

Meeting of West Berkshire District Council

Thursday, 2nd March, 2023

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
**COUNCIL OFFICES, MARKET STREET,
NEWBURY**

on

Thursday, 2nd March, 2023
at 5.00 pm



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

Date of despatch of Agenda: Wednesday, 22 February 2023

AGENDA

Part I

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 relating to the budget submitted by members of the public in accordance with the Council's Procedure Rules contained in the Council's Constitution. **(Pages 9 - 10)**

4. INVESTMENT AND BORROWING STRATEGY 2023/24 (C4320)

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. 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 and detail its compliance with the relevant Treasury Management indicators **(Pages 11 - 36)**

5. MEDIUM TERM FINANCIAL STRATEGY (C4303)

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 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. **(Pages 37 - 54)**

6. CAPITAL STRATEGY, FINANCIAL YEARS 2023/24 TO 2032/33 (C4315)

To outline the Capital Strategy covering financial years 2023/24 - 2032/33 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 - 92)**

7. REVENUE BUDGET 2023 – 24 (C4314)

The purpose of this paper is to consider and recommend to Council the 2023-24 Revenue Budget, which proposes a Council Tax requirement of £117.5m, requiring a Council Tax increase of 2.99% and an Adult Social Care precept of 2%. The Council Tax will raise £3.3m, the precept will raise a further £2.2m, and an increased taxbase will raise a further £1.8m. At a 4.99% Council tax increase, the budget is balanced, after using £1.8m 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, 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



Agenda - Council to be held on Thursday, 2 March 2023 (continued)

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 £1.8m contribution from reserves; these are largely from specific reserves, for example the residual Covid-19 non-ring-fenced grant, Council Strategy reserve and Collection Fund reserves.

The report also proposes the Fees and Charges for 2023-24 as set out in Appendix F, the Parish Expenses as set out in Appendix G and recommends the level of General Reserves as set out in Appendix E. **(Pages 93 - 220)**

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



Council – 2 March 2023

Item 1 – Apologies for Absence

Verbal Item

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Council – 2 March 2023

Item 2 – Declarations of Interest

Verbal Item

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Council – 2 March 2023

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 2023/24

Committee considering report:	Council
Date of Committee:	2 March 2023
Portfolio Member:	Councillor Ross Mackinnon
Date Portfolio Member sent / agreed report:	13 January 2023
Report Author:	Shannon Coleman-Slaughter
Forward Plan Ref:	C4320

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 2023/24.

3 Implications and Impact Assessment

Implication	Commentary
Financial:	Treasury management is the management of the Council's cash flows, borrowing and investments, and the associated risks. The Council has and intends to borrow and invest 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.			
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 2021 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 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 2021 Edition (the CIPFA Code) which requires the Authority to approve a treasury management strategy before the start of each financial year. This report fulfils the Council’s legal obligation under the Local Government Act 2003 to have regard to the CIPFA Code.

4.3 In support of the Capital Strategy and financing the Waste Private Finance Initiative (PFI), the Council expects to borrow in 2023/24. 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 (2023/24 – 2032/33) as follows:

Authorised Limit and Operational Boundary	2022/23 limit £000s	2023/24 limit £000s	2024/25 limit £000s	2025/26 limit £000s	2026/27 limit £000s	2027/28 limit £000s
Authorised limit – borrowing	£352,732	£373,621	£382,892	£382,892	£382,892	£382,892
Authorised limit – PFI and leases	£14,400	£13,200	£12,000	£12,000	£12,000	£12,000
Authorised limit – total external debt	£367,132	£386,821	£394,892	£394,892	£394,892	£394,892
Operational boundary – borrowing	£338,732	£359,621	£368,892	£368,892	£368,892	£368,892
Operational boundary – PFI and leases	£12,000	£11,000	£10,000	£10,000	£10,000	£10,000
Operational boundary – total external debt	£350,732	£370,621	£378,892	£378,892	£378,892	£378,892
Authorised Limit and Operational Boundary						
	2028/29 limit £000s	2029/30 limit £000s	2030/31 limit £000s	2031/32 limit £000s	2032/33 limit £000s	
Authorised limit – borrowing	£382,892	£382,892	£382,892	£382,892	£382,892	
Authorised limit – PFI and leases	£12,000	£12,000	£12,000	£12,000	£12,000	
Authorised limit – total external debt	£394,892	£394,892	£394,892	£394,892	£394,892	
Operational boundary – borrowing	£368,892	£368,892	£368,892	£368,892	£368,892	
Operational boundary – PFI and leases	£10,000	£10,000	£10,000	£10,000	£10,000	
Operational boundary – total external debt	£378,892	£378,892	£378,892	£378,892	£378,892	

4.4 The ongoing impact on the UK from the war in Ukraine, together with higher inflation, higher interest rates, and a deteriorating economic outlook, will be major influences on the Council’s Investment & Borrowing strategy for 2023/24. Historically the Council has accessed the majority of its long term financing from the PWLB Lending facility at around 1 – 2%. Recent economic conditions have resulted in average PWLB rates of between 4 – 5%. 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. Over the two past financial years with short-term interest rates lower than long-term rates, the strategy has been in the short-term to borrow short-term loans as the primary financing source. By doing so, the Council has been able to reduce net borrowing costs (despite foregone investment income) and reduce overall treasury risk. Moving forward 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 have increased.

- 4.5 Treasury and non-treasury investments such as the commercial property portfolio are held and maintained in order to provide a net contribution to the Council’s revenue budget to support delivery of core services. The Council is dependent on profit generating investment activity to achieve a balanced revenue budget. The table below shows the extent to which the expenditure planned to meet the service delivery objectives is dependent on achieving the expected net profit from investments over the lifecycle of the Medium Term Financial Strategy.

Proportionality of Investments	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Forecast	Budget	Budget	Budget	Budget
	£000s	£000s	£000s	£000s	£000s	£000s
Gross Investment income from Commercial Property	£3,357	£3,492	£3,496	£3,500	£3,504	£3,508
Gross service expenditure	£388,453	£365,560	£386,640	£395,650	£408,230	£421,490
Proportion	0.86%	0.96%	0.90%	0.88%	0.86%	0.83%
Proportionality of Investments	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	Budget	Budget	Budget	Budget	Budget	Budget
	£000s	£000s	£000s	£000s	£000s	£000s
Gross Investment income from Commercial Property	£3,512	£3,516	£3,520	£3,524	£3,528	£3,532
Gross service expenditure	£434,135	£447,159	£460,574	£474,391	£488,622	£503,281
Proportion	0.81%	0.79%	0.76%	0.74%	0.72%	0.70%

- 4.6 The Executive Director for Resources (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 the war in Ukraine, together with higher inflation, higher interest rates, uncertain government policy, and a deteriorating economic outlook, will be major influences on the Council’s treasury Investment & Borrowing Strategy for 2023/24.

- 5.3 Interest rate forecast: The Bank of England (BoE) increased Bank Rate by 0.5% to 3.5% in December 2022. This followed a 0.75% rise in November which was the largest single rate hike since 1989 and the ninth successive rise since December 2021. The December decision was voted for by a 6-3 majority of the Monetary Policy Committee (MPC), with two dissenters voting for a no-change at 3% and one for a larger rise of 0.75%. The November quarterly Monetary Policy Report (MPR) forecast a prolonged but shallow recession in the UK with CPI inflation remaining elevated at over 10% in the near-term. While the projected peak of inflation is lower than in the August report, due in part to the government's support package for household energy costs, inflation is expected remain higher for longer over the forecast horizon and the economic outlook remains weak, with unemployment projected to start rising. The Council's treasury management adviser Arlingclose forecasts that Bank Rate will continue to rise in 2023 as the Bank of England attempts to subdue inflation which is significantly above its 2% target. While interest rate expectations reduced during October and November 2022, multiple interest rate rises are still expected over the forecast horizon despite looming recession. Arlingclose expects Bank Rate to rise to 4.25% by June 2023.
- 5.4 A detailed economic and interest rate forecast provided by Arlingclose as at November 2022 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 £191.8 million of loans at 31.3.2022, with a forecast balance of £186.9 million at 31.3.2023. 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.
- 5.6 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. 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.
- 5.7 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) HM Treasury's backed UK Infrastructure Bank (in partnership with the Department for Business, Energy and Industrial Strategy).
 - (c) Any institution approved for investments (see below)

- (d) Any other bank or building society authorised to operate in the UK
- (e) Any other UK public sector body
- (f) UK public and private sector pension funds (except The Royal Berkshire Pension Fund)
- (g) Capital market bond investors
- (h) UK Municipal Bonds Agency plc and other organisations that enable local authority bond issues.

5.8 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

5.9 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. The Council does not hold any Municipal Bonds, it has however previously issued a £1 million community bond in support of green initiatives across the district.

5.10 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).

5.11 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. The Council has focused on a strategy of financing through short term variable loans in preference to longer term secured debt during the last two financial years.

5.12 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. The Council has not rescheduled debt within the past two

financial years and there are no plans to reschedule debt proposed in this strategy for financial year 2023/24.

- 5.13 The UK Infrastructure Bank (UKIB) which is wholly owned by the Treasury has been established in partnership with The Department for Business, Energy and Industrial Strategy (BIES). UKIB allows authorities to access funding below PWLB rates for applicable projects. Applicable projects focus on addressing climate change and boosting regional growth and economies. The Council has engaged in initial discussions in support of the proposed solar farm capital project.
- 5.14 **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.
- 5.15 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.
- 5.16 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.
- 5.17 Business models: Under the International Financial Reporting Standard 9 (Financial Instruments), 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.
- 5.18 The Council may invest its surplus funds with any of the counterparty types subject to the adopted limits. The historic and proposed individual counterparty limits are detailed in the table below.

Organisation	Credit Ratings	Individual Counterparty Limit (£000)	Sector Limit (£000)	Time Limit
The UK Government (Debt Management Office)	-	Unlimited	Not applicable	50 Years
UK Local Authorities (including Police, Fire and similar bodies)	-	£8,000	Unlimited	25 Years
UK Building Societies (net asset size ranking 1-11)	-	£8,000	£14,000	13 months
UK Building Societies (net asset size ranking 12-21)	-	£6,500		13 months
UK Building Societies (net asset size ranking 22-25)	-	£5,000		13 months
UK Banks and other financial institutions	Long term credit rating of A- or higher	£8,000	Unlimited	13 months
Money Market Funds (Sterling denominated)	AAA or equivalent	£8,000	Unlimited	Not applicable
Other Non-local authority UK public sector body	-	£8,000	Unlimited	25 Years
Registered Providers, Charities	-	£2,500	£5,000	12 months
Council owned companies	-	£5,000	£5,000	2 Years
Council owned joint ventures	-	£5,000	£5,000	2 Years
Strategic pooled funds (including cash plus funds)	-	£8,000	£35,000	Not applicable
Real estate investment trusts	-	£8,000	£17,500	Not applicable

- 5.19 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.
- 5.20 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.
- 5.21 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.
- 5.22 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.
- 5.23 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.

- 5.24 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.
- 5.25 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.
- 5.26 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 2023/24 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 counterparty limits in section 5.19 make provision for these loans.
- 5.27 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.
- 5.28 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:

- 5.29 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) £58.9 million, details in appendix C. This is property where the Council has borrowed specifically to fund the purchase.
 - (b) Directly owned property (investment property) £13.7 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.

5.30 Treasury and non-treasury investments such as the commercial property portfolio are held and maintained in order to provide a net contribution to the Council's revenue budget to support delivery of core services. The Council is dependent on profit generating investment activity to achieve a balanced revenue budget. The table below shows the extent to which the expenditure planned to meet the service delivery objectives is dependent on achieving the expected net profit from investments over the lifecycle of the Medium Term Financial Strategy.

Proportionality of Investments	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Forecast	Budget	Budget	Budget	Budget
	£000s	£000s	£000s	£000s	£000s	£000s
Gross Investment income from Commercial Property	£3,357	£3,492	£3,496	£3,500	£3,504	£3,508
Gross service expenditure	£388,453	£365,560	£386,640	£395,650	£408,230	£421,490
Proportion	0.86%	0.96%	0.90%	0.88%	0.86%	0.83%

Proportionality of Investments	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	Budget	Budget	Budget	Budget	Budget	Budget
	£000s	£000s	£000s	£000s	£000s	£000s
Gross Investment income from Commercial Property	£3,512	£3,516	£3,520	£3,524	£3,528	£3,532
Gross service expenditure	£434,135	£447,159	£460,574	£474,391	£488,622	£503,281
Proportion	0.81%	0.79%	0.76%	0.74%	0.72%	0.70%

6 Other options considered

Not applicable

7 Conclusion

7.1 On 31st March 2022 the Council held £191.8 million of borrowing and £37.8 million of treasury investments. Existing levels of Council debt and investments are set out in further detail at Appendix D. Forecast changes in these sums are shown in the balance sheet analysis in table below.

Balance Sheet Summary	31.3.22	31.3.23	31.3.24	31.3.25	31.3.26	31.3.27
	Actual	Estimate	Forecast	Forecast	Forecast	Forecast
	£000s	£000s	£000s	£000s	£000s	£000s
Capital financing requirement	£278,408	£278,901	£301,304	£331,188	£349,190	£353,933
Less: Other debt liabilities *	(£11,483)	(£10,670)	(£9,807)	(£8,892)	(£7,920)	(£6,890)
Loans CFR	£266,925	£268,231	£291,497	£322,296	£341,270	£347,043
Less: External borrowing **	(£191,848)	(£186,891)	(£181,974)	(£177,242)	(£172,733)	(£168,512)
Internal borrowing	£75,077	£81,340	£109,523	£145,054	£168,537	£178,531
Less: Balance sheet resources	£112,867	£72,008	£73,008	£74,008	£75,008	£77,600
Treasury investments / (New borrowing requirement)	£37,790	(£9,332)	(£36,515)	(£71,046)	(£93,529)	(£100,931)

Balance Sheet Summary	31.3.28	31.3.29	31.3.30	31.3.31	31.3.32	31.3.33
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	£000s	£000s	£000s	£000s	£000s	£000s
Capital financing requirement	£360,876	£363,243	£361,333	£359,511	£357,437	£355,106
Less: Other debt liabilities *	(£5,796)	(£4,636)	(£3,405)	(£2,099)	(£713)	(£0)
Loans CFR	£355,080	£358,607	£357,927	£357,411	£356,724	£355,106
Less: External borrowing **	(£164,227)	(£159,944)	(£155,667)	(£151,222)	(£141,626)	(£136,857)
Internal borrowing	£190,853	£198,663	£202,261	£206,189	£215,098	£218,249
Less: Balance sheet resources	£80,257	£82,980	£85,772	£88,633	£91,566	£94,572
Treasury investments / (New borrowing requirement)	(£110,596)	(£115,682)	(£116,489)	(£117,556)	(£123,532)	(£123,677)

* leases and PFI liabilities that form part of the Authority's total debt

** shows only loans to which the Authority is committed and excludes optional refinancing

7.2 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 through to financial year 2029/30 at which point the CFR starts to reduce. Based on the proposed capital programme and existing Balance sheet resources, the Council is forecasting an increasing borrowing requirement.

7.3 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 ten years. The table below demonstrates that the Council expects to comply with this recommendation during 2023/24 and the longer term.

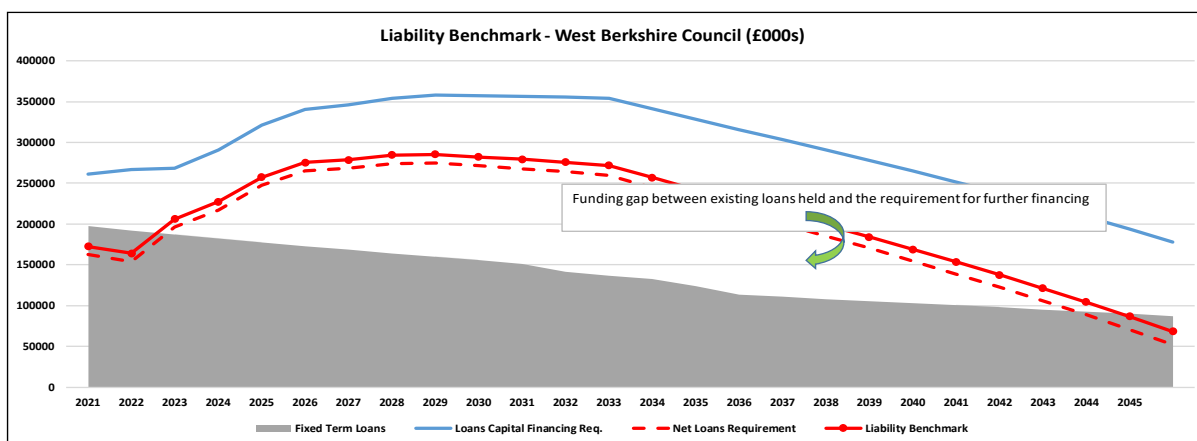
Gross Debt and the Capital Financing Requirement	31.3.2022 actual £000s	31.3.2023 forecast £000s	31.3.2024 budget £000s	31.3.2025 budget £000s	31.3.2026 budget £000s	31.3.2027 budget £000s
Debt (incl. PFI & leases)	£203,331	£197,561	£191,780	£186,134	£180,653	£175,401
Capital Financing Requirement	£278,408	£278,901	£301,304	£331,188	£349,190	£353,933

Gross Debt and the Capital Financing Requirement	31.3.2028 budget £000s	31.3.2029 budget £000s	31.3.2030 budget £000s	31.3.2031 budget £000s	31.3.2032 budget £000s	31.3.2033 budget £000s
Debt (incl. PFI & leases)	£170,023	£164,581	£159,072	£153,321	£142,339	£136,857
Capital Financing Requirement	£360,876	£363,243	£361,333	£359,511	£357,437	£355,106

7.4 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. The liability benchmark is an important tool to help establish whether the Council is likely to be a long-term borrower or long-term investor in the future, and so shape its strategic focus and decision making. The liability benchmark itself represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its current capital and revenue plans while keeping treasury investments at the minimum level required to manage day-to-day cash flow.

Liability Benchmark	31.3.22	31.3.23	31.3.24	31.3.25	31.3.26	31.3.27
	Actual £000s	Estimate £000s	Forecast £000s	Forecast £000s	Forecast £000s	Forecast £000s
Loans CFR	£266,925	£268,231	£291,497	£322,296	£341,270	£347,043
Less: Balance sheet resources	£112,867	£72,008	£73,008	£74,008	£75,008	£77,600
Net loans requirement	£154,058	£196,223	£218,489	£248,288	£266,262	£269,443
Plus: Liquidity allowance	£10,000	£10,000	£10,000	£10,000	£10,000	£10,250
Liability benchmark	£164,058	£206,223	£228,489	£258,288	£276,262	£279,693

Liability Benchmark	31.3.28	31.3.29	31.3.30	31.3.31	31.3.32	31.3.33
	Forecast £000s	Forecast £000s	Forecast £000s	Forecast £000s	Forecast £000s	Forecast £000s
Loans CFR	£355,080	£358,607	£357,927	£357,411	£356,724	£355,106
Less: Balance sheet resources	£80,257	£82,980	£85,772	£88,633	£91,566	£94,572
Net loans requirement	£274,823	£275,626	£272,156	£268,778	£265,158	£260,534
Plus: Liquidity allowance	£10,506	£10,769	£11,038	£11,314	£11,597	£11,887
Liability benchmark	£285,329	£286,395	£283,194	£280,092	£276,755	£272,421



7.5 Based on the Council's CFR and the liability benchmark, the Council is long term borrower. The Council is required to ensure that capital financing is reasonable and affordable in the long term. The table below details the total financing costs (budgeted) as a proportion of the net revenue stream:

Proportion of Financing Costs to Net Revenue Stream	2021/22 actual	2022/23 forecast	2023/24 budget	2024/25 budget *	2025/26 budget	2026/27 budget
Financing costs (£000)	£14,572	£15,085	£16,009	£17,949	£20,376	£21,333
Proportion of net revenue stream	9.51%	11.13%	11.53%	12.68%	14.11%	14.48%
Proportion of Financing Costs to Net Revenue Stream	2027/28 budget	2028/29 budget	2029/30 budget	2030/31 budget	2031/32 budget	2032/33 budget
Financing costs (£000)	£21,542	£21,926	£21,853	£21,218	£21,102	£20,981
Proportion of net revenue stream	14.34%	14.31%	13.98%	13.31%	12.98%	12.65%

7.6 In respect of investments, the Council's revenue budget includes net returns from investments in the support of financing delivery of core services. The Council has set a number of quantitative indicators to allow elected members and the public to assess the Council's total risk exposure as a result of its investment decisions.

(a) **Total risk exposure:** The first indicator shows the Council's total exposure to potential investment losses.

Total investment exposure	31.03.2022 Actual	31.03.2023 Forecast	31.03.2024 Forecast	31.03.2025 Forecast	31.03.2026 Forecast	31.03.2027 Forecast
	£000s	£000s	£000s	£000s	£000s	£000s
Treasury management investments	£37,790	£10,000	£10,000	£10,000	£10,000	£10,000
Commercial investments: Property	£58,985	£58,985	£58,985	£58,985	£58,985	£58,985
TOTAL INVESTMENTS	£96,775	£68,985	£68,985	£68,985	£68,985	£68,985
Commitments to lend	£0	£0	£0	£0	£0	£0
Guarantees issued on loans	£0	£0	£0	£0	£0	£0
TOTAL EXPOSURE	£96,775	£68,985	£68,985	£68,985	£68,985	£68,985
Total investment exposure		31.03.2028 Forecast	31.03.2029 Forecast	31.03.2030 Forecast	31.03.2031 Forecast	31.03.2032 Forecast
		£000s	£000s	£000s	£000s	£000s
Treasury management investments		£10,000	£10,000	£10,000	£10,000	£10,000
Commercial investments: Property		£58,985	£58,985	£58,985	£58,985	£58,985
TOTAL INVESTMENTS		£68,985	£68,985	£68,985	£68,985	£68,985
Commitments to lend		£0	£0	£0	£0	£0
Guarantees issued on loans		£0	£0	£0	£0	£0
TOTAL EXPOSURE		£68,985	£68,985	£68,985	£68,985	£68,985

(b) **How investments are funded:** Since the Council does not normally associate particular assets with particular liabilities, this guidance is difficult to comply with. However, the following investments could be described as being funded by borrowing. The remainder of the Council's investments are funded by usable reserves and income received in advance of expenditure.

Investment and Borrowing Strategy 2023/24

Investments funded by borrowing	31.03.2022 Actual	31.03.2023 Forecast	31.03.2024 Forecast	31.03.2025 Forecast	31.03.2026 Forecast	31.03.2027 Forecast
	£000s	£000s	£000s	£000s	£000s	£000s
Treasury management investments	£0	£0	£0	£0	£0	£0
Commercial investments: Property	£58,985	£58,985	£58,985	£58,985	£58,985	£58,985
TOTAL FUNDED BY BORROWING	£58,985	£58,985	£58,985	£58,985	£58,985	£58,985

Investments funded by borrowing	31.03.2028 Forecast	31.03.2029 Forecast	31.03.2030 Forecast	31.03.2031 Forecast	31.03.2032 Forecast
	£000s	£000s	£000s	£000s	£000s
Treasury management investments	£0	£0	£0	£0	£0
Commercial investments: Property	£58,985	£58,985	£58,985	£58,985	£58,985
TOTAL FUNDED BY BORROWING	£58,985	£58,985	£58,985	£58,985	£58,985

- (c) **Rate of return received:** This indicator shows the investment income received less the associated costs, including the cost of borrowing where appropriate, as a proportion of the sum initially invested.

Investments net rate of return	2021/22 Actual	2022/23 Forecast	2023/24 Forecast	2024/25 Forecast	2025/26 Forecast	2026/27 Forecast
Treasury management investments	0.05%	1.65%	4.00%	4.00%	4.00%	4.00%
Service investments: Loans	0	0	0	0	0	0
Service investments: Shares	0	0	0	0	0	0
Commercial investments: Property	0.85%	1.76%	1.74%	1.71%	1.68%	1.64%
ALL INVESTMENTS	0.45%	1.71%	2.07%	2.04%	2.01%	1.99%

Investments net rate of return	2027/28 Actual	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	2031/32 Forecast
Treasury management investments	4.00%	4.00%	4.00%	4.00%	4.00%
Service investments: Loans	0	0	0	0	0
Service investments: Shares	0	0	0	0	0
Commercial investments: Property	1.61%	1.58%	1.54%	1.51%	1.47%
ALL INVESTMENTS	1.96%	1.93%	1.90%	1.87%	1.84%

- 7.7 Based on the performance indicators set out within this strategy the Executive Director for Resources and S151 Officer is confident that the Investment and Borrowing Strategy provides 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 2022
- 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	X
Delays in implementation could have serious financial implications for the Council	<input type="checkbox"/>
Delays in implementation could compromise the Council's position	<input type="checkbox"/>
Considered or reviewed by Overview and Scrutiny Management Committee or associated Task Groups within preceding six months	<input type="checkbox"/>
Item is Urgent Key Decision	<input type="checkbox"/>
Report is to note only	<input type="checkbox"/>

Officer details:

Name: Shannon Coleman-Slaughter
Job Title: Interim Head of Finance & Property
Tel No: 01635 503225
E-mail: Shannon.colemanslaughter@westberks.gov.uk

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:	3.1.2023
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 <input type="checkbox"/> No <input checked="" type="checkbox"/>
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 <input type="checkbox"/> No <input checked="" type="checkbox"/>

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 X
Owner of EqlA Stage Two:	
Timescale for EqlA Stage Two:	

Name: Shannon Coleman-Slaughter Date: 3.1.2023

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:	3.1.2023

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 – December 2022

Economic background: The ongoing impact on the UK from the war in Ukraine, together with higher inflation, higher interest rates, and a deteriorating economic outlook, will be major influences on the Authority's treasury management strategy for 2023/24.

The Bank of England (BoE) increased Bank Rate by 0.5% to 3.5% in December 2022. This followed a 0.75% rise in November which was the largest single rate hike since 1989 and the ninth successive rise since December 2021. The December decision was voted for by a 6-3 majority of the Monetary Policy Committee (MPC), with two dissenters voting for a no-change at 3% and one for a larger rise of 0.75%.

The November quarterly Monetary Policy Report (MPR) forecast a prolonged but shallow recession in the UK with CPI inflation remaining elevated at over 10% in the near-term. While the projected peak of inflation is lower than in the August report, due in part to the government's support package for household energy costs, inflation is expected remain higher for longer over the forecast horizon and the economic outlook remains weak, with unemployment projected to start rising.

The UK economy contracted by 0.3% between July and September 2022 according to the Office for National Statistics, and the BoE forecasts Gross Domestic Product (GDP) will decline 0.75% in the second half of the calendar year due to the squeeze on household income from higher energy costs and goods prices. Growth is then expected to continue to fall throughout 2023 and the first half of 2024.

CPI inflation is expected to have peaked at around 11% in the last calendar quarter of 2022 and then fall sharply to 1.4%, below the 2% target, in two years' time and to 0% in three years' time if Bank Rate follows the path implied by financial markets at the time of the November MPR (a peak of 5.25%). However, the BoE stated it considered this path to be too high, suggesting that the peak in interest rates will be lower, reducing the risk of inflation falling too far below target. Market rates have fallen since the time of the November MPR.

The labour market remains tight for now, with the most recent statistics showing the unemployment rate was 3.7%. Earnings were up strongly in nominal terms by 6.1% for both total pay and for regular pay but factoring in inflation means real pay for both measures was -2.7%. Looking forward, the November MPR shows the labour market weakening in response to the deteriorating outlook for growth, leading to the unemployment rate rising to around 6.5% in 2025.

Interest rate forecast (December 2022): While interest rate expectations reduced during October and November 2022, multiple interest rate rises are still expected over the forecast horizon despite looming recession. Arlingclose expects Bank Rate to rise to 4.25% by June 2023 under its central case, with the risks in the near- and medium-term to the upside should inflation not evolve as the Bank forecasts and remains persistently higher.

Yields are expected to remain broadly at current levels over the medium-term, with 5-, 10- and 20-year gilt yields expected to average around 3.5%, 3.5%, and 3.85% respectively over the 3-year period to December 2025. The risks for short, medium and longer-term yields are judged to be broadly balanced over the forecast horizon. As ever, there will undoubtedly be short-term volatility due to economic and political uncertainty and events.

Investment and Borrowing Strategy 2023/24

	Current	Mar-23	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25
Official Bank Rate													
Upside risk	0.00	0.50	0.75	1.00	1.00	1.00	1.25	1.50	1.75	1.50	1.25	1.25	1.25
Arlingclose Central Case	3.50	4.00	4.25	4.25	4.25	4.25	4.00	3.75	3.50	3.25	3.25	3.25	3.25
Downside risk	0.00	0.50	0.75	0.75	0.75	0.75	0.75	1.00	1.00	1.00	1.00	1.00	1.00
3-month money market rate													
Upside risk	0.00	0.50	0.75	1.00	1.00	1.00	1.25	1.50	1.75	1.50	1.25	1.25	1.25
Arlingclose Central Case	3.00	4.40	4.40	4.40	4.35	4.30	4.25	4.00	3.75	3.50	3.40	3.40	3.40
Downside risk	0.00	0.50	0.75	0.75	0.75	0.75	0.75	1.00	1.00	1.00	1.00	1.00	1.00
5yr gilt yield													
Upside risk	0.00	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.43	3.60	3.80	3.80	3.80	3.70	3.60	3.50	3.40	3.30	3.30	3.30	3.30
Downside risk	0.00	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
10yr gilt yield													
Upside risk	0.00	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.47	3.50	3.60	3.60	3.60	3.60	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Downside risk	0.00	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
20yr gilt yield													
Upside risk	0.00	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.86	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85
Downside risk	0.00	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
50yr gilt yield													
Upside risk	0.00	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.46	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Downside risk	0.00	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

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

UKIB Rate (Maturity Loans) = Gilt yield + 0.60%

Appendix D

Existing Investment & Debt Portfolio Position

Investment & Debt Portfolio	30/11/2022	30/11/2022
	Actual portfolio	Average rate
	£m	%
External borrowing:		
Public Works Loan Board	(£188)	3.36
Community Bond	(£1)	1.20
Total external borrowing	(£189)	3.35
Other long-term liabilities:		
Private Finance Initiative	(£11)	6.10
Total gross external debt	(£200)	3.50
Treasury investments:		
The UK Government	£20	2.19
Local authorities	£7	3.02
Banks (unsecured)	£2	0.79
Money market funds	£14	2.89
Total treasury investments	£43	2.49
Net debt	(£156)	-

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 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 indicators	Target (£m)
Total Cash available within 3 Months	£10

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] based on borrowing of £20 million and £10 million minimum liquidity level held in investments will be:

Interest Rate Risk Indicator	Limit
Upper limit on one-year Revenue impact of a 1% <u>rise</u> in Interest Rates	£175,000
Upper limit on one-year Revenue impact of a 1% <u>fall</u> in Interest Rates	£175,000

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.

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.

The upper and lower limits on the maturity structure of borrowing based on assumed borrowing of £20 million in 2023/24:

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

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	2023/24	2024/25	2025/26
Limit on principal invested beyond year end	£15 m	£15 m	£15 m

The limits above take into consideration the Council’s liquidity requirement of £10 million plus contingency for in ear variations due to cash flow timings.

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 2022

Commercial Property	Actual	31.3.2022 actual		31.3.2023 expected	
	Purchase cost	Gains or (losses)*	Value in accounts	Gains or (losses)*	Value in accounts
	£000s	£000s	£000s	£000s	£000s
Dudley Port Petrol Filling Station, Tipton	£3,510	£15	£3,765	£0	£3,765
79 Bath Road, Chippenham	£9,106	£2,275	£11,775	£0	£11,775
Lloyds Bank, 104 Terminus Road, Eastbourne	£2,900	£0	£1,800	£0	£1,800
Aldi/Iceland, Cleveland Gate Retail Park, Gainsborough	£6,048	£575	£6,300	£0	£6,300
303 High Street and 2 Waterside South, Lincoln	£5,665	£100	£2,950	£0	£2,950
3&4 The Sector, Newbury Business Park	£17,760	£575	£18,010	£0	£18,010
Sainsbury's, High Street, North Allerton	£7,050	£135	£7,185	£0	£7,185
Ruddington Fields Business Park, Mere Way, Nottingham	£6,545	£450	£7,200	£0	£7,200
TOTAL	£58,584	£4,125	£58,985	£0	£58,985

Directly owned Property – Purchase not Funded by Borrowing

Directly owned property (investment property) held at 31st March 2022

Directly Owned Property	Property Type	Valuation at 31.3.2022
		£000s
The Stone Building, The Wharf, Newbury	Café	£31
Pelican Lane Crèche, Pelican Lane	Children's Nursery	£0
Rainbow Nursery, Priory Road, Hungerford	Children's Nursery	£40
Clappers Farm / Beech Hill Farm, Grazely	Tenanted Smallholding	£1,800
Bloomfield Hatch Farm, Grazely	Tenanted Smallholding	£1,100
Shaw Social Club, Almond Avenue, Shaw	Community Centre	£70
Swings n Smiles, Lower Way, Thatcham	Children's Day Centre	£400
Units 1 to 7, Kennet Enterprise Centre, Hungerford	Industrial	£565
London Road Industrial Estate, Newbury	Industrial	£9,565
Valuation total per draft 2021/22 Statement of Accounts		£13,571

Medium Term Financial Strategy

Committee considering report:	Council
Date of Committee:	2 March 2023
Portfolio Member:	Councillor Ross Mackinnon
Date Portfolio Member agreed report:	31 January 2023
Report Author:	Joseph Holmes/Melanie Ellis
Forward Plan Ref:	C4303

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 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



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Medium Term Financial Strategy

Document Control

Document Ref:		Date Created:	29.12.2022
Version:	0.4	Date Modified:	21.2.2023
Revision due			
Author:	Joseph Holmes	Sign & Date:	21.2.2023
Owning Service	Finance & Property		

Change History

Version	Date	Description	Change ID
0.1	29.12.22	Initial Draft from JH/ME	
0.1	29.12.22	Version for Corporate Board January	
0.2	10.1.23	Version for Operations Board January	
0.3	30.1.23	Version for Executive February	
0.4	21.2.23	Amended version for Council March	

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1. **Foreword**

- 1.1 There remains a lot of unknowns for Local Government finance in the future. The macro economy has seen some major changes during 2022-23 that will impact the future financial position of the Council, not least the increase to interest rates at which the Council can borrow to finance capital expenditure. The Local Government finance settlement (LGFS) was only for a one year period, 2023-24, with some inference for 2024-25. The absence of a longer term financial envelope for Local Government does mean that there remains significant uncertainty over the financial position from 2024-25, though Government have provided an inclination of their thinking for Local Government spending. 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. This has been delivered through the utilisation of reserves where possible, though these are at very low levels now (see the revenue budget report) and will need to be replenished for risk reserves in future years.
- 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) and the new Council Strategy once approved for 2023-27. 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 2023-24, 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 a range of factors; firstly, the macro-economic recovery from the Covid-19 pandemic and the impact that this has had, and will have on the UK economy including inflation and interest rates; secondly the impact on Government reform in Adult Social Care and other services such as planning policy which will alter financial planning assumptions, and thirdly, the long

awaited fair funding review and proposed further business rates retention proposals for 2025-26 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 MTFS is to set out the financial planning assumptions and resources available to the Council to deliver the Council Strategy. The MTFS includes both revenue and capital implications. The MTFS 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 MTFS.

3.3 **Vision**

3.3.1 The Vision of the MTFS 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 MTFS 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 This fair funding review was originally due to impact on the 2020-21 budget but is now most likely to come into effect from 2025-26 at the very earliest. The following assumptions have been made in the MTFS:

- That the fair funding review and business rate baseline reset does not occur until 2025-26 at the earliest (this has been confirmed by Government) and it is assumed that these do not take place during the life of the MTFS – this assumption will be revised in future years when Government plans are clearer
- Adult Social care (ASC) funding remains in the longer term with a nil impact on WBC from the proposed care reforms in future years
- New Homes Bonus is removed but replaced with a funding system that delivers equivalent levels of reward to 2023-24 in future years – Government are due to release information before the 2024-25 finance settlement
- The assumed permitted Council Tax increases remain at 2.99% and ASC Council Tax precept levels at 2% - any authority proposing an increase above these levels must hold a local referendum
- Inflation remains at 2% in the longer term – forecasts are that for 2024-25 inflation could be negative

4. Medium Term Financial Plan

4.1 The MTFS 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

Line ref	Medium Term Financial Plan (MTFP)	2023/24	2024/25	2025/26	2026/27
		£m	£m	£m	£m
	Council Tax income	2.99%	2.99%	2.99%	2.99%
	Adult Social Care Precept	2.00%	2.00%	2.00%	2.00%
1	Council Tax (incl. ASC)	117.5	124.1	131.0	138.4
2	Retained Business Rates	27.3	27.8	28.4	29.0
3a	Adult Social Care BCF and iBCF ringfenced funding	7.3	7.5	7.6	7.7
3b	Social Care Grant	6.8	7.8	7.8	7.8
3c	ASC Market Sustainability & Improvement Fund	1.2	1.1	1.8	2.4
3d	ASC discharge fund	0.3	0.1	0.0	0.0
4a	New Homes Bonus	1.1	1.1	1.1	1.1
4b	Services Grant	0.7	0.7	0.7	0.7
4c	Other non-ringfenced grants	0.3	0.1	0.1	0.1
4d	Lower tier services grant	0.0	0.0	0.0	0.0
5	Collection Fund deficit (-)/ surplus	1.8	0.0	0.0	0.0
6	Funds Available	164.3	170.3	178.5	187.2
7	Base budget after adjustments	141.6	157.9	161.7	169.9
8a	Pay inflation	4.9	2.0	2.0	2.0
8b	Contract inflation and non pay inflation	4.5	1.4	1.4	1.4
8c	Modelled growth	10.1	3.1	3.1	3.1
9a	Investment in Council Strategy priorities	2.3	0.7	0.5	0.5
9b	Investment due to Covid-19	1.3	0.0	0.0	0.0
9c	Other investment	1.7	1.9	0.3	0.2
9d	Increase in capital financing cost	0.6	1.8	1.8	1.8
10	Savings and income requirement	-9.1	-7.1	-2.7	-1.1
11	Annual Budget Requirement	157.9	161.7	169.9	178.5
12	One off investment	0.8	0.3	0.1	0.0
13	Net Budget Requirement for Management Accounting	158.8	162.0	170.0	178.5
14	Adult Social Care BCF and iBCF ringfenced funding	7.3	7.5	7.6	7.7
15	Budget Requirement	166.1	169.5	177.6	186.2
16a	Use of Earmarked Reserves	-1.5	-0.2	-0.1	0.0
16b	Use of Transformation Reserve	0.0	0.0	0.0	0.0
16c	Use of Collection Fund Reserves	-0.3	0.0	0.0	0.0
16d	Increase in reserves	0.0	1.0	1.0	1.0
17	Budget Requirement after use of reserves	164.3	170.3	178.5	187.2
	<i>£10k roundings may apply</i>				

4.2 The MTFP highlights the need for cost base reductions of £19.9m over the next four years and is based upon a number of assumptions which are considered below.

Figure 1.2

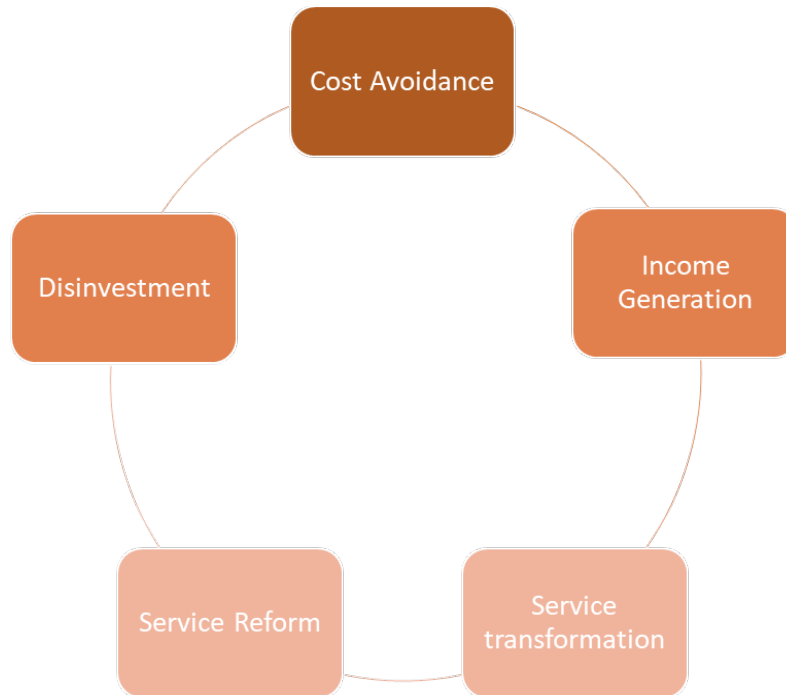
Ref	Item	Commentary
1a	Council Tax Income	This is the amount of Council Tax (excluding the ASC precept, see below) raised. A 1% change in the Council Tax base ¹ or Council Tax levied equals approximately £1m. Council Tax provides 62% of the Council's funding excluding fees and charges (72% with the ASC precept). Any increase of this number above 2.99% must be the subject of a public referendum.
1b	Adult Social Care Precept	A specific element of Council Tax, with a maximum increase of 2% allowed for 2023-24, to help provide funds for Adult Social Care. It has been assumed the ASC precept is set at a maximum of 2% so an assumption that 2% will be allowed throughout the MTFs period has been made.
2	Retained Business Rates	The Council collects £97m 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 £27m. If business rates increase through new growth in the value of business rates, the Council retains approximately 25%, and retains 100% of all renewable energy schemes.
3a	ASC BCF / I-BCF ring-fenced funding	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 MTFs and is ring-fenced to support the integration of care services with NHS partners.
3b/c/d	Social Care Grants	Non ringfenced grant from Government (3b) with 3c and 3d implied non ringfenced but with some information to be determined by Government on what activity these support.
4a	New Homes Bonus	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.
4b/c/d	Services grant and other non-ringfenced grants	Services Grant – assumed to continue in some form in future years though to be determined by Government.
5	Collection Fund	This is the surplus or deficit on 2022-23 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.

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

Ref	Item	Commentary
6	Funds available	Total non-ring-fenced income available, excluding fees and charges.
7	Base budget after adjustments	The budget from the previous year including £363m expenditure, £190m ring-fenced grant income and £31m income from fees and charges.
8a	Pay inflation	Increased costs due to any pay awards (3.5% assumption 2023-24), increased employer pension costs and incremental pay changes.
8b	Contract inflation & non-pay 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). Non-pay inflation relates to energy costs.
8c	Modelled budget growth	Increases to demand led services through estimated increases in client numbers and/or complexity.
9a	Investment in Council Strategy priorities	Funding investment to deliver the Council Strategy.
9b	Investment – Covid-19	Ongoing future financial pressures relating to the impact of the Covid-19.
9c	Investment in other priorities	Investment to ensure the delivery of core services.
9d	Increase in capital financing costs	The revenue funding for additional borrowing that supports the delivery of the Capital Strategy. This is an area under pressure; the future borrowing costs of the Council have more than doubled since setting the 2022-23 budget and so the revenue funding available to finance capital spend will either need to increase in the MTFS to fund previous levels of Council funded programmes or remain/reduce to fund fewer Council funding projects.
10	Savings and income requirement	Items that reduce cost via the themes identified.
11	Annual budget requirement	Sub-total of the above.
12	One off investments	Investment to support initiatives, on a one-off basis.
13	Net budget for management accounting	Sub-total of the above.
14	ASC BCF / iBCF funding	Expenditure that equals the income from this funding source in line 3a above.
15	Budget requirement	Sub-total of the above.
16	Use of Reserves/ increase in reserves	Use of any earmarked or unallocated reserves to support future budgets, and cover the collection fund deficit. Building back reserves in future years.
17	Budget requirement	The new budget that equates to the funds available in line 6.

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 £15m. This includes a wide range of areas and remains 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 themes 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 there 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 2023-24 budget and that are being considered for future financial years. For years beyond 2023-24, worked up proposals will be required and will be incorporated into the annual budget for those financial years. 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 £10.8m of which at least £3.7m has been identified in proposals for future budgets.

Cost Avoidance - £5.8m

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 - £1.8m

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

Service Transformation - £0.6m

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 - £0.8m

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 - £0.1m

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 - £1.8m

Reserves have been set aside to support the profiling of savings in the MTFs and the delivery of Council Strategy outcomes. These reserves 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. The budget for the year ahead exhausts the majority of available reserves outside of the General Fund balance. The MTFs model shows £1m increase to reserves from 2024-25 for each year for the remaining three years of the strategy to increase risk reserves and earmarked reserves.

Use of Reserves to support the 2023-24 Budget	£m
Collection Fund Reserves	-0.3
Earmarked Reserves	-1.5
Total	-1.8

- 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	2% growth p.a.	£1.7 extra p.a	0% growth from 2024-25	£0.7m p.a.
Council Tax referendum levels	3%	£1.1m p.a. from 23/24	0%	£3.3m p.a. from 23/24
ASC precept	2%	£1.1m p.a. from 23/24	0%	£2.2m p.a. from 23/24
Business Rates reset and fair funding review from 2025-26	No reset – keep retaining growth	£1.8m in year 3	Full reset – no transition	£5m drop from 2025-26 plus impact of fair funding review
Agency costs (staffing) within social care continue on current level leading to an overspend			Growth in agency costs as recruitment activity is unsuccessful	£3m overspend
Inflation and pay award	0.5 % lower	£0.3m p.a.	2% increase	£1.2m
Capital financing costs	Rates drop by 1%	tbc – gilt rates dependent	Increased rates of 1%	£0.2m
ASC finance model	Per 'best' case	£2.8m benefit	Per 'worst' case	£4.8m overspend

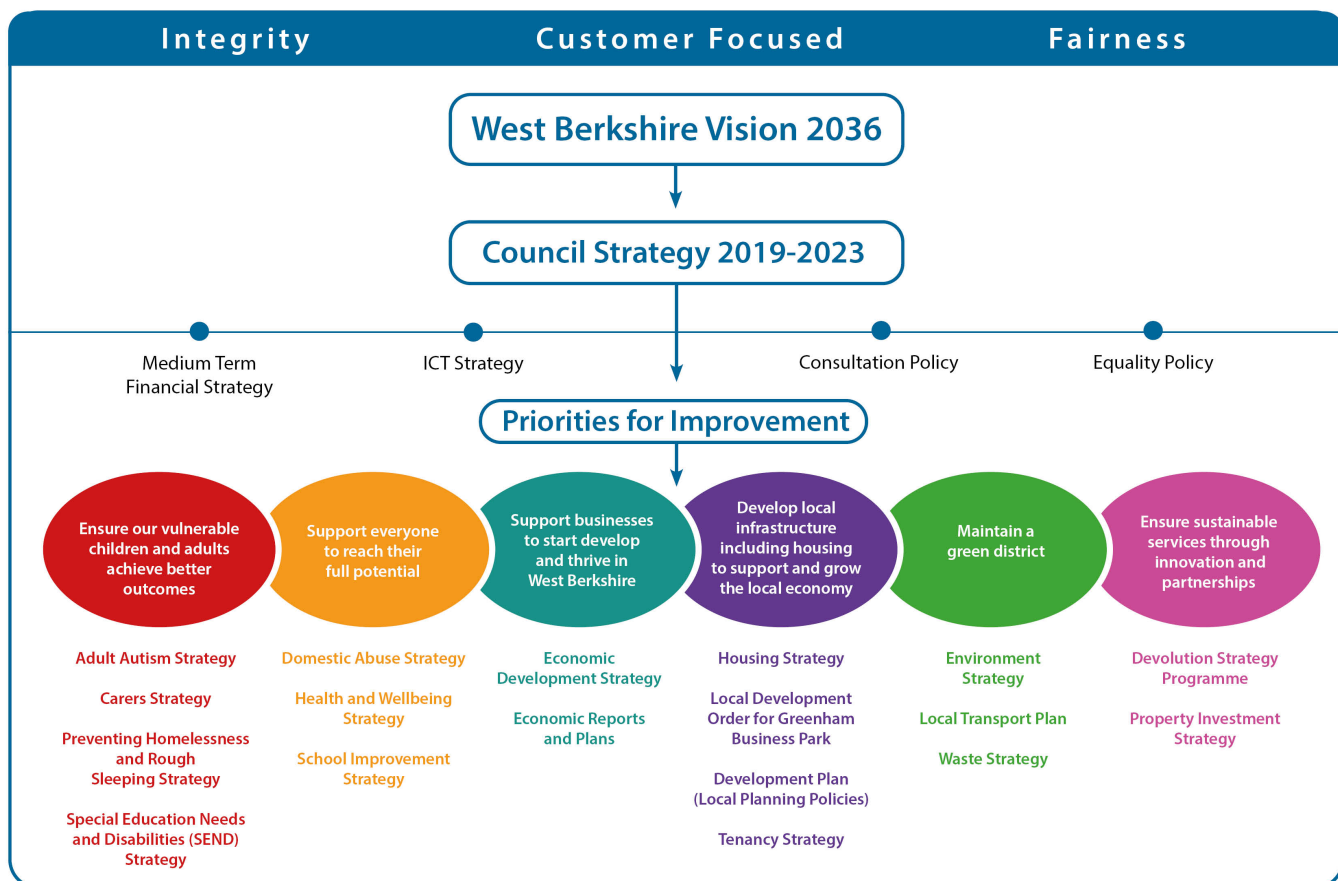
5. **Priorities**

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 four 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 post 2024-25
- Further savings proposals for years 2 to 4 of the MTFS
- Further review of reserves in 2024-25 budgets and beyond to ensure that risk reserves are replenished through a contribution to reserves
- Investment in a transformation programme for 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 (2023-24) 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 The Local Government Finance Settlement for 2023-24 has provided some greater certainty and information to inform this MTFS. The removal of changes due a fair funding review and hard business rate baseline reset until 2025-26 at the earliest provide greater levels of certainty over the medium term than has been provided in recent years. This enables the MTFS, certainly for the next two years, to have a

much greater level of certainty over the income levels assumed, though many Government funding streams remain unclear e.g. Services Grant and New Homes Bonus. The new Council Strategy for 2023-27, once approved, will provide greater stability on Council policy direction and a redirection of Council funding to those priorities approved by members.

Glossary

None

Appendices

Appendix A – Scenario planning

Other relevant documentation

Previous Medium Term Financial Strategies
Accompanying budget papers for 2023-24
Local Government Finance Settlement 2023-24 (MHCLG)

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 MTFFS (4 years).

Council Tax Base Changes

A 1% increase in the Council Tax base equates to approximated 650 properties and just over a £1m additional income. The ability to accurately forecast this figure is difficult. The Council has little control over how quickly properties are built across the district on a year by year basis (the local plan can set out the overall quantum over a much longer period) so faster or slower building rates have a large impact in future years. The other determinate of the Council Tax base is how many residents receive the Council Tax reduction scheme; greater levels of take up will mean a smaller taxbase as this affords some protection to residents from paying the full rates of Council Tax.

The 2022-24 period is forecast to see above 1% increases to the taxbase.

Council Tax referendum level

This is proposed at 2.99% by the Government for 2023-24 and assumed to remain at this level throughout the MTFFS. Councils can increase Council Tax above this level but would need to conduct a referendum with residents first. It is assumed in the MTFFS scenario planning that this would not occur.

ASC precept

Similar to the above, with a maximum level of 2% allowable.

Business Rates and Fair funding review

This has been articulated in the MTFFS above, but the Council is currently above its 'business rates baseline' by over £5m. This is the amount at which the Government, when creating the retention of business rates in 2013-14 assessed as the amount of business rates the Council collected and then ended up retaining after transfers to the Government. If the Government implemented a reset to the underlying business rates baseline this would cost the Council well over £5m a year as the Council has seen growth in business rates above this baseline level over the past ten years.

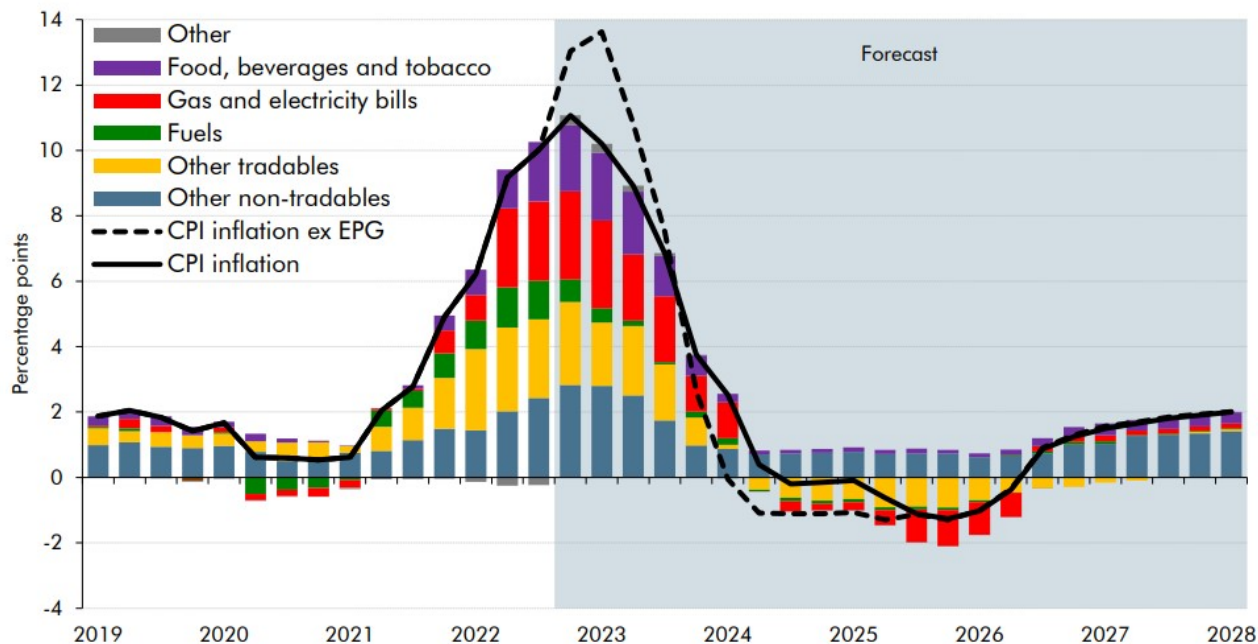
Agency costs

The Council is facing significant pressures on recruiting and retaining staff in certain services, especially in adults and children's social care. The additional agency costs required (to cover vacant posts) are substantial and an estimate of £3m has been identified as a worst case additional cost – in quarters 1 and 2 of 2022-23 the additional costs in adult and children's social care are £1.5m together.

Inflation and pay award

Forecasts for inflation vary significantly but the Office of Budget Responsibility forecast in November 2022 was for an approximate 3.5% inflation figure in 2023-24 (from a high of 11% in 2022-23) with deflation from 2024-25, see below:

Chart 4: Contributions to CPI inflation



Capital financing costs

As highlighted above, interest costs have more than doubled during 2022-23; when the budget was set, Public Works Loans Board rates were approximately 2% and are now in excess of 4%, this means that for the same revenue costs, the Council will be able to afford half of the total Council funded capital projects.

ASC finance model

This model is presented to Executive every quarter as part of budget monitoring. The model has best and worst case costs scenarios. The 2023-24 model provides for the expected costs with a 3.5% inflation uplift, on top of a significant uplift in 2022-23. The difference between the base and best case is £2.8m and between the base and worst case is £4.8m. This has been highlighted during 2020-21, where there was a significant underspend on ASC spend and during 2022-23 where there is a significant overspend forecast.

Capital Strategy, Financial Years 2023/24 to 2032/33

Committee considering report:	Council
Date of Committee:	2 March 2023
Portfolio Member:	Councillor Ross Mackinnon
Date Portfolio Member sent/agreed report:	13 January 2023
Report Author:	Shannon Coleman-Slaughter
Forward Plan Ref:	C4315

1 Purpose of the Report

- 1.1 To outline the Capital Strategy covering financial years 2023/24 - 2032/33 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 2023/24 – 2032/33 is approved (appendix A).
 - (b) That the supporting Minimum Revenue Provision Policy (appendix C) is approved, inclusive of retrospective change to the 2022/23 MRP policy.
 - (c) That the Flexible Use of Capital Receipts Policy (appendix D) is approved.
 - (d) That the proposed CIL (Community Infrastructure Levy) Bids for inclusion in the Capital programme (appendix E) is approved.

3 Implications and Impact Assessment

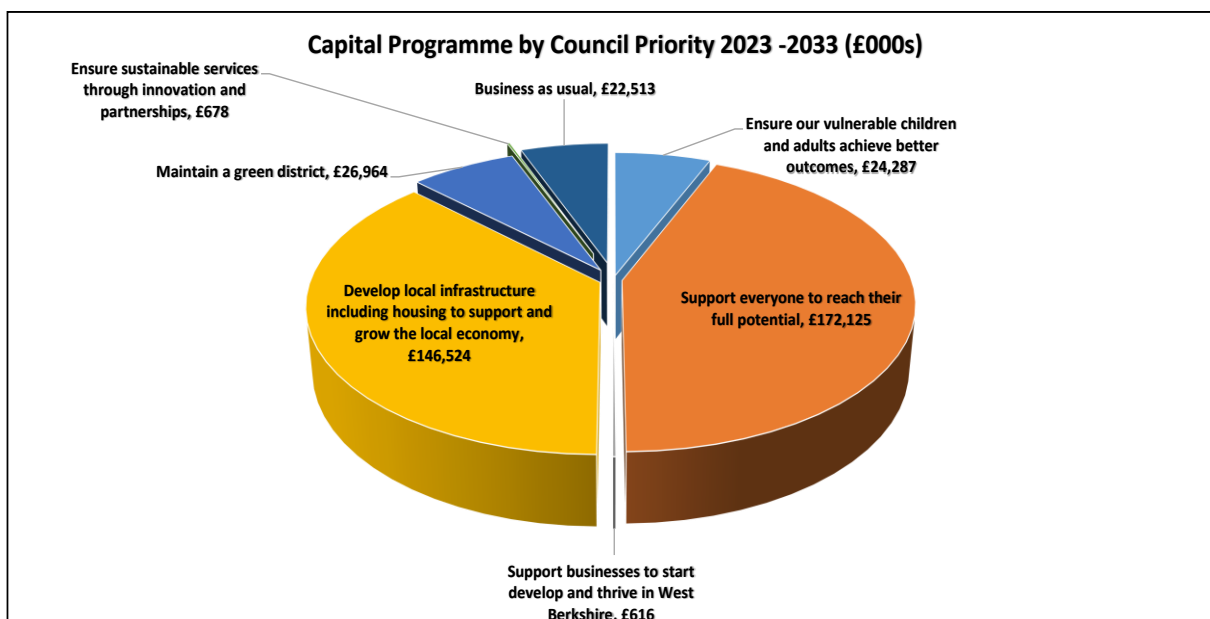
Implication	Commentary
Financial:	£186.2 million of Council debt funding has been applied to the Capital Strategy and supporting programme of work. This level of investment requires an annual increase in the revenue budget in order to satisfy capital financing requirements. The required annual increases are reflected in the Council's Medium Term Financial Strategy (MTFS).
Human Resource:	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.
Legal:	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.
Risk Management:	£186.2 million of the programme over the next ten 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 changes. 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 £207.5 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.
Property:	The proposed Capital Programme will provide funding for maintenance and improvements to a number of existing Council buildings.
Policy:	The Capital Strategy is closely aligned to the delivery of the Council Strategy through enabling key projects to be financed and delivered.

	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?				Any impacts have been assessed and publicly consulted upon where necessary
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?				Any impacts have been assessed and publicly consulted upon where necessary. For example, Disabled Facilities Grants are included as part of this programme.
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 The capital strategy is set against an uncertain economic backdrop. The ongoing impact on the UK from the war in Ukraine, together with high inflation (general and construction industry), and higher interest rates have contributed to deteriorating economic outlook. Historically Public Works and Loan Board (PWLB), rates have been low and stable with average borrowing for a 25 year annuity to fund capital expenditure at between 1 – 2%. At the time of producing this report a 25 year annuity rate is 4.8%. The increased average rate of borrowing has impacted on the scope of the capital programme, however, despite ongoing pressure on the revenue budget, the Council continues to make significant investment in the future of West Berkshire through its Capital Programme.
- 4.3 The Council has sought to build on its strengths, focusing on social care, education and enhancements to local infrastructure (including better roads, flood prevention, and alleviation schemes). 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. The proposed expenditure on the capital programme over the ten year period amounts to investment of £393.7 million. The Capital Strategy and supporting Capital Programme are aligned to the Council Strategy. Appendix A provides a detailed breakdown of the Capital Programme and the graphic below details planned expenditure over the life of the strategy by Council priority.



- 4.4 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 proposed programme is built with a forecast £207.5 million of external funding. Regular monitoring of actual levels received compared to those forecast will be undertaken and reported to Capital Strategy Group (CSG), and the capital programme adjusted accordingly if necessary.
- 4.5 £186.2 million of debt financing has been earmarked to support delivery of the capital programme over the life of the strategy. 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. 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.
- 4.6 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 C.

5 Supporting Information

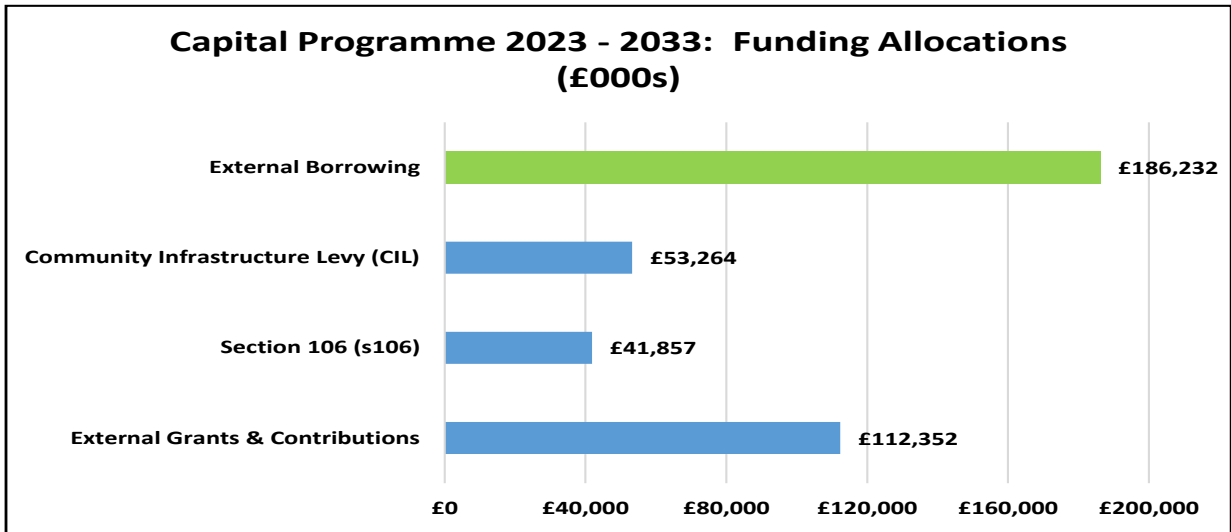
Introduction

- 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

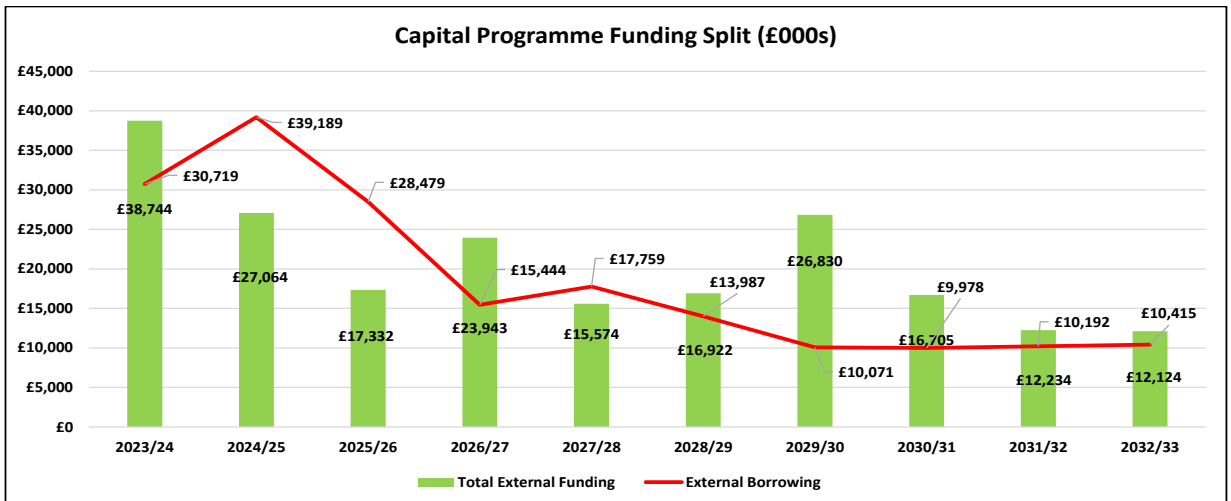
and resources to ensure that decisions are made with sufficient regard to the long term financing implications and risks to the Council. To demonstrate compliance, the code sets out a number of indicators which are reviewed within this report and in the Council’s Investment and Borrowing Strategy 2023/24.

Background

5.2 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:



5.3 The level of external grant funding, Section 106 and Community Infrastructure Levy included in the financing of the programme are forecasts. Funding 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 receipted and is held by the Council. The graphic below details the forecast trend of external funding versus external borrowing over the life of the capital programme.



- 5.4 £186.2 million of debt funded Council resources are forecast to be applied to the programme. The planned capital programme assumes any capital receipts from the rationalisation of Council assets are applied to fund transformation programmes as opposed to financing the main capital programme. Appendix D details a list of approved programmes to be funded through application of the flexible use of capital receipts legislation. The Council has planned to fund 47% of the total ten year programme through debt financing.
- 5.5 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 £22.4 million during 2023/24. The forecast CFR over the life of the capital programme is anticipated to increase by £76.2 million.

Estimates of Capital Financing Requirement	31.3.2022 actual	31.3.2023 forecast	31.3.2024 budget	31.3.2025 budget	31.3.2026 budget	31.3.2027 budget
	£000s	£000s	£000s	£000s	£000s	£000s
General Fund services	£215,826	£216,138	£238,541	£268,425	£286,214	£290,522
Council housing (HRA)	£0	£0	£0	£0	£0	£0
Capital investments	£62,583	£62,763	£62,763	£62,763	£62,976	£63,411
TOTAL CFR	£278,408	£278,901	£301,304	£331,188	£349,190	£353,933

Estimates of Capital Financing Requirement	31.3.2028 budget	31.3.2029 budget	31.3.2030 budget	31.3.2031 budget	31.3.2032 budget	31.3.2033 budget
	£000s	£000s	£000s	£000s	£000s	£000s
General Fund services	£295,810	£298,177	£296,267	£294,445	£292,371	£290,040
Council housing (HRA)	£0	£0	£0	£0	£0	£0
Capital investments	£65,066	£65,066	£65,066	£65,066	£65,066	£65,066
TOTAL CFR	£360,876	£363,243	£361,333	£359,511	£357,437	£355,106

- 5.6 Council expenditure, particularly in relation to debt financing has to be prudent and appropriate. A regulatory framework is in place monitored through prudential indicators to ensure reasonableness of capital financing assumptions. How much a Council intends to utilise of its available revenue streams to finance debt is key. The table below sets out the percentage allocation of the Council's assumed net revenue stream over the life of the capital programme will be required to service debt (both historic from previous capital programmes and the proposed capital programme 2023 -2033).

Proportion of Financing Costs to Net Revenue Stream	2021/22 actual	2022/23 forecast	2023/24 budget	2024/25 budget *	2025/26 budget	2026/27 budget
Financing costs (£000)	£14,572	£15,085	£16,009	£17,949	£20,376	£21,333
Proportion of net revenue stream	9.51%	11.13%	11.53%	12.68%	14.11%	14.48%

Proportion of Financing Costs to Net Revenue Stream	2027/28 budget	2028/29 budget	2029/30 budget	2030/31 budget	2031/32 budget	2032/33 budget
Financing costs (£000)	£21,542	£21,926	£21,853	£21,218	£21,102	£20,981
Proportion of net revenue stream	14.34%	14.31%	13.98%	13.31%	12.98%	12.65%

5.7 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. 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 C. Planned MRP / repayments over the Capital Strategy are as follows:

Replacement of Prior Years' Debt Finance	2021/22 actual	2022/23 forecast	2023/24 budget	2024/25 budget	2025/26 budget	2026/27 budget
	£000s	£000s	£000s	£000s	£000s	£000s
Minimum revenue provision (MRP)	£7,286	£8,008	£8,317	£9,305	£10,476	£10,701
Capital receipts	£0	£0	£0	£0	£0	£0
TOTAL	£7,286	£8,008	£8,317	£9,305	£10,476	£10,701

Replacement of Prior Years' Debt Finance	2027/28 budget	2028/29 budget	2029/30 budget	2030/31 budget	2031/32 budget	2032/33 budget
	£000s	£000s	£000s	£000s	£000s	£000s
Minimum revenue provision (MRP)	£10,815	£11,620	£11,981	£11,800	£12,265	£12,746
Capital receipts	£0	£0	£0	£0	£0	£0
TOTAL	£10,815	£11,620	£11,981	£11,800	£12,265	£12,746

5.8 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.

Gross Debt and the Capital Financing Requirement	31.3.2022 actual	31.3.2023 forecast	31.3.2024 budget	31.3.2025 budget	31.3.2026 budget	31.3.2027 budget
	£000s	£000s	£000s	£000s	£000s	£000s
Debt (incl. PFI & leases)	£203,331	£197,561	£191,780	£186,134	£180,653	£175,401
Capital Financing Requirement	£278,408	£278,901	£301,304	£331,188	£349,190	£353,933

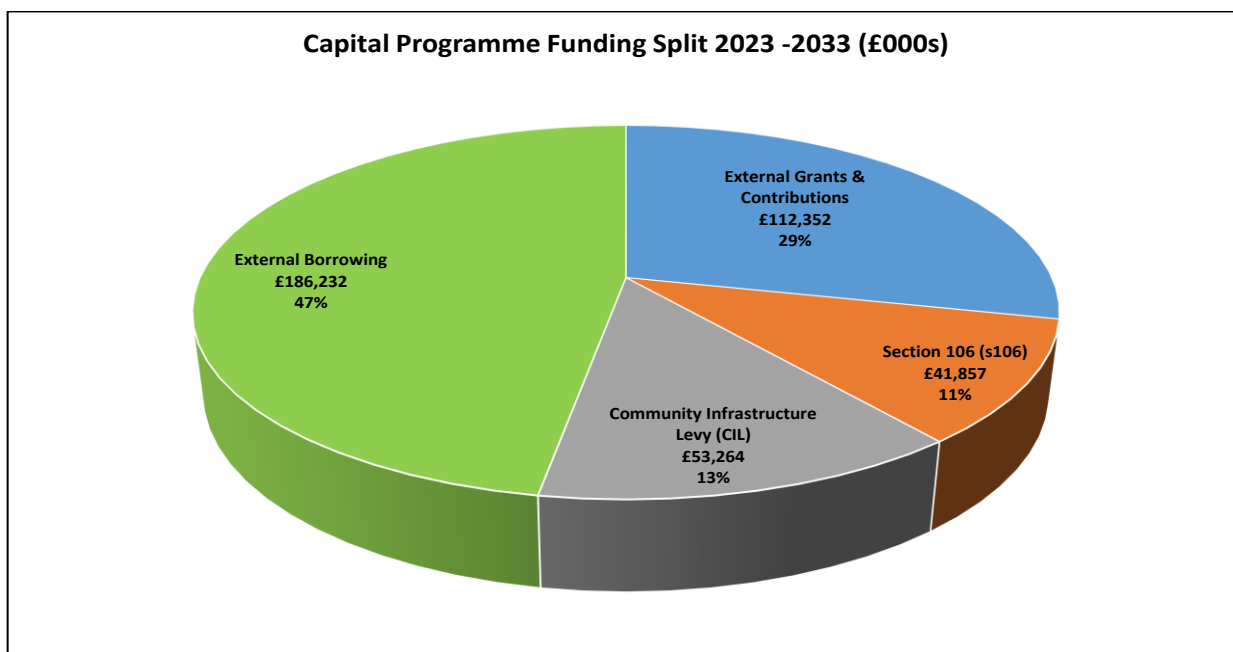
Gross Debt and the Capital Financing Requirement	31.3.2028 budget	31.3.2029 budget	31.3.2030 budget	31.3.2031 budget	31.3.2032 budget	31.3.2033 budget
	£000s	£000s	£000s	£000s	£000s	£000s
Debt (incl. PFI & leases)	£170,023	£164,581	£159,072	£153,321	£142,339	£136,857
Capital Financing Requirement	£360,876	£363,243	£361,333	£359,511	£357,437	£355,106

5.9 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.

Proposals

5.10 The Capital Strategy and supporting Capital Programme propose total gross expenditure of £393.7 million. In respect of the funding of the overall programme,

£207.5 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. £186.2 million of capital expenditure is proposed to be funded via Council resources, i.e. debt.

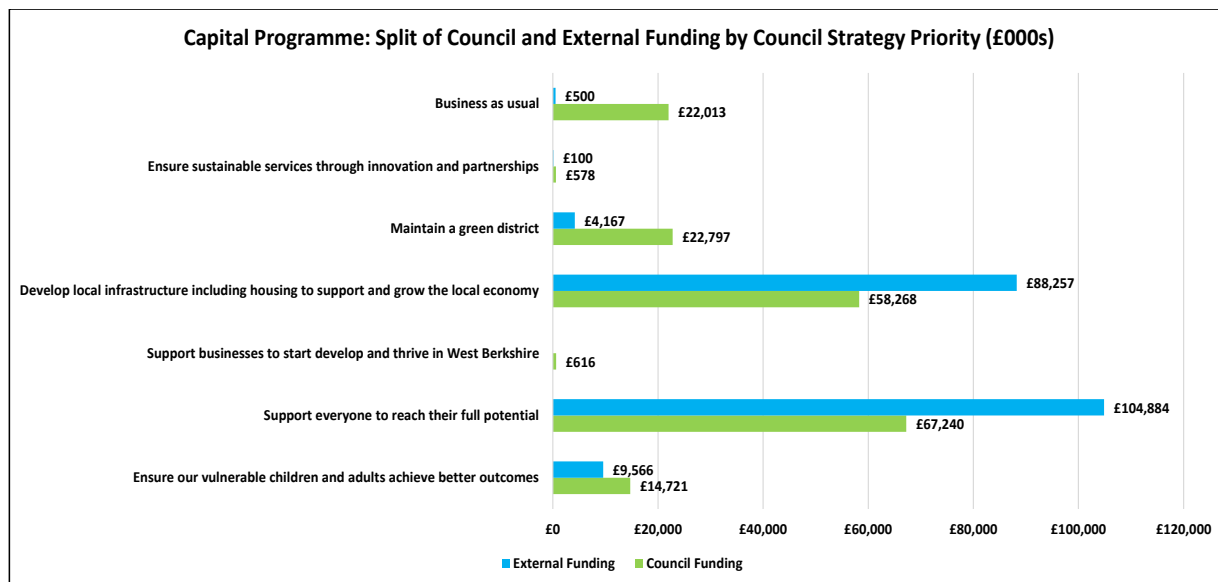


5.11 The Council has sought to build on its strengths, with planned expenditure focused on enhancing investment across the district. Key areas of investment include:

- (a) £196.4 million in support of ensuring our vulnerable residents achieve better life outcomes and reach their full potential. Investment is planned enabling enhancement of existing educational facilities, provision of new school places in response to new housing developments across the district, enhancing accessibility to existing provision and investment in Adult Social Care Services.
- (b) £140.5 million in support of infrastructure across the district (roads, bridges, flood alleviation, drainage and cycle paths).
- (c) £12.3 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) £27 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.

- (e) £2.3 million in support of maintaining and enhancing the Council’s commercial property portfolio. The portfolio continues to contribute net income streams (i.e. after direct and capital financing costs), in support of core Council services.

5.12 The split in funding per Council priority is detailed in the graphic below:



5.13 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.

5.14 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. Capital receipts are planned to be used to support revenue transformation under the Flexible Use of Capital Receipts Policy in appendix D.

6 Other options considered

6.1 Not applicable

7 Conclusion

7.1 The Capital Strategy proposes £393.7 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. Planned expenditure is split between General Fund Services (i.e. enhancement and extension of the existing operational asset base) and capital investments (i.e. maintaining the commercial property portfolio). The planned capital investment over the life of the programme is detailed below:

Estimates of Capital Expenditure	2021/22 actual	2022/23 forecast	2023/24 budget	2024/25 budget	2025/26 budget	2026/27 budget
	£000s	£000s	£000s	£000s	£000s	£000s
General Fund services	£32,013	£52,820	£69,463	£66,253	£45,597	£38,953
Capital investments	£499	£180	£0	£0	£214	£435
TOTAL	£32,512	£53,000	£69,463	£66,253	£45,811	£39,388

Estimates of Capital Expenditure	2027/28 budget	2028/29 budget	2029/30 budget	2030/31 budget	2031/32 budget	2032/33 budget
	£000s	£000s	£000s	£000s	£000s	£000s
General Fund services	£31,678	£30,909	£36,901	£26,683	£22,425	£22,539
Capital investments	£1,655	£0	£0	£0	£0	£0
TOTAL	£33,333	£30,909	£36,901	£26,683	£22,425	£22,539

7.2 In respect of capital investments, central government financial support for local authorities investing in assets such as commercial property purely or mainly for financial gain has declined. The revised Prudential Code (December 2021), has limited a Local Authority's ability to access debt financing to make further investment, however, financing can be accessed to maintain existing capital assets subject to a cost benefit analysis of retaining ownership. Total commercial investments are currently valued at £58.9 million (as at 31st March 2022), providing a net return after all costs of roughly 2% in support of core Council services.

Net Income from Commercial and Service Investments to Net Revenue Stream	2021/22 actual	2022/23 forecast	2023/24 budget	2024/25 budget	2025/26 budget	2026/27 budget
	£000s	£000s	£000s	£000s	£000s	£000s
Total net income from service and commercial investments	£2,679	£3,234	£3,238	£3,238	£3,238	£3,238
Proportion of net revenue stream	1.70%	2.39%	2.33%	2.29%	2.24%	2.20%

Net Income from Commercial and Service Investments to Net Revenue Stream	2027/28 budget	2028/29 budget	2029/30 budget	2030/31 budget	2031/32 budget	2032/33 budget
	£000s	£000s	£000s	£000s	£000s	£000s
Total net income from service and commercial investments	£3,238	£3,238	£3,238	£3,238	£3,238	£3,238
Proportion of net revenue stream	2.16%	2.11%	2.07%	2.03%	1.99%	1.95%

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

Capital Financing	2021/22 actual	2022/23 forecast	2023/24 budget	2024/25 budget	2025/26 budget	2026/27 budget
	£000s	£000s	£000s	£000s	£000s	£000s
External sources	£20,905	£40,533	£38,744	£27,064	£17,332	£23,943
Capital receipts	£863	£3,966	£0	£0	£0	£0
Debt	£10,744	£8,501	£30,719	£39,189	£28,479	£15,444
TOTAL	£32,512	£53,000	£69,463	£66,253	£45,811	£39,388

Capital Financing	2027/28 budget	2028/29 budget	2029/30 budget	2030/31 budget	2031/32 budget	2032/33 budget
	£000s	£000s	£000s	£000s	£000s	£000s
External sources	£15,574	£16,922	£26,830	£16,705	£12,234	£12,124
Capital receipts	£0	£0	£0	£0	£0	£0
Debt	£17,759	£13,987	£10,071	£9,978	£10,192	£10,415
TOTAL	£33,333	£30,909	£36,901	£26,683	£22,425	£22,539

7.4 47% of the planned programme is funded through application of Council resources. £186.2 million of the programme over the next ten 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 deviation in borrowing costs over and above those assumed within the budget setting will impact on the affordability of the overall programme. 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 that cash and investment balances are kept to a minimum level of £10 million at each year-end. This benchmark is currently forecast to be £206 million at 31.3.2023 and will increase to £272 million over the life of the capital programme.

Liability Benchmark	31.3.2022 actual	31.3.2023 forecast	31.3.2024 budget	31.3.2025 budget	31.3.2026 budget	31.3.2027 budget
	£000s	£000s	£000s	£000s	£000s	£000s
Outstanding borrowing	£191,848	£186,891	£181,974	£177,242	£172,733	£168,512
Liability benchmark	£164,058	£206,223	£228,489	£258,288	£276,262	£279,693

Liability Benchmark	31.3.2028 budget	31.3.2029 budget	31.3.2030 budget	31.3.2031 budget	31.3.2032 budget	31.3.2033 budget
	£000s	£000s	£000s	£000s	£000s	£000s
Outstanding borrowing	£164,227	£159,944	£155,667	£151,222	£141,626	£136,857
Liability benchmark	£285,329	£286,395	£283,194	£280,092	£276,755	£272,421

7.5 The Council is required to ensure that capital financing is reasonable and affordable in the long term. The Council is legally obliged to set an affordable borrowing limit (also termed the authorised limit for external debt) each year. In line with statutory guidance, a lower "operational boundary" is also set as a warning level should debt approach the limit. The table below sets out the Council's borrowing limits inclusive of all debt financing. Allowance has been made within both the operational boundary and authorised limit to allow to debt financing of the planned capital programme, existing

financing, PFI liabilities and further lease financing when IFRS 16 Leases is formally adopted in April 2024.

Authorised Limit and Operational Boundary	2022/23 limit	2023/24 limit	2024/25 limit	2025/26 limit	2026/27 limit	2027/28 limit					
	£000s	£000s	£000s	£000s	£000s	£000s					
Authorised limit – borrowing	£352,732	£373,621	£382,892	£382,892	£382,892	£382,892					
Authorised limit – PFI and leases	£14,400	£13,200	£12,000	£12,000	£12,000	£12,000					
Authorised limit – total external debt	£367,132	£386,821	£394,892	£394,892	£394,892	£394,892					
Operational boundary – borrowing	£338,732	£359,621	£368,892	£368,892	£368,892	£368,892					
Operational boundary – PFI and leases	£12,000	£11,000	£10,000	£10,000	£10,000	£10,000					
Operational boundary – total external debt	£350,732	£370,621	£378,892	£378,892	£378,892	£378,892					
Authorised Limit and Operational Boundary							2028/29 limit	2029/30 limit	2030/31 limit	2031/32 limit	2032/33 limit
							£000s	£000s	£000s	£000s	£000s
Authorised limit – borrowing							£382,892	£382,892	£382,892	£382,892	£382,892
Authorised limit – PFI and leases							£12,000	£12,000	£12,000	£12,000	£12,000
Authorised limit – total external debt							£394,892	£394,892	£394,892	£394,892	£394,892
Operational boundary – borrowing							£368,892	£368,892	£368,892	£368,892	£368,892
Operational boundary – PFI and leases							£10,000	£10,000	£10,000	£10,000	£10,000
Operational boundary – total external debt							£378,892	£378,892	£378,892	£378,892	£378,892

7.6 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. Based on the proposed expenditure and planned financing of that expenditure 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 - Capital Programme

8.2 Appendix B – 2023/24 Capital Programme

8.3 Appendix C – Minimum Revenue Provision Policy

8.4 Appendix D – Flexible Use of Capital Receipts Policy

8.5 Appendix E - Community Infrastructure Levy Bids for inclusion in the Capital programme

Subject to Call-In:

Yes: No:

- The item is due to be referred to Council for final approval X
- 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:

Name: Shannon Coleman-Slaughter
Job Title: Interim Head of Finance & Property
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Project Title	Description of Project	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	Total 2023-33
		Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
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	£170,000	£300,000	£0	£0	£0	£0	£0	£0	£0	£0	£470,000
Local S106 Highway Improvements	A selection of network and road safety improvements to mitigate the impact of developments throughout the District.	£257,010	£100,000	£100,000	£100,000	£100,000	£100,000	£100,000	£100,000	£100,000	£100,000	£1,157,010
Pay Machine Replacement	Replacement/modernisation of the Pay on Foot Equipment	£50,000	£0	£150,000	£150,000	£0	£0	£0	£0	£0	£0	£350,000
The Diamond Greenham. Changing facilities improvement.	Replacement and upgrade of changing facilities	£120,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£120,000
Wildflower verge treatment	Treatment of additional sites (roundabouts & verges) at key locations around the district.	£25,000	£25,000	£0	£0	£0	£0	£0	£0	£0	£0	£50,000
Establishment of re-use shop.	Creation of a re-use shop to upcycle items brought to the HWRC's	£0	£500,000	£0	£0	£0	£0	£0	£0	£0	£0	£500,000
Theale Station Improvements	Upgrade to Theale Rail Station - LEP Funded in partnership with FGW & NR	£3,469,560	£0	£0	£0	£0	£0	£0	£0	£0	£0	£3,469,560
Landlord fit out works in commercial properties	Fit outs linked with commercial property voids (at breaks and lease expiry). Capital expenditure beyond that from tenant dilapidation liabilities.	£0	£0	£213,700	£434,530	£1,655,160	£0	£0	£0	£0	£0	£2,303,390
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.	£30,600	£31,200	£31,850	£0	£0	£0	£0	£0	£0	£0	£93,650
Web Filtering	Extension of web filtering licences on firewalls and switches (Sonicwalls / Fortigate)	£16,000	£0	£16,000	£0	£0	£0	£0	£0	£0	£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.	£25,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£25,000
Refresh DC A/C & Generator	Replace chillers and generator supporting the MSO Data Centre	£100,000	£0	£0	£0	£0	£0	£0	£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.	£79,450	£0	£0	£0	£0	£0	£0	£0	£0	£0	£79,450
Northcroft Leisure Centre (Dry side Refurbishment)	Refurbishment and remodelling on the Leisure Centre	£2,000,000	£2,500,000	£0	£0	£0	£0	£0	£0	£0	£0	£4,500,000
Hungerford LC - Modular exercise studio	Hungerford Leisure Centre - Modular exercise studio	£170,830	£0	£0	£0	£0	£0	£0	£0	£0	£0	£170,830
Northcroft Leisure Centre Lido	Redevelopment of the Northcroft Lido	£2,985,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£2,985,000
Care Home Provision	New care home development (subject to outcome of review)	£0	£0	£5,500,000	£0	£0	£0	£0	£0	£0	£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).	£0	£1,200,000	£0	£0	£0	£0	£0	£0	£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.	£100,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£100,000
Robin Hood Roundabout & A4	Network capacity improvements at the Robinhood Roundabout in Newbury.	£1,400,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£1,400,000
A4 Faraday Road Improvements	CIL funded capacity improvements and signals upgrade at the A4/Faraday Road junction.	£320,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£320,000
Mortimer St John's Infant School - additional external space.	Provision of a dedicated hard surfaced area to enable delivery of PE lessons for the full statutory curriculum time each week.	£143,000	£3,450	£0	£0	£0	£0	£0	£0	£0	£0	£146,450
Sandleford Park Development - New Primary school (1)	Provision of additional primary provision to meet the impact from the Sandleford Park Housing Development.	£0	£0	£508,600	£5,824,150	£1,456,050	£195,620	£0	£0	£0	£0	£7,984,420

Project Title	Description of Project	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	Total 2023-33
		Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure
Verge Parking Improvements	Conversion of verges to permeable parking areas in residential roads.	£50,000	£50,000	£50,000	£50,000	£0	£0	£0	£0	£0	£0	£200,000
Project Management - Strategy & Governance	Salaries for project management of the Capital Programme	£117,321	£121,427	£123,856	£126,333	£128,860	£131,437	£134,065	£136,747	£139,482	£142,271	£1,301,799
Sheffield Bottom Lock Visitor Improvements	The site needs investment to make it a facility that local people can be proud of and provides a welcome to visitors to the K and A Canal which passes close by. Works involve surfacing improvements, path repairs and security improvements.	£0	£65,000	£0	£0	£0	£0	£0	£0	£0	£0	£65,000
Lambourne Parish Street Light Replacement	This will involve the removal and replacement of 21 concrete lighting columns and units with more environmentally friendly steel columns and LED lanterns which will significantly reduce energy consumption and add to the reduction of the District's Carbon footprint. It will also improve lighting coverage and reduce community safety concerns.	£25,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£25,000
Project to review options and support redevelopment of existing surplus assets.	Feasibility options for future site usage and opportunities at West Street House and West Point. Appointment of electrical consultant and installation of new electricity supply to disconnect electricity supply from wider campus sites.	£220,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£220,000
Care Director V6	Upgrade of Care Director from version 5 (on-premise) to version 6 (fully hosted)	£360,840	£0	£0	£0	£0	£0	£0	£0	£0	£0	£360,840
118 Bartholomew Street	Design fees, and construction costs for the rebuilding of a gable wall abutting 118 Bartholomew Street, Newbury.	£25,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£25,000
Moorside Community Centre Sports Hall	Detailed surveys/investigation and partial demolition and rebuilding of sports hall walls.	£100,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£100,000
Local Authority Housing Fund	Government scheme for creation/acquisition of residential units specifically for Ukrainian Refugees.	£6,000,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£6,000,000

Project Title	Description of Project	2023/24				Total Planned Expenditure
		Council Funding	External Grants & Contributions	S106	CIL	
Occupational Therapy Equipment	Annual provision for essential aids & equipment for vulnerable people.	£554,000	£641,000	£0	£0	£1,195,000
Social Services - Planned Enhancement Works	Enhancements of Care Homes and Resource Centres	£164,189	£0	£0	£0	£164,189
Building Work :Fostering	To enable more children to be fostered in West Berkshire	£30,000	£0	£0	£0	£30,000
Additional Places - Secondary Basic Need	Accommodation solution to secondary Basic Need in School Organisation Planning Area 12.	£0	£201,330	£4,090	£0	£205,420
SEMH/ASD Resourced Provision - Primary	Creation of resourced provision for primary aged pupils with SEMH/ASD to meet demand and reduce pressure on the High Needs Block.	£51,800	£1,376,670	£0	£0	£1,428,470
SEMH/ASD Resourced Provision - Secondary	Creation of resourced provision for secondary aged pupils with SEMH/ASD to meet demand and reduce pressure on the High Needs Block.	£685,210	£1,530,670	£0	£103,860	£2,319,740
Calcot Schools Remodelling	The remodelling, refurbishment and rationalisation of accommodation to align with change of Admission Number.	£908,200	£306,380	£0	£0	£1,214,580
North Newbury - New primary school	Additional primary provision to meet the impact from the North Newbury Housing Development.	£0	£0	£240,970	£0	£240,970
Brookfields School - accessibility	Remodelling and refurbishment works to address general; toilet and changing room accessibility and suitability issues.	£347,550	£153,240	£0	£0	£500,790
Project Management - Education	Capital element of the Place Planning & Development Team	£380,910	£0	£0	£0	£380,910
Highwood Copse - Basic Need	To cover retention contract costs following build of new 1FE Primary school.	£0	£140,730	£0	£0	£140,730
Park House - Impact of new housing	Impact at Park House school of additional pupil numbers from Racecourse and Sandleford new housing developments.	£0	£0	£32,850	£0	£32,850
Schools Statutory Compliance Surveys	5-year rolling programme to undertake Asbestos, Condition, Fire and Legionella surveys.	£16,125	£0	£0	£0	£16,125
i-college Integration	Provision of new accommodation for iCollege Integration to address suitability and sufficiency issues.	£308,800	£0	£0	£314,510	£623,310
Parsons Down Partnership Accommodation Rationalisation	To cover contract retention costs. Rationalisation, remodelling and refurbishment to align with admission numbers	£0	£51,800	£0	£0	£51,800
Aids & Adaptions for special educational needs and disabilities	Provision of special equipment for children with disabilities, including proportion of occupational therapists' time	£63,610	£0	£0	£0	£63,610
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.	£10,060	£0	£0	£0	£10,060
Falkland Primary School - Classroom Replacement	Modular building replacement to address poor condition, poor environmental performance and limited external space.	£46,430	£174,890	£20,710	£0	£242,030
Education - Capital Enhancement Programme	Capital Enhancement works as identified by current condition survey data.	£280,000	£2,509,660	£0	£0	£2,789,660
Home Repair Assist Grant	Grants for emergency home repairs for older/vulnerable people	£31,250	£0	£0	£0	£31,250
Disabled Facilities Grant	Mandatory grant for disabled adaptations, to enable local residents to live independently in their own homes.	£499,470	£1,200,000	£0	£0	£1,699,470
Temp Accommodation Refurbishment	Refurbishment of temporary accommodation	£55,440	£0	£0	£0	£55,440
Playing Pitch Action Plan	Provision to support the development of the Playing Pitch Strategy through provision of additional facilities	£3,190,000	£0	£0	£0	£3,190,000
Berkshire Records Office Enhancements	Planned improvement works to building and plant. All six Berkshire local authorities contribute their share to the Berkshire Records Office	£10,000	£0	£0	£0	£10,000
Planned enhancement of library buildings	Provision for improvement works	£100,000	£0	£0	£0	£100,000

		2023/24				
Project Title	Description of Project	Council Funding	External Grants & Contributions	S106	CIL	Total Planned Expenditure
Shaw House Mansion Capital Works	Works to enhance and improve Shaw House, as recommended by Consultants an under terms of HLF grant (25 year duration)	£30,000	£0	£0	£0	£30,000
Museum Enhancement Works	Programme of enhancement works as advised by heritage/conservation contractors and consultants/WBC Conservation Officer, and under the terms of the £1.2m Heritage Lottery Fund grant	£47,860	£0	£0	£0	£47,860
Leisure Centres Planned Improvements	Planned Enhancement works to Leisure Centres	£164,850	£0	£0	£0	£164,850
VMS/Intelligent Traffic Signs	Replace existing and install new variable message signs.	£0	£25,000	£0	£15,000	£40,000
Kings Road Improvements	Environmental and Traffic Management Improvements to existing road network following completion of the Kings Road Link Road	£0	£0	£0	£400,000	£400,000
Car Park Improvements	Capital works to improve and enhance useful life of Council's public car parks	£30,000	£0	£0	£0	£30,000
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.	£0	£0	£0	£55,430	£55,430
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.	£0	£0	£0	£150,000	£150,000
Village Speed Limits	Assessment and implementation of speed limits resulting from the speed limit review process.	£0	£30,000	£0	£0	£30,000
Accident Reduction Works	Road safety improvements as a result of accident investigations	£0	£25,000	£0	£50,000	£75,000
Footway Improvements Existing & New	Footway improvement schemes	£0	£195,000	£0	£50,000	£245,000
Recreational Walk Route	To improve selected pedestrian rights of way in order to increase their recreational value	£0	£0	£0	£42,240	£42,240
Street Lighting	Ongoing capital replacements of lighting columns and lanterns	£0	£100,000	£0	£0	£100,000
Signing Improvements	Signing improvements in the district.	£0	£30,000	£0	£0	£30,000
Traffic Signal Upgrades	Modernisation and capital maintenance of the Council's traffic signal assets.	£0	£20,000	£0	£226,290	£246,290
Active Travel Infrastructure	Developing and implementing active travel solutions for West Berkshire	£0	£20,000	£0	£620,000	£640,000
Rights Of Way Volunteer	To undertake rights of way maintenance work by the use of volunteers	£0	£0	£0	£2,500	£2,500
Improvements To Pedestrian Routes	Improve the condition of pedestrian routes	£0	£0	£0	£13,890	£13,890

		2023/24				
Project Title	Description of Project	Council Funding	External Grants & Contributions	S106	CIL	Total Planned Expenditure
Disabled Access To Countryside	Improve selected rights of way in order to increase their usability and recreational value for less able users.	£0	£0	£0	£7,000	£7,000
Bridleway Improvement for Pedestrians	To improve selected rideable and cycle able rights of way in order to increase their recreational and/or utilitarian value	£18,180	£0	£0	£13,890	£32,070
Ridgeway Trail	To maintain the trail at the standard required by Natural England	£0	£0	£0	£13,000	£13,000
Recreational Cycle ways	To improve selected cycle able rights of way in order to increase their recreational and/or utilitarian value.	£0	£0	£0	£13,880	£13,880
Countryside & Environment Capital Salaries	To manage the capital projects the Countryside Service is responsible for under the Local Transport Plan	£337,400	£0	£0	£0	£337,400
Land Drainage	Capital Land Drainage and Flood Risk Management works	£0	£300,000	£0	£0	£300,000
Future Programme Development	Assessment and feasibility of works to support bids for grant, S106, CIL, LDF and LTP3.	£0	£50,000	£0	£50,000	£100,000
School Safety Programme	Annual programme of safety improvements in the vicinity of schools.	£0	£40,000	£0	£60,000	£100,000
Essential Improvement work - Bridges	Essential capital improvements of the Council's bridges and other structures	£0	£300,000	£0	£0	£300,000
Preventative Works - Bridges	Proactive works to prevent the need for substantive future works	£0	£100,000	£0	£0	£100,000
Travel Plans (Transport Planning)	Includes transport model and transport policy officer	£52,800	£0	£0	£0	£52,800
Public Transport Infrastructure	Real Time Passenger Information and other public transport infrastructure.	£0	£0	£0	£50,000	£50,000
Highway Improved Programme	Annual Carriageway Treatment Schemes	£2,932,970	£2,698,740	£0	£0	£5,631,710
Term Maintenance Establishment	Set-up and resources costs for improvement works identified under the Term Maintenance contract	£500,000	£275,500	£0	£0	£775,500
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)	£0	£0	£0	£449,400	£449,400
Carriageway patching	Annual hand patching programme.	£438,000	£500,000	£0	£0	£938,000
Signs & Road Markings	Annual road sign and road marking replacement programme.	£110,000	£0	£0	£0	£110,000
Drainage Improvements	Annual highway drainage improvement works	£175,000	£325,000	£0	£0	£500,000

Project Title	Description of Project	2023/24				
		Council Funding	External Grants & Contributions	S106	CIL	Total Planned Expenditure
Planned Enhancements	DFT Funded	£0	£132,000	£0	£0	£132,000
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	£0	£0	£25,000	£67,000	£92,000
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	£142,780	£0	£0	£0	£142,780
BBOWT Capital Projects	Berkshire, Buckinghamshire and Oxford Wildlife Trust capital works funded from S106.	£0	£0	£100,000	£0	£100,000
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	£110,000	£0	£30,000	£0	£140,000
Infrastructure Design and Delivery	Annual Salaries for Projects Team - part funded by s.106	£61,530	£919,780	£107,700	£160,000	£1,249,010
Geographic Information Systems	Funding for development of the Council's Graphical Information System	£80,000	£0	£0	£0	£80,000
Corporate IT Replacement	Re-provision of WBC ICT equipment and software (Predominately PCs) on an ongoing basis.	£685,000	£0	£0	£0	£685,000
Telephony Infrastructure	Contact Centre Systems Enhancements	£150,000	£0	£0	£0	£150,000
Upgrade of Print Room	Replace the folding machine/wide format printer and finishing equipment in the print room	£20,000	£0	£0	£0	£20,000
Network / App Performance Monitoring	Introduce a network / application performance monitoring tool	£20,000	£0	£0	£0	£20,000
Project Management - ICT	Capitalise proportion of ICT Staff salaries for those who work on Capital projects	£187,870	£0	£0	£0	£187,870
VMWare Hardware Refresh	Replace physical servers (hosts) as they reach end of life.	£100,000	£0	£0	£0	£100,000
Public Services Network Accreditation	Essential security enhancement to maintain compliance with Government Connect requirements.	£40,000	£0	£0	£0	£40,000
Superfast Broadband	Project Management	£0	£897,450	£0	£0	£897,450
Remote Working Infrastructure	Improvements to WBC's remote working infrastructure (currently Citrix, but may change in future)	£20,000	£0	£0	£0	£20,000
Network Infrastructure (Core Switches)	Replace core switches at end of life	£90,000	£0	£0	£0	£90,000
Upgrade Backup Infrastructure	Upgrade / Replace Backup facilities before they reach end of life	£35,000	£0	£0	£0	£35,000
Corporate SAN	Existing Hitachi SAN reaching end of product life.	£20,000	£0	£0	£0	£20,000
Disaster Recovery Facility	Replace DR equipment at Turnham's Green when it reaches end of life	£117,950	£0	£0	£0	£117,950
Corporate Database Server Replacement	Replace the Corporate database server when it goes end of life	£32,000	£0	£0	£0	£32,000
Building Enhancements Total Provision	Annual capital works to be undertaken on Council buildings - will be allocated to individual services in year using Condition Survey data	£150,000	£0	£0	£0	£150,000
Project Management - Property	Capitation Costs of Property Project Managers	£703,550	£0	£0	£0	£703,550
Condition and Asbestos Measured Surveys	Condition/Measured Surveys - Annual Programme	£24,000	£0	£0	£0	£24,000
Unallocated Buildings	Planned improvement works of other corporate buildings	£20,000	£0	£0	£0	£20,000
Asbestos Survey Programme	Health & Safety Compliance	£8,000	£0	£0	£0	£8,000
Corporate Furniture Replacement	Corporate Furniture Replacement	£5,300	£0	£0	£0	£5,300
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	£0	£0	£0	£500,000	£500,000
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.	£30,000	£0	£0	£0	£30,000
Digitalisation Infrastructure/ ICT Allocation	Migrate and Upgrade the Council's Digital Platform	£100,000	£0	£0	£0	£100,000
Adaptations for Disabilities	Essential adaptations for WBC staff and service users	£10,000	£0	£0	£0	£10,000
Members Bids	Matched funding to support local community schemes	£195,620	£0	£0	£0	£195,620
Renewable energy provision (solar farm)	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	£750,000	£0	£0	£0	£750,000

Project Title	Description of Project	2023/24				Total Planned Expenditure
		Council Funding	External Grants & Contributions	S106	CIL	
Four Houses Corner	Refurbishment of the sixteen pitches at Four Houses Corner, Ufton Nervet	£3,373,000	£0	£0	£0	£3,373,000
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.	£300,000	£0	£0	£0	£300,000
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.	£250,000	£0	£0	£0	£250,000
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	£37,500	£0	£0	£0	£37,500
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	£170,000	£0	£0	£0	£170,000
Local S106 Highway Improvements	A selection of network and road safety improvements to mitigate the impact of developments throughout the District.	£0	£0	£257,010	£0	£257,010
Pay Machine Replacement	Replacement/modernisation of the Pay on Foot Equipment	£50,000	£0	£0	£0	£50,000
The Diamond Greenham. Changing facilities improvement.	Replacement and upgrade of changing facilities	£0	£0	£0	£120,000	£120,000
Wildflower verge treatment	Treatment of additional sites (roundabouts & verges) at key locations around the district.	£0	£0	£0	£25,000	£25,000
Theale Station Improvements	Upgrade to Theale Rail Station - LEP Funded in partnership with FGW & NR	£0	£3,469,560	£0	£0	£3,469,560
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.	£30,600	£0	£0	£0	£30,600
Web Filtering	Extension of web filtering licences on firewalls and switches (Sonicwalls / Fortigate)	£16,000	£0	£0	£0	£16,000
Backup / Security products for O365 data	Purchase of additional backup protection to a hosted environment to ensure that data will always be retrievable.	£25,000	£0	£0	£0	£25,000
Refresh DC A/C & Generator	Replace chillers and generator supporting the MSO Data Centre	£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.	£79,450	£0	£0	£0	£79,450
Northcroft Leisure Centre (Dry side Refurbishment)	Refurbishment and remodelling on the Leisure Centre	£2,000,000	£0	£0	£0	£2,000,000
Hungerford LC - Modular exercise studio	Hungerford Leisure Centre - Modular exercise studio	£170,830	£0	£0	£0	£170,830
Northcroft Leisure Centre Lido	Redevelopment of the Northcroft Lido	£0	£0	£0	£2,985,000	£2,985,000
Building Data Warehouse Capability	Looking to improve data accessibility by creating data warehouses which enables data to be extracted from various business systems.	£100,000	£0	£0	£0	£100,000
Robin Hood Roundabout & A4	Network capacity improvements at the Robinhood Roundabout in Newbury.	£0	£100,000	£0	£1,300,000	£1,400,000
A4 Faraday Road Improvements	CIL funded capacity improvements and signals upgrade at the A4/Faraday Road junction.	£0	£0	£0	£320,000	£320,000
Mortimer St John's Infant School - additional external space.	Provision of a dedicated hard surfaced area to enable delivery of PE lessons for the full statutory curriculum time each week.	£0	£0	£0	£143,000	£143,000
New Human Resources & Accounting Systems	Streamlining of existing software provision. One system solution in order to generate potential future revenue savings	£500,000	£0	£0	£0	£500,000
Refurbishment of Northcroft Leisure Centre preliminary works	Refurbishment of Northcroft Leisure Centre preliminary works	£151,000	£0	£0	£0	£151,000
Thatcham Park - Early Years	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.	£0	£0	£24,500	£29,830	£54,330

Project Title	Description of Project	2023/24				
		Council Funding	External Grants & Contributions	S106	CIL	Total Planned Expenditure
Castle World of Work (WoW)	Provision of a facility to provide dedicated post-16 employment support and experience to increase percentage of school leavers gaining employment.	£0	£0	£0	£567,080	£567,080
Engaging Potential	Remodelling and extension to provide additional teaching spaces to ensure accommodation is both suitable and sufficient for the needs of the students.	£0	£0	£0	£202,850	£202,850
Shop Mobility	Provides electric wheelchairs for use by people with mobility problems visiting Newbury town centre	£11,000	£0	£0	£0	£11,000
Newbury Town Centre Masterplan	Regeneration of the Town Centre	£151,000	£0	£50,000	£0	£201,000
London Road Industrial Estate Planning and Development	Planning and consultancy to help deliver LRIE projects	£172,500	£0	£0	£0	£172,500
Education Management Information System	Implementation of new replacement Education Management Information system	£200,000	£0	£0	£0	£200,000
Newbury Rail Station Improvements	Upgrade to Newbury Rail Station - LEP Funded in partnership with FGW & NR	£0	£2,555,500	£0	£0	£2,555,500
Solar PV Initiative	Renewable energy initiative to improve energy efficiency across the Council's portfolio of properties.	£750,000	£0	£0	£0	£750,000
Aldermaston Footways	Repair and reconstruction of footpaths	£0	£179,310	£0	£0	£179,310
Theale Bypass Noise Investigation Feasibility	Road noise reduction scheme	£0	£15,000	£0	£0	£15,000
North Thatcham Flood Alleviation Schemes	Environment Agency Funded flood alleviation works	£0	£2,500,000	£0	£0	£2,500,000
Sovereign Joint Venture	Repayable capital support to Joint Venture with Sovereign Housing to increase supply of affordable housing in the District	£334,500	£0	£0	£0	£334,500
Digital Infrastructure	Provision of full fibre broadband to schools	£40,000	£608,760	£0	£0	£648,760
Museum Collections	A capital budget to purchase items for the West Berkshire Museum Collection	£10,000	£0	£0	£0	£10,000
Learning Disability Supported Living Setting Transformation Project	The project will refurbish a current West Berkshire Council (WBC) asset held by Adult Social Care (ASC), The property will be let on a commercial lease to an external provider providing an income to cover any capital costs and provide additional revenue to ASC. The property will then have a higher asset value and will also support the reduction in ASC long term budget pressures.	£750,000	£0	£0	£0	£750,000
HTST System Replacement	To procure a replacement of our Home to School Transport (HTST) (mainstream and SEND) and social care management software, currently Routewise.	£25,000	£0	£0	£0	£25,000
Bus Services Improvement Plan (BSIP)	This is an agreed programme of works with the Department for Transport to improve public transport in West Berkshire. It will include improvements to the bus infrastructure across West Berkshire, and enable contactless bus payments and fare capping.	£0	£669,053	£0	£0	£669,053
SEND Strategy Infrastructure Delivery	Provision of suitable and sufficient specialist accommodation to meet the wide spectrum of local need under the new SEND Strategy.	£30,000	£0	£0	£0	£30,000
Brookfields Expansion	To expand Brookfields Special School to provide a new classrooms for both early years and KS3	£0	£693,740	£0	£0	£693,740
Modular Building Replacement	To replace modular units across the community, VC and Foundation school estate where they have been assessed as having significant condition and/or environmental performance issues.	£15,000	£0	£0	£0	£15,000
School Streets Capital Investment	Project Overview: To pay for ANPR enforcement cameras, signage and physical cycling/walking infrastructure to support the School Streets programme.	£15,000	£0	£0	£55,000	£70,000
Sewerage Treatment Plants	To undertake capital repairs to Council Owned Sewerage Treatment Plants.	£100,000	£0	£0	£0	£100,000
Verge Parking Improvements	Conversion of verges to permeable parking areas in residential roads.	£50,000	£0	£0	£0	£50,000
Project Management - Strategy & Governance	Salaries for project management of the Capital Programme	£117,321	£0	£0	£0	£117,321

Project Title	Description of Project	2023/24				Total Planned Expenditure
		Council Funding	External Grants & Contributions	S106	CIL	
Lambourne Parish Street Light Replacement	This will involve the removal and replacement of 21 concrete lighting columns and units with more environmentally friendly steel columns and LED lanterns which will significantly reduce energy consumption and add to the reduction of the District's Carbon footprint. It will also improve lighting coverage and reduce community safety concerns.	£0	£0	£25,000	£0	£25,000
Project to review options and support redevelopment of existing surplus assets.	Feasibility options for future site usage and opportunities at West Street House and West Point. Appointment of electrical consultant and installation of new electricity supply to disconnect electricity supply from wider campus sites.	£130,000	£90,000	£0	£0	£220,000
Care Director V6	Upgrade of Care Director from version 5 (on-premise) to version 6 (fully hosted)	£360,840	£0	£0	£0	£360,840
118 Bartholomew Street	Design fees, and construction costs for the rebuilding of a gable wall abutting 118 Bartholomew Street, Newbury.	£25,000	£0	£0	£0	£25,000
Moorside Community Centre Sports Hall	Detailed surveys/investigation and partial demolition and rebuilding of sports hall walls.	£100,000	£0	£0	£0	£100,000
Local Authority Housing Fund	Government scheme for creation/acquisition of residential units specifically for Ukrainian Refugees.	£3,500,000	£2,500,000	£0	£0	£6,000,000

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Minimum Revenue Provision Policy

Annual Minimum Revenue Provision Statement 2023/24

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 February 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.
- 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.
- For assets acquired by finance 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.
- In April 2022 CIPFA announced a deferral of the implementation of the IFRS16 Leases accounting standard until 1 April 2024. Accordingly, the Council will not now apply the provisions of this standard prior to the 2024/25 financial year. As part of the 2022/23 MRP policy, Council had previously agreed that where former operating leases are to be brought onto the balance sheet upon eventual 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.
- Where the Council receives a capital receipt upon disposal of an asset previously acquired through borrowing, the Council may apply the receipt arising in year to offset the charge to revenue (either in full or in part) which would otherwise apply, in respect of the element of the Council's aggregate Capital Financing Requirement which pertained to the disposal. Members are asked to approve use of this policy change to allow use from and including the 2022/23 financial year.

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

Based on the Council's latest estimate of its capital financing requirement (CFR) on 31st March 2023, the budget for MRP has been set as follows:

Replacement of Prior Years' Debt Finance	2021/22 actual	2022/23 forecast	2023/24 budget	2024/25 budget	2025/26 budget	2026/27 budget
	£000s	£000s	£000s	£000s	£000s	£000s
Minimum revenue provision (MRP)	£7,286	£8,008	£8,317	£9,305	£10,476	£10,701
Capital receipts	£0	£0	£0	£0	£0	£0
TOTAL	£7,286	£8,008	£8,317	£9,305	£10,476	£10,701

Replacement of Prior Years' Debt Finance	2027/28 budget	2028/29 budget	2029/30 budget	2030/31 budget	2031/32 budget	2032/33 budget
	£000s	£000s	£000s	£000s	£000s	£000s
Minimum revenue provision (MRP)	£10,815	£11,620	£11,981	£11,800	£12,265	£12,746
Capital receipts	£0	£0	£0	£0	£0	£0
TOTAL	£10,815	£11,620	£11,981	£11,800	£12,265	£12,746

Appendix D

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 £3.5 million of capital receipts to transformation projects alongside a further £869k of revenue funding (total funding allocation as at 31.3.2023). It is proposed that a further £250k of capital receipts when they occur are to be allocated to transformational projects in 2023-24 and the developing transformation programme. The table below details the projects that have been funded via the transformation programme up to 2023/24.

Projects	Total
Assistive Technology	£ 65,560
Modernising ASC	£ 27,980
Timelord Phase 2	£ 41,100
Web Data Content Review Officer resource (contractor)	£ 15,400
Additional resourcing Strategic Support (Governance & Strategy)	£ 43,060
Feasibility study for development of a housing company	£ 27,500
Programme Manager (Engaging and Enabling our Local Communities)	£ 58,400
Land Charges portal - additional functionality	£ 17,870
Microsoft 365	£ 125,000
Electronic Sealing	£ 10,000
Place Making Review	£ 50,000
Procurement Strategy	£ 477,100
Equality Diversity & Inclusion Strategy Development	£ 36,000
Internet Review & Renew	£ 20,000
Talent Attraction Project	£ 375,000
Corporate Review Team	£ 242,980
Garden Waste Subscriptions	£ 14,200
Waste Contract	£ 122,140
	£ 1,769,290

The Council is reviewing its assets and regularly challenging the purpose of assets, including in the Council's commercial property portfolio. There may be opportunities in 2023-24 and beyond for asset sales to fund greater transformational activity.

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Appendix E

Community Infrastructure Levy Bids 2023/24

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 £715.5k were received with 20 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, ten bids totalling £370k were approved for proposed inclusion in the Capital budget for the 2023/24 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	Parish/Ward	Project Title & brief description	CIL Funding required
Hungerford Town Council	Hungerford	Hungerford Wheeled Sports Project - The design and construction of a new facility on the existing skate park footprint	£50,922
Kintbury Parish Council	Hungerford & Kintbury	Kintbury Village: Installation of Trim Trail in Miss Lawrence Field. Installation of 8 Outdoor all weather exercise machines	£10,000
Shaw-cum-Donnington Village Hall Committee and Trustees	Speen	Shaw-cum-Donnington Village Hall - Heating Refurbishment & Energy Efficiency	£16,159
West Berkshire Therapy Centre	North East Thatcham	Replacement of Power Assisted Exercise Machines for the Disabled	£19,485
Burghfield Parish Council	Burghfield & Mortimer	Burghfield Common Skate park Replacement	£100,000
Sulhamstead & Ufton (SUN) Village Hall Charity	Bradfield	Main Hall capacity Extension including infrastructure and safety modifications	£20,000
Adventure Dolphin Trustees	Pangbourne	Adventure Dolphin Water based Activity equipment	£20,806
Tilehurst parish Council	Tilehurst & Purley	Tilehurst PC Recreation Ground Outdoor Gym and Multi-use Games Area (MUGA)	£75,000
1st Mortimer Scout Group	Burghfield & Mortimer	Extension & remodelling of Scout hall	£20,000
Mortimer Music Live CiC	Burghfield & Mortimer	Live Music Kit - Investment in a professional audio sound system	£37,640
TOTAL AGREED FUNDING			£370,012

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Revenue Budget 2023-24

Committee considering report:	Council
Date of Committee:	2 March 2023
Portfolio Member:	Councillor Ross Mackinnon
Date Portfolio Member agreed report:	31 January 2023
Report Author:	Joseph Holmes/Melanie Ellis
Forward Plan Ref:	C4314

1. Purpose of the Report

- 1.1 The purpose of this paper is to consider and recommend to Council the 2023-24 Revenue Budget, which proposes a Council Tax requirement of £117.5m, requiring a Council Tax increase of 2.99% and an Adult Social Care precept of 2%. The Council Tax will raise £3.3m, the precept will raise a further £2.2m, and an increased taxbase will raise a further £1.8m. At a 4.99% Council tax increase, the budget is balanced, after using £1.8m 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 increased cost of living and continued 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.
- 1.3 The budget is supported this year through a financial settlement announced at the Autumn Statement that provides additional funding to the Council for social care at a time of historically high inflation as well as increases in demand on services. At the same time, the Council faces significant pressures from the wider economy; as mentioned, inflation is at very high levels with interest rates also rising recently and forecasts from the Bank of England of a sustained recession for the UK economy.
- 1.4 The Council recognises the need to support the most vulnerable. The Council has set up a cost of living hub in 2022 to support residents, and the focus of the 2023-24 budget is supporting the most vulnerable by minimising any impact on front line services that are so crucial for the people and business of the district. This has been funded by utilising almost all earmarked reserves outside of the minimum level of general fund reserves, reshaping Council services, managing vacancies, increasing some fees and charges in line with inflation and delivering efficiencies. There is a Government funded £25 reduction on Council Tax for all Council Tax Reduction scheme claimants. The revenue budget seeks manage all of these demands whilst achieving financial balance.
- 1.5 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 £1.8m contribution from reserves; these are largely from specific reserves, for example the residual Covid-19 non-ring-fenced grant, Council Strategy reserve and Collection Fund reserves.

- 1.6 This report also proposes the Fees and Charges for 2023-24 as set out in Appendix F, 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 2023-24 Council Tax requirement of £117.5 million, requiring a Council Tax increase of 2.99% with a 2% 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 £17,880 are approved as set out in Appendix G.
- (4) To provide a £25 reduction to Council Tax for all Council Tax Reduction claimants, funded from the Exceptional Hardship Fund (EHF). The EHF has been set up by West Berkshire Council to cover the shortfall between the Council Tax Liability and the award of Council Tax Reduction. We recognise the importance of protecting our most vulnerable customers. An EHF was created to ensure that we protect and support those most in need. It is therefore intended to help in cases of extreme financial hardship and not support a lifestyle.
- (5) That it be noted that the following amounts for the year 2023-24 in accordance with regulations made under Section 31B of the Local Government Finance Act 1992, as amended (by the Localism Act 2011):-
 - (a) 67,392.41 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 J 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 2023-24 (excluding Parish precepts) is £117,472,381.

- (7) That the following amounts be now calculated by the Council for the year 2023-24 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992, amended by the Localism Act:-
- (a) £393,450,213 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) £270,969,869 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) £122,480,344 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) £1,817.42 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) £5,007,963 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per Appendix J).
 - (f) £1,743.11 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 2023-24, 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 J.
- (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 J as the amounts of Council Tax for 2023-24 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 2.99% increase in Council Tax and a 2% adult social care precept, which leads to a savings and income generation programme of £9.1m in 2023-24. At a 4.99% increase, the budget is balanced after using £1.8m of reserves. This use of reserves is planned largely to cover social care investment and inflationary costs faced across the Council and is funded from specific reserves, for example any non ring-fenced risk reserves or earmarked reserves and Collection Fund reserves. The Council has

	<p>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 £1.8m to support the revenue budget. The in-year (2022-23) financial position supports this use of funds, as the Q3 forecast is for the use of general reserves to the minimum level set out in this paper elsewhere and in appendix Ei and Eii, and this does have an implication for the medium term with very low earmarked reserves available for future years beyond 2023-24.</p> <p>The Council is proposing the use of a 2% Adult Social Care Precept for 2023-24, as the Government has allowed a maximum 2% rise in the precept for 2023-24. Over the period 2021-23, the Council did not determine to use the full ASC precept available to it, foregoing 1% of the precept over the period and foregoing 1% of core Council Tax rises over this period compared the maximum Council Tax rise available before triggering a referendum on Council Tax rises.</p>
Human Resource:	<p>The main implications for staff are in respect of investment for service areas and additional workforce capacity. 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 2023-24 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:	<p>Significant amendments to the property and infrastructure portfolio are included as part of the capital strategy which is funded through revenue financing. Transformation activity will be funded through the flexible use of capital receipts via asset sales.</p>

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, specific investment in priority areas has been identified separately
Other				
Data Impact:		No		

Consultation and Engagement:

See Appendix I on the budget consultation exercise where specific questions were asked between 16th December 2022 and 29th January 2023. 376 responses were received. There was some strong alignment on the areas of relative priorities between the budget papers proposed and responses from the public. There was a very small level of overall support for the 5% increase in Council Tax overall compared to a below 5% rise. The option to go to a Council Tax referendum was not supported overall by a substantial majority of respondents. There was agreement overall for increasing fees and charges with inflation as well as investing in activities to achieve net zero. There was disagreement on the £150 support for Council Tax in respect of working-age universal claimants for the Council Tax Reduction Scheme. In response to this and the Government announcement (after this consultation was released) of a £25 reduction in Council Tax for all Council Tax Reduction scheme claimants, the Executive are proposing to re-allocate this budget to the exceptional hardship Council Tax budget to provide further support to residents overall in light of cost of living pressures.

A Town and Parish Council briefing meeting was held on 31st January 2023.

The Newbury BID Board was cancelled on the 8th February 2023, though the consultation responses in appendix I highlight the different views expressed by respondents who were from the business community compared to the overall respondents.

An online Webinar was held on the 13th February 2023, as part of the launch of the budget with the Executive papers with the portfolio holder for finance and economic development and the Executive Director (Resources) on Youtube.

4. Executive Summary

- 4.1 The purpose of this paper is to consider and recommend to Council the 2023-24 Revenue Budget, which proposes a Council Tax requirement of £117.5m, requiring a 2.99% Council Tax increase and an adult social care precept of 2%. The Council Tax will raise £3.3m, the precept will raise an additional £2.2m and an increased taxbase will raise a further £1.8m. The ASC precept has been levied to reflect the increased demand and financial costs within the Adult Social care system.
- 4.2 In order to arrive at a balanced budget for 2023-24, £9.1m of savings and income generation proposals have been recommended.
- 4.3 The Council is forecasting an over spend position of £1m in 2022-23 after using £4.6m of earmarked reserves in-year as well as £1.1m of General Fund reserves held for risks that have emerged during the current financial year. The ongoing effect of any budget pressures and future investment in the Council Strategy priorities has been factored into the 2023-24 budget; this is indeed the key driver for the significant savings requirement for the 2023-24 financial year. With inflation during the current financial year running consistently above 10% the Council needs to fundamentally reset its cost base to align to these new higher costs. With social care being the majority of Council spend, and the waste contract

representing the large overall revenue contract of almost £20m, these two areas are seeing major rises that must be included within the Council's budget for the year ahead. In order to fund this the Council has chosen to increase Council Tax by 2.99% and levy a 2% adult social care precept and find savings or income generation of £9.1m. 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 2023-24 Council Tax requirement of £117.5million, requiring a 2.99% Council Tax increase and a 2% 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 2023-24 Revenue Budget, which proposes a Council Tax requirement of £117.5m, requiring a Council Tax increase of 2.99% and a 2% Adult Social Care (ASC) Council Tax Precept. The Council Tax will raise £3.3m, the ASC precept will raise a further £2.2m and an increased taxbase will raise a further £1.8m.
- 5.2 In order to arrive at a balanced budget for 2023-24, £9.1m of savings and income generation proposals have been recommended.
- 5.3 This report also proposes the Fees and Charges for 2023-24 as set out in Appendix F, the Parish Expenses of £17,880 as set out in Appendix G, and recommends the level of General Reserves as set out in Appendix E.

6. Implications of the 2022-23 financial year

- 6.1 The 2022-23 financial year has seen the highest level of inflation in the United Kingdom for over 40 years¹. Indeed, since the formation of West Berkshire Council inflation has not risen above 5.2% before the current financial year. The Council's ability to consume such a large re-alignment of its cost base are severely constrained. Council Tax is set based on information from October to January of the previous financial year and cannot be re-adjusted during the year, and represents approximately 75% of the Council's income stream. Retained business rates are a significant source of Council funding (@£27.3m) yet the Council has no control over the rate being set. Lastly, the Government funding through New Homes Bonus, Services Grant and Social Care Grant, are all fixed and beyond the control of the Council to increase.
- 6.2 This backdrop of constrained income sources and rising inflation has been compounded by the effect of increasing demand for Council services; social care services seeing an increase in clients, in both adults and children's whilst Special Education Needs Home to

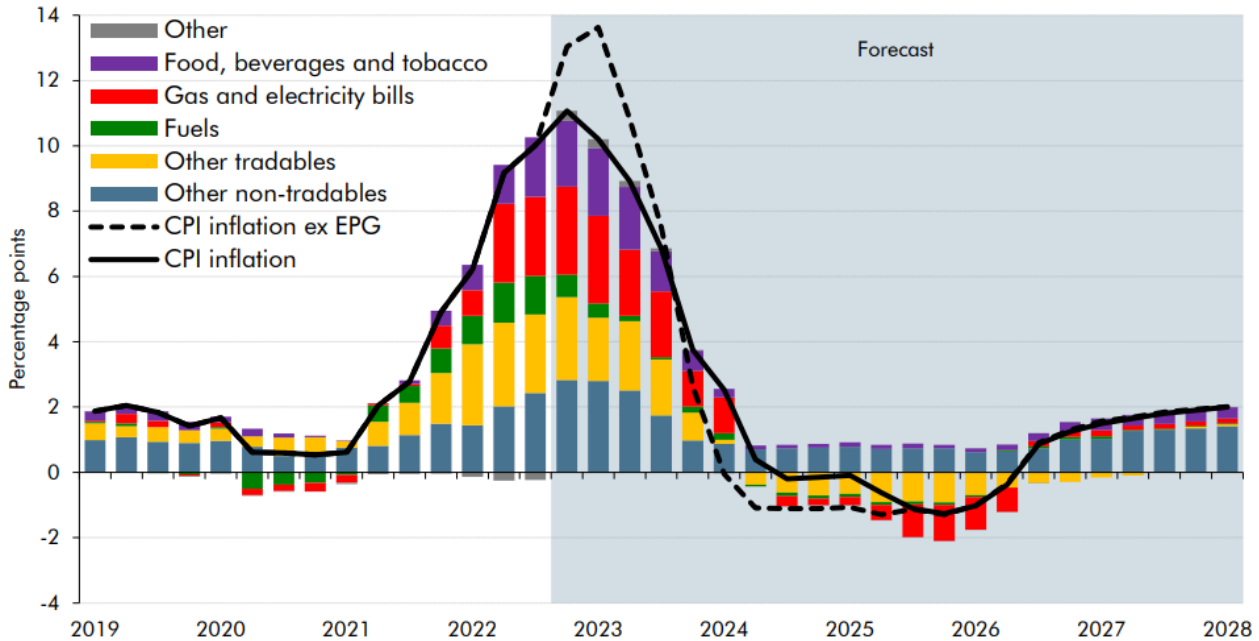
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<https://www.ons.gov.uk/economy/inflationandpriceindices/articles/consumerpriceinflationhistorical estimatesandrecenttr endsuk/1950to2022#:~:text=and%20April%202022,-.The%20average%2012%2Dmonth%20growth%20rate%20of%20the%20Consumer%20Prices.and%20April%202022,%20was%202.5%25>

school Transport Costs have risen through a combination of inflation and greater numbers of users. At the same time, the legacy of the Covid-19 pandemic on Council services has been a drop in leisure centre use and so increased costs through the leisure contract and a drop in car parking income driven by reduced usage as well as a major decline in season tickets.

Table 1.1. Office of Budget responsibility inflation forecast

Chart 4: Contributions to CPI inflation



- 6.3 The adjustment to the 2023-24 budget is substantial. The social care models are showing an increase of £10.1m. Unit costs have risen from £544 to £608 (12%) in adult social care for example, with inflation provided during 2022-23 being adjusted to be included in the 2023-24 model with an assumed increase of 3.5% to Adult Social Care providers to support the market. The waste contract is based on the RPIx inflationary measure in January for the year ahead, this is a rise of 12.6% which equates to a further £2.4m in next year’s budget.
- 6.4 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 again 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.
- 6.5 The Council has also been supporting displaced people from across the world, with a variety of schemes developed including the Homes for Ukraine (HfU) support hub. To date, the Council has helped to assist with 464 Ukrainians coming to West Berkshire which is one of the highest per head of population number of Ukrainians supported across the country. To enable further support to hosts across West Berkshire an enhanced payments above the Government £350 has been agree with a further £100 per host, plus a further £50 for every additional guest so that hosts are provided with extra funds. In the capital programme, £6m has been allocated for the new ‘Housing Fund’ announced by Government where the Government provides 40% of funding for housing to be delivered by the Council for displaced persons that can then be utilised for temporary accommodation in the future.

7. The 2023-24 Local Government Finance Settlement

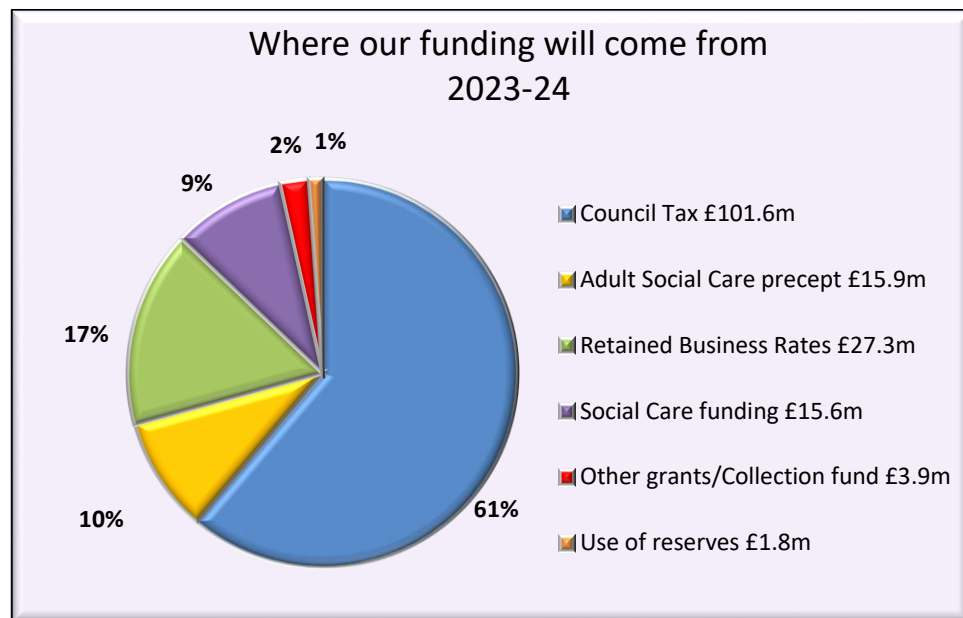
The 2023 Spending Round was announced in November 2022 at the Autumn Statement, with a draft finance settlement announced on the 20th December with subsequent individual notifications of specific grant allocations. The final settlement figures were received on 6th February 2023. The key points are:

- (1) That the increase in Spending Power for West Berkshire is **7.7%** and that includes the Government assumption that the Council takes the maximum increase in Council Tax and the Adult Social Care Precept that they can without triggering a referendum (4.99% overall for West Berkshire Council).
- (2) That the Spending Review encompasses a two year period from 2023-25 for Local Government as a whole but that the finance settlement only covered the 2023-24 financial year.
- (3) For Council Tax, a core principle of up to 2.99% increase was announced, together with a further 2% increase in council tax through the Adult Social Care (ASC) precept.
- (4) Business rates bills are calculated by multiplying the rateable value of a property by either the small business multiplier or the standard multiplier and subtracting any relevant reliefs. Multipliers usually rise with Consumer Price Inflation (CPI) inflation, but for 2023-24 Government have frozen the multipliers, keeping the small business multiplier and standard multiplier at 49.9p and 51.2p respectively – rather than rising to 52.9p and 54.2p. To support high street properties, the government is extending and increasing the Retail, Hospitality and Leisure relief scheme from 50% to 75% for 2023-24, up to £110,000 per business. It has been announced that negative Revenue Support Grant will not be charged in 2023-24. 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) Social care grant funding of £6.8m, share of NHS funding for Local Government to support the Adult Social Care discharge relief for the NHS of £0.3m for West Berkshire Council specifically, and a further £1.2m announced for ASC market sustainability and improvement. It is implied that these are non ring-fenced but with some information to be determined by Government on what activity these support.
- (6) There will be a new round of New Homes Bonus payments in 2023-24 which will not attract new legacy payments. For West Berkshire this amounts to £1.1m compared with £1.2m in the previous year.
- (7) Service Grant funding of £0.7m.
- (8) Other non-ringfenced grant funding of £0.3m.
- (9) Public Health grant allocation still to be confirmed at the time of writing.
- (10) A number of other grants have been announced to combat rough sleeping and homelessness of £0.8m. The Council expects to receive a further tranche of the

Household Support Fund for 2023-24 as announced in the Autumn Statement 2022. The grant determination, criteria and final amounts are yet to be released.

8. Revenue Funding

8.1 The main sources of funding for the 2023-24 revenue budget are shown in the following chart.



8.2 West Berkshire Council's main source of funding is from Council Tax (61%). 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 2.99% for 2023-24. Income from Council Tax is also expected to increase by a further 1.6% as a result of growth in the tax base (the number of properties paying Council Tax). Total Council tax increases will raise £5.1m. This is based on a collection rate of 99.7%.

8.3 The Exceptional Hardship Fund (EHF) has been set up by West Berkshire Council to cover the shortfall between the Council Tax Liability and the award of Council Tax Reduction. We recognise the importance of protecting our most vulnerable customers. An EHF was created to ensure that we protect and support those most in need. It is therefore intended to help in cases of extreme financial hardship and not support a lifestyle. The Revenues and Benefits Service will operate the (EHF) to:

- Allow a period of time for someone to adjust to unforeseen short-term circumstances and to enable them to "bridge the gap" during this time. Due to the nature of this fund and the resource allocated to its function, the period of award will normally be a financial year.
- Support people in managing their finances
- Help customers through personal crisis and difficult events that affect their finances.
- Aim to help prevent exceptional hardship
- Give support to those who are financially vulnerable

The EHF is therefore a short-term emergency award credited to the claimants Council Tax account.

It is determined by taking the following information into consideration;

- The steps taken by the customer to reduce their Council Tax liability. I.e., discounts, exemptions or reductions
- The income and expenditure of the customer, their partner and any dependants or other occupants of the customer's home
- Any other difficulties being faced by the customer preventing them from making payment.

8.4 The Council is proposing a 2% Adult Social Care Precept for 2023-24, which will raise £2.2m. The maximum allowed is a 2% precept. The previous precepts raise annual funds of £13m. Adult social care makes up over a third of the Council's net revenue expenditure 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.

8.5 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 2025-26 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.

8.6 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. Both of these funds have been significantly increased for the 2023-24 year.

8.7 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 2023-24 was announced by Government in December 2022. The following table sets out the 2023-24 DSG settlement for each block.

Categories	(£'m)
Schools block	127.44
Central school services block	0.97
High needs block	27.39
Early years block	10.85
DSG allocation	166.65
Mainstream schools additional grant	4.33
Additional high needs allocation	1.10
Total DSG funding	172.09

DSG budgets are discussed in detail at the School Forum. The Forum has agreed not to transfer a percentage of funding from the Schools Block to the High Needs Block in 2023-24.

The DSG had a deficit balance of £3m as at 31.3.2022, and in 2022-23 the deficit is forecast to increase to £6m by 31.3.2023. The deficit has arisen largely in high needs but also in early years. The Government has confirmed that the accounting treatment of the High Needs Block deficit will continue until 2025-26 which means some relief from the risk of the deficit of £6m going against the General Fund. If this had happened, the Council would be very close to receiving a s114 notice (in effect where the Council has no money left in reserve) from the s151 officer as there would be barely any general fund reserve left. In the next three years, the Council needs to adopt new proposals to reduce this deficit.

The Council is part of the Department for Education’s, Delivering Better Value in Special Educational Needs and Disability (SEND) programme, which will commence later this year. This programme aims to support local authorities to improve delivery of SEND services for children and young people while ensuring services are sustainable.

- (2) **Public Health Grant.** West Berkshire Council receives a **£6.1m (TBC)** ring-fenced grant to fund public health functions (to be determined by Government for 2023-24 – figures not released for Executive).
- (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 taking 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 £3.5m per year. The majority of fees and charges included in this budget are due to rise by the October CPI figure of 11.1%. This month has been the historic period at which the fees and charges are determined (prior year comparator of 4.2%) and provides for some recoupment of real terms losses to income achieved during 2022-23 as the inflation increase for that year’s budget was far below the actual inflation facing the Council.

9. Revenue Expenditure

The Revenue funding outlined above, funds the 2023-24 revenue budget as follows:

Directorate	Base budget	Growth and inflation	Ongoing Investment	Savings & income generation	Annual budget requirement 2023/24
	£m	£m	£m	£m	£m
People	85.29	13.25	2.73	-2.88	98.40
Place	29.81	4.44	1.66	-2.36	33.55
Resources	11.32	1.57	0.58	-1.41	12.06
Chief Executive	0.53	0.03	0.00	0.00	0.57
Capital Financing / Corporate	14.61	0.24	0.93	-2.43	13.35
Total	141.57	19.54	5.90	-9.07	157.93

- 9.1 **Base budget £141.57m:** This is the ongoing budget requirement for the three Directorates together with the ongoing revenue cost of the capital programme.

- 9.2 **Growth and inflation £19.54m:** 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 (3.5% 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.

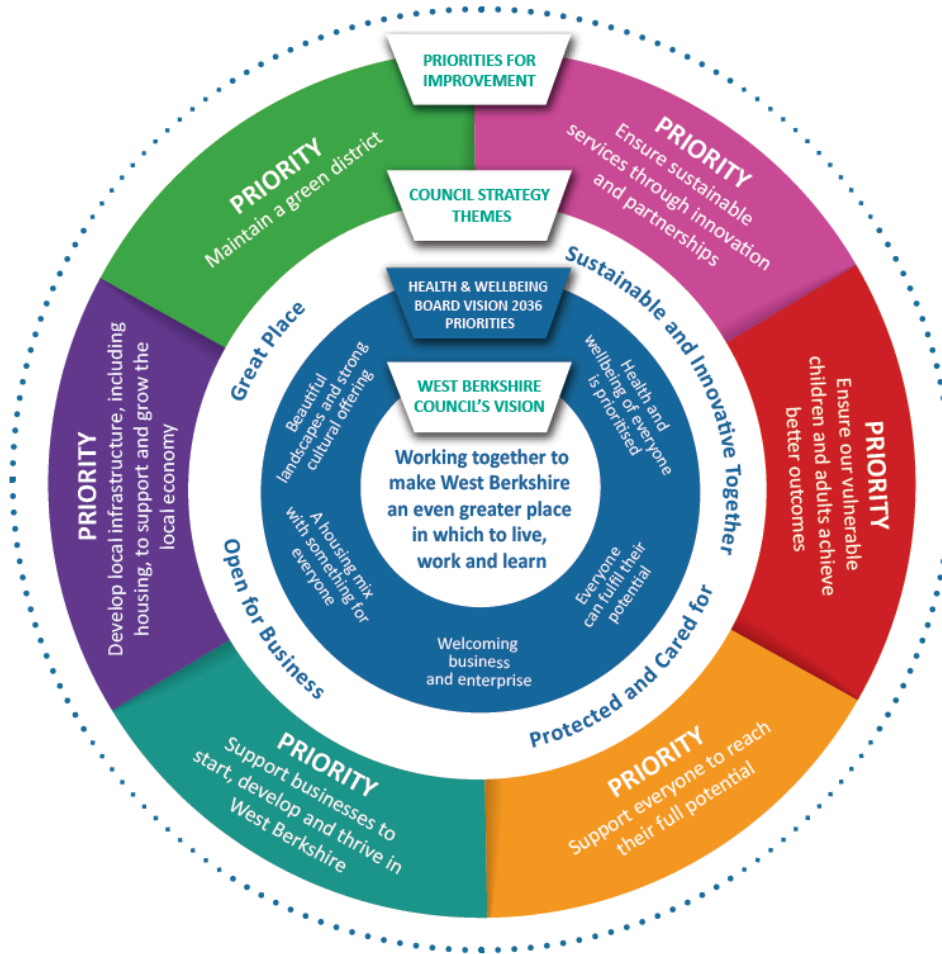
Budgets are inflated where a contract is in place and is subject to annual inflationary increases. The largest single item of contract inflation is from the waste PFI contract. This contract increase is based on the RPIx measure in January of each year and amounts to £2.4m (12.6% assumption) for 2023-24. 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 £10.1m 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 at the most likely figure with there being no balance provided for in the Service Risk Reserve due to it being forecast to be utilised in 2022-23. The model inflation is at 3.5%, reflecting increases expected in costs balanced against increases already in place. The Extracts from the models are shown in Appendix B.

- 9.3 **Ongoing Investment £5.9m:** Each year new service investment is required to be built into the revenue budget. 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 £182.7m Council funded capital programme. The total Capital Programme is £387.7m for 2023-24 and key areas of investment include:
- (a) £196.4m in support of ensuring our vulnerable residents achieve better life outcomes and reach their full potential. Investment is planned enabling enhancement of existing educational facilities, provision of new school places in response to new housing developments across the district, enhancing accessibility to existing provision and investment in Adult Services.
 - (b) £140.5m in support of infrastructure across the district (roads, bridges, flood alleviation, drainage and cycle paths).
 - (c) £12.3m 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) £27m 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.
 - (e) £2.3m in support of maintaining and enhancing the Council's commercial property portfolio. The portfolio continues to contribute net income streams (i.e. after direct and capital financing costs), in support of core Council services.

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

West Berkshire Council Strategy 2019-2023



9.5 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, through to this year, 2023-24, showing £2.4m.

No	Council Strategy priority	Item	Amount £k
1	Ensure our vulnerable children and adults achieve better outcomes	<ul style="list-style-type: none"> • Investment in children's social care staffing to provide additional capacity • Additional funding for SEN Home to School Transport • Emergency duty service • Equipment for Children with disabilities 	523 550 20 15
2	Support everyone to reach their full potential	<ul style="list-style-type: none"> • Investment in family hub capacity 	160
3	Support businesses to start, develop and thrive in West Berkshire	<ul style="list-style-type: none"> • UK Shared Prosperity Grant Funded: <ul style="list-style-type: none"> - Art trail culture initiative - Business growth hub - Business investment officer - Admin budget 	 18 20 50 16
4	Develop local infrastructure, including housing, to support and grow the local economy	<ul style="list-style-type: none"> • Investment in the planning service • Investment in bus services 	227 343
5	Maintain a green district	<ul style="list-style-type: none"> • Investment in support for bio-diversity net gain 	100
6	Ensure sustainable service through innovation and partnerships	<ul style="list-style-type: none"> • Human Resources restructure to support workforce strategy • ICT data loss prevention system 	77 36
7	Business as usual	<ul style="list-style-type: none"> • Reduced insurance income from DfE • Coroners additional costs • Land charge income drop due to transfer to Central Government 	50 115 126
	TOTAL COUNCIL STRATEGY INVESTMENT		£2,446
	Investment into areas impacted by Covid-19	<ul style="list-style-type: none"> • Car parking income rebalanced to reflect 2022-23 usage • Leisure costs 	750 515
	TOTAL COVID-19 INVESTMENT		£1,265
	TOTAL COUNCIL STRATEGY AND COVID INVESTMENT		£3,711

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



9.7 In order to achieve a balanced budget, £9.1m of savings and income generation proposals have been made.

10. Reserves

10.1 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.

10.2 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 31.3.2022 £m	Forecast increase during 2022-23 £m	Forecast decrease during 2022-23 £m	Forecast balance as at 31.3.2023 £m
General Fund (unallocated) including specific risk reserves	12.91		-5.66	7.25
School Balances	11.02		-3.00	8.02
Earmarked Reserves	23.83	0.11	-18.55	5.39
General Fund total	47.77	0.11	-27.21	20.66

- 10.3 During 2022-23 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 2022-23 budget papers. For 2023-24, the Council is proposing to support the budget with a £1.8m contribution from reserves, as well as utilising many earmarked reserves for the 2022-23 financial year which were unplanned uses due to the increased costs of inflation and demand as highlighted earlier in this report.
- 10.4 Further information can be found in Appendix Ei and Eii.

11. Funding Statement

The Funding Statement for 2023-24 shows the funding available to the Council which can be used to fund the budget requirement.

2023-24 Funding Statement				
Ref	Income	£m	£m	Appendix
1a	Council Tax	101.62		
1b	Adult Social Care precept	15.85		
	Total Council Tax income		117.47	
2	Retained Business Rates		27.29	
3a	Adult Social Care BCF and iBCF	7.33		
3b	ASC Market Sustainability & Improvement Fund	1.17		
3c	Social Care grant	6.79		
3d	ASC delayed discharge funding	0.31		
	Total Social Care funding		15.61	
4a	New Homes Bonus	1.06		
4b	Services Grant	0.70		
4c	Other non-ringfenced grants	0.34		
	Total other grant funding		2.11	
5a	Collection Fund deficit (-)/ surplus - Council Tax	-1.41		H
5b	Collection Fund deficit (-)/ surplus - NNDR	3.23		
	Total Collection fund deficit		1.82	
6	Funds Available		164.30	
Expenditure		£m	£m	Appendix
7	Opening base budget*		141.57	
8a	Inflation	6.73		
8b	Contract inflation	2.73		A
8c	Modelled growth	10.08		B
	Total growth and inflation		19.54	
9a	Investment in Council Strategy priorities	2.34		
9b	Investment due to Covid-19	1.27		
9c	Other investment	1.66		
9d	Increase in capital financing costs	0.63		
	Total ongoing Investment		5.90	C
10	Savings and income generation		-9.07	
11	Annual Budget Requirement		157.93	
12	One off investments		0.82	C
13	Net Budget Requirement for Management Accounting		158.76	
14	Adult Social Care BCF and iBCF		7.33	
15	Budget Requirement		166.09	
16a	Use of Earmarked Reserves	-1.46		
16b	Use of Collection Fund Reserves	-0.33		
	Total one off funding		-1.79	E
17	Budget Requirement after use of reserves		164.30	

£10k roundings may apply

* Opening Base budget		£m
Income from fees and charges		-30.71
Ring-fenced grant income		-189.63
Internal recharges and interest received		-1.39
Gross Operating Expenditure		363.00
Base budget		141.28
Opening adjustments		0.29
Opening base budget		141.57

12. Proposals

- (1) That Council approve the 2023-24 Council Tax requirement of £117.5 million, requiring a Council Tax increase of 2.99% with a 2% 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.

13. Consultation and Engagement

A range on engagement and consultation events were held. The main areas of response through the consultation between mid-December 2022 and the end of January are highlighted in appendix I, and included overall more positive sentiment towards continued investment in net zero, raising fees and charges with inflation, with a very close position on a Council Tax rise of 5% and a negative sentiment towards a Council Tax rise of 10% and of continuing to provide Council Tax support for working age claimants of Universal Credit. The key priorities were similar to where the Council's financial resources are allocated i.e. social care, highways and transport and housing.

14. 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.

15. Conclusion

The Council is forecasting an over spend of £1m in 2022-23 after using £4.6m of earmarked 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 2023-24 budget. In order to fund this the Executive has chosen to propose an increase in Council Tax by 2.99%, raise a 2% adult social care Council Tax Precept, use £1.8m of specific reserves and find savings or income generation of £9.1m. 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.

16. 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 Consultation response
Appendix J – Council Tax Resolution

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Contract Inflation

Contract Inflation			2023/24	Rate used
Directorate	Service	Description	£000	
Corporate	All	Cleaning contract	42	10.5%
Corporate		Total	42	
People	ASC	Birchwood Nursing Home lease	87	15.0%
People	ASC	Rent on Hillcroft House where Council provides ASC services	5	5.0%
People	CFS	Supported Lodgings for young people in care and leaving care - Step by Step contract extension	25	7.6%
People		Total	117	
Place	ENV	Waste contract (at RPIX)	2179	11.5%
Place	ENV	Waste - Tax Base adjustment	86	
Place	ENV	BBOWT partnership (CPI)	38	10.1%
Place	ENV	Tree maintenance contract	26	10.5%
Place	ENV	Highways term maintenance contract (set %)	127	
Place	ENV	Bus lane camera maintenance	5	
Place	ENV	Other	4	
Place		Total	2,465	
Resources	F&P	Corporate insurance	100	12.5%
Resources	S&G	Other	8	
Resources		Total	108	
Total contract inflation			2,732	

N.B. Rounding may apply to £10k

Inflation on the waste contract has now been confirmed at 12.6%, an extra £208k. This will be funded by a base budget amendment, and will be adjusted for in future years.

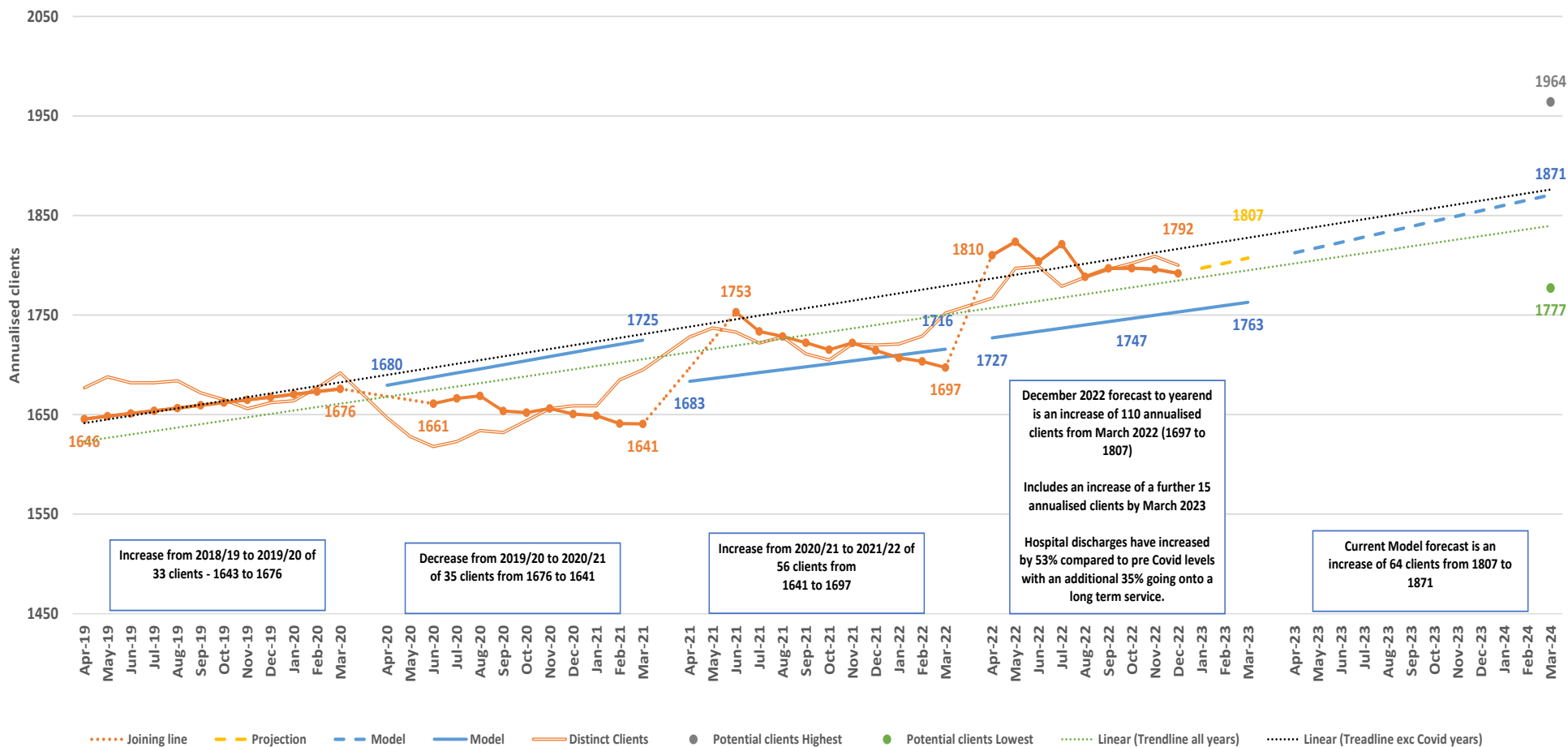
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Modelled Growth

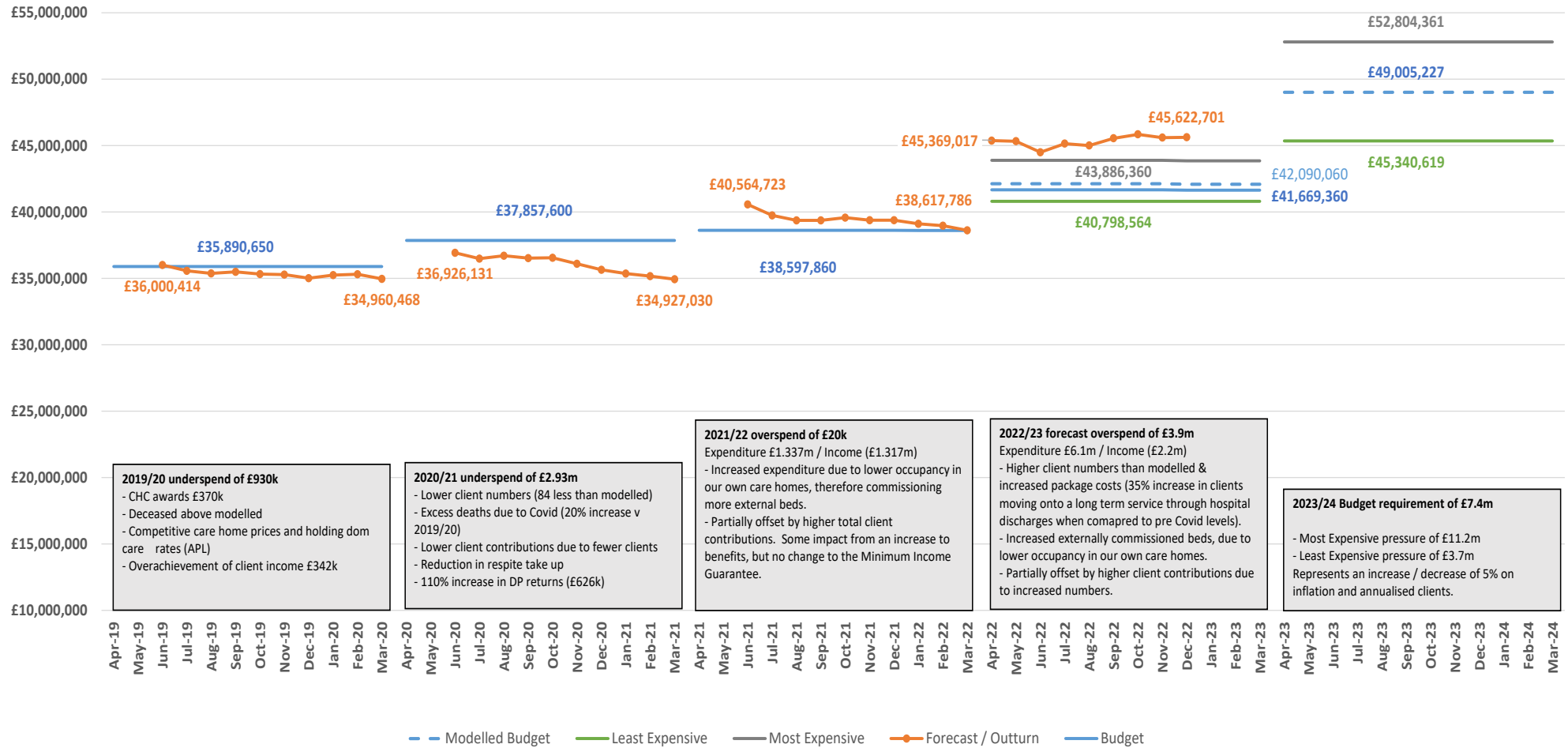
The table below shows the amount of budget growth required for 2023-24 from the modelling undertaken in Adult Social Care, Children & Family Services and Education. Modelling graphs are also shown for the ASC and CFS models.

					2023-24
					Modelled Growth
Directorate	Service	Ref	Priority	Description	£000
People	ASC	P1	1	Learning Disability Transitions from children's services to adult social care	1,852
People	ASC	P2	1	Commissioning Budgets demographic increases - long term services demand	4,698
People	ASC	P3	1	Commissioning Budgets demographic increases - long term services inflation	1,638
People	ASC	P4	1	Commissioning Budgets demographic increases - short term services	100
People	CFS	P5	1	Placement budgets increased demand	1,401
People	CFS	P6	1	Placement Budgets inflation	387
People	.			Total	10,076

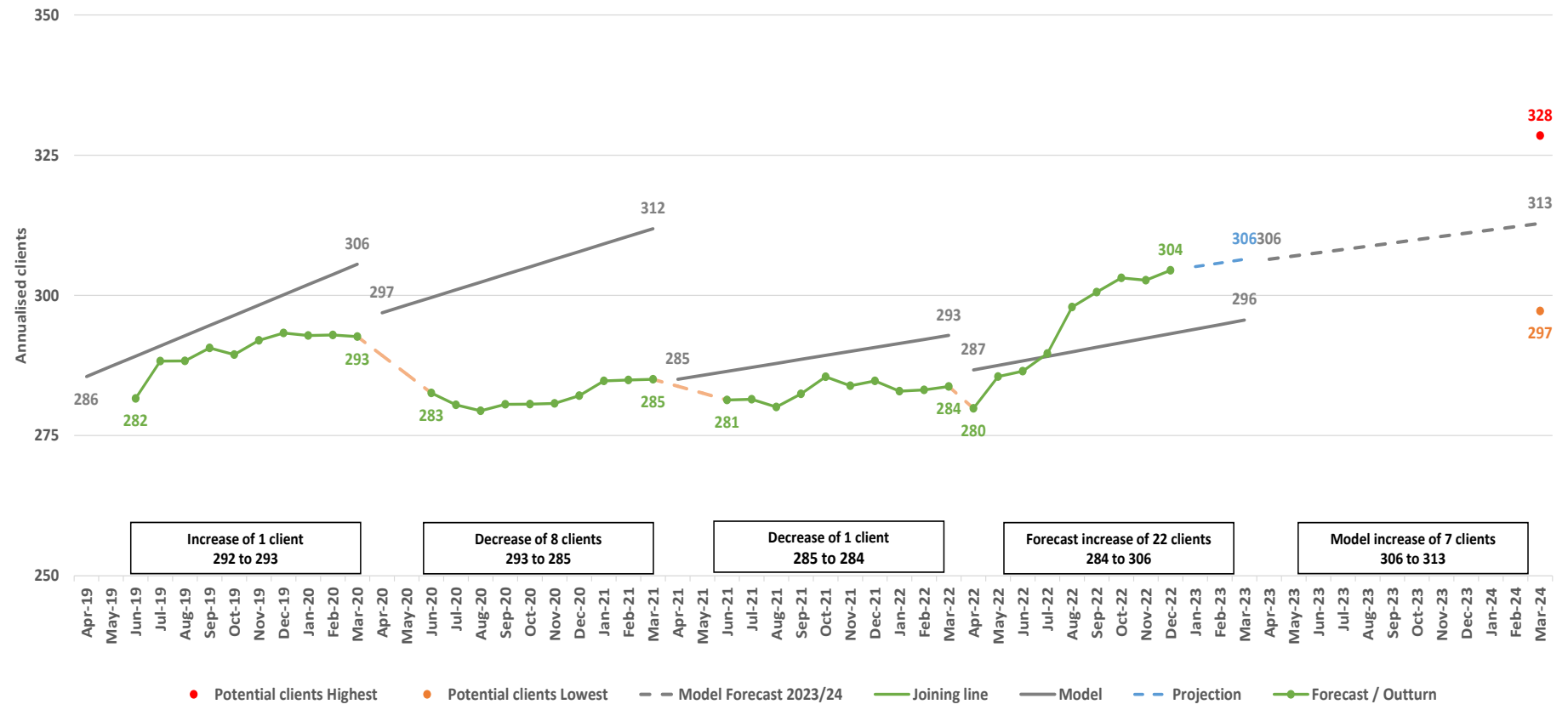
Adult Social Care Annualised client numbers for Long Term Services



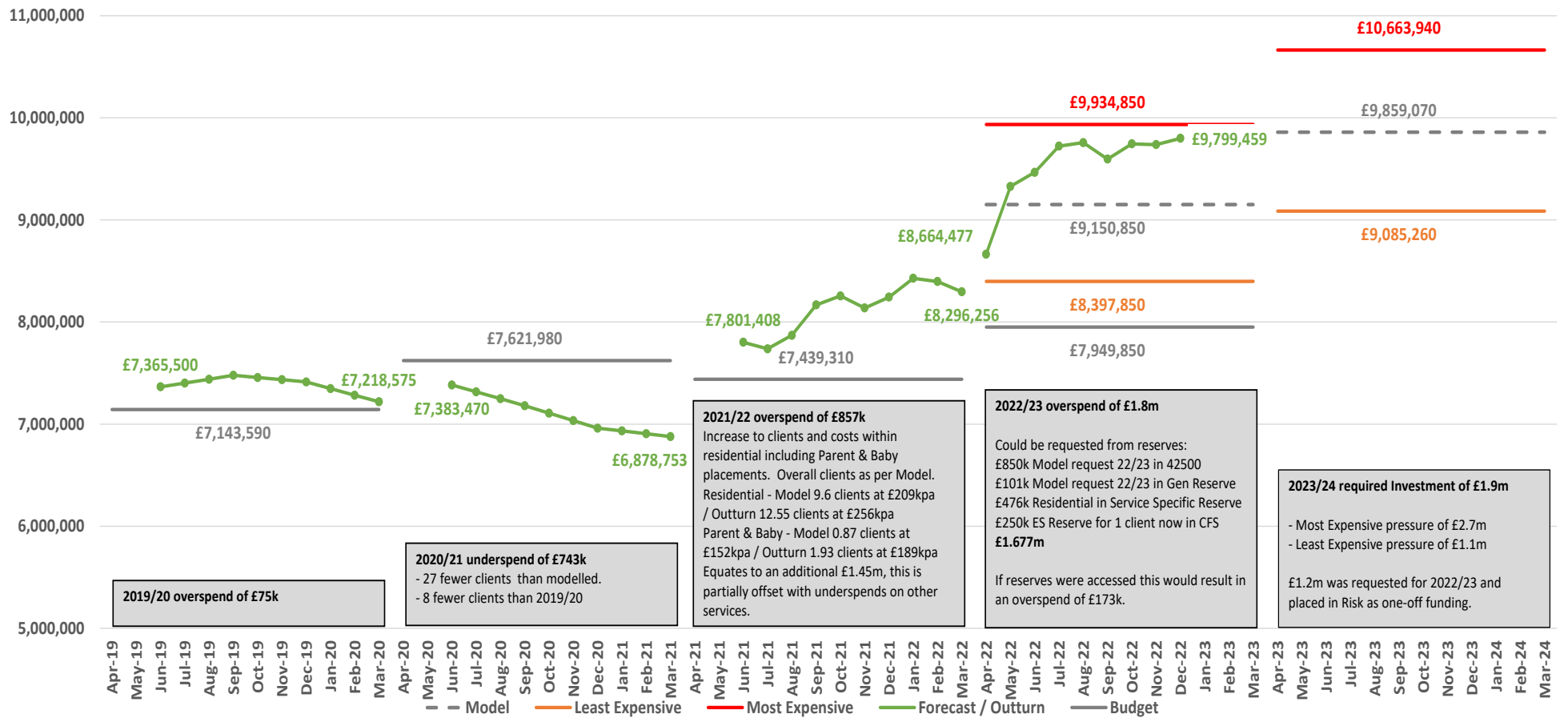
Adult Social Care Net Expenditure for Long Term Services



Children & Family Services annualised client numbers (excludes UASC)



Children & Family Services Net Expenditure (excludes UASC)



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					2023-24					2023-24		
					Ongoing					One off		
Directorate	Service	Ref	Priority	Description	Investment in Council Strategy	Covid 19	Core service improvement	Budget realignment	Total Ongoing unavoidable investment	Funded from Reserves	Other funded	Total One-off unavoidable investment
					£000	£000	£000	£000	£000	£000	£000	£000
Corporate	All	C1	BAU	Recruitment lag for staffing investment approved in 22/23			300		300			0
Corporate	.			Total	0	0	300	0	300	0	0	0
People	ASC	P1	BAU	Additional Financial Assessment & Charging Officer due to increase in number of assessments. The staffing numbers in this team have not increased since 2015, when they were increased due to the implementation of the Care Act. 2016: 1420 2017: 1534 2018: 1721 2019: 2165 2020: 2228 2021: 2031 2022: 2219					0	44		44
People	CFS	P2	1	Contact Advice & Assessment Service - additional staffing permanent budget. There has been a significant and sustained rise in contacts leading to a rise in referrals and a rise in Child in Need and Child Protection. 2020 Contacts: 3064 Referrals: 693 Section 47: 245 2021 Contacts: 3997 Referrals: 872 Section 47: 335 2022 Contacts: 5369 Referrals: 1088 Section 47: 459	296				296			0
People	CFS	P3	1	Emergency Duty Service - additional budget required to fund the service. West Berkshire has a duty to provide statutory services to vulnerable people 24/7. During the 'Out of Hours' periods (which totals 3/4 of a typical week) the service to vulnerable adults and children is delivered by Bracknell Forest's Emergency Duty Team. The current activity exceeds the budget. A Berkshire wide service enables us to meet our statutory duties whilst achieving economies of scale and service resilience. The increased costs can to some extent be attributed to covid impact.	20				20			0
People	CFS	P4	1	Additional staff capacity for Family Safeguarding (FSM) Teams. The volume of Children and Families worked with in the FSM Teams has increased significantly in the last three years: 2020: Child in Need 579, Child Protection 111, Average Caseload East 20, West 24. 2021: Child in Need 536, Child Protection 168 Average Caseload East 26, West 20 2022: Child in Need 1040, Child Protection 263, Average Caseload East 27, West 50 The substantial increase in the last year is dramatic and with the caseloads of social workers running at such a high level remedial action is required.	228				228			0

					2023-24					2023-24		
					Ongoing					One off		
Directorate	Service	Ref	Priority	Description	Investment in Council Strategy	Covid 19	Core service improvement	Budget realignment	Total Ongoing unavoidable investment	Funded from Reserves	Other funded	Total One-off unavoidable investment
					£000	£000	£000	£000	£000	£000	£000	£000
People	CFS	P5	1	Mental Health support for Children in Care. West Berkshire is in the first year of a partnership project to provide mental health support to Children in Care. The project is match funded by the CCG and the 3 Berkshire West LA's- Reading, Wokingham and West Berkshire contribute depending on CiC population. The project employs health professionals at various grades and expertise to support children in care, social workers and foster carers to maintain stability of placements and prevent breakdown and potentially increased placement costs. The funding for 2022-23 has been secured and approved by the council. The project is a 2 year scheme with a view to extend if the evaluation in year 2 demonstrates better outcomes for children and value for money.					0	27		27
People	CFS	P7	1	Market supplement & change to Recruitment & Retention scheme. A number of changes to address the increasing recruitment and retention challenges facing Children and Family Services.			901		901			0
People	ES	P8	1	Children With Disabilities Equipment. Although a large portion of the equipment is capitalised, there are elements that cannot be such as the cost of returns and delivery. The number of children requiring support has increased.	15				15			0
People	ES	P9	2	Family hub increase to meet increasing needs. There is a SLA with the two nursery schools to provide Family Hub services across the West of West Berkshire. In the recent past (3 years) the budget has been frozen. This is a realtime cut due to the cost of living increase and is now impacting on services. There has been an increasing need for family support with referrals increasing.				8	8			0
People	ES	P10	1	Family Hubs service investment in staffing. Work is being done to develop and strengthen the family hub offer to a wider remit to include 0 to 19. The staffing levels of the current family hubs was only designed to meet the needs of 0 to 5. Therefore there needs to be investment to develop and secure the wider remit.	60				60			0
People	ES	P11	1	Family hubs permanent funding. One off funding for 2022/23 was provided from reserves.	100				100			0
People	ES	P12	1	Special Educational Needs and Disabilities (SEND) Home to School Transport (HTST) investment. The number of pupils currently receiving SEND HTST has risen from 343 to 449 (106 increase) Since 2020, we have also seen rises in fuel and staffing costs.	550				550			0
People	ES	P13	1	Castlegate premises and cleaning costs			12		12			0
People	C&W	P14	2	Engaging and Enabling local communities. Engagement with Towns and Parish Councils, local clubs and organisations and communities themselves to develop sustainable opportunities for physical activity for local communities in local settings.					0	100		100
People	C&W	P15	2	Newbury Sports hub running costs budget required from September 2023			30		30			0
People	C&W	P16	2	Leisure Centre increased costs until new contract completed Apr-Jun2023		515			515			0

					2023-24					2023-24		
					Ongoing					One off		
Directorate	Service	Ref	Priority	Description	Investment in Council Strategy	Covid 19	Core service improvement	Budget realignment	Total Ongoing unavoidable investment	Funded from Reserves	Other funded	Total One-off unavoidable investment
					£000	£000	£000	£000	£000	£000	£000	£000
People	.			Total	1,268	515	943	8	2,734	171	0	171
Place	D&R	D1	5	Invest to save: £100K investment, £265k saving. Place shaping and Delivery. Invest to save against bio diversity net gain. One Team Leader for Place Shaping with four supporting posts (two Ecology and two Conservation/ Urban Design). Required to establish the necessary skills and resource to meet the ambition of creating high quality places working across the directorate. Resource also necessary to directly meet the changes introduced in the Environment Act currently going through parliament and the need for all planning applications to have a minimum 10% biodiversity net gain uplift. Plus the need to do 53 Conservation area appraisals.	100				100			0
Place	D&R	D2	BAU	Invest to save: £32K investment, £63k saving. Premium Service for Pre-Application Advice and Determination of Householder Applications. This will expedite the provision of advice and determining planning applications. Income over and above standard applied fees.	32				32			0
Place	D&R	D3	BAU	Invest to save: £195K investment, £390k saving. Uplift in Planning Fees	195				195			0
Place	D&R	D4	BAU	Public Protection shared service management. £100K one-off investment. The Business Plan going to Joint Committee on the 26th has set out that re-balancing the service budget post Wokingham and in the context of falling income is the priority for 2023/24.					0	100		100
Place	D&R	D5	1	Local Plan Review 2023-2039					0		300	300
Place	D&R	D6	4	Four Houses Corner - Housing Management & Security			89		89			0
Place	ENV	E1	5	Ash die back pressure					0	50		50
Place	ENV	E2	3	Funding for Newbury Bus Contract due to fuel inflation costs	160				160			0
Place	ENV	E3	3	Newbury Bus Contract - Loss of Income					0	4	61	65
Place	ENV	E4	5	Solar PV Projects unachievable income				150	150			0
Place	ENV	E5	3	Bus Company Services 1a, 1c. Additional responsibility due to requirements of Enhanced Bus Partnership.	183				183			0
Place	ENV	E6	BAU	Shortfall in parking income post Covid			750		750			0
Place	.			Total	670	750	89	150	1,659	154	361	515
Resources	S&G	R1	6	Invest to save: £68k investment, £50k saving plus further savings in future years. Investment in digital resources and holding other posts vacant to ensure transformational activity around the digital strategy.					0	68		68
Resources	S&G	R2	BAU	Invest to save: £101k investment, £101k saving. Increase Elections Team Staffing to enable the delivery of elections across the district. Returning Officer has completed a review and benchmarked the service, requiring an investment to continue to provide an effective elections service and enable effective resilience within the team. This investment will be grant funded.				101	101			0
Resources	F&P	R3	BAU	Schools Insurance Dept. for Education change. Pressure created by schools leaving the Council's insurance arrangements to join the DfE RPA scheme.	50				50			0

					2023-24					2023-24		
					Ongoing					One off		
Directorate	Service	Ref	Priority	Description	Investment in Council Strategy	Covid 19	Core service improvement	Budget realignment	Total Ongoing unavoidable investment	Funded from Reserves	Other funded	Total One-off unavoidable investment
					£000	£000	£000	£000	£000	£000	£000	£000
Resources	ICT	R4	BAU	New Egress system - provides additional protection against electronic data loss. New key defensive system to minimise and prevent the ongoing and repeated occurrences where e-mails and their attachments are sent to incorrect recipients with pro-active prompting to staff.	36				36			0
Resources	S&G	R5	6	HR/Payroll solution. 2nd year of two year additional cost with HR/Payroll system provider for existing service provision due to increased contractual costs.					0	70		70
Resources	S&G	R6	BAU	Increased costs of the Berkshire Coroners Court shared service administered by Reading BC, to provide a coroners service to all of Berkshire. This investment is WBC share and is unavoidable as the Council has no direct provision of this service.	115				115			0
Resources	S&G	R7	2	Workforce development / HR Restructure	77				77			0
Resources	S&G	R8	BAU	Loss of Land Charges Income due to transfer of service to Central Government	126				126			0
Resources	S&G	R9	2	Additional support and wellbeing services in Human Resources. Access to expert advice from South East Employers on HR strategic and operational matters, as well as the implementation of a small budget to support staff mental health and wellbeing initiatives to enhance the staff offer and recruitment and retention across the Council.				18	18			0
Resources	S&G	R10	BAU	Additional Democratic Services officer to support the hosting and provision of public meetings. Mainstream funding post Covid-19 specific funds that will enable the Council to continue the effective livestreaming of meetings and the enhancements to the wider public's involvement in local democracy.			55		55			0
Resources				Total	404	0	55	119	577	138	0	138
Total					2,342	1,265	1,387	277	5,270	463	361	824

					2023-24
					Saving or income proposal
Directorate	Service	Ref	Priority	Description	£000
Corporate	All	C1	BAU	Recruitment lag saving for staffing investment proposals in 23/24	(600)
Corporate	All	C2	BAU	Increased rebate through the agency contract due to higher level of agency spend. In future years, it is hoped that this saving can be removed due to reduced agency costs.	(350)
Corporate	All	C3	BAU	Resourcing efficiency saving: 2% increase to a 5.3% efficiency saving on staffing budgets due to higher levels of staff turnover. Increased savings due to higher vacancy savings when posts become vacant through slowing recruitment activity.	(800)
Corporate	All	C4	BAU	Fees and charges increase by October CPI 11.1%	(675)
Corporate	.			Total	(2,425)
People	DIR	P1	BAU	Structural review. This saving is associated with changes to the management structure within the Directorate.	(100)
People	ASC	P2	1	Review of care packages to ensure that provision reflects an updated assessment of eligible care needs	(450)
People	ASC	P3	1	Health funding: Review shared funding for clients with Mental Health needs (S117) and Continuing Healthcare (CHC).	(1,100)
People	ASC	P4	1	Resource Allocation System (RAS) software. This saving assumes that there is currently some over-provision, and that the software will reduce that.	(26)
People	ASC	P5	1	Market Management. Market management is an umbrella term for multiple actions relating to careful management of the local care market. This includes the use of fixed block bed and fixed block hours, review of the care home market and pricing strategy, changes to contracts, work with domiciliary care providers regarding their costs and challenges.	(150)
People	ASC	P6	1	Negotiation of contractual arrangements relating to Birchwood Care Home lease	(100)
People	ASC	P7	1	Care Home commissioning to allow placements in homes with Requires Improvement status	(250)
People	ASC	P8	BAU	Rebalancing the prices of in-house services to reflect actual cost	(94)
People	CFS	P9	1	Actions to reduce the need for care placements, including complex care packages	(66)
People	CFS	P10	1	Placement cost reduction. Through the use of house in multiple occupation (HMO) for the Care Leavers as a less costly option than in current use. Work is underway with Housing to develop this option.	(88)
People	CFS	P11	BAU	Service restructure	(70)
People	CFS	P12	BAU	Supporting Families funding to support the Youth Offending Team and Early Help and Prevention	(58)
People	CFS	P13	BAU	Prevention: My Family First team structure change	(68)
People	ES	P14	1	Virtual school restructure	(10)
People	ES	P15	1	Pension set aside budget reduction to match current costs	(15)
People	ES	P16	1	Education psychology efficiencies	(10)
People	C&W	P17	2	Savings from Northcroft expansion	(37)
People	C&W	P18	2	Libraries review	(48)
People	C&W	P19	2	Leisure centres review	(66)
People	C&W	P20	2	Library stock capitalisation	(30)
People	C&W	P21	2	Shaw House additional income	(40)
People	C&W	P22	BAU	Shaw House Exclusive Weddings	(20)
People	.			Total	(2,896)
Place	D&R	D1	5	Invest to save: £100K investment, £265k saving. Place shaping and Delivery. Invest to save against bio diversity net gain. One Team Leader for Place Shaping with four supporting posts (two Ecology and two Conservation/ Urban Design). Required to establish the necessary skills and resource to meet the ambition of creating high quality places working across the directorate. Resource also necessary to directly meet the changes introduced in the Environment Act currently going through parliament and the need for all planning applications to have a minimum 10% biodiversity net gain uplift. Plus the need to do 53 Conservation area appraisals.	(265)
Place	D&R	D2	BAU	Invest to save: £32K investment, £63k saving. Premium Service for Pre-Application Advice and Determination of Householder Applications. This will expedite the provision of advice and determining planning applications. Income over and above standard applied fees.	(63)
Place	D&R	D3	BAU	Invest to save: £195K investment, £390k saving. Uplift in Planning Fees	(390)

					2023-24
					Saving or income proposal
Directorate	Service	Ref	Priority	Description	£000
Place	D&R	D4	4	Financial contribution from registered providers for use of the Council's choice based letting system (Abritas) under the common housing register.	(25)
Place	D&R	D5	4	Planning white paper / Levelling up & Regeneration Bill. There are both potential service efficiencies and cost implications arising from the Bill if proposals continue as previously envisaged, however, this is dependent on changes in national legislation the detail of which cannot be anticipated. The precise implications and timing would need to be confirmed as and when the Bill is finalised, enacted and becomes operational. The estimate is net of investment needed in new systems and procedures.	(100)
Place	D&R	D6	BAU	Place Review. To review systems, processes and resources. Seeking to bring greater efficiency and productivity whilst reducing staff costs.	(220)
Place	D&R	D7	BAU	Increase in cost recovery (pre-apps and planning performance agreements)	(50)
Place	D&R	D8	5	Hold vacant posts	(400)
Place	ENV	E1	5	Food Waste Diversion from Landfill. The introduction of a weekly food waste collection service in 2022/23 is expected to result in a net reduction in waste going to landfill of between 4-5,000 tonnes.	(50)
Place	ENV	E2	2	Digitisation of Playing Pitch Bookings	(10)
Place	ENV	E3	5	Waste Management - Dry Recycling increase	(100)
Place	ENV	E4	5	Biodiversity and carbon credits. This proposal is to invest in enhancing the Council's existing land assets or purchasing new land for enhancement that could be sold to developers for biodiversity net gain credits. These credits could provide an ongoing income to the landowner for maintenance of biodiversity credit site the over a period of 30 years.	(50)
Place	ENV	E5	BAU	Efficiency savings. A number of consultancy/training/administrative budgets being amalgamated and small amounts identified that can be offered up for saving with relatively little impact on service delivery.	(60)
Place	ENV	E6	4	Highway Survey efficiencies. Technological advances in automated highway survey techniques along with collaborative working with other Berkshire Unitary Authorities have brought about savings in how we collect road condition data.	(20)
Place	ENV	E7	4	Pre-app charges for SuDS, Highways, Grounds Maintenance and Tree services	(30)
Place	ENV	E8	4	Capitalisation of Highway Asset salaries to match actual functions	(250)
Place	ENV	E9	4	Benchmark Traffic Regulation Order fees. Following a benchmarking exercise, it is proposed to increase the charges levied by the Streetworks team for the processing of Temporary Traffic Regulation Orders so that they are in line with other authorities' charges.	(40)
Place	ENV	E10	4	Drainage revenue (routine jetting). The implementation of a new gully emptying regime should see a reduction in gully connection blockages which in turn is anticipated to reduce the need for jetting. Capital maintenance investment has been increased accordingly to improve network resilience.	(50)
Place	ENV	E11	4	Winter Maintenance review. Route based forecasting and potential reduction in the Primary and Secondary route coverage.	(60)
Place	ENV	E12	5	Streetworks capitalised salaries	(20)
Place	ENV	E13	5	Capitalising salaries in the Economic Development Team	(40)
Place	ENV	E14	5	Increasing contactless payment in car parks and on street, reducing the need for a cash collection service	(35)
Place	ENV	E15	5	BBOWT service efficiencies	(15)
Place	.			Total	(2,343)
Resources	S&G	R1	6	Invest to save: £68k investment, £50k saving plus further savings in future years. Investment in digital resources and holding other posts vacant to ensure transformational activity around the digital strategy.	(50)
Resources	S&G	R2	BAU	Invest to save: £101k investment, £101k saving. Increase Elections Team Staffing to enable the delivery of elections across the district. Returning Officer has completed a review and benchmarked the service, requiring an investment to continue to provide an effective elections service and enable effective resilience within the team. This investment will be grant funded.	(101)
Resources	RES	R3	BAU	Directorate efficiency review. Review of budgets to highlight and take small efficiency savings from across the directorate; for example through more effective training delivery, low value procurements etc.	(75)
Resources	RES	R4	BAU	Hold vacant posts for 1 year	(250)
Resources	F&P	R5	BAU	Timelord2 further savings once decision on surplus accomodation is made and implemented	(96)

					2023-24
					Saving or income proposal
Directorate	Service	Ref	Priority	Description	£000
Resources	F&P	R6	6	Digitisation: savings through greater digitisation of services to remove software costs and/or elements of vacant posts	(30)
Resources	F&P	R7	BAU	Lone Worker Software Application reduced costs following the conclusion of the procurement exercise resulting in lower costs than forecast	(15)
Resources	F&P	R8	BAU	Increased income through commercial property lettings	(193)
Resources	F&P	R9	BAU	Disposal of York House so removal of revenue budget for maintaining vacant property	(11)
Resources	F&P	R10	BAU	Higher investment returns on cashflow due to interest rates increasing during 2022-23	(390)
Resources	F&P	R11	BAU	Delete vacant health and safety advisor post	(45)
Resources	F&P	R12	BAU	Accommodation Review. Part year saving post Timelord 2 investigation of other accommodation options across the Council estate.	(80)
Resources	F&P	R13	BAU	LRIE/Kennet Centre increased income compared to 2022-23 budget	(37)
Resources	ICT	R14	BAU	Print and Postage Savings. Reduced rates of printing and postage to reflect changed service provision and greater digitisation.	(35)
Resources	ICT	R15	BAU	Decommission Resource Finder IT system	(3)
Resources				Total	(1,410)
				Total	(9,074)

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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 2022-23, earmarked reserves are expected to reduce by £19m, as a result of funding the Collection Fund deficit as planned with 9m, mitigating the in-year overspend (as reported in quarterly report to the Executive), and supporting the General Fund budget for 2022-23 per the budget papers 2022-23.

A summary is shown in the following table:

Reserve	Balance as at 31.3.2022	Forecast increase during 2022-23	Forecast decrease during 2022- 23	Forecast balance as at 31.3.2023
	£m	£m	£m	£m
General Fund (unallocated) including specific risk reserves	12.91		-5.66	7.25
School Balances	11.02		-3.00	8.02
Earmarked Reserves	23.83	0.11	-18.55	5.39
General Fund total	47.77	0.11	-27.21	20.66

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, as seen in the 2022-23 financial year. 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 minimum required General Reserve		£7m
Forecast General Reserve (including service specific risks)	Service specific risks are part of general reserves	£7.25m

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

Schools balances

This is an amalgamation of unspent and overspent balances.

Earmarked Reserves

The Council has other reserves which are earmarked for specific purposes. The main items are as follows:

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.

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 but now has a very low balance which will be increased with the proposed flexible use of capital receipts (see the Capital Strategy).

Outcomes based budgeting – to support the re-profiling of savings - expected to be depleted during 2023-24.

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
- Children & Family Services £580k
- Education £250k
- Legal Disbursements £100k

There are significant risks in ASC at present for 2023-24; if inflation rises above the budget provision of 3.5%, it would have an impact, with further pressures on staffing and placement costs.

Of the above, almost of all of these reserves are forecast to be utilised to support the 2022-23 in year budget position and so will need to be replenished in future financial years. The MTFs has an additional £3m to be allocated to reserves by 2027.

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 2021-22 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 post external audit by Grant Thornton.

**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 2023.

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 this analysis has been updated for more specific demand and general risks with a minimum level set out for the 2023-24 budget, see further below. An updated LAAP bulletin is expected to be issued post release of these papers to the Executive.

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

Before the 2022-23 outturn is reported, the general reserves stood at just over £8.9m based on estimated use of reserves for the 2022-23 budget, 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 £7.25m by the end of the 2022-23 financial year largely due to the in-year use of reserves forecast at Q3.

As can be seen from the previous appendix (Ei) the forecast is for almost all other earmarked reserves and risk reserves to be eradicated for use for the 2022-23 in year budget position or support the 2023-24 budget. This puts even greater importance on ensuring the adequacy of a minimum level of reserves as any that have been build up in recent years have been used to support the 2022-23 budget at both budget setting and due to the in-year overspend.

Any improvement in the 2022-23 in-year position by outturn will be used to replenish any risk reserves and these risk reserves will be an area to enhance in future financial years to improve the Council's financial resilience.

3 Robustness of Estimates

3.1 The treatment of inflation and interest rates

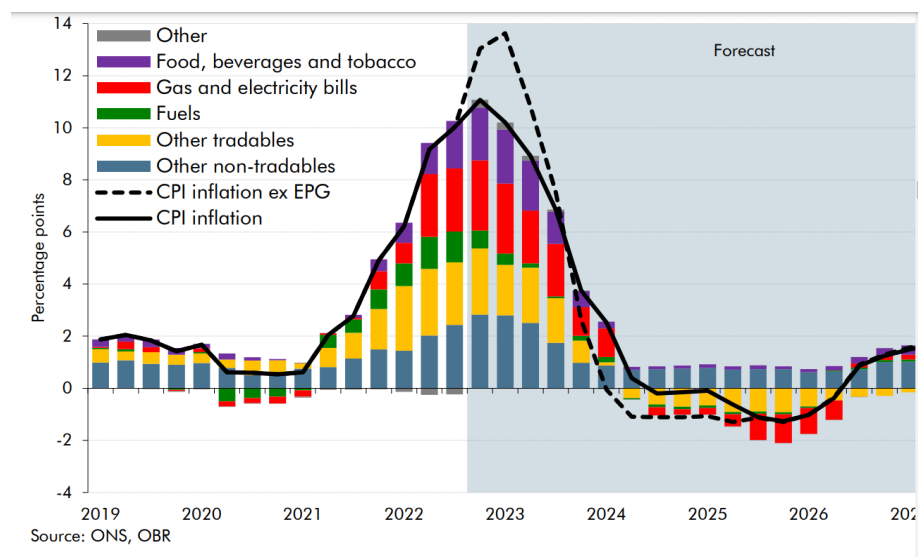
The 2023-24 pay award for staff has been estimated at the Government's prevailing inflation rate target of 3.5%. The 2022-23 pay award has been provided at a flat rate of £1,925 and this has been included in the pay budgets for 2023-24, with the additional 3.5% for 2023-24. At the time of writing there is no certainty over the pay award for the forthcoming financial year, and with inflation forecast to drop significantly during 2023-24 it is assumed that the pay award will revert back to the prevailing rate of inflation. Any pay award above the assumptions of 3.5% would need to be funded from the general fund reserves during 2023-24.

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. The impact of the war in Ukraine, together with higher inflation, higher interest rates, and uncertainty in the economic outlook, on capital financing is detailed in the Investment & Borrowing Strategy. Increases to fees and charges have been set in line with inflation where appropriate based on the October 2022 level of CPI in the main (11.1%).

Due to the significant pressures the Council has faced during 2022-23 from rising demand, residual covid-19 impacts and a major increase in inflation, almost all risk reserves are forecast to be depleted, most notably in Adult Social Care and Children's Social Care. This puts even greater focus on in year budget monitoring in the future as there is very little in reserves above the minimum level set, and the focus for 2023-24 will be to ensure that the historic strong financial stewardship is continued to enable a break even position as at 31.3.2024.

Social Care provider costs remain an area of significant financial pressure. The budget takes into account inflationary pressures from 2022-23 into 2023-24. This service has seen the greatest overspend forecast during 2022-23, driven by increased complexity of demand and inflation, leading to significant average unit cost pressures rising by over 10%. A further inflationary pressure of 3.5% has been assumed for adult social care providers in the budget, along with detailed modelling of expected client numbers for 2023-24. The Government has delayed the major Adult Social Care reforms to 2025 at the earliest, but has provided additional funding for social care more widely, as well as for Adult Social Care hospital discharges. This later funding has been included in the ASC budget through the Better Care Fund for West Berkshire's element of £0.1m with further funding due through the BOB ICS of £0.2m that has not been included in budgets.

Office of Budget Responsibility (OBR) inflation forecasts as at November 2022



Overall inflation levels have risen significantly since March 2022. The October CPI figure stood at 11.1%, and this is the basis for future fees and charges increases proposed in the budget; there is a of risk of reducing overall income through these price increases, though they reflect the overall cost base rises the Council is facing through its own contracts. The main risk area, beyond ASC noted above, is in respect of energy price inflation. There is an additional £1.76m in the 2023-24 budget for energy inflation, though this may or may not be partially mitigated through any central Government schemes to support certain areas of business and the public sector.

3.2 Efficiency savings, productivity gains and Government reform

The budget contains proposals to deliver £9.1m 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.

Government reforms continue to have an impact on the budget, with an assumption in the 2023-24 budget of the implementation of the levelling up Bill to enable the Council to have greater control over setting planning fees.

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:

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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	-0.20	-0.15%
2022/23 est	-1.00	-0.77%

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 support of Covid-19 impacts has been totally removed now, though the impact on the Council's budget remains. For example, £750k is being included in the budget for lost car parking income due to a decrease in the number of car parking places being used and the number of season tickets being taken by businesses. There is also a significant pressure on leisure costs and decreasing income since the pandemic as usage is lower than pre-pandemic levels.

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, 2022-23 being the last year of this spreading. 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, especially due to the national Revaluation of Business Rates in 2023 which has seen a significant increase in the total business rates bill for businesses across the district. There will be some movements through reserves to pay for the 2022-23 forecast deficit on

business rates which has improved and will see a collection fund benefit move through during 2023-24.

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 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 99.7% and this is an achievable if demanding target. Each 1% uncollected amounts to approximately £1.1m 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 4.99% in the current year and is proposing to do so for 2023-24.

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 2021-22) is highlighting that the Council's reserve position is, compared to others Councils, lower. The Council has less comparable levels of debt and lower social care ratios versus other unitary authorities. The Council spends a comparably high level of revenue expenditure on interest repayment, though this is in part reflective of the Council's commercial property portfolio and ensuring suitable financing of this. As part the above, general fund reserves are just above the minimum level set out in this appendix and appendix Ei. 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

Appendix Eii)

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.

	2018-19	2019-20	2020-21	2021-22	2022-23
	£m	£m	£m	£m	£m
General Fund	8.22	8.03	12.10	12.91	7.25

- 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.
- 4.3 Due to the significant pressures on the Council's budget in 2022-23 and in 2023-24, almost all earmarked reserves except for the minimum level of General Fund balance of **£7m** have been deployed either in 2022-23 or are expected to be in 2023-24. If the Council's financial position by Quarter Four of 2022-23 improves, this will release the pressure on reserves. It is expected that, compared to other Councils, West Berkshire size of reserves will have declined in respect of 2022-23. Though the Council expects to have the minimum level of reserves set aside in the General Fund for year end in 2022-23, having no buffer through other earmarked reserves does increase the risk of the general fund reserve being further depleted, whilst also ensuring the need for all budget holders to exercise the maximum in financial control and stewardship of funds to protect the General Fund reserve in 2023-24.

5 Future risks

- 5.1 The analysis above, is solely focussed on what the current position and looking to the 2023-24 budget. Major pressures are emerging though on the some of the underlying assumptions that will be made beyond 2023-24. There are three key areas of focus and concern:
- Per the above, the declining overall reserve position and the need to maintain the utmost financial control for the financial years ahead to ensure that the Council does not go below its minimum level of General Fund reserve is the key risk for the budget ahead and beyond.
 - The post 2025 financial position. The short term funding mechanisms put in place by Government provide an overall 11% increase in core spending power over the next two years to Councils as a whole. This is welcome, but in year inflation is 11.1% and so this funding boost will be eroded before the end of the two years. The issue the Council needs to be most aware of in the latest Government spending plans is the post 2025 funding. This is forecast to be a real terms cut to 2028¹ and Government reform of business rates baselines, overall funding and utilising updated census figures are all likely to be detrimental to the Council's financial position.

¹ <https://ifs.org.uk/articles/english-councils-core-spending-power-set-grow-11-real-terms-over-next-two-years>

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- 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 was due to change in 2023-24 and this would have seen an immediate reduction in the Council's General Fund reserve of the equivalent deficit amount (estimated at approximately £6m). This accounting treatment has now been extended to 2025-26 but raises further the importance of proposals to address this deficit in future Council activity.

Joseph Holmes
Executive Director (Resources) and s151 Officer
January 2023

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People Directorate Fees & Charges Proposals 2023-24

1 Introduction

A fees and charges task & finish group of the Overview & Scrutiny Management Commission (OSMC) has been meeting in recent months, with an interim report provided to the OSMC in November 2022. These papers have been produced reflecting some of the comments made and future budget papers will take into account proposals of the group as they emerge and where they are approved.

2 Adult Social Care

- 2.1 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.
- 2.2 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.
- 2.3 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.
- 2.4 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 individual's presenting care needs.
- 2.5 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.
- 2.6 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.
- 2.7 There are generally two types of charges – discretionary and statutory:

- **Discretionary Charges**

Unless otherwise stated, the fee increase for 2023-24 is by the annual October CPI of 11.1%. The charge to other local authorities and Health organisations for places in West Berkshire Resource Centres will also be increased by 11.1% for 2023-24.

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 11.1% 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 and Integrated Care Boards 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.

Deputyship Fees are set by the Court of Protection.

CHARGE	UNIT	INCOME 2021/22	NUMBER OF CLIENTS	FEE 2022/23	PROPOSED FEE 2023/24	NOTES
RESIDENTIAL AND NURSING CARE:						
* Residential and Nursing Care in Independent sector homes	Per Week	£4,716,358	477	Actual cost	Actual cost	Maximum charge subject to financial assessment
* Residential Care in WBC Home - Notrees	Per Week	£202,697	18	£874.00	£1,000.00	
* Residential Care in WBC Home - Willows	Per Week	£491,891	31	£874.00	£1,000.00	
* Residential Care in WBC Home - Birchwood	Per Week	£930,565	70	£907.00	£1,200.00	
* Nursing Care in WBC Home - Birchwood	Per Week			£907.00	£1,200.00	
* Residential and Nursing care in WBC Homes - charge the assessed contribution whilst in hospital if bed retained at the home	Per Week	Included in above income	Included in above numbers	Assessed Charge	Assessed Charge	
* Residential and Nursing care in WBC Homes - charge the assessed contribution from date of admission even if client subsequently decides to leave the home during the review period	Per Week			Assessed Charge	Assessed Charge	

Statutory charge *

CHARGE	UNIT	INCOME 2021/22	NUMBER OF CLIENTS	FEE 2022/23	PROPOSED FEE 2023/24	NOTES
COMMUNITY SUPPORT:						
* Day activities and transport	Per Day / Per Journey	£220,472	247	Actual cost	Actual cost	Maximum charge subject to financial assessment
* Direct Payments (DP)	Per DP	£458,235	164	Actual cost	Actual cost	
* Personal Care	Per Hour	£2,768,298	639	£21.14	£23.90	
* Live-In Care	Per Week			Actual cost	Actual cost	
* Community Support	Per Hour	£1,123,462	515	£17.15	£18.60	
* Extra Care Housing (ECH) at Alice Bye Court for Community Support and Personal Care	Per Hour			Actual cost	Actual cost	
* Extra Care Housing (ECH) at Alice Bye Court for Core Care charge for on-site response service	Per Week			£30.22	TBC contract out to tender during 23/24	
* Extra Care Housing (ECH) at Audrey Needham House & Redwood House for Community Support and Personal Care	Per Hour			Actual cost	Actual cost	
* Extra Care Housing (ECH) at Audrey Needham House & Redwood House for Core Care charge for on-site response service	Per Week			£29.00	TBC contract out to tender during 23/24	
* Sleep In Care	Per Night	£26,951	25	Actual cost	Actual cost	
* Waking Night cover	Per Night			Actual cost	Actual cost	
* Respite Care	Per Night	£237,527	136	Actual cost	Actual cost	
* WBC Resource Centre	Per Day			£51.90	£57.70	
* WBC Resource Centre outreach workers	Per Hour			£20.60	£22.90	
* WBC Resource Centre transport	Per Journey			£9.30	£10.30	
* WBC Resource Centre meals	Per Meal	£31,187	74	£5.50	£6.10	
WBC Resource Centre to other LA's and ICB's - Older People	Per Day	£32,573	3	£72.20	£80.20	
WBC Resource Centre to other LA's and ICB's - Learning Disability	Per Day			£117.30	£130.30	
WBC Resource Centre to other LA's and ICB's - Physical Disability	Per Day			£108.90	£121.00	

Statutory charge *

CHARGE	UNIT	INCOME 2021/22	NUMBER OF CLIENTS	FEE 2022/23	PROPOSED FEE 2023/24	NOTES
ADMINISTRATION FEES:						
* Administration fee for commissioning care for full cost clients	Per Annum	£32,609	275	£241.00	£268.00	
* Set up fee for deferred payers	Set Up	£179,006	245	£157.00	£174.00	
* Administration fee for deferred payers	Per Annum			£262.00	£291.00	
Support in making a Lasting Power of Attorney application	Per Application			£163.00	£181.00	
* Next of kin support administration following the death of a Deputyship client	Per Hour			£107.80	£119.80	
Support in making a Deputyship application	Per Application			£367.00	£408.00	
* Work up to the date that the Deputyship order is issued	Per Annum			£745.00	Fees are set by the Court of Protection	Dependent on clients capital
* Deputyship - Annual management fee first year	Per Annum			£775.00		
* Deputyship - Annual management fee for subsequent years	Per Annum			£650.00		
* Deputyship - Property management fee	Per Annum			£300.00		
* Deputyship - Prepare and lodge of annual return to OPG	Per Return			£216.00		
* Deputyship - Preparation of a basic HMRC income tax return	Per Return			£70.00		
* Deputyship - Preparation of a complex HMRC income tax return	Per Return			£140.00		
* Deputyship - travel	Per 1.5 hours			£40.00		
Support in making a Appointeeship application	Per Application			£136.00		
Completion of Mental Capacity (COP3) application	Per Application	£0	0			

Statutory charge *

CHARGE	UNIT	INCOME 2021/22	NUMBER OF CLIENTS	FEE 2022/23	PROPOSED FEE 2023/24	NOTES
ADULT PLACEMENTS:						
* Band 1 - Full time placement	Per Week	£193,641	46	£250.96	£259.61	Maximum charge subject to financial assessment
* Band 2 - Full time placement	Per Week			£281.87	£290.52	
* Band 3 - Full time placement	Per Week			£312.78	£321.43	
* Band 1 - Respite	Per Night			£71.11	£73.56	
* Band 2 - Respite	Per Night			£78.31	£80.76	
* Band 3 - Respite	Per Night			£93.77	£96.22	
* Band 1 - Over Night	Per Night			£50.19	£51.92	
* Band 2 - Over Night	Per Night			£60.49	£62.22	
* Band 3 - Over Night	Per Night			£70.80	£72.53	
* Band 1 - Day support	Per Hour			£9.50	£10.42	
* Band 2 - Day support	Per Hour			£11.39	£12.63	
* Band 3 - Day support	Per Hour			£12.63	£13.87	
* Management fee - Full time placement	Per Week			£29,887	6	
* Management fee - Respite	Per Week	£34.20	£38.00			
* Management fee - Day support	Per Hour	£4.50	£5.00			

Statutory charge *

Phoenix Resource Centre Total Income		2021/22 £17,157		
CHARGE	UNIT	FEE 2022/23	PROPOSED FEE 2023/24	
PHOENIX RESOURCE CENTRE:				
Ground floor Theatre (with lighting and audio system) from	Per Day	£91.40	£101.50	
	Per Half Day	£47.80	£53.10	
	Per Hour	£22.70	£25.20	
Ground floor Theatre (with lighting and audio system) to	Per Day	£159.90	£177.60	
	Per Half Day	£85.70	£95.20	
	Per Hour	£41.10	£45.70	
Audience seating (setting up and taking down)	Per Day	£75.00	£83.30	
	Per Half Day	£75.00	£83.30	
	Per Hour	£75.00	£83.30	
First floor Theatre office	Per Day	£17.10	£19.00	
	Per Half Day	£17.10	£19.00	
	Per Hour	£17.10	£19.00	
Ground floor frailty and dementia suite (Lilac Lounge)	Per Day	£90.90	£101.00	
	Per Half Day	£47.70	£53.00	
	Per Hour	£15.90	£17.70	
Ground floor physical disability suite (Sunshine Room)	Per Day	£60.40	£67.10	
	Per Half Day	£30.80	£34.20	
	Per Hour	£10.80	£12.00	
Ground floor sensory cooking room	Per Day	£60.40	£67.10	
	Per Half Day	£30.80	£34.20	
	Per Hour	£10.80	£12.00	
Ground floor sensory room	Per Day	£60.40	£67.10	
	Per Half Day	£30.80	£34.20	
	Per Hour	£10.80	£12.00	
Ground floor optimusic room	Per Day	£60.40	£67.10	
	Per Half Day	£30.80	£34.20	
	Per Hour	£10.80	£12.00	
Ground floor dining room	Per Day	£91.40	£101.50	
	Per Half Day	£47.80	£53.10	
Ground floor dining room and kitchen	Per Day	£102.70	£114.10	
	Per Half Day	£53.70	£59.70	
Ground floor small activity room	Daily Rate	£30.00	£33.30	
	Per Half Day	£15.40	£17.10	
	Per Hour	£6.80	£7.60	
First floor Craft activity room	Per Day	£60.40	£67.10	
	Per Half Day	£30.80	£34.20	
	Per Hour	£10.80	£12.00	
First Floor Moving and Handling training room 1	Per Day	£134.10	£149.00	
	Per Half Day	£109.00	£121.10	
	Per Hour	£37.10	£41.20	

CHARGE	UNIT	FEE 2022/23	PROPOSED FEE 2023/24
First floor training room 1 - room only	Per Day	£67.00	£74.40
	Per Half Day	£55.70	£61.90
	Per Hour	£19.30	£21.40
First floor training room 2 (large)	Per Day	£118.80	Not available
	Per Half Day	£60.40	
	Per Hour	£21.70	
First floor large meeting room without equipment	Per Day	£37.70	£41.90
	Per Half Day	£19.40	£21.60
	Per Hour	£7.90	£8.80
First floor large meeting room with equipment	Per Day	£49.10	£54.60
	Per Half Day	£23.90	£26.60
	Per Hour	£9.50	£10.60
First floor small meeting rooms	Per Day	£22.70	£25.20
	Per Half Day	£11.90	£13.20
	Per Hour	£4.40	£4.90
Accessible shower facility and personal care rooms	Per Hour	£10.20	£11.30

Statutory charge *

Hungerford Resource Centre Total Income		2021/22 0	
CHARGE	UNIT	FEE 2022/23	PROPOSED FEE 2023/24
HUNGERFORD RESOURCE CENTRE:			
Ground floor main activity room	Per Day	106.20	118.00
	Per Half Day	53.70	59.70
	Per Hour	18.80	20.90
Ground floor computer suite	Per Day	54.20	60.20
	Per Half Day	27.30	30.30
	Per Hour	9.50	10.60
Ground floor quiet room	Per Day	27.30	30.30
	Per Half Day	14.20	15.80
	Per Hour	5.60	6.20
Ground floor hairdressing salon	Per Day	27.30	30.30
	Per Half Day	14.20	15.80
	Per Hour	5.60	6.20
First floor meeting room 1	Per Day	54.20	60.20
	Per Half Day	27.30	30.30
	Per Hour	9.50	10.60
First floor meeting room 2	Per Day	54.20	60.20
	Per Half Day	27.30	30.30
	Per Hour	9.50	10.60
Accessible shower facility and personal care rooms	Per Hour	10.20	11.30

Statutory charge *

Greenfield Resource Centre Total Income		2021/22 0	
CHARGE	UNIT	FEE 2022/23	PROPOSED FEE 2023/24
GREENFIELD RESOURCE CENTRE:			
Atrium	Per Day	106.20	118.00
	Per Half Day	53.70	59.70
	Per Hour	18.80	20.90
Computer suite	Per Day	54.20	60.20
	Per Half Day	27.30	30.30
	Per Hour	9.50	10.60
Frailty and dementia suite	Per Day	79.90	88.80
	Per Half Day	40.50	45.00
	Per Hour	14.20	15.80
Physical disability suite	Per Day	79.90	88.80
	Per Half Day	40.50	45.00
	Per Hour	14.20	15.80
Learning disability suite	Per Day	54.20	60.20
	Per Half Day	27.30	30.30
	Per Hour	9.50	10.60
Optimusic / sensory room	Per Day	54.20	60.20
	Per Half Day	27.30	30.30
	Per Hour	9.50	10.60
Small office	Per Day	27.30	30.30
	Per Half Day	14.20	15.80
	Per Hour	5.60	6.20
Accessible bath facility and personal care rooms	Per Hour	10.20	11.30
Security opening and locking building at weekends	Per Day	19.40	21.60

Statutory charge *

Social Care Training

2.8 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 11.1% has been applied to these charges for 2023-24, in line with CPI inflation at October 2022.

2.9 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.

Social Care Training Total Income		2021/22 £40,203	
CHARGE	UNIT	FEE 2022/23	PROPOSED FEE 2023/24
ADULTS AND CHILDREN'S COURSES:			
Personal Assistants	Full Day	£45.00	£50.00
	Half Day	£27.00	£30.00
Private Social Care and all others	Full Day	£94.00	£104.00
	Half Day	£52.00	£58.00
Voluntary / Associated Social Care	Full Day	£52.00	£58.00
	Half Day	£27.00	£30.00
CORPORATE COURSES:			
Personal Assistants	Full Day	£45.00	£50.00
	Half Day	£27.00	£30.00
Private Social Care and all others	Full Day	£94.00	£104.00
	Half Day	£52.00	£58.00
Voluntary / Associated Social Care	Full Day	£94.00	£104.00
	Half Day	£52.00	£58.00
FOSTER CARE COURSES:			
Personal Assistants	Full Day	£45.00	£50.00
	Half Day	£27.00	£30.00
Private Social Care and all others	Full Day	£94.00	£104.00
	Half Day	£52.00	£58.00
Voluntary / Associated Social Care	Full Day	£52.00	£58.00
	Half Day	£27.00	£30.00
OTHER COURSES FOR PRIVATE, VOLUNTARY AND INDEPENDENT SECTOR:			
Associated Organisations	Full Day	£163.00	£181.00
Non Associated Organisations	Full Day	£422.00	£469.00

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.

Family Hubs Fees and Charges (charges per hour)

Family Hubs						
	FEE 2022/23			PROPOSED FEE 2023/24		
Room Hire	Non-profit Organisation	Profit Organisation	Statutory Services	Non-profit Organisation	Profit Organisation	Statutory Services
East District - Calcot	£10.00	£20.00	£6.00	£11.50	£22.50	£7.00
Central District - Thatcham Park Lane	£10.00	£20.00	£6.00	£11.50	£22.50	£7.00

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

	FEE 2022/23		PROPOSED FEE 2023/24	
Room Hire	**Caretaker Opening Charge	**Caretaker Waiting Time Charge	**Caretaker Opening Charge	**Caretaker Waiting Time Charge
1 Hour	£10.00	N/A	£11.50	N/A
2 Hours	£10.00	£7.00	£11.50	£8.00
3 Hours	£10.00	£10.50	£11.50	£12.00
4 Hours	£10.00	£14.00	£11.50	£16.00
5 Hours	£10.00	£17.50	£11.50	£19.50
6 Hours	£10.00	£21.00	£11.50	£23.50
Fees for after-hours bookings	£3.50		£4.00	

Family Hubs Activity Sessions

	FEE 2022/23	PROPOSED FEE 2023/24
Band	£	£
A	£0 - £3	£0 - £3.50
B	£3.01 - £10	£3.51 - £11.50
C	£10.01 - £20	£11.51 - £22.50

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 £90 per year from £840 (academic year 2022-23) to £930 (academic year 2023-24) to reflect increasing transport cost. The Rate represents £4.90 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	FEE 2022/23	PROPOSED FEE 2023/24
Standard rate	£840	£930
Replacement bus pass admin fee	£15	£15
Rail pass admin fee	£20	£20

4 Communities & Wellbeing: Culture and Libraries Proposed Fees and Charges

Shaw House			
		FEE 2022/23	PROPOSED FEE 2023/24
Shaw House - Room Hire Charges:			
Registered Charity	per hour	£20.00 - £32.00	£22.00 - £36.00
Public Sector and Community use	per hour	£26.00 - £39.00	£29.00 - £43.00
Commercial use	per hour	£33.00 - £51.00	£37.00 - £57.00
Museum			
		FEE 2022/23	PROPOSED FEE 2023/24
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.		£50.00	£50.00
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.		£105.00	£105.00
Additional Boxes			
Full Box 0.4 x 0.25 x 0.22m =0.022m ³		£71.00	£74.00
Half Box 0.4 x 0.25 x 0.11 =0.011 m ³		£31.00	£32.00
Quarter Box 0.4 x 0.125 x 0.11 =0.00275 m ³		£20.00	£21.00
Eighth Box 0.2x 0.125 x 0.11 m= 0.00275m ³		£10.00	£10.00
Sixteenth Box 0.1 x 0.125 x 0.11 m oe 0.2x0.63x0.11 = 0.001375m ³		£0.00	£0.00
Skull Box = 1/2 Box 0.2 x 0.2 x0.25 = 0.012m ³		£34.00	£35.00
Human Bone = 1 1/2 Box 0.6 x 0.25 x 0.25 = 0.039m ²		£103.00	£107.00
Map Rolls per 100 grams ³		£2.00	£2.00
Archive Box deposit charges		£0.00	£0.00
Full Box 0.4 x 0.075 x 0.27m =0.0081m ³		£25.00	£26.00
Half Box 0.4 x 0.045 x 0.27 =0.0049 m ³		£15.00	£16.00
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		£5.40	£6.40
Photo Print - up to A5		£10.00	£11.00
Photo Print - up to A4		£17.00	£19.00
Laser Scan - up to A4		£5.40	£6.40
Digital Scan - to CD		£17.00	£19.00
Digital Scan - to CD - Discounted rate for West Berkshire non-profit making organisations		Free	Free

		FEE 2022/23	PROPOSED FEE 2023/24
Reproduction Charges			
Commercial Publication:			
Up to full page, B&W or Colour		£42.00	£49.00
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	£15.00 one image; £5.00 for all subsequent images
Cover (front or back)		£78.00	£90.00
Cover (front or back) - Discounted rate for the promotion of culture in West Berkshire		£30 one image	£30.00 one image
Local Publication		£16.00	£19.00
Local Publication - Discounted rate for West Berkshire non-profit making organisations		£15 one image; £5 for all subsequent images	£15.00 one image; £5.00 for all subsequent images
Academic Publication		£31.00	£34.00
Academic Publication, etc. - Discounted rate for West Berkshire non-profit making organisations		£15 one image; £5 for all subsequent images	£15.00 one image; £5.00 for all subsequent images
Magazine or Newspaper		£42.00	£49.00
Advertising or Brochure		£78.00	£90.00
Exhibition Use		£42.00	£49.00
Exhibition Use - Discounted rate for West Berkshire non-profit making organisations		£30.00 one image £10.00 for all subsequent images	£33.00 one image £11.00 for all subsequent images
Website (3 year use)	Per 3 Years	£90.00	£78
Website (3 year use) - Discounted rate for West Berkshire non-profit making organisations	Per 3 Years	£33.00 one image £11.00 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	£15.00	£18.00
New photograph required taken in-house and supplied digitally	Per Object	£50.00	£58.00
New photograph required taken in-house and supplied in a physical format	Per Object, plus postage	£65.00	£76.00
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		FEE 2022/23	PROPOSED FEE 2023/24
Reservation 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
Admin fee for debt recovery process		£13.00	£14.00
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)		£27.00	£30.00
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	£16.00	£18.00
Play sets from SE region	per month	£6.00	£7.00
Room Hire			
Newbury Library - Carnegie Lounge (reduced rate available for charities/ local non-profit organisations).	per hour	£19.00	£21.00
Newbury Library - Advice point -small meeting room (reduced rate available for charities/ local non-profit organisations).	per hour	£10.00	£12.00
Theale Library (reduced rate available for charities/ local non-profit organisations).	per hour	£18.00	£20.00
All other libraries	per hour	£10.00	£11.00

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 – 2023-24

1. Introduction

1.1 The starting point for the base budget for the 2023-24 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.

1.4 A fees and charges task & finish group of the Overview & Scrutiny Management Commission (OSMC) has been meeting in recent months, with an interim report provided to the OSMC in November 2022. These papers have been produced reflecting some of the comments made and future budget papers will take into account proposals of the group as they emerge and where they are approved.

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 2023-24. Do It Yourself Shared Ownership (DIYSO) leases will be increased in line with the Social Rent Cap.

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 11.1% for 2023-24.

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 2023-24 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	FEE 2022/23	PROPOSED FEE 2023/24
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	4.2 % increase on individual contracts	Social Rent Cap applied to individual contracts
Transport costs to temporary accommodation (TA)	Actual cost	Actual cost
Gypsy Traveller rent (Per week, per plot)	£98	£98
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		
Ineligible Charges for Bed and Breakfast Accommodation:		
Heating, lighting and hot water per week per Family Unit**	£41.90	£46.55
Breakfast per person, per week	£3.60	£4.00
** Family Units Include: Single person, Couple - no children, Couple with 1-4 children, Single person with 1-4 children.		

(2) Development Control

(a) Pre-application advice

Pre-Application Advice		2021/22	
Total income		£43,371	
Pre-Application Advice: Minor Operations			
APPLICATION TYPE	TYPE OF ADVICE	FEE 2022/23 - including VAT	PROPOSED FEE 2023/24 - including VAT
Householder	Written Advice Only	£160	£178
	Written Advice after a Site Visit.	£257	£285
	Written Advice with a meeting – No SV	£257	£285
	Written Advice after Site Visit + meeting	£349	£387
Adverts	Written Advice Only	£250	£278
	Written Advice after a Site Visit.	£347	£385
	Written Advice with a meeting – No SV	£347	£385
	Written Advice after Site Visit + meeting	£444	£493
Listed Building Consent Advice	Written Advice Only	£178	£198
	Written Advice after a Site Visit.	£275	£305
	Written Advice with a meeting – No SV	£275	£305
	Written Advice after Site Visit + meeting	£365	£405
Change of Use (Land only)	Written Advice Only	£178	£198
	Written Advice after a Site Visit.	£300	£333
	Written Advice with a meeting – No Site Visit	£300	£333
	Written Advice after Site Visit + meeting	£406	£451
Telecommunications (including prior notifications/approvals)	Written Advice Only	£186	£206
	Written Advice after a Site Visit.	£283	£314
	Written Advice with a meeting – No SV	£283	£314
	Written Advice after S/Visit + meeting	£396	£440
Shopfronts	Written Advice Only	£221	£245
	Written Advice after a Site Visit.	£294	£326
	Written Advice with a meeting – No SV	£294	£326
	Written Advice after S/Visit + meeting	£366	£406
Agricultural and Forestry development (including prior notifications/approvals)	Written Advice Only	£222	£246
	Written Advice after a Site Visit.	£444	£493
	Written Advice with a meeting – No SV	£444	£493
	Written Advice after S/Visit + meeting	£554	£615
Renewable Energy Development under 1 hectare	Written Advice Only		£178
	Written Advice after a Site Visit.		£285
	Written Advice with a meeting – No SV		£285
	Written Advice after S/Visit + meeting		£387
Renewable Energy Development over 1 hectare	Detailed Written Advice with meeting and Site Visit		£4,400
	Advice in Principle only		£755
Discharge, vary or remove a condition	Detailed Written Advice only	50% of equivalent type of development	

Pre-Application Advice: Residential Development (including new build houses, changes of use to houses/flats, mobile homes for residential use)

APPLICATION TYPE	TYPE OF ADVICE	FEE 2022/23 - including VAT	PROPOSED FEE 2023/24 - including VAT
1 new residential dwelling	Written Advice Only	£240	£266
	Written Advice after a Site Visit.	£300	£333
	Written Advice with a meeting – No SV	£300	£333
	Written Advice after S/Visit + meeting	£380	£422
	Advice in Principle only	£120	£133
2-4 new residential dwellings	Written Advice Only	£480	£533
	Written Advice after a Site Visit.	£540	£599
	Written Advice with a meeting – No SV	£540	£599
	Written Advice after S/Visit + meeting	£640	£710
	Advice in Principle only	£240	£266
5-9 new residential dwellings	Written Advice Only	£960	£1,066
	Written Advice after a Site Visit.	£1,080	£1,199
	Written Advice with a meeting – No SV	£1,080	£1,199
	Written Advice after S/Visit + meeting	£1,300	£1,443
	Advice in Principle only	£480	£533
10-25 new residential dwellings	Written Advice Only	£1,680	£1,865
	Written Advice after a Site Visit.	£1,860	£2,065
	Written Advice with a meeting – No SV	£1,860	£2,065
	Written Advice after S/Visit + meeting	£2,020	£2,242
	Advice in Principle only	£840	£932
26-49 new residential dwellings	Detailed Written Advice with meeting and Site Visit	£3,300	£3,663
	Advice in Principle only	£960	£1,066
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	Initial payment of £4,995
	Advice in Principle only	£1,200	£1,332
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	Initial payment of £6,105
	Advice in Principle only	£2,000	£2,220
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	Initial payment of £8,325
	Advice in Principle only	£2,500	£2,775
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	Initial payment of £9,435
	Advice in Principle only	£3,000	£3,330

Pre-Application Advice: Non-residential Development			
APPLICATION TYPE	TYPE OF ADVICE	FEE 2022/23 - including VAT	PROPOSED FEE 2023/24 - including VAT
Less than 249sqm	Written Advice Only	£265	£294
	Written Advice after a Site Visit.	£350	£389
	Written Advice with a meeting – No SV	£350	£389
	Written Advice after S/Visit + meeting	£496	£551
	Advice in Principle only	£128	£142
Between 250 – 499sqm	Written Advice Only	£480	£533
	Written Advice after a Site Visit.	£540	£599
	Written Advice with a meeting – No SV	£540	£599
	Written Advice after S/Visit + meeting	£820	£910
	Advice in Principle only	£240	£266
Between 500 – 1000sqm	Written Advice Only	£960	£1,066
	Written Advice after a Site Visit.	£1,080	£1,199
	Written Advice with a meeting – No SV	£1,080	£1,199
	Written Advice after S/Visit + meeting	£1,200	£1,332
	Advice in Principle only	£360	£400
Between 1000 - 2,499sqm	Detailed Written Advice with meeting and Site Visit	£2,400	£2,664
	Advice in Principle only	£480	£533
Between 2,500 – 4,999sqm	Detailed Written Advice with meeting and Site Visit	£3,300	£3,663
	Advice in Principle only	£540	£599
Between 5000 – 9999sqm	Detailed Written Advice with meeting and Site Visit	£4,400	£4,884
	Advice in Principle only	£680	£755
Greater than 10,000sqm	Detailed Written Advice with meeting and Site Visit	£5,500	£6,105
	Advice in Principle only	£810	£899

(b) Planning

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.

	Income 2021/22	Fees and Charges 2023/24
Planning Applications	£1,366,760	Government set fees
Invalid applications charge		25% of Government set fee after 3 failed attempts

	FEE 2022/23 (Including VAT)	PROPOSED FEE 2023/24 (including VAT)
** Planning history search	£50 each	£50 each
** General Planning Policy Advice	£150 per hour	£150 per hour
** Ecology Advice	£150 per hour	£150 per hour
** Conservation Advice	£150 per hour	£150 per hour
** Senior Manager attendance	£150 per hour	£150 per hour
** Confirmation of compliance with a S106/ compliance with a notice	£150	£100
Pre-Validation Checking Service: A technical officer will check the following for common errors, omissions or disclaimers: <ul style="list-style-type: none"> • Application Form • Location/Block Plan • Cil Form • Plan(s) 	£60 per hour	£60 per hour
	Householder, advertisement and prior notification applications – 1 hour	Householder, advertisement and prior notification applications – 1 hour
	Minor and similar applications – 2 hours	Minor and similar applications – 2 hours
	Major and similar complex applications – 4 hours	Major and similar complex applications – 4 hours
Two Strikes – Invalid submissions (if an application is not validated in two successive submissions)	25% of Application fee	25% of Application fee
Charging for invalid applications (that have not been made valid within 28 days)	Householder, advertisement and prior notification applications – £60	Householder, advertisement and prior notification applications – £60
	Minor and similar applications – £110	Minor and similar applications – £110
	Major and similar complex applications – £250	Major and similar complex applications – £250
** Advice which is not covered by any of the above Categories	£150 per hour	£150 per hour
** Copy of Decision Notice, TPO, Appeal Decision Notice, Enforcement Notice	£30	£30
** Benchmarked fee		

(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 2023-24 have been agreed by the Joint Public Protection Committee and the relevant licensing committees of the two councils.

PPP chargeable services can be found in Appendix Fiii.

(4) Registration Services

Registration fees are largely controlled by statute. It is proposed to increase all discretionary fees by 11.1 %, in line with CPI inflation at October 2022.

Registrars Fees		2021/22		
Total income		£416,366		
Registrars				
			FEE 2022/23 - including VAT	PROPOSED FEE 2023/24 - including VAT
*	Marriage and Civil Partnership	Notice of Marriage or Civil Partnership	£35	£35
		Additional fee for Saturday appointment	£25	£28
*	Register Office	Available Wednesday morning. Fee paid at time of notice and includes fee for a certificate	£57	£57
	Shaw House Ceremony Room - Up to 46 guests	Tuesday - Friday	£277	£308
		Saturday	£308	£342
	Shaw House Hall - Up to 100 guests	Saturday	n/a	£467
	Ceremonies at approved premises	Mon-Fri	£485	£539
		Saturday	£516	£573
		Sunday & Bank Holiday	£590	£655
	Approved Premise Licence - any number of rooms		£2,136	£2,373
	Celebratory Services - Baby Naming/Affirmation of vows - Shaw House	Monday to Friday	£273 + VAT	£303 + VAT
		Saturday	£346 + VAT	£384 + VAT
	Celebratory Services - Baby Naming/Affirmation of vows - At approved premises	Monday - Friday	£325 + VAT	£361 + VAT
		Saturday	£389 + VAT	£432 + VAT
		Sunday & Bank Holiday	£436 + VAT	£484 + VAT
	Private Citizenship ceremony Mon to Sat		£128	£142
	Marriages & Civil Partnerships Booking Fee (non-refundable)		£26	£29
	Ceremony Amendment Fee (Change of date/time)			£15
	Additional Registrar Fee	Superintendent Registrar		£19
		Registrar		£16
	Marriages & Civil Partnerships Cancellation Fee	More than 4 months before ceremony	Fees refunded minus £100	Fees refunded minus £111
		1-4 months before ceremony	50% refund	50% refund
		Less than 1 month before ceremony	No refund	No refund
*	Certificates	All Certificates	£11.00	£11.00
*		Priority service within 24 hours	£35.00	£35.00

* Statutory fee

(5) Archaeology

Archaeology	2021/22	
Total income	£6,534	
Archaeology - Historic Environment Record Charges	FEE 2022/23	PROPOSED FEE 2023/24
A4 computer printout (b/w) HER Data	£0.20	£0.22
A4 computer printout (colour) HER data	£0.60	£0.66
A3 computer printout (colour) HER Data	£1.00	£1.10
Research charges for staff time dealing with HER enquiries	Hourly rate of £125 exc. VAT with a minimum of £75 exc. VAT for the first half hour.	Hourly rate of £150 exc. VAT with a minimum of £75 exc. VAT for the first half hour.
Providing archaeological information and advice for agri-environment scheme in line with nationally agreed service standards	Scale of charges, depending on the type of scheme and the area covered, in line with nationally agreed service standards	Scale of charges, depending on the type of scheme and the area covered, in line with nationally agreed service standards

2.2 Environment

(1) **Car Park Charges** – There are no proposed increases for existing car park charges for 2023-24. The Council owned Charging Points for Electric Vehicles fees outlined in the table are base costs, which will increase/decrease based on the cost of energy at each site.

Car Parking		2021/22	
Total income		£2,638,957	
		FEE 2022/23	PROPOSED FEE 2023/24
Newbury - Car Park Charges (Mon to Sun inc Bank Holidays):			
Newbury Station Multi-storey Car Park (Saturday & Sunday)	Up to 2 hours	£2.00	£2.00
	Up to 4 hours	£3.50	£3.50
	Daily Charge	£4.40	£4.40
Newbury Station Multi-storey Car Park (Monday – Friday)	Up to 1 hour	£1.00	£1.00
	Up to 2 hours	£2.00	£2.00
	Up to 3 hours	£3.00	£3.00
	Up to 4 hours	£4.00	£4.00
	Peak daily charge (arrive before 10am) Ticket expires 23:59	£7.30	£7.30
	Off Peak daily charge (arrive after 10am) Ticket expires 23:59	£4.40	£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	£1.00	£1.00
	Up to 2 hours	£2.00	£2.00
	Up to 3 hours	£3.00	£3.00
	Up to 4 hours	£4.00	£4.00
	Up to 6 hours	-	-
	Up to 8 hours	-	-
	Over 4 hours	£5.00	£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

		FEE 2022/23	PROPOSED FEE 2023/24
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
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

		FEE 2022/23	PROPOSED FEE 2023/24
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
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
	Up to 8 hours	£2.50	£2.50
	Over 8 hours	£5.50	£5.50
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

		FEE 2022/23	PROPOSED FEE 2023/24
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
Newbury Season Ticket Prices:			
Kennet Centre:	Per Quarter	£350.00	£350.00
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
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
Resident Parking Permits:			
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

		FEE 2022/23	PROPOSED FEE 2023/24	
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):			Min	Max
Slow (7kWh) Charger	per kWh	£0.25	40p	79p
Fast (22kW AC) Charger	per kWh	£0.30	45p	50p
Rapid (50kW DC) Charger	per kWh	£0.39	50p	60p
Overstay fee (for Rapid charger).	per hour after 2 hours	£10.00	£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 11.1%, in line with CPI inflation at October 2022.

		FEE 2022/23	PROPOSED FEE 2023/24
Tree Preservation Order		£28	£31
Michaelmas Fair		£4,000	£4,444
Public Rights of Way	Search fees	£78	£86
	Path order fees	£1,530-£3,850	£1,670 - £4,277
Statutory Declarations		£210 flat rate with rights to increase if the work required is onerous	£253 flat rate with rights to increase if the work required is onerous
Highways Act Charges:			
Land charges		£54	£60
Vehicular Crossing (S.184)	Approval	£156	£173
Skips on the Highway (S.139)	Initial fee	£48	£53
	per week	£56	£62
Scaffold/hoarding on the Highway (S.169/172)	Initial fee	£97	£107
	per week	£55	£61
Tables and Chairs on the Highway (based on number of Chairs) (S.115)	1 to 10	£243	£270
	10 to 27	£399	£443
	27+	£798	£887
Storing Materials on the Highways (S.171)	Initial fee	£91	£101
	per week	£30	£33
EV charging duct across footpath (S.171)	Approval	£153	£170
Temporary Excavation in the highway (S.171)		£121	£134
Cranes, machinery, structure on the highway (S.178)		£175	£194
Per Necessary inspection		£66	£73
S142 Licence to plant in the highway		£145	£161

Permits under SI 2014 No. 3110 Highways, England and the Traffic Management (West Berkshire Council) Permit Scheme Order 2014 (Maximum Permissible Charge)

These are maximum charges, pending consultation on changes to the West Berkshire Permit Scheme.

	FEE 2022/23				PROPOSED FEE 2023/24			
	Main Roads			Minor Roads	Main Roads			Minor Roads
	0, 1 and 2	3 and 4		3 and 4	0, 1 and 2	3 and 4		3 and 4
Reinstatement category of street								
Street designated as traffic sensitive or not	All streets	Traffic sensitive at some times/locations		Non traffic sensitive at any time or location	All streets	Traffic sensitive at some times/locations		Non traffic sensitive at any time or location
Time and location of activity	Any time and location	Any part within traffic sensitive times / locations	Wholly within non traffic sensitive times / locations	Any time and location	Any time and location	Any part within traffic sensitive times / locations	Wholly within non traffic sensitive times / locations	Any time and location
* Provisional Advance Authorisation	£105	£105	£75	£75	£69	£69	£49	£49
* Major Works - over 10 days and all major works requiring a traffic regulation order	£240	£240	£150	£150	£156	£156	£98	£98
* Major works - 4 to 10 days	£130	£130	£75	£75	£156	£156	£98	£98
* Major works - up to 3 days	£65	£65	£45	£45	£156	£156	£98	£98
* Standard Activity	£130	£130	£75	£75	£85	£85	£49	£49
* Minor Activity	£65	£65	£45	£45	£43	£43	£30	£30
* Immediate Activity	£60	£60	£40	£40	£39	£39	£26	£26
* Permit Variation	£45	£45	£35	£35	£30	£30	£23	£23

* Statutory fee

	FEE 2022/23	PROPOSED FEE 2023/24
Other Licences and Charges:		
Licence to place advertising sign on public highway (A board or similar) in Newbury Town Centre	£57	£63
Streetworks licence (S.50 NRSWA)	£273	£303
* Utility Works Inspection (NRSWA/TMA)	£57	£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	£900 plus actual costs of signage, road markings, agency & advertising	£999
** Temporary Traffic Regulation Orders Section 14(1)	£928	£2,000
** Emergency Temporary Traffic Regulation Orders Section 14(2)	£480	£2,000
** Retrospective Temporary Traffic Regulation Orders Section 14(2)	£693	£2,000
Temporary Traffic Regulation Orders Section 16A where appropriate & Section 21 of PTCA	£84	£90
Cutting through signal loops and not informing LA	£515 plus cost of recutting loops	£600 plus cost of recutting loops
Tourist / Direction signs	£556	£617 application and design fee, plus cost of actual sign installation. No charge for unsuccessful applications.
Traffic Signs / Signals Equipment damaged by Road Traffic Accident or other event	10% of cost of repairs	Cost of repairs plus 10% administration charge.
Use of permanent Traffic Regulation Order for railway crossing works	£84	£93
** Access Protection Marking (single standard width dropped kerb driveway)	£133	£250
Sewerage treatment property charge	£405	£450
* Cycle Training (non-schools)	£42	£42
Cycle Training (schools)		£10
Recovery and storage of unauthorised signs	£145	£161
* Street Works Core Sampling - Charge per failed core test	£185 (this is an average cost - actual cost calculated from the Coring Advice Note published by SEHAUC)	£200 (this is an average cost - actual cost calculated from the Coring Advice Note published by SEHAUC)
* Statutory fee		
** Benchmarked fee		

		FEE 2022/23	PROPOSED FEE 2023/24	
Provision of Data:				
**		One A4 plan covering 100 metres of highway	£54	£75
**	Highway search enquiries	Additional 100 metres	£15	£25
**		Additional question	£15	£25
	Provision of recorded injury accident Data		£145 + £47 per additional block of up to 10 accidents	£161 + £52 per additional block of up to 10 accidents
	Provision of Traffic Data, per request per site:	data up to 1 year old	£145	£161
		data up to 3 years old	£116	£129
		data over 3 years old	£85	£94
* Statutory fee				
** Benchmarked fee				

Charges in relation to works occupying the carriageway during period of overrun			FEE 2022/23	PROPOSED FEE 2023/24
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
*	Statutory fee			

Charges in relation to works outside the carriageway during period of overrun			FEE 2022/23	PROPOSED FEE 2023/24
Item	Description of street		Amount (£)	Amount (£)
*	1	Street not in road category 2, 3 or 4	2,500	2,500
*	2	Street in road category 2	2,000	2,000
*	3	Street in road category 3 or 4	250	250
*	Statutory fee			

(3) Public Transport

Use of public transport has been affected by the impact of the Covid pandemic. No increases are proposed for 2023-24 in charges to bus operators and passengers, with the exception of Temporary Bust Stop Closures which are to increase by 20% as they have not been uplifted since April 2020.

Public Transport			
		FEE 2022/23	PROPOSED FEE 2023/24
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	£180.00
	Per pair of opposite stops	£180.00	£210.00
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 & Pre-Planning Application Advice

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 11.1%, in line with CPI inflation at October 2022.

Highways Development Control Fees			
		FEE 2022/23	PROPOSED FEE 2023/24
Street naming and numbering - Property name change		£91	£101
Changes to new addresses due to the development changing after the schedule has been issued.	Per plot	£91	£101
Street Naming and Numbering - New Developments	One address/plot	£87	£97
	2 - 5 addresses/plots	£141	£151
	6 - 10 addresses/plots	£252	£280
	11 - 20 addresses/plots	£403	£445
	21 or more addresses/plots	£20	£23
S115 Fee		£541	£601

Provision of Pre-Planning Application Advice			
		FEE 2022/23	PROPOSED FEE 2023/24
Transport Assessment Scoping Note		£169	£188
Draft Transport Assessment		£572	£635
Provision of Private Access		£105	£117
Highway Advice for New Developments	Less than 5 Dwellings	£169	£188
	5 to 25 dwellings	£382	£424
	26 to 79 dwellings	£496	£551
	80 to 200 dwellings	£572	£635
	More than 200 dwellings	£647	£718
	0 to 249 sqm	£139	£154
	250 sqm to 999 sqm	£244	£271
	1,000 to 9,999 sqm	£382	£424
	over 10,000 sqm	£496	£551
Meeting charge	per hour per officer	£141	£157

(5) Sustainable Drainage Pre-Application Advice Fees

Fees for sustainable drainage advice and meeting charges are being introduced from 2023-24, as follows:

		FEE 2022/23	PROPOSED FEE 2023/24
SuDS advice for Major sites (written responses only).	Up to 20 dwellings	£250	£278
	Over 20 dwellings	£450	£500
Meeting charge	Per hour per officer	£141	£157

Ordinary Watercourse and Land Drainage Consent Pre-application Advice			
		FEE 2022/23	PROPOSED FEE 2023/24
Written advice for a general site enquiry or flood risk assessment enquiry.	Per enquiry	-	£300
Meeting charge	Per hour per officer	-	£157
Further written advice after meetings		-	£180
Anny additional correspondence/advice required upon application	Per hour per officer	-	£157

(6) 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 11.1%, in line with CPI inflation at October 2022.

Sports Pitches		2021/22			
Total income		£547,813			
		FEE 2022/23		PROPOSED FEE 2023/24	
		Single Booking	Block Booking	Single Booking	Block Booking
Henwick Worthy Sports Ground:					
Cricket – 1 st Hand Wicket (per match)	Adult	£109.00	£90.80	£121.10	£100.88
	Junior	£50.20	£41.90	£55.77	£46.55
Cricket – 2 nd Hand Wicket (used grass)	Adult	£80.70	£67.20	£89.66	£74.66
	Junior	£39.20	£32.70	£43.55	£36.33
Cricket – Artificial Wicket	Adult	£72.50	£60.40	£80.55	£67.10
	Junior	£37.00	£30.80	£41.11	£34.22
Cricket – 2 nd (Reserve) Artificial Wicket	Adult	Free	Free	Free	Free
	Junior	Free	Free	Free	Free
Football – Grass (per game)	Adult	£82.50	£68.80	£91.66	£76.44
	Junior	£40.40	£33.70	£44.88	£37.44
Football - Mini Pitch	Adult	£46.70	£38.90	£51.88	£43.22
	Junior	£23.30	£19.50	£25.89	£21.66
Rugby – Grass (per game)	Adult	£82.50	£68.80	£91.66	£76.44
	Junior	£40.40	£33.70	£44.88	£37.44
Rugby Training	Cost per Hour	£22.40	£18.70	£24.89	£20.78
Use of Portable Lights	Cost Per Hour	£22.40	£18.70	£24.89	£20.78
Full Pitch Artificial Grass - peak	30 Mins	£44.70	£37.30	£49.66	£41.44
	1hr Only	£89.40	£74.50	£99.32	£82.77
	1hr 30mins (11 a side)	£134.20	£111.80	£149.10	£124.21
Half Pitch Artificial Grass - peak	30 Mins	£25.00	£20.80	£27.78	£23.11
	1hr Only (5 a side)	£50.00	£41.70	£55.55	£46.33
	1hr 30mins	£75.00	£62.50	£83.33	£69.44
Full Pitch Artificial Grass – off-peak	30 Mins	£20.80	£17.40	£23.11	£19.33
	1hr Only	£41.70	£34.80	£46.33	£38.66
	1hr 30mins (11 a side)	£62.50	£52.10	£69.44	£57.88
Half Pitch Artificial Grass – off-peak	30 Mins	£10.80	£9.10	£12.00	£10.11
	1hr Only (5 a side)	£21.80	£18.10	£24.22	£20.11
	1hr 30mins	£32.60	£27.20	£36.22	£30.22

		FEE 2022/23		PROPOSED FEE 2023/24	
		Single Booking	Block Booking	Single Booking	Block Booking
Hardcourt Activities:					
Netball (per court per hr) (OUT OF ORDER AT TIME OF PUBLICATION)	Adult	£23.30	£19.40	£25.89	£21.55
	Junior	£11.70	£9.70	£13.00	£10.78
Tennis (per court per hr) (OUT OF ORDER AT TIME OF PUBLICATION)	Adult	£7.00	£5.80	£7.78	£6.44
	Junior	£3.80	£3.10	£4.22	£3.44
Basketball Hardcut and BMX Pump Track	Adult	Free	Free	Free	Free
	Junior	Free	Free	Free	Free
Moorside:					
Football - Grass (Per Game)	Adult	£69.10	£57.50	£76.77	£63.88
	Junior	£34.20	£28.60	£38.00	£31.77
The Diamond -Greenham:				£0.00	£0.00
Football - Grass (Per Game)	Adult	£69.10	£57.50	£76.77	£63.88
	Junior	£34.20	£28.60	£38.00	£31.77
Holybrook Park:					
Football – Grass (per game)	Adult	£69.10	£57.50	£76.77	£63.88
	Junior	£34.20	£28.60	£38.00	£31.77
Northcroft Recreation Ground:				£0.00	£0.00
Football - Grass (per game)	Adult	£69.10	£57.50	£76.77	£63.88
	Junior	£34.20	£28.60	£38.00	£31.77
Open space hire for coaching/ community use/festivals/other entertainment.			P.O.A	P.O.A	
<i>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: £21.42 Per Hour (£25.07 inc vat if applicable)</i>					

(7) Charges to Household 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.

(8) Waste

Fees include bulky household collection, garden waste collection and provision of additional wheelie bins for garden waste collection. It is proposed to increase the charges by 11.1%, in line with CPI inflation at October 2022.

Waste Services	2021/22		
Total income	£1,811,456		
		FEE 2022/23	PROPOSED FEE 2023/24
Special Collection Charges (Bulky Household Collection)	Normal (within 7 days)	£45	£50
	Within 7 days by appointment outside property	£60	£67
	Within 7 days by appointment inside property	£70	£78
Provision of wheelie bin		£27	£30
Collection of garden waste for year (scheduled) - for 1st green bin (new subscriptions or renewals).		£52	£58
Garden Waste service charge for 2nd to 5th green bins (For renewals only where one off set up payment has already been made).		£40	£44
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	£2.70
	Standard Car/Hatchback	£14.30	£15.30
	Trailer	£23.80	£25.80
	Small Van /Estate Car	£28.60	£31.60
	Transit van or similar	£95.20	£105.70
Plasterboard	Per 25L bag or equivalent	£2.10	£2.33
	Standard car / Hatchback	£12.90	£14.32
	Trailer	£21.40	£23.75
	Small Van / Estate car	£25.80	£28.65
	Transit Van or similar	£85.60	£95.00
Tyres	Motorised mini bike / motorised go-kart	£2.50	£2.61
	Standard tyre off rim (car/motorcycle)	£5.00	£5.55
	Standard tyre on rim (car motor cycle)	£7.00	£7.77
	Medium tyre off rim (large 4 x4 / large van)	£9.00	£10.00
	Medium tyre on rim (large 4 x 4 / large van)	£11.00	£12.20
	Miscellaneous tyres	£2.50	£2.78
Gas canisters		£6.00	£6.66
Charges for Non WBC Residents' Use of HWRCs	New charge per visit TBC	£7.00	£7.77

3. Proposals – Resources Directorate

3.1 Electoral Services

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

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. All fees have been reviewed to reflect service delivery costs and an increase of 11.1% in line with CPI at October 2022 is proposed for 2023-24 where appropriate.

	INCOME 2021/22	FEE 2022/23	PROPOSED FEE 2023/24
LLC1	£242,869	£54	£60
Con29 PT1		£78	£87
Con29PT11		£27	£30
Additional Questions		£49	£54
Con29 additional parcel		£43	£64
LLC1 additional parcel		£58	£48

3.3 Legal Services Fees

There is a change of categorisation for recharges of staff time to more accurately reflect the staff whose time is recharged. The increase is comparable to inflation of 11.1% for 2023-24, in line with CPI at October 2022.

Legal Services	2021/22		
Total Income	£185,832		
CHARGE	RATE	FEE 2022/23	PROPOSED FEE 2023/24
Managers	Hourly	£156	n/a
Team Leader	Hourly	£148	n/a
Solicitor / Barrister	Hourly	£143	n/a
Legal Executive/Senior Legal	Hourly	£132	n/a
Solicitors, Barristers, Chartered Legal Executives of 8 Years + PQE	Hourly	n/a	£173
Solicitors, Barristers and Chartered Legal Executives between 4 and 8 year PQE	Hourly	n/a	£159
All other fee earners (including Paralegals and Legal Executives but excluding Trainee Solicitors)	Hourly	n/a	£147
Trainee Solicitors	Hourly	£111	£123

In 2023-24 there is a proposal for the introduction of new charge for the completion of Proof of Life forms.

CHARGE	FEE 2022/23	PROPOSED FEE 2023/24
Proof of Life Forms	No Fee	£35

The rest of Legal Services fees and charges are statutory.

	Provision under, or for the purpose of which, the application is made	Purpose of application	FEE 2022/23	PROPOSED FEE 2023/24
*	Section 15A of the Commons Act 2006; section 15 Growth and Infrastructure Act 2013	Landowners' Statements	£1,140	£1,200
*	Section 15(1) of the Commons Act 2006	Registration of a new Town or Village green, other than by the Owner	No Fee	No Fee
*	Section 15(8) of the Commons Act 2006	Registration of a New Town or Village Green by Landowner	No Fee	No Fee
*	Section 19 of the Commons Act 2006	Correction, for the purpose of Section 19(2)(a) and [c]of a mistake made by the Registration Authority	No Fee	No Fee
*	Section 19 of the Commons Act 2006	Correction, for a purpose described in section 19(2)(b) or (e)	£200	£200
*	Section 19 of the Commons Act 2006	Correction, for a purpose described in section 19(2)(d) – payable per register unit	£30	£30
*	Schedule 2, paragraph 2 or 3 to the Commons Act 2006	Non-registration of Common Land or Town or Village Green	No Fee	No Fee
*	Schedule 2, paragraph 4 to the Commons Act 2006	Waste Land of a Manor not Registered as Common Land	No Fee	No Fee
*	Schedule 2, paragraph 5, to the Commons Act 2006	Town or Village Green wrongly registered as Common Land	No Fee	No Fee
*	Schedule 2, paragraphs 6 9 to the Commons Act 2006	Deregistration of certain land registered as common land or as a Town or Village Green	£1,000	£1,000
	* Statutory charge			

3.4 Council Tax Fees

Fees relating to recovery of unpaid Council Tax are set in consultation with the Ministry of Justice. There is no increase in fees for 2023-24.

	CHARGE	INCOME 2021/22	FEE 2022/23	PROPOSED FEE 2023/24
**	Summons cost	£594,192	£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 set by government				
** level set by Local Authority				

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PUBLIC PROTECTION PARTNERSHIP FEES AND CHARGES 2023/2024

The Public Protection Partnership (PPP) provides chargeable services on behalf of two authorities, Bracknell Forest Council and West Berkshire Council.

Fees effective from 1 April 2023

Please Note:

- All Statutory Fees and those linked to national schemes are based on fees published on 08 September 2022 and may be subject to change by Central Government or the management of the schemes.
- The Hourly rate is **£64 ph** for 2023/24, if there is a minimum number of hours or it is capped it is indicated in the text below.
- Class A Statutory Fees are marked with **Pale Gold** and Class B Discretionary Fees are headed **Blue**
- There are some additional fees which will be due when making an application, these are listed separately (if known) and with a note if varied amounts
- If you have any questions regarding our fees and charges please contact PPP Partnership Support Customer Care team using our [Make an enquiry form](#).

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LICENCES, REGISTRATIONS AND CONSENTS

Pre Application Advice

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

License/Consents	2022/23 Fee	2023/24 Fee
Gambling Act	£59ph	£64ph
Licensed Premises Notifications	£59ph	£64ph
Licensing Act 2003	£59ph	£64ph
Scrap Metal	£59ph	£64ph
Sex Establishments	£59ph	£64ph
Skin Piercing & Dermal Treatments	£59ph	£64ph
Street Trading Consents	£59ph	£64ph

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 and aborted visits will be charged at an additional fee **Additional vets fee payable		2022/23 Fee	2023/24 Fee
NEW - Animal Boarding Establishment - combined (dogs and cats)	Application Fee	£177	£192
	Granting Fee	Minimum 4 hours at £236*	Minimum 4 hours at £256*
	Total Fee (minimum)	£413 minimum	£448 minimum
RENEWAL - Animal Boarding Establishment - combined (dogs and cats)	Application Fee	£148	£160
	Granting Fee	Minimum 4 hours at £236*	Minimum 4 hours at £256*
	Total Fee (minimum)	£384 minimum	£416 minimum
NEW - Animal Boarding Establishment - single species (dogs or cats)	Application Fee	£118	£128
	Granting Fee	Minimum 4 hours at £236*	Minimum 4 hours at £256*
	Total Fee (minimum)	£354 minimum	£384 minimum
RENEWAL - Animal Boarding Establishment - single species (dogs or cats)	Application Fee	£89	£96
	Granting Fee	Minimum 4 hours at £236*	Minimum 4 hours at £256*
	Total Fee (minimum)	£325 minimum	£352 minimum
NEW - Home boarder (midterm inspections to be charged in addition to revisits and aborted visit charges)	Application Fee	£118	£128
	Granting Fee	Minimum 2 hours at £118*	Minimum 2 hours at £128*
	Total Fee (minimum)	£236 minimum	£256 minimum
RENEWAL - Home boarder (midterm inspections to be charged in addition to revisits and aborted visit charges)	Application Fee	£89	£96
	Granting Fee	Minimum 2 hours at £118*	Minimum 2 hours at £128*
	Total Fee (minimum)	£207 minimum	£224 minimum
	Application Fee	£118	£128

NEW - Home Boarder - Franchisee arrangers licence (excludes inspection fee per host)	Granting Fee	Per inspection at hourly rate	Per inspection at hourly rate
	Total Fee (minimum)	£118 + host inspection fee	£128 + host inspection fee
RENEWAL - Home Boarder - Franchisee arrangers licence (excludes inspection fee per host)	Application Fee	£89	£96
	Granting Fee	Per inspection at hourly rate	Per inspection at hourly rate
	Total Fee (minimum)	£89 + host inspection fee	£96 + host inspection fee
Assessment of hobby host as part of a franchisee licence	Host inspection fee	£118	£128
NEW - Dog Day Care	Application Fee	£177	£192
	Granting Fee	Minimum 4 hours at £236*	Minimum 4 hours at £256*
	Total Fee (minimum)	£413 minimum	£448 minimum
RENEWAL - Dog Day Care	Application Fee	£148	£160
	Granting Fee	Minimum 4 hours at £236*	Minimum 4 hours at £256*
	Total Fee (minimum)	£384 minimum	£416 minimum
NEW - Dog Breeding Establishment (**excluding vet fee)	Application Fee	£177	£192
	Granting Fee	Minimum 4 hours at £236*	Minimum 4 hours at £256*
	Total Fee (minimum)	£413 minimum	£448 minimum
RENEWAL - Dog Breeding Establishment	Application Fee	£148	£160
	Granting Fee	Minimum 4 hours at £236*	Minimum 4 hours at £256*
	Total Fee (minimum)	£384 minimum	£416 minimum
NEW - Dog Breeding Establishment (in domestic dwelling)(**excluding vet fee)	Application Fee	£118	£128
	Granting Fee	Minimum 4 hours at £236*	Minimum 4 hours at £256*
	Total Fee (minimum)	£354 minimum**	£384 minimum**
RENEWAL - Dog Breeding Establishment (in domestic dwelling)	Application Fee	£89	£96
	Granting Fee	Minimum 4 hours at £236*	Minimum 4 hours at £256*
	Total Fee (minimum)	£325 minimum	£352 minimum
NEW - Pet Vending / Sale of pets	Application Fee	£118	£128
	Granting Fee	Minimum 4 hours at £236*	Minimum 4 hours at £256*
	Total Fee (minimum)	£354 minimum	£384 minimum
RENEWAL - Pet Vending / Sale of pets	Application Fee	£89	£96
	Granting Fee	Minimum 4 hours at £236*	Minimum 4 hours at £256*
	Total Fee (minimum)	£325 minimum	£352 minimum
NEW - Animal for Exhibition	Application Fee	£177	£192
	Granting Fee	Minimum 4 hours at £236*	Minimum 4 hours at £256*
	Total Fee (minimum)	£413 minimum	£448 minimum
RENEWAL - Animal for Exhibition	Application Fee	£148	£160

	Granting Fee	Minimum 4 hours at £236*	Minimum 4 hours at £256*
		£384 minimum	£416 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	£118	£128
	Granting Fee	Minimum 4 hours at £236*	Minimum 4 hours at £256*
	Total Fee (minimum)	£354 minimum**	£416 minimum**
RENEWAL - Main inspection fee, plus fee per horse (**excluding vets fee)	Application Fee	£89	£96
	Granting Fee	Minimum 4 hours at £236*	Minimum 4 hours at £256*
	Total Fee (minimum)	£325 minimum**	£352 minimum**
Fee per horse, for the first 10 horses		£15	£16
Fee per horse, for next 11-50 horses		£10	£11
Fee per horse, for every horse 51 & over		£8	£9
Other Fees			
Additional mid licence visit		£118	£128
Variation to the licence fee (inclusive of one visit)		£177	£192
Replacement licence fee (lost or stolen paperwork, change of name, etc.)		£30	£32
Re-evaluation of star rating (inclusive of one visit)		£118	£128
Transfer due to death of licensee	Admin cost	£30	£32

Wild Animals and Zoos

Wild Animals & Zoos	Duration	Bracknell Forest 2022/23 Fee	Bracknell Forest 2023/24	West Berkshire 2022/23 Fee	West Berkshire 2023/24
Dangerous Wild Animal Consent - New (** excluding vets fee)	2 years	£472	£512	£472	£512
Dangerous Wild Animal Consent – Renewal (** excluding vets fee)	2 years	£295	£320	£295	£320
Zoo Licences (new & renewals) Periodical inspections (** excluding Vets Fees)	Up to 6 years	£2065	£2240	£2,066.00	£2240

Explosives Licences – Statutory

Description	Duration	All Council Areas
New licence for explosives below 250kg Net Explosive Content (NEC)	1 year	£111.00
	2 years	£144.00
	3 years	£177.00
	4 years	£211.00
	5 years	£243.00
Renewal of licence for explosives below 250kg Net Explosive Content (NEC)	1 year	£55.00
	2 years	£88.00
	3 years	£123.00
	4 years	£155.00
	5 years	£189.00
New licence for explosives above 250kg Net Explosive Content (NEC)	1 year	£189.00
	2 years	£248.00
	3 years	£311.00
	4 years	£382.00
	5 years	£432.00
Renewal of licence for explosives above 250kg Net Explosive Content (NEC)	1 year	£88.00
	2 years	£150.00
	3 years	£211.00
	4 years	£272.00
	5 years	£333.00
Varying the name of licensee or address of site		£37.00
Any other kind of variation		Cost Recovery
Transfer of licence		£37.00
Replacement Licence		£37.00
Full year registration for sale of fireworks (capped fee)		£500.00

Gambling Act 2005 – Statutory

Description	Type	All Council Areas
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
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		All Council Areas
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-	Application (existing holder)	£100
	New Application	£150
	Annual Fee	£50

premises which hold on premises alcohol licence	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		Bracknell Forest 2022/23 Fee	West Berkshire 2022/23 Fee	All Council Areas (where applicable) 2023/24 Fee
Hackney Carriage Vehicle – New		£266	£266	£288*
Hackney Carriage Vehicle – Renewal		£236	£236	£256*
Private Hire Vehicle – New		£266	£266	£288
Private Hire Vehicle – Renewal		£236	£236	£256
Home to school – New and renewal		£148	N/a	£160
Private Hire Vehicle with Dispensation - New		£266	£266	£288
Private Hire Vehicle with Dispensation - Renewal		£236	£236	£256
Temporary Vehicle Licence	Up to 3 months	£236	£236	£256
Driver Licences				
Driver – New	3 year Includes initial tests, safeguarding and disability trainings	£301	£301	£328
Driver – Renewal		£272	£272	£296
Home to school – New & Renewal	3 year Includes initial tests, safeguarding and disability trainings	£207	N/A	£225
Conversion of driver licence to another type	1.5hrs (inc retaking tests)	£89	£89	£96
* It was agreed at the Executive meeting on the 22 September 2022 that West Berkshire Council would offer a fee based remittance scheme, subsidised by the Council and that it be introduced from 01 April 2023 for both electric (100%) and hybrid (50%) vehicles that met the agreed criteria.				

Private Hire Operators (PHO)

Private Hire Operator	Number of Vehicles	2022/23 Fee	2023/24 Fee
NEW Per vehicle calculation of 3.5 hours (at £64.00 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	1	£443.00	£480
	2	£516.00	£560
	3	£590.00	£640
	4	£664.00	£720
	5	£738.00	£800
	6	£811.00	£880
	7	£885.00	£960
	8	£959.00	£1040
	9	£1,033.00	£1120
	10	£1,106.00	£1200
	11	£1,180.00	£1286
	12	£1,254.00	£1360
	13	£1,328.00	£1440
	14	£1,401.00	£1520
	15	£1,475.00	£1600
	16	£1,549.00	£1680
	17	£1,623.00	£1760
	18	£1,696.00	£1840
	19	£1,770.00	£1920
	20	£1,844.00	£2000
	20+	£1,844.00	£2000
Private Hire Operator	Number of Vehicles	2022/23 Fee	2023/24 Fee
RENEWAL Per vehicle calculation of 1.5 hours (at £64 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	1	£325.00	£352
	2	£398.00	£432
	3	£472.00	£512
	4	£546.00	£592
	5	£620.00	£672
	6	£693.00	£752
	7	£767.00	£832
	8	£841.00	£912
	9	£915.00	£992
	10	£988.00	£1072
	11	£1,062.00	£1152
	12	£1,136.00	£1232
	13	£1,210.00	£1312
	14	£1,283.00	£1392
	15	£1,357.00	£1472
	16	£1,431.00	£1552
	17	£1,505.00	£1632
	18	£1,578.00	£1712
	19	£1,652.00	£1792
	20	£1,726.00	£1872
	20+	£1,726.00	£1872

Other Private Hire & Hackney Carriage Charges

Other charges		2022/23 Fee	2023/24 Fee All Council Areas (where applicable)
Variation to PHO licence	To include reissue of licence with additional vehicle registration added plus extra fees for these for length of licence	£59	£64
Transfer of vehicle to new owner		£59	£64
Change of vehicle		£74	£80
Replacement Licence		£30	£32
Replacement Badge		£30 + Badge Costs	£32 + Badge Costs (£5)
Replacement Vehicle Licence Plate		£30 + Plate Costs (£26)	£32 + Plate Costs (£26)
Knowledge Test		£74	£80
Missed Appointment		£30	£32
Disclosure and Barring Service Check (DBS)		£79	£70
Advertising on a Hackney carriage - New	Bracknell Only	£59	£64
Advertising on a Hackney Carriage - Renewal	Bracknell Only	£30	£32
Change of address (PH & HC)		£10.50	£11.50
Backing Plate		£26 at cost	£26 at cost
Medical Exemption		£30	£32
Refund Processing Fee		£30	£32
Change of vehicle registration	Including	£30 + sticker and licence costs	£32 + sticker and licence costs (£31)
Age of vehicle Inspection – initial & renewal	Bracknell Only	£59	£64
Pre-application advice, hourly rate	Min 1 hour	£59	£64
Disability Awareness Training		Included in driver application fee	Included in driver application fee
Safeguarding Training		Included in driver application fee	Included in driver application fee
First aid Training	Bracknell Only		Will be removed if revisions to policy adopted

Hairdresser Registration (Bracknell Forest Only)

Description	2022/23 Fee	2023/24 Fee All Council Areas (where applicable)
Hairdresser/barber registration	£30	£32

Licensing Act 2003 - Statutory

Premises Licence – “one off” fees set by statute based upon rateable value (RV) of premises (Class B – Statutory Fee)	PPP Areas
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	£64
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	£64

Petroleum Licences – Statutory

Petroleum Licences	All Council Areas
Not exceeding 2,500 litres	£45
Not exceeding 50,000 litres	£61
Exceeding 50,000 litres	£128

Scrap Metal

Description		2022/23 Fee	2023/24 Fee
Scrap Metal site –New	3 Years	£472	£512
Scrap Metal site - Renewal	3 Years	£443	£480
Scrap Metal mobile collector - new	3 Years	£236	£256
Scrap Metal mobile collector - renewal	3 Years	£207	£224
Scrap Metal - Variation of Licence		£236	£256
Scrap Metal - change of site manager		£59	£64
Scrap Metal - copy of licence		£11	£16
Scrap Metal - Change of Name		£30	£32

Sex Establishments – Statutory

Description	Type	All Council Areas
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 & Dermal Treatments

Description	Type	2022/23 Fee	2023/24 Fee
Skin piercing Registrations (one off registration) - (Class A – Fee Discretionary)	Individual (4hrs)	£236	£256
	Premises (5hrs)	£295	£320
	Joint application (7hrs)	£413	£448
Pre-application work, hourly rate	Min. 1 hour	£59	£64

Street Trading Consents

Description	Type	Bracknell Forest 2022/23 Fee	Bracknell Forest 2023/24	West Berkshire 2022/23 Fee	West Berkshire 2023/24
	Daily	N/a	£64	N/a	£64
Street Trading Consents - (Class A – Fee Discretionary)	1 Week	£144	£156	£144	£156
	Monthly Rate	£241	£262	£241	£262
	3 months	£642	£699	£642	£699
	6 months	£803	£875	£803	£875
	Annual Fee	£1365	£1487	£1365	£1487
	6 months max. 2 trading days a week incl. Fri, Sat & Sun	£642	£699	N/A	N/A
	6 months max. 2 trading days a week Mon-Thurs only	£482	£525	N/A	N/A

	Ice cream van (per van) 6 month	£717	£781	As for 6 months above	As for 6 months above
	Ice cream van (per van) 1 month	£186	£202	As for 1 months above	As for 1 months above
Variation fee		£89	£96	£89	£96
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.				
Pre-application work, hourly rate	Min. 1 hour	£59	£64	£59	£64

ENVIRONMENTAL PROTECTION

Abandoned vehicles – Statutory

Description		Bracknell Forrest Only
Removal (prescribed fee)	Less than 3.5 tonnes	£150
Daily Storage (prescribed fee)	Less than 3.5 tonnes	£20
Enforcement Disposal costs (prescribed fee)	Less than 3.5 tonnes	£75
Fixed Penalty Notice	Reduced to £120.00 if paid within 7 days	£200
Enforcement invoice costs		£77

Anti-Social Behaviour Act

Description		2022/32 Fee	2023/24 Fee
Anti-Social Behaviour Act	High Hedges Fee (Class A – Fee Discretionary)	£1,206	£1310

Dog Warden Services

Description	2022/23 Fee	2023/24 Fee
Stray Dogs – not taken to kennel	£73	£80
Stray Dogs – taken to kennel	£73 plus Cost recovery and Vets fees separate.	£80 plus Cost recovery and Vets fees separate.
Kennels cost	Recharge based on cost	Recharge based on cost
Dog fouling fixed penalty charge	£75	£75
Miscellaneous stray dog activities e.g. taxi, relocating, microchipping	Cost recovery charged at £59	Cost recovery charged at £64ph

Environmental Permitting Regulations 2016 – Statutory

Scheduled Processes – (Class B – statutory Fee)		All Council Areas
Standard Process		£1,650

Additional fee for operating without a permit		£1,188
Service Stations (PVR 1 & PVR II combined)		£257
Service Station (PVR 1)		£155
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
Standard process where substantial change results in a new PPC activity		£1,650
Reduced Activities		£102
Annual Subsistence Charge (Statutory)		
Standard Process	Low	£772
	Medium	£1,161
	High	£1,747
Service stations PVR II	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	£626
	Medium	£1,034
	High	£1,506
Mobile Screening & Crushing Plant for 2 nd permit	Low	£646
	Medium	£1,034
	High	£1,506
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	2022/23 Fee	2023/24 Fee
Inspection of Housing Premises for Immigration purposes (Class A – Fee Discretionary)	£404	£435
Enforcement Notices served under Housing Act 2004	£118	Hrly Rate
HMO Licence NEW - assisted application	£1180	£1280
HMO Licence RENEWAL	£797	£865
Caravan Site Licences		
Site licence new (plus additional fee per pitch)	£443	£480
New licence additional fee per pitch	£16	£17
Transfer of licence	£187	£192
Alteration of conditions	Hrly Rate	Hrly Rate
Annual inspection fee – per pitch	£14	£15
Enforcement action -per hour	£59	£64
Deposit, vary or deleting site rules	£118	£128
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 £64/ph or part thereof)	£118	£128
Annual Check Fee – Fit and Proper Test	Hrly Rate	Hrly Rate
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		2022/23 Fee	2023/24 Fee
Risk assessment	Every 5 years. Min. charge 1 hour, simple risk assessment and report typically 5 hours	£59 hourly rate	£64 hourly rate
Sampling	Charge for a visit, taking a sample and delivery to the laboratory. Typically 2.5 hours	£59 hourly rate	£64 hourly rate
Private water and pool samples	Includes cost of testing	£59	£64
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.	£118	£128
Analysis – Regulation 10	Where a supply provides <10m ³ /day or serves <50 people and is used for domestic purposes	£28	£32
Analysis of Group A Parameters		Hourly Rate + Laboratory Costs	Hourly Rate + Laboratory Costs
Analysis of Group B Parameters		Hourly Rate + Laboratory Costs	Hourly Rate + Laboratory Costs
Hourly charge			£64

Other Fees

	Hourly rate applies minimum of 2 hours	2022/23 Fee	2023/24 Fee
Environmental Information Request - Individual, Non-Commercial	Hourly rate applies minimum of 2 hours	£118 minimum	£128 minimum
Environmental Information Request - Commercial and Government	Hourly rate applies minimum of 2 hours	£118 minimum	£128 minimum
Civil Actions (Class A – Fee Discretionary)		£118 minimum	£128 minimum
Safety Certification and administration	Hourly rate applies minimum of 2 hours	£118 minimum	£128 minimum
Pre-Application Advice, hourly charge		£59	£64

TRADING STANDARDS

Buy with confidence

Description	Employee numbers	2022/23 Fee	2023/24 Fee
Application Fee (set nationally by Buy with Confidence scheme)	1-5 employees	£125	£136
	6-20 employees	£167	£182
	21-49 employees	£208	£226
	50+ employees	POA	POA
Annual fee (set nationally by Buy with Confidence scheme)	1-5 employees	£250	£272
	6-20 employees	£375	£408
	21-49 employees	£500	£545
	50+ employees	POA	POA
Members before 2017/18 Annual Fee (Bracknell Forest legacy members only)	1-5 employees	£125	£136
	6-20 employees	£189	£206
	21-49 employees	£252	£274

* West Berkshire & Wokingham schemes administered by Hampshire County Council

Primary Authority

Description	2022/23 Fee	2023/24 Fee
Primary Authority Work hourly chargeable rate	£59 Hrly Rate	£64 Hourly Rate
Annual charge - previous year usage 10 hours or less	£531	£576
Annual charge - previous year usage 20 hours	£1062	£1,158
Anything likely to be in excess of 20 hours	Individually assessed	Individually assessed

Support with Confidence

Description	Employee numbers	2022/23 Fee	2023/24 Fee
Application fee	1-5 employees	£59	£64
	6-20 employees	£120	£130
	21+ employees	£300	£327

Weights and Measures

Description		2022/23 Fee	2023/24 Fee
Weights and Measures Fees	Includes the cost of maintaining calibration of equipment annually (Based on ACTSO guidance)	£64	£64

Other Fees

Description		2022/23 Fee	2023/24 Fee
Food export certificates	Full cost recovery based on hourly rate	£59 minimum	£64 minimum
Food Hygiene Rating Scheme rescore	2 hours	£118	£128
General Business Advice (Non-Primary Authority)	Hourly rate (first 30 minutes free)	£59	£64
Resident Request for Advice	Hourly rate	£59	£64

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Parish Expenses

There are four Parish areas within the District for which maintenance expenses are levied/**refunded** through the Council Tax precept in 2023/24:

	£
Kintbury - St Mary's Churchyard	18,460
Shaw - St Mary's Churchyard	-70
Theale - Holy Trinity	1,900
North Fawley - St Mary the Virgin	-2,410
Total	17,880

APPENDIX G(2)

**SAINT MARYS CHURCHYARD KINTBURY
FUNDING REQUIREMENT FOR 2023/24**

	2022/23
Balance B/fwd 1/4/22	-£5,236.74
Forecast expenditure 2022/23	-£789.43
Special Expenses - new wall 10 yr period	-£4,400.00
Council Tax refunded in 2022/23	-£1,200.00
Forecast Balance at 31/3/23	<u>-£11,626.17</u>
	2023/24
Forecast Balance B/fwd 1/4/23	-£11,626.17
Estimated expenditure 2023/24	-£2,437.90
Special Expenses - new wall 10 yr period	-£4,400.00
Council Tax to be Levied in 2023/24	£18,460.00
Forecast Balance at 31/3/23	<u>-£4.07</u>

NOTES

<i>2023/24 Band D Equivalent Tax</i>	£15.36
<i>2023/24 Tax Base Equivalent Band D properties</i>	£1,201.83
<i>2022/23 Band D Equivalent Tax</i>	-£0.99
<i>2022/23 Tax Base Equivalent Band D properties</i>	£1,213.84

**SAINT MARYS CHURCHYARD
SHAW CUM DONNINGTON
FUNDING REQUIREMENT FOR 2023/24**

APPENDIX G(3)

	2022/23
Balance B/fwd 1/4/22	£4,964.15
Forecast expenditure 2022/23	-£519.92
Churchyard path (10 years from 2017/18 year 6)	-£1,110.00
Footway resurfacing (10 yrs) estimate yr 3	-£1,300.00
Council Tax levied in 2022/23	£1,980.00
Forecast Balance at 31/3/23	<u>£4,014.23</u>
	2023/24
Forecast Balance B/fwd 1/4/23	£4,014.23
Estimated expenditure 2023/24	-£1,533.39
Churchyard path (10 years from 2017/18 year 7)	-£1,110.00
Footway resurfacing (10 yrs) estimate yr 4	-£1,300.00
Council Tax to be refunded in 2023/24	-£70.00
Forecast Balance at 31/3/24	<u>£0.84</u>
NOTES	
<i>2023/24 Band D Equivalent Tax</i>	<i>-£0.07</i>
<i>2023/24 Tax Base Equivalent Band D properties</i>	<i>£935.54</i>
<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>

APPENDIX G(4)

**HOLY TRINITY, THEALE
FUNDING REQUIREMENT FOR 2023/24**

	2022/23
Balance B/fwd 1/4/22	-£7,904.98
Forecast expenditure 2022/23	-£1,735.47
Repairs to Boundary Wall/Fence - Path 2022/23	-£1,410.00
Council Tax levied in 2022/23	£10,470.00
Forecast Balance at 31/3/23	<u>-£580.45</u>

	2023/24
Forecast Balance B/fwd 1/4/23	-£580.45
Estimated expenditure 2023/24	-£1,316.06
Council Tax to be levied in 2023/24	£1,900.00
Forecast Balance at 31/3/24	<u>£3.49</u>

NOTES

<i>2023/24 Band D Equivalent Tax</i>	<i>£1.45</i>
<i>2023/24 Tax Base Equivalent Band D properties</i>	<i>£1,312.85</i>
<i>2022/23 Band D Equivalent Tax</i>	<i>£9.24</i>
<i>2022/23 Tax Base Equivalent Band D properties</i>	<i>£1,133.59</i>

APPENDIX G(5)

**SAINT MARY THE VIRGIN - NORTH FAWLEY
FUNDING REQUIREMENT FOR 2023/24**

	2022/23
Balance B/fwd 1/4/22	£2,516.00
Forecast expenditure 2022/23	-£21.01
Council Tax refunded 2022/23	-£40.00
Forecast Balance at 31/3/23	<u>2,454.99</u>
	2023/24
Forecast Balance B/fwd 1/4/23	£2,454.99
Estimated expenditure 2023/24	-£44.87
Council Tax to be refunded 2023/24	-£2,410.00
Forecast Balance at 31/3/24	<u>£0.12</u>
NOTES	
<i>2023/24 Band D Equivalent Tax</i>	-£32.38
<i>2023/24 Tax Base Equivalent Band D properties</i>	£74.42
<i>2022/23 Band D Equivalent Tax</i>	-£0.53
<i>2022/23 Tax Base Equivalent Band D properties</i>	£75.15

APPENDIX G(6)

	<u>2022/23 Taxbase Band D Equivalent Properties</u>	<u>2023/24 Taxbase Band D Equivalent Properties</u>
Kintbury	1,213.84	1,201.83
Shaw	800.84	935.54
Theale	1,133.59	1,312.85
Fawley	75.15	74.42

**WEST BERKSHIRE COUNCIL
COUNCIL TAX COLLECTION FUND - 2022/23**

	£	£	£
Opening surplus/(deficit)			(785,808)
Income			
Net Council Tax Debit	140,729,853		
Council Tax Relief	(6,823,562)		
MOD contribution (estimate)	563,864		
Council Tax Receivable		134,470,154	
Adjustments to Covid Council Tax Hardship		(4,403)	
Contributions to previous year estimated deficit			
West Berkshire Council	341,996		
Thames Valley Police	44,707		
Royal Berkshire Fire Authority	14,156		
		400,859	
Total Income			134,866,611
Expenditure			
Precepts and demands from major preceptors			
West Berkshire Council	(110,092,085)		
Parishes	(4,700,225)		
Thames Valley Police	(15,999,314)		
Royal Berkshire Fire Authority	(4,903,636)		
		(135,695,260)	
Provision for w/o or non-collection	(54,998)	(54,998)	
Total Expenditure			(135,750,258)
Anticipated Collection Fund surplus/(deficit)			(1,669,455)

SIGNED :



DATE: 13th January 2023

DISTRIBUTION OF ESTIMATED DEFICIT

Total	WBC	Police	Fire
(1,669,455)	(1,413,293)	(195,974)	(60,188)

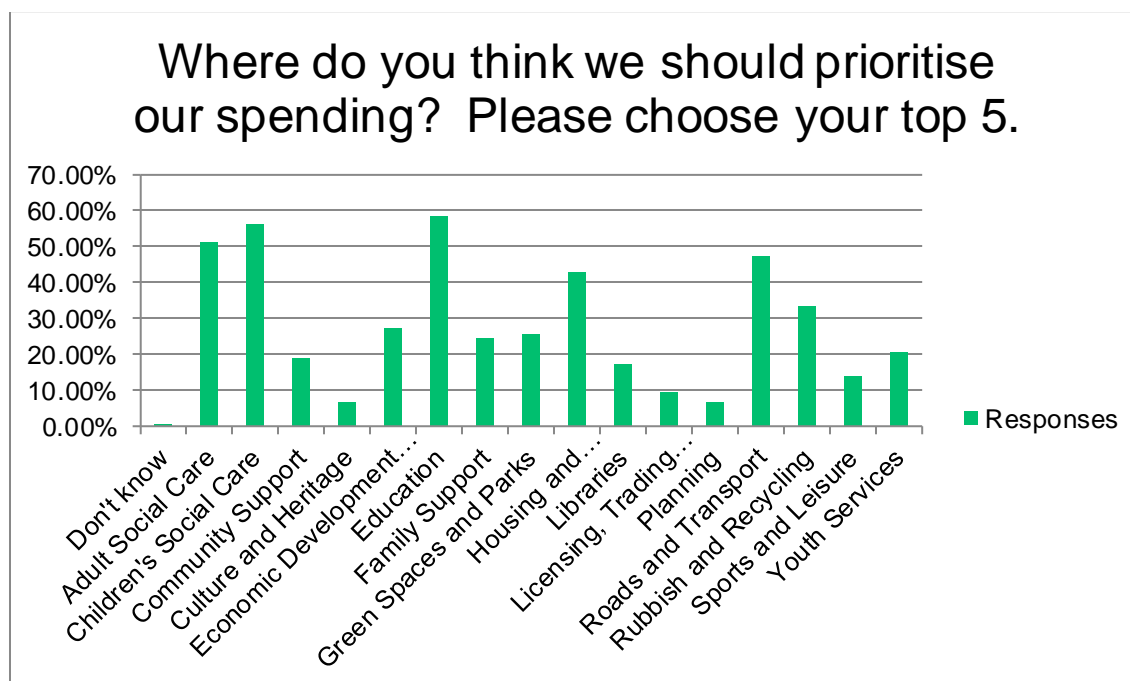
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Summary of responses to the budget consultation

To engage residents and businesses in the budget setting process, the Council ran a budget consultation exercise between the 16th December and 19th January (<https://www.westberks.gov.uk/balancingourbudget>). The response to the consultation was positive with 376 responses over the period.

The consultation asked a range of six questions with the responses provided in the below. The consultation also some freetext boxes as well and though have not been shared in full below due to the number of responses received, some of the comments have been included to demonstrate the feeling and commentary provided. The results have also been highlighted against the proposals from the Executive to Full Council for the budget to highlight where these align or not when Council members are making decisions on the budget.

- 1) **Spending priorities** – respondents were asked to rank the following areas to be their five highest – the summary is shown below:



The focus of investment priorities has a relatively strong alignment with the proposed budget. The largest areas of investment in the budget are in social care, education, highways and transport and housing, those five areas seeing 83% of the total investment and modelled growth in the budget proposals. The lowest area of priority was planning which does see some proposed investment for the delivery of the local plan as well as increased staffing (offset by increased fees).

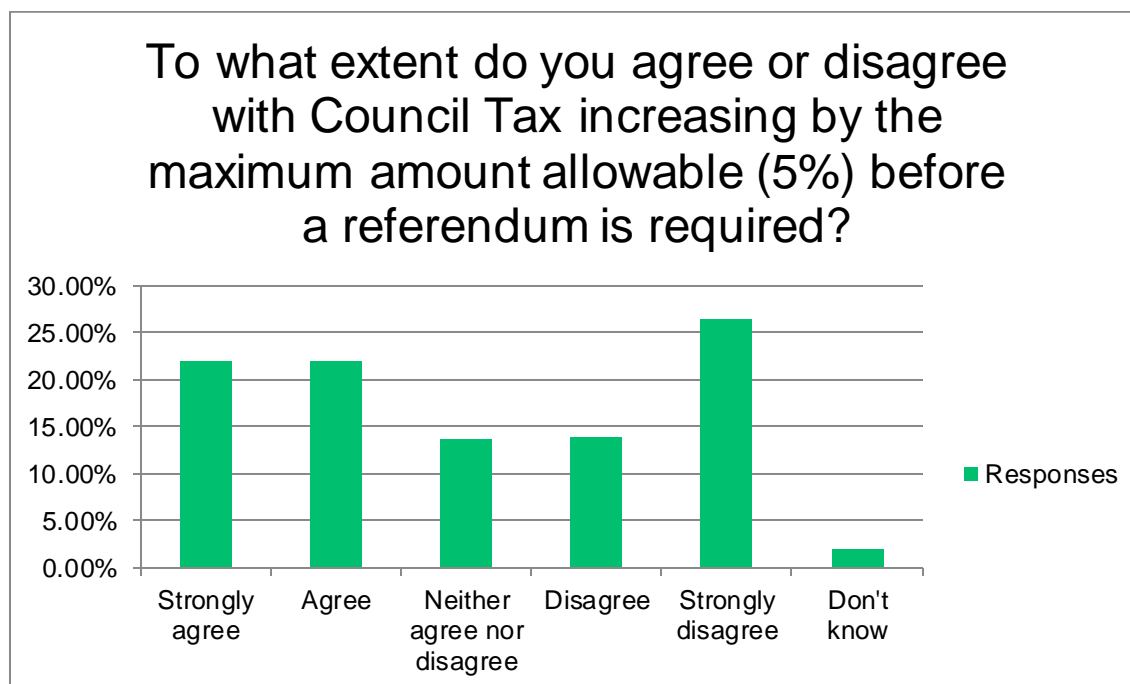
There was a reasonable gap between the top 5 areas and other areas of priority. The comments reflected some of this per the below

“Adult Social care must be top priority. Minimise Green issues and bureaucracy eg Environmental issues”

“All are priorities - but some are essential - eg social care but Areas such as libraries, green spaces etc are so important for people’s well-being”

“It is clearly difficult to choose only five areas and I have selected those we perhaps “should” focus on. However from a personal perspective, our household values green spaces, sport and leisure and roads maintenance in order to do the things which make the current situation more tolerable”

2) Council Tax (within referendum levels)



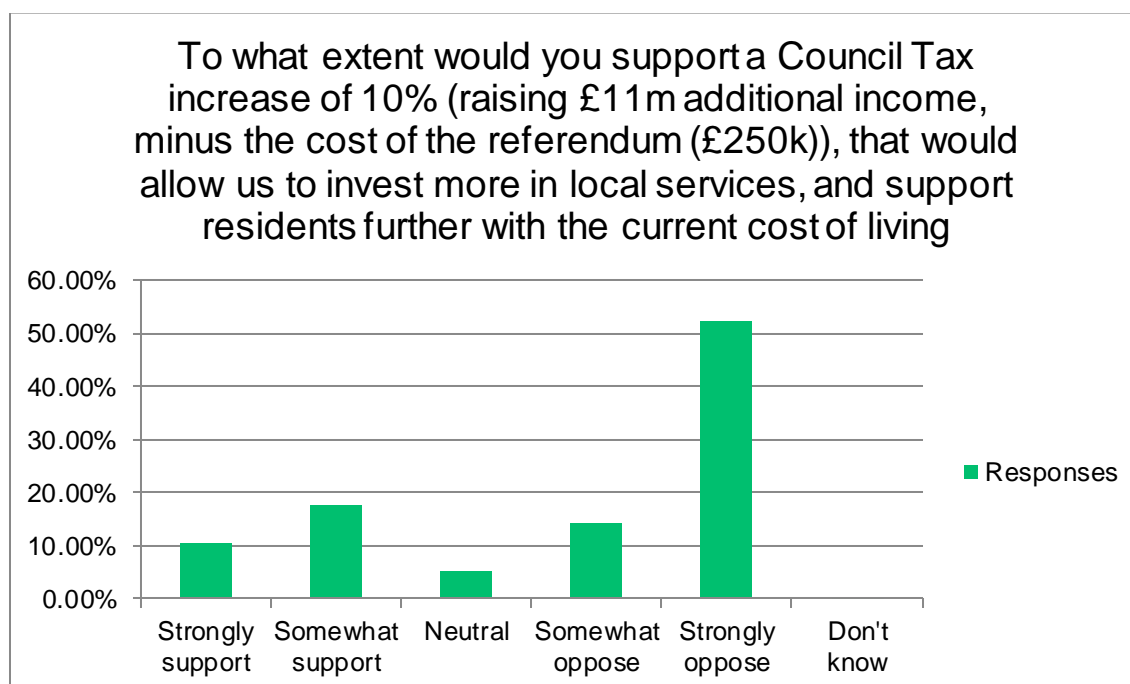
There has been a real split of views on Council Tax changes with 44% of people agreeing or strongly agreeing with a 5% rise and 41% disagreeing or strongly disagreeing. The proposal in the budget papers is for a 5% increase in Council Tax.

“At this time of strain for households increases should be avoided”

“5% is far less than current inflation and so this is necessary. Council tax is good value for money”

“This question is difficult. My answer does not explain the situation in as much as this will mean a ~£100 extra for a Band D resident and is probably fine for those who can afford it and terrible for those who can't. Most people will be unable to change their housing situation and any pay increases working people might have will already be more than absorbed by the cost of living. As there is no easy way to determine each person's current position unless they are on benefits, I am leaning towards a disagree”

3) Council Tax (potential for a referendum)



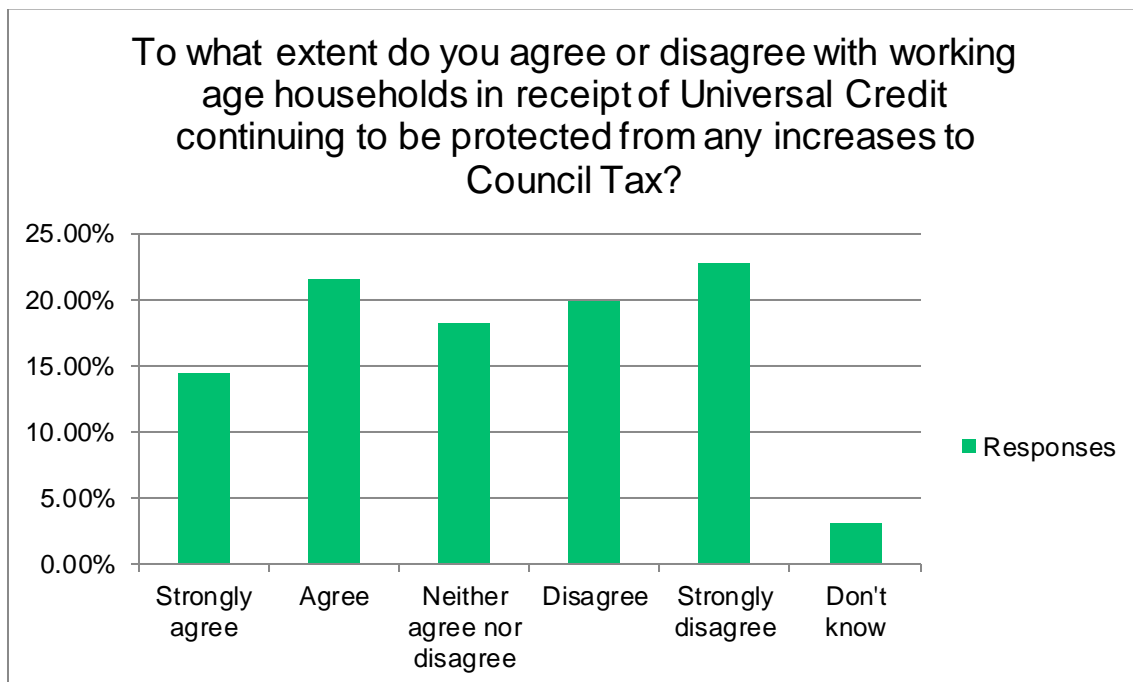
There is a clear disagreement in support of a Council Tax increase of 10% (as noted above the proposal in the budget papers is for an increase below the referendum trigger levels). The comments received on not going for a Council Tax rise of 10% were based around cost of living, Council finding more efficiencies and issues with Council Tax property bandings. There were some supportive comments, 28% of respondents did support the proposal, with some of these were proposing greater grading of Council Tax bandings.

“We have childcare costs going up to £8.55 an hour in the new year. This is to enable us to work full time. Raising council tax would not be helping me with current cost of living pressures”

“With the cost of everything else rising I believe the council should do everything they can to avoid adding to the pressures of local residents rather than increasing council tax by this amount “

“This should be graded against council tax bands. People in higher bands should pay more than people in lower bands.....”

4) Supporting working age households with Council Tax Support



This question elicited a higher disagree/strongly disagree comment as opposed to agree/disagree though there was quite a similar level of response across all areas. The proposal is for there to be a £150 additional support with Council Tax for those of working age in receipt of universal credit. Since the release of the consultation, the Government proposed for a £25 protection for *all* claimants of Council Tax Support.

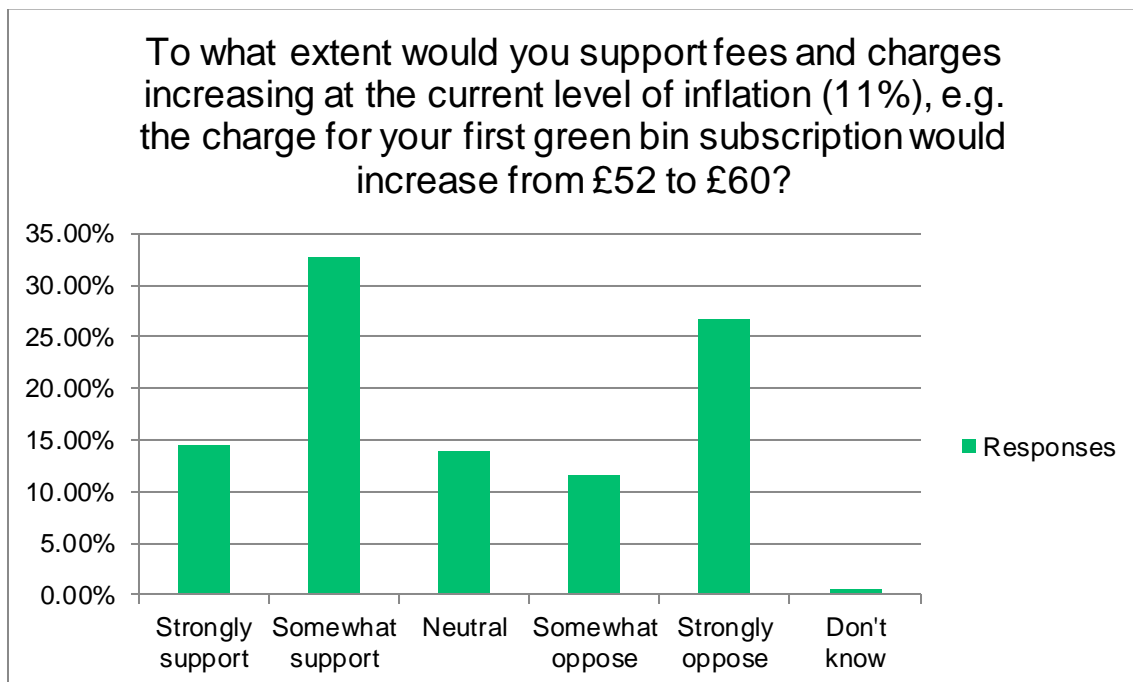
Some of the comments received were around ensuring all pay Council Tax (the Council's Council Tax Reduction Scheme ensures that those of working age are required to pay a minimum of 30% of their Council Tax bill) and that the cost of living is impacting everyone at present.

"Everyone needs to share burden"

"I would agree with partial support but everybody needs to feel that they are really contributing"

"At the moment it is the duty of those of us who can afford it to help those who can't. I hope eventually things will improve and this could change."

5) Increased charging for services



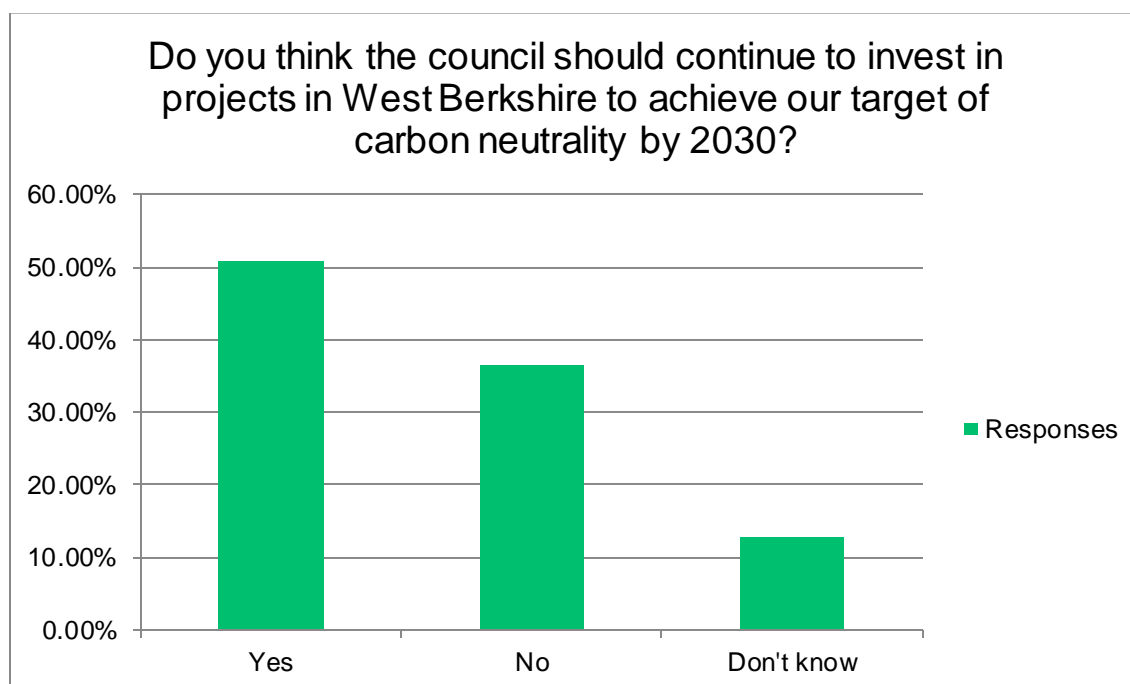
A preference supporting increasing fees and charges has been expressed (47%) though there was still a substantial minority (38%) in favour of not increasing them in line with current inflation (at the time). There were a range of comments, many focussed on concerns over fly-tipping rising and residents ceasing to pay for the garden waste service.

“For services which could be considered luxury such as garden waste, yes”

“Increase in costs is going to encourage flytipping of green waste”

“5-6% increase tops”

6) Investing in carbon neutrality



There was a preference expressed to continue investing, though a reasonable sized minority support stopping investment. This question elicited the second highest number of responses, with support from many and wanting more work on this and highlighting that climate change is increasing costs to the Council, but also many comments around West Berkshire being a relatively small place compared to the country as a whole / internationally, and support for this agenda but after the cost of living has fallen back down.

“Absolutely. This cannot and should not be dropped. It would be a short-termist and catastrophic action which would damage future residents of our area.”

“Carbon neutral projects can be complimentary to economic development and growth (and other priorities) if planned properly and therefore shouldn’t be seen as an either / or situation”

“With the current budget problems the money spent here could be utilised elsewhere for a couple of years”

Business Representation

The Council is also required to consult with businesses. Of the overall responses, 29 (8%) were from business representatives within the district. Five of the top six areas of priorities were the same (with a different order) as the overall priorities, but there was a higher value placed on economic development and regeneration which was 2nd highest for business representation. In respect of Council Tax, there was quite a marked difference with the overall population with no overall support for Council Tax rises of 5% or 10%. There was no overall support for agreeing with the proposal on working age households in receipt of Universal credit receiving continued protection from increases to Council Tax. There was also lower levels of support for inflationary uplifts in fees and charges (with an overall majority not in support). In respect of investing in net zero, there was also much lower support than the overall responses, with a majority (56%) in support of not continuing to invest in projects to achieve carbon neutrality.

Some of the comments included:

“My business has to go through planning to open much needed new sites and it takes an incredibly long time, the process is tied up in red tape and is unnecessarily difficult as soon as we open we pay business rates and contribute back, if this process was quicker and smoother more business would be able to pay business rates quicker increasing the council income”.

“Please do more to support businesses struggling on the high street, especially with rateable values changing in April. Those who have done well to survive the pandemic and the beginning of the cost of living crisis will be penalised the most for their hard work. The high street is dire as it is and without help, particularly for small independent businesses, it’s going to get worse. These businesses are peoples entirely livelihood and the council should finally step up and support them. Without these businesses, West Berkshire is nothing”.

Representation of this consultation

The survey also asked some question of individuals concerning their age, ethnicity, gender, postcode. These are summarised in the below to show how the consultation responses compare against the wider population in West Berkshire:

Sex

Item	West Berkshire	Budget consultation
Female Residents	50.6%	54%
Male Residents	49.4%	45%

Age

Age range	West Berkshire %	Budget consultation %
Aged 24 years and under	28	2
Aged 25 to 34 years	11.3	8
Aged 35 to 64 years	41.2	67.1
Aged 65 to 74 years	10.6	16.2
Aged 75 years and over	9	6.6

Ethnicity

Ethnicity	West Berkshire %	Budget consultation %
Asian, Asian British or Asian Welsh	3.7	1.7
Black, Black British, Black Welsh, Caribbean or African	1.3	0
Mixed or Multiple ethnic groups	2.4	0.3
White	91.9	95.9
Other ethnic group	0.7	2.1

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BUDGET RESOLUTION 2023/24

Appendix J i)

DIRECTORATE	GROSS EXP	GROSS INC	NET EXP
	£	£	£
PEOPLE	256,688,516	150,824,920	105,863,596
PLACE	50,730,415	16,673,090	34,057,325
RESOURCES/CHIEF EXECUTIVE	67,500,141	54,729,820	12,770,321
CAPITAL FINANCING	13,523,178	120,000	13,403,178
MOVEMENT IN BALANCES	0	1,791,004	-1,791,004
TOTALS FOR WEST BERKSHIRE COUNCIL (SUB TOTAL A)	388,442,250	224,138,834	164,303,416

FUNDED BY:

TOTAL CTX FUNDING REQUIRED FOR WEST BERKSHIRE COUNCIL			117,472,381
Other non ring-fenced grants, Collection Fund and reserves total (detailed in the main report)			46,831,035
Total funding			164,303,416

PARISHES	0	0	5,007,963
TOTALS FOR PARISHES (SUB TOTAL B)	0	0	5,007,963

Appendix J ii)

Valuation Bands

West Berkshire Council

A	B	C	D	E	F	G	H
£1,017.23	£1,186.77	£1,356.31	£1,525.85	£1,864.93	£2,204.01	£2,543.08	£3,051.70

Adult Social Care

A	B	C	D	E	F	G	H
£144.84	£168.98	£193.12	£217.26	£265.54	£313.82	£362.10	£434.52

Police and Crime Commissioner for Thames Valley

A	B	C	D	E	F	G	H
£170.85	£199.33	£227.80	£256.28	£313.23	£370.18	£427.13	£512.56

Royal Berkshire Fire And Rescue Service

A	B	C	D	E	F	G	H
£52.63	£61.41	£70.18	£78.95	£96.49	£114.04	£131.58	£157.90

Aggregate Of Council Tax Requirements

A	B	C	D	E	F	G	H
£1,385.55	£1,616.49	£1,847.41	£2,078.34	£2,540.19	£3,002.05	£3,463.89	£4,156.68

Council Tax schedule 2023-24		Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
		£	£	£	£	£	£	£	£
West Berkshire Council Precepts									
West Berkshire Council		£1,017.23	£1,186.77	£1,356.31	£1,525.85	£1,864.93	£2,204.01	£2,543.08	£3,051.70
West Berkshire Council Adult Social Care		£144.84	£168.98	£193.12	£217.26	£265.54	£313.82	£362.10	£434.52
Total West Berkshire Council Precepts		£1,162.07	£1,355.75	£1,549.43	£1,743.11	£2,130.47	£2,517.83	£2,905.18	£3,486.22
Other major preceptors									
Police and Crime Commissioner for Thames Valley		£170.85	£199.33	£227.80	£256.28	£313.23	£370.18	£427.13	£512.56
Royal Berkshire Fire And Rescue Service		£52.63	£61.41	£70.18	£78.95	£96.49	£114.04	£131.58	£157.90
Total for other major preceptors		£223.48	£260.74	£297.98	£335.23	£409.72	£484.22	£558.71	£670.46
Parish/town only (a)									
Parish/Town, and District and Special Expenses (b)									
Total with all precepts (c)									
Aldermaston	(a)	£19.10	£22.28	£25.47	£28.65	£35.02	£41.38	£47.75	£57.30
	(b)	£1,181.17	£1,378.03	£1,574.90	£1,771.76	£2,165.49	£2,559.21	£2,952.93	£3,543.52
	(c)	£1,404.65	£1,638.77	£1,872.88	£2,106.99	£2,575.21	£3,043.43	£3,511.64	£4,213.98
Aldworth	(a)	£68.39	£79.78	£91.18	£102.58	£125.38	£148.17	£170.97	£205.16
	(b)	£1,230.46	£1,435.53	£1,640.61	£1,845.69	£2,255.85	£2,666.00	£3,076.15	£3,691.38
	(c)	£1,453.94	£1,696.27	£1,938.59	£2,180.92	£2,665.57	£3,150.22	£3,634.86	£4,361.84
Ashampstead	(a)	£25.05	£29.22	£33.40	£37.57	£45.92	£54.27	£62.62	£75.14
	(b)	£1,187.12	£1,384.97	£1,582.83	£1,780.68	£2,176.39	£2,572.10	£2,967.80	£3,561.36
	(c)	£1,410.60	£1,645.71	£1,880.81	£2,115.91	£2,586.11	£3,056.32	£3,526.51	£4,231.82
Basildon	(a)	£15.64	£18.25	£20.85	£23.46	£28.67	£33.89	£39.10	£46.92
	(b)	£1,177.71	£1,374.00	£1,570.28	£1,766.57	£2,159.14	£2,551.72	£2,944.28	£3,533.14
	(c)	£1,401.19	£1,634.74	£1,868.26	£2,101.80	£2,568.86	£3,035.94	£3,502.99	£4,203.60
Beech Hill	(a)	£44.08	£51.43	£58.77	£66.12	£80.81	£95.51	£110.20	£132.24
	(b)	£1,206.15	£1,407.18	£1,608.20	£1,809.23	£2,211.28	£2,613.34	£3,015.38	£3,618.46
	(c)	£1,429.63	£1,667.92	£1,906.18	£2,144.46	£2,621.00	£3,097.56	£3,574.09	£4,288.92
Beedon	(a)	£36.04	£42.05	£48.05	£54.06	£66.07	£78.09	£90.10	£108.12
	(b)	£1,198.11	£1,397.80	£1,597.48	£1,797.17	£2,196.54	£2,595.92	£2,995.28	£3,594.34
	(c)	£1,421.59	£1,658.54	£1,895.46	£2,132.40	£2,606.26	£3,080.14	£3,553.99	£4,264.80
Beenham	(a)	£24.95	£29.11	£33.27	£37.43	£45.75	£54.07	£62.38	£74.86
	(b)	£1,187.02	£1,384.86	£1,582.70	£1,780.54	£2,176.22	£2,571.90	£2,967.56	£3,561.08
	(c)	£1,410.50	£1,645.60	£1,880.68	£2,115.77	£2,585.94	£3,056.12	£3,526.27	£4,231.54
Boxford	(a)	£25.25	£29.46	£33.67	£37.88	£46.30	£54.72	£63.13	£75.76
	(b)	£1,187.32	£1,385.21	£1,583.10	£1,780.99	£2,176.77	£2,572.55	£2,968.31	£3,561.98
	(c)	£1,410.80	£1,645.95	£1,881.08	£2,116.22	£2,586.49	£3,056.77	£3,527.02	£4,232.44
Bradfield	(a)	£15.73	£18.36	£20.98	£23.60	£28.84	£34.09	£39.33	£47.20
	(b)	£1,177.80	£1,374.11	£1,570.41	£1,766.71	£2,159.31	£2,551.92	£2,944.51	£3,533.42
	(c)	£1,401.28	£1,634.85	£1,868.39	£2,101.94	£2,569.03	£3,036.14	£3,503.22	£4,203.88
Brightwalton	(a)	£29.53	£34.46	£39.38	£44.30	£54.14	£63.99	£73.83	£88.60
	(b)	£1,191.60	£1,390.21	£1,588.81	£1,787.41	£2,184.61	£2,581.82	£2,979.01	£3,574.82
	(c)	£1,415.08	£1,650.95	£1,886.79	£2,122.64	£2,594.33	£3,066.04	£3,537.72	£4,245.28
Brimpton	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,162.07	£1,355.75	£1,549.43	£1,743.11	£2,130.47	£2,517.83	£2,905.18	£3,486.22
	(c)	£1,385.55	£1,616.49	£1,847.41	£2,078.34	£2,540.19	£3,002.05	£3,463.89	£4,156.68
Bucklebury	(a)	£28.15	£32.85	£37.54	£42.23	£51.61	£61.00	£70.38	£84.46
	(b)	£1,190.22	£1,388.60	£1,586.97	£1,785.34	£2,182.08	£2,578.83	£2,975.56	£3,570.68
	(c)	£1,413.70	£1,649.34	£1,884.95	£2,120.57	£2,591.80	£3,063.05	£3,534.27	£4,241.14
Burghfield	(a)	£71.39	£83.29	£95.19	£107.09	£130.89	£154.69	£178.48	£214.18
	(b)	£1,233.46	£1,439.04	£1,644.62	£1,850.20	£2,261.36	£2,672.52	£3,083.66	£3,700.40
	(c)	£1,456.94	£1,699.78	£1,942.60	£2,185.43	£2,671.08	£3,156.74	£3,642.37	£4,370.86
Catmore	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,162.07	£1,355.75	£1,549.43	£1,743.11	£2,130.47	£2,517.83	£2,905.18	£3,486.22
	(c)	£1,385.55	£1,616.49	£1,847.41	£2,078.34	£2,540.19	£3,002.05	£3,463.89	£4,156.68
Chaddleworth	(a)	£52.41	£61.14	£69.88	£78.61	£96.08	£113.55	£131.02	£157.22
	(b)	£1,214.48	£1,416.89	£1,619.31	£1,821.72	£2,226.55	£2,631.38	£3,036.20	£3,643.44
	(c)	£1,437.96	£1,677.63	£1,917.29	£2,156.95	£2,636.27	£3,115.60	£3,594.91	£4,313.90
Chieveley	(a)	£18.83	£21.97	£25.11	£28.25	£34.53	£40.81	£47.08	£56.50
	(b)	£1,180.90	£1,377.72	£1,574.54	£1,771.36	£2,165.00	£2,558.64	£2,952.26	£3,542.72
	(c)	£1,404.38	£1,638.46	£1,872.52	£2,106.59	£2,574.72	£3,042.86	£3,510.97	£4,213.18
Cold Ash	(a)	£20.95	£24.44	£27.93	£31.42	£38.40	£45.38	£52.37	£62.84
	(b)	£1,183.02	£1,380.19	£1,577.36	£1,774.53	£2,168.87	£2,563.21	£2,957.55	£3,549.06
	(c)	£1,406.50	£1,640.93	£1,875.34	£2,109.76	£2,578.59	£3,047.43	£3,516.26	£4,219.52
Combe	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,162.07	£1,355.75	£1,549.43	£1,743.11	£2,130.47	£2,517.83	£2,905.18	£3,486.22
	(c)	£1,385.55	£1,616.49	£1,847.41	£2,078.34	£2,540.19	£3,002.05	£3,463.89	£4,156.68
Compton	(a)	£57.06	£66.57	£76.08	£85.59	£104.61	£123.63	£142.65	£171.18
	(b)	£1,219.13	£1,422.32	£1,625.51	£1,828.70	£2,235.08	£2,641.46	£3,047.83	£3,657.40
	(c)	£1,442.61	£1,683.06	£1,923.49	£2,163.93	£2,644.80	£3,125.68	£3,606.54	£4,327.86
East Garston	(a)	£23.79	£27.76	£31.72	£35.69	£43.62	£51.55	£59.48	£71.38
	(b)	£1,185.86	£1,383.51	£1,581.15	£1,778.80	£2,174.09	£2,569.38	£2,964.66	£3,557.60
	(c)	£1,409.34	£1,644.25	£1,879.13	£2,114.03	£2,583.81	£3,053.60	£3,523.37	£4,228.06

Council Tax schedule 2023-24		Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
		£	£	£	£	£	£	£	£
West Berkshire Council Precepts									
West Berkshire Council		£1,017.23	£1,186.77	£1,356.31	£1,525.85	£1,864.93	£2,204.01	£2,543.08	£3,051.70
West Berkshire Council Adult Social Care		£144.84	£168.98	£193.12	£217.26	£265.54	£313.82	£362.10	£434.52
Total West Berkshire Council Precepts		£1,162.07	£1,355.75	£1,549.43	£1,743.11	£2,130.47	£2,517.83	£2,905.18	£3,486.22
Other major preceptors									
Police and Crime Commissioner for Thames Valley		£170.85	£199.33	£227.80	£256.28	£313.23	£370.18	£427.13	£512.56
Royal Berkshire Fire And Rescue Service		£52.63	£61.41	£70.18	£78.95	£96.49	£114.04	£131.58	£157.90
Total for other major preceptors		£223.48	£260.74	£297.98	£335.23	£409.72	£484.22	£558.71	£670.46
Parish/town only (a)									
Parish/Town, and District and Special Expenses (b)									
Total with all precepts (c)									
East Isley	(a)	£53.41	£62.32	£71.22	£80.12	£97.92	£115.73	£133.53	£160.24
	(b)	£1,215.48	£1,418.07	£1,620.65	£1,823.23	£2,228.39	£2,633.56	£3,038.71	£3,646.46
	(c)	£1,438.96	£1,678.81	£1,918.63	£2,158.46	£2,638.11	£3,117.78	£3,597.42	£4,316.92
Enborne	(a)	£15.41	£17.98	£20.55	£23.12	£28.26	£33.40	£38.53	£46.24
	(b)	£1,177.48	£1,373.73	£1,569.98	£1,766.23	£2,158.73	£2,551.23	£2,943.71	£3,532.46
	(c)	£1,400.96	£1,634.47	£1,867.96	£2,101.46	£2,568.45	£3,035.45	£3,502.42	£4,202.92
Englefield	(a)	£27.95	£32.60	£37.26	£41.92	£51.24	£60.55	£69.87	£83.84
	(b)	£1,190.02	£1,388.35	£1,586.69	£1,785.03	£2,181.71	£2,578.38	£2,975.05	£3,570.06
	(c)	£1,413.50	£1,649.09	£1,884.67	£2,120.26	£2,591.43	£3,062.60	£3,533.76	£4,240.52
Farnborough	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,162.07	£1,355.75	£1,549.43	£1,743.11	£2,130.47	£2,517.83	£2,905.18	£3,486.22
	(c)	£1,385.55	£1,616.49	£1,847.41	£2,078.34	£2,540.19	£3,002.05	£3,463.89	£4,156.68
Fawley	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,140.48	£1,330.57	£1,520.65	£1,710.73	£2,090.89	£2,471.06	£2,851.21	£3,421.46
	(c)	£1,363.96	£1,591.31	£1,818.63	£2,045.96	£2,500.61	£2,955.28	£3,409.92	£4,091.92
Frilsham	(a)	£38.39	£44.78	£51.18	£57.58	£70.38	£83.17	£95.97	£115.16
	(b)	£1,200.46	£1,400.53	£1,600.61	£1,800.69	£2,200.85	£2,601.00	£3,001.15	£3,601.38
	(c)	£1,423.94	£1,661.27	£1,898.59	£2,135.92	£2,610.57	£3,085.22	£3,559.86	£4,271.84
Great Shefford	(a)	£29.79	£34.76	£39.72	£44.69	£54.62	£64.55	£74.48	£89.38
	(b)	£1,191.86	£1,390.51	£1,589.15	£1,787.80	£2,185.09	£2,582.38	£2,979.66	£3,575.60
	(c)	£1,415.34	£1,651.25	£1,887.13	£2,123.03	£2,594.81	£3,066.60	£3,538.37	£4,246.06
Greenham	(a)	£25.17	£29.36	£33.56	£37.75	£46.14	£54.53	£62.92	£75.50
	(b)	£1,187.24	£1,385.11	£1,582.99	£1,780.86	£2,176.61	£2,572.36	£2,968.10	£3,561.72
	(c)	£1,410.72	£1,645.85	£1,880.97	£2,116.09	£2,586.33	£3,056.58	£3,526.81	£4,232.18
Hampstead Norreys	(a)	£48.78	£56.91	£65.04	£73.17	£89.43	£105.69	£121.95	£146.34
	(b)	£1,210.85	£1,412.66	£1,614.47	£1,816.28	£2,219.90	£2,623.52	£3,027.13	£3,632.56
	(c)	£1,434.33	£1,673.40	£1,912.45	£2,151.51	£2,629.62	£3,107.74	£3,585.84	£4,303.02
Hamstead Marshall	(a)	£23.23	£27.10	£30.97	£34.84	£42.58	£50.32	£58.07	£69.68
	(b)	£1,185.30	£1,382.85	£1,580.40	£1,777.95	£2,173.05	£2,568.15	£2,963.25	£3,555.90
	(c)	£1,408.78	£1,643.59	£1,878.38	£2,113.18	£2,582.77	£3,052.37	£3,521.96	£4,226.36
Hermitage	(a)	£44.73	£52.19	£59.64	£67.10	£82.01	£96.92	£111.83	£134.20
	(b)	£1,206.80	£1,407.94	£1,609.07	£1,810.21	£2,212.48	£2,614.75	£3,017.01	£3,620.42
	(c)	£1,430.28	£1,668.68	£1,907.05	£2,145.44	£2,622.20	£3,098.97	£3,575.72	£4,290.88
Holybrook	(a)	£32.78	£38.24	£43.71	£49.17	£60.10	£71.02	£81.95	£98.34
	(b)	£1,194.85	£1,393.99	£1,593.14	£1,792.28	£2,190.57	£2,588.85	£2,987.13	£3,584.56
	(c)	£1,418.33	£1,654.73	£1,891.12	£2,127.51	£2,600.29	£3,073.07	£3,545.84	£4,255.02
Hungerford	(a)	£91.70	£106.98	£122.27	£137.55	£168.12	£198.68	£229.25	£275.10
	(b)	£1,253.77	£1,462.73	£1,671.70	£1,880.66	£2,298.59	£2,716.51	£3,134.43	£3,761.32
	(c)	£1,477.25	£1,723.47	£1,969.68	£2,215.89	£2,708.31	£3,200.73	£3,693.14	£4,431.78
Inkpen	(a)	£21.47	£25.05	£28.63	£32.21	£39.37	£46.53	£53.68	£64.42
	(b)	£1,183.54	£1,380.80	£1,578.06	£1,775.32	£2,169.84	£2,564.36	£2,958.86	£3,550.64
	(c)	£1,407.02	£1,641.54	£1,876.04	£2,110.55	£2,579.56	£3,048.58	£3,517.57	£4,221.10
Kintbury	(a)	£34.95	£40.77	£46.60	£52.42	£64.07	£75.72	£87.37	£104.84
	(b)	£1,207.26	£1,408.47	£1,609.68	£1,810.89	£2,213.31	£2,615.74	£3,018.15	£3,621.78
	(c)	£1,430.74	£1,669.21	£1,907.66	£2,146.12	£2,623.03	£3,099.96	£3,576.86	£4,292.24
Lambourn	(a)	£65.69	£76.63	£87.58	£98.53	£120.43	£142.32	£164.22	£197.06
	(b)	£1,227.76	£1,432.38	£1,637.01	£1,841.64	£2,250.90	£2,660.15	£3,069.40	£3,683.28
	(c)	£1,451.24	£1,693.12	£1,934.99	£2,176.87	£2,660.62	£3,144.37	£3,628.11	£4,353.74
Leckhampstead	(a)	£34.42	£40.16	£45.89	£51.63	£63.10	£74.58	£86.05	£103.26
	(b)	£1,196.49	£1,395.91	£1,595.32	£1,794.74	£2,193.57	£2,592.41	£2,991.23	£3,589.48
	(c)	£1,419.97	£1,656.65	£1,893.30	£2,129.97	£2,603.29	£3,076.63	£3,549.94	£4,259.94
Midgham	(a)	£36.83	£42.97	£49.11	£55.25	£67.53	£79.81	£92.08	£110.50
	(b)	£1,198.90	£1,398.72	£1,598.54	£1,798.36	£2,198.00	£2,597.64	£2,997.26	£3,596.72
	(c)	£1,422.38	£1,659.46	£1,896.52	£2,133.59	£2,607.72	£3,081.86	£3,555.97	£4,267.18
Newbury	(a)	£63.11	£73.63	£84.15	£94.67	£115.71	£136.75	£157.78	£189.34
	(b)	£1,225.18	£1,429.38	£1,633.58	£1,837.78	£2,246.18	£2,654.58	£3,062.96	£3,675.56
	(c)	£1,448.66	£1,690.12	£1,931.56	£2,173.01	£2,655.90	£3,138.80	£3,621.67	£4,346.02
Padworth	(a)	£26.72	£31.17	£35.63	£40.08	£48.99	£57.89	£66.80	£80.16
	(b)	£1,188.79	£1,386.92	£1,585.06	£1,783.19	£2,179.46	£2,575.72	£2,971.98	£3,566.38
	(c)	£1,412.27	£1,647.66	£1,883.04	£2,118.42	£2,589.18	£3,059.94	£3,530.69	£4,236.84
Pangbourne	(a)	£57.66	£67.27	£76.88	£86.49	£105.71	£124.93	£144.15	£172.98
	(b)	£1,219.73	£1,423.02	£1,626.31	£1,829.60	£2,236.18	£2,642.76	£3,049.33	£3,659.20
	(c)	£1,443.21	£1,683.76	£1,924.29	£2,164.83	£2,645.90	£3,126.98	£3,608.04	£4,329.66

Council Tax schedule 2023-24		Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
		£	£	£	£	£	£	£	£
West Berkshire Council Precepts									
West Berkshire Council		£1,017.23	£1,186.77	£1,356.31	£1,525.85	£1,864.93	£2,204.01	£2,543.08	£3,051.70
West Berkshire Council Adult Social Care		£144.84	£168.98	£193.12	£217.26	£265.54	£313.82	£362.10	£434.52
Total West Berkshire Council Precepts		£1,162.07	£1,355.75	£1,549.43	£1,743.11	£2,130.47	£2,517.83	£2,905.18	£3,486.22
Other major preceptors									
Police and Crime Commissioner for Thames Valley		£170.85	£199.33	£227.80	£256.28	£313.23	£370.18	£427.13	£512.56
Royal Berkshire Fire And Rescue Service		£52.63	£61.41	£70.18	£78.95	£96.49	£114.04	£131.58	£157.90
Total for other major preceptors		£223.48	£260.74	£297.98	£335.23	£409.72	£484.22	£558.71	£670.46
Parish/town only (a)									
Parish/Town, and District and Special Expenses (b)									
Total with all precepts (c)									
Peasemore	(a)	£35.63	£41.57	£47.51	£53.45	£65.33	£77.21	£89.08	£106.90
	(b)	£1,197.70	£1,397.32	£1,596.94	£1,796.56	£2,195.80	£2,595.04	£2,994.26	£3,593.12
	(c)	£1,421.18	£1,658.06	£1,894.92	£2,131.79	£2,605.52	£3,079.26	£3,552.97	£4,263.58
Purley on Thames	(a)	£54.73	£63.86	£72.98	£82.10	£100.34	£118.59	£136.83	£164.20
	(b)	£1,216.80	£1,419.61	£1,622.41	£1,825.21	£2,230.81	£2,636.42	£3,042.01	£3,650.42
	(c)	£1,440.28	£1,680.35	£1,920.39	£2,160.44	£2,640.53	£3,120.64	£3,600.72	£4,320.88
Shaw-Cum-Donnington	(a)	£39.12	£45.64	£52.16	£58.68	£71.72	£84.76	£97.80	£117.36
	(b)	£1,201.14	£1,401.34	£1,601.53	£1,801.72	£2,202.10	£2,602.49	£3,002.86	£3,603.44
	(c)	£1,424.62	£1,662.08	£1,899.51	£2,136.95	£2,611.82	£3,086.71	£3,561.57	£4,273.90
Speen	(a)	£36.19	£42.22	£48.25	£54.28	£66.34	£78.40	£90.47	£108.56
	(b)	£1,198.26	£1,397.97	£1,597.68	£1,797.39	£2,196.81	£2,596.23	£2,995.65	£3,594.78
	(c)	£1,421.74	£1,658.71	£1,895.66	£2,132.62	£2,606.53	£3,080.45	£3,554.36	£4,265.24
Stanford Dingley	(a)	£27.78	£32.41	£37.04	£41.67	£50.93	£60.19	£69.45	£83.34
	(b)	£1,189.85	£1,388.16	£1,586.47	£1,784.78	£2,181.40	£2,578.02	£2,974.63	£3,569.56
	(c)	£1,413.33	£1,648.90	£1,884.45	£2,120.01	£2,591.12	£3,062.24	£3,533.34	£4,240.02
Stratfield Mortimer	(a)	£58.31	£68.02	£77.74	£87.46	£106.90	£126.33	£145.77	£174.92
	(b)	£1,220.38	£1,423.77	£1,627.17	£1,830.57	£2,237.37	£2,644.16	£3,050.95	£3,226.62
	(c)	£1,443.86	£1,684.51	£1,925.15	£2,165.80	£2,647.09	£3,128.38	£3,609.66	£4,331.60
Streatley	(a)	£51.00	£59.50	£68.00	£76.50	£93.50	£110.50	£127.50	£153.00
	(b)	£1,213.07	£1,415.25	£1,617.43	£1,819.61	£2,223.97	£2,628.33	£3,032.68	£3,639.22
	(c)	£1,436.55	£1,675.99	£1,915.41	£2,154.84	£2,633.69	£3,112.55	£3,591.39	£4,309.68
Sulhamstead	(a)	£19.40	£22.63	£25.87	£29.10	£35.57	£42.03	£48.50	£58.20
	(b)	£1,181.47	£1,378.38	£1,575.30	£1,772.21	£2,166.04	£2,559.86	£2,953.68	£3,544.42
	(c)	£1,404.95	£1,639.12	£1,873.28	£2,107.44	£2,575.76	£3,044.08	£3,512.39	£4,214.88
Thatcham	(a)	£63.73	£74.36	£84.98	£95.60	£116.84	£138.09	£159.33	£191.20
	(b)	£1,225.80	£1,430.11	£1,634.41	£1,838.71	£2,247.31	£2,655.92	£3,064.51	£3,677.42
	(c)	£1,449.28	£1,690.85	£1,932.39	£2,173.94	£2,657.03	£3,140.14	£3,623.22	£4,347.88
Theale	(a)	£70.59	£82.35	£94.12	£105.88	£129.41	£152.94	£176.47	£211.76
	(b)	£1,233.63	£1,439.23	£1,644.84	£1,850.44	£2,261.65	£2,672.86	£3,084.07	£3,700.88
	(c)	£1,457.11	£1,699.97	£1,942.82	£2,185.67	£2,671.37	£3,157.08	£3,642.78	£4,371.34
Tidmarsh with Sulham	(a)	£19.75	£23.05	£26.34	£29.63	£36.21	£42.80	£49.38	£59.26
	(b)	£1,181.82	£1,378.80	£1,575.77	£1,772.74	£2,166.68	£2,560.63	£2,954.56	£3,545.48
	(c)	£1,405.30	£1,639.54	£1,873.75	£2,107.97	£2,576.40	£3,044.85	£3,513.27	£4,215.94
Tilehurst	(a)	£36.35	£42.41	£48.47	£54.53	£66.65	£78.77	£90.88	£109.06
	(b)	£1,198.42	£1,398.16	£1,597.90	£1,797.64	£2,197.12	£2,596.60	£2,996.06	£3,595.28
	(c)	£1,421.90	£1,658.90	£1,895.88	£2,132.87	£2,606.84	£3,080.82	£3,554.77	£4,265.74
Ufton Nervet	(a)	£17.11	£19.97	£22.82	£25.67	£31.37	£37.08	£42.78	£51.34
	(b)	£1,179.18	£1,375.72	£1,572.25	£1,768.78	£2,161.84	£2,554.91	£2,947.96	£3,537.56
	(c)	£1,402.66	£1,636.46	£1,870.23	£2,104.01	£2,571.56	£3,039.13	£3,506.67	£4,208.02
Wasing	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,162.07	£1,355.75	£1,549.43	£1,743.11	£2,130.47	£2,517.83	£2,905.18	£3,486.22
	(c)	£1,385.55	£1,616.49	£1,847.41	£2,078.34	£2,540.19	£3,002.05	£3,463.89	£4,156.68
Welford	(a)	£30.09	£35.10	£40.12	£45.13	£55.16	£65.19	£75.22	£90.26
	(b)	£1,192.16	£1,390.85	£1,589.55	£1,788.24	£2,185.63	£2,583.02	£2,980.40	£3,576.48
	(c)	£1,415.64	£1,651.59	£1,887.53	£2,123.47	£2,595.35	£3,067.24	£3,539.11	£4,246.94
West Ilsley	(a)	£45.83	£53.47	£61.11	£68.75	£84.03	£99.31	£114.58	£137.50
	(b)	£1,207.90	£1,409.22	£1,610.54	£1,811.86	£2,214.50	£2,617.14	£3,019.76	£3,623.72
	(c)	£1,431.38	£1,669.96	£1,908.52	£2,147.09	£2,624.22	£3,101.36	£3,578.47	£4,294.18
West Woodhay	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,162.07	£1,355.75	£1,549.43	£1,743.11	£2,130.47	£2,517.83	£2,905.18	£3,486.22
	(c)	£1,385.55	£1,616.49	£1,847.41	£2,078.34	£2,540.19	£3,002.05	£3,463.89	£4,156.68
Winterbourne	(a)	£35.60	£41.53	£47.47	£53.40	£65.27	£77.13	£89.00	£106.80
	(b)	£1,197.67	£1,397.28	£1,596.90	£1,796.51	£2,195.74	£2,594.96	£2,994.18	£3,593.02
	(c)	£1,421.15	£1,658.02	£1,894.88	£2,131.74	£2,605.46	£3,079.18	£3,552.89	£4,263.48
Wokefield	(a)	£8.11	£9.46	£10.81	£12.16	£14.86	£17.56	£20.27	£24.32
	(b)	£1,170.18	£1,365.21	£1,560.24	£1,755.27	£2,145.33	£2,535.39	£2,925.45	£3,510.54
	(c)	£1,393.66	£1,625.95	£1,858.22	£2,090.50	£2,555.05	£3,019.61	£3,484.16	£4,181.00
Woolhampton	(a)	£39.23	£45.77	£52.31	£58.85	£71.93	£85.01	£98.08	£117.70
	(b)	£1,201.30	£1,401.52	£1,601.74	£1,801.96	£2,202.40	£2,602.84	£3,003.26	£3,603.92
	(c)	£1,424.78	£1,662.26	£1,899.72	£2,137.19	£2,612.12	£3,087.06	£3,561.97	£4,274.38
Yattendon	(a)	£42.93	£50.09	£57.24	£64.40	£78.71	£93.02	£107.33	£128.80
	(b)	£1,205.00	£1,405.84	£1,606.67	£1,807.51	£2,209.18	£2,610.85	£3,012.51	£3,615.02
	(c)	£1,428.48	£1,666.58	£1,904.65	£2,142.74	£2,618.90	£3,095.07	£3,571.22	£4,285.48

Town & Parish Council Precepts								
Parish	2022-23			2023-24			Council Tax increase/decrease (-)	
	Taxbase 2022	Precept 2022	Band D 2022	Taxbase 2023	Precept 2023	Band D 2023		
Aldermaston	467.18	£ 13,500.00	£28.90	471.15	£ 13,500.00	£28.65	-£0.25	
Aldworth	132.55	£ 8,620.00	£65.03	131.61	£ 13,500.00	£102.58	£37.55	
Ashampstead	186.32	£ 6,910.00	£37.09	187.59	£ 7,048.00	£37.57	£0.48	
Basildon	957.92	£ 23,000.00	£24.01	980.44	£ 23,000.00	£23.46	-£0.55	
Beech Hill	152.07	£ 10,000.00	£65.76	151.25	£ 10,000.00	£66.12	£0.36	
Beedon	193.38	£ 10,480.00	£54.19	193.86	£ 10,480.00	£54.06	-£0.13	
Beenham	511.94	£ 18,300.00	£35.75	513.34	£ 19,215.00	£37.43	£1.68	
Boxford	256.73	£ 8,910.00	£34.71	252.87	£ 9,578.00	£37.88	£3.17	
Bradfield	843.86	£ 19,500.00	£23.11	868.59	£ 20,500.00	£23.60	£0.49	
Brightwalton	175.62	£ 7,455.00	£42.45	175.01	£ 7,753.00	£44.30	£1.85	
Brimpton	308.19	£ -	£0.00	305.36	£ -	£0.00	£0.00	
Bucklebury	1,056.99	£ 27,000.00	£25.54	1,065.51	£ 45,000.00	£42.23	£16.69	
Burghfield	2,560.17	£ 281,470.00	£109.94	2,628.34	£ 281,470.00	£107.09	-£2.85	
Catmore	14.60	£ -	£0.00	14.62	£ -	£0.00	£0.00	
Chaddleworth	201.38	£ 19,500.00	£96.83	203.54	£ 16,000.00	£78.61	-£18.22	
Chieveley	1,148.28	£ 32,620.00	£28.41	1,154.59	£ 32,620.00	£28.25	-£0.16	
Cold Ash	1,577.14	£ 51,000.00	£32.34	1,591.42	£ 50,000.00	£31.42	-£0.92	
Combe	27.09	£ -	£0.00	25.23	£ -	£0.00	£0.00	
Compton	656.56	£ 51,000.00	£77.68	666.00	£ 57,000.00	£85.59	£7.91	
East Garston	280.96	£ 9,000.00	£32.03	280.21	£ 10,000.00	£35.69	£3.66	
East Ilsley	260.62	£ 19,024.00	£73.00	262.11	£ 21,000.00	£80.12	£7.12	
Enborne	372.33	£ 8,750.00	£23.50	378.54	£ 8,750.00	£23.12	-£0.38	
Englefield	116.68	£ 4,500.00	£38.57	119.28	£ 5,000.00	£41.92	£3.35	
Farnborough	48.89	£ -	£0.00	47.42	£ -	£0.00	£0.00	
Fawley	75.15	£ -	£0.00	74.42	£ -	£0.00	£0.00	
Frisham	165.81	£ 9,000.00	£54.28	165.00	£ 9,500.00	£57.58	£3.30	
Great Shefford	419.74	£ 18,000.00	£42.88	425.16	£ 19,000.00	£44.69	£1.81	
Greenham	2,659.32	£ 106,474.00	£40.04	2,749.18	£ 103,774.00	£37.75	-£2.29	
Hampstead Norreys	358.26	£ 25,908.00	£72.32	357.64	£ 26,167.00	£73.17	£0.85	
Hamstead Marshall	156.20	£ 5,000.00	£32.01	157.86	£ 5,500.00	£34.84	£2.83	
Hermitage	892.75	£ 53,150.00	£59.54	920.23	£ 61,752.00	£67.10	£7.56	
Holybrook	2,643.15	£ 133,036.00	£50.33	2,751.88	£ 135,317.00	£49.17	-£1.16	
Hungerford	2,511.34	£ 328,357.00	£130.75	2,505.88	£ 344,691.00	£137.55	£6.80	
Inkpen	441.93	£ 14,000.00	£31.68	434.69	£ 14,000.00	£32.21	£0.53	
Kintbury	1,213.84	£ 63,000.00	£51.90	1,201.83	£ 63,000.00	£52.42	£0.52	
Lambourn	1,785.29	£ 155,150.00	£86.90	1,796.39	£ 177,000.00	£98.53	£11.63	
Leckhampstead	177.08	£ 8,400.00	£47.44	174.32	£ 9,000.00	£51.63	£4.19	
Midgham	170.26	£ 9,500.00	£55.80	171.95	£ 9,500.00	£55.25	-£0.55	
Newbury	13,264.94	£ 1,180,623.00	£89.00	13,445.70	£ 1,272,879.00	£94.67	£5.67	
Padworth	411.80	£ 17,000.00	£41.28	424.11	£ 17,000.00	£40.08	-£1.20	
Pangbourne	1,594.54	£ 127,874.07	£80.19	1,601.59	£ 138,526.26	£86.49	£6.30	
Peasmore	149.60	£ 7,500.00	£50.13	154.36	£ 8,250.00	£53.45	£3.32	
Purley on Thames	2,012.46	£ 165,000.00	£81.99	2,046.22	£ 168,000.00	£82.10	£0.11	
Shaw-Cum-Donnington	800.84	£ 47,000.00	£58.69	935.54	£ 54,900.00	£58.68	-£0.01	
Speen	1,139.96	£ 60,139.00	£52.76	1,152.56	£ 62,562.00	£54.28	£1.52	
Stanford Dingley	120.34	£ 5,000.00	£41.55	120.00	£ 5,000.00	£41.67	£0.12	
Stratfield Mortimer	1,703.83	£ 149,319.00	£87.64	1,707.30	£ 149,319.00	£87.46	-£0.18	
Streatley	569.74	£ 43,696.00	£76.69	571.16	£ 43,696.00	£76.50	-£0.19	
Sulham (see Tidmarsh)		£ 9,100.00			£ 9,600.00		£0.00	
Sulhamstead	648.42	£ 19,000.00	£29.30	653.02	£ 19,000.00	£29.10	-£0.20	
Thatcham	9,215.19	£ 810,015.00	£87.90	9,261.10	£ 885,361.00	£95.60	£7.70	
Theale	1,133.59	£ 139,000.00	£122.62	1,312.85	£ 139,000.00	£105.88	-£16.74	
Tidmarsh with Sulham	306.03	£ 9,100.00	£29.74	323.96	£ 9,600.00	£29.63	-£0.11	
Tilehurst	5,567.81	£ 284,585.00	£51.11	5,615.90	£ 306,234.00	£54.53	£3.42	
Ufton Nervet	138.21	£ 3,400.00	£24.60	144.15	£ 3,700.00	£25.67	£1.07	
Wasing	24.47	£ -	£0.00	25.63	£ -	£0.00	£0.00	
Welford	245.11	£ 8,500.00	£34.68	248.15	£ 11,198.00	£45.13	£10.45	
West Ilsley	155.16	£ 10,700.00	£68.96	155.63	£ 10,700.00	£68.75	-£0.21	
West Woodhay	59.03	£ -	£0.00	58.09	£ -	£0.00	£0.00	
Winterbourne	101.50	£ 5,000.00	£49.26	102.99	£ 5,500.00	£53.40	£4.14	
Wokefield	142.84	£ 1,750.00	£12.25	143.94	£ 1,750.00	£12.16	-£0.09	
Woolhampton	451.84	£ 26,000.00	£57.54	458.80	£ 27,000.00	£58.85	£1.31	
Yattendon	175.33	£ 9,300.00	£53.04	175.35	£ 11,293.00	£64.40	£11.36	
	66,310.15	£ 4,689,015.07		67,392.41	£ 4,990,083.26			
Parish Expenses								
Parish	2022-23			2023-24			Council Tax increase/decrease (-)	
	Taxbase 2022	Precept 2022	Band D 2022	Taxbase 2023	Precept 2023	Band D 2023		
Fawley	75.15	-£40.00	-£0.53	£74.42	-£2,410.00	-£32.38	-£31.85	
Kintbury	1,213.84	-£1,200.00	-£0.99	£1,201.83	£18,460.00	£15.36	£16.35	
Shaw-Cum-Donnington	800.84	£1,980.00	£2.47	£935.54	-£70.00	-£0.07	-£2.54	
Theale	1,133.59	£10,470.00	£9.24	£1,312.85	£1,900.00	£1.45	-£7.79	
		£ 11,210.00			£ 17,880.00			
Total Parish Items		£ 4,700,225.07			£ 5,007,963.26			