to match or cross-reference against another existing set of data?	<input type="checkbox"/>	X
Will you be using any novel, or technologically advanced systems or processes?	<input type="checkbox"/>	X
<p>Note – this could include biometrics, “internet of things” connectivity or anything that is currently not widely utilised</p>		

If you answer “Yes” to any of the above, you will probably need to complete [Data Protection Impact Assessment - Stage Two](#). If you are unsure, please consult with the Information Management Officer before proceeding.

Appendix C

Arlingclose Economic & Interest Rate Forecast – November 2021

Economic background: The ongoing impact on the UK from coronavirus, together with higher inflation, higher interest rates, and the country's trade position post-Brexit, will be major influences on the Authority's treasury management strategy for 2022/23.

The Bank of England (BoE) increased Bank Rate to 0.25% in December 2021 while maintaining its Quantitative Easing programme at £895 billion. The Monetary Policy Committee (MPC) voted 8-1 in favour of raising rates, and unanimously to maintain the asset purchase programme.

Within the announcement the MPC noted that the pace of the global recovery was broadly in line with its November Monetary Policy Report. Prior to the emergence of the Omicron coronavirus variant, the Bank also considered the UK economy to be evolving in line with expectations, however the increased uncertainty and risk to activity the new variant presents, the Bank revised down its estimates for Q4 GDP growth to 0.6% from 1.0%. Inflation was projected to be higher than previously forecast, with CPI likely to remain above 5% throughout the winter and peak at 6% in April 2022. The labour market was generally performing better than previously forecast and the BoE now expects the unemployment rate to fall to 4% compared to 4.5% forecast previously, but notes that Omicron could weaken the demand for labour.

UK CPI for November 2021 registered 5.1% year on year, up from 4.2% in the previous month. Core inflation, which excludes the more volatile components, rose to 4.0% y/y from 3.4%. The most recent labour market data for the three months to October 2021 showed the unemployment rate fell to 4.2% while the employment rate rose to 75.5%.

In October 2021, the headline 3-month average annual growth rate for wages were 4.9% for total pay and 4.3% for regular pay. In real terms, after adjusting for inflation, total pay growth was up 1.7% while regular pay was up 1.0%. The change in pay growth has been affected by a change in composition of employee jobs, where there has been a fall in the number and proportion of lower paid jobs.

Gross domestic product (GDP) grew by 1.3% in the third calendar quarter of 2021 according to the initial estimate, compared to a gain of 5.5% q/q in the previous quarter, with the annual rate slowing to 6.6% from 23.6%. The Q3 gain was modestly below the consensus forecast of a 1.5% q/q rise. During the quarter activity measures were boosted by sectors that reopened following pandemic restrictions, suggesting that wider spending was flat. Looking ahead, while monthly GDP readings suggest there had been some increase in momentum in the latter part of Q3, Q4 growth is expected to be soft.

GDP growth in the euro zone increased by 2.2% in calendar Q3 2021 following a gain of 2.1% in the second quarter and a decline of -0.3% in the first. Headline inflation has been strong, with CPI registering 4.9% year-on-year in November, the fifth successive month of inflation. Core CPI inflation was 2.6% y/y in November, the fourth month of successive increases from July's 0.7% y/y. At these levels, inflation is above the European Central Bank's target of 'below, but close to 2%', putting some pressure on its long-term stance of holding its main interest rate of 0%.

Credit outlook: Since the start of 2021, relatively benign credit conditions have led to credit default swap (CDS) prices for the larger UK banks to remain low and had steadily edged down throughout the year up until mid-November when the emergence of Omicron has caused them to rise modestly. However, the generally improved economic outlook during 2021 helped bank profitability and reduced the level of impairments many had made as provisions for bad loans. However, the relatively recent removal of coronavirus-related business support measures by the government means the full impact on bank balance sheets may not be known for some time.

The improved economic picture during 2021 led the credit rating agencies to reflect this in their assessment of the outlook for the UK sovereign as well as several financial institutions, revising them from negative to stable and even making a handful of rating upgrades.

Investment and Borrowing Strategy 2022/23

Looking ahead, while there is still the chance of bank losses from bad loans as government and central bank support is removed, the institutions on the Authority's counterparty list are well-capitalised and general credit conditions across the sector are expected to remain benign. Duration limits for counterparties on the Authority's lending list are under regular review and will continue to reflect economic conditions and the credit outlook.

Interest rate forecast: The Authority's treasury management adviser Arlingclose is forecasting that Bank Rate will continue to rise in calendar Q1 2022 to subdue inflationary pressures and the perceived desire by the BoE to move away from emergency levels of interest rates.

Investors continue to price in multiple rises in Bank Rate over the next forecast horizon, and Arlingclose believes that although interest rates will rise again, the increases will not be to the extent predicted by financial markets. In the near-term, the risks around Arlingclose's central case are to the upside while over the medium-term the risks become more balanced.

Yields are expected to remain broadly at current levels over the medium-term, with the 5, 10 and 20 year gilt yields expected to average around 0.65%, 0.90%, and 1.15% respectively. The risks around for short and medium-term yields are initially to the upside but shifts lower later, while for long-term yields the risk is to the upside. However, as ever there will almost certainly be short-term volatility due to economic and political uncertainty and events.

Underlying assumptions:

- The global recovery from the pandemic has entered a more challenging phase. The resurgence in demand has led to the expected rise in inflationary pressure, but disrupted factors of supply are amplifying the effects, increasing the likelihood of lower growth rates ahead. The advent of the Omicron variant of coronavirus is affecting activity and is also a reminder of the potential downside risks.
- Despite relatively buoyant activity survey data, official GDP data indicates that growth was weakening into Q4 2021. Other data, however, suggested continued momentum, particularly for November. Retail sales volumes rose 1.4%, PMIs increased, and the labour market continued to strengthen. The end of furlough did not appear to have had a significant impact on unemployment. Wage growth is elevated.
- The CPI inflation rate rose to 5.1% for November and will rise higher in the near term. While the transitory factors affecting inflation are expected to unwind over time, policymakers' concern is persistent medium term price pressure.
- These factors prompted the MPC to raise Bank Rate to 0.25% at the December meeting. Short term interest rate expectations remain elevated.
- The outlook, however, appears weaker. Household spending faces pressures from a combination of higher prices and tax rises. In the immediate term, the Omicron variant has already affected growth - Q4 and Q1 activity could be weak at best.
- Longer-term government bond yields remain relatively low despite the more hawkish signals from the BoE and the Federal Reserve. Investors are concerned that significant policy tightening in the near term will slow growth and prompt the need for looser policy later. Geo-political and coronavirus risks are also driving safe haven buying. The result is a much flatter yield curve, as short-term yields rise even as long-term yields fall.
- The rise in Bank Rate despite the Omicron variant signals that the MPC will act to bring inflation down whatever the environment. It has also made clear its intentions to tighten policy further. While the economic outlook will be challenging, the signals from policymakers suggest their preference is to tighten policy unless data indicates a more severe slowdown.

Forecast:

- The MPC will want to build on the strong message it delivered this month by tightening policy despite Omicron uncertainty.

Investment and Borrowing Strategy 2022/23

- Arlingclose therefore expects Bank Rate to rise to 0.50% in Q1 2022, but then remain there. Risks to the forecast are initially weighted to the upside, but becoming more balanced over time. The Arlingclose central forecast remains below the market forward curve.
- Gilt yields will remain broadly flat from current levels. Yields have fallen sharply at the longer end of the yield curve, but expectations of a rise in Bank Rate have maintained short term gilt yields at higher levels.
- Easing expectations for Bank Rate over time could prompt the yield curve to steepen, as investors build in higher inflation expectations.
- The risks around the gilt yield forecasts vary. The risk for short and medium term yields is initially on the upside but shifts lower later. The risk for long-term yields is weighted to the upside.

	Dec-21	Mar-22	Jun-22	Sep-22	Dec-22	Mar-23	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24
Official Bank Rate													
Upside risk	0.00	0.00	0.25	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Arlingclose Central Case	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Downside risk	0.00	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25
3-month money market rate													
Upside risk	0.05	0.05	0.25	0.35	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Arlingclose Central Case	0.25	0.55	0.55	0.60	0.60	0.60	0.60	0.65	0.65	0.65	0.65	0.65	0.65
Downside risk	0.00	-0.25	-0.25	-0.30	-0.30	-0.30	-0.30	-0.35	-0.35	-0.35	-0.35	-0.35	-0.35
5yr gilt yield													
Upside risk	0.00	0.35	0.45	0.55	0.55	0.55	0.55	0.55	0.55	0.50	0.50	0.45	0.45
Arlingclose Central Case	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.65	0.70	0.75	0.75
Downside risk	-0.10	-0.20	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.30	-0.35	-0.40	-0.40
10yr gilt yield													
Upside risk	0.10	0.25	0.35	0.40	0.45	0.50	0.50	0.50	0.50	0.50	0.55	0.55	0.55
Arlingclose Central Case	0.80	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.90	0.90	0.95	0.95
Downside risk	-0.10	-0.25	-0.30	-0.35	-0.35	-0.35	-0.35	-0.35	-0.35	-0.40	-0.40	-0.40	-0.40
20yr gilt yield													
Upside risk	0.30	0.40	0.45	0.45	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Arlingclose Central Case	1.00	1.05	1.10	1.10	1.10	1.10	1.15	1.15	1.15	1.20	1.20	1.20	1.20
Downside risk	-0.15	-0.30	-0.35	-0.40	-0.40	-0.40	-0.40	-0.40	-0.40	-0.45	-0.45	-0.45	-0.45
50yr gilt yield													
Upside risk	0.25	0.30	0.40	0.45	0.45	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Arlingclose Central Case	0.70	0.75	0.80	0.85	0.90	0.95	1.00	1.05	1.05	1.10	1.10	1.15	1.15
Downside risk	-0.15	-0.30	-0.35	-0.40	-0.40	-0.40	-0.40	-0.40	-0.40	-0.45	-0.45	-0.45	-0.45

PWLB Standard Rate (Maturity Loans) = Gilt yield + 1.00%

PWLB Certainty Rate (Maturity Loans) = Gilt yield + 0.80%

PWLB Infrastructure Rate (Maturity Loans) = Gilt yield + 0.60%

Appendix D

Existing Investment & Debt Portfolio Position

Investment & Debt Portfolio Position	30.11.21 Actual portfolio £m	30.11.21 Average rate %
External borrowing:		
Public Works Loan Board	193.3	3.35
Local authorities		
LOBO loans from banks		
Other loans	0.8	1.20
Total external borrowing	194.1	3.34
Other long-term liabilities:		
Private Finance Initiative	11.7	6.10
Leases		
Transferred Debt		
Total other long-term liabilities	11.7	
Total gross external debt	205.8	
Treasury investments:		
The UK Government	17.5	0.02
Local authorities	19.0	0.05
Other government entities		
Secured investments		
Banks (unsecured)	12.7	0.02
Building societies (unsecured)		
Registered providers (unsecured)		
Money market funds	7.0	0.02
Strategic pooled funds		
Cash Plus funds		
Real estate investment trusts		
Other investments		
Total treasury investments	56.2	0.03
Net debt	149.6	

Treasury Management Indicators

The Council measures and manages its exposures to treasury management risks using the following indicators:

Security: The Council has adopted a voluntary measure of its exposure to credit risk by monitoring the value-weighted average [credit rating / credit score] of its investment portfolio. This is calculated by applying a score to each investment (AAA=1, AA+=2, etc.) and taking the arithmetic average, weighted by the size of each investment. Unrated investments are assigned a score based on their perceived risk.

Credit risk indicator	Target
Portfolio average credit [rating / score]	A or 6.0

Liquidity: The Council has adopted a voluntary measure of its exposure to liquidity risk by monitoring the amount of cash available to meet unexpected payments within a rolling three month period, without additional borrowing.

Liquidity risk indicator	Target
Total cash available within 3 months	£11m

Interest rate exposures: This indicator is set to control the Council's exposure to interest rate risk. The [upper limits on the one-year revenue impact of a 1% rise or fall in interest rates] will be:

Interest rate risk indicator	Limit
Upper limit on one-year revenue impact of a 1% <u>rise</u> in interest rates	£600,000
Upper limit on one-year revenue impact of a 1% <u>fall</u> in interest rates	-£600,000

The impact of a change in interest rates is calculated on the assumption that maturing loans and investments will be replaced at new market rates.

Maturity structure of borrowing: This indicator is set to control the Council's exposure to refinancing risk. The upper and lower limits on the maturity structure of borrowing will be:

Investment and Borrowing Strategy 2022/23

Refinancing rate risk indicator	Upper limit	Lower limit
Under 12 months	30%	0%
12 months and within 24 months	30%	0%
24 months and within 5 years	30%	0%
5 years and within 10 years	30%	0%
10 years and within 15 years	30%	0%
15 years and within 20 years	30%	0%
20 years and within 25 years	30%	0%
25 years and within 30 years	30%	0%
30 years and within 35 years	30%	0%
35 years and within 40 years	30%	0%
40 years and within 45 years	30%	0%
45 years and within 50 years	30%	0%

Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

Principal sums invested for periods longer than a year/ Long Term Treasury Management Investments: The purpose of this indicator is to control the Council's exposure to the risk of incurring losses by seeking early repayment of its investments. The limits on the long-term principal sum invested to final maturities beyond the period end will be:

Price risk indicator	2022/23	2023/24	2024/25
Limit on principal invested beyond year end	£10m	£0m	£0m

The indicators will be monitored throughout the financial year and compliance reported via the Mid Term Treasury Report and quarterly reporting updates.

Appendix F

Non Treasury Investments

Directly Owned Property – Purchase Funded via Borrowing

Directly owned property (commercial property) held at 31st March 2021

Names and address of property	Property type	Valuation at 31 March 2021
		£'000
Dudley Port Petrol Filling Station, Tipton	Petrol Filling Station	3,700
79 Bath Road, Chippenham	Retail Warehouse	9,200
Lloyds Bank, 104 Terminus Road, Eastbourne	Retail	1,800
Aldi/Iceland, Cleveland Gate Retail Park, Gainsborough	Retail Warehouse	5,725
303 High Street and 2 Waterside South, Lincoln	Retail	2,850
3&4 The Sector, Newbury Business Park	Office	17,260
Sainsbury's, High Street, North Allerton	Retail	7,050
Ruddington Fields Business Park, Mere Way, Nottingham	Office	6,600
Valuations Total per Draft 2020/21 Financial Statements		54,185

Directly owned Property – Purchase not Funded by Borrowing

Directly owned property (investment property) held at 31st March 2021

Names and address of property	Property type	Latest valuation
		£'000
The Stone Building, The Wharf, Newbury	Café	25
Pelican Lane Creche, Pelican Lane	Children's Nursery	0
Rainbow Nursery, Priory Road, Hungerford	Children's Nursery	35
Clappers Farm/Beech Hill Farm, Grazely	Tenanted Smallholding	1,700
Bloomfield Hatch Farm, Grazely	Tenanted Smallholding	1,000
Shaw Social Club, Almond Avenue, Shaw	Community Centre	70
Swings n Smiles, Lower Way, Thatcham	Children's Day Centre	375
Units 1 to 7, Kennet Enterprise Centre, Hungerford	Industrial	500
London Road Industrial Estate, Newbury	Industrial	7,800
Valuations Total per Draft 2020/21 Financial Statements		11,505

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Medium Term Financial Strategy

Committee considering report:	Council
Date of Committee:	3 March 2022
Portfolio Member:	Councillor Ross Mackinnon
Date Portfolio Member agreed report:	12 January 2022
Report Author:	Joseph Holmes/Melanie Ellis
Forward Plan Ref:	C4125

1 Purpose of the Report

- 1.1 The purpose of the Medium Term Financial Strategy (MTFS) is to set out the financial planning assumptions for future years and align these with the Council Strategy to ensure that the Council Strategy will be delivered. The MTFS highlights the overarching key issues facing the Council’s finances as well as how there are many different scenarios and uncertainty concerning the future revenue streams for the Council in the future.
- 1.2 The Council is able to commence the next four years of the MTFS from a strong financial base and this position and future projections are highlighted in the report.
- 1.3 The full MTFS is in the appendix A.

2 Recommendation

For Members to approve the Medium Term Financial Strategy.

3 Implications and Impact Assessment

Implication	Commentary
Financial:	All finance information is included within the report
Human Resource:	Some potential longer term implications but none specifically
Legal:	None identified

Risk Management:	Scenario planning is identified within the MTFs			
Property:	None identified, though clear link to Capital Strategy			
Policy:	The MTFs purpose is to link financial resources to deliver the Council Strategy.			
	Positive	Neutral	Negative	Commentary
Equalities Impact:				
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		X		
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		
Environmental Impact:		X		
Health Impact:		X		
ICT Impact:		X		
Digital Services Impact:		X		
Council Strategy Priorities:	X			See policy comment above – the MTFs should enhance the delivery of the Council Strategy through aligning resources to it.

Core Business:		X		
Data Impact:		X		
Consultation and Engagement:	Portfolio Holder and aligned to the budget simulator; see Appendix L to the Revenue Budget.			

4 Executive Summary

The MTFS highlights the Council's medium term financial planning position and is a separate strategy as highlighted in Appendix A.

5 Supporting Information

See the MTFS document set out in the appendix to this covering report.

6 Other options considered

Option of doing nothing and just focussing on the financial position for the year ahead, but this has been disregarded as it would prevent longer term financial planning and have a negative impact on the delivery of the Council Strategy.

7 Conclusion

See the strategy in appendix A.

8 Appendices

8.1 Appendix A – MTFS document

Background Papers:

none

Subject to Call-In:

Yes: No:

The item is due to be referred to Council for final approval

Delays in implementation could have serious financial implications for the Council

Delays in implementation could compromise the Council's position

Considered or reviewed by Overview and Scrutiny Management Committee or associated Task Groups within preceding six months

Item is Urgent Key Decision

Report is to note only

Officer details:

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Version:		Date Modified:	
Author:	Joseph Holmes/Melanie Ellis		
Owning Service	Finance and Property		

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1			
2			

Medium Term Financial Strategy

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1. Foreword

- 1.1 There are a lot of unknowns for Local Government finance in the future. The impact of the Covid-19 pandemic will be felt for a number of years and is likely to change how public services are delivered in the long term. The Government Spending Review (SR22) that was announced in October 2021 was for a three year period for Local Government overall, but the Local Government finance settlement (LGFS) was only for a one year period, 2022-23. The absence of a longer term financial envelope for Local Government does mean that there remains significant uncertainty over the financial position from 2023-24. This strategy does though provide estimates for future years and sets out a range of scenarios to help understand the impact on future budgets.
- 1.2 The Council has a history of strong financial management and has a reserves position that, though comparatively remains constrained, is sufficient to allow some flexibility and support in how we can tackle future budgets to avoid having to make knee-jerk responses. The Council has also received continued significant Government financial support for the Covid-19 pandemic and to help protect the in-year financial position of the Council.
- 1.3 The MTFS does factor in investment for the future. This is included for the Council Strategy delivery plan, social care demand modelling and for capital investment. Further information on capital investment can be found in the capital strategy itself, and this is vital for the future prosperity of our district, and it is incumbent on us to ensure that infrastructure investment takes place to keep West Berkshire as a great place to live. All of these items above will help plan for the long term financial success of the Council in delivering the Council Strategy for our residents and businesses.

2. Executive Summary

- 2.1 The Medium Term Financial Strategy (MTFS) highlights the financial planning, high level proposals, and sensitivity analysis that underpins the financial resources that deliver the Council Strategy (2019-23). The Strategy is in itself subservient to the Council Strategy, but in its own right attempts to provide the financial planning framework for the coming years as well as act as guide to the organisation in developing projects and schemes to deliver financial balance and the Council Strategy.
- 2.2 The MTFS looks to a four year horizon; enough to provide some stability over an increasingly volatile financial future, but short term enough so that the first year represents the budget proposals for 2022-23, and for the next three years there are a variety of themes included which form the basis of the future savings areas. The MTFS also includes information on financing the capital strategy and how the scale and profile of this strategy has an impact on the overall financial position of the Council.
- 2.3 The longer term outlook is dominated by three key factors; firstly, the macro-economic recovery from the Covid-19 pandemic and the impact that this will have on the UK economy; secondly the impact on Government reform in Adult Social Care, and thirdly, the long awaited fair funding review and proposed further business rates retention proposals for 2023-24 and beyond which should have a

significant impact on the Council's finances and hopefully provide some longer term financial planning certainty.

3. Introduction

3.1 Purpose

3.2 The purpose of the MTFFS is to set out the financial planning assumptions and resources available to the Council to deliver the Council Strategy. The MTFFS includes both revenue and capital implications. The MTFFS attempts to balance the resources known, and estimated, to be available with the ambitions of the Council Strategy. There is always a calculation to make to even out the additional and current investment in the Council Strategy objectives against the cost of doing so and the pressure that puts on the MTFFS.

3.3 Vision

3.3.1 The Vision of the MTFFS is:

“To ensure that the Council has the financial resources available to work together to make West Berkshire an even greater place in which to live, work and learn”

3.4 Dependencies

3.4.1 The delivery of the MTFFS cannot occur through the Council alone. A significant proportion, 50%, of the Council's budget is delivered through partners in the private, public and voluntary sectors. The Council's proposals for future financial stability will involve all of these partners including where there are proposals to invest in infrastructure, deliver core services and transform how the Council delivers its services in the future.

3.4.2 The delivery of the strategy is also dependent on the Government and most importantly the DLUHC (Department for Levelling Up, Housing and Communities) review of 'fair funding' and further business rates retention.

3.4.3 This fair funding review was originally due to impact on the 2020-21 budget but is now most likely to come into effect from 2023-24 at the earliest. The Review has not been consulted upon yet, so figures included in the MTFFS are indicative, but the working assumption in the MTFFS is (beyond the known figures for 2022-23):

- No new additional monies are provided to the Council as part of the Spending Review 2022-23 (both the services grant and lower tier services grant are expected to be removed, but their value is assumed to remain in a reworked funding system)
- The notion of no 'negative RSG (Revenue Support Grant) is maintained and incorporated into the new fair funding model
- That there is a hard reset of business rates to a new baseline so growth above the existing baseline is not retained by WBC – at a cost of £4m p.a. – but a transitional funding scheme comes into place to mitigate this impact over a 3 year period

- Extra funds for ASC beyond the £0.3m are provided in 2023-24 and 2024-25 but these are allocated for new costs in Adult Social Care due to the implications of the ASC reforms
- New Homes Bonus is removed and replaced with a funding system that delivers equivalent levels of reward to 2022-23
- Council Tax referendum levels remain at 2% and ASC Council Tax precept levels revert to 1% from 2023-24
- Inflation remains at 2% in the longer term

4. Medium Term Financial Plan

4.1 The MTFP is supported by a Medium Term Financial Plan (MTFP). This MTFP sets out the financial planning assumptions and is included below:

Figure 1.1 – MTFP model

1.99%	Line	Medium Term Financial Plan (MTFP)	2022/23	2023/24	2024/25	2025/26
£m	ref		£m	£m	£m	£m
£m		Council Tax income	1.00%	1.99%	1.99%	1.99%
0.00%		Adult Social Care Precept	3.00%	1.00%	1.00%	1.00%
104.3	1	Council Tax (incl. ASC)	110.1	114.1	118.2	122.4
23.2	2	Retained Business Rates/rates funding	24.8	23.0	21.9	20.8
3.2	3a	Additional Government Covid Funding	0.0	0.0	0.0	0.0
0.0	3b	2022/23 Services Grant	1.2	1.2	1.2	1.2
1.1	4	New Homes Bonus	1.2	1.2	1.2	1.2
0.2	5	Lower tier services grant	0.2	0.2	0.2	0.2
6.5	6	Adult Social Care BCF and iBCF ringfenced funding	6.7	6.8	6.9	7.0
2.8	7a	Social Care Grant	3.9	4.0	4.1	4.2
	7b	Market Sustainability & Fair Cost of Care Fund	0.3	1.8	2.4	2.4
-2.2	8	Collection Fund deficit (-)/ surplus	-2.0	-0.8	0.0	0.0
139.1	9	Funds Available	146.5	151.6	156.1	159.4
130.3	10	Base Budget	133.1	141.3	145.5	149.2
1.7	11	Pay inflation	3.3	2.7	2.7	2.7
0.7	12	Contract inflation and non pay inflation	2.0	1.4	1.4	1.4
1.4	13a	Modelled growth	5.2	3.1	3.1	3.1
	13b	Cost of ASC reforms	0.0	1.8	0.6	0.0
0.8	14	Investment in Council Strategy priorities	0.7	0.4	0.5	0.5
0.0	15	Investment due to Covid-19	0.2	0.0	0.0	0.0
1.2	16	Other investment	1.4	0.9	0.4	0.2
0.5	17	Increase in capital financing cost	0.6	0.6	0.6	0.6
-3.7	18	Savings and income requirement	-5.3	-6.6	-5.6	-5.2
133.1	19	Annual Budget Requirement	141.3	145.5	149.2	152.4
3.7	20	One off investments	2.6	0.7	0.1	0.1
6.5	21	Adult Social Care BCF and iBCF ringfenced funding	6.7	6.8	6.9	7.0
143.3	22	Budget Requirement	150.5	153.0	156.2	159.5
-2.0	23a	Use of reserves to support one off investment	-1.9	-0.5	-0.1	-0.1
	23b	Use of Covid Reserve	-0.7	0.0	0.0	0.0
	23c	Use of Transformation Reserve	-0.3	-0.2	0.0	0.0
	23d	Use of reserves to support 22/23 budget gap	-0.7	0.0	0.0	0.0
-2.2	24	Use of Collection Fund and Business Rates reserves	-0.4	-0.8	0.0	0.0
139.1	25	Budget Requirement after use of reserves	146.5	151.6	156.1	159.4
		<i>£10k roundings may apply</i>				

4.2 The MTFP at 4% highlights the need for cost base reductions of £22.8m over the next four years and is based upon a number of assumptions which are considered below.

Figure 1.2

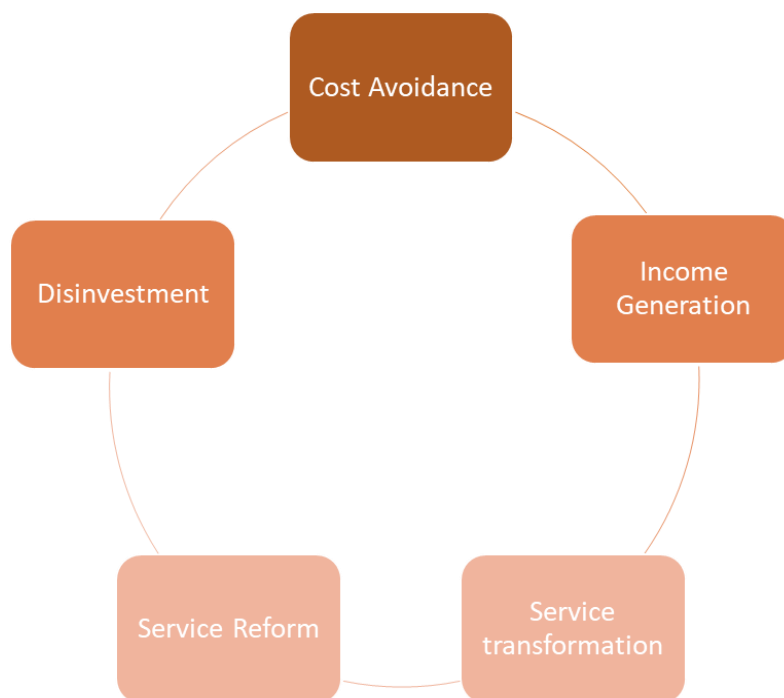
Ref	Item	Commentary
1a	Council Tax Income	<p>This is the amount of Council Tax (excluding the ASC precept, see below) raised. A 1% change in the Council Tax base¹ or Council Tax levied equals approximately £1m. Council Tax provides 65% of the Council's funding excluding fees and charges (73% with the ASC precept).</p> <p>Any increase of this number above 2% must be the subject of a public referendum.</p>
1b	Adult Social Care Precept	<p>A specific element of Council Tax, with a maximum increase of 4% allowed for 2022-23, to help provide funds for Adult Social Care. It has been assumed the ASC precept is set at a maximum of 1% but no announcements have been made from Government on the future of the precept beyond 2022-23 other than an assumption that 1% will be allowed throughout the MTFP period.</p>
2	Retained Business Rates	<p>The Council collects £93m of business rates, and are allowed to retain some of this through a Government controlled scheme. The amount left over for WBC after payments to the Government is £25m. If business rates increase through new growth in the value of business rates, the Council retains approximately 25%, and 100% of all renewable energy schemes.</p> <p>In 2023-24 there is an expected reset of the business rates baseline which will reduce the amount of retained business rates the Council receives.</p> <p>This line shows the amount of retained business rates after an expected transitional fund is provided – see scenario planning for a 'hard' business rates reset.</p>
3a	Additional Government Covid funding	<p>This is non-ringfenced Government funding for Covid-19 costs in respect of 2022-23 – primarily in respect of Adult Social care and leisure costs.</p>
3b	Services Grant	<p>One off grant in the LG Finance Settlement in 2022-23. It is assumed this level of funding will continue although by other routes.</p>
4	New Homes Bonus/other grants	<p>The New Homes Bonus is a scheme from the Government since 2010 that allows Councils to keep the equivalent band D Council Tax on all additional homes built in the district for one year in 2022-23.</p>
5	Lower Tier Services grant	<p>Grant, non ring-fenced, created in 2021-22.</p>
6	ASC BCF / I-BCF ring-fenced funding	<p>This is the Adult Social Care (ASC) Better Care Fund (BCF) or Improved Better Care Fund (iBCF). This income is exactly matched by expenditure later in the MTFP and is ring-fenced to support the integration of care services with NHS partners.</p>
7	Social Care Grants	<p>In 2020-21 Government provided additional grant funding. This grant funding has been boosted for 2021-22.</p>

¹ the amount of properties in the district adjusted for the Council Tax Reduction scheme and discounts

Ref	Item	Commentary
8	Collection Fund	This is the surplus or deficit on 2021-22 Council Tax and business rates income budget versus the expected actual income. Councils do not account for this in the year it occurred, but in the subsequent year. This has been spread over three years in line with the Government requirement due to Covid-19 support.
9	Funds available	Total non-ring-fenced income available, excluding fees and charges.
10	Base budget	The budget from the previous year including £350m expenditure, £190m ring-fenced grant income and £30m income from fees and charges.
11	Pay inflation	Increased costs due to any pay awards (2% assumption 2022/23), increased employer pension costs and incremental pay changes. It should be noted that inflation looks to be much higher in 2022-23 than the Bank of England's assumed rate of 2% but then is expected from 2023-24 to fall back to this level
12	Contract inflation	The amount of funds set aside for key budgets that have a contractual inflation element; the most significant being the Waste PFI (Private Finance Initiative).
13	Modelled budget growth	Increases to demand led services through estimated increases in client numbers and/or complexity.
14	Investment in Council Strategy priorities	Funding investment to deliver the Council Strategy.
15	Investment – Covid-19	Ongoing future financial pressures relating to the impact of the Covid-19.
16	Investment in other priorities	Investment to ensure the delivery of core services.
17	Increase in capital financing costs	The revenue funding for additional borrowing that supports the delivery of the Capital Strategy.
18	Savings and income requirement	Items that reduce cost via the themes identified.
19	Annual budget requirement	Sub-total of the above.
20	One off investments	Additional costs that net off the Covid-19 income in line 3 and other one off investments.
21	ASC BCF / iBCF funding	Expenditure that equals the income from this funding source in line 6 above.
22	Budget requirement	Sub-total of the above.
23	Use of Reserves	Use of any earmarked or unallocated reserves to support future budgets.
24	Use of collection fund and business rates reserve	Cost of the deficit highlighted in line 8 above.
25	Budget requirement	The new budget that equates to the funds available in line 9.

4.3 The MTFS considers investment as well as savings. The latter is discussed in further detail below but, importantly, the MTFS does have investment set aside over the next four years of in excess of £22m. This includes a wide range of areas and remain in line with the Council Strategy ambitions – i.e. investment to achieve the strategy, continue to build on our strengths and investment in infrastructure to deliver the Council Strategy and other supporting strategies. The savings place for the MTFS is based on the model below:

Figure 1.3



4.4 The model has been considered to drive different strands of activity and reflect that are a variety of different ways of delivering a long term balanced budget. The Council has moved to a more outcomes based budgeting approach for this MTFS.

4.5 Below is a summary of the five key themes and some of the proposals that are included in 2022-23 budget and that are being considered for future financial years. For years beyond 2023-24 worked up proposals will be required for future years and incorporated into the annual budget for that financial year. There is a gap between proposals at present and the total savings requirement in the MTFS, but this highlights that proposals are being considered in advance of their requirement to ensure greater medium term financial planning. At present there is a requirement of £22.8m of which £11.8m has been highlighted in proposals for future budgets.

Cost Avoidance - £2.1m

The projects involving, for example, intervening in service demand early to reduce future modelled costs. This is particularly evident in Adult and Children Social Care where the modelled budget line can be reduced through interventions that either avoid anticipated costs or provide alternative service arrangements at no cost to the Council.

Income Generation - £0.9m

Either new income generating opportunities or through increasing additional revenue from existed income sources from fees and charges.

Service Transformation - £1.4m

Opportunities to transform how services are provided by the Council. Key elements included in this are digital opportunities so that more services are available for those who want to use them online and out of core office hours. The Council is also looking at the physical location of its offices and opportunities to transform how services are delivered and from where to improve customer service and deliver financial savings.

Service Reform - £0.9m

This element is focussed on the improved efficiency and effectiveness of existing services and where incremental adaptations can be made so that they are delivered at a lower cost. Historically, this has been an area of success for the Council but as each year occurs, the scale of the opportunities reduce.

Disinvestment - £0.0m

This is the removal of an existing service or a reduction in the level of service provided without a compensating transformation. This will be the area that the Council prioritises last, but does have to be considered with all other options depending on the overall funding position.

Reserves - £4

Reserves have been set aside to support the profiling of savings in the MTFs and the delivery of Council Strategy outcomes. The deployment of these reserves will depend on the outcomes of the fair funding review, but they are held to ensure that there is a lesser requirement to make immediate and significant revenue budget changes that would make a deterioration in service delivery without a longer term consideration.

Use of Reserves to support the 2022/23 Budget	£m
Covid Reserve	0.7
Transformation Reserve	0.3
Collection Fund Reserves	0.4
Council Strategy Reserve	0.2
Outcomes Based Budgeting Reserve	0.7
General Reserve	1.3
Other Reserves	0.4
Total	4.0

4.6 It is also important for the MTFS to consider the different scenarios that relate to the MTFP. Appendix A highlights the detail behind these and is summarised below:

Figure 1.4: Scenario planning

Scenario	Best / highest case	Financial impact	Worst Case	Financial impact
Council Tax base changes	1.25% growth p.a.	£0.8m p.a.	0% growth from 2022-25	£0.7m p.a.
Council Tax referendum levels	3%	£1m p.a. from 23/24	0%	£2m p.a. from 23/24
ASC precept	3%	£2m p.a. from 23/24	0%	£1m p.a. from 23/24
Business Rates reset	No reset – keep retaining growth	£1.8m in year 1	Full reset – no transition	£5m drop from 2023-24
Fair Funding review	Additional funding	£3m increase over MTFS	Significant redistribution	£9m loss over the MTFS linked to BRates reset
New Homes Bonus replacement	Replaced to the 2022-23 budgeted level	None	Removal in full with no replacement	£1.2m p.a.
Inflation and pay award	0%	£3.7m p.a.	3% increase	£3m
Capital financing costs	Rates drop by 0.25%	tbc – gilt rates dependent	Increased rates of 1%	£0.2m

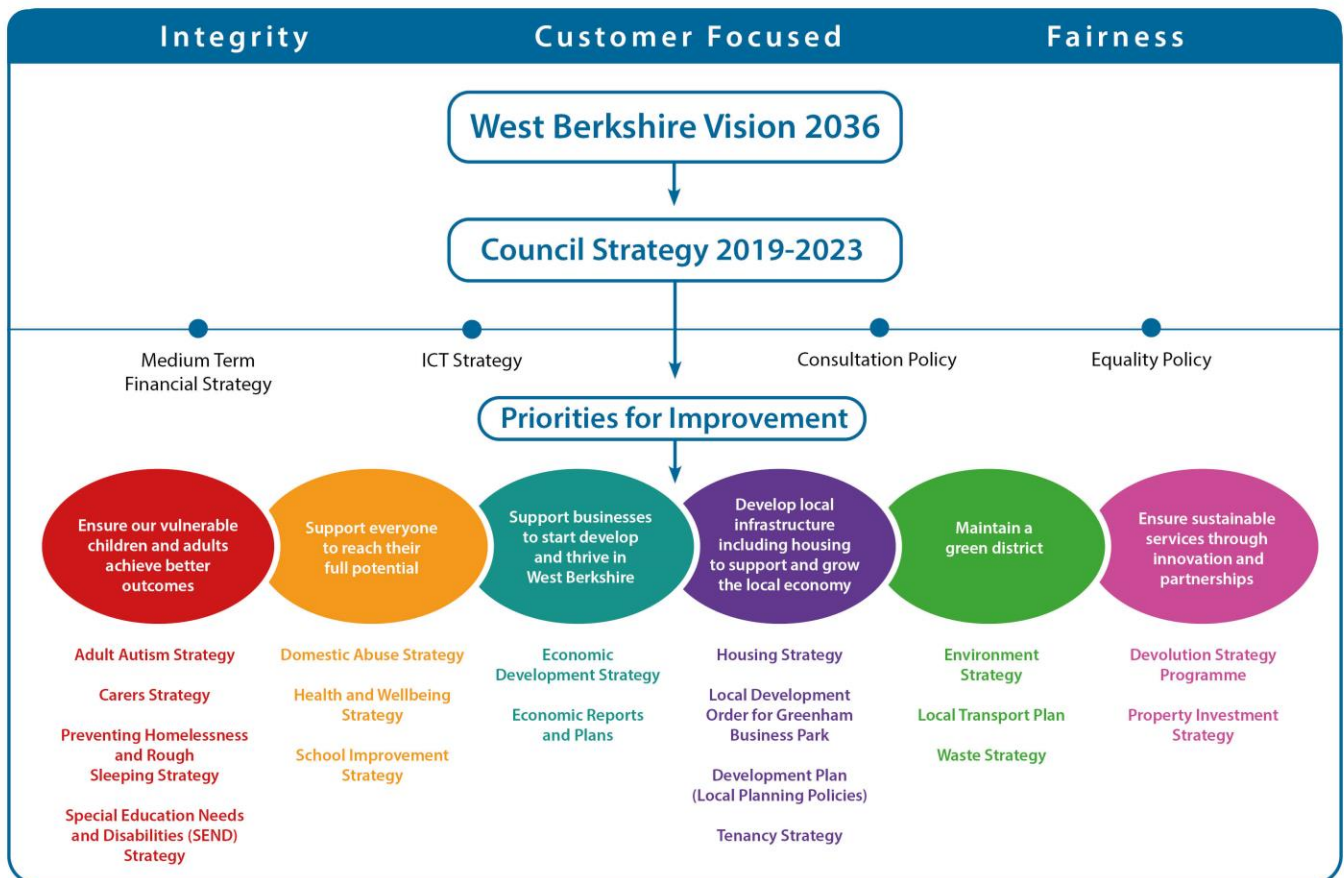
5. Priorities

5.1 The overarching priorities of the MTFS are:

- To ensure a balanced financial position over the medium term
- To ensure that there are sufficient resources to deliver the Council Strategy
- To enable longer term decision making by providing financial planning over a 4 year timeframe

6. Actions

6.1 Unlike other strategies that have a clear action plan, the MTFS is slightly different in that it provides an over-arching view of the financial position and the actions to deliver the strategy are contained in other Council strategies – see interaction below:



6.2 Key actions to take place though include:

- Review of fair funding outcome and future of business rates
- Further savings proposals for years 2 to 4 of the MTFS
- Further review of reserves to highlight further areas to support the MTFS where required
- Investment in preventative work to support long term cost recovery or avoidance where demonstrable

7. Implementation

7.1 The MTFS is implemented through the revenue budget for the year ahead (2022-23) as well through the oversight of the Budget Board, an internal board at the Council, which considers changes to the financial planning assumptions as well as future options for delivering the MTFS.

7.2 The MTFS also provides a steer for officers on the approach to take and the themes articulated above will help to shape future budgets.

8. Conclusion

8.1 There remains significant uncertainty over future years within the MTFS caused by a variety of factors, including the macro economic position due to Covid-19, the local economic impact from covid-19, and Government funding reforms due from 2023-24. To help meet the challenge of this uncertainty, the Council has a balanced

budget proposed for 2022-23 and a range of savings options from 2023-26 that are being developed. Though these do meet the entire savings requirement, the Council does have reserves set aside to help the profiling of budgets as to ensure that immediate impacts of any of severe funding reductions can be met to enable the Council to deliver the Council Strategy.

Glossary

None

Appendices

Appendix A – Scenario planning

Other relevant documentation

Previous Medium Term Financial Strategies
Accompanying budget papers for 2022-23
Local Government Finance Settlement 2022-23 (MHCLG)

Appendix A – Scenario planning

The below sets out some of the potential changes on the specific lines of the MTFP – all of these are estimates. The amounts show the cumulative position over the MTFS (4 years).

Item	Base Case	Best Case	Worst Case	Commentary
Council Taxbase growth	0.21% growth 21/22, 1.5% 22/23 and 0.6% growth thereafter	1.25% growth p.a from 2022/23 = £2.4m increase	0% p.a. from 2022/23 = £2.2m drop	Historic estimates have been above the actual build rate of properties. Covid-19 has provided a lag in the speed of house building
Council Tax referendum levels	1.99%	3% = £3.6m increase	0% = £7m drop	Level of Council Tax increases allowed before requiring a referendum
ASC precept	3% 22/23 1% thereafter	3% = £7.3m increase	0% = £3.5m drop	Allowable level of ASC precept
Business Rates growth	0% growth	1% growth = £0.24m increase	5% fall = £1.2m drop	Estimates - as depends on previous year scheme outturns and interaction with the collection fund position
Business Rates reset	Reset with transitional period	No reset, retain growth = £7m increase over MTFS	Full reset, no transition = £4m + p.a. drop from 2022-23	
Fair funding review	Reduction in net income with transitional impact	More funding applied to the Council = £3m increase	Over MTFS period = £9m drop	Scheduled in for 2023-24 but has been delayed for number of years. Consultation expected in Spring 2022 on principles.
New Homes Bonus replacement	£1.2m per year	Replaced to 2021/22 budget level = £0m	Not replaced = £3.6m	
Inflation & pay award	Various % inflation; 2% pay each year	0% inflation = £3.7m benefit p.a.	3% increase = £3m additional cost p.a.	Based on various inflationary impacts across the Council.
Savings proposals	100% achieved	10% over achieve = £2.2m benefit	20% not achieved = £4.4m cost	Historically we have a good track record of achieving over 80% of savings
Covid-19 further outbreak at scale of Spring 2020	Not assumed	None	Further loss of income of @2m	Depends on Government support, behaviour of individuals for car parking etc
Interest rates changes and PWLB impact	Slow increase per investment strategy	A fall of 1% in PWLB = £0.2m	An increase of 1% in PWLB = £0.2m	Interest Rates are at low rates of 0.25%.

Document Control

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Author:	Joseph Holmes	Sign & Date:	
Owning Service			

Change History

Version	Date	Description	Change ID
0.1	23.11.21	Initial Draft from JH	
0.2	21.12.21	Version for Corporate Board January	
0.3	10.1.22	Version for Operations Board January	
0.4	24.1.22	Version for Executive February	
0.5	27.1.22	Amended version for Executive February	
0.6	1.2.22	Amended version for Executive February	
0.7	15.2.22	Amended version for Council March	

Capital Strategy, Financial Years 2022/23 to 2026/27

Committee considering report:	Council
Date of Committee:	3 March 2022
Portfolio Member:	Councillor Ross Mackinnon
Date Portfolio Member sent/agreed report:	12 January 2022
Report Author:	Shannon Coleman-Slaughter
Forward Plan Ref:	C4126

1 Purpose of the Report

- 1.1 To outline the Capital Strategy covering financial years 2022/23 – 2026/27 and the supporting funding framework, providing a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability.
- 1.2 Decisions made on capital and treasury management have financial consequences for the Council for many years into the future. Decisions are therefore subject to both a national regulatory framework and to local policy framework.

2 Recommendations

- 2.1 That Council is requested to adopt the following recommendations:
 - (a) That the Capital Strategy and supporting Capital Programme for the period 2022/23 – 2026/27 is approved (appendix A).
 - (b) That the supporting Minimum Revenue Provision Policy (appendix B) for the period 2022/23 – 2026/27 is approved.
 - (c) That the Flexible Use of Capital Receipts Policy (appendix C) for the period 2022/23 – 2026/27 is approved.
 - (d) That the proposed CIL (Community Infrastructure Levy) Bids for inclusion in the Capital programme 2022/23 – 2026/27 (appendix D) is approved.

3 Implications and Impact Assessment

Implication	Commentary
<p>Financial:</p>	<p>£112.8 million of Council debt funding has been applied to the Capital Strategy and supporting programme of work. This level of investment requires an annual increase in the revenue budget in order to satisfy capital financing requirements. The required annual increases are reflected in the Council's Medium Term Financial Strategy (MTFS).</p> <p>Included within the strategy is £2.2 million of funding allocated for projects at the feasibility stage, inclusive of £868k of funding for the London Road Industrial Estate development (LRIE). Projects at the feasibility stage are currently viewed as capital project forming part of the capital programme and overarching capital strategy. However, if a project does not result in the creation of a capital asset, in accordance with capital regulations set out within the CIPFA Code of Practice the full sum of capital invested will be written back to revenue and be funded through the Council's General Fund. On this basis £2.2 million of proposed expenditure over the life of the proposed Capital Strategy is a potential risk against the General Fund reserve.</p>
<p>Human Resource:</p>	<p>An average of £3.5 million of the Council's establishment is funded directly by the Capital Programme per annum. Salaries are funded from capital where it can be demonstrated that staff directly support and help to deliver the capital programme.</p>
<p>Legal:</p>	<p>The Capital Strategy contains Prudential Indicators that are mandatory under the CIPFA Prudential Code for Capital Finance in Local Authorities. When the final programme has been approved by Council, the budget managers will have the authority to let contracts for the schemes included in the approved programme in accordance with the Council's Contract Rules of Procedure.</p>
<p>Risk Management:</p>	<p>£112.8 million of the programme over the next five financial years is proposed to be funded from external borrowing. Assumptions as to the anticipated cost of external borrowing are aligned to current guidance as set out by the Bank of England and potential interest rate increases. Significant / unanticipated rises in borrowing costs over and above those assumed within the budget setting will impact on the affordability of the overall programme. The proposed programme also relies on £102 million of external funding. External funding relating to later years of the programme has</p>

	<p>yet to be confirmed, programme priorities and the availability of funding will therefore need to be kept under review.</p> <p>The long term impacts of the Covid-19 pandemic and resource availability post Brexit are creating issues within existing supply chains. The capital programme is impacted through these economic developments with inflation impacts on existing contracts and contracts subject to negotiation/finalisation. Currently, specifically in respect of long term maintenance contracts, the level of service being supplied for existing contracts is being reduced by third party suppliers. Over the course of the programme there is a high likelihood that inflation and scarcity of resource will create additional financial pressures.</p>			
Property:	<p>The proposed Capital Programme will provide funding for maintenance and improvements to a number of existing Council buildings.</p>			
Policy:	<p>The Capital Strategy is closely aligned to the delivery of the Council Strategy through enabling key projects to be financed and delivered.</p>			
	Positive	Neutral	Negative	Commentary
Equalities Impact:				
<p>A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?</p>				<p>Any impacts have been assessed and publicly consulted upon where necessary</p>
<p>B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?</p>				<p>Any impacts have been assessed and publicly consulted upon where necessary. For example, Disabled Facilities Grants are included as part of this programme.</p>

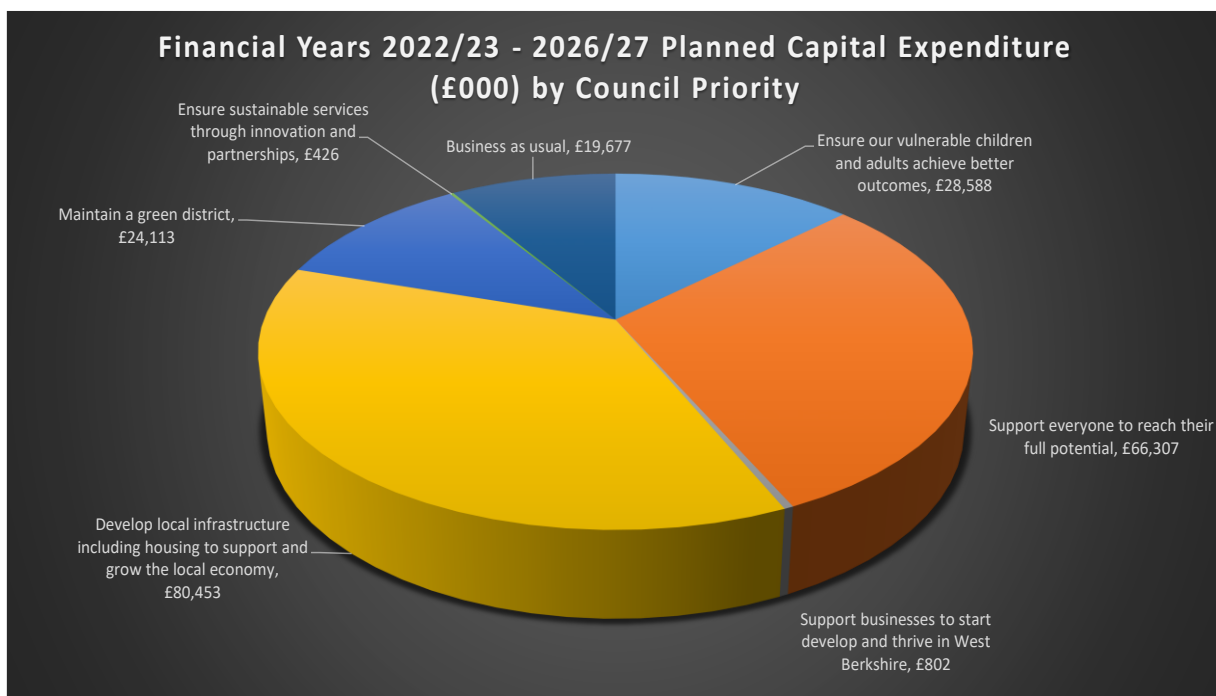
Environmental Impact:	X			There are a number of schemes included to enhance the environmental impact of the Council, for example carbon management, walking and cycling infrastructure and solar energy generation.
Health Impact:	X			Proposals included to encourage more walking and cycling as well as use of the district's environment.
ICT Impact:	X			Opportunities included in the programme for IT projects to enhance efficiency.
Digital Services Impact:	X			Opportunities included in the programme for improved digital access to services.
Council Strategy Priorities:	X			The planned programme is aligned to supporting the Council Strategy. Further details are included in section 5.14 of this report.
Core Business:	X			The planned programme provides funding for projects focused on improving business as usual functions. Section 5.14 details the level of funding supporting core business as usual functions.
Data Impact:		X		
Consultation and Engagement:	Joseph Holmes, Executive Director, S151 Officer Ross Mackinnon, Portfolio Holder for Finance Capital Strategy Group			

4 Executive Summary

- 4.1 This capital strategy report gives a high-level overview of how capital expenditure and capital financing activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability. Decisions made regarding capital and capital financing will have financial consequences for the Council for many years into the future. They are therefore subject

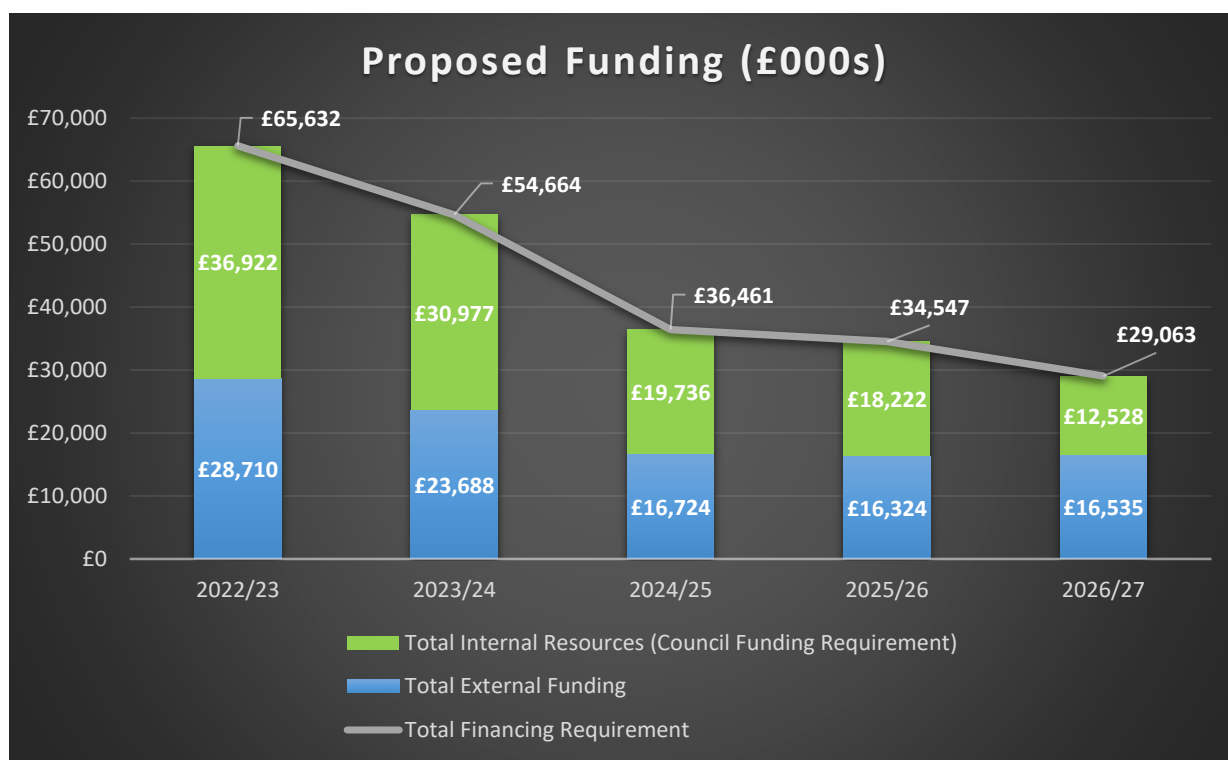
to both a national regulatory framework and to local policy framework, summarised in this report.

- 4.2 Despite ongoing pressure on the revenue budget, the Council continues to make significant investment in the future of West Berkshire through its Capital Programme. The Capital Strategy and supporting Capital Programme are aligned to the Council Strategy. Appendix A provides a detailed breakdown of the Capital Programme



- 4.3 Through the application of the strategy and supporting programme, the Council has sought to build on its strengths, focusing on social care, education and enhancements to local infrastructure (including access to superfast broadband, better road and flood prevention and alleviation). The Council has also focused on enhancing the district’s leisure provision offering, with significant capital investment in leisure centre facilities and playing pitch provision across the district. In response to the Climate Emergency, the Council has allocated significant funding into projects over the life of the Capital Strategy with a view to enhancing sustainability and assisting the Council’s long term objective to move to net zero by 2030.

- 4.4 The proposed expenditure on the Capital Programme over the five year period amounts to £220.4 million. Proposed expenditure is financed, either from external sources (government grants and other contributions), the Council’s own resources (revenue budget, reserves and capital receipts) or debt (borrowing, leasing and Private Finance Initiative). The planned financing of the programme is broken down as follows:



- 4.5 The proposed programme relies on £102 million of external funding (i.e. grants, S106 and Community Infrastructure Levy). The level of Section 106 and Community Infrastructure Levy (CIL) included in the financing of the programme are forecasts. Regular monitoring of actual levels received and those forecast to be received will be undertaken and reported to Capital Strategy Group (CSG), and the capital programme adjusted accordingly if necessary.
- 4.6 £112.8 million of debt financing, i.e. external borrowing is required to support delivery of the Capital Programme. Although capital expenditure is not charged directly to the revenue budget, interest payable on loans, repayments of loans and Minimum Revenue Provision payments are charged to revenue, this is referred to as capital financing. In order to effectively deliver the planned programme and align to the Council Strategy, the revenue capital financing budget has been increased in order to accommodate increases in capitalised salary costs, inflation on contracts and new projects.
- 4.7 Assumptions as to the anticipated cost of external borrowing are set out in the Council’s Investment and Borrowing Strategy, any significant / unanticipated rises in borrowing costs over and above those assumed within the budget setting will impact on the affordability of the overall programme. A particular risk to the capital programme is the long term impacts of both the Covid 19 pandemic and resource availability post Brexit creating issues within existing supply chains. The capital programme is impacted through these economic developments with inflationary impacts on existing contracts and future contracts subject to renegotiation and price increases. Currently, specifically in respect of long term maintenance contracts relating to infrastructure projects, the level of service being supplied for agreed existing contract is being reduced by third party suppliers in order to maintain current pricing levels. Over the course of the programme there is a risk that inflation and scarcity of resource will create additional financial pressures on the proposed programme.

- 4.8 Due to the very long-term nature of capital expenditure and financing and the revenue budget implications of expenditure incurred, the Executive Director of Resources (s151 Officer) is satisfied that the proposed capital programme is prudent, affordable and sustainable. The Council's Minimum Revenue Provision policy (MRP) is included in Appendix B.

5 Supporting Information

Introduction

- 5.1 Capital expenditure is where the Council spends money on assets, such as property or vehicles that will be used for more than one year. The Prudential Code, requires the Council to look at capital and investment plans in light of overall organisation strategy and resources to ensure that decisions are made with sufficient regard to the long term financing implications and risks to the Council. To demonstrate compliance, the code sets out a number of indicators which are reviewed within this report and in the Council's Investment and Borrowing Strategy 2022/23.
- 5.2 Prudential Indicator: Estimates of Capital Expenditure. Over the period of the Capital Strategy (2022/23 – 2026/27), the Council is planning capital expenditure of £220.4 million as summarised in the table below.

Planned Capital Expenditure	2022/23	2023/24	2024/25	2025/26	2026/27	Totals
	Budget	Budget	Budget	Budget	Budget	Budget
	£000s	£000s	£000s	£000s	£000s	£000s
People Directorate	£26,341	£23,655	£18,526	£16,921	£11,108	£96,551
Place Directorate	£28,222	£17,989	£11,797	£12,122	£12,187	£82,318
Resources Directorate	£5,938	£4,163	£3,538	£3,004	£3,088	£19,730
Total Expenditure on Operational Assets	£60,501	£45,807	£33,861	£32,047	£26,383	£198,599
Projects at Feasibility Stage	£1,616	£567	£100	£0	£0	£2,283
Invest to Save Schemes	£2,725	£8,000	£2,500	£2,500	£2,500	£18,225
Capital Investments - New Assets	£0	£0	£0	£0	£0	£0
Capital Investments (Commercial Property) - Existing Assets	£790	£290	£0	£0	£180	£1,260
Total Planned Capital Expenditure	£65,632	£54,664	£36,461	£34,547	£29,063	£220,366

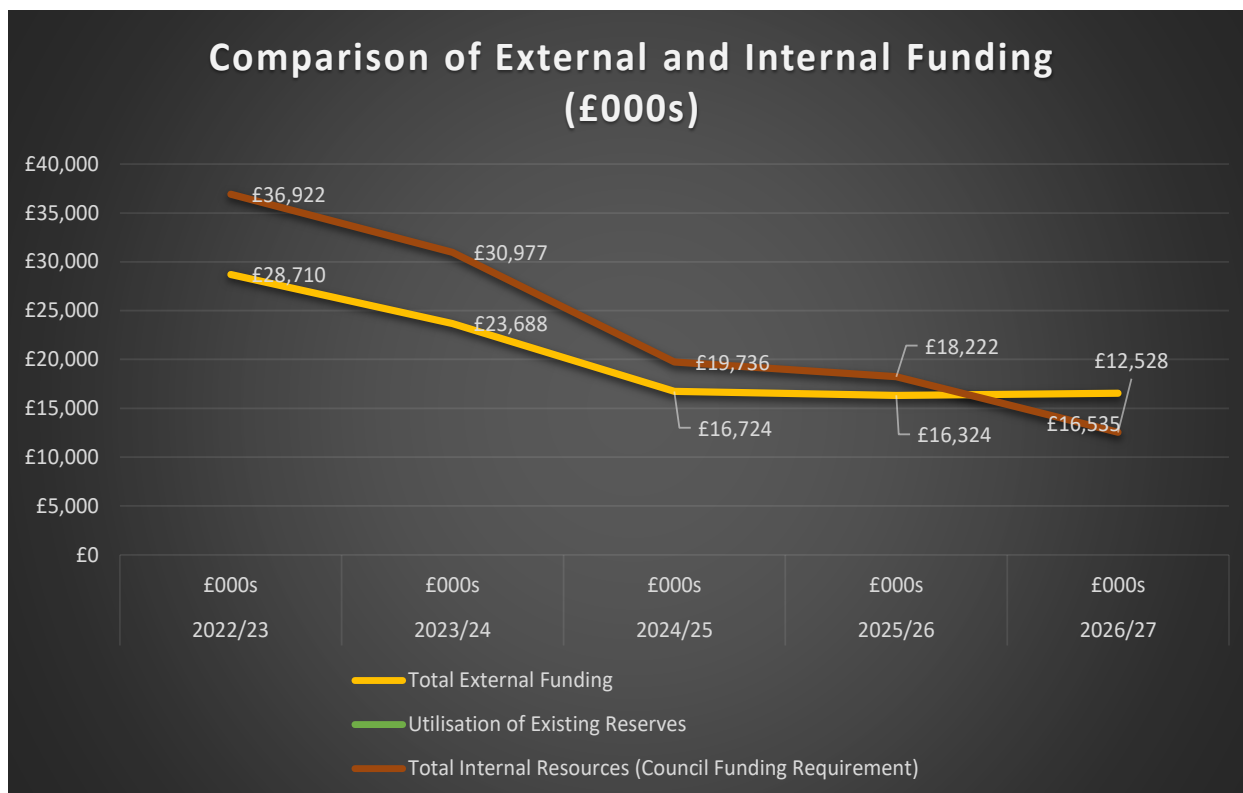
Note: Projects at Feasibility Stage - these are projects agreed in principle but further investigative works are required. Should the project not result in creation of a capital assets, project costs will be charged back to revenue.

Background

- 5.3 All capital expenditure must be financed and hence the size of the Capital Programme is determined by the amount of funding the Council can afford either from external sources (government grants and other contributions), the Council's own resources (revenue budget, reserves and capital receipts) or debt (borrowing, leasing and Private Finance Initiative). The planned financing of the Capital Programme expenditure is as follows:

Capital Financing	2022/23	2023/24	2024/25	2025/26	2026/27	Proposed Funding 22/23 - 26/27
	£000s	£000s	£000s	£000s	£000s	£000s
External Grants	£17,475	£14,040	£8,372	£8,372	£8,372	£56,631
Section 106 (s106)	£1,859	£2,941	£2,992	£5,889	£5,957	£19,638
Community Infrastructure Levy (CIL)	£9,376	£6,706	£5,360	£2,064	£2,206	£25,712
Total External Funding	£28,710	£23,688	£16,724	£16,324	£16,535	£101,981
Application of Capital Receipts	£4,635	£866	£0	£0	£0	£5,501
Council Borrowing	£32,287	£30,111	£19,736	£18,222	£12,528	£112,884
Total Internal Resources (Council Funding Requirement)	£36,922	£30,977	£19,736	£18,222	£12,528	£118,385
Total Financing	£65,632	£54,664	£36,461	£34,547	£29,063	£220,366

- 5.4 The level of external grant funding, Section 106 and Community Infrastructure Levy included in the financing of the programme are forecasts. The Council assumes that on average £4 million per annum is received in Community Infrastructure Levy and this is applied where applicable to projects that support the Local Infrastructure Development Plan (IDP). Section 106 in contrast is a dwindling funding stream with allocations predominately relating to past payments and ongoing projects where funding has been received and is held by the Council. Regular monitoring of actual levels received and those forecast to be received will be undertaken and reported to Capital Strategy Group (CSG), and the capital programme adjusted accordingly if necessary.
- 5.5 £118.4 million of Council resources are forecast to be applied to the programme of works over the life of the Capital Strategy. £5.5 million relate to existing capital receipts held within the Council’s reserves. £1 million is to be funded through additional borrowing, i.e. debt funding.



- 5.6 Debt is only a temporary source of finance, since loans and leases must be repaid, and this is therefore replaced over time by other financing, usually from revenue which is known as minimum revenue provision (MRP) / loans fund repayments. Planned MRP / repayments over the Capital Strategy are as follows:

Provision for Replacement of Debt (MRP)	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	Forecast	Budget	Budget	Budget	Budget	Budget
	£'000	£'000	£'000	£'000	£'000	£'000
Operational Assets	£6,359	£7,133	£8,225	£9,431	£10,289	£10,375
Waste Private Finance Initiative (PFI)	£278	£295	£313	£333	£353	£374
Commercial Property	£649	£666	£683	£701	£720	£739
Total Provision	£7,286	£8,094	£9,221	£10,465	£11,362	£11,488

- 5.7 The Council applies MRP on an annuity basis, further details supporting the MRP calculation are detailed within the Council's Minimum Revenue Provision Policy in appendix B.
- 5.8 The Council's cumulative outstanding amount of debt finance is measured by the capital financing requirement (CFR). This increases with new debt-financed capital expenditure and reduces with MRP / loans fund repayments and capital receipts used to replace debt. The CFR is expected to increase by £24.2 million during 2022/23. Based on the above figures for expenditure and financing, the Council's estimated CFR is as follows:

Capital Financing Requirement (CFR)	31.3.2021	31.3.2022	31.3.2023	31.3.2024	31.3.2025	31.3.2026	31.3.2027
	Actual	Forecast	Budget	Budget	Budget	Budget	Budget
	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Expenditure on Operational Assets	£37,197	£41,317	£62,117	£46,374	£33,961	£32,047	£26,383
Expenditure on Invest to Save Schemes	£0	£615	£2,725	£8,000	£2,500	£2,500	£2,500
Less Minimum Revenue Provision (exc PFI and Commercial Property)	(£6,188)	(£6,359)	(£7,133)	(£8,225)	(£9,431)	(£10,289)	(£10,375)
Less Minimum Revenue Provision on Waste PFI	(£722)	(£278)	(£295)	(£313)	(£333)	(£353)	(£374)
Less Government Grants and Other Contributions	(£29,693)	(£22,725)	(£28,710)	(£23,688)	(£16,724)	(£16,324)	(£16,535)
Less Applied Capital Receipts	(£1,073)	(£863)	(£4,635)	(£866)	£0	£0	£0
Total General Fund Items	(£479)	£11,706	£24,068	£21,283	£9,973	£7,580	£1,599
Expenditure on Capital Investments	£22	£331	£790	£290	£0	£0	£180
Less Minimum Revenue Provision (Commercial Property)	(£450)	(£649)	(£666)	(£683)	(£701)	(£720)	(£739)
Less Applied Capital Receipts	£0	£0	£0	£0	£0	£0	£0
Total Capital Investments	(£428)	(£318)	£124	(£393)	(£701)	(£720)	(£559)
Total Capital Financing Requirement	(£907)	£11,389	£24,193	£20,889	£9,272	£6,860	£1,040
Opening CFR	£274,057	£273,150	£284,538	£308,731	£329,620	£338,892	£345,752
Closing CFR	£273,150	£284,538	£308,731	£329,620	£338,892	£345,752	£346,792

- 5.9 The Council's main objectives when borrowing are to achieve a low but certain cost of finance while retaining flexibility should plans change in future. These objectives are often conflicting, and the Council therefore seeks to strike a balance between cheap short-term loans and long-term fixed rate loans where the future cost is known but higher. Projected levels of the Council's total outstanding debt (which comprises borrowing, PFI liabilities, and leases) are shown in the table below, compared with the capital financing requirement.

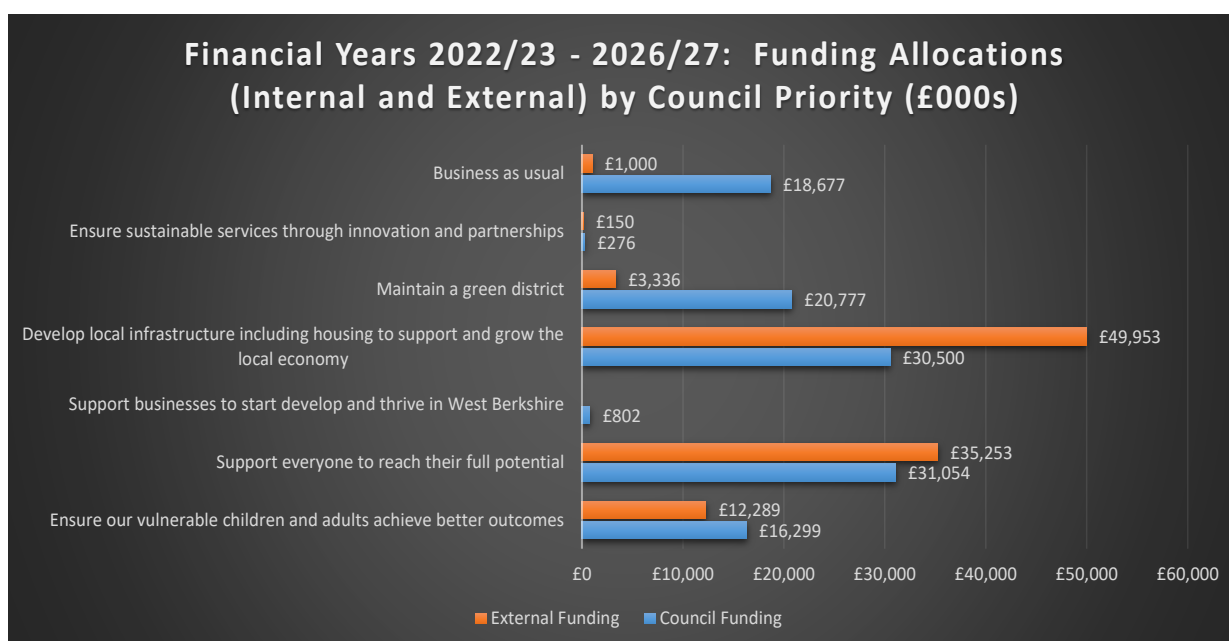
Capital Strategy, Financial Years 2022/23 to 2026/27

Gross Debt and Capital Financing Requirement	31.3.2021	31.3.2022	31.3.2023	31.3.2024	31.3.2025	31.3.2026	31.3.2027
	Actual	Forecast	Budget	Budget	Budget	Budget	Budget
	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Operational Debt - Existing Loans (Non Commercial Property)	£135,217	£129,609	£124,652	£119,735	£115,003	£110,494	£106,273
Operational Debt - Existing Loans (Commercial Property)	£62,253	£62,253	£62,253	£62,253	£62,253	£62,253	£62,253
Waste PFI	£12,249	£11,483	£10,670	£9,807	£8,892	£7,920	£6,890
Additional Debt from Capital Programme	£0	£0	£22,645	£49,316	£61,743	£71,530	£75,206
Total Debt	£209,719	£203,345	£220,220	£241,111	£247,891	£252,197	£250,622
Capital Financing Requirement	£273,150	£284,538	£308,731	£329,620	£338,892	£345,752	£346,792

5.10 Statutory guidance is that debt should remain below the capital financing requirement, except in the short-term. As can be seen from the table above, the Council expects to comply with this in the medium term.

Proposals

5.11 The Capital Strategy and supporting Capital Programme propose total gross expenditure of £220.4 million. In respect of the funding of the overall programme, £102 million of funding is forecast to be sourced from a combination of section 106, Community Infrastructure and external grant receipts. The majority of external funding received from developers and central government is ring-fenced infrastructure and educational provision. Despite ongoing pressure on the revenue budget, the Council continues to make significant investment in the future of West Berkshire through its Capital Programme. £118.4 million of capital expenditure is proposed to be funded via Council resources, i.e. application of capital receipts and borrowing.



5.12 The Council has sought to build on its strengths, focusing the Capital Strategy on education and enhancements to local infrastructure including:

- (a) £52.5 million of investment in Educational facilities across the district, focusing on the provision of school places and enhancements to accessibility.

- (b) £38.2 million of investment in local infrastructure, including key enhancement projects to major road networks.

5.13 Further key areas of funding include:

- (a) £12.2 million in support of the development of a Leisure Strategy for the district. Investment includes redevelopment of the Northcroft Leisure Centre (both dry side facilities and the Lido), Kennet Leisure Centre and various modernisation projects across the district's current leisure provision offering.
- (b) £22.2 million in support of the Council's Environment Strategy in response to the climate emergency, acknowledging the Council's role in facilitating a move to more environmentally sustainable lifestyles and business models across the district. Investment includes developing renewable energy provision and installation of on street electric vehicle charging points across the district.

5.14 Included within the strategy is £2.2 million of projects currently at the feasibility stage, inclusive of £868k of funding for the London Road Industrial Estate (LRIE) development, £868K of leisure enhancement projects and £500k allocated for care development of care home provision. These projects form part of the capital programme and overarching five year Capital Strategy. In respect of expenditure incurred where a project does not result in the creation of a capital asset, in accordance with capital regulations set out within the CIPFA Code of Practice, the full sum of project expenditure will be written back to revenue and be funded through the Council's General Fund provision. Therefore, feasibility and preliminary design works undertaken through application of capital funding are a risk held against future General Fund provision.

5.15 To ensure that capital assets continue to be of long-term use, the Council has an Asset Management Strategy in place. The Strategy seeks to convey both the context of the West Berkshire Council estate and the drivers and deliverables to ensure that Council assets are utilised to their optimum capability, both in delivering quality services and in economic terms, focusing on:

- (a) Operational efficiency and effectiveness across the estate with financial efficiency, opportunity to generate income in accordance with related investment strategies, and alignment of the estate with other new or emerging council strategies such as the Housing Strategy 2020 – 2036 and Environment Strategy 2020 – 2030.
- (b) Ensuring an efficient estate, continuing to commit to maintaining the condition of assets through the capital programme, developing new income streams through the estate and new opportunities through the 'One Public Estate' programme, the wider Place Making activities, and the devolution of assets to parish and town councils and potential for joint working with partners.

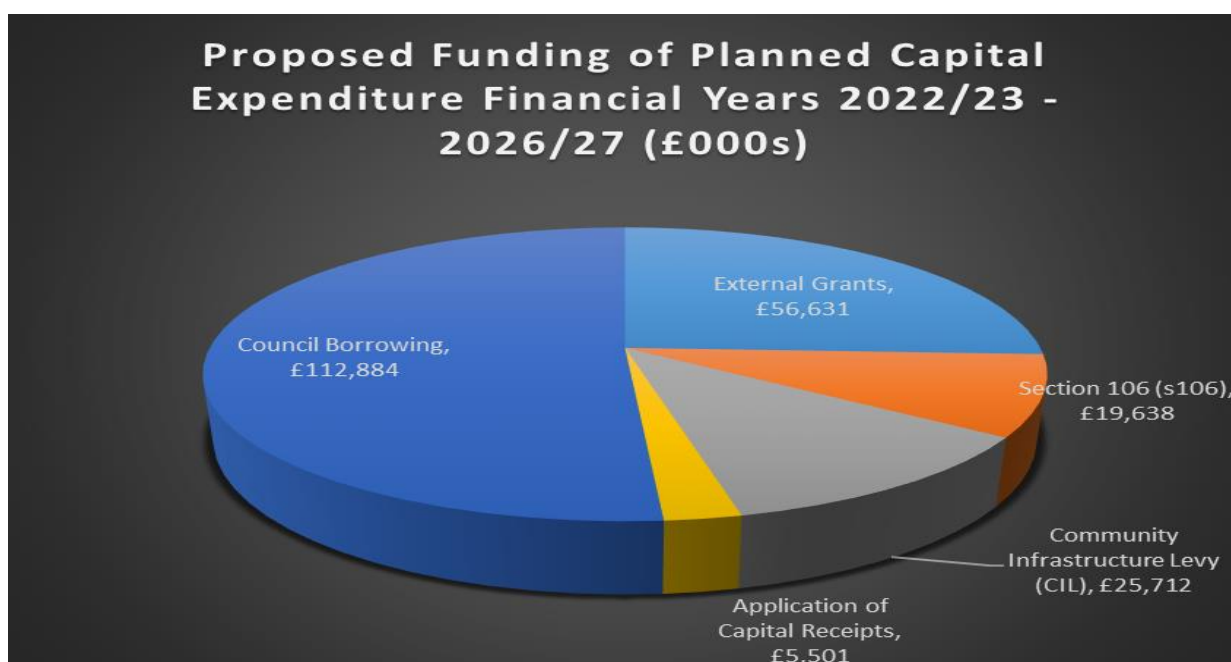
5.16 When a capital asset is no longer needed, it may be sold so that the proceeds, known as capital receipts, can be spent on new assets, repay debt or finance transformation projects. The Council is planning to allocate £5.5 million of existing capital receipts held in reserves in support of the Capital Strategy. The Council is anticipating two new capital receipts over the duration of the proposed Capital Strategy of £669k. The capital receipts are planned to be used to support revenue transformation under the Flexible Use of Capital Receipts Policy in appendix C.

6 Other options considered

6.1 Not applicable

7 Conclusion

7.1 The Capital Strategy proposes £220.4 million of planned capital investment in district wide improvement programme and allocation of resources to make enhancements to the Council's existing business systems in order to deliver long term improvements to services. Funding of planned investment is funded through a combination of internal Council resources (debt financing and capital receipts) and external funding (grants, s106 and Community Infrastructure Levy), 53% of the planned programme is funded through application of Council resources.



7.2 £112.8 million of the programme over the next five financial years is proposed to be funded from external borrowing. Assumptions as to the anticipated cost of external borrowing are aligned to current guidance as set out by the Bank of England and potential interest rate increases. Significant / unanticipated rises in borrowing costs over and above those assumed within the budget setting will impact on the affordability of the overall programme. The proposed programme also relies on £102 million of external funding. External funding relating to later years of the programme has yet to be confirmed, programme priorities and the availability of funding will therefore need to be kept under review.

7.3 Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP / loans fund repayments are charged to revenue, offset by any investment income receivable. The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from Council Tax, business rates and general government grants. Over the duration of the Capital Strategy the Council has set aside a revenue uplift in the capital financing budget of circa £600k annually. The Council is required to ensure that capital financing is reasonable and affordable in the long term.

Financing Costs as a Percentage of the Revenue Budget	2022/23	2023/24	2024/25	2025/26
	Budget	Budget	Budget	Budget
Financing Costs - £m	£15.2	£16.4	£17.9	£18.9
Revenue Budget - £m	£150.5	£152.8	£156.2	£159.5
Financing Costs as %	10.09%	10.73%	11.47%	11.83%

Note: The Medium Term Financial Strategy covers a four year period to 2025/26 only

7.4 In respect of the economic outlook and potential impacts on the capital programme, the long term impacts of the Covid-19 pandemic and resource availability post Brexit are creating issues within existing supply chains. The capital programme is impacted through these economic developments with inflationary impacts on existing contracts and contracts subject to negotiation/finalisation. Currently, specifically in respect of long term maintenance contracts relating to infrastructure projects, the level of service being supplied for agreed existing contract is being reduced by third party suppliers in order to maintain current pricing levels. Over the course of the programme there is a high likelihood that inflation and scarcity of resource will create additional financial pressures on the proposed programme. Due to the very long-term nature of capital expenditure and financing, the revenue budget implications of expenditure incurred in the next few years will extend for up to 50 years into the future. The Executive Director of Resources (s151 Officer) is satisfied that the proposed capital programme is prudent, affordable and sustainable.

8 Appendices

- 8.1 Appendix A – 2022/23 – 2026/27 detailed Capital Programme
- 8.2 Appendix B – Minimum Revenue Provision Policy
- 8.3 Appendix C – Flexible Use of Capital Receipts Policy
- 8.4 Appendix D - Community Infrastructure Levy Bids for inclusion in the Capital programme 2022/23 – 2026/27

Subject to Call-In:

Yes: No:

- The item is due to be referred to Council for final approval
 - Delays in implementation could have serious financial implications for the Council
 - Delays in implementation could compromise the Council's position
 - Considered or reviewed by Overview and Scrutiny Management Committee or associated Task Groups within preceding six months
 - Item is Urgent Key Decision
 - Report is to note only
-

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1			
2			

Project Title	Description of Project	Council Priority Ref.	2022/23	2023/24	2024/25	2025/26	2026/27	2022-27
			Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
Occupational Therapy Equipment	Annual provision for essential aids & equipment for vulnerable people.	1	£1,184,170	£1,195,000	£1,206,080	£1,217,380	£1,228,900	£6,031,530
Social Services - Planned Maintenance	Maintenance and enhancements of Care Homes and Resource Centres	1	£150,000	£153,750	£157,600	£161,530	£165,590	£788,470
Building Work :Fostering	To enable more children to be fostered in West Berkshire	1	£20,000	£20,000	£20,000	£20,000	£20,000	£100,000
Education Council Funded Programme	Capital investment to support LA duty under the Childcare Act 2016 to secure sufficient places for the extended entitlement of 30 hours childcare for eligible working parents of 3 and 4 year olds.	2	£55,370	£0	£50,000	£50,000	£50,000	£205,370
Additional Places - Secondary Basic Need	Additional primary provision to meet the impact from the Sandleford Park Housing Development.	2	£145,960	£2,159,800	£515,220	£121,140	£0	£2,942,120
SEMH/ASD Resourced Provision - Primary	Provision of resourced provision for primary aged pupils with SEMH/ASD to meet demand and reduce pressure on the High Needs Block.	2	£153,360	£1,821,020	£374,140	£58,980	£0	£2,407,500
SEMH/ASD Resourced Provision - Secondary	Provision of resourced provision for secondary aged pupils with SEMH/ASD to meet demand and reduce pressure on the High Needs Block.	1	£2,860,070	£1,391,170	£59,050	£0	£0	£4,310,290
Calcot Schools Remodelling	The remodelling of accommodation to align with change of PAN to address financial pressures associated with current PAN and deficiencies with current accommodation.	2	£383,850	£2,339,990	£2,722,200	£523,780	£114,960	£6,084,780
Wrap around care	Provision of accommodation on school sites to facilitate childcare outside of school hours, via a range of models, that meets these needs of local families and supports school viability.	2	£0	£0	£90,000	£300,000	£300,000	£690,000
North Newbury - New primary school	Additional primary provision to meet the impact from the North Newbury Housing Development.	2	£290,970	£2,000,000	£2,731,560	£129,720	£0	£5,152,250
Brookfields School - accessibility	Remodelling and refurbishment works to address general; toilet and changing room accessibility and suitability issues.	2	£233,750	£233,750	£12,500	£0	£0	£480,000
Project Management - Education	Capital element of the Place Planning & Development Team	2	£301,900	£307,940	£310,670	£319,220	£328,000	£1,567,730
Highwood Copse	Provision of a new 1FE Primary school with Nursery class to meet primary basic need across Newbury.	2	£223,330	£0	£0	£0	£0	£223,330
Park House - Impact of new housing	Impact at Park House school of additional pupil numbers from Racecourse and Sandleford new housing developments.	2	£386,290	£63,950	£0	£571,710	£4,454,090	£5,476,040

Project Title	Description of Project	Council Priority Ref.	2022/23	2023/24	2024/25	2025/26	2026/27	2022-27
			Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
Schools Statutory Compliance Surveys	5-year rolling programme to undertake Asbestos, Condition, Fire and Legionella surveys.	2	£39,110	£15,000	£20,000	£20,000	£20,000	£114,110
The Willink - Basic Need	To mitigate the impact from secondary basic need and potential further housing developments within the school's catchment area.	2	£67,790	£0	£0	£0	£0	£67,790
Speenhamland - 2FE Project	Provision of a nursery class and works to expand and address deficiencies of the Physical Disability Resourced Unit.	2	£157,020	£0	£0	£0	£0	£157,020
i-college Alternative Education	Provision of a new accommodation for the iCollege east of area provision to address suitability and sufficiency issues.	2	£1,679,960	£44,510	£0	£0	£0	£1,724,470
Parsons Down Rationalisation	Rationalisation of accommodation to align with reduced admission number due to decline in forecast pupil numbers and to create a viable 2FE school.	2	£180,080	£51,800	£1,200	£0	£0	£233,080
Aids & Adaptions for special educational needs and disabilities	Provision of special equipment for children with disabilities, including proportion of occupational therapists' time	1	£55,100	£56,610	£58,160	£59,750	£61,380	£291,000
Castle Gate - increased capacity	Provision of additional bedrooms and associated support spaces to increase capacity and reduce costs of out of county provision.	1	£0	£36,570	£546,490	£14,060	£0	£597,120
Garland School - Nurture Provision	Re-purposing and extension of the on-site caretaker's dwelling to provide a therapeutic support base and facilities for before and after school club provision.	2	£308,760	£3,000	£0	£0	£0	£311,760
Downlands Sport Centre - replacement and expansion	Replacement of undersized and poor condition sports hall with suitable and sufficient facilities to meet the needs of increased numbers of pupils at the school.	2	£2,970,240	£80,430	£0	£0	£0	£3,050,670
Falkland Primary School - Classroom Replacement	Modular building replacement to address poor condition, poor environmental performance and limited external space.	2	£87,140	£2,572,400	£1,000,000	£75,000	£0	£3,734,540
Education - Planned maintenance programme	Rolling maintenance programme formulated for each service using the current condition survey data.	2	£2,280,000	£2,080,000	£2,300,000	£2,350,000	£2,350,000	£11,360,000
Home Repair Assist Grant	Grants for emergency home repairs for older/vulnerable people	1	£91,560	£31,250	£51,250	£52,530	£53,850	£280,440
Disabled Facilities Grant	Mandatory grant for disabled adaptations, to enable local residents to live independently in their own homes.	1	£1,687,290	£1,699,470	£1,711,960	£1,724,760	£1,737,880	£8,561,360

Project Title	Description of Project	Council Priority Ref.	2022/23	2023/24	2024/25	2025/26	2026/27	2022-27
			Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
Temp Accommodation Refurbishment	Refurbishment of temporary accommodation	4	£37,500	£37,940	£17,940	£18,390	£18,850	£130,620
Playing Pitch Action Plan	Provision to support the development of the Playing Pitch Strategy through provision of additional facilities	4	£4,606,000	£950,000	£0	£0	£0	£5,556,000
Refurbishment of Kennet Leisure Centre	Refurbishment of Kennet LC	4	£200,000	£0	£0	£0	£0	£200,000
Shaw House. Restoration of disused outbuildings in the gardens.	Restoration of building and development of outdoor cafe to facilitate future revenue streams.	4	£225,000	£150,000	£50,000	£0	£0	£425,000
West Berkshire Museum. Reducing the damp in the historic buildings	Review of Cultural Services in 2022 will scope costed options for reducing the damp in the museum buildings.	4	£248,000	£100,000	£0	£0	£0	£348,000
West Berkshire Museum. Options for long-term storage of museum collections	Review of Cultural Services in 2022 will scope costed options for improving the storage of museum collections so that they meet the required standards for security and environmental control.	4	£20,000	£150,000	£100,000	£0	£0	£270,000
Library Service - self service kiosk replacement	Replacing the current self-service kiosks in libraries when they reach the end of their useful life.	4	£0	£100,000	£0	£0	£0	£100,000
Expansion of Berkshire Records Office. Reading	Project to extend the building to increase storage capacity for the county's historic archives. Partner funded with other Berkshire Councils	4	£1,259,000	£0	£0	£0	£0	£1,259,000
Libraries Book Stock	Replenishing book stock	6	£136,260	£140,000	£0	£0	£0	£276,260

Project Title	Description of Project	Council Priority Ref.	2022/23	2023/24	2024/25	2025/26	2026/27	2022-27
			Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
Berkshire Records Office Maintenance	Ongoing annual schedule of maintenance to the building and plant. All 6 Berkshire local authorities contribute their share to the Berkshire Records Office.	4	£10,000	£10,000	£10,000	£10,000	£10,000	£50,000
Planned maintenance of library buildings	Provision for essential repairs	4	£141,160	£100,000	£100,000	£100,000	£100,000	£541,160
Shaw House Mansion Maintenance	Maintenance Programme as advised by Consultants and under terms of HLF grant (25 year duration)	4	£98,090	£30,000	£30,000	£30,000	£0	£188,090
Museum Maintenance & Repair	Maintenance Programme as advised by heritage/conservation contractors and consultants / WBC Conservation Officer and under the terms of the £1.2M Heritage Lottery Fund grant.	4	£159,180	£20,000	£20,000	£0	£20,000	£219,180
Core Sites Essential Investment	Capital Investment in Leisure Provision as contractually agreed as part of Parkwood contract.	4	£11,230	£0	£0	£0	£0	£11,230
Leisure Centre Compliance & Modernisation	Capital Investment in Leisure Provision required to maintain and enhance existing sites.	4	£396,200	£104,040	£106,120	£108,240	£110,410	£825,010
Cultural Services - Planned maintenance programme	Planned Maintenance of Leisure Centres	4	£122,400	£124,850	£127,340	£129,890	£132,490	£636,970
Hampstead Norreys Flood Alleviation Scheme	Subject to DEFRA funding - Flood alleviation scheme for Hampstead Norreys.	4	£0	£500,000	£0	£0	£0	£500,000
Burger King Junction Improvements	Network capacity improvements at the Burger King Roundabout in Newbury.	4	£0	£440,000	£0	£0	£0	£440,000

Project Title	Description of Project	Council Priority Ref.	2022/23	2023/24	2024/25	2025/26	2026/27	2022-27
			Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
VMS/Intelligent Traffic Signs	Replace existing and install new variable message signs.	4	£40,000	£460,000	£0	£0	£0	£500,000
Kings Road Improvements	Environmental and Traffic Management Improvements to existing road network following completion of the Kings Road Link Road	4	£50,000	£350,000	£0	£0	£0	£400,000
Car Park Maintenance	Routine capital maintenance of the Council's public car parks.	4	£15,000	£15,000	£15,000	£15,000	£15,000	£75,000
Access Improvements: Visitor Access Improvements	Delivering infrastructure improvements at sites in West Berkshire that will offer improved provision, for able bodied and for those who find access difficult and for people who rely on wheelchairs.	4	£55,430	£55,430	£55,430	£55,430	£55,430	£277,150
Environment Strategy - Minor projects and improvements	To develop and deliver a range of projects that will fulfil the aims of the Environment Strategy and the Environment Delivery Plan.	4	£150,000	£150,000	£150,000	£150,000	£150,000	£750,000
Village Speed Limits	Assessment and implementation of speed limits resulting from the speed limit review process.	4	£30,000	£30,000	£30,000	£30,000	£30,000	£150,000
Accident Reduction Works	Road safety improvements as a result of accident investigations	4	£75,000	£75,000	£75,000	£75,000	£75,000	£375,000
Footway Improvements Existing & New	Footway improvement schemes	4	£70,000	£70,000	£70,000	£70,000	£70,000	£350,000
Recreational Walk Route	To improve selected pedestrian rights of way in order to increase their recreational value	4	£150,060	£13,890	£13,890	£13,890	£13,890	£205,620

Project Title	Description of Project	Council Priority Ref.	2022/23	2023/24	2024/25	2025/26	2026/27	2022-27
			Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
Street Lighting	Ongoing capital replacements of lighting columns and lanterns	4	£100,000	£100,000	£100,000	£100,000	£100,000	£500,000
Signing Improvements	Signing improvements in the district.	4	£30,000	£30,000	£30,000	£30,000	£30,000	£150,000
Traffic Signal Upgrades	Modernisation and capital maintenance of the Council's traffic signal assets.	4	£440,000	£70,000	£70,000	£70,000	£70,000	£720,000
Active Travel Infrastructure	Developing and implementing active travel solutions for West Berkshire	4	£775,000	£640,000	£700,000	£700,000	£700,000	£3,515,000
Rights Of Way Volunteer	To undertake rights of way maintenance work by the use of volunteers	4	£2,500	£2,500	£2,500	£2,500	£2,500	£12,500
Improvements To Pedestrian Routes	Improve the condition of pedestrian routes	4	£13,890	£13,890	£13,890	£13,890	£13,890	£69,450
Disabled Access To Countryside	Improve selected rights of way in order to increase their usability and recreational value for less able users.	4	£45,000	£7,000	£7,000	£7,000	£7,000	£73,000
Bridleway Improvement for Pedestrians	To improve selected rideable and cycle able rights of way in order to increase their recreational and/or utilitarian value	4	£13,890	£13,890	£13,890	£13,890	£13,890	£69,450
Ridgeway Trail	To maintain the trail at the standard required by Natural England	4	£13,000	£13,000	£13,000	£13,000	£13,000	£65,000

Project Title	Description of Project	Council Priority Ref.	2022/23	2023/24	2024/25	2025/26	2026/27	2022-27
			Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
Recreational Cycle ways	To improve selected cycle able rights of way in order to increase their recreational and/or utilitarian value.	4	£27,880	£13,880	£13,880	£13,880	£13,880	£83,400
Rural Signing	Maintenance & improvement of direction signage on rural rights of way	4	£5,270	£5,270	£5,270	£5,270	£5,270	£26,350
Countryside & Environment Capital Salaries	To manage the capital projects the Countryside Service is responsible for under the Local Transport Plan	4	£36,700	£37,400	£37,400	£37,400	£37,400	£186,300
Land Drainage	Capital Land Drainage and Flood Risk Management works	4	£400,000	£300,000	£300,000	£300,000	£300,000	£1,600,000
Future Programme Development	Assessment and feasibility of works to support bids for grant, S106, CIL, LDF and LTP3.	4	£214,480	£100,000	£100,000	£100,000	£100,000	£614,480
School Safety Programme	Annual programme of safety improvements in the vicinity of schools.	4	£50,000	£50,000	£50,000	£50,000	£50,000	£250,000
Essential Maintenance - Bridges	Capital maintenance of the Council's bridges and other structures.	4	£300,000	£300,000	£300,000	£300,000	£300,000	£1,500,000
Preventative Maintenance - Bridges	Routine painting and vegetation clearance from the Council structures to prevent the need for substantive future maintenance.	4	£100,000	£100,000	£100,000	£100,000	£100,000	£500,000
Travel Plans (Transport Planning)	Includes transport model and transport policy officer	4	£51,800	£52,800	£52,800	£52,800	£52,800	£263,000

Project Title	Description of Project	Council Priority Ref.	2022/23	2023/24	2024/25	2025/26	2026/27	2022-27
			Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
Public Transport Infrastructure	Real Time Passenger Information and other public transport infrastructure.	4	£50,000	£50,000	£50,000	£50,000	£50,000	£250,000
Highway Improved Programme	Annual Carriageway Treatment Schemes	4	£4,032,970	£3,981,710	£3,981,710	£3,981,710	£3,981,710	£19,959,810
Term Maintenance Establishment	Set-up and resources costs for the Term Maintenance contract.	4	£775,500	£775,500	£775,500	£775,500	£775,500	£3,877,500
On Street Electrical Charge Point / Decarbonising Transport	Plan and deliver infrastructure for zero emission vehicles (for example placing a requirement on local authorities to allocate 20% of their parking spaces, including on-street, to be converted to electric vehicle charge points by 2025)	5	£289,670	£150,000	£150,000	£500,000	£500,000	£1,589,670
Carriageway patching	Annual hand patching programme.	4	£438,000	£438,000	£438,000	£438,000	£438,000	£2,190,000
Signs & Road Markings	Annual road sign and road marking replacement programme.	4	£110,000	£110,000	£110,000	£110,000	£110,000	£550,000
Capitalised Drainage Maintenance	Annual highway drainage maintenance and improvement work.	4	£175,000	£175,000	£175,000	£175,000	£175,000	£875,000
Planned Enhancements	DFT Funded	4	£132,000	£132,000	£132,000	£132,000	£132,000	£660,000
Transport Services Fleet Upgrade	Replacement of one fleet minibus each year	5	£100,000	£100,000	£100,000	£100,000	£100,000	£500,000
Community Transport	Funding that Community Transport providers can bid for the upkeep of their vehicles. Community Transport providers mainly tend to be voluntary organisations and this funding ensures these essential providers can continue.	6	£50,000	£0	£50,000	£0	£50,000	£150,000

Project Title	Description of Project	Council Priority Ref.	2022/23	2023/24	2024/25	2025/26	2026/27	2022-27
			Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
Thatcham Nature Discovery	Completely new interpretation space with exhibits to tell visitors about the fascinating history and wildlife of the Kennet valley, the canal and reed beds	4	£125,000	£0	£0	£0	£0	£125,000
Open Space Improvements	Improvement of Open spaces including Pump Tracks in Goldwell & Linear Parks, improvements to footpaths in Greenham House Gardens, replacement of Snelsmore Common Storage and replacement of Litter and Dog Bins	4	£243,000	£25,000	£25,000	£25,000	£25,000	£343,000
Council Carbon Management Plan	Schemes to improve energy efficiency and reduce carbon emissions in Council buildings, funded from revenue savings from carbon management schemes implemented from 2011/12 to 2013/14	5	£122,070	£52,600	£52,600	£52,600	£52,600	£332,470
BBOWT Capital Projects	Berkshire, Buckinghamshire and Oxford Wildlife Trust capital works funded from S106.	5	£100,000	£100,000	£100,000	£100,000	£100,000	£500,000
Urban tree fund	Capital required for investigation, design and implementation of urban trees	5	£40,000	£40,000	£40,000	£40,000	£40,000	£200,000
Playground Equipment	To refurbish existing children's' play areas that are now reaching the end of their recommended life span to ensure their compliance with relevant modern safety standards	4	£51,880	£140,000	£140,000	£0	£0	£331,880
Henwick Worthy Sports Facility	New sports pitch. x 1 possibly 2 pitches if match funding becomes available	4	£175,000	£0	£0	£0	£0	£175,000
Prevention of Access Works	Measures to prevent undesirable access and occupation of public open spaces.	4	£20,000	£0	£0	£0	£0	£20,000
Infrastructure Design and Delivery	Annual Salaries for Projects Team - part funded by s.106	4	£1,277,530	£1,277,530	£1,277,530	£1,277,530	£1,277,530	£6,387,650
Geographic Information Systems	Funding for the maintenance and development of the Council's GIS infrastructure when the current balance sheet fund has been depleted.	7	£72,730	£80,000	£80,000	£80,000	£80,000	£392,730
Corporate IT Replacement	Re-provision of WBC ICT equipment and software (Predominately PCs) on an ongoing basis.	7	£687,980	£685,000	£685,000	£830,000	£840,000	£3,727,980
Contact Centre Systems Enhancements	Contact Centre Systems Enhancements	7	£180,000	£0	£0	£0	£0	£180,000
Upgrade of Print Room	Replace the folding machine/wide format printer and finishing equipment in the print room	7	£25,000	£10,000	£10,000	£0	£0	£45,000
Network / App Performance Monitoring	Introduce a network / application performance monitoring tool	7	£20,000	£0	£5,000	£0	£0	£25,000

Project Title	Description of Project	Council Priority Ref.	2022/23	2023/24	2024/25	2025/26	2026/27	2022-27
			Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
Project Management - ICT	Capitalise proportion of ICT Staff salaries for those who work on Capital projects	7	£452,000	£456,100	£460,210	£464,440	£468,720	£2,301,470
VMWare Hardware Refresh	Replace physical servers (hosts) as they reach end of life.	7	£15,000	£100,000	£10,000	£0	£0	£125,000
Public Services Network Accreditation Maintenance	Essential security enhancement to maintain compliance with Government Connect requirements.	7	£40,000	£40,000	£40,000	£40,000	£40,000	£200,000
Members ICT	Members ICT	7	£80,000	£0	£0	£0	£85,000	£165,000
Superfast Broadband	Project Management	4	£280,000	£140,000	£0	£0	£0	£420,000
Remote Working Infrastructure Maintenance	Maintenance of WBC's remote working infrastructure (Currently Citrix but may change in future)	7	£20,000	£20,000	£20,000	£20,000	£20,000	£100,000
Network Infrastructure (Core Switches)	Replace core switches at end of life	7	£90,000	£0	£0	£0	£30,000	£120,000
Network Infrastructure (Wi-Fi Provision)	Increase capacity coverage of Wi-Fi in WBC offices	7	£10,000	£0	£0	£0	£30,000	£40,000
Planning Service Upgrade	System upgrades for planning systems	7	£11,250	£0	£11,250	£0	£11,250	£33,750
Server Windows Licensing	Upgrade Windows Server Operating System to Windows Server 2012(Costs are largely resource to do the work)	7	£75,000	£0	£0	£80,000	£0	£155,000
Upgrade Backup Infrastructure	Upgrade / Replace Backup facilities before they reach end of life	7	£15,000	£35,000	£0	£0	£0	£50,000
Virtual Private Network Firewall Replacements	IPSEC/ VPN Firewall Replacement	7	£5,000	£50,000	£0	£0	£0	£55,000
Corporate SAN	Existing Hitachi SAN reaching end of product life.	7	£20,000	£20,000	£150,000	£0	£0	£190,000
Telephony Infrastructure (VoIP Corporate Offices)	Migrate telephony from analogue to VoIP	7	£285,000	£0	£0	£0	£0	£285,000
Maintenance of Disaster Recovery Facility	Replace DR equipment at Turnham's Green when it reaches end of life	7	£100,000	£50,000	£50,000	£50,000	£50,000	£300,000
Refresh Multi Functional Device Fleet	Refresh the MFD Fleet as they fail or go end of life	7	£200,000	£0	£0	£0	£0	£200,000
Corporate Database Server Replacement	Replace the Corporate database server when it goes end of life	7	£85,000	£32,000	£40,000	£20,000	£20,000	£197,000
Building Maintenance Total Provision	Annual maintenance provision - will be allocated to individual services in year using Condition Survey data.	7	£388,000	£150,000	£150,000	£150,000	£150,000	£988,000
Project Management - Property	Capitation Costs of Property Project Managers	7	£736,820	£751,550	£766,580	£781,910	£797,550	£3,834,410
Cond/Asb/Meas Surveys	Condition/Measured Surveys - Annual Programme	7	£38,000	£24,000	£17,000	£10,500	£23,750	£113,250
Unallocated Buildings	Planned Maintenance of Other Corporate Buildings PMP	7	£20,000	£0	£20,000	£20,000	£20,000	£80,000
Asbestos - Planned maintenance programme	Health & Safety Compliance	7	£34,000	£8,000	£21,000	£14,000	£26,000	£103,000

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			Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
Corporate Allocation	Contingency for unforeseen capital budget pressures across all services	7	£40,000	£0	£0	£0	£0	£40,000
Corporate Furniture Replacement	Corporate Furniture Replacement	7	£5,300	£5,300	£5,300	£5,300	£5,300	£26,500
CIL community infrastructure funding bids	Funding, via bidding process, for community groups to access funding that supports the IDP using CIL funds top-sliced of between £10k-£100k per scheme	7	£500,000	£500,000	£0	£0	£0	£1,000,000
Parish Planning	Grants to Parish Councils and other community groups to support community based capital projects. This programme replaces the Parish Planning and Vibrant Villages programmes which had a combined annual budget of £55k up to 2015/16.	3	£30,000	£30,000	£30,000	£30,000	£30,000	£150,000
Digitalisation Infrastructure/ ICT Allocation	Migrate and Upgrade the Council's Digital Platform	7	£100,000	£100,000	£100,000	£100,000	£100,000	£500,000
Adaptations for Disabilities	Essential adaptations for WBC staff and service users	7	£10,000	£10,000	£10,000	£10,000	£10,000	£50,000
Members Bids	Matched funding to support local community schemes	3	£252,310	£100,000	£100,000	£100,000	£100,000	£652,310
Renewable energy provision	Provision of green energy infrastructure in line with the Council's Environment Strategy. To develop opportunities and expertise to take advantage of the production, storage and utilisation of green energy	5	£2,650,000	£7,500,000	£2,500,000	£2,500,000	£2,500,000	£17,650,000
Feasibility studies for options to deliver the Leisure Strategy	Review of leisure offering in line with Leisure Strategy	4	£245,000	£0	£0	£0	£0	£245,000
Four Houses Corner	The Four Houses Corner improvement programme	4	£1,500,000	£0	£0	£0	£0	£1,500,000
Agresso Rebuild	Enhancements to the Council's key financial system	7	£250,000	£0	£0	£0	£0	£250,000
Refurbishment of Notrees	To upgrade Notree's infrastructure and provide a better care home to the residents, this work will enable the following: Enhancement to the garden area, enhancement of external and internal decoration, provide a better infrastructure to the building and the drainage, enhancement of the bedroom and shower/washing facilities.	1	£400,000	£0	£0	£0	£0	£400,000
Refurbishment of Birchwood	To upgrade Birchwood's infrastructure and provide a better care home to the residents, this work will enable the following: Enhancement to the garden area, enhancement of internal decoration.	1	£400,000	£0	£0	£0	£0	£400,000
Refurbishment of Willows	To upgrade Willows infrastructure and provide a better care home to the residents, this work will enable the following: Enhancement to the garden area, enhancement of external and internal decoration, provide a better infrastructure to the building and the drainage, enhancement of the bedroom and shower/washing facilities.	1	£500,000	£0	£0	£0	£0	£500,000

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			Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
TeleCare	Exploring new smart technology and ensuring it is fit for purpose, increasing smarter technology in our in-home care provision, increasing prevention of falls in ASC. Increasing staffing to increase number of assessments / prescriptions of new technology	1	£75,000	£0	£0	£0	£0	£75,000
Feasibility Study for ASC Care Home	Feasibility project to understand longer term strategy on a new care home provision, 100K in FY 21/22 to enable a third party company to investigate a non-biased view on the care home market and the potential to place a new care-home and day centre in the Theale area and potential land acquisition, dependant on findings. Remaining 400K in FY 22/23 to provide funding for project work including planning permission and other works needed for the new build in FY 25/26	1	£100,000	£400,000	£0	£0	£0	£500,000
Local S106 Highway Improvements	A selection of network and road safety improvements to mitigate the impact of developments throughout the District.	4	£100,000	£100,000	£100,000	£100,000	£100,000	£500,000
Pay Machine Replacement	Replacement/modernisation of the Pay on Foot Equipment	4	£0	£0	£0	£150,000	£150,000	£300,000
Hungerford Footpath Maintenance	Footpath improvements on the main A338 and A4 approaches to Hungerford.	5	£200,000	£0	£0	£0	£0	£200,000
The Diamond Greenham. Changing facilities improvement.	Replacement and upgrade of changing facilities	4	£0	£50,000	£0	£0	£0	£50,000
Wildflower verge treatment	Treatment of additional sites (roundabouts & verges) at key locations around the district.	5	£25,000	£0	£0	£0	£0	£25,000
Establishment of re-use shop.	Creation of a re-use shop to upcycle items brought to the HWRC's	5	£0	£500,000	£0	£0	£0	£500,000
Theale Station Improvements	Upgrade to Theale Rail Station - LEP Funded in partnership with FGW & NR	4	£1,989,290	£1,880,270	£0	£0	£0	£3,869,560
Rationalisation of council offices	Capital costs associated with working practices in council offices	7	£100,000	£0	£0	£0	£0	£100,000
Landlord fitout works in commercial properties	Fitouts linked with commercial property voids (at breaks and lease expiry). Capital expenditure beyond that from tenant delapidation liabilities.	7	£790,000	£290,000	£0	£0	£180,000	£1,260,000
Chestnut Walk management	Physical securing of vacant property pending redevelopment.	4	£12,000	£0	£0	£0	£0	£12,000

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			Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
Cyber Security Enhancements	Continued existing bid scheme and added allocations to fund new Data Leakage Protection System (Egress), and licencing costs for new Security Information and Event Management (SIEM) system.	7	£30,000	£30,600	£31,200	£31,850	£0	£123,650
Web Filtering	Extension of web filtering licences on firewalls and switches (Sonicwalls / Fortigate)	7	£16,000	£0	£0	£16,000	£0	£32,000
Backup / Security products for O365 data	Purchase of additional backup protection to a hosted environment to ensure that data will always be retrievable.	7	£25,000	£0	£0	£0	£0	£25,000
Refresh DC A/C & Generator	Replace chillers and generator supporting the MSO Data Centre	7	£0	£100,000	£0	£0	£0	£100,000
Integrated Performance Management, Risk Management and Project Management System	Implementation of system to provide efficiencies and increase effectiveness / coordination of data.	7	£75,000	£75,000	£75,000	£0	£0	£225,000
Northcroft Leisure Centre (Dryside Refurbishment)	Refurbishment and remodelling on the Leisure Centre	2	£0	£2,000,000	£2,500,000	£0	£0	£4,500,000
Hungerford LC - Modular exercise studio	Hungerford Leisure Centre - Modular exercise studio	2	£140,000	£0	£0	£0	£0	£140,000
Northcroft Leisure Centre Lido	Redevelopment of the Northcroft Lido	2	£2,650,000	£2,250,000	£0	£0	£0	£4,900,000
Care Home Provision	New care home development (subject to outcome of review)	1	£0	£0	£0	£5,500,000	£0	£5,500,000
Thatcham Library - New Build	Build a new and larger library in Thatcham as outlined in the council's Infrastructure Development Plan (2022-27).	2	£0	£0	£1,200,000	£0	£0	£1,200,000
Building Data Warehouse Capability	Looking to improve data accessibility by creating data warehouses which enables data to be extracted from various business systems.	7	£50,000	£50,000	£0	£0	£0	£100,000
Southend Road Bradfield Footpath Improvements	Construction of a new section of footpath along the busy Southend Road will provide connectivity for residential areas to key recreational walking routes and from residential properties to public transport nodes.	5	£55,000	£0	£0	£0	£0	£55,000
Robin Hood Roundabout & A4	Network capacity improvements at the Robinhood Roundabout in Newbury.	4	£1,500,000	£0	£0	£0	£0	£1,500,000
Kings Road Link, Newbury	Design, assessment and construction of the Kings Road Link Road.	4	£1,097,600	£0	£0	£0	£0	£1,097,600

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			Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
A4 Faraday Road Improvements	CIL funded capacity improvements and signals upgrade at the A4/Faraday Road junction.	4	£320,000	£0	£0	£0	£0	£320,000
Mortimer St John's Infants School - relocation	Provision of a dedicated hard surfaced area to enable delivery of PE lessons for the full statutory curriculum time each week.	2	£10,000	£120,000	£3,000	£0	£0	£133,000
Sandleford Park Development - New Primary school (1)	Provision of additional primary provision to meet the impact from the Sandleford Park Housing Development.	2	£0	£0	£425,250	£4,869,690	£1,217,430	£6,512,370
Sandleford Park Development - New Primary school (2)	Provision of additional primary provision to meet the impact from the Sandleford Park Housing Development.	2	£0	£0	£0	£0	£295,160	£295,160
Natural Carbon Reduction Measures	Investment in measures to naturally capture and reduce carbon dioxide. Examples of natural measures could include large scale tree planting, natural regeneration, wetland regeneration (subject to feasibility and cost/benefit analysis).	5	£1,205,000	£0	£0	£0	£0	£1,205,000
Modernising ASC		0	£83,000	£0	£0	£0	£0	£83,000
Enterprise Resource Planning System	Streamlining of existing software provision. One system solution in order to generate potential future revenue savings	7	£200,000	£500,000	£500,000	£0	£0	£1,200,000
Telephony Infrastructure (SIP and MPLS)	Strategic deployment of SIP and MPLS to save voice and data costs	7	£50,000	£0	£0	£0	£0	£50,000
Telephony Infrastructure (VoIP Outlying Offices)	Migrate telephony from analogue to VoIP	7	£20,000	£0	£0	£0	£0	£20,000
Blackberry Enterprise Service/Mobile Device Management Infrastructure	Corporate smartphone replacement programme	7	£10,000	£0	£0	£0	£0	£10,000
Telephony Infrastructure (Unified Communications Core Infrastructure)	Replace unified communication hardware/infrastructure as it reaches end of life	7	£60,000	£0	£0	£0	£0	£60,000
Telephony Infrastructure (Unified Communications Software)	Replace unified communication hardware/infrastructure as it reaches end of life	7	£113,800	£0	£0	£0	£0	£113,800
Refurbishment of Northcroft Leisure Centre preliminary works	Refurbishment of Northcroft Leisure Centre preliminary works	2	£151,000	£0	£0	£0	£0	£151,000
Phoenix Centre Access Improvements	Upgrade the access to the Pheonix Centre in south Newbury to adoptable standard. This is in support of the development of the site for social housing by the Council's joint Venture with Sovereign	4	£286,000	£0	£0	£0	£0	£286,000
Fulke Walwyn Way Resurfacing	Replace current mud surface with tarmac to reduce dust for health benefits to jockeys and public riders accessing the public gallops there. Also helps with road safety by keeping horses off the B4000.	5	£10,000	£0	£0	£0	£0	£10,000

Project Title	Description of Project	Council Priority Ref.	2022/23	2023/24	2024/25	2025/26	2026/27	2022-27
			Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
Thatcham Park	Expansion of EYs accommodation to meet demand for 3 and 4 year olds and to provide nursery provision for vulnerable two year olds from the local community.	2	£25,000	£34,200	£522,980	£12,820	£0	£595,000
Primary MLD Resource	Provision of resourced provision for primary aged pupils with MLD to meet demand; improve outcomes and reduce pressure on the High Needs Block.	2	£0	£27,000	£412,880	£10,130	£0	£450,010
Secondary MLD Resource	Provision of resourced provision for secondary aged pupils with MLD to meet demand; improve outcomes and reduce pressure on the High Needs Block.	2	£0	£45,000	£688,130	£16,880	£0	£750,010
Castle WoW	Provision of a faciilty to provide dedicated post-16 employment support and experience to increase percentage of school leavers gaining employment.	2	£27,000	£412,880	£10,130	£0	£0	£450,010
Engaging Potential	Remodelling and extension to provide additional teaching spaces to ensure accommodation is both suitable and sufficient for the needs of the students.	2	£11,100	£169,740	£4,160	£0	£0	£185,000
Shop Mobility	Provides electric wheelchairs for use by people with mobility problems visiting Newbury town centre	2	£11,000	£11,000	£11,000	£11,000	£0	£44,000
Newbury Town Centre Masterplan	Regeneration of the Town Centre	4	£134,000	£134,000	£0	£0	£0	£268,000
London Road Industrial Estate Planning and Development	Planning and consultancy to help deliver LRIE projects	4	£850,500	£17,000	£0	£0	£0	£867,500
Education Management Information System	Implementation of new replacement Education Management Informaiton system	7	£250,000	£0	£0	£0	£0	£250,000
Crookham Pools Habitat Enhancements	Habitat restoration and creation of new interpretation panels	2	£18,750	£0	£0	£0	£0	£18,750
Thatcham Reedbeds Ecological Improvements	BBOWT to carry out a number of access improvements at Thatcham Reedbeds including installation bridges and reapiir of existing bridge.	4	£14,000	£0	£0	£0	£0	£14,000
New Vehicle - Home to School Transport	Purchase of wheelchair accessible vehicle to transport SEND Children to and from school.	1	£40,000	£0	£0	£0	£0	£40,000
Newbury Rail Station Improvements	Upgrade to Newbury Rail Station - LEP Funded in partnership with FGW & NR	4	£4,210,000	£0	£0	£0	£0	£4,210,000

Project Title	Description of Project	Council Priority Ref.	2022/23	2023/24	2024/25	2025/26	2026/27	2022-27
			Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
Willows Care Home - Garden Project	Redesign of gardens and outside spaces, making them more accessible to residents with physical and mental illness	1	£50,000	£0	£0	£0	£0	£50,000
Birchwood Care Home - Garden Project	Redesign of gardens and outside spaces, making them more accessible to residents with physical and mental illness	1	£50,000	£0	£0	£0	£0	£50,000
Notrees Care Home - Garden Project	Redesign of gardens and outside spaces, making them more accessible to residents with physical and mental illness	1	£30,000	£0	£0	£0	£0	£30,000
Libraries Public PC Replacement	Replacement of PCs available for public use	4	£3,290	£0	£0	£0	£0	£3,290
Hungerford Primary - UIFSM	Kitchen expansion to enable continued delivery of universal infant free school meals	7	£90,380	£0	£0	£0	£0	£90,380
New Oracle Server	Replacement Solaris Server to host a new version of Oracle, which is the operating system of Uniform. ICT has advised that the existing server must be replaced.	7	£8,870	£0	£0	£0	£0	£8,870
Solar PV Initiative	Renewable energy initiative	5	£154,190	£0	£0	£0	£0	£154,190
Aldermaston Footways	Repair and reconstruction of footpaths	5	£244,270	£0	£0	£0	£0	£244,270
Theale Bypass Noise Investigation Feasibility	Road noise reduction scheme	4	£15,000	£0	£0	£0	£0	£15,000
Local Cycling and Walking Infrastructure Delivery Plan	Development and cycling and walking infrastructure	5	£25,000	£0	£0	£0	£0	£25,000
Separate Food Waste	Separate collection of food waste	5	£900,000	£0	£0	£0	£0	£900,000
Pavement to St Mary's School	Repair and reconstruction of footpaths	5	£22,500	£0	£0	£0	£0	£22,500
ICT Helpdesk System	Acquisition of new ICT helpdesk system	7	£35,000	£0	£0	£0	£0	£35,000
North Thatcham Flood Alleviation Schemes	Environment Agency Funded flood alleviation works	4	£100,000	£2,500,000	£0	£0	£0	£2,600,000

Project Title	Description of Project	Council Priority Ref.	2022/23	2023/24	2024/25	2025/26	2026/27	2022-27
			Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
Sovereign Joint Venture	Repayable capital support to Joint Venture with Sovereign Housing to increase supply of affordable housing in the District	4	£669,000	£0	£0	£0	£0	£669,000
Digital Infrastructure	Provision of full fibre broadband to schools	4	£0	£140,000	£280,000	£280,000	£280,000	£980,000
			<u>65,631,540</u>	<u>54,664,170</u>	<u>36,460,840</u>	<u>34,546,890</u>	<u>29,062,850</u>	<u>220,366,290</u>

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Minimum Revenue Provision Policy

Annual Minimum Revenue Provision Statement 2022/23

Where the Authority finances capital expenditure by debt, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP), although there has been no statutory minimum since 2008. The *Local Government Act 2003* requires the Authority to have regard to the former Ministry of Housing, Communities and Local Government's *Guidance on Minimum Revenue Provision* (the MHCLG Guidance) most recently issued in 2018.

The broad aim of the MHCLG Guidance is to ensure that capital expenditure is financed over a period that is either reasonably commensurate with that over which the capital expenditure provides benefits, or, in the case of borrowing supported by Government Revenue Support Grant, reasonably commensurate with the period implicit in the determination of that grant.

The MHCLG Guidance requires the Authority to approve an Annual MRP Statement each year and recommends a number of options for calculating a prudent amount of MRP. The following statement incorporates options recommended in the Guidance as well as locally determined prudent methods.

- For capital expenditure incurred before 1st April 2008 MRP will be determined by charging the expenditure over a 50-year asset life from 2008/09 as the principal repayment on an annuity with an annual interest rate equal to the average relevant PWLB rate in 2007/08.

This is a change in policy from 2021/22. The MRP policy published for 2021/22 was for capital expenditure incurred before 1st April 2008 MRP to be determined as 4% of the capital financing requirement in respect of that expenditure.

- For capital expenditure incurred after 31st March 2008 including PFI assets, MRP will be determined by charging the expenditure over the expected useful life of the relevant asset as the principal repayment on an annuity with an annual interest rate equal to the average relevant PWLB rate for the year of expenditure, starting in the year after the capital expenditure is incurred. MRP on purchases of freehold land will be charged over 50 years. MRP on expenditure not related to fixed assets but which has been capitalised by regulation or direction will be charged over 20 years.

This is a change in policy from 2021/22. The MRP policy published for 2021/22 was to charge the expenditure over the expected useful life of the relevant asset on a straight line basis. The change in 2022/23 to charging the expenditure using the annuity method is deemed more prudent as it spreads the financing costs (interest plus MRP) evenly over the asset life. Whereas the straight line method keeps MRP even but since interest costs reduce as the debt is paid off it front loads the total financing cost.

- For assets acquired by leases MRP will be determined as being equal to the element of the rent or charge that goes to write down the balance sheet liability.

- Where former operating leases have been brought onto the balance sheet on 1st April 2022 due to the adoption of the *IFRS 16 Leases* accounting standard, and the asset values have been adjusted for accruals, prepayments, premiums and/or discounts, then the annual MRP charges will be adjusted so that the total charge to revenue remains unaffected by the new standard.
- For capital expenditure loans to third parties that are repaid in annual or more frequent instalments of principal, the Council will make nil MRP, but will instead apply the capital receipts arising from principal repayments to reduce the capital financing requirement instead. In years where there is no principal repayment, MRP will be charged in accordance with the MRP policy for the assets funded by the loan, including where appropriate, delaying MRP until the year after the assets become operational. While this is not one of the options in the MHCLG Guidance, it is thought to be a prudent approach since it ensures that the capital expenditure incurred on the loan is fully funded over the life of the assets.

There is an additional change to the policy published for 2021/22 relating to MRP on assets acquired by the Private Finance Initiative (PFI). In 2021/22 the published policy was that MRP would be determined as being equal to the element of the rent or charge that goes to write down the balance sheet liability. As the asset acquired by the PFI by West Berkshire will remain on the balance sheet after the contract has ended MRP will be charged over the expected useful life of the asset on an annuity basis.

Capital expenditure incurred during 2022/23 will not be subject to a MRP charge until 2023/24.

Based on the Authority's latest estimate of its capital financing requirement (CFR) on 31st March 2022, the budget for MRP has been set as follows:

Minimum Revenue Provision	31.03.2022 Estimated CFR £000s	2022/23 Estimated MRP £000s
Capital expenditure before 01.04.2008	72,063	805
Capital expenditure after 31.03.2008	200,992	6,994
Leases and Private Finance Initiative	11,483	295
Total General Fund	284,538	8,094

Appendix C

Flexible Use of Capital Receipts Policy

In the Spending Review 2015, the Chancellor of the Exchequer announced that to support local authorities to deliver more efficient and sustainable services, the government will allow local authorities to spend up to 100% of their capital receipts on the revenue costs of transformation projects. Initially this flexibility on the use of capital receipts was limited to those receipts received between 1 April 2016 and 31 March 2019, however, the Department for Levelling Up, Housing and Communities (DLUHC), has confirmed this flexibility remains in place for the next three financial years (2022/23 -2024/25).

Commencing in 2017/18 the Council has embarked on a major programme of transformation, covering a number of years, in pursuit of its strategic ambitions and priorities and in order to deliver financial sustainable services to residents in the long term. To deliver this transformation programme the Council has utilised the opportunity provided by government to flexibly utilise capital receipts (with the exception of receipts specifically ring-fenced for Educational purposes). A requirement of this flexibility is that the Council approve a Flexible Use of Capital Receipts Strategy and individual business cases for their use.

Since 1 April 2017, the council has allocated £2.5 million of capital receipts to transformation projects alongside a further £869k of revenue funding (total funding allocation as at 31.3.2021). It is proposed that a further £669k of capital receipts are to be allocated to transformational projects over 2020/21 and the period of the Capital Strategy (2022/23 - 2026/27).

The table below details the projects that will be funded via the transformation programme in 2022/23.

Projects	Funding Agreed
Programme Manager (Engaging and Enabling our Local Communities)	£65,000
Land Charges portal - additional functionality	£56,000
Crematorium - Carbon Neutral feasibility study	£5,500
Corporate Landlord Model – Phase 1	£40,000
Data Technician Apprentice (Chatbots Project)	£24,700
HBSMRE External Hosting (Archaeology)	£2,500
Microsoft 365	£175,000
Electronic Sealing	£10,000
Place Making Review	£50,000
Procurement Strategy	£488,590
Timelord2 (Raedam)	£65,590
Totals	£982,880

Note: A number of schemes included in the table above have been funded from revenue contributions, an exercise is currently underway to review application of future funding and savings generation / cost avoidance potential.

Appendix D

Community Infrastructure Levy Bids 2022/23

The Council has set aside £500k to enable local community groups, town and parish Councils to bid for schemes that provide infrastructure to local communities. The bidding process and criteria were included on <https://info.westberks.gov.uk/cilbidding>

Bids were invited between £10k and £100k that will provide infrastructure.

Total bids of £572k were received with 19 different bids submitted. To enable the spending to be contained within the £500k level set, a group met to consider the bids and apply a threshold for successful bids. If members approve further funding for this scheme to continue in the future, this threshold will continue.

In total, 9 bids totally £350k were approved for proposed inclusion in the Capital budget for the 2022-23 financial year. Some of the bids rejected did not meet the initial criteria, for example they were too small or were enable a pure 'like-for-like' replacement of infrastructure. Other schemes were suggest for inclusion within other elements of the capital programme where they would be more appropriate.

The list of successful bids is included in the table below.

Organisation/Group	Project Title & brief description	CIL Funding required	CIL %
Hungerford Cricket Club	Hungerford Cricket Club Nets - to replace two old existing artificial practice nets with brand new. The third lane is grass rather than artificial and will be retained as is	15,000	50%
Inkpen Memorial Playing Field Trust	Resurfacing of Inkpen Courts & Artificial Cricket Pitch	19,840	50%
Chieveley Recreational Centre	Chieveley Playground Refurbishment - complete refurbishments	30,000	19%
Kintbury Parish Council acting as Trustee of Gladstone memorial Recreation Ground	Gladstone Memorial Recreation Ground Car park Extension and Tarmac Surfacing	20,000	50%
Theale Parish Council	New Play area and Multi-use Sports Area	100,000	43%
Falkland Cricket Club	Installation of Falkland Cricket Club car park, bicycle racks and electric vehicle charging points	52,000	72%
Thatcham Memorial Foundation	Jubilee Playground - installation of playground and recreational equipment	75,000	67%
Pangbourne Valley Playgroup	Pangbourne Valley Playgroup Garden Renovation - sensory garden	22,564	50%
Turnfields Recreation Ground Charity	Creation of Sensory Community Garden	15,000	50%
Total CIL Bids Approved		349,404	

Revenue Budget 2022-23

Committee considering report:	Council on 3 March 2022
Portfolio Member:	Councillor Ross Mackinnon
Date Portfolio Member agreed report:	28 January 2022
Report Author:	Melanie Ellis/Joseph Holmes
Forward Plan Ref:	C4127

1. Purpose of the Report

- 1.1 The purpose of this paper is to consider and recommend to Council the 2022-23 Revenue Budget, which proposes a Council Tax requirement of £110.1m, requiring a Council Tax increase of 1% and an Adult Social Care precept of 3%. The Council Tax will raise £1.1m and the precept will raise a further £3.2m. At 4%, the budget is balanced, after using £4m of reserves that have been specifically set aside. The overall Council Tax increase is intended to balance the financial impact of the pandemic on residents, mitigating the financial pressures they face, as well as the cost pressures that the Council faces.
- 1.2 The Council is focussed on delivering services to our residents and businesses that support the overall Health & Wellbeing of the district, and assist in the recovery from the Covid-19 pandemic, building on our recovery strategy and improving the quality of services that we provide. The revenue budget supports this through the allocation of funds to core investment in the Council's strategies and through making revenue funding available to deliver the Capital Strategy. The budget is supported this year through a new funding settlement from the Government for the first time in many years providing new core funding to the Council. At the same time, the Council faces significant pressures arising from the pandemic as well as the macroeconomic picture. For example, adult social care long term placements have risen by 4% from December 2020 to 2021, with an increase of 5% in children in care. Inflation currently stands at 5.4% putting a significant strain on the Council's finances. The Council must also balance the level of Council Tax levied; in 2021-22 the Council decided not to take the 3% Adult Social Care precept that was available, but this remains available for use in 2022-23, alongside a further 1% Adult Social Care precept as well as a 1.99% Council Tax increase for core services before any referendum principles occur. To support the most vulnerable, it is proposed to provide a one-off £150 reduction in Council Tax for claimants receiving Council Tax Reduction falling within a working age category. The revenue budget seeks to manage all of these demands whilst achieving financial balance.
- 1.3 The budget details the investment for the year ahead to deliver the Council Strategy, the ambitions in the Capital Strategy and support core Council Services. This includes investment in approved strategies e.g. Adult Social Care, the Environment Strategy, the Digital and customer engagement strategies and prevention work. The paper also includes savings proposals, other income sources and the use of specific reserves to ensure the Council has a sustainable financial footing. The budget also allocates revenue funding to deliver the Capital Strategy (separate paper) that has a substantial amount of investment in infrastructure for

the year ahead. The Council is proposing to support the budget with a £4m contribution from reserves; these are largely from specific reserves, for example the residual Covid-19 non-ring-fenced grant, Council Strategy reserve, Transformation Fund and Collection Fund reserves.

- 1.4 This report also proposes the Fees and Charges for 2022-23 as set out in Appendix F and the Parish Expenses as set out in Appendix G and recommends the level of General Reserves as set out in Appendix E.

2. Recommendations

The Council is recommended to resolve as follows:

- (1) That Council approves the 2022-23 Council Tax requirement of £110.1 million, requiring a Council Tax increase of 1% with a 3% Council Tax Precept ring-fenced for adult social care.
- (2) That the Fees and Charges are approved as set out in Appendix F and the appropriate statutory notices be placed where required.
- (3) That the Parish Expenses of £11,210 are approved as set out in Appendix G.
- (4) It is proposed to again provide a £150 reduction to Council Tax for claimants receiving Council Tax Reduction falling within a working age category during the 2022-23 financial year. Where the balance to pay for a working age claimant is less than £150, we will credit all the remaining liability through this hardship scheme. Any remaining funding from the allocation will be utilised to support the Collection Fund and consideration of the further impact on the Council Tax Reduction Scheme as well as the overall Collection Fund.
- (5) That it be noted that the following amounts for the year 2022-23 in accordance with regulations made under Section 31B of the Local Government Finance Act 1992, as amended (by the Localism Act 2011):-
 - (a) 66,310.15 being the amount calculated by the Council, (Item T) in accordance with regulation 31B of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended by the Localism Act 2011), as its council tax base for the year (the number of properties paying council tax).
 - (b) Part of the Council's area as per Appendix K being the amounts calculated by the Council, in accordance with regulation 6 of the Regulations, as the amounts of its council tax base for the year for dwellings in those parts of its area to which a Parish precept relates.
- (6) Calculate that the Council Tax requirement for the Council's own purposes for 2022-23 (excluding Parish precepts) is £110,092,085.

- (7) That the following amounts be now calculated by the Council for the year 2022-23 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992, amended by the Localism Act:-
- (a) £375,740,350 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 taking into account all precepts issued to it by Parish councils.
 - (b) £260,948,040 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.
 - (c) £114,792,310 being the amount by which the aggregate at 7(a) above, exceeds the aggregate at 7(b) above, calculated by the Council, in accordance with the Section 31A(4) of the Act, as its Council Tax requirement for the year (Item R).
 - (d) £1,731.14 being the amount at 7(c) above (Item R), all divided by 5(a) above (Item T), calculated by the Council, in accordance with Section 31B of the Act, as the 'basic amount of its Council Tax for the year (including Parish precepts)'.
 - (e) £4,700,225 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per Appendix K).
 - (f) £1,660.26 being the amount at 7(d) above less the result given by dividing the amount at 7(e) above by the amount at 5(a) 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 items relates.
- (8) That it be noted that for the year 2022-23, Police and Crime Commissioner for Thames Valley & the Royal Berkshire Fire and Rescue Service have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Councils area as indicated in Appendix K.
- (9) That the Council in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables in Appendix K as the amounts of Council Tax for 2022-23 for each part of its area and for each of the categories of dwellings.

3. Implications and Impact Assessment

Implication	Commentary
Financial	These are contained in further detail within the report. The key implication is the proposed 1% increase in Council Tax and a 3% adult social care precept, which leads to a savings and income generation programme of £5.3m in 2022-23. At 4%, the budget is

	<p>balanced after using £4m of reserves. This use of reserves is planned largely to cover one-off investment and is funded from specific reserves, for example the residual Covid-19 non-ring-fenced grant, Council Strategy reserve, Transformation Fund and Collection Fund reserves. The Council has a good track record of delivering past savings programmes and monitors and reports on progress on a regular basis with quarterly reporting to the Executive and OSMC.</p> <p>The Council is proposing a one off use of reserves of £4m to support the revenue budget. The in-year (2021-22) financial position supports this use of funds, as the Q3 forecast is for no use of general reserves, though this does have an implication for the medium term with reduced earmarked reserves available.</p> <p>The Council is proposing the use of a 3% Adult Social Care Precept for 2022-23, as the Government has allowed a maximum 4% rise in the precept over the period 2021-23 (the Council took a 0% ASC precept in 2021-22 to support residents at the height of the pandemic), so the option for the full precept carried forward of 3%, plus a further 1% remains for 2022-23 which would support the medium term financial position.</p>
Human Resource:	<p>The main implications for staff are in respect of investment for service areas and additional workforce capacity. The investment also includes £150 home working allowance for certain staff as part of the 'Timelord 2' project. Any restructures take place in accordance with the Organisational Change Procedure.</p>
Legal:	<p>There is a requirement to produce a Revenue Budget under the various Local Government Finance Acts.</p> <p>The savings proposals have been consulted upon as appropriate, and further consultations may be required prior to implementing certain proposals.</p> <p>The Public Sector Equality Duty (149 (1)) requires a Local Authority in exercise of its functions to have due regard to the need to:</p> <ul style="list-style-type: none"> (a) Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act. (b) Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it. (c) Foster good relations between persons who share a relevant protected characteristic and persons who do not share it. <p>Decision makers must keep the above requirements in mind when making decisions.</p>
Risk Management:	<p>As part of the 2022-23 financial monitoring, savings proposals will be kept under monthly review to ensure they are deliverable. Appendix E sets out how the impact of increased volatility in Local Government finance will be managed and considers the impact on levels of reserves.</p>

Property:	None – significant amendments to the property and infrastructure portfolio are included as part of the capital strategy which is funded through revenue financing.			
Policy:	Specific investment in the Council Strategy is included as part of this budget. These areas are highlighted separately in the budget paper.			
Implication	Positive	Neutral	Negative	Commentary
Equalities Impact:				
Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?	Y			Any impacts have been assessed and publicly consulted upon where necessary. Specific investment in equality and diversity co-ordinator to enhance the Council's responsiveness and commitment to equalities and diversity.
Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		Y		Any impacts have been assessed and publicly consulted upon where necessary.
Environmental Impact:	Y			Investment detailed in this report in delivering the Environmental Strategy
Health Impact:		Y		
ICT or Digital Services Impact:	Y			Additional investment in delivery of the digital strategy.
Council Strategy Priorities or Business as Usual:	Y			As detailed in the report £1.4m of specific investment in priority areas has been identified separately
Other				
Data Impact:		No		

Consultation and Engagement:	<p>See Appendix I on the budget simulator exercise where 98 individuals responded to an engagement exercise on the potential budget proposals over November to December 2021.</p> <p>An online Webinar was held on the 18th January 2022. The Newbury BID Board was provided with an overview of the key areas of spend and income for the Council as well as upcoming funding reforms, the amount of Business Rates retained by WBC and in year and future Covid-19 funds applicable to local businesses. Comments were provided on the difference between the Business Rates collected and those retained by WBC; and how Central Government allocated Business Rates income and what, if any, powers WBC have around rate-setting, which were responded to.</p> <p>A Town and Parish Council briefing meeting was held on 16th February 2022. Comments were provided on whether the capital programme allowed for all capital projects or just major schemes, clarification regarding the £150 Council Tax Reduction alongside the recently announced Government Energy Rebate, and clarification over likely future funding sources for local government.</p> <p>As part of the launch of the budget with the Executive papers, a series of questions were asked on social media as well as an online 'Facebook live' event with the portfolio holder for finance and economic development and the Executive Director (Resources) on the 7th Feb 2022. The summary of questions is included at Appendix J.</p>
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4. Executive Summary

- 4.1 The purpose of this paper is to consider and recommend to Council the 2022-23 Revenue Budget, which proposes a Council Tax requirement of £110.1m, requiring a 1% Council Tax increase and an adult social care precept of 3%. The Council Tax will raise £1.1m and the precept will raise an additional £3.2m. The ASC precept has been levied to reflect the increased demand and financial costs within the Adult Social care system, but a decision not to levy all of 4% precept available has been proposed to try to protect the wider local taxpayer from increases to their household spending at a time of inflationary increases. There are some appendices to be completed that are specifically for the full Council papers, e.g. parish precepts.
- 4.2 In order to arrive at a balanced budget for 2022-23, £5.3m of savings and income generation proposals have been recommended.
- 4.3 The Council is forecasting an over spend position of £0.04m in 2021-22 after using £0.5m of earmarked reserves in-year. The ongoing effect of any budget pressures and future investment in the Council Strategy priorities has been factored into the 2022-23 budget. In order to fund this the Council has chosen to increase Council Tax by 1% and levy a 3% adult social care precept and find savings or income generation of £5.3m. West Berkshire Council has a strong track record of delivering on its savings proposals and of reacting to ongoing pressures in order to minimise the budgetary impact.

4.4 Proposals

- (1) That Council approve the 2022-23 Council Tax requirement of £110.1million, requiring a 1% Council Tax increase and a 3% Adult Social Care Council Tax Precept ring-fenced for adult social care.
- (2) That the Fees and Charges be approved as set out in Appendix F and the appropriate statutory notices be placed where required.
- (3) That the Parish Expenses be approved as set out in Appendix G.

5. Introduction

- 5.1 The purpose of this paper is to consider and recommend to Council the 2022-23 Revenue Budget, which proposes a Council Tax requirement of £110.1m, requiring a Council Tax increase of 1% and a 3% Adult Social Care (ASC) Council Tax Precept. The Council Tax will raise £1.1m and the ASC precept will raise a further £3.2m.
- 5.2 In order to arrive at a balanced budget for 2022-23, £5.3m of savings and income generation proposals have been recommended.
- 5.3 This report also proposes the Fees and Charges for 2022-23 as set out in Appendix F, the Parish Expenses of £11,210 as set out in Appendix G, and recommends the level of General Reserves as set out in Appendix E.

6. Implications of Covid-19

- 6.1 The pandemic has continued to have an impact on the Council's budget setting for 2022-23. The level of non ring-fenced grant has ceased during 2021-22, with the only new assistance for core funding a quarter of the continuation of the income compensation scheme from 2020-21. The Council has received some specific funds for the Contain outbreak Management Framework (COMF) and the residual Additional Restrictions Grant (ARG), but no new funding for core services has been assumed for 2022-23. The budget for the year ahead though does include some impacts from the pandemic, for example, ongoing reduce car parking income, and a recovery in the number of adult social care clients that the Council supports.
- 6.2 The government has provided support through allowing Councils to spread any forecast collection fund (the account that looks at the amount of council tax and retained business rates collected in year against the budgeted income) deficit over a three year period instead of one year. The positive of this proposal is that it does not immediately burden the taxpayer with all of any deficit in 2021-22 as there would only be a third of the deficit in that year. However, it has meant that for 2022-23 and 2023-24 it does create a longer term financial burden at a time of unknown funding.
- 6.3 The Council has also recently received some funding for CARF (COVID-19 Additional Relief Fund) of £4.8m. This is for a new scheme to provide business rates relief to those businesses who are not included in the existing schemes

brought in by the Government; overarching scheme guidance has been produced by Government¹. The key elements of the scheme include:

- (i) The business must be a rate-paying business
- (ii) There will not be an award of the CARF to ratepayers who for the same period of the relief either are or would have been eligible for the Extended Retail Discount (covering Retail, Hospitality and Leisure), the Nursery Discount or the Airport and Ground Operations Support Scheme (AGOSS),
- (iii) There will not be an award of the CARF to a hereditament for a period when it is unoccupied (other than hereditaments which have become closed temporarily due to the government's advice on COVID-19, which should be treated as occupied for the purposes of this relief), and
- (iv) The scheme will direct support towards ratepayers who have been adversely affected by the pandemic and have been unable to adequately adapt to that impact.

6.4 The Council is producing a scheme and has requested that the Executive delegate the approval of this to ensure the funding can be distributed as fast as possible.

7. 2021-22 In-Year Position

7.1 The 2021-22 forecast year end position is a £0.04m over spend after the use of £0.5m specific earmarked reserves. The People Directorate is forecasting an over spend of £1.3m and Resources an over spend of £0.2m. The Place Directorate is forecasting an under spend of £0.3m and Capital Financing an under spend of £1.2m.

7.2 For the 2022-23 budget setting, provision has been made for the ongoing pressures that have arisen during 2021-22, including anticipated impacts due to Covid-19 as well as to adjust the budget for any known changes to the in-year savings position and the impact that this might have in the longer term.

8. The 2022-23 Local Government Finance Settlement

The 2022 Spending Round was announced in October 2021, with a draft finance settlement announced on the 16th December with subsequent individual notifications of specific grant allocations. The final settlement figures were received on 7th February 2022. The key points are:

- (1) That the increase in Spending Power for West Berkshire is 8.2% and that the government assumes that all Councils take the maximum increase in Council Tax and the Adult Social Care Precept that they can without triggering a referendum (5.99% overall for West Berkshire Council).

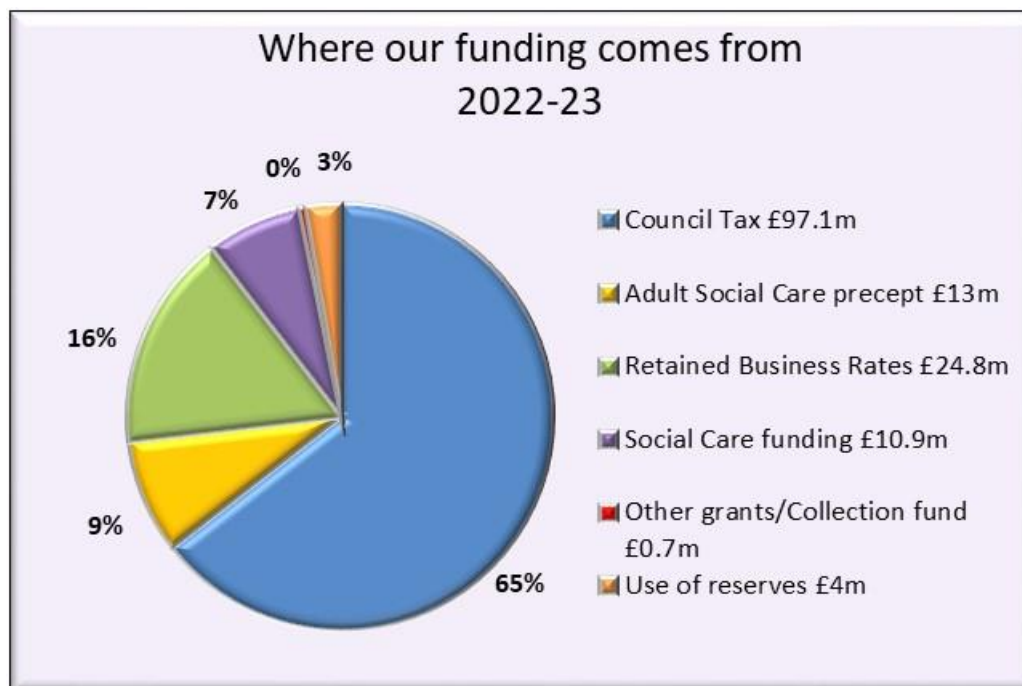
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https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1041468/CARF_LA_Guidance.pdf

- (2) That the Spending Review encompasses a three year period from 2022-25 for Local Government but that the finance settlement over covered the 2022-23 financial year.
- (3) For Council Tax, a core principle of up to 2% increase was announced, together with a further 1% increase in council tax through the Adult Social Care (ASC) precept, with an option to roll forward the 3% precept not used in 2021-22 which allows the full 5.99% maximum Council Tax and ASC precept increase for 2022-23 before referendum principles apply,
- (4) It has been announced that negative Revenue Support Grant will not be charged in 2022-23. Negative RSG is the name given to a downward adjustment of a local authority's business rates tariff, as a consequence of changes to distribution methodology adopted in 2016-17.
- (5) There will be a new round of New Homes Bonus payments in 2021-22 which will not attract new legacy payments. All legacy payments associated with previous allocations will be honoured in the 2021-22 allocations. For West Berkshire this amounts to £1.2 compared with £1.1m in the previous year.
- (6) Public Health grant allocation of £6.1m.
- (7) That the Council must spread any collection fund deficit over a three year period (2021-24).
- (8) Share of the £1.6bn new allocation of funding to Local Government of £1.2m through a new 'Services Grant' for 2022-23 only.
- (9) Allocation of the existing Lower Tier Support Grant of £0.2m.
- (10) Allocation of the existing social care grant of £3.9m.
- (11) Share of NHS funding for Local Government to support the Adult Social Care market of £0.3m.
- (12) A number of other grants have been announced to combat rough sleeping, homelessness of £0.3m.
- (13) Allocation of £250k for West Berkshire Council to cover the costs of the new duty on the provision of support within domestic abuse safe accommodation services (subject to the successful passage of the Domestic Abuse Bill).
- (14) Allocation for external audit fees and transparency arrangements tbc.
- (15) New Adult Social Workforce Fund tbc.

9. Revenue Funding

9.1 The main sources of funding for the 2022-23 revenue budget are shown in the following chart.



9.2 West Berkshire Council's main source of funding is from Council Tax (65%). Council Tax is collected from local residents based on the value of the property in which they live. This report recommends a Council Tax increase of 1% for 2022-23 which will raise £1.1m.

9.3 The Council is proposing a 3% Adult Social Care Precept for 2022-23, which will raise £3.2m. The maximum allowed is a 4% precept. The previous precepts now raise annual funds of £9.9m. Adult social care makes up over a third of the Council's net revenue budget. Whilst efficiencies are being made in the way the Council operates this Service, the precept has helped to fund the pressures faced in the areas of learning disability, demographic increases, increased costs and additional staffing requirements. In light of the impact of Covid, where care numbers have dropped and the Adult Social Care Market will take time to rebalance, there continues to be a lot of uncertainty over the long term costs of providing care.

9.4 Income from Council Tax is also expected to increase by a further 1.5% as a result of growth in the tax base (the number of properties paying Council Tax). This is based on a collection rate of 99.6%.

9.5 Retained Business Rates represents the Council's share of the actual business rate collected in West Berkshire. The Government has paused the further retention of business rates to 75% until 2023-24 at the earliest; therefore West Berkshire continues to receive 50% of business rates less a significant tariff to Government meaning the overall amount of business rates retained by the Council is 25% of the total business rates collected.

9.6 Social care funding via the Better Care Fund (BCF) and Improved Better Care Fund (iBCF) is to be spent locally on health and care with the aim of achieving closer

integration and improved outcomes for patients and service users and carers. A Social Care Grant is also received.

9.7 Other grant funding consists of New Homes Bonus and other non ring-fenced grants. West Berkshire Council has not received any of the non ring-fenced Revenue Support Grant since 2017-18. In addition to the funding above, the Council also receives ring-fenced funding which must be spent on specific areas, and raises fees and charges. These income streams are shown within individual service budgets where the expenditure occurs. The largest of these are detailed below:

- (1) **Dedicated Schools Grant (DSG).** The DSG is a ring-fenced grant which can only be spent on school/pupil activity. The DSG consists of four funding blocks: Schools, Central Schools Services, Early Years and High Needs.

The DSG settlement for 2022-23 was announced by Government in December 2021. The following table sets out the 2022-23 DSG settlement for each block.

Categories	(£'m)
Schools block	120.07
Central school services block allocation	0.99
High needs block allocation	25.32
Additional high needs allocation	0.91
Early years block	10.02
Total DSG allocation before deductions	157.31
Deductions paid directly to settings	-3.16
Total DSG allocation	154.15

Following the spending review in autumn 2021, an additional £325m was allocated nationally for high needs in 2022/23, to recognise the additional costs that local authorities and schools will face in the coming year, which were not foreseen when the original block allocations were calculated, including the health and social care levy. The additional funding also takes into account that colleges and other providers offering extra hours of study to students with high needs may require extra high needs top-up funding to support those students. The allocations have been distributed as a percentage uplift to the original amount calculated. For West Berkshire this is an additional £910k. The additional funding is subject to the same DSG conditions.

The DSG had a deficit balance of £1.5m as at 31.3.2021, and in 2021-22 the deficit is forecast to increase to £3.1m by 31.3.2022. The deficit has arisen largely in high needs but also in early years. The funding for 2022-23 above together with expected budget requirements will increase the forecast deficit to £5m by 31.3.23.

DSG budgets are discussed in detail at the School Forum. The Forum has agreed to transfer 0.25% of funding to the High Needs Block amounting to £0.3m and this was ratified by Individual Member Decision on 4th February.

- (2) **Public Health Grant.** West Berkshire Council receives a £6.1m ring-fenced grant to fund public health functions.

- (3) **Fees and Charges:** There are generally two types of fees and charges; statutory and discretionary. The rationale behind the proposed increases to each Directorates' fees and charges are included in detail in Appendix F. A review of all fees and charges is to take place by the Overview and Scrutiny Committee. The Council also continues to receive income from its investment in commercial property, which is budgeted to generate £2.1m per year.

10. Revenue Expenditure

The Revenue funding outlined above, funds the 2022-23 revenue budget as follows:

Directorate	Base budget	Growth and inflation	Ongoing Investment	Savings & income generation	Annual budget requirement 2022/23
	£m	£m	£m	£m	£m
People	79.01	7.16	1.10	-2.39	84.88
Place	28.12	2.54	0.53	-1.31	29.87
Resources/Chief Executive	10.96	0.88	0.69	-0.60	11.93
Capital Financing/Corporate	15.06	0.00	0.55	-1.00	14.61
Total	133.14	10.58	2.86	-5.30	141.28

- 10.1 **Base budget £133.14m:** This is the ongoing budget requirement for the three Directorates together with the ongoing revenue cost of the capital programme.
- 10.2 **Growth and inflation £10.58:** This is the budget increase required for the Council to perform existing services each year. As part of the budget setting process, the Council provides for general inflationary pressures such as salary increases (2% assumption) based on the established number of posts, together with salary increments and increases to National Insurance and pension contributions. Any pay award above the assumptions would need to be funded from reserves.

Budgets are inflated where a contract is in place and is subject to annual inflationary increases. The largest single item of contract inflation is from the waste PFI contract. This contract increase is based on the RPIx measure in January of each year (released mid-February) and amounts to £1.5m (8%) for 2022-23. Full details of contract inflation and modelled growth are given in Appendix A.

The majority of growth has arisen in supporting social care, and it has been necessary to invest £5.2m into the budget due to rising demand and price increases. Financial modelling has been undertaken in demand led budgets which tracks client numbers, demand for services and pricing. The modelling produces a financial impact range between low cost, most likely and high cost. The growth in the budget has been funded just below most likely with the balance provided for in the Service Risk Reserve. The model inflation is at 2.7%, reflecting increases expected in costs balanced against increases already in place. The Risk Reserve will be increased to cover the risk of higher inflation during 2022/23. The Extracts from the models are shown in Appendix B.

- 10.3 **Ongoing Investment £2.86m:** Each year new service investment is required to be built into the revenue budget. The Council Strategy will be supported with £0.7m investment into the annual revenue budget. Covid grant funding will support £0.2m ongoing investment into areas impacted by Covid-19. £1.4m ongoing investment

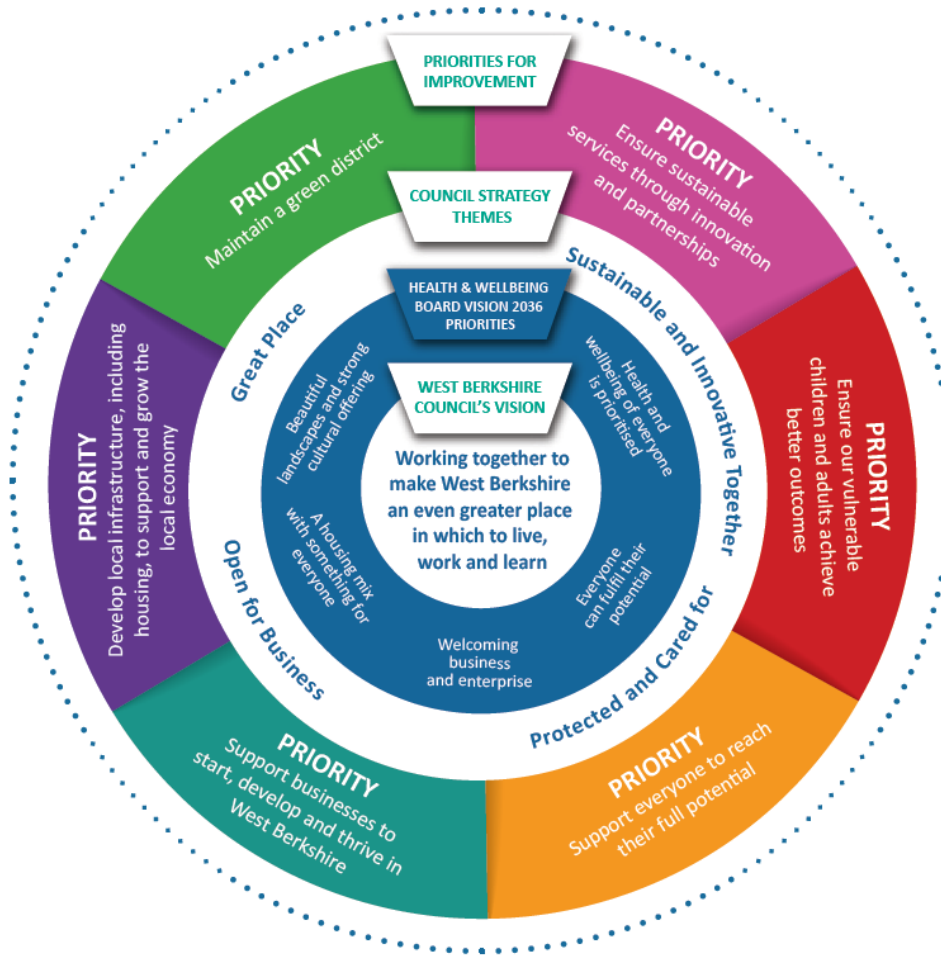
will support other areas. Investment in the Council's operational assets is funded from external borrowing and this requires an annual increase of £0.6m in the revenue budget in order to fund the additional revenue costs for the £222.1m capital programme. Key areas of funding include:

- a) £52.5 million investment in Educational facilities across the district, focusing on the provision of school places and enhancements to accessibility.
- b) £38.2 million investment in local infrastructure, including key enhancement projects to major road networks.
- c) £12.2 million in support of the development of a Leisure Strategy for the district. Investment includes redevelopment of the Northcroft Leisure Centre (both dry side facilities and the Lido), Kennet Leisure Centre and various modernisation projects across the district's current leisure provision offering.
- d) £22.2 million in support of the Council's Environment Strategy in response to the climate emergency, acknowledging the Council's role in facilitating a move to more environmentally sustainable lifestyles and business models across the district. Investment includes developing renewable energy provision and installation of on street electric vehicle charging points across the district.

Included within the capital strategy is £2.2 million of projects currently at the feasibility stage, inclusive of £868k of funding for the London Road Industrial Estate (LRIE) development, £868K of leisure enhancement projects and £500k allocated for development of care home provision. These projects form part of the capital programme and overarching five year Capital Strategy. In respect of expenditure incurred where a project does not result in the creation of a capital asset, in accordance with capital regulations set out within the CIPFA Code of Practice, the full sum of project expenditure will be written back to revenue and be funded through the Council's General Fund provision. Therefore, feasibility and preliminary design works undertaken through application of capital funding are a risk held against future General Fund provision.

10.4 Full details of the Council revenue investments are given in Appendix C.

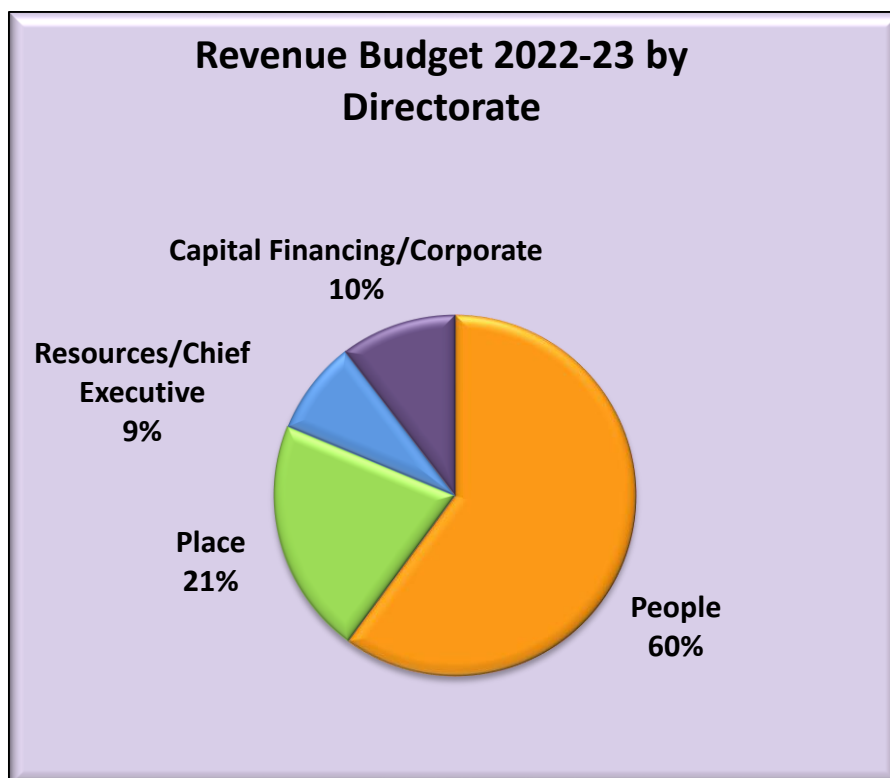
West Berkshire Council Strategy 2019-2023



10.5 As part of this strategy, the Council is setting to more closely align financial resources to invest in the priority outcomes included in the strategy (see the Medium Term Financial Strategy for an overview). This investment started from 2020-21 with £0.68m of investment, 2021-22 with £0.9m and for 2022-23 further investment of £1.4m is being provided to help deliver the strategy:

No	Council Strategy priority	Item	Amount £k
1	Ensure our vulnerable children and adults achieve better outcomes	<ul style="list-style-type: none"> Family safeguarding Adoption services Mental health SEN team - assessments 	202 25 43 303
2	Support everyone to reach their full potential		
3	Support businesses to start, develop and thrive in West Berkshire	<ul style="list-style-type: none"> Retaining some of the Local Economic Partnership functions 	60
4	Develop local infrastructure, including housing, to support and grow the local economy	<ul style="list-style-type: none"> LRIE site investment Minerals and waste Local plan 	100 250 60
5	Maintain a green district	<ul style="list-style-type: none"> Enhanced bus partnership Environment delivery 	55 50
6	Ensure sustainable service through innovation and partnerships	<ul style="list-style-type: none"> Digitise services 	225
7	Business as usual	<ul style="list-style-type: none"> Workforce development 	35
	TOTAL COUNCIL STRATEGY INVESTMENT		1,408
	Investment into areas impacted by Covid-19	<ul style="list-style-type: none"> Car parking loss of income Contact advice and assessment in children's and families services Funding for those not in employment, education or training Learning Disability transition clients delay 	200 272 43 250
	TOTAL COUNCIL STRATEGY AND COVID INVESTMENT		2,173

10.6 The following chart shows how the budget is split by Directorate.



10.7 In order to achieve a balanced budget, £5.3m of savings and income generation proposals have been made.

11. Reserves

11.1 As part of the financial planning process, the Council considers the establishment and maintenance of reserves. Reserves are categorised into unusable and usable reserves. Unusable reserves includes those reserves which are kept to manage the accounting processes for non-current assets, retirement and employee benefits. These do not represent usable resources for the council. Usable Reserves consist of the General Reserve and Earmarked Reserves.

11.2 The General Reserve exists to cover a number of non-specific items and risks. The Council s151 officer recommends that the General Reserve is a minimum £7m. Earmarked Reserves are held for specific future projects or service risks.

Reserve	Balance as at 31.3.2021 £m	Forecast increase during 2021-22 £m	Forecast decrease during 2021-22 £m	Forecast balance as at 31.3.2022 £m	Forecast increase / decrease for 2022-23 budget setting £m	Forecast balance as at 1.4.2022 £m
General Fund (unallocated) including specific risk reserves	12.12	1.40	-2.93	10.59	-1.33	9.26
Earmarked Reserves	46.53	2.36	-27.49	21.40	-3.32	18.08
Total usable reserves	58.65	3.76	-30.42	31.99	-4.65	27.34

- 11.3 During 2021-22 the main changes to reserves were where the collection fund deficit from previous years had required specific funding from earmarked reserves, as highlighted in the 2021-22 budget papers. For 2022-23, the Council is proposing to support the budget with a £4m contribution from reserves.
- 11.4 Further information can be found in Appendix Ei and Eii.

12. Funding Statement

The Funding Statement for 2022-23 shows the funding available to the Council which can be used to fund the budget requirement.

2022-23 Funding Statement			
Income	£m	£m	Appendix
Council Tax	97.08		
Adult Social Care precept	13.01		
Council Tax income		110.09	
Retained Business Rates	24.78	24.78	
Adult Social Care BCF and iBCF	6.65		
Market Sustainability & Fair Cost of Care Fund	0.34		
Social Care grant	3.92		
Social Care funding		10.91	
Other non-ringfenced grants	0.21		
Additional government Covid funding	1.25		
New Homes Bonus	1.20		
Other grant funding		2.66	
Collection Fund deficit (-)/ surplus - Council Tax	-0.34		H
Collection Fund deficit (-)/ surplus - NNDR	-1.62		
Collection fund deficit		-1.96	
Funds Available		146.48	
Expenditure	£m	£m	Appendix
Opening base budget*		133.14	
Inflation	3.68		
Contract inflation	1.68		A
Modelled growth	5.22		B
Growth and inflation		10.58	
Investment in Council Strategy priorities	0.74		
Investment due to Covid-19	0.20		
Other investment	1.38		
Increase in capital financing costs	0.55		
Ongoing Investment		2.86	C
Savings and income generation		-5.30	
Annual Budget Requirement		141.28	
One off investments	2.56		C
Adult Social Care BCF and iBCF	6.65		
2022/23 investment		9.21	
Budget Requirement		150.49	
Use of reserves to support one off investment	-1.95		
Use of Covid Reserve	-0.75		
Use of Transformation Reserve	-0.30		
Use of reserves to support 22/23 budget gap	-0.67		
Use of Collection Fund and Business Rates reserves	-0.36		
One off funding		-4.01	E
Budget Requirement after use of reserves		146.48	
<i>£10k roundings may apply</i>			
* Opening Base budget		£m	
Income from fees and charges		-30.28	
Ring-fenced grant income		-188.50	
Internal recharges and interest received		-1.39	
Gross Operating Expenditure		353.30	
Base budget		133.14	

13. Proposals

- (1) That Council approve the 2022-23 Council Tax requirement of £110.1 million, requiring a Council Tax increase of 1% with a 3% Council Tax Precept ring-fenced for adult social care.
- (2) That the Fees and Charges be approved as set out in Appendix F and the appropriate statutory notices be placed where required.
- (3) That the Parish Expenses be approved as set out in Appendix G.

14. Consultation and Engagement

- 14.1 All savings and income generation proposals have been reviewed and, where required, public consultation has taken place; for 2022-23 there has been no formal EIA on specific savings due to the nature of these not being required. Individual groups affected by specific proposals were consulted as required. If any proposals require consultation at a later stage, this will be undertaken when appropriate.
- 14.2 Appendix I highlights the outcome of a budget simulator exercise undertaken with the public where 98 responses were received. The key outcome from this was that overall respondents favoured a 4.7% Council Tax rise with the greatest protection offered to social care services and the lowest protection to customer services, economic development & regeneration and cultural & heritage services.
- 14.3 The Council also met with the Newbury BID Board on the 18th January. The Newbury BID Board was provided with an overview of the key areas of spend and income for the Council as well as upcoming funding reforms, the amount of Business Rates retained by WBC and in year and future Covid-19 funds applicable to local businesses. Comments were provided on the difference between the Business Rates collected and those retained by WBC; and how Central Government allocated Business Rates income and what, if any, powers WBC have around rate-setting, which were responded to.
- 14.4 There was also feedback received by town and parish Councils at event on the 16th February 2022. All Town and Parish Councils were invited, and 18 participants attended to hear an overview of the proposed budget. Questions asked can be summarised as:
 - (1) Whether the five year capital programmed allowed for all capital projects, or just the major schemes,
 - (2) Clarification regarding the £150 Council Tax Reduction and how this sits alongside the recently announced Government Energy Rebate,
 - (3) Clarification over the likely future funding sources for Local Government, and what the likely difference will be between current and future funding levels.
- 14.5 Responses were also made to a series of questions on this report from the 7th February to the 16th February as well as at a webinar on the budget hosted by the Portfolio Holder for finance and economic development on the 7th February 2022. The questions are summarised in Appendix J.

15. Other options considered

The budget proposal is contains a blend of savings options and Council Tax changes. The Council could go to a Council Tax referendum to put substantially more money into the budget, though this has been rejected due to the quality of Council services that are able to be provided within the existing budget and that the increased burden on local taxpayers could have a negative local economic impact. The Council could increase the ASC precept by a further 1% but this has been rejected to support residents across the district with the affordability and impact of Council Tax rises at a time of rising inflation.

16. Conclusion

The Council is forecasting an over spend of £0.04m in 2021-22 after using £0.5m of reserves to support service budgets. The ongoing effect of any budget pressures and future investment in the Council Strategy priorities has been factored into the 2022-23 budget. In order to fund this the Executive has chosen to propose an increase in Council Tax by 1%, raise a 3% adult social care Council Tax Precept, use £4m of specific reserves and find savings or income generation of £5.3m. West Berkshire Council has a strong track record of delivering on its savings proposals and of reacting to ongoing pressures in order to minimise the budgetary impact.

17. Appendices

Appendix A – Contract inflation

Appendix B – Modelled growth

Appendix C – Investment

Appendix D – Savings and income proposals

Appendix E(i) – Reserves Statements

Appendix E(ii) – Adequacy of reserves and robustness of budget

Appendix F – Fees and charges

Appendix G – Parish Expenses

Appendix H – Council Tax Collection Fund

Appendix I – Budget simulator

Appendix J – Facebook Live Summary

Appendix K – Council Tax Resolution

Officer details:

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Contract Inflation

Contract Inflation			2022/23	Rate used
Directorate	Service	Description	£000	
Corporate		Total	0	
People	ASC	Birchwood Lease	47	8.50%
People	ASC	Hillcroft Rent	1	1.00%
People		Total	48	
Place	ENV	Waste contract (at RPIX)	1,448	8.00%
Place	ENV	Waste - Tax Base adjustment	73	
Place	ENV	Henwick Worthy sports ground maintenance (CPI)	8	
Place	ENV	Winter service software licence uplift	1	1.60%
Place	ENV	Pay and Display maintenance contract	0	
Place	ENV	BBOWT partnership (CPI)	14	
Place	ENV	Grounds Maintenance (CPI)	14	
Place	ENV	Highways term maintenance contract (set %)	62	
Place	ENV	WPS - Pay on foot parking equipment maintenance	1	
Place	ENV	Metric - Pay & display machine maintenace	1	
Place	ENV	Bus Lane Camera maintenance	5	
Place		Total	1,627	
Resources	F&P	Corporate insurance	1	
Resources	S&G	JGP contract (Jobs Go Public)	2	
Resources	S&G	Modern.gov licence	1	1.40%
Resources		Total	4	
Total contract inflation			1,679	

n.b. roundings may apply to £10k

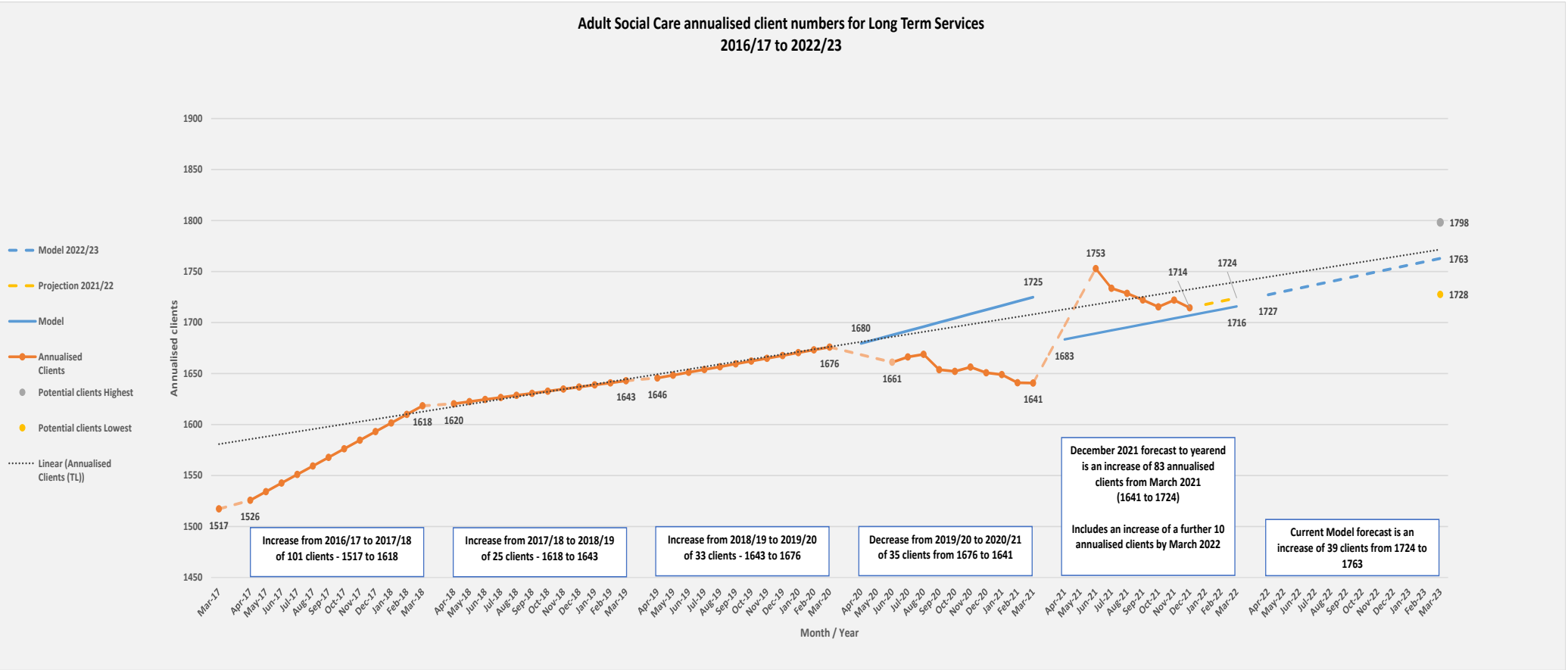
Appendix B

Modelled Growth

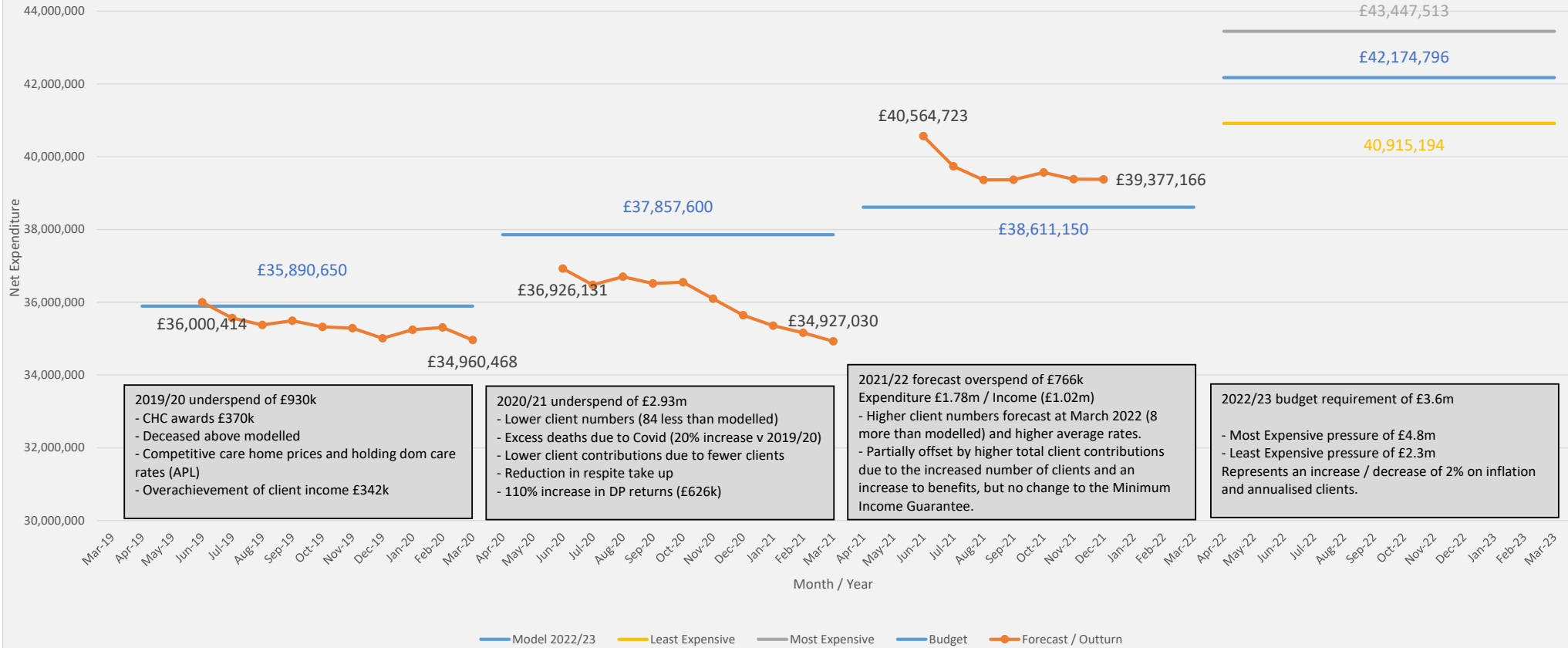
The table below shows the amount of budget growth required for 2022-23 from the modelling undertaken in Adult Social Care, Children & Family Services and Education. Modelling graphs are also shown for the ASC and CFS models.

					2022-23 Modelled Growth
Directorate	Service	Ref	Priority	Description	£000
People	ASC	ASC9	1	Learning Disability Transitions	900
People	ASC	ASC10	1	Commissioning Budgets demographic increases - long term services demand	2,015
People	ASC	ASC10	1	Commissioning Budgets demographic increases - long term services inflation	1,092
People	ASC	ASC11	1	Commissioning Budgets demographic increases - short term services	100
People	CFS	CFS1	1	Placement budgets increased demand	319
People	CFS	CFS1	1	Placement Budgets inflation	100
People	ES	ES5	1	Commissioning Budgets residential	440
People	ES	ES6	1	Commissioning Budgets disability support	250
People	.			Total	5,216

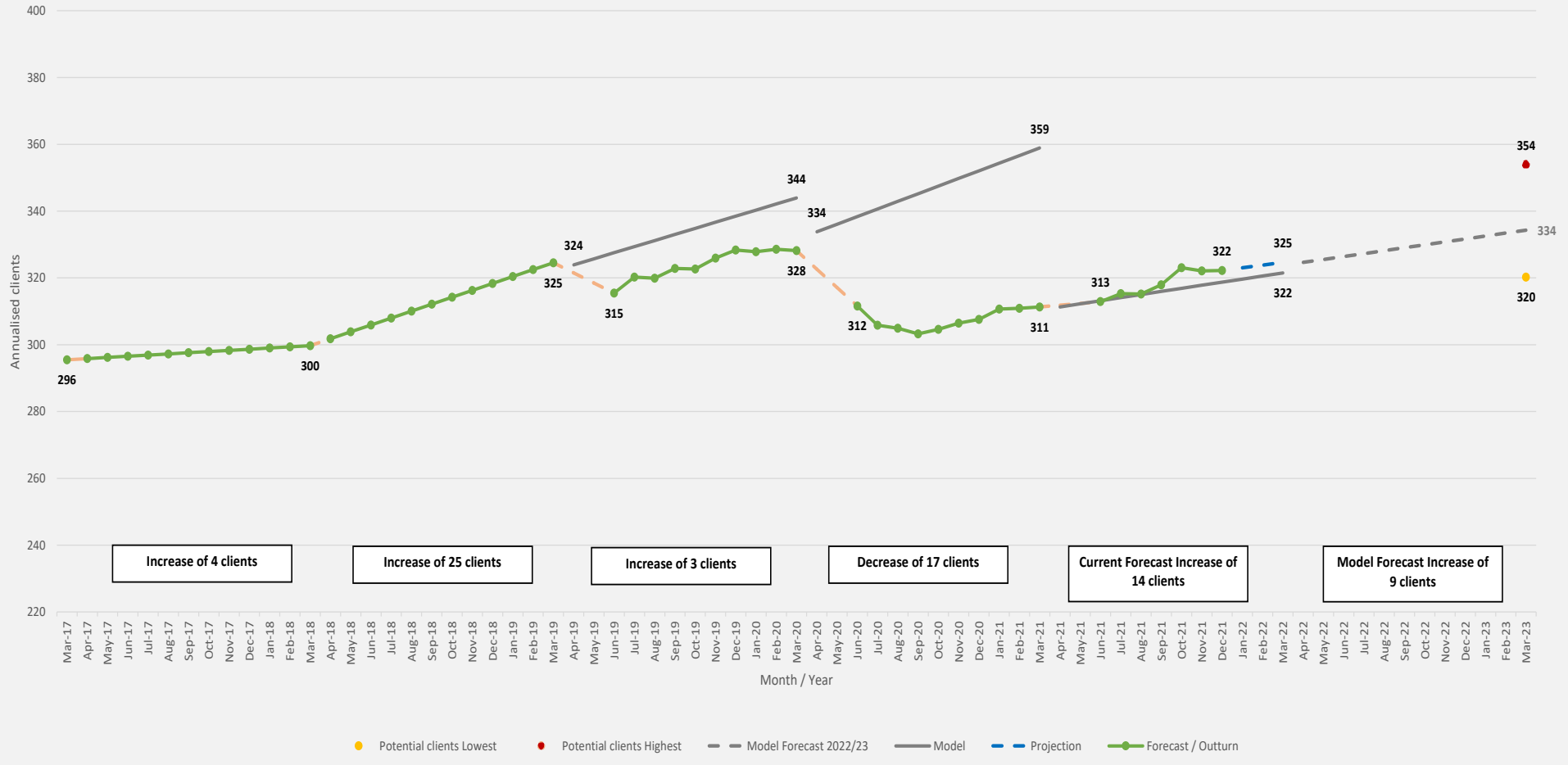
Adult Social Care annualised client numbers for Long Term Services
2016/17 to 2022/23



Adult Social Care LTS Net Expenditure



Children & Family Services annualised client numbers
2016/17 to 2022/23



Increase of 4 clients

Increase of 25 clients

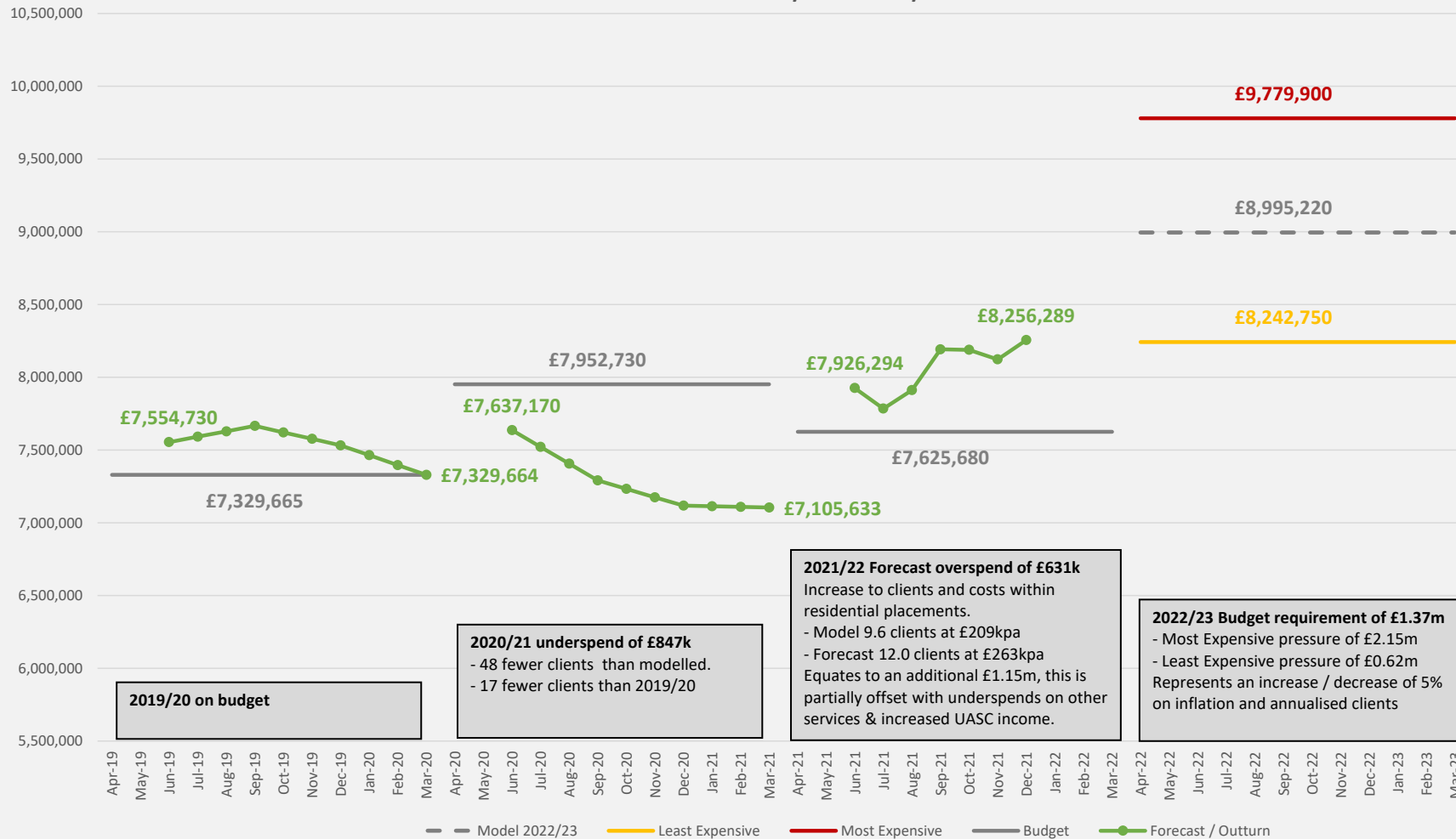
Increase of 3 clients

Decrease of 17 clients

Current Forecast Increase of 14 clients

Model Forecast Increase of 9 clients

Children & Family Services Net Expenditure
2019/20 to 2022/23



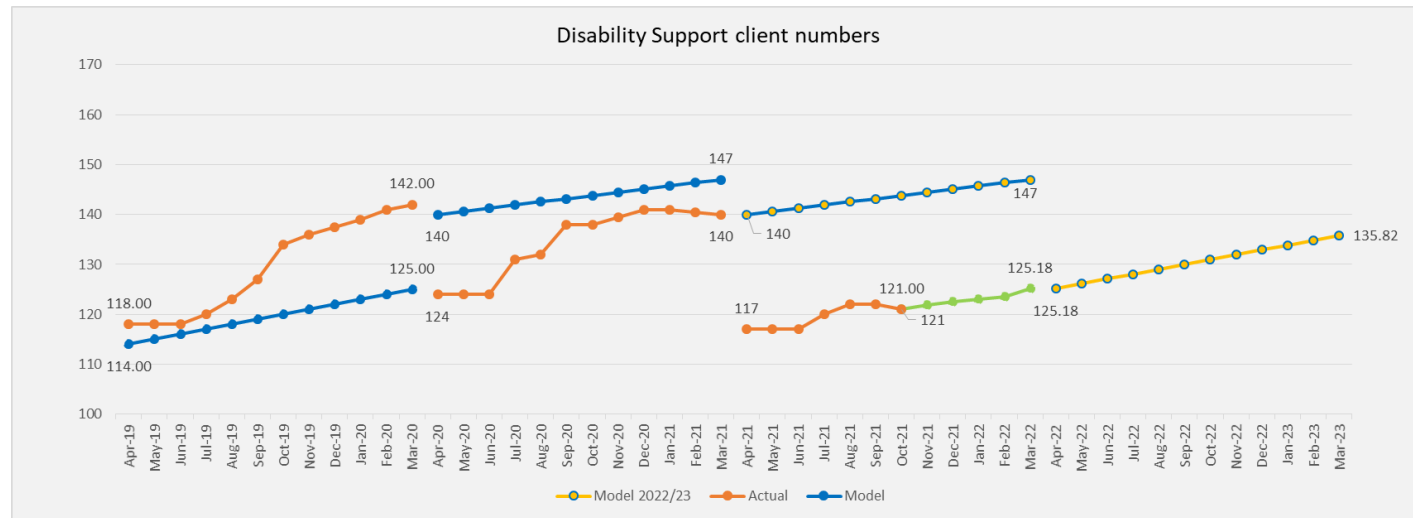
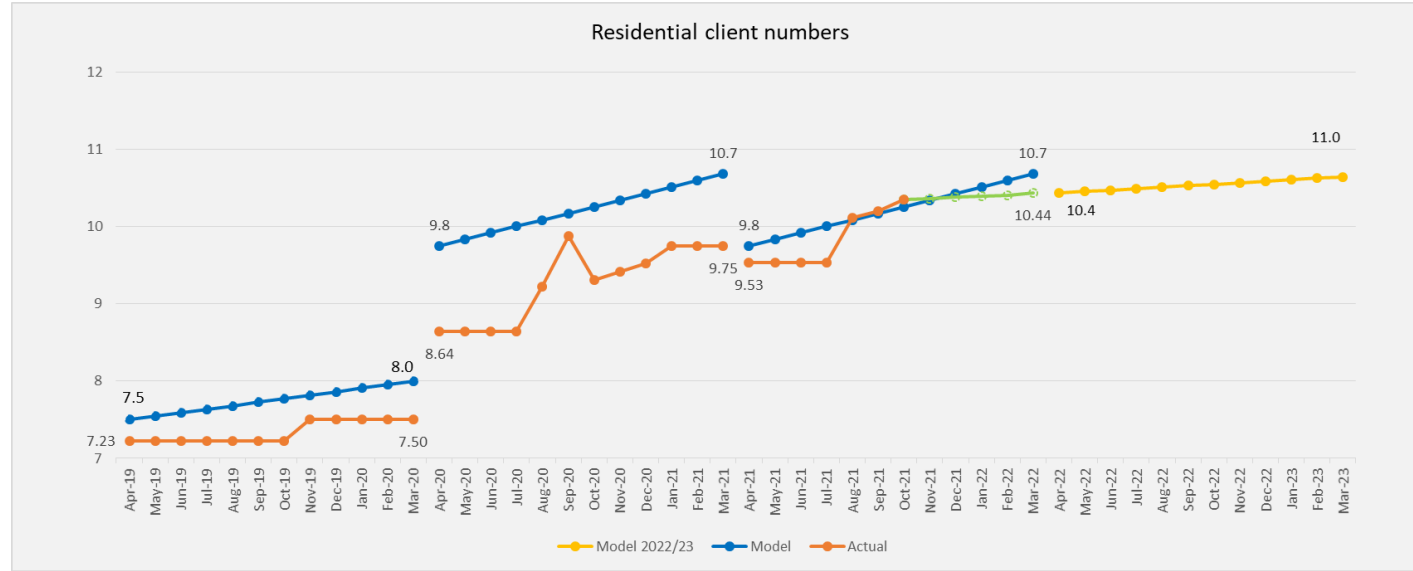
2019/20 on budget

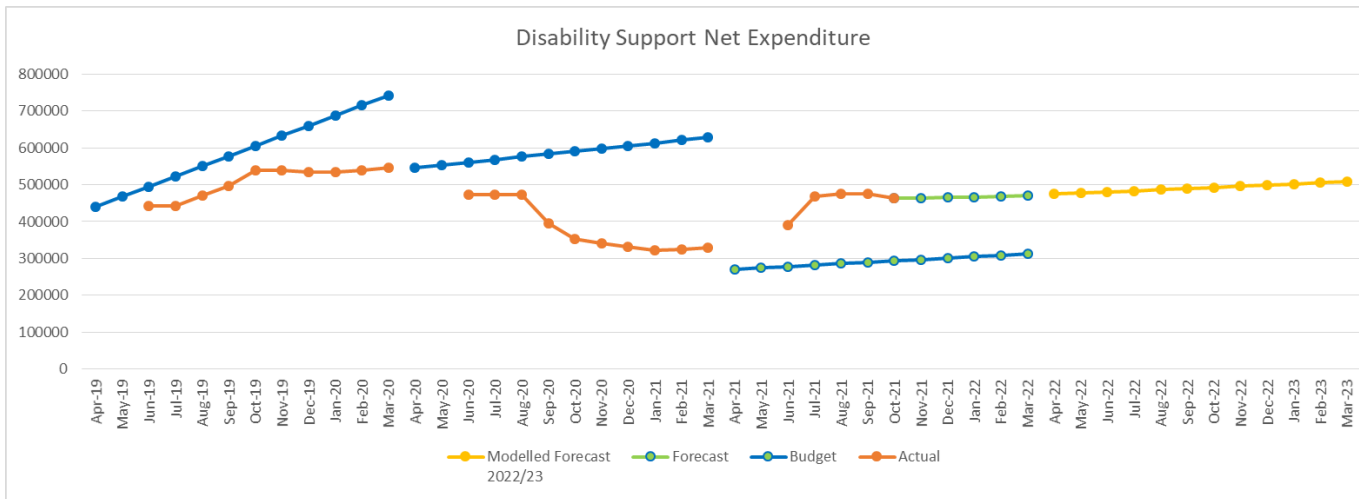
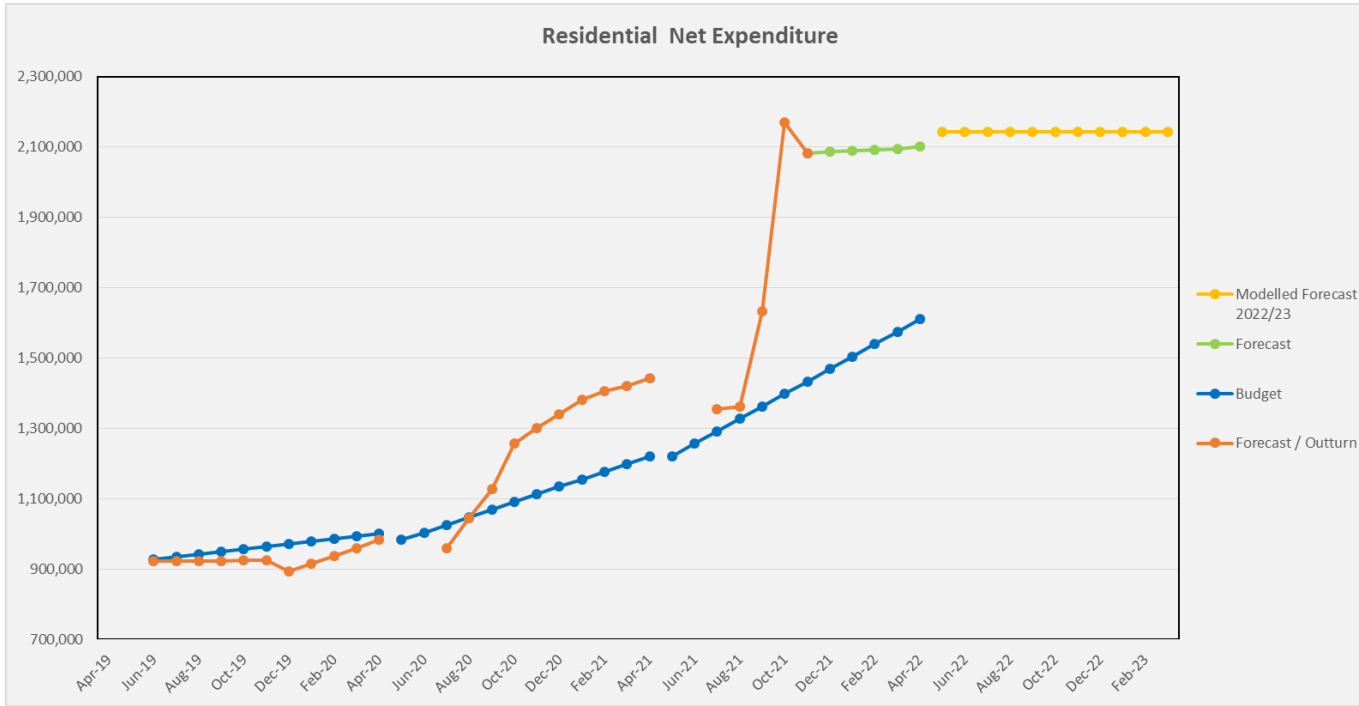
2020/21 underspend of £847k
- 48 fewer clients than modelled.
- 17 fewer clients than 2019/20

2021/22 Forecast overspend of £631k
Increase to clients and costs within residential placements.
- Model 9.6 clients at £209kpa
- Forecast 12.0 clients at £263kpa
Equates to an additional £1.15m, this is partially offset with underspends on other services & increased UASC income.

2022/23 Budget requirement of £1.37m
- Most Expensive pressure of £2.15m
- Least Expensive pressure of £0.62m
Represents an increase / decrease of 5% on inflation and annualised clients

Education:





Appendix C

Investment

					2022-23 Ongoing Investment					2022-23 One-off Investment					
					Investment in Council Strategy	Covid 19	Core service improvement	Budget realignment	TOTAL ONGOING INVESTMENT	Covid 19 Reserve	Transformation Council Strategy	Core Service	Other Reserves Council Strategy	Core Service	TOTAL ONE-OFF INVESTMENT
Directorate	Service	Ref	Priority	Description	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
People	ASC	ASC12	1	Domiciliary Care marketing					0		50			50	
People	ASC	ASC13	6	Telecare smart technology			78		78					0	
People	ASC	ASC15	1	Notrees Care Home additional nighttime staffing			51		51					0	
People	ASC	ASC16	1	Reablement service - loss of footcare income				31	31					0	
People	ASC	ASC18	1	Review of care packages Relates to ASC6			95		95					0	
People	CFS	CFS1	1	Placement budgets increased demand					0				850	850	
People	CFS	CFS4	1	Family Safeguarding Service - additional capacity			213		213					0	
People	CFS	CFS5	BAU	Mainstream funding Contact Advice & Assessment Service					0	272				272	
People	CFS	CFS6	1	Family Safeguarding Model	159				159					0	
People	CFS	CFS7	1	Family Safeguarding Model	43				43					0	
People	CFS	CFS10	1	Adoption Services	25				25					0	
People	CFS	CFS11	1	Emergency Duty Service				61	61					0	
People	ES/ PHW	PHW2/ES1	1	Mental Health Worker public health funding	43				43					0	
People	ES	ES2	1	NEET post extension					0	43				43	
People	ES	ES3	1	SEN team restructure to meet increase in demand	303				303					0	
People	.			Total	573	0	436	92	1,101	315	0	50	0	850	1,215

Revenue Budget 2022-23

Directorate	Service	Ref	Priority	Description	2022-23 Ongoing Investment					2022-23 One-off Investment					
					Investment in Council Strategy	Covid 19	Core service improvement	Budget realignment	TOTAL ONGOING INVESTMENT	Transformation			Other Reserves		TOTAL ONE-OFF INVESTMENT
										Covid 19 Reserve	Council Strategy	Core Service	Council Strategy	Core Service	
£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000		
Place	D&R	<u>D&R8</u>	4	LRIE Site Investment					0				100	100	
Place	D&R	<u>D&R9</u>	BAU	Public Protection: Private Sector Housing Officers			90		90					0	
Place	D&R	<u>D&R14</u>	5	Place shaping and Delivery. Invest to save against bio diversity net gain.					0				265	265	
Place	D&R	<u>D&Rxxxx M&W'</u>	4	Minerals & Waste Local Plan Examination					0			250		250	
Place	D&R	<u>D&Rxxxx4HC</u>	4	Security 4 Houses Corner					0				158	158	
Place	D&R	<u>D&RxxxxLP PC'</u>	4	Local Plan Project Co-Ordinator					0			60		60	
Place	D&R	<u>D&R15</u>	3	Funding to ensure short term continuation of some of the activities undertaken by Thames Valley Local Economic Partnership (LEP) until the outcome of the Government review into LEPs.					0			60		60	
Place	ENV	<u>ENV11</u>	5	Newbury Bus Contract extension				35	35					0	
Place	ENV	<u>ENV13</u>	5	Senior Transport Officer re Enhanced Bus Partnership	55				55					0	
Place	ENV	<u>ENV15</u>	4	Highways Development Control staffing			60		60					0	
Place	ENV	<u>ENV19</u>	5	Re-writing Grounds Maintenance contract and specification					0				40	40	
Place	ENV	<u>ENV20</u>	5	Ash die back pressure (Funded from T&C Reserve 22/23)					0				100	100	
Place	ENV	<u>ENV21</u>	5	Canal and Rivers Trust Grant				5	5					0	
Place	ENV	<u>ENV22</u>	5	Revenue studies, projects and initiatives for Environment Delivery					0	50				50	
Place	ENV	<u>ENV28</u>	4	Car Parking loss of income		200			200					0	
Place	ENV	<u>ENV29</u>	BAU	Fleet Driver Salary increase but dependent on completed appraisal			80		80					0	
Place	.			Total	55	200	230	40	525	0	50	0	470	563	1,083
Resources	CSI	<u>CS12 / CS16</u>	BAU	Timelord2			150		150					0	
Resources	CSI	<u>CS13</u>	6	Digitise Customer Services	75				75	150				150	
Resources	CSI	<u>CS15</u>	6	ICT Service enhancement - additional staffing			80		80		45			45	
Resources	CSI	<u>CS17</u>	BAU	ICT Disaster Recovery			30		30					0	
Resources	F&P	<u>F&P1</u>	6	HR/Payroll solution					0				65	65	
Resources	F&P	<u>F&P4</u>	BAU	Schools Insurance DFE change				250	250					0	
Resources	F&P	<u>F&P6</u>	BAU	Lone Worker Software Application			50		50					0	
Resources	RES	<u>RES XXX1'</u>	BAU	Workforce development	35				35					0	
Resources	COM	<u>COM1</u>	BAU	Schools Kitchen Helpdesk				8	8					0	
Resources	COM	<u>COM3</u>	BAU	Domiciliary care commissioning loss of income				10	10					0	
Resources	.			Total	110	0	310	268	688	0	150	45	0	65	260
.	.			Total	738	200	976	400	2,314	315	200	95	470	1,478	2,558

Savings and Income Generation

					2022-23 Savings and Income Proposals		
Directorate	Service	Ref	Priority	Description	Proposal £000	Theme	Implications
People	ASC	ASC2	1	Supported Living accommodation for Learning Disability clients.	(36)	Service Reform	Will require work with, and agreement from, colleagues within Benefits Team.
People	ASC	ASC3	1	Health funding: Review shared funding for clients with Mental Health needs (S117) and Continuing Healthcare (CHC).	(450)	Cost Avoidance	Requires some cooperation from the Clinical Commissioning Group and may lead to wider challenge on other areas of shared funding.
People	ASC	ASC4	1	Resource Allocation System (RAS) software	(26)	Cost Avoidance	This saving assumes that there is currently some over-provision. There is already a Good Practice Forum designed to reduce that, and so the saving is likely to be limited. The use of the RAS is dependent upon the implementation of Care Director Version 6. Ensuring that care is 'right-sized' will help to address the challenge regarding the care workforce.
People	ASC	ASC5	1	Market Management	(175)	Cost Avoidance	The care market requires careful management. Excessive downward pressure on costs can store up problems for the future. The Local Authority has statutory duties (Care Act 2014) to manage the market and consequently actions will need to be taken based on up-to-date market information.
People	ASC	ASC6	1	Review of care packages	(345)	Cost Avoidance	May impact some provider services/ clients/ families.
People	ASC	ASC7	1	Digital Pathway	(43)	Transform	The saving relies on the digital pathway providing a demonstrably effective self-service option. The pathway will connect to Care Director version 6 and is dependent on the implementation of Care Director Version 6.
People	ASC	ASC19	1	Efficiency re utilisation of workforce reform grant	(100)	Cost Avoidance	None
People	CFS	CFS2	1	Placements - actions leading to reduced demand	(135)	Cost Avoidance	The impact of covid, particularly on those more vulnerable households, is considerable and is likely to have long lasting implications. This makes it hard to predict with confidence future demand. Even so, the principle of effective earlier help is clear, and done well will reduce future costly demand.
People	CFS	CFS3	1	Staffing capacity savings Relates to CFS4 and CFS5	(133)	Service Reform	The challenge is being able to confidently predict when complex demand will noticeably reduce and capacity becoming surplus to requirements. Furthermore, care will need to be taken to ensure we do not reduce (lower cost) staff capacity which results in more costly staff undertaking the work. When demand (numbers and complexity) reduces we will be able to delete these posts safely and confidently.
People	CFS	CFS12	1	Centre for Skills and Professional Development surplus budget	(40)	Cost Avoidance	None
People	CFS	CFS13	1	Substance misuse contract saving	(24)	Cost Avoidance	None
People	ES/ PHW	PHW1	1	Family hubs public health funding	(250)	Service Reform	None
People	ES/ PHW	PHW2/ES1	1	Mental Health Worker public health funding	(43)	Service Reform	None
People	ES	ES7	2	Traded income increase based on prior levels achieved	(80)	Income	None
People	ES	ES8	2	Home to School Transport inflationary increases	(20)	Income	None
People	C&W	CW1	2	Northcroft expansion	(42)	Income	Savings currently assumed to be as per the business case taken to Capital Strategy Group in February 2020
People	C&W	CW4	2	Contract uplift re leisure based on increases already in place but not budgeted for	(21)	Income	None
People				Total	(1,963)		0

Revenue Budget 2022-23

					2022-23 Savings and Income Proposals		
					Proposal	Theme	Implications
Directorate	Service	Ref	Priority	Description	£000		
Place	D&R	D&R1	4	Financial contribution from registered providers	(5)	Income	None
Place	D&R	D&R2	4	Home improvement agency income	(25)	Income	None
Place	D&R	D&R3	4	Digital Housing	(20)	Transform	None
Place	D&R	D&R4	4	Reduction in temporary accommodation maintenance	(15)	Disinvest	None
Place	D&R	D&R11	1	Disabled Facilities Grant fees	(10)	Income	Only implication relates to the impact of the pandemic on returning to Business As Usual and generating the income from this work
Place	D&R	D&R16	4	Economic Development	(40)	Cost Avoidance	West Berkshire Consortium budget no longer required
Place	ENV	ENV1	5	Food Waste Diversion from Landfill	(100)	Service Reform	This saving is a consequence of the introduction of a new service which will enable residents to dispose of food waste every week compared to the current fortnightly collection within the garden waste service.
Place	ENV	ENV3	4	Street Naming and Numbering policy for charging developers	(10)	Income	Staff need time to re-write the policy
Place	ENV	ENV4	4	Cashless Parking	(20)	Transform	Removing the ability to pay by cash may result in equalities issues. To mitigate this the roll-out of cashless has been gradual and some local cash alternatives have been retained.
Place	ENV	ENV5	4	Parking Team Review	(30)	Transform	None
Place	ENV	ENV7	5	Further deployment of Solar PV Projects	(100)	Transform	None
Place	ENV	ENV9	4	Improving functionality of ELM system [Highway Asset Digitisation]	(25)	Transform	None. Assumed reduction by 1 FTE by digitisation of reporting highways problems
Place	ENV	ENV24	5	Waste Management - Dry Recycling increase	(250)	Income	The extremely volatile nature of this income requires a risk reserve for the full amount to cover any possibility of a sudden reduction in market prices.
Place	ENV	ENV26	4	Traffic Network Management Income	(300)	Income	Assumes current level of income does not reduce.
Place	ENV	ENV27	5	Garden waste income: increased numbers and inflationary increase	(110)	Income	Assumes current level of take up does not reduce.
Place	ENV	ENV30	4	Transport planning	(20)	Service Reform	None
Place	ENV	ENV32	BAU	Efficiency savings	(48)	Service Reform	None
Place	ENV	ENV33	BAU	Review of fees and charges	(15)	Income	None
Place	.			Total	(1,143)		

Revenue Budget 2022-23

					2022-23 Savings and Income Proposals		
					Proposal	Theme	Implications
Directorate	Service	Ref	Priority	Description	£000		
Corporate	All	<u>CORP1</u>	BAU	Essential Car User allowances	(10)	Service Reform	Budget re-alignment
Corporate	All	<u>CORP2</u>	BAU	Comensura corporate savings	(100)	Transform	Additional income through agency cost rebate
Corporate	All	<u>CORP3</u>	BAU	Timelord2 reduced mileage	(250)	Cost Avoidance	Additional savings through revised working arrangements
Corporate	All	<u>CORP4</u>	BAU	Efficiency savings across unused budget lines	(138)	Cost Avoidance	Efficiency review through various cost centres
Corporate	All	<u>CORP6</u>	BAU	Recruitment lag for staffing investment	(300)	Cost Avoidance	Delayed start to new posts in 2022-23, requires £300k investment in 2023-24
Corporate				Total	(798)		
Resources	CSI	<u>CSI1</u>	BAU	Print and Postage Savings	(85)	Service Reform	Reduced rates of printing and postage to reflect changed service provision a
Resources	CSI	<u>CSI2 / CSI6</u>	BAU	Timelord2	(75)	Transform	Further savings once Timelord2 is implemented
Resources	CSI	<u>CSI3</u>	6	Digitise Customer Services	(25)	Transform	Staff reduction through greater use of online support rather than telephone based response in customer services.
Resources	F&P	<u>F&P3</u>	BAU	Use of alternative borrowing strategies	(1,000)	Transform	Review of investment decision timings, and alternative borrowing strategies over different timescales. Using an increased blend of short as well as long term borrowing, and investigating other borrowing sources, eg. CMLs, infrastructure bond, Municipal Bond agency to reduce costs.
Resources	F&P	<u>F&P7</u>	BAU	Alarm maintenance contract saving	(18)	Cost Avoidance	None
Resources	F&P	<u>F&P8</u>	BAU	Property savings from disposals	(32)	Cost Avoidance	None
Resources	RES	<u>RES XXX2'</u>	BAU	Directorate efficiency review	(36)	Cost Avoidance	None
Resources	S&G	<u>S&G3</u>	BAU	Apprenticeship investment funded by specific reserves	(125)	Service Reform	Was for a 3 year period, remaining years to be funded from Council strategy reserve
Resources				Total	(1,396)		0
				Total	(5,300)		

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Reserves Statements

The Statement of Accounts that are produced each year details all the Council's reserves and explains why they are held. Reserves are reported in two categories: unusable and usable reserves. Unusable reserves include those reserves which are kept to manage the accounting processes for non-current assets, retirement and employee benefits. Unusable reserves cannot be used to provide Council services. Usable reserves are those reserves that a Council may use to provide services or reduce local taxation, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use.

The level of usable reserves the Council holds is reviewed each year as part of the budgetary process. Consideration is given to the current financial standing of the Council, the funding outlook into the medium term and the financial risk environment the Council is operating in.

Councils generally hold usable reserves for a number of reasons:

- To use at a later date to support investment projects
- To temporarily hold unused portions of grants that can be legally used at a later date
- To insure themselves against major unexpected events such as flooding
- To guard against general risk
- To smooth the impact of funding reductions
- To guard against emergent specific risks, such as business rate appeals, increased demand, and the impact of social care reform.

The Council's usable reserves are as follows:

- General Reserve: held for non-specific items and risks
- Earmarked Reserves: amounts held for specific schemes and for specific purposes e.g. self-insurance

During 2021-22, earmarked reserves are expected to reduce by £5m, with a further £20m flowing through the Collection Fund from last year. A further £4m will be used to support the 2022-23 budget. This will fund investment in the Council Strategy, use remaining Covid-19 grants, and fund the Collection Fund deficit.

A summary is shown in the following table:

Reserve	Balance as at 31.3.2021	Forecast increase during 2021-22	Forecast decrease during 2021-22	Forecast balance as at 31.3.2022	Forecast increase / decrease for 2022-23 budget setting	Forecast balance as at 1.4.2022
	£m	£m	£m	£m	£m	£m
General Fund (unallocated) including specific risk reserves	12.12	1.40	-2.93	10.59	-1.33	9.26
Earmarked Reserves	46.53	2.36	-27.49	21.40	-3.32	18.08
Total usable reserves	58.65	3.76	-30.42	31.99	-4.65	27.34

The General Reserve

The purpose of the General Reserve is to act as a fund to be used in emergencies and to protect council taxpayers from any steep rises in future Council Tax if the Council over spends against its budget. The s151 officer, Executive Director (Resources) recommends that the General Reserve totals, as a minimum, £7m of the Council's net revenue expenditure.

The calculation of the £7m is based on the below. It is very unlikely that all of these risks would occur at the same time. However, there is cumulative risk of a number of these factors taking place over a short period of time. The purpose of the general reserve is enable the Council to continue to function and perform its services without significant impediment:

Item	Rationale	Amount
Pressure on demand and significant income budgets	A 5% movement on demand budgets and on reduced income	£5.5m
Pressure on traded budgets	A 10% movement on traded budgets,	£0.2m
General risks to cover the items below	See items below	£1.3m
Total <i>minimum</i> required General Reserve		£7m
Forecast General Reserve (including service specific risks)	Service specific risks are part of general reserves	£8.3m

The General Reserve is expected to cover any of the following risks should they arise:

- The impact of significant increases in demand
- Lack of delivery of all savings targets
- Economy measures and service reductions always contain some degree of uncertainty as to whether their full effects will be achieved
- Unforeseen events such as the flooding during January 2014 or Covid-19 in 2020-21
- Litigation
- Changes from specific grants to the non ring fenced government grants
- Grants being introduced or removed mid-year
- Unforeseen circumstances
- General day to day cash flow needs and avoid unnecessary temporary borrowing
- Reduced income due to deferred income and social care clients' property decreasing in value

Earmarked Reserves

The Council has other reserves which are earmarked for specific purposes.

Reserve	Balance as at 31.3.2021	Forecast increase during 2021-22	Forecast decrease during 2021-22	Forecast balance as at 31.3.2022	Forecast increase / decrease for 2022-23 budget setting	Forecast balance as at 1.4.2022
	£m	£m	£m	£m	£m	£m
Schools balances	8.02			8.02		8.02
Parish special expenses	0.01			0.01		0.01
Self-insurance fund	1.14		-0.21	0.93		0.93
Specific Earmarked Reserves	37.36	2.36	-27.28	12.44	-3.32	9.11
Total Earmarked Reserves	46.53	2.36	-27.49	21.40	-3.32	18.08

Schools balances

This is an amalgamation of unspent and overspent balances.

Parish special expenses

These are explained in detail in Appendix G.

Self-insurance fund

This fund has been established to ensure that costs to the Council in relation to claims, can be met whilst limiting the impact of higher premiums on the Council's revenue budget. The fund is used to pay the first £250k of any property claim and the first £100k of other claims. External insurance covers the balance of claims.

Specific earmarked reserves

Funds set aside to cover specific future liabilities. The main items in here are:

Reserve	Balance as at 31.3.2021	Forecast increase during 2021-22	Forecast decrease during 2021-22	Forecast balance as at 31.3.2022	Forecast increase / decrease for 2022-23 budget setting	Forecast balance as at 1.4.2022
	£m	£m	£m	£m	£m	£m
Covid Reserves	5.91		-4.63	1.28	-1.28	0.00
Collection Fund volatility reserves	20.83		-19.70	1.13	0.17	1.30
Transformation Fund	0.89		-0.39	0.50	-0.30	0.21
Public Health	0.84	0.63	-0.12	1.35	-0.64	0.71
Outcomes Based Budgeting equalisation	2.00			2.00	-0.66	1.34
Council Strategy investment	0.22			0.22	-0.22	0.00
Future town centre studies	0.15		-0.05	0.10	-0.10	0.00
ASC risk reserve	0.82		-0.39	0.43	1.50	1.93
Legal risk reserve	0.10			0.10		0.10
Education risk reserve	0.12		-0.04	0.08	0.17	0.25
Children's & families risk reserve	0.36	0.23	-0.40	0.19	0.10	0.29
Commercial property risk reserve	0.84		-0.31	0.54		0.54
Transport and Countryside risk reserve	0.10			0.10	-0.10	0.00
Elections	0.06			0.06		0.06
Waste Management	0.15		-0.08	0.07		0.07
Schools in financial difficulty	0.50			0.50		0.50
Local Development Framework	0.20			0.20	-0.2	0.00
Restructuring reserve	0.59		-0.38	0.21		0.21
Community Solutions Fund	0.20			0.20		0.20
Future budget requirement	1.01	1.50	-0.74	1.77	-1.77	0.00
Promotion of Integrated Transportation (street works)	0.53			0.53		0.53
Commuted sums	0.65		-0.06	0.59		0.59
Other	0.28			0.28		0.28
Total Specific Earmarked Reserves	37.36	2.36	-27.28	12.44	-3.32	9.11

Collection Fund volatility - to support the volatility associated with taxbase estimates upon which the Council Tax is collected, and business rates in relation to estimates, appeals and timing. As per other elements of the budget papers, there has been significant volatility in the collection fund, especially in respect of business rates, and a three year spread of the deficit from 2021-22 across the period 2021-24 has been taken.

Transformation - In order to support the Medium Term Financial Strategy to deliver its transformation plans, the Executive established a Transformation Reserve. This will ensure that the Council has the resources to pursue plans outlined in the MTFS and to invest in strategies that will bring future benefits to the organisation. The reserve was increased during 2019-20 to support future transformation projects.

Outcomes based budgeting – to support the re-profiling of savings *if* required as part of the MTFS; see the MTFS document.

Council Strategy investment – to enable delivery of measures to support the Council Strategy as referenced elsewhere in the budget papers. Expect to deplete to £0m at the end of 2022-23.

Future town centre studies – funding set aside to deliver town centre studies to support local centres in a similar manner to Newbury town centre piece of work undertaken. Spend is expected to commence late in 2021-22 so these reserves will likely deplete to £0 in 2022-23.

Service risk reserves: Within the Earmarked Reserves are Service Specific Risk Funds for:

- Adult Social Care £2m,

There are significant risks in ASC at present for 2022-23; rising inflation over 5% could have an impact with further pressures on staffing and placement costs; some of this can be mitigated through specific Government Grants, as yet determined, from the £1.7bn nationally set aside by Government for the ASC market.

- Children & Family Services £290k,
- Education £250k and
- Legal Disbursements £100k.

Commercial property - established to cover risks associated with the investment in commercial property. The Council may need to use £300k of this to support lower than expected income during 2021-22.

Waste management - to support the transition to a new model of waste management.

Schools in financial difficulty - to fund any additional support that the Council may need to provide to schools in financial difficulty.

Restructuring - used to cover the exit costs associated with some of the savings proposals. The balance remaining in the restructuring reserve at the end of the financial year will be rolled forward to fund any future restructuring costs to the Council.

Commuted sums: Ring-fenced for specific schemes and cannot be added into general fund reserves.

Other

Other specific earmarked reserves are in place to support specific service requirements or projects.

A full list of the Council's reserves are disclosed in the Council's financial statements 2010-21 available on our website. Please note that these reserves estimates are before any changes from the 2021-22 financial year end which will be reported in the Council's financial statements for 2021-22 in draft form by the end of June 2022.

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**Adequacy of Reserves and Robustness of Budget Estimates
s151 Officer Statement**

1. Section 25 of the Local Government Act 2003 requires the Section 151 Officer, Executive Director (Resources) to formally report to Council as part of the tax setting report his view of the robustness of estimates and the adequacy of reserves. The Council is required to take these views into account when setting the Council Tax at its meeting on 2 March 2021.

2 Adequacy of Reserves

2.1 This statement focuses upon the unallocated general reserve and excludes schools' budgets and schools' unspent balances, which will be reviewed by the schools funding forum when Governing Bodies have submitted their budgets. The minimum prudent level of reserves that the Council should maintain is a matter of judgement and cannot be judged merely against the current risks facing the Council as these can and will change over time.

2.2 The consequences of not keeping a prudent minimum level of reserves can be serious. In the event of a major problem or a series of events, the Council would run a serious risk of a deficit or of being forced to cut spending during the year in a damaging and arbitrary way.

2.3 CIPFA (Chartered Institute of Public Finance and Accountancy) have issued a notification from the LAAP (Local Authority Accounting Panel) stating that there should be no imposed limit on the level or nature of balances required to be held by an individual Council (except under section 26 where this has been imposed by ministers). West Berkshire Council policy had consistently kept a prudent historic minimum level of balances of 5% of net revenue expenditure (NRE); this analysis has been updated for more specific demand and general risks with a minimum level set out for the 2022-23 budget, see further below.

It is recommended that general reserve balances be set at a minimum of £7m.

Before the 2021-22 outturn is completed, the general reserves stood at just over £10m based on estimated use of reserves for the 2021-22 budget and in year movements, and this ensures that the Council has a sufficient level of reserves to support it in the immediate future. These reserves are expected to reduce to just over £9m by the end of the 2022-23 financial year.

3 Robustness of Estimates

3.1 The treatment of inflation and interest rates

The 2022-23 pay award for staff has been estimated in at the Government's prevailing inflation rate target of 2%; there remains a risk around the assumptions for the 2021-22 pay award. This was originally assumed to be 0% for those earning over £24,000 in line with the Chancellor of the Exchequer's announcements on public sector pay. There have been subsequent negotiations between the Local Government employers and unions, with an offer made of 1.75%. The 1.75% offer has not been accepted by the unions and at the time of preparing this budget is the current position. This offer has been assumed in the base budget build as the latest

Appendix Eii)

information available. Any pay award above the assumptions would need to be funded from reserves. Non pay related budgets have been inflated at the contractually committed rate of inflation or where services can demonstrate a requirement to do so to maintain service delivery levels. Interest rates for 2022-23 have been assumed to remain at current levels (0.25%) for new long term borrowing; the Investment Strategy also on this agenda covers this in more detail. Increases to fees and charges have been set in line with inflation where appropriate based on the October 2021 level of CPI in the main (4.2%).

Social Care provide costs remain an area of significant financial pressure. The budget takes into account some inflationary pressures, and some relief in the form of Adult Social Care workforce reform grant as well as other ASC grants, though details on these have not been released for 2022-23 yet. This will remain an area of financial pressure; workforce costs, with the living wage and wider inflationary pressures on a social care market already under pressure, especially with Covid impacts, remains a high risk. There is a specific ASC risk reserve to support the service and allow for future base budget adjustments to be made if further pressures emerge.

Overall inflation levels since the Executive meeting have continued to rise with the January CPI figure now at 5.5%. The main risk area, beyond ASC noted above, is in respect of energy price inflation. There is an additional £101k in the 2022-23 budget for inflation but if prices remain at the level in February 2022 throughout the 2022-23 financial year then the pressure could be a further £300k which would need to come from General Reserves during that financial year.

3.2 Efficiency savings, productivity gains and Adult Social Care reform

The budget contains proposals to deliver £5.3m of savings or income. The Medium Term Financial Strategy (MTFS) includes a four year savings or income programme to ensure that future revenue budgets remain in financial balance to ensure the Council has adequate resources to deliver its Council Strategy outcomes.

The forthcoming Adult Social Care reforms 'build back better' do present a challenge to the authority's future financial arrangements. Though in place for the 2023-24 financial year, there is an impact on the 2022-23 budget with preparations to be made for these changes. The Government have provided some funding (£0.3m) to help in preparations for this, but based on forecasts, this is unlikely to be sufficient for the future; this is discussed further at the end of this appendix looking beyond 2023.

3.3 Budget and Financial management and the impact of Covid-19

West Berkshire has an excellent record of budget and financial management. The level of under and overspends in recent years is as follows:

Year	Over/ -under spend £m	% of net budget
2011/12	-0.49	0.39%
2012/13	-0.62	0.50%
2013/14	-0.45	0.37%
2014/15	0.03	0.02%
2015/16	0.12	0.10%
2016/17	0.01	0.01%
2017/18	0.28	0.23%
2018/19	-0.08	0.15%
2019/20	-1.50	-1.16%
2020/21	-4.60	-3.54%
2021/22 est	-0.10	-0.08%

This level of control is achieved by significant management and policy action to ensure that spending is kept within budgets each year. All relevant reports to the Executive have their financial effects identified and Operations Board keeps any emerging budget pressures under review during the year. Quarterly Performance reports are received by Corporate Board, Operations Board, the Executive, and the Overview and Scrutiny Management Commission. These reports detail both budgetary and performance indicators. A traffic light system of indicators is used.

The Council has a number of demand led budgets. The Council has historically been able to manage changes to demand to ensure a sound financial standing at the end of the financial year.

Covid-19 has had a significant impact on the Council's financial position. Government funding in 2021-22 year has continued with a one off non-ringfenced grant and one quarter of partial compensation for income losses. There have also been some extra specific grants e.g. Contain Outbreak Management Funds (COMF) and Business Grants, but no further new funding is expected for the 2022-23 budget.

There has also been a significant impact on business rates. In 2020-21 the Council passported almost £40m of business rates reliefs to businesses across the district, with further business rates relief provided in 2021-22 as well as for the future financial year. The accounting for this will mean a significant move through reserves on the NNDR1 (government return for business rates) and on the collection fund. The collection of the residual business rates in 2020-21 and 2021-22 remained constrained and the estimates in the NNDR1 reflect this. The Council is spreading the Collection Fund deficit (for business rates and Council Tax) over a three year period, and so the estimates assumed for collection fund deficits will have ramification for future financial years as well. Significant uncertainty remains around, especially on business rates but to a lesser extent Council Tax, the amount of tax collected and what will need to be written off in future years.

3.4 Adequacy of insurance and risk management

Strategic risk management is being embedded throughout the Council to ensure that all risks are identified, ameliorated and managed appropriately. The Council's insurance

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arrangements are a balance of external insurance premiums and internal funds to self-insure some areas. As well as an internal risk manager the Council also make use of an external consultant to advise on the level of funds required to underpin those risks not externally insured.

3.5 Overall financial standing of the authority

West Berkshire Council borrows money to support the Council's capital programme. It has calculated its capacity for borrowing within the provisions of the prudential framework and budgeted accordingly. The assumed Council Tax collection rate is 99.6% and this is an achievable if demanding target. Each 1% uncollected amounts to approximately £1m and any surplus or deficit on the collection fund is apportioned between the Council and its major precepting bodies the Royal Berkshire Fire and Rescue Authority, and the Thames Valley Police Authority.

The Council can increase Council Tax (including the ASC precept) by 5.99% in the current year but is proposing to do so by only 4%. The Government have not clarified the carry forward rules, but imply that there will be no carry forward of unused flexibilities from 2022-23 budget setting into the future (unlike the 3% flexibility carried forward from 2021-22 to 2022-23). By not taking 2% of a Council Tax rise, the Council is forgoing £2m of additional income which would support future budgets and provide additional protection against future financial uncertainties and / or Government reforms, as well as providing additional funding for Council services.

As part of the consideration of the financial standing of the Council, CIPFA have released a financial resilience index. The indicators included are relatively small in number, they do provide a comparative (versus other unitary councils) snapshot of the previous year's position. The summary below (for 2019-20) is highlighting that the Council's reserve position has continued to strengthen and improve its financial resilience, as well as see comparable levels of debt financing and social care ratios as other unitary authorities. As part the above, general fund reserves are above the minimum level set out. The below also highlights some risk around taxbase growth and this has been adjusted for across the financial papers in this budget cycle.



4 Maintaining balances

4.1 The balance of the in year budgetary position against the proposed budget will be managed against the General Reserve and service specific reserves. If budget pressures emerge then it is first for the Service to contain, then the Directorate and

finally a corporate issue. If there is still a pressure at year end then General Reserves and service specific reserves will reduce. If the General Reserve falls below the minimum recommended level, it would need to be replenished to restore the minimum level. This helps ensure that the Council is in a position to maintain its service provision without drastic actions.

4.2 If an event occurs that is so serious it depletes the Council reserves to below the limit set, then the Council will take appropriate measures to raise general fund reserves to the recommended level in as soon a timeframe as possible without undermining service provision.

5 Future risks

5.1 The analysis above, is solely focussed on what the current position and looking to the 2022-23 budget. Major pressures are emerging though on the some of the underlying assumptions that will be made beyond 2022-23. There are three key areas of focus and increasing concern:

- Adult Social Care Reform – initial reviews put the additional cost at many millions of pounds of additional cost; the Government have yet to release the exact funding that the Council will receive for future years, including through the new levy, but this will require substantial new investment from Government and likely beyond the increase in the future on the social care grant and the ASC precept. Additional new funding will be available (£600m nationally in 23-24 and 24-25). The Government has issued guidance from the Department for Health and Social Care (DHSC), ¹ about the four funding conditions for local authorities to prepare their ASC markets for reform as well as three conditions for receiving further grant from 2023-24; a cost of care exercise, a provision market sustainability plan and a spend report. Returns are due in September 2022 and guidance has yet to be released.
- Government funding reforms – the 2022-23 Local Government Finance Settlement included a new grant ‘services grant’ that was allocated much more towards deprivation. The Government have also implied a wholesale change to Local Government funding through a review in 2022 for 2023-24. If funding is allocated based on deprivation levels West Berkshire will lose out comparatively. Given the ASC reforms above, and that many costs the council faces are based on more generic cost factors e.g. planning and waste services costs are much more representative of population levels and local wage costs, this reform could have a significant impact on the Councils future funding. The Government have previous focussed on a business rates reset as well which would see an immediate £4m+ loss to the Council with no transitional scheme in place.
- High Needs Block Deficit – at present the Council is allowed, along with all other upper tier Councils, to treat any overspends on the High Needs Block (HNB) within the Dedicated Schools Grant (DSG) as an accumulated deficit that does not count towards the General Fund reserve until 2022-23. This accounting rule changes in 2023-24 and this would see an immediate

¹ <https://www.gov.uk/government/publications/market-sustainability-and-fair-cost-of-care-fund-2022-to-2023/market-sustainability-and-fair-cost-of-care-fund-purpose-and-conditions-2022-to-2023>)

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reduction in the Council's General Fund reserve of the equivalent deficit amount (estimated at approximately £3m). The local taxpayer would be funding directly school specific spend. Unless either extra funding is found from Government or this accounting treatment is extended, the Council would likely need to contribute more money to General Fund reserves in 2023-24.

Joseph Holmes
Executive Director (Resources)
February 2022

People Directorate Fees & Charges Proposals 2022/23

1 Adult Social Care

- 1.1 Councils have the power to charge for certain social care services, and are required to have a charging policy that is demonstrably fair and does not undermine the overall objectives of social care – that is, to promote both independence and social inclusion of service users. It is recognised that the level of fees and charges can have a direct impact on usage and take up, and in some instances work against the Council's social inclusion agenda by effectively discriminating against those who are less able to pay.
- 1.2 The Council's policy is therefore to charge service users an 'affordable' amount, which is uplifted by inflation each year where appropriate. However, where other local authorities, or Health organisations, are purchasing Council services on behalf of their service users, the charges made to these organisations are designed to reflect the actual costs of the service.
- 1.3 West Berkshire Council's Charging Policy for Adult Social Care services, introduced in 2015, states the individual will have one assessed charge for all services. All services will be added together before a service user is financially assessed.
- 1.4 The guidance allows for a prescribed list of allowances, for example, rent, mortgage, council tax, buildings insurance etc plus disability related costs, for example, community alarm system, extra heating costs that meet an individuals presenting care needs.
- 1.5 These allowances are then deducted from the total income to give an assessable income when an individual is receiving care in a non-residential setting.
- 1.6 From April 2012 any new or reviewed eligible individual requiring support from Adult Social Care receives this in the form of a Personal Budget through which they can arrange their support. As of 1st April 2011 individuals have been charged for each day they have booked at a Resource Centre and only in exceptional circumstances will charges be waived for non-attendance.
- 1.7 There are generally two types of charges – discretionary and statutory:

- **Discretionary Charges**

Unless otherwise stated, the fee increase for 2022/23 is by the annual October CPI of 4.2%. The charge to other local authorities and Health organisations for places in West Berkshire Resource Centres will also be increased by 4.2% for 2022/23.

Community Based Services will be charged at the actual cost of the service, including administration costs.

Other Day Centre and Transport will be charged at the actual cost.

Some fees have been increased by more than CPI to ensure that the cost covers the work being undertaken.

- **Statutory Charges**

The method of assessing contributions from clients in long-term residential care is covered by section 14 of the Care Act 2014, the Care and Support (Charging and Assessment of Resources) Regulations 2014, the Care and Support Statutory Guidance and the Council's ASC Charging Policy 2015.

The charges to full cost payers in WBC Homes, and to other local authorities who access services run by West Berkshire Council, are based on current information in respect of cost and the estimated number of clients using the service. The proposed full standard charge for WBC Homes is to increase by 4.2%.

Deputyship Fees are set by the Court of Protection.

Adult Social Care		
Description	Fees 2021/22	Proposed Fee 2022/23
Residential care independent sector homes - full cost per week *	Actual cost	Actual cost
Residential care WBC Homes - full cost per week *	Willows Edge £839 Notrees £839 Walnut Close – Home closed Birchwood £870	Willows Edge £874 Notrees £874 Birchwood £907
Nursing care WBC Homes - full cost per week *	Birchwood £870 excludes Funded Nursing Care	Birchwood £907 excludes Funded Nursing Care
Meals provided in WBC Resource Centres *	£5.30	£5.50
WBC Resource Centre outreach workers per hour *	£19.80	£20.60
WBC Transport - maximum charge per journey *	£8.90	£9.30
WBC Foot Care service regular appointment *	£21.40	Service ceased
WBC Foot Care Equipment *	£13.00	Service ceased
External day activities *	Actual cost	Actual cost
WBC Resource Centres - charge to other Local Authorities and Clinical Commissioning Groups per day - Older People - Learning Disability - Physical Disability	 £69.30 £112.60 £104.50	 £72.20 £117.30 £108.90
Charges to any organisation using WBC Resource Centres per day Greenfield, Hungerford & Phoenix	Actual cost	Actual cost
WBC Resource Centres - charge per day *	£49.80	£51.90
Administration fee for commissioning care for full cost clients *	£231 per annum	£241 per annum

Set up fee for deferred payers *	£151	£157
Administration fee for deferred payers *	£251 per annum	£262 per annum
Next of kin support administration following the death of a Deputyship client	£103.50 per hour	£107.80 per hour
Support in making a Lasting Power of Attorney application	£156	£163
Support in making a Deputyship application	£352	£367
Residential and Nursing care WBC Homes - charge the assessed contribution whilst in hospital if bed retained at the home *	Assessed charge	Assessed charge
Residential and Nursing care WBC Homes - charge the assessed contribution from date of admission even if client subsequently decides to leave the home during the review period *	Assessed charge from date of admission	Assessed charge from date of admission
Transporting clients from care homes to resource centres (charge to provider) *	Actual cost	Actual cost
Shared Lives – management fee *	£109.50 per week for a full time placement. £32.80 per week for an overnight respite session. £4.30 per hour for day support.	£114.10 per week for a full time placement. £34.20 per week for an overnight respite session. £4.50 per hour for day support.

Statutory Charge *

Resource Centre - Rental Charges						
	Fees 2021/22			Proposed Fees 2022/23		
Room	Daily Rate	Half Day Rate	Hourly Rate	Daily Rate	Half Day Rate	Hourly Rate
Phoenix Resource Centre						
Ground floor woodwork room	£58.00	£29.60	£10.40	Not available		
External car washing facility	£58.00	£29.60	£10.40	Not available		
Ground floor Theatre (with lighting and audio system)	From £87.70 to £153.50	From £45.90 to £82.20	From £21.80 To £39.40	From £91.40 to £159.90	From £47.80 to £85.70	From £22.70 To £41.10
Audience seating (setting up and taking down)	£82.20	£82.20	£82.20	£75.00	£75.00	£75.00
First floor Theatre office	£16.40	£16.40	£16.40	£17.10	£17.10	£17.10
Ground floor frailty and dementia suite (Lilac Lounge)	£60.30	£32.80	£12.10	£90.90	£47.70	£15.90
Ground floor physical disability suite (Sunshine Room)	£58.00	£29.60	£10.40	£60.40	£30.80	£10.80
Ground floor sensory cooking room	£58.00	£29.60	£10.40	£60.40	£30.80	£10.80
Ground floor sensory room	£58.00	£29.60	£10.40	£60.40	£30.80	£10.80
Ground floor optimusic room	£58.00	£29.60	£10.40	£60.40	£30.80	£10.80
Ground floor dining room	£87.70	£45.90	N/a	£91.40	£47.80	N/a
Ground floor dining room and kitchen	£98.60	£51.50	N/a	£102.70	£53.70	N/a
Ground floor small activity room	£28.80	£14.80	£6.50	£30.00	£15.40	£6.80
First floor Craft activity room	£58.00	£29.60	£10.40	£60.40	£30.80	£10.80
First floor computer suite	£58.00	£29.60	£10.40	Not available		
First floor Moving and Handling training room 1	N/a	N/a	N/a	£134.10	£109.00	£37.10
First floor training room 1 – room only	N/a	N/a	N/a	£67.00	£55.70	£19.30
First floor activity / office space - full space (large)	£114.00	£58.00	£20.80	Not available		
First floor activity / office space – (medium)	£87.70	£45.90	£16.40	Not available		
First floor Art room	£58.00	£29.60	£10.40	Not available		
First floor large meeting room without equipment	£36.20	£18.60	£7.60	£37.70	£19.40	£7.90
First floor large meeting room with equipment	£47.10	£22.90	£9.10	£49.10	£23.90	£9.50
First floor small meeting rooms	£21.80	£11.40	£4.20	£22.70	£11.90	£4.40
Accessible shower facility and personal care rooms	N/a	N/a	£9.80	N/a	N/a	£10.20

Statutory Charge *

	Fees 2021/22			Proposed Fees 2022/23		
Room	Daily Rate	Half Day Rate	Hourly Rate	Daily Rate	Half Day Rate	Hourly Rate
Hungerford Resource Centre						
Ground floor main activity room	£101.90	£51.50	£18.00	£106.20	£53.70	£18.80
Ground floor computer suite	£52.00	£26.20	£9.10	£54.20	£27.30	£9.50
Ground floor quiet room	£26.20	£13.60	£5.40	£27.30	£14.20	£5.60
Ground floor hairdressing salon	£26.20	£13.60	£5.40	£27.30	£14.20	£5.60
First floor meeting room 1	£52.00	£26.20	£9.10	£54.20	£27.30	£9.50
First floor meeting room 2	£52.00	£26.20	£9.10	£54.20	£27.30	£9.50
Accessible shower facility and personal care rooms	N/a	N/a	£9.80	N/a	N/a	£10.20

	Fees 2021/22			Proposed Fees 2022/23		
Room	Daily Rate	Half Day Rate	Hourly Rate	Daily Rate	Half Day Rate	Hourly Rate
Greenfield Resource Centre						
Atrium	£101.90	£51.50	£18.00	£106.20	£53.70	£18.80
Computer suite	£52.00	£26.20	£9.10	£54.20	£27.30	£9.50
Frailty and dementia suite	£76.70	£38.90	£13.60	£79.90	£40.50	£14.20
Physical disability suite	£76.70	£38.90	£13.60	£79.90	£40.50	£14.20
Learning disability suite	£52.00	£26.20	£9.10	£54.20	£27.30	£9.50
Optimusic / sensory room	£52.00	£26.20	£9.10	£54.20	£27.30	£9.50
Small office	£26.20	£13.60	£5.40	£27.30	£14.20	£5.60
Accessible bath facility and personal care rooms	N/a	N/a	£9.80	N/a	N/a	£10.20
Security opening and locking building at weekends	£18.60	N/a	N/a	£19.40	N/a	N/a

Hourly rate applies for bookings of between 1 and 2.5 hours, all bookings over this time duration are charged as a half day.

Statutory Charge *

2 Education: Family Hubs

- 2.1 The Family Hubs may enter into hire agreements in order to deliver services to children, young people, families and the local community. Family Hubs are non-profit making organisations and as such it is agreed that West Berkshire Family Hubs have a reduced charge for statutory providers for use of the Centres' facilities where they are delivering services for families with children 0-5 years that fall within the remit of Family Hubs e.g.
- Family Groups and contact visits held by Children Services
 - Clinics and drop-in's held by Health Professionals
- 2.2 The Family Hubs started to charge for activity sessions provided to the general public in 2018/19. These activities are pre-booked via an online booking system. Activities are allocated to a pricing band, depending on their nature.
- 2.3 The Family Hubs increased the room hire charges for 2019/20, which is the first increase for a number of years. It has therefore been decided to not increase the charges in 2022/23 in recognition of the challenges our hirers have had since the Covid pandemic.

Family Hubs Fees and Charges (charges per hour)

Family Hubs						
	Fees 2021/22			Proposed Fees 2022/23		
Room Hire	Non profit Organisation	Profit Organisation	Statutory Services	Non profit Organisation	Profit Organisation	Statutory Services
East District - Calcot	£10	£20	£6	£10	£20	£6
Central District - Thatcham Park Lane	£10	£20	£6	£10	£20	£6

Note: contributions are accepted for Stay and Play activities towards refreshments.

Family Hubs Additional Fees and Charges (Out of hours)

**Charges after 6pm Weekdays and on Saturdays

	Fees 2021/22		Proposed Fees 2022/23	
Room Hire	**Caretaker Opening Charge	**Caretaker Waiting Time Charge	**Caretaker Opening Charge	**Caretaker Waiting Time Charge
1 Hour	£10.00	N/A	£10.00	N/A
2 Hours	£10.00	£7.00	£10.00	£7.00

3 Hours	£10.00	£10.50	£10.00	£10.50
4 Hours	£10.00	£14.00	£10.00	£14.00
5 Hours	£10.00	£17.50	£10.00	£17.50
6 Hours	£10.00	£21.00	£10.00	£21.00

Family Hubs Activity Sessions

	Fees 2021/22	Proposed Fees 2022/23
Band	£	£
A	£0 - £3	£0 - £3
B	£3.01 - £10	£3.01 - £10
C	£10.01 - £20	£10.01 - £20

Name of session/Group	Charging Band	Basis
All Stay, Play & Learn Groups	A	Per family per session
Messy Play	A	Per family per session
All Baby Groups	A	Per family per session
Post Natal Group	A	Per family per session
Family Learning Courses	B	Per learner per session
Paediatric First Aid	B	Per adult one off session
Baby massage	B	Per family per session
Little Stars	C	Per family per 6 week course

3 Education: Home to School Transport

The Standard Rate has increased by £36 per year from £804 (academic year 2021/22) to £840 (academic year 2022/23) to reflect increasing transport cost. The Rate represents £4.42 for a return journey per school day. The Rate applies across West Berkshire so that rural communities are not disadvantaged with a higher price.

Home to School Transport Fees and Charges

Home to School Transport		
Banding	Fees 2021/22	Fees 20212/23
Standard rate	£804	£840
Replacement bus pass admin fee	£15	£15
Rail pass admin fee	£20	£20

4 Communities & Wellbeing: Culture

Culture			
Description		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Shaw House			
		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Shaw House - Room Hire Charges:			
Registered Charity	per hour	£20 - £32	£20 - £32
Public Sector and Community use	per hour	£26 - £39	£26 - £39
Commercial use	per hour	£33 - £51	£33 - £51
Museum			
		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
West Berkshire - Archaeological Archive Box Fee			
Fieldwork Fee This charge covers the fieldwork notification and processing of the Archaeological deposit and includes issuing of an accession number and subsequent administration. Non-refundable.		£50	£50
Deposit Fee This charge includes the provision of up to three standard size boxes and the ongoing care and management of the archaeological deposit. Non-refundable.		£101	£101
Additional Boxes			
Full Box 0.4 x 0.25 x 0.22m =0.022m ³		£71	£71
Half Box 0.4 x 0.25 x 0.11 =0.011 m ³		£31	£31
Quarter Box 0.4 x 0.125 x 0.11 =0.00275 m ³		£20	£20
Eighth Box 0.2x 0.125 x 0.11 m= 0.00275m ³		£10	£10
Sixteenth Box 0.1 x 0.125 x 0.11 m oe 0.2x0.63x0.11 = 0.001375m ³		£0	£0
Skull Box = 1/2 Box 0.2 x 0.2 x0.25 = 0.012m ³		£34	£34
Human Bone = 1 1/2 Box 0.6 x 0.25 x 0.25 = 0.039m ²		£103	£103
Map Rolls per 100 grams ³		£2	£2
Archive Box deposit charges		£0	£0
Full Box 0.4 x 0.075 x 0.27m =0.0081m ³		£25	£25
Half Box 0.4 x 0.045 x 0.27 =0.0049 m ³		£15	£15
Heritage Service - Use of Image Collection			
If supplied for private personal use only the image production fee is payable. Images supplied for publication incur both an image production fee and a reproduction charge.			
Image Production Fee			
Photo Print - up to A6		£5.20	£5.20
Photo Print - up to A5		£10.00	£10.00
Photo Print - up to A4		£16.00	£16.00
Laser Scan - up to A4		£5.20	£5.20

Digital Scan - to CD		£16.00	£16.00
Digital Scan - to CD - Discounted rate for West Berkshire non-profit making organisations		Free	Free
		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Reproduction Charges			
Commercial Publication:			
Up to full page, B&W or Colour		£42	£42
Up to Full Page B&W or Colour - Discounted rate for the promotion of culture in West Berkshire		£15 one image; £5 for all subsequent images	£15 one image; £5 for all subsequent images
Cover (front or back)		£78	£78
Cover (front or back) - Discounted rate for the promotion of culture in West Berkshire		£30 one image	£30 one image
Local Publication		£16	£16
Local Publication - Discounted rate for West Berkshire non-profit making organisations		£15 one image; £5 for all subsequent images	£15 one image; £5 for all subsequent images
Academic Publication		£31	£31
Academic Publication, etc. - Discounted rate for West Berkshire non-profit making organisations		£15 one image; £5 for all subsequent images	£15 one image; £5 for all subsequent images
Magazine or Newspaper		£42	£42
Advertising or Brochure		£78	£78
Exhibition Use		£42	£42
Exhibition Use - Discounted rate for West Berkshire non-profit making organisations		£30 one image £10 for all subsequent images	£30 one image £10 for all subsequent images
Website (3 year use)	Per 3 Years	£78	£78
Website (3 year use) - Discounted rate for West Berkshire non-profit making organisations	Per 3 Years	£30 one image £10 for all subsequent images	£30 one image £10 for all subsequent images
Supply fee			
Image already in our catalogue and supplied in a physical format	Plus Postage	£15	£15
New photograph required taken in-house and supplied digitally	Per Object	£50	£50
New photograph required taken in-house and supplied in a physical format	Per Object, plus postage	£65	£65
Copying and laminating charges			
These charges are common with the library service			
A4 Photocopy b/w		£0.10	£0.10
A4 Photocopy colour		£0.60	£0.60

A3 Photocopy b/w		£0.30	£0.30
A3 Photocopy – colour		£1.00	£1.00
Libraries			
Description		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Request Charges			
Items available in SELMS libraries		£3.00	£3.00
Overdue Charges			
Overdue Books for children	per day	£0.10	£0.10
Overdue Books for Adults	per day	£0.25	£0.25
DVDs	per day	£0.25	£0.25
Admin fee for debt recovery process		£12.00	£13.00
Printing and Photocopying charges			
A4 B&W		£0.10	£0.10
A4 Colour		£0.60	£0.60
A3 B&W		£0.30	£0.30
A3 Colour		£1.00	£1.00
Microfilm Copying		£0.20	£0.20
Other Charges for Library Services			
Lost Tickets		£3.00	£3.00
Reference and Research enquiry charges		NWN enquiries: £20 per half hour, (WB library members get first half hour free). Copying charges are additional and there is a £3 admin charge for postage.	NWN enquiries: £20 per half hour, (WB library members get first half hour free). Copying charges are additional and there is a £3 admin charge for postage.
Book group service (per annum)		£26	£27
Vocal Scores		£6 per month per set of 20 scores from SE region. (Loans in multiples of 20.)	£6 per month per set of 20 scores from SE region. (Loans in multiples of 20.)
Orchestral sets from SE region	per month	£15	£16
Play sets from SE region	per month	£6	£6
Hire charges			
U Cert DVDs	per week	£1	£1
Other Cert DVDs	per week	£2	£2
Room Hire			
Newbury Library - Carnegie Lounge (reduced rate available for charities/ local non-profit organisations).	per hour	£18	£19
Newbury Library - Advice point -small meeting room (reduced rate available for charities/ local non-profit organisations).	per hour	£10	£10
Theale Library (reduced rate available for charities/ local non-profit organisations).	per hour	£18	£19
All other libraries	per hour	£10	£10

Culture for the purposes above, includes the arts in all its forms, events and festivals, tourist attractions, the historic and “natural” landscape (buildings, places, open spaces), parks and gardens, libraries, museums and museum collections, local customs and folklore, the culture of food and the diversity of the people who live here.

Place and Resources Fees & Charges Proposals – 2022/23

1. Introduction

1.1 The starting point for the base budget for the 2022/23 budget build is that fees and charges should increase at least in line with inflation in order to maximise income accepting that:

- Fees and charges can have a direct impact on usage and take up.
- In some circumstances the Council is providing services in direct competition to the private sector. Where this is the case, price is likely to have a direct link with demand and it is important that the Council does not price itself out of the market. In some areas benchmarking has taken place to ensure West Berkshire can compete with other authorities.
- Raising fees and charges can in some instances work against the Council's social inclusion agenda by effectively discriminating against those who are less able to pay.
- For some services there is a clear expectation that fees and charges will reflect the costs incurred in providing the service; the Council may be subject to legal challenge if increases in fees and charges cannot be justified.

1.2 Statutory fees are not set by the council and may be subject to change during the year.

1.3 Fees below are correct at the time of publication, some may change during the year for operational reasons, subject to the appropriate authorisations.

2. Proposals – Place Directorate

2.1 Development and Regulation

(1) Housing

Temporary accommodation is charged in line with Local Housing Allowance (LHA) rates which have not yet been released for 2022/23. Do It Yourself Shared Ownership (DIYSO) leases will be increased in line with the rate of CPI inflation as at October 2021 (4.2%); the rental costs of Gypsy and Traveller accommodation owned or let by West Berkshire Council are also to be increased in line with CPI.

The Council also charge for homeless households placed in Bed and Breakfast accommodation. Households will need to claim Housing Benefit, or will be charged up to the amount Housing Benefit would pay, if they were eligible. In addition households will need to pay the ineligible charges, mainly breakfast. These charges are proposed to increase in line with inflation at 4.2% for 2022/23.

The Council may also charge applicants placed in emergency bed provision at Two Saints Hostel. Applicants are unable to claim Housing Benefit when placed in an

emergency bed. A charge of £1 a night may be made for emergency bed provision for people who are not employed and £5 a night for people who full or part time employment. However the process for charging for emergency accommodation at Two Saints Hostel is under review with a view to bringing the process in line with that for other types of temporary accommodation.

In some instances, the Council provides transport to temporary accommodation for households who have no other means of getting to that accommodation. The cost of providing the transport will be recharged, in full to the client.

The Council can assist with providing removals and/or storage for homeless applicants. The full cost of providing this service will be recharged to the client.

The Council can assist with securing cattery or kennel provision for homeless applicants in temporary accommodation, as pets are not permitted in temporary accommodation. The full cost of providing this service will be recharged to the client.

The Council provides repairs and maintenance to a small supply of temporary accommodation, including an out-of-hours service. In the event that a tenant or licensee uses the emergency service for a non-emergency repair, or fails to attend an appointment for a contractor to attend to a repair, a charge will be made to the tenant to cover the call-out costs. Where repairs arise as a result of neglect or damage caused by the tenant or licensee, or a member of their household, or a visitor to their home, the full cost of the repair will be recharged to the tenant or licensee.

Housing related support services will be charged at the actual cost of the service received.

For 2022/23 the council will charge an agency fee of 12% to any application for grants or loan where these are overseen and managed by the Home Improvement Agency.

Description	Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Copy of housing assessment	No Charge	No Charge
Average rent for temporary accommodation per week	In Line with Local Housing Allowance	In Line with Local Housing Allowance
Do It Yourself Ownership rent (DIYSO) rent	0.5 % increase on individual contracts	4.2 % increase on individual contracts
Transport costs to temporary accommodation (TA)	Actual cost	Actual cost
Gypsy Traveller rent (Per week, per plot)	£94.00	£98.00
Home Improvement Agency (HIA) fee for private adaption work	12% of total cost of works to eligible clients	12% of total cost of works to eligible clients
Failed call out charges	Actual cost	Actual cost
B&B charging		
<i>Ineligible Charges for Bed and Breakfast Accommodation</i>		
Heating, lighting and hot water per week per Family Unit**	£40.20	£41.90
Breakfast per person, per week	£3.50	£3.60
* Statutory fee		
** Family Units Include: Single person, Couple - no children, Couple with 1-4 children, Single person with 1-4 children.		

(2) Development Control

Fees for planning applications are set centrally by the Department for Levelling Up, Housing and Communities. For invalid applications, 25% of the set fee will be retained by the service after the 3rd failed attempt.

A new fee structure for Pre-application planning fees is proposed for 2022/23 to better reflect costs to the Council and nature of advice provided, as shown below. The more detailed charging structure for 2022/23 does not have a direct equivalent from 2021/22 and so no comparative charges are shown here.

	Fees and Charges 2022/23
Planning Applications	<i>Government set fees</i>
Invalid applications charge	<i>25% of Government set fee after 3 failed attempts</i>

Pre-Application Advice: Minor Operations		
Application Type	Type of Advice	Proposed Fees and Charges 2022/23 – including VAT
Householder	Written Advice Only	£160
	Written Advice after a Site Visit.	£257
	Written Advice with a follow up meeting – No SV	£257
	Written Advice after S/Visit + Follow Up meeting	£349
Adverts	Written Advice Only	£250
	Written Advice after a Site Visit.	£347
	Written Advice with a follow up meeting – No SV	£347
	Written Advice after S/Visit + Follow Up meeting	£444
Works/Extns to Listed Buildings	Written Advice Only	£178
	Written Advice after a Site Visit.	£275
	Written Advice with a follow up meeting – No SV	£275
	Written Advice after S/Visit + Follow Up meeting	£365

Application Type	Type of Advice	Proposed Fees and Charges 2022/23 – including VAT
General LB or Conservation Advice	Written Advice Only	£120
	Written Advice after a Site Visit.	£180
	Written Advice with a follow up meeting – No SV	£180
	Written Advice after S/Visit + Follow Up meeting	£290
Change of Use (Land)	Written Advice Only	£178
	Written Advice after a Site Visit.	£300
	Written Advice with a follow up meeting – No SV	£300
	Written Advice after S/Visit + Follow Up meeting	£406
Telecommunications	Written Advice Only	£186
	Written Advice after a Site Visit.	£283
	Written Advice with a follow up meeting – No SV	£283
	Written Advice after S/Visit + Follow Up meeting	£396
Shopfronts	Written Advice Only	£221
	Written Advice after a Site Visit.	£294
	Written Advice with a follow up meeting – No SV	£294
	Written Advice after S/Visit + Follow Up meeting	£366
Agricultural Notification	Written Advice Only	£222
	Written Advice after a Site Visit.	£444
	Written Advice with a follow up meeting – No SV	£444
	Written Advice after S/Visit + Follow Up meeting	£554

Pre-Application Advice: Residential Development		
Application Type	Type of Advice	Proposed Fees and Charges 2022/23 – including VAT
1 new residential dwelling	Written Advice Only	£240
	Written Advice after a Site Visit.	£300
	Written Advice with a follow up meeting – No SV	£300
	Written Advice after S/Visit + Follow Up meeting	£380
	Advice in Principle only	£120
2-4 new residential dwellings	Written Advice Only	£480
	Written Advice after a Site Visit.	£540
	Written Advice with a follow up meeting – No SV	£540
	Written Advice after S/Visit + Follow Up meeting	£640
	Advice in Principle only	£240
5-9 new residential dwellings	Written Advice Only	£960
	Written Advice after a Site Visit.	£1,080
	Written Advice with a follow up meeting – No SV	£1,080
	Written Advice after S/Visit + Follow Up meeting	£1,300
	Advice in Principle only	£480
10-25 new residential dwellings	Written Advice Only	£1,680
	Written Advice after a Site Visit.	£1,860
	Written Advice with a follow up meeting – No SV	£1,860
	Written Advice after S/Visit + Follow Up meeting	£2,020
	Advice in Principle only	£840

Application Type	Type of Advice	Proposed Fees and Charges 2022/23 – including VAT
26-49 new residential dwellings	Detailed Written Advice with meeting and Site Visit	£3,300
	Advice in Principle only	£960
50-99 new residential dwelling	Detailed Written Advice with meeting and Site Visit – Based on maximum of 30hrs work, additional hours charged at £150 per hour	Initial payment of £4,500
	Advice in Principle only	£1200
100-199 new residential dwelling	Detailed Written Advice with meeting and Site Visit – Based on maximum of 30hrs work, additional hours charged at £150 per hour	Initial payment of £5,500
	Advice in Principle only	£2000
200-499 new residential dwelling	Detailed Written Advice with meeting and Site Visit – Based on maximum of 30hrs work, additional hours charged at £150 per hour	Initial payment of £7,500
	Advice in Principle only	£2500
500+ new residential dwelling	Detailed Written Advice with meeting and Site Visit – Based on maximum of 30hrs work, additional hours charged at £150 per hour	Initial payment of £8,500
	Advice in Principle only	£3000

Pre-Application Advice: Non-residential Development

Application Type	Type of Advice	Proposed Fees and Charges 2022/23 – including VAT
Less than 249sqm	Written Advice Only	£265
	Written Advice after a Site Visit.	£350
	Written Advice with a follow up meeting – No SV	£350
	Written Advice after S/Visit + Follow Up meeting	£496
	Advice in Principle only	£128
Between 250 – 499 sqm	Written Advice Only	£480
	Written Advice after a Site Visit.	£540
	Written Advice with a follow up meeting – No SV	
	Written Advice after S/Visit + Follow Up meeting	£820
	Advice in Principle only	£240
Between 500 - 1000sqm	Written Advice Only	£960
	Written Advice after a Site Visit.	£1,080
	Written Advice with a follow up meeting – No SV	
	Written Advice after S/Visit + Follow Up meeting	£1,200
	Advice in Principle only	£360
Between 1000 - 2,499sqm	Detailed Written Advice with meeting and Site Visit	£2,400
	Advice in Principle only	£480
Between 2,500 – 4,999sqm	Detailed Written Advice with meeting and Site Visit	£3,300
	Advice in Principle only	£540
Between 5000 – 9999 sqm	Detailed Written Advice with meeting and Site Visit	£4,400
	Advice in Principle only	£680

Application Type	Type of Advice	Proposed Fees and Charges 2022/23 – including VAT
Greater than 10,000sqm	Detailed Written Advice with meeting and Site Visit	£5,500
	Advice in Principle only	£810

Charge	Cost (including VAT)
Basic Enquiries Charge (including, but not limited to (i) planning history searches, (ii) advice on how to check our records to establish whether permitted development rights have been removed from a residential dwelling, (iii) general advice on the procedure for discharge of conditions or non-material amendments to existing permissions, (iv) advice on how to seek pre-application advice, fill out application forms and fees)	£50 - £150 (covers up to an hour of an Officer's time) For more complex requests which will take more than one hour to complete, a bespoke fee will be agreed in advance based on the likely time taken and the level of experience of the Officer required to provide any such advice.
General Planning Policy Advice	£150 (covers up to an hour of an Officer's time) For more complex requests which will take more than one hour to complete, a bespoke fee will be agreed in advance based on the likely time taken and the level of experience of the Officer required to provide any such advice.
Ecology Advice	£150 (covers up to an hour of an Officer's time) For more complex requests which will take more than one hour to complete, a bespoke fee will be agreed in advance based on the likely time taken and the level of experience of the Officer required to provide any such advice.

<p>Senior Manager attendance</p>	<p>The involvement of a more senior manager to assist with negotiations where a request has been made by the applicant/agent and is not included in a Planning Performance Agreement.</p> <p>Development & Regulation Service Director - £200 per hour</p> <p>DM Service Manager - £150 per hour</p> <p>DM Team Leader - £100 per hour</p>
<p>Confirmation of compliance with a S106 /compliance with a notice</p>	<p>£150 (covers up to an hour of an Officer's time)</p> <p>For more complex requests which will take more than one hour to complete, a bespoke fee will be agreed in advance based on the likely time taken and the level of experience of the Officer required to provide any such advice.</p>
<p>Pre-Validation Checking Service: A technical officer will check the following for common errors, omissions or disclaimers:</p> <ul style="list-style-type: none"> • Application Form • Certificate(s) • Location/Block Plan • Cil Form • Plan(s) 	<p>£60 (covers up to an hour of officer's time)</p> <p>Each additional hour charged at £60</p> <ul style="list-style-type: none"> • Householder, advertisement and prior notification applications – 1 hour • Minor and similar applications – 2 hours • Major and similar complex applications – 4 hours
<p>Two Strikes – Invalid submissions (if an application is not validated in two successive submissions)</p>	<p>25% of Application fee</p>
<p>Charging for invalid applications (that have not been made valid within 28 days)</p>	<ul style="list-style-type: none"> • Householder, advertisement and prior notification applications – £60 • Minor and similar applications – £110 • Major and similar complex applications – £250
<p>Advice which is not covered by any of the above Categories</p>	<p>£150 (covers up to an hour of an Officer's time)</p> <p>For more complex requests which will take more than one hour to complete, a bespoke fee will be agreed in advance based on the likely time taken and the level of experience of the Officer required to provide any such advice.</p>
<p>Copy of Decision Notice, TPO, Appeal Decision Notice, Enforcement Notice</p>	<p>£30</p>

(3) Public Protection Partnership

The Public Protection Partnership (PPP) provides chargeable services on behalf of West Berkshire Council and Bracknell Forest Council. The proposed fees for 2022/23 have been agreed by the Joint Public Protection Committee and the relevant licensing committees of the two councils.

- All statutory fees and those linked to national schemes are based on fees published on 16 August 2021 and may be subject to change by Central Government or the management of the schemes.
- Statutory fees are as marked below.
- The chargeable hourly rate for PPP is £59 per hour (ph), which is unchanged from 2021/22.
- Fees for taxi and private hire vehicles, drivers and operators will be reviewed in January 2022 by the Council's Licensing Committee.

LICENCES, REGISTRATIONS AND CONSENTS

Pre Application Advice

We provide chargeable pre-application advice for the following licences and consents:

License/Consents	Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Gambling Act	£59 ph	£59 ph
Licensed Premises Notifications	£59 ph	£59 ph
Licensing Act 2003	£59 ph	£59 ph
Scrap Metal	£59 ph	£59 ph
Sex Establishments	£59 ph	£59 ph
Skin Piercing & Dermal Treatments	£59 ph	£59 ph
Street Trading Consents	£59 ph	£59 ph

Animal Licences

Animal Licences – (Class A – Fee Discretionary)			
***The granting fee includes initial inspection and mid-term inspection totalling 4 hours (unless stated differently). Inspections required beyond this due to additional visits, aborted visits will be charged at an additional fee. **Additional vets fee payable		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
NEW - Animal Boarding Establishment - combined (dogs and cats)	Application Fee	£236	£177
	Granting Fee	£354	Minimum 4 hours at £236***
	Total Fee (minimum)	£590	£413 minimum
RENEWAL - Animal Boarding Establishment - combined (dogs and cats)	Application Fee	£177	£148
	Granting Fee	£354	Minimum 4 hours at £236***
	Total Fee (minimum)	£531	£384 minimum
NEW - Animal Boarding Establishment - single species (dogs or cats))	Application Fee	£177	£118
	Granting Fee	£295	Minimum 4 hours at £236***
	Total Fee (minimum)	£472	£354 minimum

		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
RENEWAL - Animal Boarding Establishment - single species (dogs or cats))	Application Fee	£177	£89
	Granting Fee	£295	Minimum 4 hours at £236***
	Total Fee (minimum)	£472	£325 minimum
NEW - Home boarder (midterm inspections to be charged in addition to revisits and aborted visit charges)	Application Fee	£118	£118
	Granting Fee	£153.85	Minimum 2 hours at £118***
	Total Fee (minimum)	£271.85	£236 minimum
RENEWAL - Home boarder (midterm inspections to be charged in addition to revisits and aborted visit charges)	Application Fee	£118	£89
	Granting Fee	£123.85	Minimum 2 hours at £118***
	Total Fee (minimum)	£241.85	£207 minimum
NEW - Home Boarder - Franchisee arrangers licence (excludes inspection fee per host)	Application Fee	£147.50	£118
	Granting Fee	£59	Per inspection at hourly rate
	Total Fee (minimum)	£206.50	£118 + host inspection fee
RENEWAL - Home Boarder - Franchisee arrangers licence (excludes inspection fee per host)	Application Fee	£118	£89
	Granting Fee	£59	Per inspection at hourly rate
	Total Fee (minimum)	£177	£89 + host inspection fee
Assessment of hobby host as part of a franchisee licence	Host inspection fee	£118	£118
NEW - Dog Day Care	Application Fee	£236	£177
	Granting Fee	£354	Minimum 4 hours at £236***
	Total Fee (minimum)	£590	£413 minimum
RENEWAL - Dog Day Care	Application Fee	£177	£148
	Granting Fee	£354	Minimum 4 hours at £236***
	Total Fee (minimum)	£531	£384 minimum
NEW - Dog Breeding Establishment (**excluding vet fee)	Application Fee	£236	£177
	Granting Fee	£354	Minimum 4 hours at £236***
	Total Fee (minimum)	£590	£413 minimum

		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
RENEWAL - Dog Breeding Establishment	Application Fee	£177	£148
	Granting Fee	£354	Minimum 4 hours at £236***
	Total Fee (minimum)	£531	£384 minimum
NEW - Dog Breeding Establishment (in domestic dwelling)(**excluding vet fee)	Application Fee	£177	£118
	Granting Fee	£295	Minimum 4 hours at £236***
	Total Fee (minimum)	£472	£354 minimum**
RENEWAL - Dog Breeding Establishment (in domestic dwelling)	Application Fee	£118	£89
	Granting Fee	£295	Minimum 4 hours at £236***
	Total Fee (minimum)	£413	£325 minimum
NEW - Pet Vending / Sale of pets	Application Fee	£177	£118
	Granting Fee	£295	Minimum 4 hours at £236***
	Total Fee (minimum)	£472	£354 minimum
RENEWAL - Pet Vending / Sale of pets	Application Fee	£118	£89
	Granting Fee	£295	Minimum 4 hours at £236***
	Total Fee (minimum)	£413	£325 minimum
NEW - Animal for Exhibition	Application Fee	£236	£177
	Granting Fee	£354	Minimum 4 hours at £236***
	Total Fee (minimum)	£590	£413 minimum
RENEWAL - Animal for Exhibition	Application Fee	£177	£148
	Granting Fee	£354	Minimum 4 hours at £236***
	Total Fee (minimum)	£531	£384 minimum
Riding Establishment - Inspections are carried out annually, regardless of the star rating or length of licence, by a qualified Veterinarian Officer. **Vets fees will be recharged separately.			
NEW - Main inspection fee, plus fee per horse (**excluding vets fee)	Application Fee	£177	£118
	Renewal Fee	£295	Minimum 4 hours at £236***
	Total Fee (minimum)	£472	£354 minimum**

		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
RENEWAL - Main inspection fee, plus fee per horse (**excluding vets fee)	Application Fee	£118	£89
	Renewal Fee	£295	Minimum 4 hours at £236***
	Total Fee (minimum)	£413	£325 minimum**
Fee per horse, for the first 10 horses		£15	£15
Fee per horse, for next 11-50 horses		£10	£10
Fee per horse, for every horse 51 & over		£8	£8
Other Fees			
Additional mid licence visit		-	£118
Variation to the licence fee (inclusive of one visit)		£224	£177
Replacement licence fee (lost or stolen paperwork, change of name, etc.)		£59	£30
Re-evaluation of star rating (inclusive of one visit)		£112	£118
Transfer due to death of licensee	Admin cost	£56	£30

Wild Animals and Zoos

	Duration	Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Dangerous Wild Animal Consent	2 years	£460	N/A
Dangerous Wild Animal Consent – New (** excluding vets fee)	2 years	N/A	£472
Dangerous Wild Animal Consent - Renewal	2 years	N/A	£295
Zoo Licences (new & renewals) Periodical inspections (** excluding Vets Fees)	Up to 6 years	£2,066	£2,066

Explosives Licences – Statutory*

Description	Duration	Proposed Fees and Charges 2022/23
New licence for explosives below 250kg Net Explosive Content (NEC) *	1 year	£111
	2 years	£144
	3 years	£177
	4 years	£211
	5 years	£243
Renewal of licence for explosives below 250kg Net Explosive Content (NEC) *	1 year	£55
	2 years	£88
	3 years	£123
	4 years	£155
	5 years	£189
New licence for explosives above 250kg Net Explosive Content (NEC) *	1 year	£189
	2 years	£248
	3 years	£311
	4 years	£382
	5 years	£432
Renewal of licence for explosives above 250kg Net Explosive Content (NEC) *	1 year	£88
	2 years	£150
	3 years	£211
	4 years	£272
	5 years	£333
Varying the name of licensee or address of site *		£37
Any other kind of variation *		Cost Recovery
Transfer of licence *		£37
Replacement Licence *		£37
Full year registration for sale of fireworks (capped fee) *		£500

Gambling Act 2005 – Statutory*

Description	Type	Proposed Fees and Charges 2022/23
Casinos (regional) *	New Application	£15,000
	Provisional Statement	£15,000
	Application with Provisional Statement	£8,000
	Variation	£7,500
	Transfer/Reinstatement	£6,500
	Annual Fee	£15,000
Casinos (large) *	New Application	£10,000
	Provisional Statement	£10,000
	Application with Provisional Statement	£5,000
	Variation	£5,000
	Transfer/Reinstatement	£2,150
	Annual Fee	£10,000
Casinos (small) *	New Application	£8,000
	Provisional Statement	£8,000
	Application with Provisional Statement	£3,000
	Variation	£4,000
	Transfer/Reinstatement	£1,800
	Annual Fee	£5,000
Bingo Clubs *	New Application	£3,500
	Provisional Statement	£3,500
	Application with Provisional Statement	£1,200
	Variation	£1,750
	Transfer/Reinstatement	£1,200
	Annual Fee	£1,000

Description	Type	Proposed Fees and Charges 2022/23
Betting Premises *	New Application	£3,000
	Provisional Statement	£3,000
	Application with Provisional Statement	£1,200
	Variation	£1,500
	Transfer/Reinstatement	£1,200
	Annual Fee	£600
Tracks *	New Application	£2,500
	Provisional Statement	£2,500
	Application with Provisional Statement	£950
	Variation	£1,250
	Transfer/Reinstatement	£950
	Annual Fee	£1,000
Family Entertainment Centres *	New Application	£2,000
	Provisional Statement	£2,000
	Application with Provisional Statement	£950
	Variation	£1,000
	Transfer/Reinstatement	£950
	Annual Fee	£750
Adult Gaming Centres *	New Application	£2,000
	Provisional Statement	£2,000
	Application with Provisional Statement	£1,200
	Variation	£1,000
	Transfer/Reinstatement	£1,200
	Annual Fee	£1,000
Lotteries & Amusements *	New Application	£40
	Annual Fee	£20
All licences *	Notification of change	£50
	Copy of licence	£25
Club gaming or machine permit *	New Application	£200
	Existing holder	£100
	Renewal	£200
	Annual Fee	£50
	Variation	£100
	Copy of licence	£15
Club Gaming or Machine Permit (holds a club Premises Certificate under Licensing Act 2003) *	New Application	£100
	Renewal	£100
Licensed Premises Notifications *		
To make available up to 2 gaming machines on premises which hold on-premises alcohol licence *	Notification of intention	£50
Gaming Machine Permit (more than 2 machines) on-premises which hold on premises alcohol licence *	Application (existing holder)	£100
	New Application	£150
	Annual Fee	£50
	First Annual Fee (payable within 30 days of date permit takes effect)	£50
	Variation	£100
	Transfer	£25
	Change of name	£25
	Copy of permit	£15

Hackney Carriage and Private Hire Licences

Vehicle Licences		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Hackney Carriage Vehicle – New		£288	£266
Hackney Carriage Vehicle – Renewal		£288	£236
Private Hire Vehicle – New		£288	£266
Private Hire Vehicle – Renewal		£288	£236
Private Hire Vehicle with Dispensation - New		£288	£266
Private Hire Vehicle with Dispensation – New - Renewal		£288	£236
Temporary Vehicle Licence	Up to 3 months	£232	£236
Driver Licences			
Driver – New	3 year Includes initial tests, safeguarding and disability trainings	£271	£301
Driver –Renewal		£271	£272
Conversion of driver licence to another type	1.5hrs (inc retaking tests)	£80	£89

Private Hire Operators (PHO)

Private Hire Operator	Number of Vehicles	Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
NEW Per vehicle calculation of 3.5 hours (at £59.00 hourly rate) plus an hour per year (years 2-5) for first vehicle, plus 15 minutes per additional vehicle per years (years 1-5) up to a maximum of 20 vehicles (2021/22 based on 4 hours initial vehicle)	1	£472	£443
	2	£545.75	£516
	3	£619.50	£590
	4	£693.25	£664
	5	£767	£738
	6	£840.75	£811
	7	£914.50	£885
	8	£988.25	£959
	9	£1,062	£1,033
	10	£1,135.75	£1,106
	11	£1,209.50	£1,180
	12	£1,283.25	£1,254
	13	£1,357	£1,328
	14	£1,430.75	£1,401
	15	£1,504.50	£1,475
	16	£1,578.25	£1,549
	17	£1,652	£1,623
	18	£1,725.75	£1,696
	19	£1,799.50	£1,770
	20	£1,873.25	£1,844
20+	£1,873.25	£1,844	

Private Hire Operator	Number of Vehicles	Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
RENEWAL Per vehicle calculation of 1.5 hours (at £59.00 hourly rate) plus an hour per year (years 2-5) for first vehicle, plus 15 minutes per additional vehicle per years (years 1-5) up to a maximum of 20 vehicles (2021/22 based on 2 hours initial vehicle)	1	£342	£325
	2	£413.25	£398
	3	£484.50	£472
	4	£555.75	£546
	5	£627	£620
	6	£698.25	£693
	7	£769.50	£767
	8	£840.75	£841
	9	£912	£915
	10	£983.25	£988
	11	£1,054.50	£1,062
	12	£1,125.75	£1,136
	13	£1,197	£1,210
	14	£1,268.25	£1,283
	15	£1,339.50	£1,357
	16	£1,410.75	£1,431
	17	£1,482	£1,505
	18	£1,553.25	£1,578
	19	£1,624.50	£1,652
	20	£1,695.75	£1,726
20+	£1,695.75	£1,726	

Other Private Hire and Hackney Carriage Charges

Other charges		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Variation to PHO licence	To include reissue of licence with additional vehicle registration added plus extra fees for these for length of licence	£59	£59
Transfer of vehicle to new owner		£118	£59
Change of vehicle		£74	£74
Replacement Licence		£41	£30
Replacement Badge		£41	£30 + Badge Costs
Replacement Vehicle Licence Plate		£59	£30 + Plate Costs (£26)
Knowledge Test		£74	£74
Missed Appointment		£37	£30
Disclosure and Barring Service Check (DBS)		£89.50	£79
Change of address (PH & HC)		£14	£10.50
Backing Plate		£26	£26 at cost
Medical Exemption		£22	£30
Refund Processing Fee		£59	£30
Change of vehicle registration	Including	£57	£30 + sticker and licence costs
Pre-application advice, hourly rate	Min 1 hour	£59	£59
Disability Awareness Training		POA	Included in driver application fee
Safeguarding Training		POA	Included in driver application fee

Licensing Act 2003 – Statutory*

Premises Licence – “one off” fees set by statute based upon rateable value (RV) of premises (Class B – Statutory Fee)	Proposed 2022/23 Fee
Band A – RV up to 4,300 *	£100
Band B – RV 4,300 to 33,000 *	£190
Band C – RV 33,001 to 87,000 *	£315
Band D – RV 87,001 to 125,000 *	£450
Band E – RV 125,001 and above *	£635
Pre-application advice, hourly rate *	£59
Premises Licence – Annual Fee (Class B – Statutory Fee)	
Band A *	£70
Band B *	£180
Band C *	£295
Band D *	£320
Band E *	£350
Personal Licence - (Class B – Statutory Fee) *	£37
Temporary Event Notices (TENs) - (Class B – Statutory Fee) *	£21
Application for copy licence *	£10.50
Application to vary DPS/transfer licence/interim notice *	£23
Application for making a provisional statement *	£315
Minor variation *	£89
Application to disapply mandatory DPS condition *	£23
Pre-application work, hourly rate	£59

Petroleum Licences – Statutory*

Petroleum Licences	Proposed 2022/23 Fee
Not exceeding 2,500 litres *	£45
Not exceeding 50,000 litres *	£61
Exceeding 50,000 litres *	£128

Scrap Metal

Description		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Scrap Metal site –New	3 Years	£501	£472
Scrap Metal site - Renewal	3 Years	£501	£443
Scrap Metal mobile collector - new	3 Years	£267	£236
Scrap Metal mobile collector - renewal	3 Years	£267	£207
Scrap Metal - Variation of Licence		£368	£236
Scrap Metal - change of site manager		£68	£59
Scrap Metal - copy of licence		£11	£11
Scrap Metal - Change of Name		£36	£30

Sex Establishments – Statutory*

Description	Type	Proposed 2022/23 Fee
Sex Establishments - (Class A – Fee Discretionary)	Cinema *	min £3,100 to max £5,150
	Shop *	min £3,100 to max £5,150
	Entertainment Venue *	min £3,100 to max £5,150

Skin Piercing and Dermal Treatments

Description	Type	Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Skin piercing Registrations (one off registration) - (Class A – Fee Discretionary)	Individual (4hrs)	£180	£236
	Premises (5hrs)	£282	£295
	Joint application (7hrs)	£451	£423
Pre-application work, hourly rate	Min. 1 hour	£59	£59

Street Trading Consents

Description	Type	Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Street Trading Consents - (Class A – Fee Discretionary)	1 Week	N/A	£144
	Monthly Rate	£228	£241
	3 months	N/A	£642
	6 months	£805	£803
	Annual Fee	£1,378	£1,365
Variation fee		£91	£89
Pre-application work, hourly rate	Min. 1 hour	£59	£59
Refund for Street Traders	In the event that following consultation the application is refused or deemed withdrawn by officers, a sum of 50% of the application fee is payable as a refund. If the application is refused by a Panel, no refund of the application fee is payable.		

ENVIRONMENTAL PROTECTION

Anti-Social Behaviour Act

Description		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Anti-Social Behaviour Act	High Hedges Fee (Class A – Fee Discretionary)	£1,206	£1,206

Dog Warden Services

Description	Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Stray Dogs – not taken to kennel	£73	£73
Stray Dogs – taken to kennel	Fees based on charges & cost recovery. Vet fees separate as applicable	£73 plus Cost recovery and Vets fees separate.
Kennels cost	Recharge based on cost	Recharge based on cost
Dog fouling fixed penalty charge [Statutory] *	£75	£75
Miscellaneous stray dog activities e.g. taxi, relocating, microchipping	Cost recovery charged at £59	Cost recovery charged at £59

Environmental Permitting Regulations 2016 – Statutory*

Scheduled Processes – (Class B – statutory Fee)		Proposed Fees and Charges 2022/23
Standard Process *		£1,650
Service Stations (PVI & PVII) *		£257
Dry Cleaners *		£155
Vehicle Refinishers *		£362
Mobile Screening & Crushing Plant		£1,650
Mobile Screening & Crushing Plant for the 3 rd to 7 th applications *		£985
Mobile Screening & Crushing Plant for the 8 th and subsequent applications *		£498
Substantial changes		
Standard Process *		£1,050
Reduced Activities *		£102
Annual Subsistence Charge (Statutory)		
Standard Process *	Low	£772
	Medium	£1,161
	High	£1,747
Service stations PVR2 *	Low	£113
	Medium	£226
	High	£341
VR and other reduced fees *	Low	£228
	Medium	£365
	High	£548
Dry cleaners/PVR1 *	Low	£79
	Medium	£158
	High	£237
Mobile Screening & Crushing Plant	Low	£646
	Medium	£1,034
	High	£1,506
Mobile Screening & Crushing Plant for 2 nd permit *	Low	£646
	Medium	£1,034
	High	£1,506

		Proposed Fees and Charges 2022/23
Mobile Screening & Crushing Plant for 3 rd to 7 th permit *	Low	£385
	Medium	£617
	High	£924
Mobile Screening & Crushing Plant for the 8 th and subsequent permits *	Low	£198
	Medium	£316
	High	£473
Late payment charge *	If invoice issued & not paid within 8 weeks	£52
Transfer and Surrender		
Transfer *		£169
Partial Transfer *		£497
Surrender *		£0
Transfer Reduced fees *		£0
Partial Transfer Reduced Fees *		£47

Private Sector Housing

Description	Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Inspection of Housing Premises for Immigration purposes (Class A – Fee Discretionary)	£402	£404
Enforcement Notices served under Housing Act 2004	£116	£118
HMO Licence NEW - assisted application	£1,204	£1,180
HMO Licence RENEWAL	£805	£79
Caravan Site Licences		
Site licence new (plus additional fee per pitch)	£440	£443
New licence additional fee per pitch	£14	£16
Transfer of licence	£186	£187
Alteration of conditions	£341	Hrly Rate
Annual inspection fee	£14	Hrly Rate
Enforcement action -per hour	£59	£59
Deposit, vary or deleting site rules	£117	£118
Mobile Homes Regulations 2020		
Application Fee – Fit and Proper Test (any application taking more than two hours to process will be charged at an additional hourly rate of £59/ph or part thereof)	£118	£118
Annual Check Fee – Fit and Proper Test	£59/hour	£59/hour
Where the authority has to assist with appointing a site manager the costs will be specified in the agreement between the parties		

Private Water Supplies (Statutory Cap)

Description		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Risk assessment	Every 5 years. Min. charge 1 hour, simple risk assessment and report typically 5 hours	£59/hour	£59 hourly rate
Sampling	Charge for a visit, taking a sample and delivery to the laboratory. Typically 2.5 hours	£59/hour	£59 hourly rate
Private water and pool samples	Includes cost of testing	£60	£59
Investigation	Carried out in the event of a test failure, can be substituted by the risk assessment - this does not include any required analysis costs.	£109	£118
Analysis – Regulation 10	Where a supply provides <10m ³ /day or serves <50 people and is used for domestic purposes	£28	£28
Analysis of Group A Parameters		Cost of laboratory analysis will be recovered and will depend on type of suite being analysed. Customer will be advised of cost.	Hourly Rate + Laboratory Costs
Analysis of Group B Parameters		Additional parameters sampled less often to ensure the water complies with all safety standards - Hourly rate applies	Hourly Rate + Laboratory Costs
Hourly charge		£59	

Other Fees

	Hourly rate applies minimum of 2 hours	Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Environmental Information Request - Individual, Non-Commercial	Hourly rate applies minimum of 2 hours	£118	£118 minimum
Environmental Information Request - Commercial and Government	Hourly rate applies minimum of 2 hours	£118	£118 minimum
Civil Actions (Class A – Fee Discretionary)		£118	£118 minimum
Safety Certification and administration	Hourly rate applies minimum of 2 hours	£118	£118 minimum
Pre-Application Advice, hourly charge		£59	£59

TRADING STANDARDS

Buy With Confidence

Description	Employee numbers	Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Application Fee (set nationally by Buy with Confidence scheme)	1-5 employees	£125	£125
	6-20 employees	£167	£167
	21-49 employees	£208	£208
	50+ employees	POA	POA
Annual fee (set nationally by Buy with Confidence scheme)	1-5 employees	£250	£250
	6-20 employees	£375	£375
	21-49 employees	£500	£500
	50+ employees	POA	POA
Members before 2017/18 Annual Fee (Bracknell Forest legacy members only)	1-5 employees	£125	£125
	6-20 employees	£189	£189
	21-49 employees	£252	£252

** Administered by Hampshire County Council

Primary Authority

Description	Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Primary Authority Work hourly chargeable rate	£59	£59 Hrly Rate
Annual charge - previous year usage 10 hours or less	£516	£531
Annual charge - previous year usage 20 hours	£1,031	£1,062
Anything likely to be in excess of 20 hours	Full recovery of costs - Individually assessed	Individually assessed

Support With Confidence

Description	Employee numbers	Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Application fee	1-5 employees	£59	£59
	6-20 employees	£120	£120
	21+ employees	£300	£300

Weights and Measures

Description		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Weights and Measures Fees	Includes the cost of maintaining calibration of equipment annually (Based on ACTSO guidance)	£64	£64

Other Fees

Description		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Food export certificates	Full cost recovery based on hourly rate	£59	£59 minimum
Food Hygiene Rating Scheme rescore	2 hours	£118	£118
General Business Advice (Non-Primary Authority)	Hourly rate (first 30 minutes free)	£57	£59
Resident Request for Advice	Hourly rate	£57	£59

(4) Registration Services

Registration fees are largely controlled by statute. It is proposed to increase all other discretionary fees by 4.2%, in line with CPI inflation at October 2021.

Registrars			
		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Shaw House Ceremony Room	Tues- Fri	£266	£277
	Sat	£296	£308
Ceremonies at approved premises	Mon-Fri	£466	£485
	Sat	£496	£516
	Sun & Bank Holiday	£566	£590
Approved Premise Licence - any number of rooms		£2,136	£2,136
Celebratory Services - Baby Naming/Affirmation of vows - Shaw House	Monday to Friday	£262 VAT	£273 + VAT
	Saturday	£332 + VAT	£346 + VAT
Celebratory Services - Baby Naming/Affirmation of vows - At approved premises	Mon- Fri	£312 + VAT	£325 + VAT
	Sat	£373 + VAT	£389 + VAT
	Sun & Bank Holiday	£418 + VAT	£436 + VAT
Private Citizenship ceremony Mon to Sat		£123	£128
European Passport Return Service		N/A	N/A
Marriages & Civil Partnerships Booking Fee (non refundable)		£25	£26
Marriages & Civil Partnerships Cancellation Fee	More than 4 months before ceremony	Fees refunded minus £100	Fees refunded minus £100
	1-4 months before ceremony	50% refund	50% refund
	Less than 1 month before ceremony	No refund	No refund

(5) Archaeology

Historic Environment Record (HER)	Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Research charges for staff time providing HER data	Hourly rate of £120 + VAT with a minimum of £75 + VAT for the first half hour	Hourly rate of £125 + VAT with a minimum of £75 + VAT for the first half hour
Providing archaeological information and advice for agri-environment schemes in line with nationally agreed service standards	Scale of charges, depending on the type of scheme and the area covered	Scale of charges, depending on the type of scheme and the area covered
A4 computer print out (b/w) HER report	£0.20	£0.20
A4 computer print out (colour) HER report	£0.60	£0.60
A3 computer print out (colour) HER report	£1.00	£1.00

2.2 Environment

(1) **Car Park Charges** – There are no proposed increases for existing car park charges for 2022/23.

		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Newbury - Car Park Charges (Mon to Sun inc Bank Holidays):			
Newbury Station Multi-storey Car Park (Saturday & Sunday)	Up to 2 hours	-	£2.00
	Up to 4 hours	-	£3.50
	Daily Charge	-	£4.40
Newbury Station Multi-storey Car Park (Monday – Friday)	Up to 1 hour	-	£1.00
	Up to 2 hours	-	£2.00
	Up to 3 hours	-	£3.00
	Up to 4 hours	-	£4.00
	Peak daily charge (arrive before 10am) Ticket expires 23:59	-	£7.30
	Off Peak daily charge (arrive after 10am) Ticket expires 23:59	-	£4.40
Kennet Centre Multi-storey Car Park	Up to 1 hour	£1.50	£1.50
	Up to 2 hours	£2.70	£2.70
	Up to 3 hours	£3.90	£3.90
	Up to 4 hours	£5.20	£5.20
	Up to 6 hours	£7.20	£7.20
	Up to 8 hours	£8.70	£8.70
	Over 8 hours	£12.00	£12.00
	Evening Charge	£2.00	£2.00
Northbrook Multi-storey Car Park	Up to 1 hour	£1.50	£1.00
	Up to 2 hours	£2.70	£2.00
	Up to 3 hours	£3.90	£3.00
	Up to 4 hours	£5.20	£4.00
	Up to 6 hours	£7.20	-
	Up to 8 hours	£8.70	-
	Over 4 hours	£12.00	£5.00
	Evening Charge	£2.00	£2.00
Short and Long Stay Car Parks - Pelican Lane, West Street, 8 Bells, Market Street , Bear Lane, Central and Library	Up to 1 hour	£1.50	£1.50
	Up to 2 hours	£2.70	£2.70
	Up to 3 hours	£3.90	£3.90
	Up to 4 hours	£5.20	£5.20
	Up to 6 hours	£7.20	£7.20
	Up to 8 hours	£8.70	£8.70
	Over 8 hours	£12.00	£12.00
	Evening Charge	£2.00	£2.00
Short Stay Car Parks – Northcroft Lane and The Wharf	Up to 1 hour	£1.50	£1.50
	Up to 2 hours	£2.70	£2.70
	Up to 3 hours	£3.90	£3.90
	Up to 4 hours	£5.20	£5.20
	Over 4 hours	£12.00	£12.00
	Evening Charge	£2.00	£2.00
Long Stay Car Parks – Northcroft Lane West 08:00 am to 10:00pm	Up to 2 hours	£1.70	£1.70
	Up to 4 hours	£3.20	£3.20
	Over 4 hours	£5.20	£5.20
Long Stay Car Parks – Newbury Football Club and Market Street staff car park. Market Street (Saturday's only).	Up to 4 hours	£1.00	£1.00
	Over 4 hours	£2.00	£2.00
	no evening charge		
Goldwell Park	Up to 4 hours	£1.00	£1.00
	Over 4 hours	£2.00	£2.00
	No Evening Charge	Free	Free
Newbury Car Park Charges (Sunday) - All car Parks	Daily charge up to 6.00pm	Same as Mon to Sat	Same as Mon to Sat
	Evening charge from 6.00pm	£2.00	£2.00

		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23	
Newbury on-street Charges (Mon to Sat inc Bank Holidays):				
Northbrook Street (west side) - either side of Albert Road Broadway (east side)- near Clock Tower Cheap Street (west side) Bartholomew Street	30 Mins	Free	Free	
	1 hour	£1.00	£1.00	
Kings Road West	30 Mins	Free	Free	
	1 Hour	£1.00	£1.00	
	2 Hours	£1.50	£1.50	
	4 Hours	£3.00	£3.00	
Newtown Road (north of St John's Road) West Mills	30 Mins	Free	Free	
	2 hours	£1.00	£1.00	
	4 hours	£2.00	£2.00	
Pelican Lane (west side)	30 mins	Free	Free	
	1 hour	£1.00	£1.00	
	2 hours	£2.20	£2.20	
Newbury on-street Charges (Mon to Sat inc Bank Holidays) continued:				
Newtown Road (south of St John's Road) -west side	4 hours	£1.00	£1.00	
	over 4 hours	£2.00	£2.00	
Catherine Road and Link Road	2 hours	£1.00	£1.00	
	4 hours	£2.00	£2.00	
	over 4 hours	£3.80	£3.80	
Station Road	2 hours	£1.00	£1.00	
	4 hours	£2.00	£2.00	
	over 4 hours	£3.80	£3.80	
Old Bath Road (south side) west of Leys Gardens	2 hours	£0.50	£0.50	
	4 hours	£1.00	£1.00	
	over 4 hours	£1.50	£1.50	
Faraday Road area	30 mins	Free	Free	
	2 hours	£0.50	£0.50	
	4 hours	£1.00	£1.00	
	over 4 hours	£1.50	£1.50	
Newbury On-Street Charges (Sunday)				
Standard daily charge of £1.00 at all locations where on-street charging applies. The 30 minutes free parking will be retained at all locations where it applies Monday to Saturday as will the £0.50 charge for up to 2 hours parking at the two locations where it applies (Old Bath Road and Faraday Road).		£1.00	£1.00	
Newbury Season Ticket Prices:				
Kennet Centre:	Per Quarter	£350.00	£350.00	
	Per Annum	£1,150.00	£1,150.00	
Northbrook MSCP:	Per Quarter	£350.00	£350.00	
	Per Annum	£1,150.00	£1,150.00	
Newbury "General":	Per Quarter	£350.00	£350.00	
	Per Annum	£1,150.00	£1,150.00	

		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Out of Newbury Car Park Hourly Rates:			
Hungerford: Church St	Up to 1 hour	£0.80	£0.80
	Up to 2 hours	£1.30	£1.30
	Up to 3 Hours	£1.70	£1.70
	Up to 4 Hours	£2.00	£2.00
	Up to 10 hours	£4.00	£4.00
	Over 10 hours	£10.00	£10.00
Hungerford: Station Road	Up to 1 hour	£0.80	£0.80
	Up to 2 hours	£1.30	£1.30
	Up to 3 Hours	£1.70	£1.70
	Up to 4 Hours	£2.00	£2.00
	Up to 10 hours	£4.00	£4.00
	Over 10 hours	£6.00	£6.00
Hungerford High Street (On-Street)	Up to 1 hour	£0.80	£0.80
	Up to 2 hours	£1.30	£1.30
	Up to 4 hours	£3.80	£3.80
	Up to 8 hours	£6.00	£6.00
	Over 8 hours	£10.00	£10.00
Pangbourne Station Road:	Up to 1 hour	£0.80	£0.80
	Up to 2 hours	£1.30	£1.30
	Up to 3 hours	£1.70	£1.70
	Over 3 hours	£5.50	£5.50
Pangbourne River Meadow	Up to 1 hour	£0.80	£0.80
	Up to 2 hours	£1.30	£1.30
	Up to 3 hours	£1.70	£1.70
	Up to 4 hours	£2.00	£2.00
	Over 8 hours	£5.50	£5.50
Out of Newbury Car Park Hourly Rates continued:			
Thatcham Kennet Leisure Centre - Monday to Friday 8:30 to 17:30	Up to 2 hours (no return within 4 hours)	Free - (a ticket must be displayed)	Free - (a ticket must be displayed)
	Up to 3 hours	£1.00	£1.00
	Over 3 hours	£10.00	£10.00
Thatcham Kingsland Centre	Up to 1 hour	£0.80	£0.80
	Up to 2 hours	£1.30	£1.30
	Up to 3 hours	£1.70	£1.70
	Over 3 hours	£3.00	£3.00
Thatcham Gilbert Court	Up to 1 hour	Free	Free
	Up to 2 hours	£0.60	£0.60
	Up to 3 hours	£0.90	£0.90
	Over 3 hours	£2.00	£2.00
Thatcham Burdwood Centre	Up to 2 hours	Free	Free
	Up to 3 hours	£0.90	£0.90
	Over 3 hours	£2.00	£2.00
Thatcham Station (Monday - Friday)	Peak daily charge (arrive before 10am) Ticket expires 23:59	£3.40	£3.40
	Off Peak daily charge (arrive after 10am) Ticket expires 23:59	£2.00	£2.00
Thatcham Station (Saturday & Sunday)	Daily charge	£2.00	£2.00
Thatcham On-Street:			
Pipers Lane (Monday to Sunday at all times)	Up to 4 hours	£1.00	£1.00
	Over 4 hours	£1.50	£1.50
Ayleford Way (Monday to Sunday 8.00am to 6.00pm)	Up to 4 hours	£1.00	£1.00
	Over 4 hours	£1.50	£1.50
Theale Main	Up to 2 hours	£0.80	£0.80
	Over 2 hours	£1.30	£1.30
Theale West	Up to 1 hour	£0.80	£0.80
	Up to 2 hours	£1.30	£1.30
	Over 2 hours	£5.50	£5.50

		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Out of Newbury Season Tickets			
Hungerford	Annual	£425.00	£425.00
Pangbourne	Per Quarter	£160.00	£160.00
	½ year	£315.00	£315.00
	Annual	£500.00	£500.00
Theale	Annual	£160.00	£160.00
West Berkshire Residents Parking Permits		£30.00	£30.00
West Berkshire Visitor Parking Permits		£1.00	£1.00
Hungerford High Street (Zone HHS)		£70.00	£70.00
Park Terrace		£70.00	£70.00
Blue Badge (new application)		£10.00	£10.00
Replacement Blue Badge		£10.00	£10.00
Parking Dispensation	Per Day	£15.00	£15.00
Parking Suspensions	Per application	£15.00	£15.00
	Per 5m bay per day	£10.00	£10.00
Council owned EV Charge Points (these are the base charges and will be subject to increase/decrease in line with the Council's 2022/23 electricity costs).			
Slow (7kWh) Charger	per kWh		£0.25
Fast (22kW AC) Charger	per kWh	-	£0.30
Rapid (50kW DC) Charger	per kWh	-	£0.39
Overstay fee (for Rapid charger).	per hour after 2 hours	-	£10.00

(2) Licence Fees, Permits and Other Charges

Fees are charged for a range of services e.g. where Highway Authority approval is required to place items or to work on the public highway. These include vehicular crossings, skips, scaffolds, table and chairs on the highway, issuing permits for and inspecting utility operations, temporary or permanent traffic regulation orders. It is proposed to increase these charges by 4.2%, in line with CPI inflation at October 2021. Fees for Michaelmas Fair have been adjusted to reflect actual costs to the Council.

		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Tree Preservation Order		£27	£28
Michaelmas Fair		£3,020	£4,000
Public Rights of Way	Search fees	£75	£78
	Path order fees	£1,500-£3770	£1,530-£3,850
Statutory Declarations		£205 flat rate with rights to increase if the work required is onerous	£210 flat rate with rights to increase if the work required is onerous
Highways Act Charges:			
Land charges		£52	£54
Vehicular Crossing (S.184)	Approval	£150	£156
Skips on the Highway (S.139)	Initial fee	£46	£48
	per week	£54	£56
Scaffold/hoarding on the Highway (S.169/172)	Initial fee	£93	£97
	per week	£53	£55
Tables and Chairs on the Highway (based on number of Chairs) (S.115)	1 to 10	£233	£243
	10 to 27	£383	£399
	27+	£766	£798
Storing Materials on the Highways (S.171)	Initial fee	£87	£91
	per week	£29	£30
EV charging duct across footpath (S.171)	Approval		£153
Temporary Excavation in the highway (S.171)		£116	£121
Cranes, machinery, structure on the highway (S.178)		£168	£175
Per Necessary inspection		£63	£66
S142 Licence to plant in the highway		£139	£145

Permits under SI 2014 No. 3110 Highways, England and the Traffic Management (West Berkshire Council) Permit Scheme Order 2014 (Maximum Permissible Charge)	Main Roads		Minor Roads
	0, 1 and 2	3 and 4	3 and 4
These are maximum charges, pending consultation on changes to the West Berkshire Permit Scheme. 2021/22 fees are shown in brackets.			
Reinstatement category of street	All streets	Traffic sensitive at some times/locations	Non traffic sensitive at any time or location
Street designated as traffic sensitive or not	Any time and location	Any part within traffic sensitive times / locations	Wholly within non traffic sensitive times / locations
Time and location of activity	£105 (£77)	£105 (£77)	£75 (£62)
Provisional Advance Authorisation	£240 (£199)	£240 (£199)	£150 (£125)
Major Works - over 10 days <u>and</u> all major works requiring a traffic regulation order	£130 (£130)	£130 (£130)	£75 (£0)
Major works - 4 to 10 days	£65 (£65)	£65 (£65)	£45 (£0)
Major works - up to 3 days	£130 (£111)	£130 (£111)	£75 (£0)
Standard Activity	£65 (£52)	£65 (£52)	£45 (£0)
Minor Activity	£60 (£47)	£60 (£47)	£40 (£0)
Immediate Activity	£45 (£45)	£45 (£45)	£35 (£35)
Permit Variation			

	Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Other Licences and Charges:		
Licence to place advertising sign on public highway (A board or similar) in Newbury Town Centre	£55	£57
Streetworks licence (S.50 NRSWA)	£262	£273
Utility Works Inspection (NRSWA/TMA)	£55	£57
Fixed Penalty Charge (Utility Companies) NRSWA/TMA	£120/£80	£120/£80
Working on the highway without a valid permit	£500 (£300 if paid within 29 days)	£500 (£300 if paid within 29 days)
Defect inspection fee for third party apparatus	£68	£68
Permanent Traffic Regulation Order for Developer	£880 plus actual costs of signage, road markings, agency & advertising	£900 plus actual costs of signage, road markings, agency & advertising
Temporary Traffic Regulation Orders Section 14(1)	£891	£928
Emergency Temporary Traffic Regulation Orders Section 14(2)	£461	£480
Retrospective Temporary Traffic Regulation Orders Section 14(2)	£665	£693
Temporary Traffic Regulation Orders Section 16A where appropriate & Section 21 of PTCA	£81	£84
Cutting through signal loops and not informing LA	£505 plus cost of recutting loops	£515 plus cost of recutting loops
Tourist / Direction signs	£534	£556
Traffic Signs / Signals Equipment damaged by Road Traffic Accident or other event	10% of cost of repairs	10% of cost of repairs
Use of permanent Traffic Regulation Order for railway crossing works	£81	£84
Access Protection Marking (single standard width dropped kerb driveway)	£128	£133
Sewerage treatment property charge	£389	£405
Events/Promotions on the Public Highway	£120 to £1,210 per day	£120 to £1,235 per day
Cycle Training	£40	£42
Recovery and storage of unauthorised signs	£139	£145
Street Works Core Sampling - Charge per failed core test	N/A	£185 (this is an average cost - actual cost calculated from the Coring Advice Note published by SEHAUC)

		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Provision of Data:			
Highway search enquiries	One A4 plan covering 100 metres of highway	£52	£54
	Additional 100 metres	£14	£15
	Additional question	£14	£15
Provision of recorded injury accident Data		£145 + £47 per additional block of up to 10 accidents	£145 + £47 per additional block of up to 10 accidents
Provision of Traffic Data, per request per site:	data up to 1 year old	£139	£145
	data up to 3 years old	£111	£116
	data over 3 years old	£82	£85

Charges in relation to works occupying the carriageway during period of overrun			
Item	Description of street	Amount (£) (each of first three days)	Amount (£) (each subsequent day)
1	Traffic-sensitive or protected street not in road categories 2,3 or 4	5,000	10,000
2	Other street not in road categories 2,3 or 4	2,500	2,500
3	Traffic-sensitive or protected street in road categories 3 or 4	3,000	8,000
4	Other street in road category 2	2,000	2,000
5	Traffic-sensitive or protected street in road category 3 or 4	750	750
6	Other street in road category 3 or 4	250	250
Charges in relation to works outside the carriageway during period of overrun			
Item	Description of street	Amount (£)	
1	Street not in road category 2, 3 or 4	2,500	
2	Street in road category 2	2,000	
3	Street in road category 3 or 4	250	

(3) Public Transport

Use of public transport has been affected by the impact of the Covid pandemic. No increases are proposed for 2022/23 in charges to bus operators and passengers.

		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Charge per departure		£0.60	£0.60
Bus stands 0400-1800	up to 20 minutes	£0.00	£0.00
	20 minutes to 1 hour (max stay)	£1.20	£1.20
Coach stands 0400-1800	up to 90 mins (max stay)	£4.00	£4.00
Bus/coach stand and Bays B-F Mon-Sat 1800-0400 and all day Sunday	up to 3 hours	£3.00	£3.00
	over 3 hours	£6.00	£6.00
Additional charge for breaches		£25.00-£50.00	£25.00-£50.00
Temporary bus stop closure	Per stop	£150.00	£150.00
	Per pair of opposite stops	£180.00	£180.00
Provision of information at bus stops for services not subsidised by WBC	Per stop	£11.20	£11.20
Concession bus pass replacement fee		£16.50	£16.50

(4) Highways Development Control Fees

Fees are charged to developers for design checking, supervision and inspection of new roads under construction and off site highway improvements. The charges proposed have been benchmarked with other authorities. It is proposed to increase these charges by 4.2%, in line with CPI inflation at October 2021.

Highways Development Control Fees			
		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Street naming and numbering - Property name change		£87	£91
Changes to new addresses due to the development changing after the schedule has been issued.	Per plot	£87	£91
Street Naming and Numbering - New Developments	One address/plot	-	£87
	2 - 5 addresses/plots	-	£141
	6 - 10 addresses/plots	-	£252
	11 - 20 addresses/plots	-	£403
	21 or more addresses/plots	-	£20
Provision of Pre-Planning Application Advice			
Transport Assessment Scoping Note		£162	£169
Draft Transport Assessment		£549	£572
Provision of Private Access		£101	£105
Highway Advice for New Developments	Less than 5 Dwellings	£162	£169
	5 to 25 dwellings	£367	£382
	26 to 79 dwellings	£476	£496
	80 to 200 dwellings	£549	£572
	More than 200 dwellings	£621	£647
	0 to 249 sqm	£133	£139
	250 sqm to 999 sqm	£234	£244
	1,000 to 9,999 sqm	£367	£382
over 10,000 sqm	£476	£496	
Meeting charge	per hour per officer	£135	£141

(5) Hire of sports facilities

Sports facilities at Henwick Worthy, Holy Brook, Northcroft, Moorside and The Diamond at Greenham. It is proposed to increase the charges for use of our sports facilities by 4.2%, in line with CPI inflation at October 2021.

		Fees and Charges 2021/22		Proposed Fees and Charges 2022/23	
		Single Booking	Block Booking	Single Booking	Block Booking
Henwick Worthy Sports Ground:					
Cricket – 1 st Hand Wicket (per match)	Adult	£104.60	£87.10	£109.00	£90.80
	Junior	£48.20	£40.20	£50.20	£41.90
Cricket – 2 nd Hand Wicket (used grass)	Adult	£77.40	£64.50	£80.70	£67.20
	Junior	£37.60	£31.40	£39.20	£32.70
Cricket – Artificial Wicket	Adult	£69.60	£58.00	£72.50	£60.40
	Junior	£35.50	£29.60	£37.00	£30.80
Cricket – 2 nd (Reserve) Artificial Wicket	Adult	Free	Free	Free	Free
	Junior	Free	Free	Free	Free
Football – Grass (per game)	Adult	£79.20	£66.00	£82.50	£68.80
	Junior	£38.80	£32.30	£40.40	£33.70
Football - Mini Pitch	Adult	£44.80	£37.30	£46.70	£38.90
	Junior	£22.40	£18.70	£23.30	£19.50
Rugby – Grass (per game)	Adult	£79.20	£66.00	£82.50	£68.80
	Junior	£38.80	£32.30	£40.40	£33.70
Rugby Training	Cost per Hour	£21.50	£17.90	£22.40	£18.70
Use of Portable Lights	Cost Per Hour	£21.50	£17.90	£22.40	£18.70
Full Pitch Artificial Grass - peak	30 Mins	£42.90	£35.80	£44.70	£37.30
	1hr Only	£85.80	£71.50	£89.40	£74.50
	1hr 30mins (11 a side)	£128.80	£107.30	£134.20	£111.80
Half Pitch Artificial Grass - peak	30 Mins	£24.00	£20.00	£25.00	£20.80
	1hr Only (5 a side)	£48.00	£40.00	£50.00	£41.70
	1hr 30mins	£72.00	£60.00	£75.00	£62.50
Full Pitch Artificial Grass – off-peak	30 Mins	£20.00	£16.70	£20.80	£17.40
	1hr Only	£40.00	£33.40	£41.70	£34.80
	1hr 30mins (11 a side)	£60.00	£50.00	£62.50	£52.10
Half Pitch Artificial Grass – off-peak	30 Mins	£10.40	£8.70	£10.80	£9.10
	1hr Only (5 a side)	£20.90	£17.40	£21.80	£18.10
	1hr 30mins	£31.30	£26.10	£32.60	£27.20
Hardcourt Activities:					
Netball (per court per hr) (OUT OF ORDER AT TIME OF PUBLICATION)	Adult	£22.40	£18.60	£23.30	£19.40
	Junior	£11.20	£9.30	£11.70	£9.70
Tennis (per court per hr) (OUT OF ORDER AT TIME OF PUBLICATION)	Adult	£6.70	£5.60	£7.00	£5.80
	Junior	£3.60	£3.00	£3.80	£3.10
Basketball Hardcourt and BMX Pump Track	Adult	Free	Free	Free	Free
	Junior	Free	Free	Free	Free
Moorside:					
Football - Grass (Per Game)	Adult	£66.30	£55.20	£69.10	£57.50
	Junior	£32.80	£27.40	£34.20	£28.60
The Diamond -Greenham:					
Football - Grass (Per Game)	Adult	£66.30	£55.20	£69.10	£57.50
	Junior	£32.80	£27.40	£34.20	£28.60
Holybrook Park:					
Football – Grass (per game)	Adult	£66.30	£55.20	£69.10	£57.50
	Junior	£32.80	£27.40	£34.20	£28.60
Northcroft Recreation Ground:					
Football - Grass (per game)	Adult	£66.30	£55.20	£69.10	£57.50
	Junior	£32.80	£27.40	£34.20	£28.60
Open space hire for coaching/ community use/festivals/other entertainment.		P.O.A		P.O.A	

Peak Rate – Weekday evenings after 6pm and all day Saturday; **Off-Peak Rate** – Weekdays before 6pm and all day Sunday; **Block Booking**: 10 games and over; **Schools Rate**: £19.30 Per Hour (£23.16 inc vat if applicable)

(6) Charges to Householders for Sewage Treatment

Approximately 150 properties, mainly in rural areas, are connected to small sewage treatment plants. These are the responsibility of West Berkshire Council to maintain, having previously been the ownership of Newbury District Council from when the housing stock was transferred to Sovereign Housing Association. The householders pay a fee to the Council which contributes to the maintenance costs.

(7) Waste

Fees include bulky household collection, garden waste collection and provision of additional wheelie bins for garden waste collection. An increase to the garden waste service is proposed in line with inflation. No increases are proposed for other waste charges in 2022/23.

		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Special Collection Charges (Bulky Household Collection)	Normal (within 7 days)	£45	£45
	Within 7 days by appointment outside property	£60	£60
	Within 7 days by appointment inside property	£70	£70
Provision of wheelie bin		£27	£27
Collection of garden waste for year (scheduled) - for 1st green bin (new subscriptions or renewals).		£50	£52
Garden Waste service charge for 2nd to 5th green bins (For renewals only where one off set up payment has already been made).		£40	£40
Removal of fly tipping on private land		P.O.A	P.O.A
Removal of graffiti up to 2m ² area		P.O.A	P.O.A
HWRC non-household waste charges:			
Soil and Rubble	Per 25L bag or equivalent/ single item	£2.50	£2.50
	Standard Car/Hatchback	£14.30	£14.30
	Trailer	£23.80	£23.80
	Small Van /Estate Car	£28.60	£28.60
	Transit van or similar	£95.20	£95.20
Plasterboard	Per 25L bag or equivalent	£2.10	£2.10
	Standard car / Hatchback	£12.90	£12.90
	Trailer	£21.40	£21.40
	Small Van / Estate car	£25.80	£25.80
	Transit Van or similar	£85.60	£85.60
Tyres	Motorised mini bike / motorised go-kart	£2.50	£2.50
	Standard tyre off rim (car/motorcycle)	£5.00	£5.00
	Standard tyre on rim (car motor cycle)	£7.00	£7.00
	Medium tyre off rim (large 4 x 4 / large van)	£9.00	£9.00
	Medium tyre on rim (large 4 x 4 / large van)	£11.00	£11.00
	Miscellaneous tyres	£2.50	£2.50
Gas canisters		£6.00	£6.00
Charges for Non WBC Residents' Use of HWRCs	New charge per visit TBC	£7.00	£7.00

(8) Sustainable Drainage Pre-Application Advice Fees

Fees for sustainable drainage advice and meeting charges are being introduced from 2022/23, as follows:

		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
SuDS advice for Major sites (written responses only).	Up to 20 dwellings	-	£250
	Over 20 dwellings	-	£450
Meeting charge	Per hour per officer	-	£141

3. Proposals – Resources Directorate

3.1 Electoral Services

These charges are statutory and the Council has no discretion to vary.

3.2 Local Land Charges

Local Land Charges are set in line with legislation, which requires the Council only to recover costs incurred in service delivery. An increase of 4.2% in line with CPI at October 2021 is proposed for 2022/23 where appropriate.

	Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
LLC1	£75	£54
Con29 PT1	£52	£78
Con29PT11	£26	£27
Additional Questions	£47	£49
Con29 additional parcel	£41	£43
LLC1 additional parcel	£56	£58

3.3 Legal Fees

Proposed recharges of staff time have been inflated by 4.2% for 2022/23, in line with CPI at October 2021. No uplift is proposed to other charges for legal services.

		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Managers	Hourly	£150	£156
Team Leader	Hourly	£142	£148
Solicitor / Barrister	Hourly	£137	£143
Legal Executive/Senior Legal	Hourly	£127	£132
Trainee Solicitor	Hourly	£107	£111
Landowners Statements		£1,140	£1,140
Registration of new town or Village Green by Landowner by Owner		No Fee	No Fee
Correction for the purpose of section 19 (2)(a) of a mistake made by the Registration Authority		No Fee	No Fee
Correction for a purpose described in section 19(2)(b)(C) or (e)		£200	£200
Correction for a purpose described in section 19(2)(d) - payable per register unit		£30	£30

3.4 Social Care Training

The Government provides funding for care sector training and we use this funding to deliver a comprehensive joint training programme for staff and people working in the private and voluntary care sector. Anyone can access the training. The grant funding enables charges to local and accredited social care providers to be subsidised, hence the lower rate fee. Charging is essential to make the funding go further and ensure people book on courses and turn up. An increase of 4.2% has been applied to these charges for 2022/23, in line with CPI inflation at October 2021.

The Department of Health requires Councils to work closely with its partners on joint training and to facilitate improved standards of care through training initiatives; therefore some joint training will have the same charges as the partners involved and will sit outside this charging policy.

		Fees and Charges 2021/22	Proposed Fees and Charges 2022/23
Adult and Children's			
Personal Assistants	Full Day	£45	£47
	Half Day	£27	£28
Private social Care and All Others	Full Day	£94	£94
	Half Day	£52	£54
Voluntary / Associated Social Care	Full Day	£52	£54
	Half Day	£27	£28
Corporate Courses			
Personal Assistants	Full Day	£45	£47
	Half Day	£27	£28
Private social Care and All Others	Full Day	£94	£94
	Half Day	£52	£54
Voluntary / Associated Social Care	Full Day	£94	£94
	Half Day	£52	£54
Foster Care Courses			
Personal Assistants	Full Day	£45	£47
	Half Day	£27	£28
Private social Care and All Others	Full Day	£94	£94
	Half Day	£52	£54
Voluntary / Associated Social Care	Full Day	£52	£54
	Half Day	£27	£28
Other Course for the Private, Voluntary and Independent Sector			
Associated Organisations	Full Day	£163	£170
Non Associated Organisations	Full Day	£422	£422

3.5 Council Tax Fees

Fees relating to recovery of unpaid Council tax are set in consultation with the Ministry of Justice. No increase in fees is proposed for 2022/23.

	Fees and Charges 2021/22	Proposed Fees and Charges 2022/23	
Summons cost	£57.50	£57.50	**
Liability Order cost	£50.00	£50.00	**
Penalty charge	£70.00	£70.00	*
Enforcement Agent compliance fee	£75.00	£75.00	*
Enforcement Agent visit fee	£235.00 + if debt is above £1,500 then 7.5% of the amount above £1,500 is added	£235.00 + if debt is above £1,500 then 7.5% of the amount above £1,500 is added	*
Committal fee	£330.00	£330.00	*

* level of fees / charge set by government

** level set by Local Authority.

Parish Expenses

There are four Parish areas within the District for which maintenance expenses are levied/refunded through the Council Tax precept in 2022/23:

	£
Kintbury - St Mary's Churchyard	-1,200
Shaw - St Mary's Churchyard	1,980
Theale - Holy Trinity	10,470
North Fawley - St Mary the Virgin	-40
Total	11,210

APPENDIX G(2)

**SAINT MARYS CHURCHYARD KINTBURY
FUNDING REQUIREMENT FOR 2022/23**

	2021/22
Balance B/fwd 1/4/21	-£2,426.74
Forecast expenditure 2021/22	-£1,129.20
Insurance claim received	£2,640.00
Special Expenses - new wall 10 yr period	-£4,400.00
Council Tax Levied in 2021/22	£12,110.00
Forecast Balance at 31/3/22	<u>£6,794.06</u>
	2022/23
Forecast Balance B/fwd 1/4/22	£6,794.06
Estimated expenditure 2022/23	-£1,190.00
Special Expenses - new wall 10 yr period	-£4,400.00
Council Tax to be refunded in 2022/23	-£1,200.00
Forecast Balance at 31/3/23	<u>£4.06</u>
NOTES	
2022/23 Band D Equivalent Tax	-£0.99
2022/23 Tax Base Equivalent Band D properties	£1,213.84
2021/22 Band D Equivalent Tax	£10.03
2021/22 Tax Base Equivalent Band D properties	£1,206.80

**SAINT MARYS CHURCHYARD
SHAW CUM DONNINGTON
FUNDING REQUIREMENT FOR 2022/23**

APPENDIX G(3)

	2021/22
Balance B/fwd 1/4/21	£6,764.15
Forecast expenditure 2021/22	-£743.70
Churchyard path (10 years from 2017/18 year 5)	-£1,110.00
Footway resurfacing (10 yrs) estimate yr 2	-£1,300.00
Council Tax refunded in 2021/22	-£2,400.00
Forecast Balance at 31/3/22	<u>£1,210.45</u>
	2022/23
Forecast Balance B/fwd 1/4/22	£1,210.45
Estimated expenditure 2022/23	-£780.00
Churchyard path (10 years from 2017/18 year 6)	-£1,110.00
Footway resurfacing (10 yrs) estimate yr 3	-£1,300.00
Council Tax to be levied in 2022/23	£1,980.00
Forecast Balance at 31/3/23	<u>£0.45</u>
NOTES	
<i>2022/23 Band D Equivalent Tax</i>	<i>£2.47</i>
<i>2022/23 Tax Base Equivalent Band D properties</i>	<i>£800.84</i>
<i>2021/22 Band D Equivalent Tax</i>	<i>-£3.44</i>
<i>2021/22 Tax Base Equivalent Band D properties</i>	<i>£697.89</i>

APPENDIX G(4)

**HOLY TRINITY, THEALE
FUNDING REQUIREMENT FOR 2022/23**

	2021/22
Balance B/fwd 1/4/21	£2,135.02
Forecast expenditure 2021/22	-£1,423.95
Repairs to Boundary Wall - Path 2021/22	-£8,822.00
Council Tax refunded in 2021/22	-£860.00
Forecast Balance at 31/3/22	<u>-£8,970.93</u>
	2022/23
Forecast Balance B/fwd 1/4/22	-£8,970.93
Estimated expenditure 2022/23	-£1,500.00
Council Tax to be levied in 2022/23	£10,470.00
Forecast Balance at 31/3/23	<u>-£0.93</u>
NOTES	
2022/23 Band D Equivalent Tax	£9.24
2022/23 Tax Base Equivalent Band D properties	£1,133.59
2021/22 Band D Equivalent Tax	-£0.77
2021/22 Tax Base Equivalent Band D properties	£1,113.58

APPENDIX G(5)

**SAINT MARY THE VIRGIN - NORTH FAWLEY
FUNDING REQUIREMENT FOR 2022/23**

	2021/22
Balance B/fwd 1/4/21	£2,546.00
Forecast expenditure 2021/22	-£30.15
Council Tax refunded 2021/22	-£2,440.00
Forecast Balance at 31/3/22	<u>75.85</u>
	2022/23
Forecast Balance B/fwd 1/4/22	£75.85
Estimated expenditure 2022/23	-£31.66
Council Tax to be refunded 2022/23	-£40.00
Forecast Balance at 31/3/23	<u>£4.19</u>
NOTES	
<i>2022/23 Band D Equivalent Tax</i>	-£0.53
<i>2022/23 Tax Base Equivalent Band D properties</i>	£75.15
<i>2021/22 Band D Equivalent Tax</i>	-£32.66
<i>2021/22 Tax Base Equivalent Band D properties</i>	£74.71

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**WEST BERKSHIRE COUNCIL
COUNCIL TAX COLLECTION FUND - 2021/22**

	£	£	£
Opening surplus/(deficit)			(1,716,846)
Income			
Net Council Tax Debit	134,190,849		
Council Tax Relief	(6,575,579)		
MOD contribution (estimate)	563,864		
Council Tax Receivable		128,179,134	
Fund to cover Covid Council Tax hardship		5,417	
Contributions to previous year estimated deficit			
West Berkshire Council	982,731		
Thames Valley Police	130,147		
Royal Berkshire Fire Authority	40,679		
		1,153,556	
Total Income			129,338,106
Expenditure			
Precepts and demands from major preceptors			
West Berkshire Council	(104,315,255)		
Parishes	(4,506,806)		
Thames Valley Police	(15,112,680)		
Royal Berkshire Fire Authority	(4,505,445)		
		(128,440,186)	
Provision for w/o or non-collection	(90,000)	(90,000)	
Total Expenditure			(128,530,186)
Anticipated Collection Fund surplus/(deficit)			(908,926)

SIGNED : 

DATE: 14th January 2022

DISTRIBUTION OF ESTIMATED DEFICIT

Due to Covid-19 Collection Fund deficits are to be spread over 2 years, as outlined in the table below:

	Total	WBC	Police	Fire
Deficit repaid in 22/23	(400,859)	(341,996)	(44,707)	(14,156)
Deficit spread into 23/24	(508,067)	(432,830)	(57,321)	(17,916)
Total Deficit	(908,926)	(774,826)	(102,028)	(32,072)

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Summary of responses to the budget challenge

To further engage with residents, the council launched the budget challenge again for 2022/23. The simulator allowed residents to increase or decrease budgets for various services, to amend Council tax (up to referenda levels), the Adult Social Care Precept, and to look at specific investments.

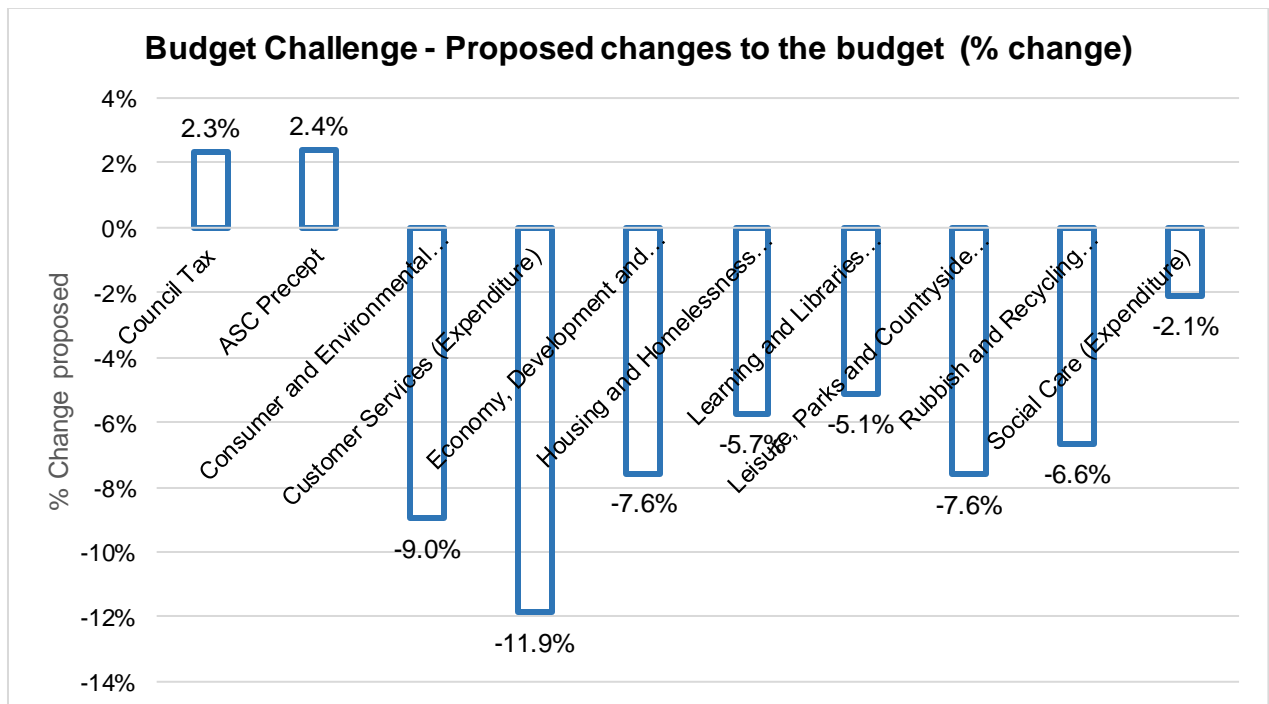
We published the Challenge online on our Consultation and Engagement Hub on 18 October 2021, with feedback requested by midnight on Sunday, 28 November 2021. (<https://info.westberks.gov.uk/budgetchallenge>)

We emailed members of the West Berkshire Community Panel (around 1,173 people), local stakeholder charities, representative groups and partner organisations notifying them of the exercise and inviting their contributions.

Finally, we issued a press release on 19 October 2021, and further publicised our consultations through our Facebook and Twitter accounts. We also placed posters in our main offices and libraries, and made them available to WBC Councillors and Parish and Town Councils to put up in the wards/parishes.

98 people took the challenge and the summary of their choices is as follows:

Chart 1.1: Summary of responses to the budget challenge



Overall, the average Council Tax rise proposed was 4.7%, split between Council Tax income and the Adult Social Care precept. The summary of the proposals in service areas was for a higher area of budget protection for 'People' services, Adult and

Children Social Care, and to a lesser extent Education, with the least amount of protection for customer services.

In more detail, the top three individual services within the above headings that were the most and least protected are highlighted below:

Chart 1.2: Specific services changes

Most protected	Least protected
Children’s social care -1.2%	Customer services -11.9%
Family Support -1.7%	Economic Development and Regeneration -10.7%
Youth Services -1.8%	Culture and Heritage -9.9%

Comparison versus the proposed budget

The responses have been considered at a summary level, and broadly align with the council’s proposals. Since the budget challenge was launched, there was additional funding through the draft Local Government Finance Settlement that would have made it easier to balance the budget.

Some of the key areas of alignment and difference with the proposed budget include:

- Proposed Council Tax increase in the challenge of 4.7% vs the Council’s proposal of 3.99%
- Relative protection for ‘people’ services is in line with the council’s proposals; indeed this is an area which will receive significant investment, especially through the financial model for growth in children’s, adult’s and education services
- The move to more services being provided online and making them increasingly accessible will generate further savings, though it is important for the Council to maintain access for all as highlighted through its Communications and Engagement Strategy
- One of the least protected areas was economic development and regeneration. This area has been enhanced in recent years as it has been one of the Council’s priorities in the Council Strategy 2019-23. Growth in this area supports businesses in the district and help to make West Berkshire a great place to live, with additional funds support local masterplan work in Newbury town centre and forthcoming with Thatcham and Hungerford.

Further individual comments were made and include the below on themes such as:

Mergers and shared services

“To be perfectly honest, West Berkshire Council is no longer viable as a council in its own right. Full merger with surrounding councils should be sought urgently”.

“Fundamentally more income is required, and hence an increase in council tax if critical services are to meet citizens’ needs. What is the council doing to reduce its

back office operations (HR, Finance, Procurement, Payroll, etc.), perhaps by looking for opportunities to outsource to established providers of these services, or to join with another council to achieve economic efficiencies? Central Government is already doing this on a major scale, as are a number of UK police forces”.

“We need to get much more realistic about the costs of the public expected services and stop being capped by central government. Perhaps a larger combined authority could be more cost effective”.

“West Berks should explore opportunities to collaborate and share services/investment (eg new technology)/procurement with neighbouring councils to achieve efficiencies/cost reductions/service level improvements”.

Environment

“Regarding climate change and ecological protection, there should be a separate budget for this so that services that contribute to carbon zero and biodiversity are protected from budget cuts. Eg. Tree planting or electric car charging points”.

“...reduce rubbish collection - black bins to once a month keep recycling at alternative weeks”.

“Increasing the capacity of the recycling centres and increasing what can be recycled at kerbside would alleviate fly tipping issues”.

“Grass cutting - I think there are a lot more opportunities for doing meadow cutting in open space and highways areas - such as leaving meadow margins to public green space, or mown edges to grass areas which are only cut once or twice a year”.

Libraries

“The Library budget must be increased to keep this service open and contributing to the above childhood programmes”.

“Libraries are the precious resource for the future of this nation”.

“...We also need to balance who and how services are being used. For instance, we as a family would never use a library, however recognise the older generation might but to what extent/frequency? Libraries should be kept open in pivotal areas and a mobile service upheld for outlying villages and communities”.

Changing services

“I enjoy culture but really don't feel Shaw House and the museum need to be open several days a week - it would make total sense to me if the museum was only open 3 or 4 days a week if it meant they could expand their schools programme”.

“Cash reduction is not the way to review this - streamlining services to save cash, more emphasis on technology and greater efficiencies through day-to-day operational activities is the way I'd like to see cost savings (rather than clicking a button and being

told it would reduce the number of FTEs). How about looking at the salaries of those in the upper echelons?"

"The Council needs to review how they are being contacted...very rarely need to call the council or visit in person".

"Within current budgets we already have:

potholes, limited gritting, delays to London Road development (3 years), limited urban landscaping, a household waste centre operating a restricted timetable for the last 18 months, suspension of green services x 2, limited action from Environmental Health on pollution/nuisance matters, waiting lists for special needs schools whose children struggle and cause disruption in mainstream school. Why not dispose of Council building assets/rents which have not been and are not being used with employees working from home?"

"Open space budget - Not sure why cutting the budget resulted in dog bins being removed but increasing the budget did not mean that more were provided!! Locally there is increased need for dog bins. Perhaps the Council can think of way to get dog owners to contribute to the cost of them? Parking levies at popular dog walking spots perhaps".

London Road

"...just stop wasting money on unwanted vanity political projects such as LRIE and moving the Football Club".

"No mention of money wasted that now needs to be cut from the budget. No mention of money wasted in contracts to companies that do poor work. The 9 million that needs to be save could have been done more or less in one go just by cancelling the movement of the football pitch".

General comments

"A complex exercise. I would have preferred smaller percentages to enable the budget to be balanced with less impact".

"What a complete waste of time and money. This "survey" is the first thing I would cut. Both the time and effort to set it up, the cost of distributing it, as well as the cost of analysing the results. If the purpose is to demonstrate how difficult it is, then show leadership and don't ask the public questions that they have little insight into their overall impact. It is superficial and disingenuous to suggest that people have sufficient insights to make such decisions".

"I work in adult social care, so my priorities lie there. It is a difficult thing to do. But it is only for a year. My theory being that the areas that have taken a hit will then be balanced out".

"Run a public competition to get ideas about other ways to raise funds. Any winning ideas which are implemented get the idea or a refund on council for X years, depending on savings made.

Offer bursaries to people to do up their house to enable an elderly relative to stay there. An investment in bribing people to look after their relatives in multi-generational house, and reduce the ASC bill”.

“As I said last year, it is appalling that you have to make so many cuts. I, and I hope many others, would be happy to pay more in council tax to fund the work you do. It's a shame the govt doesn't feel the country deserves much investment”.

“Adult social care and roads and transport spending seem to be the biggest areas of spending but should not take budgets away from other equally important services. Local Authorities need to work with central government/NHS to come up with genuine sustainable solutions to the Adult Social Care problem and send a clear message to this affect by cutting services. Local Authorities should not prioritise the vulnerable elderly at the expense of other vulnerable people such as the homeless, people suffering with mental health, SEN children, struggling families”.

Further information can be found at <https://info.westberks.gov.uk/budgetchallenge>

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Summary of the Facebook Live event – 7th February 2022

On the 7th February the Portfolio Holder with responsibility for finance and the Council's s151 Officer (Chief Finance Officer) hosted a Facebook Live event for members of the public to ask questions. There were also some questions received via social media or directly to the Communications team before the event. As at 21st February 2022 the session had been viewed 516 times on Facebook and 35 times on YouTube.

<https://www.facebook.com/westberkshire/videos/944793576188928>

<https://www.youtube.com/watch?v=rnxL49RH4ts>

This paper is included in the pack for Full Council for members to consider as part of the overall budget setting pack.

Four statements were provided summarising the budget proposals.

- 1) A proposed Council Tax rise, including the Adult Social Care Precept, of 4%
- 2) Significant investment to continue to provide quality social care services of £5.2m
- 3) Proposed capital investment of £52.5m in education settings
- 4) Proposed up to £150 reduction in Council Tax for those individuals who are in work and are in receipt of Council Tax Support scheme

A summary of the public questions are included below and these were answered during the session:

- 1) Thought all a-d band were getting £150 refund on council tax, or is that on top of that?
- 2) 1. No, please don't hit people with a double whammy. As others have said, we are already have an N.I increase this year along with energy bills going up, inflation etc. This is not in step with the general public mood in my opinion. Everything else seems reasonable but as ever I'm sure the devil will be in the detail.
- 3) 1. No. 2.No. There is already going to be a NI increase of 1.25% from April, this will be spend on the NHS, health and social care in the UK. From April 2023 it will collected as a NHS and social care levy.
- 4) No, no and no. We was told it was all bands a-d? What about people like me who is disabled and cannot work due to health issues?
- 5) We're already going to be paying for social care in the NI increase and some of us won't even need it however we don't have a choice if we want to pay it or not. Social care payments should have been done like pensions. 4. The government said all people in houses in band A-D were getting £150 rebate, not 'up to £150', is this as well as?

- 6) Why even ask these questions? You won't take any notice or even read them. You'll do what you planned to do. This is just so you can tick the boxes that says you have consulted the public.
- 7) 1) Yes, The funding model is broken, the Tory and coalition governments have had 11 years to sort it out, but haven't. We are where we are, but it's notable no-one in the ruling group locally has the fortitude to speak an objection to Westminster. If you're unhappy with this situation simply stop voting for them. 2/3) loaded questions not worth bothering with. Who's going to object to ANY investment in schools or social care, even where it's inadequate? 4) No. This doesn't go far enough. Eligibility for the CTax discount scheme was cut by the Tory administration at West Berks so is actually claimable by fewer people than ever before. To then use it as a criteria for additional payments don't persuade me that the council is at all compassionate, as claimed by the council's leader. There's a great deal of tinkering around the edges since it's emerged - surprise surprise - that the social vandalism and victimisation of the poor in cutting the discount scheme has left some of the most vulnerable residents in the district impoverished. Why not simply reverse the damaging cuts that this council made in the past to extend eligibility? Also, why is being 'in work' a criterion? Presumably the idea is that the government largesse of UC will somehow be used to pay the £150 that the unemployed won't receive from the council. Laughable if it wasn't so cynical.
- 8) 1) Stop voting Tory. 2) See 1 3) See 2 4) See three
- 9) Are you saying that you are proposing the £150 reduction offered by Central government is only being offered by yourselves to those in the relevant tax bands that are in work and receive council tax support? Joke. 1. NO 2. Is this not what the NI hike is for? 3. YES - Parents already are asked to contribute to school costs, obviously funding is needed. 4. NO - Give the reduction to all those set out in central government announcement.
- 10) I don't think council tax should be increased many people are still suffering from furlough and trying to recover their family income. Furthermore the cost of living continues to rise and wages are staying the same! National insurance is already being increased. Shouldn't everyone be getting the council tax rebate things continue to be all those on benefits what about the families living on the breadline but not entitled to benefits?
- 11) AN INCREASE OF 4% WHEN ITS MEANT TO BE A £150 DISCOUNT! This just shows how disconnected the councillors are! @LauraFarrisMP you never did reply to my email about council tax like you said you would did you, I wonder why!

There were some further live questions on the night:

- 1) Does the council regret failing to raise the ASC precept last year, and how much has failing to do so cost the council with respect to the relative value of the receipts adjusted for rocketing inflation this year?
- 2) Does the council regret stating that the CAB was not an important service for vulnerable people and cut its funding before then relying on it heavily during the pandemic?

- 3) The commercial property portfolio has a valuation of £54.185m in the budget compared with an acquisition cost of just over £62m. One of the retail properties has halved in value. Given the £8m write down in value do you have concerns about the impact of the drop in value?
I note a sum of £300k is forecast to be used from reserves to cover a shortfall in revenues. Can you tell where in the portfolio this shortfall is likely to come from?
- 4) Why did the budget challenge exercise not present a full range of options in balancing the books, for instance abandoning cllr allowance increases, or raising the tax rate above the referendum threshold?
- 5) Do you believe a 2% salary inflation assumption is fair given the impact of the cost of living crisis on your staff and inflation forecast to hit 7%?
- 6) I am disappointed to see no budget to directly invest in affordable homes and homes for social rent in the district. Why do we not have a programme of investment (apart from a very small JV with Sovereign) given the huge need for affordable homes in the district?
Unlike just about every other investment in the capital plan, building affordable homes would generate a significant revenue stream to support the borrowing, and central govt policy is now to support LA's developing affordable housing
Last years budget did include an amount to investigate the feasibility of a WBC housing company and I understood that was still an ongoing project. Is there any budget provision to follow up on this in 2022/23?
- 7) How much in "incentives" have been offered to private landlords to ease the housing crisis rather than to invest in social housing?
- 8) The budget assumes £1.4m of savings in ASC including £350k from reviewing care packages which "May impact some provider services/ clients/ families ". Given the crisis in social care is it fair to cut care packages for the most vulnerable?
- 9) Given the correlation between child poverty and child safeguarding issues, child mental health and family support, why is there a cut in children's services at all? Surely there should be growth in this area! Why show Adult services as one budget area but split children services down to smaller areas? What the actual budget cut for all services for children under 18?
- 10) There is an assumed saving of £450k from mental health services. Given that mental health is another area in crisis is it fair to make cuts here? I see this relates to shared funding but is it realistic to expect the health service to make good any savings when our own MP is raising questions in parliament about the poor performance of mental health services in West Berks?
- 11) On secondary schools, the Infrastructure Delivery Plan identifies a cost of £48m associated with Thatcham NE and Sandleford. The Draft Local Plan states that for Thatcham NE developers would only fund 50% of a new school. Where would the remaining 50% funding come from as there is no allowance for this in the 5-year capital plan.
- 12) How much are you spending on consultants and, more importantly, interim managers?

- 13) Whilst there is £268k for 'masterplan' regeneration for Newbury Town Centre there is nothing in the 5 year plan for Thatcham which I understand is due to start this year. Is this an omission?
- 14) Under the Environment Strategy Delivery Plan is there any funding for 2022/2023 to install solar panels on your buildings such as schools and care homes which are high energy users?
- 15) Are there any incentives for developers or potential landlords to create more social housing opportunity on sites such as brown field & former retail units etc?
- 16) The capital plan mentions a new playing field at Henwick Worthy. Will there be a public consultation to the need, and where this will be located.

BUDGET RESOLUTION 2022/23

Appendix K i)

DIRECTORATE	GROSS EXP	GROSS INC	NET EXP
	£	£	£
PEOPLE	240,032,451	147,288,880	92,743,571
PLACE	48,840,738	17,885,730	30,955,008
RESOURCES	67,439,186	55,253,160	12,186,026
CAPITAL FINANCING	14,727,750	120,000	14,607,750
MOVEMENT IN BALANCES	0	4,014,524	-4,014,524
TOTALS FOR WEST BERKSHIRE COUNCIL (SUB TOTAL A)	371,040,125	224,562,294	146,477,831

FUNDED BY:

TOTAL CTX FUNDING REQUIRED FOR WEST BERKSHIRE COUNCIL			110,092,085
Other non ring-fenced grants, Collection Fund and reserves total (detailed in the main report)			36,385,746
Total funding			146,477,831

PARISHES	0	0	4,700,225
TOTALS FOR PARISHES (SUB TOTAL B)	0	0	4,700,225

Appendix K ii)

Valuation Bands

West Berkshire Council

A	B	C	D	E	F	G	H
£984.14	£1,148.16	£1,312.19	£1,476.21	£1,804.26	£2,132.30	£2,460.35	£2,952.42

Adult Social Care

A	B	C	D	E	F	G	H
£122.70	£143.15	£163.60	£184.05	£224.95	£265.85	£306.75	£368.10

Police and Crime Commissioner for Thames Valley

A	B	C	D	E	F	G	H
£160.85	£187.66	£214.47	£241.28	£294.90	£348.52	£402.13	£482.56

Royal Berkshire Fire And Rescue Service

A	B	C	D	E	F	G	H
£49.30	£57.52	£65.73	£73.95	£90.38	£106.82	£123.25	£147.90

Aggregate Of Council Tax Requirements

A	B	C	D	E	F	G	H
£1,316.99	£1,536.49	£1,755.99	£1,975.49	£2,414.49	£2,853.49	£3,292.48	£3,950.98

Council Tax schedule 2022-23		Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
		£	£	£	£	£	£	£	£
West Berkshire Council Precepts									
West Berkshire Council		£984.14	£1,148.16	£1,312.19	£1,476.21	£1,804.26	£2,132.30	£2,460.35	£2,952.42
West Berkshire Council Adult Social Care		£122.70	£143.15	£163.60	£184.05	£224.95	£265.85	£306.75	£368.10
Total West Berkshire Council Precepts		£1,106.84	£1,291.31	£1,475.79	£1,660.26	£2,029.21	£2,398.15	£2,767.10	£3,320.52
Other major preceptors									
Police and Crime Commissioner for Thames Valley		£160.85	£187.66	£214.47	£241.28	£294.90	£348.52	£402.13	£482.56
Royal Berkshire Fire And Rescue Service		£49.30	£57.52	£65.73	£73.95	£90.38	£106.82	£123.25	£147.90
Total for other major preceptors		£210.15	£245.18	£280.20	£315.23	£385.28	£455.34	£525.38	£630.46
Parish/town only (a)									
Parish/Town, and District and Special Expenses (b)									
Total with all precepts (c)									
Aldermaston	(a)	£19.27	£22.48	£25.69	£28.90	£35.32	£41.74	£48.17	£57.80
	(b)	£1,126.11	£1,313.79	£1,501.48	£1,689.16	£2,064.53	£2,439.89	£2,815.27	£3,378.32
	(c)	£1,336.26	£1,558.97	£1,781.68	£2,004.39	£2,449.81	£2,895.23	£3,340.65	£4,008.78
Aldworth	(a)	£43.35	£50.58	£57.80	£65.03	£79.48	£93.93	£108.38	£130.06
	(b)	£1,150.19	£1,341.89	£1,533.59	£1,725.29	£2,108.69	£2,492.08	£2,875.48	£3,450.58
	(c)	£1,360.34	£1,587.07	£1,813.79	£2,040.52	£2,493.97	£2,947.42	£3,400.86	£4,081.04
Ashampstead	(a)	£24.73	£28.85	£32.97	£37.09	£45.33	£53.57	£61.82	£74.18
	(b)	£1,131.57	£1,320.16	£1,508.76	£1,697.35	£2,074.54	£2,451.72	£2,828.92	£3,394.70
	(c)	£1,341.72	£1,565.34	£1,788.96	£2,012.58	£2,459.82	£2,907.06	£3,354.30	£4,025.16
Basildon	(a)	£16.01	£18.67	£21.34	£24.01	£29.35	£34.68	£40.02	£48.02
	(b)	£1,122.85	£1,309.98	£1,497.13	£1,684.27	£2,058.56	£2,432.83	£2,807.12	£3,368.54
	(c)	£1,333.00	£1,555.16	£1,777.33	£1,999.50	£2,443.84	£2,888.17	£3,332.50	£3,999.00
Beech Hill	(a)	£43.84	£51.15	£58.45	£65.76	£80.37	£94.99	£109.60	£131.52
	(b)	£1,150.68	£1,342.46	£1,534.24	£1,726.02	£2,109.58	£2,493.14	£2,876.70	£3,452.04
	(c)	£1,360.83	£1,587.64	£1,814.44	£2,041.25	£2,494.86	£2,948.48	£3,402.08	£4,082.50
Beedon	(a)	£36.13	£42.15	£48.17	£54.19	£66.23	£78.27	£90.32	£108.38
	(b)	£1,142.97	£1,333.46	£1,523.96	£1,714.45	£2,095.44	£2,476.42	£2,857.42	£3,428.90
	(c)	£1,353.12	£1,578.64	£1,804.16	£2,029.68	£2,480.72	£2,931.76	£3,382.80	£4,059.36
Beenham	(a)	£23.83	£27.81	£31.78	£35.75	£43.69	£51.64	£59.58	£71.50
	(b)	£1,130.67	£1,319.12	£1,507.57	£1,696.01	£2,072.90	£2,449.79	£2,826.68	£3,392.02
	(c)	£1,340.82	£1,564.30	£1,787.77	£2,011.24	£2,458.18	£2,905.13	£3,352.06	£4,022.48
Boxford	(a)	£23.14	£27.00	£30.85	£34.71	£42.42	£50.14	£57.85	£69.42
	(b)	£1,129.98	£1,318.31	£1,506.64	£1,694.97	£2,071.63	£2,448.29	£2,824.95	£3,389.94
	(c)	£1,340.13	£1,563.49	£1,786.84	£2,010.20	£2,456.91	£2,903.63	£3,350.33	£4,020.40
Bradfield	(a)	£15.41	£17.97	£20.54	£23.11	£28.25	£33.38	£38.52	£46.22
	(b)	£1,122.25	£1,309.28	£1,496.33	£1,683.37	£2,057.46	£2,431.53	£2,805.62	£3,366.74
	(c)	£1,332.40	£1,554.46	£1,776.53	£1,998.60	£2,442.74	£2,886.87	£3,331.00	£3,997.20
Brightwalton	(a)	£28.30	£33.02	£37.73	£42.45	£51.88	£61.32	£70.75	£84.90
	(b)	£1,135.14	£1,324.33	£1,513.52	£1,702.71	£2,081.09	£2,459.47	£2,837.85	£3,405.42
	(c)	£1,345.29	£1,569.51	£1,793.72	£2,017.94	£2,466.37	£2,914.81	£3,363.23	£4,035.88
Brimpton	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,106.84	£1,291.31	£1,475.79	£1,660.26	£2,029.21	£2,398.15	£2,767.10	£3,320.52
	(c)	£1,316.99	£1,536.49	£1,755.99	£1,975.49	£2,414.49	£2,853.49	£3,292.48	£3,950.98
Bucklebury	(a)	£17.03	£19.86	£22.70	£25.54	£31.22	£36.89	£42.57	£51.08
	(b)	£1,123.87	£1,311.17	£1,498.49	£1,685.80	£2,060.43	£2,435.04	£2,809.67	£3,371.60
	(c)	£1,334.02	£1,556.35	£1,778.69	£2,001.03	£2,445.71	£2,890.38	£3,335.05	£4,002.06
Burghfield	(a)	£73.29	£85.51	£97.72	£109.94	£134.37	£158.80	£183.23	£219.88
	(b)	£1,180.13	£1,376.82	£1,573.51	£1,770.20	£2,163.58	£2,556.95	£2,950.33	£3,540.40
	(c)	£1,390.28	£1,622.00	£1,853.71	£2,085.43	£2,548.86	£3,012.29	£3,475.71	£4,170.86
Catmore	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,106.84	£1,291.31	£1,475.79	£1,660.26	£2,029.21	£2,398.15	£2,767.10	£3,320.52
	(c)	£1,316.99	£1,536.49	£1,755.99	£1,975.49	£2,414.49	£2,853.49	£3,292.48	£3,950.98
Chaddleworth	(a)	£64.55	£75.31	£86.07	£96.83	£118.35	£139.87	£161.38	£193.66
	(b)	£1,171.39	£1,366.62	£1,561.86	£1,757.09	£2,147.56	£2,538.02	£2,928.48	£3,514.18
	(c)	£1,381.54	£1,611.80	£1,842.06	£2,072.32	£2,532.84	£2,993.36	£3,453.86	£4,144.64
Chieveley	(a)	£18.94	£22.10	£25.25	£28.41	£34.72	£41.04	£47.35	£56.82
	(b)	£1,125.78	£1,313.41	£1,501.04	£1,688.67	£2,063.93	£2,439.19	£2,814.45	£3,377.34
	(c)	£1,335.93	£1,558.59	£1,781.24	£2,003.90	£2,449.21	£2,894.53	£3,339.83	£4,007.80
Cold Ash	(a)	£21.56	£25.15	£28.75	£32.34	£39.53	£46.71	£53.90	£64.68
	(b)	£1,128.40	£1,316.46	£1,504.54	£1,692.60	£2,068.74	£2,444.86	£2,821.00	£3,385.20
	(c)	£1,338.55	£1,561.64	£1,784.74	£2,007.83	£2,454.02	£2,900.20	£3,346.38	£4,015.66
Combe	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,106.84	£1,291.31	£1,475.79	£1,660.26	£2,029.21	£2,398.15	£2,767.10	£3,320.52
	(c)	£1,316.99	£1,536.49	£1,755.99	£1,975.49	£2,414.49	£2,853.49	£3,292.48	£3,950.98
Compton	(a)	£51.79	£60.42	£69.05	£77.68	£94.94	£112.20	£129.47	£155.36

Council Tax schedule 2022-23	Band A	BandB	Band C	Band D	Band E	Band F	Band G	Band H	
	£	£	£	£	£	£	£	£	
West Berkshire Council Precepts									
West Berkshire Council	£984.14	£1,148.16	£1,312.19	£1,476.21	£1,804.26	£2,132.30	£2,460.35	£2,952.42	
West Berkshire Council Adult Social Care	£122.70	£143.15	£163.60	£184.05	£224.95	£265.85	£306.75	£368.10	
Total West Berkshire Council Precepts	£1,106.84	£1,291.31	£1,475.79	£1,660.26	£2,029.21	£2,398.15	£2,767.10	£3,320.52	
Other major preceptors									
Police and Crime Commissioner for Thames Valley	£160.85	£187.66	£214.47	£241.28	£294.90	£348.52	£402.13	£482.56	
Royal Berkshire Fire And Rescue Service	£49.30	£57.52	£65.73	£73.95	£90.38	£106.82	£123.25	£147.90	
Total for other major preceptors	£210.15	£245.18	£280.20	£315.23	£385.28	£455.34	£525.38	£630.46	
Parish/town only (a)									
Parish/Town, and District and Special Expenses (b)									
Total with all precepts (c)									
	(b)	£1,158.63	£1,351.73	£1,544.84	£1,737.94	£2,124.15	£2,510.35	£2,896.57	£3,475.88
	(c)	£1,368.78	£1,596.91	£1,825.04	£2,053.17	£2,509.43	£2,965.69	£3,421.95	£4,106.34
East Garston	(a)	£21.35	£24.91	£28.47	£32.03	£39.15	£46.27	£53.38	£64.06
	(b)	£1,128.19	£1,316.22	£1,504.26	£1,692.29	£2,068.36	£2,444.42	£2,820.48	£3,384.58
	(c)	£1,338.34	£1,561.40	£1,784.46	£2,007.52	£2,453.64	£2,899.76	£3,345.86	£4,015.04

Council Tax schedule 2022-23		Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
West Berkshire Council Precepts									
West Berkshire Council		£984.14	£1,148.16	£1,312.19	£1,476.21	£1,804.26	£2,132.30	£2,460.35	£2,952.42
West Berkshire Council Adult Social Care		£122.70	£143.15	£163.60	£184.05	£224.95	£265.85	£306.75	£368.10
Total West Berkshire Council Precepts		£1,106.84	£1,291.31	£1,475.79	£1,660.26	£2,029.21	£2,398.15	£2,767.10	£3,320.52
Other major preceptors									
Police and Crime Commissioner for Thames Valley		£160.85	£187.66	£214.47	£241.28	£294.90	£348.52	£402.13	£482.56
Royal Berkshire Fire And Rescue Service		£49.30	£57.52	£65.73	£73.95	£90.38	£106.82	£123.25	£147.90
Total for other major preceptors		£210.15	£245.18	£280.20	£315.23	£385.28	£455.34	£525.38	£630.46
Parish/town only (a)									
Parish/Town, and District and Special Expenses (b)									
Total with all precepts (c)									
East Ilsley	(a)	£48.67	£56.78	£64.89	£73.00	£89.22	£105.44	£121.67	£146.00
	(b)	£1,155.51	£1,348.09	£1,540.68	£1,733.26	£2,118.43	£2,503.59	£2,888.77	£3,466.52
	(c)	£1,365.66	£1,593.27	£1,820.88	£2,048.49	£2,503.71	£2,958.93	£3,414.15	£4,096.98
Enborne	(a)	£15.67	£18.28	£20.89	£23.50	£28.72	£33.94	£39.17	£47.00
	(b)	£1,122.51	£1,309.59	£1,496.68	£1,683.76	£2,057.93	£2,432.09	£2,806.27	£3,367.52
	(c)	£1,332.66	£1,554.77	£1,776.88	£1,998.99	£2,443.21	£2,887.43	£3,331.65	£3,997.98
Englefield	(a)	£25.71	£30.00	£34.28	£38.57	£47.14	£55.71	£64.28	£77.14
	(b)	£1,132.55	£1,321.31	£1,510.07	£1,698.83	£2,076.35	£2,453.86	£2,831.38	£3,397.66
	(c)	£1,342.70	£1,566.49	£1,790.27	£2,014.06	£2,461.63	£2,909.20	£3,356.76	£4,028.12
Farnborough	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,106.84	£1,291.31	£1,475.79	£1,660.26	£2,029.21	£2,398.15	£2,767.10	£3,320.52
	(c)	£1,316.99	£1,536.49	£1,755.99	£1,975.49	£2,414.49	£2,853.49	£3,292.48	£3,950.98
Fawley	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,106.49	£1,290.90	£1,475.32	£1,659.73	£2,028.56	£2,397.38	£2,766.22	£3,319.46
	(c)	£1,316.64	£1,536.08	£1,755.52	£1,974.96	£2,413.84	£2,852.72	£3,291.60	£3,949.92
Frlisham	(a)	£36.19	£42.22	£48.25	£54.28	£66.34	£78.40	£90.47	£108.56
	(b)	£1,143.03	£1,333.53	£1,524.04	£1,714.54	£2,095.55	£2,476.55	£2,857.57	£3,429.08
	(c)	£1,353.18	£1,578.71	£1,804.24	£2,029.77	£2,480.83	£2,931.89	£3,382.95	£4,059.54
Great Shefford	(a)	£28.59	£33.35	£38.12	£42.88	£52.41	£61.94	£71.47	£85.76
	(b)	£1,135.43	£1,324.66	£1,513.91	£1,703.14	£2,081.62	£2,460.09	£2,838.57	£3,406.28
	(c)	£1,345.58	£1,569.84	£1,794.11	£2,018.37	£2,466.90	£2,915.43	£3,363.95	£4,036.74
Greenham	(a)	£26.69	£31.14	£35.59	£40.04	£48.94	£57.84	£66.73	£80.08
	(b)	£1,133.53	£1,322.45	£1,511.38	£1,700.30	£2,078.15	£2,455.99	£2,833.83	£3,400.60
	(c)	£1,343.68	£1,567.63	£1,791.58	£2,015.53	£2,463.43	£2,911.33	£3,359.21	£4,031.06
Hampstead Norreys	(a)	£48.21	£56.25	£64.28	£72.32	£88.39	£104.46	£120.53	£144.64
	(b)	£1,155.05	£1,347.56	£1,540.07	£1,732.58	£2,117.60	£2,502.61	£2,887.63	£3,465.16
	(c)	£1,365.20	£1,592.74	£1,820.27	£2,047.81	£2,502.88	£2,957.95	£3,413.01	£4,095.62
Hamstead Marshall	(a)	£21.34	£24.90	£28.45	£32.01	£39.12	£46.24	£53.35	£64.02
	(b)	£1,128.18	£1,316.21	£1,504.24	£1,692.27	£2,068.33	£2,444.39	£2,820.45	£3,384.54
	(c)	£1,338.33	£1,561.39	£1,784.44	£2,007.50	£2,453.61	£2,899.73	£3,345.83	£4,015.00
Hermitage	(a)	£39.69	£46.31	£52.92	£59.54	£72.77	£86.00	£99.23	£119.08
	(b)	£1,146.53	£1,337.62	£1,528.71	£1,719.80	£2,101.98	£2,484.15	£2,866.33	£3,439.60
	(c)	£1,356.68	£1,582.80	£1,808.91	£2,035.03	£2,487.26	£2,939.49	£3,391.71	£4,070.06
Holybrook	(a)	£33.55	£39.15	£44.74	£50.33	£61.51	£72.70	£83.88	£100.66
	(b)	£1,140.39	£1,330.46	£1,520.53	£1,710.59	£2,090.72	£2,470.85	£2,850.98	£3,421.18
	(c)	£1,350.54	£1,575.64	£1,800.73	£2,025.82	£2,476.00	£2,926.19	£3,376.36	£4,051.64
Hungerford	(a)	£87.17	£101.69	£116.22	£130.75	£159.81	£188.86	£217.92	£261.50
	(b)	£1,194.01	£1,393.00	£1,592.01	£1,791.01	£2,189.02	£2,587.01	£2,985.02	£3,582.02
	(c)	£1,404.16	£1,638.18	£1,872.21	£2,106.24	£2,574.30	£3,042.35	£3,510.40	£4,212.48
Inkpen	(a)	£21.12	£24.64	£28.16	£31.68	£38.72	£45.76	£52.80	£63.36
	(b)	£1,127.96	£1,315.95	£1,503.95	£1,691.94	£2,067.93	£2,443.91	£2,819.90	£3,383.88
	(c)	£1,338.11	£1,561.13	£1,784.15	£2,007.17	£2,453.21	£2,899.25	£3,345.28	£4,014.34
Kintbury	(a)	£34.60	£40.37	£46.13	£51.90	£63.43	£74.97	£86.50	£103.80
	(b)	£1,140.78	£1,330.91	£1,521.04	£1,711.17	£2,091.43	£2,471.69	£2,851.95	£3,422.34
	(c)	£1,350.93	£1,576.09	£1,801.24	£2,026.40	£2,476.71	£2,927.03	£3,377.33	£4,052.80
Lambourn	(a)	£57.93	£67.59	£77.24	£86.90	£106.21	£125.52	£144.83	£173.80
	(b)	£1,164.77	£1,358.90	£1,553.03	£1,747.16	£2,135.42	£2,523.67	£2,911.93	£3,494.32
	(c)	£1,374.92	£1,604.08	£1,833.23	£2,062.39	£2,520.70	£2,979.01	£3,437.31	£4,124.78
Leckhampstead	(a)	£31.63	£36.90	£42.17	£47.44	£57.98	£68.52	£79.07	£94.88
	(b)	£1,138.47	£1,328.21	£1,517.96	£1,707.70	£2,087.19	£2,466.67	£2,846.17	£3,415.40
	(c)	£1,348.62	£1,573.39	£1,798.16	£2,022.93	£2,472.47	£2,922.01	£3,371.55	£4,045.86
Midgham	(a)	£37.20	£43.40	£49.60	£55.80	£68.20	£80.60	£93.00	£111.60
	(b)	£1,144.04	£1,334.71	£1,525.39	£1,716.06	£2,097.41	£2,478.75	£2,860.10	£3,432.12
	(c)	£1,354.19	£1,579.89	£1,805.59	£2,031.29	£2,482.69	£2,934.09	£3,385.48	£4,062.58
Newbury	(a)	£59.33	£69.22	£79.11	£89.00	£108.78	£128.56	£148.33	£178.00
	(b)	£1,166.17	£1,360.53	£1,554.90	£1,749.26	£2,137.99	£2,526.71	£2,915.43	£3,498.52
	(c)	£1,376.32	£1,605.71	£1,835.10	£2,064.49	£2,523.27	£2,982.05	£3,440.81	£4,128.98

Council Tax schedule 2022-23		Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
West Berkshire Council Precepts									
West Berkshire Council		£984.14	£1,148.16	£1,312.19	£1,476.21	£1,804.26	£2,132.30	£2,460.35	£2,952.42
West Berkshire Council Adult Social Care		£122.70	£143.15	£163.60	£184.05	£224.95	£265.85	£306.75	£368.10
Total West Berkshire Council Precepts		£1,106.84	£1,291.31	£1,475.79	£1,660.26	£2,029.21	£2,398.15	£2,767.10	£3,320.52
Other major preceptors									
Police and Crime Commissioner for Thames Valley		£160.85	£187.66	£214.47	£241.28	£294.90	£348.52	£402.13	£482.56
Royal Berkshire Fire And Rescue Service		£49.30	£57.52	£65.73	£73.95	£90.38	£106.82	£123.25	£147.90
Total for other major preceptors		£210.15	£245.18	£280.20	£315.23	£385.28	£455.34	£525.38	£630.46
Parish/town only (a)									
Parish/Town, and District and Special Expenses (b)									
Total with all precepts (c)									
Padworth	(a)	£27.52	£32.11	£36.69	£41.28	£50.45	£59.63	£68.80	£82.56
	(b)	£1,134.36	£1,323.42	£1,512.48	£1,701.54	£2,079.66	£2,457.78	£2,835.90	£3,403.08
	(c)	£1,344.51	£1,568.60	£1,792.68	£2,016.77	£2,464.94	£2,913.12	£3,361.28	£4,033.54
Pangbourne	(a)	£53.46	£62.37	£71.28	£80.19	£98.01	£115.83	£133.65	£160.38
	(b)	£1,160.30	£1,353.68	£1,547.07	£1,740.45	£2,127.22	£2,513.98	£2,900.75	£3,480.90
	(c)	£1,370.45	£1,598.86	£1,827.27	£2,055.68	£2,512.50	£2,969.32	£3,426.13	£4,111.36
Peasmore	(a)	£33.42	£38.99	£44.56	£50.13	£61.27	£72.41	£83.55	£100.26
	(b)	£1,140.26	£1,330.30	£1,520.35	£1,710.39	£2,090.48	£2,470.56	£2,850.65	£3,420.78
	(c)	£1,350.41	£1,575.48	£1,800.55	£2,025.62	£2,475.76	£2,925.90	£3,376.03	£4,051.24
Purley on Thames	(a)	£54.66	£63.77	£72.88	£81.99	£100.21	£118.43	£136.65	£163.98
	(b)	£1,161.50	£1,355.08	£1,548.67	£1,742.25	£2,129.42	£2,516.58	£2,903.75	£3,484.50
	(c)	£1,371.65	£1,600.26	£1,828.87	£2,057.48	£2,514.70	£2,971.92	£3,429.13	£4,114.96
Shaw-Cum-Donnington	(a)	£39.13	£45.65	£52.17	£58.69	£71.73	£84.77	£97.82	£117.38
	(b)	£1,147.62	£1,338.88	£1,530.16	£1,721.42	£2,103.96	£2,486.49	£2,869.04	£3,442.84
	(c)	£1,357.77	£1,584.06	£1,810.36	£2,036.65	£2,489.24	£2,941.83	£3,394.42	£4,073.30
Speen	(a)	£35.17	£41.04	£46.90	£52.76	£64.48	£76.21	£87.93	£105.52
	(b)	£1,142.01	£1,332.35	£1,522.69	£1,713.02	£2,093.69	£2,474.36	£2,855.03	£3,426.04
	(c)	£1,352.16	£1,577.53	£1,802.89	£2,028.25	£2,478.97	£2,929.70	£3,380.41	£4,056.50
Stanford Dingley	(a)	£27.70	£32.32	£36.93	£41.55	£50.78	£60.02	£69.25	£83.10
	(b)	£1,134.54	£1,323.63	£1,512.72	£1,701.81	£2,079.99	£2,458.17	£2,836.35	£3,403.62
	(c)	£1,344.69	£1,568.81	£1,792.92	£2,017.04	£2,465.27	£2,913.51	£3,361.73	£4,034.08
Stratfield Mortimer	(a)	£58.43	£68.16	£77.90	£87.64	£107.12	£126.59	£146.07	£175.28
	(b)	£1,165.27	£1,359.47	£1,553.69	£1,747.90	£2,136.33	£2,524.74	£2,913.17	£3,127.70
	(c)	£1,375.42	£1,604.65	£1,833.89	£2,063.13	£2,521.61	£2,980.08	£3,438.55	£4,126.26
Streatley	(a)	£51.13	£59.65	£68.17	£76.69	£93.73	£110.77	£127.82	£153.38
	(b)	£1,157.97	£1,350.96	£1,543.96	£1,736.95	£2,122.94	£2,508.92	£2,894.92	£3,473.90
	(c)	£1,368.12	£1,596.14	£1,824.16	£2,052.18	£2,508.22	£2,964.26	£3,420.30	£4,104.36
Sulhamstead	(a)	£19.53	£22.79	£26.04	£29.30	£35.81	£42.32	£48.83	£58.60
	(b)	£1,126.37	£1,314.10	£1,501.83	£1,689.56	£2,065.02	£2,440.47	£2,815.93	£3,379.12
	(c)	£1,336.52	£1,559.28	£1,782.03	£2,004.79	£2,450.30	£2,895.81	£3,341.31	£4,009.58
Thatcham	(a)	£58.60	£68.37	£78.13	£87.90	£107.43	£126.97	£146.50	£175.80
	(b)	£1,165.44	£1,359.68	£1,553.92	£1,748.16	£2,136.64	£2,525.12	£2,913.60	£3,496.32
	(c)	£1,375.59	£1,604.86	£1,834.12	£2,063.39	£2,521.92	£2,980.46	£3,438.98	£4,126.78
Theale	(a)	£81.75	£95.37	£109.00	£122.62	£149.87	£177.12	£204.37	£245.24
	(b)	£1,194.75	£1,393.87	£1,593.00	£1,792.12	£2,190.37	£2,588.62	£2,986.87	£3,584.24
	(c)	£1,404.90	£1,639.05	£1,873.20	£2,107.35	£2,575.65	£3,043.96	£3,512.25	£4,214.70
Tidmarsh with Sulham	(a)	£19.83	£23.13	£26.44	£29.74	£36.35	£42.96	£49.57	£59.48
	(b)	£1,126.67	£1,314.44	£1,502.23	£1,690.00	£2,065.56	£2,441.11	£2,816.67	£3,380.00
	(c)	£1,336.82	£1,559.62	£1,782.43	£2,005.23	£2,450.84	£2,896.45	£3,342.05	£4,010.46
Tilehurst	(a)	£34.07	£39.75	£45.43	£51.11	£62.47	£73.83	£85.18	£102.22
	(b)	£1,140.91	£1,331.06	£1,521.22	£1,711.37	£2,091.68	£2,471.98	£2,852.28	£3,422.74
	(c)	£1,351.06	£1,576.24	£1,801.42	£2,026.60	£2,476.96	£2,927.32	£3,377.66	£4,053.20
Ufton Nervet	(a)	£16.40	£19.13	£21.87	£24.60	£30.07	£35.53	£41.00	£49.20
	(b)	£1,123.24	£1,310.44	£1,497.66	£1,684.86	£2,059.28	£2,433.68	£2,808.10	£3,369.72
	(c)	£1,333.39	£1,555.62	£1,777.86	£2,000.09	£2,444.56	£2,889.02	£3,333.48	£4,000.18
Wasing	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,106.84	£1,291.31	£1,475.79	£1,660.26	£2,029.21	£2,398.15	£2,767.10	£3,320.52
	(c)	£1,316.99	£1,536.49	£1,755.99	£1,975.49	£2,414.49	£2,853.49	£3,292.48	£3,950.98
Welford	(a)	£23.12	£26.97	£30.83	£34.68	£42.39	£50.09	£57.80	£69.36
	(b)	£1,129.96	£1,318.28	£1,506.62	£1,694.94	£2,071.60	£2,448.24	£2,824.90	£3,389.88
	(c)	£1,340.11	£1,563.46	£1,786.82	£2,010.17	£2,456.88	£2,903.58	£3,350.28	£4,020.34
West Ilsley	(a)	£45.97	£53.64	£61.30	£68.96	£84.28	£99.61	£114.93	£137.92
	(b)	£1,152.81	£1,344.95	£1,537.09	£1,729.22	£2,113.49	£2,497.76	£2,882.03	£3,458.44
	(c)	£1,362.96	£1,590.13	£1,817.29	£2,044.45	£2,498.77	£2,953.10	£3,407.41	£4,088.90
West Woodhay	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,106.84	£1,291.31	£1,475.79	£1,660.26	£2,029.21	£2,398.15	£2,767.10	£3,320.52
	(c)	£1,316.99	£1,536.49	£1,755.99	£1,975.49	£2,414.49	£2,853.49	£3,292.48	£3,950.98

Council Tax schedule 2022-23		Band A £	BandB £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
West Berkshire Council Precepts									
West Berkshire Council		£984.14	£1,148.16	£1,312.19	£1,476.21	£1,804.26	£2,132.30	£2,460.35	£2,952.42
West Berkshire Council Adult Social Care		£122.70	£143.15	£163.60	£184.05	£224.95	£265.85	£306.75	£368.10
Total West Berkshire Council Precepts		£1,106.84	£1,291.31	£1,475.79	£1,660.26	£2,029.21	£2,398.15	£2,767.10	£3,320.52
Other major preceptors									
Police and Crime Commissioner for Thames Valley		£160.85	£187.66	£214.47	£241.28	£294.90	£348.52	£402.13	£482.56
Royal Berkshire Fire And Rescue Service		£49.30	£57.52	£65.73	£73.95	£90.38	£106.82	£123.25	£147.90
Total for other major preceptors		£210.15	£245.18	£280.20	£315.23	£385.28	£455.34	£525.38	£630.46
Parish/town only (a)									
Parish/Town, and District and Special Expenses (b)									
Total with all precepts (c)									
Winterbourne	(a)	£32.84	£38.31	£43.79	£49.26	£60.21	£71.15	£82.10	£98.52
	(b)	£1,139.68	£1,329.62	£1,519.58	£1,709.52	£2,089.42	£2,469.30	£2,849.20	£3,419.04
	(c)	£1,349.83	£1,574.80	£1,799.78	£2,024.75	£2,474.70	£2,924.64	£3,374.58	£4,049.50
Wokefield	(a)	£8.17	£9.53	£10.89	£12.25	£14.97	£17.69	£20.42	£24.50
	(b)	£1,115.01	£1,300.84	£1,486.68	£1,672.51	£2,044.18	£2,415.84	£2,787.52	£3,345.02
	(c)	£1,325.16	£1,546.02	£1,766.88	£1,987.74	£2,429.46	£2,871.18	£3,312.90	£3,975.48
Woolhampton	(a)	£38.36	£44.75	£51.15	£57.54	£70.33	£83.11	£95.90	£115.08
	(b)	£1,145.20	£1,336.06	£1,526.94	£1,717.80	£2,099.54	£2,481.26	£2,863.00	£3,435.60
	(c)	£1,355.35	£1,581.24	£1,807.14	£2,033.03	£2,484.82	£2,936.60	£3,388.38	£4,066.06
Yattendon	(a)	£35.36	£41.25	£47.15	£53.04	£64.83	£76.61	£88.40	£106.08
	(b)	£1,142.20	£1,332.56	£1,522.94	£1,713.30	£2,094.04	£2,474.76	£2,855.50	£3,426.60
	(c)	£1,352.35	£1,577.74	£1,803.14	£2,028.53	£2,479.32	£2,930.10	£3,380.88	£4,057.06

Town & Parish Council Precepts							
Parish	2021-22			2022-23			Council Tax increase/decrease (-)
	Taxbase 2021	Precept 2021	Band D 2021	Taxbase 2022	Precept 2022	Band D 2022	
Aldermaston	465.12	£ 13,500.00	£29.02	467.18	£ 13,500.00	£28.90	-£0.12
Aldworth	133.85	£ 8,000.00	£59.77	132.55	£ 8,620.00	£65.03	£5.26
Ashampstead	188.36	£ 6,775.00	£35.97	186.32	£ 6,910.00	£37.09	£1.12
Basildon	948.64	£ 21,000.00	£22.14	957.92	£ 23,000.00	£24.01	£1.87
Beech Hill	150.45	£ 13,220.00	£87.87	152.07	£ 10,000.00	£65.76	-£22.11
Beedon	190.13	£ 10,174.00	£53.51	193.38	£ 10,480.00	£54.19	£0.68
Beenham	513.81	£ 18,300.00	£35.62	511.94	£ 18,300.00	£35.75	£0.13
Boxford	259.43	£ 8,650.00	£33.34	256.73	£ 8,910.00	£34.71	£1.37
Bradfield	842.10	£ 19,000.00	£22.56	843.86	£ 19,500.00	£23.11	£0.55
Brightwalton	175.76	£ 7,100.00	£40.40	175.62	£ 7,455.00	£42.45	£2.05
Brimpton	301.53	£ -	£0.00	308.19	£ -	£0.00	£0.00
Bucklebury	1,067.72	£ 26,000.00	£24.35	1,056.99	£ 27,000.00	£25.54	£1.19
Burghfield	2,535.57	£ 281,497.00	£111.02	2,560.17	£ 281,470.00	£109.94	-£1.08
Catmore	14.60	£ -	£0.00	14.60	£ -	£0.00	£0.00
Chaddleworth	198.69	£ 19,500.00	£98.14	201.38	£ 19,500.00	£96.83	-£1.31
Chieveley	1,150.49	£ 32,620.00	£28.35	1,148.28	£ 32,620.00	£28.41	£0.06
Cold Ash	1,583.92	£ 42,500.00	£26.83	1,577.14	£ 51,000.00	£32.34	£5.51
Combe	26.04	£ -	£0.00	27.09	£ -	£0.00	£0.00
Compton	654.52	£ 49,050.00	£74.94	656.56	£ 51,000.00	£77.68	£2.74
East Garston	279.72	£ 9,000.00	£32.18	280.96	£ 9,000.00	£32.03	-£0.15
East Ilsley	259.85	£ 19,935.00	£76.72	260.62	£ 19,024.00	£73.00	-£3.72
Enborne	375.51	£ 17,500.00	£46.60	372.33	£ 8,750.00	£23.50	-£23.10
Englefield	122.48	£ 3,650.00	£29.80	116.68	£ 4,500.00	£38.57	£8.77
Farnborough	48.70	£ -	£0.00	48.89	£ -	£0.00	£0.00
Fawley	74.71	£ -	£0.00	75.15	£ -	£0.00	£0.00
Frilsham	163.98	£ 9,000.00	£54.88	165.81	£ 9,000.00	£54.28	-£0.60
Great Shefford	418.23	£ 16,000.00	£38.26	419.74	£ 18,000.00	£42.88	£4.62
Greenham	2,571.08	£ 103,724.00	£40.34	2,659.32	£ 106,474.00	£40.04	-£0.30
Hampstead Norreys	358.80	£ 18,826.00	£52.47	358.26	£ 25,908.00	£72.32	£19.85
Hamstead Marshall	154.75	£ 4,500.00	£29.08	156.20	£ 5,000.00	£32.01	£2.93
Hermitage	881.87	£ 51,660.00	£58.58	892.75	£ 53,150.00	£59.54	£0.96
Holybrook	2,582.20	£ 124,467.00	£48.20	2,643.15	£ 133,036.00	£50.33	£2.13
Hungerford	2,406.63	£ 306,689.00	£127.44	2,511.34	£ 328,357.00	£130.75	£3.31
Inkpen	435.12	£ 14,000.00	£32.18	441.93	£ 14,000.00	£31.68	-£0.50
Kintbury	1,206.80	£ 63,000.00	£52.20	1,213.84	£ 63,000.00	£51.90	-£0.30
Lambourn	1,777.85	£ 145,000.00	£81.56	1,785.29	£ 155,150.00	£86.90	£5.34
Leckhampstead	174.63	£ 8,000.00	£45.81	177.08	£ 8,400.00	£47.44	£1.63
Midgham	169.15	£ 9,500.00	£56.16	170.26	£ 9,500.00	£55.80	-£0.36
Newbury	12,926.60	£ 1,135,249.00	£87.82	13,264.94	£ 1,180,623.00	£89.00	£1.18
Padworth	405.48	£ 17,000.00	£41.93	411.80	£ 17,000.00	£41.28	-£0.65
Pangbourne	1,593.54	£ 124,514.04	£78.14	1,594.54	£ 127,874.07	£80.19	£2.05
Peasemore	150.59	£ 5,500.00	£36.52	149.60	£ 7,500.00	£50.13	£13.61
Purley on Thames	2,004.55	£ 157,000.00	£78.32	2,012.46	£ 165,000.00	£81.99	£3.67
Shaw-Cum-Donnington	697.89	£ 41,000.00	£58.75	800.84	£ 47,000.00	£58.69	-£0.06
Speen	1,129.92	£ 61,604.00	£54.52	1,139.96	£ 60,139.00	£52.76	-£1.76
Stanford Dingley	121.51	£ 5,000.00	£41.15	120.34	£ 5,000.00	£41.55	£0.40
Stratfield Mortimer	1,674.78	£ 149,405.00	£89.21	1,703.83	£ 149,319.00	£87.64	-£1.57
Streatley	572.77	£ 32,101.00	£56.05	569.74	£ 43,696.00	£76.69	£20.64
Sulham (see Tidmarsh)		£ 8,652.00			£ 9,100.00		£0.00
Sulhamstead	645.48	£ 19,000.00	£29.44	648.42	£ 19,000.00	£29.30	-£0.14
Thatcham	9,097.43	£ 763,120.00	£83.88	9,215.19	£ 810,015.00	£87.90	£4.02
Theale	1,113.58	£ 131,329.00	£117.93	1,133.59	£ 139,000.00	£122.62	£4.69
Tidmarsh with Sulham	301.59	£ 8,652.00	£28.69	306.03	£ 9,100.00	£29.74	£1.05
Tilehurst	5,558.69	£ 284,585.00	£51.20	5,567.81	£ 284,585.00	£51.11	-£0.09
Ufton Nervet	139.05	£ 3,200.00	£23.01	138.21	£ 3,400.00	£24.60	£1.59
Wasing	23.67	£ -	£0.00	24.47	£ -	£0.00	£0.00
Welford	245.64	£ 8,000.00	£32.57	245.11	£ 8,500.00	£34.68	£2.11
West Ilsley	154.44	£ 10,700.00	£69.28	155.16	£ 10,700.00	£68.96	-£0.32
West Woodhay	56.51	£ -	£0.00	59.03	£ -	£0.00	£0.00
Winterbourne	104.21	£ 5,000.00	£47.98	101.50	£ 5,000.00	£49.26	£1.28
Wokefield	142.88	£ 2,000.00	£14.00	142.84	£ 1,750.00	£12.25	-£1.75
Woolhampton	447.70	£ 26,000.00	£58.07	451.84	£ 26,000.00	£57.54	-£0.53
Yattendon	172.36	£ 9,100.00	£52.80	175.33	£ 9,300.00	£53.04	£0.24
	65,343.65	£ 4,506,396.04		66,310.15	£ 4,689,015.07		
Parish Expenses							
Parish	2021-22			2022-23			Council Tax increase
	Taxbase 2021	Precept 2021	Band D 2021	Taxbase 2022	Precept 2022	Band D 2022	
Fawley	74.71	-£ 2,440.00	-£32.66	75.15	-£ 40.00	-£0.53	£32.13
Hungerford	2,406.63	£ -	£0.00	2,511.34	£ -	£0.00	£0.00
Kintbury	1,206.80	£ 12,110.00	£10.03	1,213.84	-£ 1,200.00	-£0.99	-£11.02
Shaw-Cum-Donnington	697.89	-£ 2,400.00	-£3.44	800.84	£ 1,980.00	£2.47	£5.91
Theale	1,113.58	-£ 860.00	-£0.77	1,133.59	£ 10,470.00	£9.24	£10.01
		£ 6,410.00			£ 11,210.00		
Total Parish Items		£ 4,506,806.04			£ 4,700,225.07		