

Summary of Executive Decisions taken on 12 February 2026

Part I

Medium- Term Financial Strategy: Financial Years 2026-2030 (C4678) (Item 6.)

Resolved that: Executive referred the report to Council to consider the following recommendation

- Unlike the Capital Strategy and Investment and Borrowing Strategy, the Council is not required to establish a Medium-Term Financial Strategy (MTFS). However, it is a matter of best practice to undertake longer-term financial planning in support of the annual budget setting process.
- It is recommended that Council approve the Medium Term Financial Strategy (MTFS). The MTFS is detailed in this report and appendices.

This decision is not subject to call in as:

- *the item is due to be referred to Council for final approval.*
- therefore it will be implemented immediately.*

Treasury Management: Investment and Borrowing Strategy (C4679) (Item 7.)

Resolved that: Executive referred the report to Council to consider the following recommendation

- It is recommended that Council approve and adopt the proposed Investments and Borrowings Strategy for 2026/27.

This decision is not subject to call in as:

- *the item is due to be referred to Council for final approval.*
- therefore it will be implemented immediately.*

Capital Strategy and Supporting Programme: Financial Years 2026/27 - 2029/30 (C4681) (Item 8.)

Resolved that: Executive referred the report to Council to consider the following

If you have any queries regarding these decisions, please contact:

Sadie Owen, Principal Democratic Services Officer Tel: (01635) 519052 or e-mail: sadie.owen1@westberks.gov.uk

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recommendation

- It is recommended that Council approve the Capital Strategy appended to this report and its sub appendices:
 - Appendix A – Capital Strategy
 - Appendices B & C – Capital Programme for financial years 2026/27-2029/30
 - Appendix D – Flexible Use of Capital Receipts Policy

This decision is not subject to call in as:

- *the item is due to be referred to Council for final approval.*

therefore it will be implemented immediately.

Financial Year 2026/27: Revenue Budget (C4680) (Item 9.)

Resolved that: Executive referred the report to Council to consider the following recommendation

Council Tax

- That Council approves the 2026/27 Council Tax requirement of £136.28 million, requiring a Council Tax increase of +2.99% with a +2.0% Council Tax precept ringfenced for Adult Social Care.

Revenue Budget

- That the proposed General Fund net budget requirement of £210.9 million itemised in Appendix B is approved.
- That the fees and charges disclosed in Appendix C are approved.
- That the proposed savings disclosed in Appendix F and investments disclosed in Appendix E are approved.
- To note that a budget consultation was undertaken between 1st December 2025 and 12th January 2026. The consultation responses are disclosed in Appendix I.
- To note the Dedicated Schools Grant (DSG) allocations totalling £139.99 million and agree that the schools block of £74.09 million is allocated to schools using the local formula agreed by The Schools Forum on 19th January 2026. The outline DSG budget by block is detailed in Appendix H. Members are asked to note that the expenditure budget set is more than income funding available, and it is therefore anticipated that the cumulative High Needs Block (HNB) deficit will be increased by +£16.98 million in 2026/27 to £31.53 million. The cost of financing the HNB is factored into the revenue capital financing requirement for 2026/27 and drives part of the Council's EFS request.
- That the Executive ratifies the EFS request to Central Government of £50 million, split between £20 million attributable to 2025/26 to provide resilience to the reserves position, and £30 million required to balance the 2026/27 revenue budget.
- It is further proposed that Council approve a 100% Council Tax discount for Care Leavers aged 18- 25 who reside in West Berkshire

This decision is not subject to call in as:

- *the item is due to be referred to Council for final approval.*
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therefore it will be implemented immediately.

2025/26 Q3 Financial Performance Report (EX4676) (Item 10.)

Resolved that: Executive were informed

- Revenue: The forecast Q3 revenue outturn is £8.5m/ 4.5% adverse to Budget. Total net revenue is forecast at £192.0m in the Q3 outturn, vs £183.4m in the Budget.
- Capital: Following the Q2 reprofiling of £22.5m of capital budget, approved by the S151 officer in consultation with the portfolio holder for Finance, the revised position at Q3 for the expected capital expenditure in 2025/26 is £50.8m against an updated budget of £59.2m resulting in an underspend of £8.4m. Members are also informed of the budget adjustments to the 2025/26 capital programme

This decision is not subject to call in as:

- *Report is to note only*

therefore it will be implemented immediately.

Contract for Award Under Delegated Authority from Executive (EX4751) (Item 11.)

Resolved that: Executive

- Delegate authority to the relevant Service Director in consultation with the Section 151 Officer and Portfolio Holder to proceed with award of the forthcoming contract that has been identified in this report for award approval during the next quarter of the financial year.
- Delegate authority to the Service Lead - Legal and Democratic in consultation with the relevant Service Director to finalise the terms of any agreement as set out in the procurement documents and make any necessary drafting or other amendments (such amendments not to be substantial or material) to the terms of the agreement necessary to produce a final agreement for execution and to enter into that agreement.

This decision is not subject to call in as:

- *a delay in implementing the decision this would cause the Council serious financial implications or could compromise the Council's position.*

therefore it will be implemented immediately.

2025/26 Performance Report Q2 (EX4710) (Item 12.)

Resolved that: Executive

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- To note the progress made in delivering the Council Strategy Delivery Plan 2023-2027 priorities scheduled for this financial year.
- To review those areas where performance is below target i.e., reporting as 'Red' or 'Amber, and note that the appropriate remedial action is in place.
- To approve the updated list of High Priority measures, which refer to the Areas of Focus for the implementation of the Council Strategy

This decision is eligible to be 'called-in'. However, if the decision has not been 'called-in' by 5.00pm on 20 February 2026, then it will be implemented.

Expansion, remodelling and development of the SEND (McKee) Resource Unit (Phase 1) at Westwood Farm Schools Federation (EX4766) (Item 13.)

Resolved that: Executive

- Approves the expansion and remodelling of the McKee Resource Unit at Westwood Farm Schools Federation from 12 to 18 places, including the extension of provision into Key Stage 2.
- Notes that the proposal supports the Council's SEND Sufficiency and Inclusion Strategy, delivering cost avoidance through reduced reliance on independent and out-of-area placements.
- Delegates authority to the Head of SEND, in consultation with the Portfolio Holder for Education, to oversee the implementation and ongoing monitoring of the expanded provision

This decision is eligible to be 'called-in'. However, if the decision has not been 'called-in' by 5.00pm on 20 February 2026, then it will be implemented.

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sadie.owen1@westberks.gov.uk**