

Notice of Meeting



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Resources and Place Scrutiny Committee

Tuesday 10 February 2026 at 6.30pm
in the Council Chamber Council Offices
Market Street Newbury

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Date of despatch of Agenda: Monday 2 February 2026

For further information about this Agenda, or to inspect any background documents referred to in Part I reports, please contact Stephen Chard (Democratic Services Manager) on (01635) 519462

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WestBerkshire
C O U N C I L

Agenda - Resources and Place Scrutiny Committee to be held on Tuesday 10 February 2026 (continued)

To: Councillors Carolyn Culver (Chairman), Ross Mackinnon (Vice-Chairman), Antony Amirtharaj, Jeremy Cottam, Laura Coyle, Erik Pattenden, Christopher Read, Richard Somner and Howard Woollaston

Substitutes: Councillors Adrian Abbs, Dennis Benneyworth, Paul Dick, Billy Drummond, Alan Macro, David Marsh, Geoff Mayes, Biyi Oloko and Clive Taylor

Agenda

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Agenda - Resources and Place Scrutiny Committee to be held on Tuesday 10 February 2026 (continued)

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Sarah Clarke.

Sarah Clarke
Executive Director - Resources

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



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Agenda Item 1

Resources & Place Scrutiny Committee
10 February 2026

Item 1 – Apologies

Verbal Item

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Note: These Minutes will remain DRAFT until approved at the next meeting of the Committee

RESOURCES AND PLACE SCRUTINY COMMITTEE

MINUTES OF THE MEETING HELD ON MONDAY 10 NOVEMBER 2025

Councillors Present: Carolyne Culver (Chairman), Jeremy Cottam, Erik Pattenden, Christopher Read, Richard Somner, Howard Woollaston and Dennis Benneyworth (Substitute) (In place of Ross Mackinnon)

Also Present: Councillor Justin Pemberton (Executive Portfolio Holder: Community Engagement, Economic Development and Regeneration and Devolution and Local Government Reorganisation), Joseph Holmes (Chief Executive), Martyn Sargeant (Service Director (Strategy & Governance)), Stephen Chard (Democratic Services Manager), Gordon Oliver (Principal Policy Officer (Scrutiny & Dem Services))

Apologies for inability to attend the meeting: Councillor Ross Mackinnon, Councillor Antony Amirtharaj and Councillor Laura Coyle

PART I

1 Declarations of Interest

Councillor Carolyne Culver declared an interest in Agenda Item 3 by virtue of the fact that she was a member of Unison and staffing matters would be discussed at this meeting. However, she reported that as her interest was a personal or an other registrable interest, but not a disclosable pecuniary interest, she determined to remain to take part in the debate and any votes.

2 Local Government Reorganisation - Full Proposal for Oxfordshire and West Berkshire

The Committee considered the report (Agenda Item 3) which outlined the full proposal for Local Government Reorganisation (LGR) for Oxfordshire and West Berkshire.

Councillor Justin Pemberton introduced the item:

- The English Devolution White Paper, published on the 16 December 2024, outlined the government's plans to reset the relationship with local and regional government. Rebuilding and reforming local government would be the foundation of devolution, with a focus on getting the basics right.
- On 5 February 2025, the government wrote to the Leaders of all two-tier councils (including the district and county councils in Oxfordshire). This was a formal invitation to develop a proposal for LGR and provided associated guidance. Submission of interim plans had to be submitted by 21 March 2025, with full proposals by 28 November 2025.
- On 10 February 2025, West Berkshire Council received a formal request from South Oxfordshire and Vale of White Horse Councils to consider the option of a new unitary council covering the three areas. An interim proposal for Ridgeway Council was approved by West Berkshire Council's Executive at its meeting on 19 March 2025.

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- A second new unitary authority was proposed for Cherwell and West Oxfordshire District Councils and Oxford City Council, with the working title of 'Oxford and Shires'.
- This report proposed the approval by Executive of the full proposal for submission to Government.
- Financial implications from LGR had been considered, with consultants employed by the five local authorities promoting this proposal. This provided guidance on costs and when it would be possible to offset them, based on a financial model. Potential savings were outlined in the report, which would arise from transition and transformation activity.
- Consultation and engagement had been conducted from the outset on this proposal and had been extensive. Feedback had been received from parish councils, businesses and over 2,000 residents. The responses showed strong support for the Ridgeway proposal.
- The report had already been considered by Full Council where proposals were endorsed. It would next proceed to the Executive for sign-off, but the final decision rested with central government. It was hoped that decisions would be announced by the summer of 2026. Subject to that decision, shadow elections would be held for Ridgeway Council in May 2027. These Members would oversee work on arrangements for the new local authority, which would go live on 1 April 2028.
- The Ridgeway Council proposal was in line with the government's criteria which required local authorities to be the right size to be financially stable, while still being able to meet local needs. Further, it was felt that West Berkshire shared many commonalities with South Oxfordshire and Vale of White Horse and it was believed that the proposal would be a strong one for the government to consider.
- Competing proposals were expected to be submitted by Oxfordshire County Council and Oxford City Council.

(Councillor Howard Woollaston joined the meeting at 6.48pm).

A lengthy question and answer session followed, summarised as follows:

- Concern was raised regarding Reading Borough Council's (RBC's) LGR proposals for eastern areas of West Berkshire. It was confirmed that should the Ridgeway proposal not be accepted, then neither would the RBC proposal. If the RBC proposal was accepted, then formal consultation would follow.
- Members sought clarification as to whether support for the Ridgeway proposal was universal across the district. A poll of Theale residents gave a strong response in favour of the village staying within West Berkshire. Meetings had been held with other parish and town councils, where views were predominantly that communities felt part of West Berkshire. However, it was acknowledged that some residents felt a closer link to Reading. Statistics available to date suggested that the response from residents was in favour of the proposal, with a similar picture right across West Berkshire.
- The consultation had captured the views of residents and organisations across the three local authorities, but it was noted that external parties were also able to respond.
- Central government guidance had been for the new unitary authorities to have a population of approximately 500,000. The population of the Oxfordshire County Council proposal would be significantly in excess of that figure.

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- If Ridgeway was not accepted, then West Berkshire Council would look to develop a proposal with neighbouring local authorities to the east. However, there was no timescale as yet for the potential merging of existing unitary authorities. This would need to be led by secondary legislation.
- Concerns were raised about the potential funding allocation for Ridgeway Council. It was hoped that this would be fair, with a full understanding of SEND pressures across the area. Officers indicated that a White Paper on SEND reform was expected in 2026.
- Concern was expressed that government grants were lower in rural areas than urban areas. Members felt this was a point to highlight with Members of Parliament (MPs).
- Officers highlighted the relatively sound financial position for the Ridgeway proposal outlined in the report, but acknowledged that there were risks from the national budget position and the Fair Funding Review.
- It was noted that CIPFA's financial resilience index showed that the Ridgeway/Oxford and Shires option to be the best of the competing models proposed.
- It was considered that some benefits from the Ridgeway proposal would be felt over time as a result of increased purchasing power. However, contracts would continue to be let in advance of LGR where existing contracts could not be extended. It was likely that there would be dual contracts running across different parts of the local authority area until such time as they could be merged. Secondary legislation would be needed to address constraints imposed by current procurement law. It was suggested that residents' expectations would need to be managed in this regard.
- It was acknowledged that the proposal contained a significant number of assumptions, which had been developed with input from Price Waterhouse Coopers, with CIPFA providing additional assurance. Also, learning was being shared by local authorities that had already been through the process.
- Areas of risk were acknowledged, but transition plans were included in the paperwork. An area of challenge was highlighted as the migration of data, between different IT systems. The aim would be to have single systems across Ridgeway.
- Officers suggested that of the available options, Ridgeway would deliver most benefit to residents with arrangements able to be put in place from an earlier stage and with less disruption to services.
- If the Ridgeway proposal was approved, the focus would be for safe and legal services from day one. Business as usual activities would need to continue.
- Officers highlighted that there would be some efficiency gains, such as from eliminating duplication amongst some senior roles.
- The number of Councillors proposed for Ridgeway was another point of concern. Under the proposal, Ridgeway would have 96 councillors (a reduction from 142 currently). There would only be a reduction of five councillors in West Berkshire as a result of three member wards becoming two member wards. Most of the proposed reduction would be in South Oxfordshire and Vale of White Horse.
- It was highlighted that some parish councils were in the process of preparing their Neighbourhood Development Plans, and Members wondered if it was worth their while continuing with these. Officers confirmed that there would still be a need for such plans.

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- The Committee noted that the government's priority was to address two-tier authorities. These could implement changes through existing legislation. New legislation would be required to implement LGR for existing smaller unitary authorities. By partnering with South Oxfordshire and Vale of White Horse, West Berkshire could accelerate the LGR process.
- It was confirmed that the shadow authority would be elected in May 2027 and would be responsible for appointing the new chief executive, senior leadership team and statutory officers, and setting the budget for the new local authority. It was anticipated that the term for existing West Berkshire Councillors would be extended to 1 April 2028 and they would continue to make decisions in relation to the outgoing local authority.

Action: Sarah Clarke to amend the Ridgeway proposal document to ensure that the proposed date for the election of the shadow authority was correct throughout.

- It was noted that Ridgeway Council would meet the threshold for establishing a housing revenue account (HRA), and that this could be used as a fund to borrow against in order to deliver council houses in future. It was suggested that this would be something that the new council could explore. However, officers indicated that there would be challenges with operating an HRA with such a small portfolio. It was noted that the Committee was due to review social housing at a future meeting, and it was suggested that the HRA suggestion could be discussed at that meeting.

Action: Consider the potential for a future HRA as part of the scrutiny review of local housing services.

- Members asked what consultation had been undertaken with staff and if there would be parity across the three constituent local authorities in terms of consultation and union recognition. It was confirmed that staff had been invited to participate in the wider consultation. LGR had also been discussed as part of Let's Chat sessions and the CEO had held regular briefings for staff. Consideration of ongoing engagement would be part of the detail to be worked up following the government announcement. The need for a standard approach was recognised. It was suggested that agreements with Unison could be extended to include other trade unions. The need to harmonise terms and conditions across the three authorities was recognised by the current senior leadership team. Lessons would be learned from other local authorities that had already merged. However, it was felt that the merger of the Ridgeway authorities would be relatively straightforward, since there were only three local authorities involved.
- Members suggested that if the Ridgeway proposal was approved, there should be a further scrutiny review to look further at the detail of the processes. Officers confirmed that a Joint Scrutiny Committee would be established to do this, but informal joint working could take place prior to a Joint Committee being established. Members indicated that a Joint Governance Committee may also be appropriate.

Action: In the event that the Ridgeway Council proposal is approved, bring a report to a future meeting of the Resources and Place Scrutiny Committee setting out next steps / preparatory work.

- It was confirmed that the Devolution Advisory Group would continue and there would be opportunities for Members to feed into this. However, conversations around devolution were not as advanced as for LGR.

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- Members asked if discussions had taken place with town and parish councils regarding services that could potentially be devolved to them. Officers indicated that some of the new unitary authorities had already done this, so there were good practice examples to learn from.
- There was discussion around the potential for the number of councillors to be reviewed in future. While the proposed number of 96 councillors was below the upper limit of 100 suggested by the Electoral Commission, it was recognised that the Boundary Commission would be likely to review this in future and may recommend that the number be reduced. Concern was expressed that some councillors may struggle with the number of residents they would need to represent and the number of parish council meetings that they would need to attend under the new arrangements.
- It was noted that South Oxfordshire and Vale of White Horse Councils had added text to their sections of the proposal around their climate commitments. It was proposed that West Berkshire Council should do the same.
- There was discussion around whether to include a recommendation around welcoming the imminent recognition of Unison so all staff across the three local authorities would be on an equal footing. This was felt to be too political and was not supported.
- There was further discussion about how parish councils could be engaged and supported in future, and whether there was a need for community panels similar to what was proposed for Oxford and the Shires.
- It was confirmed that the final version of the Ridgeway proposal would be made available online: <https://twocouncils.org/home>

RESOLVED that the Committee:

- a) Was informed that since the statutory invitation to all councils in two tier areas, significant work had been undertaken by all Oxfordshire Councils and West Berkshire Council.
- b) Was informed that there had been significant engagement and collaboration on the development of these proposals by Cherwell District Council, South Oxfordshire District Council, West Berkshire Council, West Oxfordshire District Council and the Vale of White Horse District Council.
- c) Was informed of the full proposal for a two unitary model based on one new unitary council covering the entire existing boundaries of South Oxfordshire and Vale of White Horse District Councils and West Berkshire Council, with the working title of 'Ridgeway', and a second new unitary covering the entire existing boundaries of Cherwell and West Oxfordshire District Councils and Oxford City Council, with the working title of 'Oxford & Shires'.
- d) Was informed that two other proposals would be submitted, one proposed by Oxfordshire County Council covering the Oxfordshire area (excluding West Berkshire) and one from Oxford City Council covering the Oxfordshire and West Berkshire area.
- e) Was informed that should Executive agree to the submission of the full proposal for a two unitary model, Cherwell District Council, South Oxfordshire District Council, Vale of White Horse District Council and West Oxfordshire District Council would submit the full proposal directly to Government in line with the Oxfordshire invitation letter.

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- f) Recommend to the Executive that the following text be added to the vision statement on page 74 of the proposal: 'Deliver strong action on climate change and promote nature recovery'.
- g) Recommend that future analysis of consultation responses, should include a spatial analysis.
- h) Recommend that the Executive continue to liaise with town and parish councils to discuss how they could be best engaged with and supported in future, the delivery of public services, and to review and disseminate best practice in this area.

(The meeting commenced at 6.30pm and closed at 8.26pm)

CHAIRMAN

Date of Signature

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Note: These Minutes will remain DRAFT until approved at the next meeting of the Committee

RESOURCES AND PLACE SCRUTINY COMMITTEE

MINUTES OF THE MEETING HELD ON TUESDAY 25 NOVEMBER 2025

Councillors Present: Carolyn Culver (Chairman), Ross Mackinnon (Vice-Chairman), Erik Pattenden, Christopher Read, Richard Somner and Howard Woollaston

Also Present: Councillor Laura Coyle (attending remotely), Joseph Holmes (Chief Executive), Clare Lawrence (Executive Director - Place), Nick Caprara (Service Lead - Housing), Stephen Chard (Democratic Services Manager), Alex O'Connor (Partnership Anti-Social Behaviour Co-ordinator) and Vicky Phoenix (Principal Policy Officer - Scrutiny)

Apologies for inability to attend the meeting: Councillor Antony Amirtharaj, Councillor Jeremy Cottam and Councillor Alan Macro

PART I

1 Minutes

The Minutes of the meeting held on 16 September 2025 were approved as a true and correct record and signed by the Chairman, subject to the following amendment:

Item 10 – Sports Hub Task and Finish Group Report – page 15 (final sentence of paragraph 10)

Councillor Culver clarified the Task Group view that, in cases where the Council was the sponsor of a project, Executive Members should **only** speak to the item at a planning committee **as the project sponsor. Executive Members should not participate in the debate or vote on the item.**

2 Actions from previous meetings

Members reviewed the actions from the previous meetings. The following points were noted:

- **116/143** – These actions arose from a special scrutiny meeting with Thames Water and the Environment Agency and were over a year old. It was agreed that the Committee would request a written update for the Newbury Clay Hill Flood and Drainage Warden.
- **237** – Councillor Cottingham to be chased for a response.
- **239** – The Policy Development Group had met to discuss Viable Villages and would be looking at Transformation. It was noted that the meeting had not taken place on 20 November.
- **246** – Comments were awaited from Councillor Martha Vickers in relation to the work of task and finish groups.
- **247** – It was agreed that this would be done as part of the Transformation review.
- **250** – It was agreed that this action could be closed.
- **253** – Officers to follow up on the request for the Solar Farm Business Case.
- **254** – A response was awaited regarding a finance briefing.

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It was agreed that previous recommendations to Executive would be added to the tracker.

Action: Update the tracker with previous recommendations from the Sports Hub and Customer Journey Task Groups.

3 Declarations of Interest

No declarations of interest were received.

4 Petitions

There were no petitions received at the meeting.

5 Community Safety Partnership Update

Joseph Holmes (Chief Executive) and Superintendent Colin Hudson (Thames Valley Police (TVP)) presented the Community Safety Partnership Update (Agenda Item 6). The presentation could be accessed here:

https://youtu.be/aDHDdoW76ik?list=PL6cepKKElwne9h0GajvDRG65M2AG0Wn_U&t=557.

The following points were raised in the debate:

- It was confirmed that a 'positive outcome' was where a suspect was charged.
- The relationship between the Police and the Crown Prosecution System was good at a senior level, but it varied on a case-by-case basis at the local level, and the Police felt that they were sometimes asked to hit a high threshold for a criminal charge and capacity was not always sufficient to meet the demand for evidence.
- It was thought that ethnicity categories for stop and search were self-defined, but Supt Hudson undertook to confirm and report back.

Action: TVP to confirm whether ethnicity categories were self-defined for stop and search.

- It was confirmed that the majority of violence against women and girls was perpetrated by males.
- Members asked about how the Police dealt with rural crime. It was explained that a task in coordination group had been formed where partners came together to talk about local issues in the community. Rural crime was reflected as a priority in these meetings. Several rural crime spots in West Berkshire had been prioritised over the last summer with patrols, general engagement events and specific rural crime events. It was thought that rural crime was under-reported. It was recognised that the financial cost of acquisitive crime in rural areas was more significant than in towns. Rural crime would continue to be prioritised.
- It was suggested that it may be useful to show crime rates per 10,000 population to facilitate comparison with other local authorities. TVP confirmed that West Berkshire was within the top quartile for low crime rates. They did not currently have the analytical tools/capacity to be able to routinely report on that basis, but offered to see if there were other data sets already in the public domain that would provide this information.

Action: TVP to investigate whether crime rates per 10,000 population could be provided for next year's presentation.

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- Members asked if the Safer Streets initiative would be continued in The Nightingales and if it would be rolled out to other areas. Officers indicated that this was initially funded by central government. It was confirmed that work would continue in the Nightingales once current funding ceased. Similar partnership approaches could be rolled out in other areas, but some measures would be subject to successful bidding in future funding rounds.
- There was discussion about what would happen following the abolition of the Office of the Police and Crime Commissioner (OPCC) in 2028. Powers and funding would transfer to the mayor of the relevant strategic authority. Areas without a mayor would revert to Police Authority arrangements that pre-dated the OPCC, which would have representation from constituent local authorities.
- Concerns were expressed about problems with drugs in Lambourn. TVP confirmed that stop and search powers were often used to look for drugs, and drugs were often found (not solely in Lambourn). Discussions specific to Lambourn had taken place at the most recent meeting of the Community Safety Partnership, and the Ward Member would be involved with further developments.
- Members queried the action that could be taken in instances of anti-social behaviour (asb). Asb concerns could persist over a long period of time. Supt Hudson felt this was an area on which partners could work more closely together, as it was not straightforward for TVP to take action independently. Supt Hudson offered Members his own contact details should they want to escalate an ongoing and long term asb issue.

Councillor Carolyne Culver asked the presenters to comment on ways partnership working could be improved:

- There was consensus on the importance of sharing data at the earliest possible stage. This would help to identify actions that could be taken in specific localities. It was felt that a greater impact could be achieved by focusing on particular areas.
- It was also important to have a greater awareness of the data held amongst partner agencies.
- Some partners needed to be encouraged to participate more fully.

Councillor Culver raised a concern that the loss of the OPCC could result in existing funding/grants not being accessed. She felt this was an area on which Members could lobby Government. Mr Holmes agreed this was a potential risk and lobbying could be useful once the Government's position beyond having an OPCC was clear.

Councillor Culver commented that this was a very useful annual item. She gave thanks on behalf of Members for the ongoing work of the Community Safety Partnership.

RESOLVED to note the report.

6 Options for improving Affordable Housing Delivery

The Committee considered the report (Agenda Item 7) which described the options available to the Council for the delivery of additional social housing with the aim of achieving the target of delivering 1,000 units of social housing by 2030. The report also outlined several issues which had arisen which directly impacted upon the traditional mode of delivery for affordable housing locally and nationally.

Councillor Denise Gaines (Portfolio Holder for Planning and Housing) presented the report. She stated that affordable housing was defined by the charity Shelter as being the provision of decent, safe and secure homes.

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The provision of affordable housing was a high priority for the Council. There was awareness of the difficulties faced by residents in getting on the housing ladder in a high cost area, and therefore the need for affordable housing provision. 1300 applications for social housing were currently on the Common Housing Register. Some of these were families in particular need.

The Council had a target of providing 1,000 affordable homes by 2030. 538 had been provided at Q2 in 2023. However, new Government requirements meant that targets would need to increase.

Information was presented on the number of affordable housing completions by tenure type and by Registered Provider (RP).

It was the case that there were limited development opportunities across West Berkshire. Key issues for West Berkshire also included:

- RPs focusing their financial resources on improving and retrofitting their existing stock to meet the Decent Homes Standards, energy efficiency targets and regulatory requirements to invest in their stock.
- Viability issues were presenting a significant barrier to RPs providing schemes. Increased construction costs, material shortages and rising labour costs had all detrimentally impacted the viability of new build schemes.
- RPs not willing to invest in schemes that did not deliver significant scale.
- RPs unable to agree to the specification of units with developers and refusing to purchase as RPs sought to future proof their acquisitions in anticipation of building regulation changes meaning they were only looking for s106 properties that exceeded current standards.
- RPs unwilling to secure s106 affordable housing unless a Designated Protected Area (DPA) waiver was agreed for schemes in rural areas to allow shared ownership units to be staircased up to 100%.
- Developers requiring more flexible s106 clauses with cascade mechanisms to allow for alternatives and avoid the need to vary s106s.

There were however future opportunities and they included:

- A framework agreement to help facilitate affordable housing delivery.
- A key deliverable of the Berkshire wide Prosperity Board was affordable housing.
- Potential partnership opportunities through the emerging Local Government Reorganisation.
- The need to consider variations to s106 Agreements in cases where viability issues raised by developers had been clearly evidenced.
- Greater acceptance of commuted sums, in the absence of an affordable housing contribution. To date, the Council had been focused on obtaining affordable housing on site.
- Petitioning the Government through MPs. Discussions had been held in this regard with Lee Dillon MP, who was on the relevant Government Select Committee.

A presentation was provided to Members by the representatives from Sovereign Network Group (SNG). Those attending were Ruari Laidlaw (Strategic Asset Management Director), Luke Bingham (Customer and Neighbourhood Director), Becky Morgan (Regional Director Localities), and Jenny Grote (Land and New Business Director – South). The following points were highlighted below (the full presentation could be accessed here:

https://youtu.be/aDHDdoW76ik?list=PL6cepKKElwne9h0GajvDRG65M2AG0Wn_U&t=4479)

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- The three key workstreams were retrofit, regeneration, and dispose/replace. Homes were placed into the relevant category according to a dashboard model.
- Retrofit properties included those with a pathway to achieving net zero.
- Homes identified for regeneration were located within areas of a high social value.
- A decision to dispose of a property was not taken lightly and was subject to rigorous scrutiny. Where disposal was the decision, the capital receipt was reinvested into other work streams.
- It was the ambition of SNG to provide as many high quality affordable and social rent properties as possible.

The slides would be circulated to the Committee and Members afforded the opportunity to raise queries on the presentation as it was not provided in advance.

A lengthy question and answer session followed, and the following points and comments were made:

- Members sought to understand whether SNG would reinvest the capital receipt from disposals into the same area of the District. Mr Bingham explained that efforts would be made to replace homes within the local authority area. It was not always possible to replace homes in the same precise area.
- Members were concerned that homes were not being replaced in the same area, making it difficult for people to stay living in their local area. Mr Laidlaw explained that it was always the preference to retrofit or regenerate existing homes. However, if a home became obsolete then disposal would take place and the capital would be recycled.
- Ms Grote advised of areas where new homes had been/were being built (Windmill Court in Mortimer and Paradise Way in Chapel Row) being two examples. However, it was not financially viable to replace standalone properties. Mr Bingham added that requirements to achieve net zero meant that some locations were less feasible.
- Nick Caprara (Housing Service Lead) explained that the Windmill Court development was a partnership effort between the Council and SNG. While there was a net loss of affordable housing units, the site had been largely obsolete and all homes on the site were affordable/social housing.
- The length of time it took from the start of a process in identifying a site to new homes being lived in was queried as were any obstacles in doing so. Ms Grote acknowledged there were challenges and felt this could be improved by working more closely with the Council. She referenced the need to vary s106 agreements as one example where improvements could be made by SNG and the Council, with the time taken to resolve legal matters. Councillor Gaines commented that there had been numerous issues to resolve with Windmill Court, including covenants in place on the land, the removal of which would have been detrimental to the Council. This was an area where the two parties had needed to work together to resolve.
- It was commented that residents had benefited from being issued with heat pumps for their properties.
- Councillor Ross Mackinnon referred to the recommendations in the report, one of which was to continue engaging with the local MP. He queried why both of West Berkshire's MPs were not being lobbied. Councillor Gaines explained that Lee Dillon, MP for Newbury, was being engaged with as he sat on the Government's Housing Select Committee and was therefore ideally placed. However, Councillor Gaines agreed that lobbying would be extended to include Olivia Bailey, MP for Reading West and Mid-Berkshire.
- Mr Laidlaw confirmed that there would be close liaison with those residents whose homes had been identified for retrofit/regeneration.

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- Plans to regenerate two specific buildings within the Nightingales Estate in the Newbury Greenham Ward were described. Councillor Erik Pattenden requested that he and other Ward Members be engaged with on developments.
- Members voiced concern that viability for the inclusion of affordable housing in a scheme was often raised as a concern by developers. This was regularly the case at planning committees. It was also often the case that a planning application would be approved by a planning committee, but developers then sought to amend planning conditions and the original decision made at planning was not always adhered to.
- Development in more deprived areas was discussed. Investment was needed in these areas, but it was important to ensure that areas of high deprivation were not worsened.
- The option of accepting commuted sums was a particular concern for Members, with no guarantee that the sum obtained would be used for development in the area concerned. This could particularly impact on areas of deprivation.
- Councillor Gaines was not supportive of commuted sums, but stated that it was an option to take into consideration if no affordable homes could be provided on a site. Clare Lawrence (Executive Director for Place) explained that commuted sums was one of a number of tools that could be utilised in the delivery of affordable homes and a level of flexibility was needed to achieve some form of affordable housing in cases where it could not be provided on site. This was a challenging area and the issues being experienced were sometimes outside of the Council's control.
- The comment was made that the management of smaller sites were challenging for RPs to manage. Ms Grote explained that SNG had a finite set of resources available. West Berkshire was a high priority area for SNG with much stock held in the area and was an area they wanted to invest in. However, resource limitations made it difficult to manage smaller sites, particularly those in more isolated locations. SNG could access Government funding to assist with some projects. A new Government funding programme for affordable/social housing was due to commence in February 2026. SNG would be submitting bids for this funding.
- Councillor Richard Somner agreed that a degree of flexibility should be employed during pre-application work. However, this should not come after a decision had been made on a planning application. If the different options/tools were to be taken forward then Planning Members would need to be made aware through training. This would be requested for inclusion in planning training when appropriate.
- Ms Morgan would provide a dedicated e-mail address that Members could use to raise any queries.
- The positive work of Connecting Communities in Berkshire was referred to. This included discussions on rural exception sites. It was noted that the Policy Development Group had been discussing viable villages and had formed a sub-group to look at affordable housing. This work would include looking at existing policy requirements. Connecting Communities in Berkshire would be invited to join this work. All Members should be made aware of the work of this organisation.
- It was noted that the lack of settlement boundaries could be restrictive to identifying areas for development.
- The suggestion was made that almshouses could be a wider consideration for affordable housing, this could be taken forward with the Chair of the Almshouse Association. Councillor Gaines agreed this could be explored. Mr Caprara explained that he was in discussion with the Chair of the Lambourn Junction Community Interest Company with regard to having new almshouses in that area.
- The suggestion of greater flexibility with s106 agreements was a concern for Members as it could result in requirements being avoided by developers. Linked to

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this was the concern, referenced in the report, of waivers being sought for a DPA. Ms Grote explained that this was sought to allow for shared ownership properties.

- The potential for the Council to own more properties was raised with the number managed to ensure this did not result in the Council needing to form its own housing company. This would be an option enabling the Council to directly assist some residents. The threshold was 199 properties. Councillor Gaines advised that 27 units had been purchased in the past two years using Council and Government funding. She would like to increase the number as this would give greater flexibility to the Council.
- Targets to 2030 had been noted, but the targets for the Local Plan period (to 2041) were requested. This figure would be confirmed to the Committee.
- It was noted that during the time taken between permission being granted and a scheme being built out, standards could change. New carbon neutral requirements introduced in 2025 was an example of this.
- The situation with a particular site (Newbury House on the Andover Road, Newbury) was queried. Planning permission had been granted for affordable housing but the site had been sold by SNG. Mr Laidlaw agreed to explore this matter and report back to the Committee.
- Councillor Carolyn Culver felt it would be useful for a forward plan to be in place for identified affordable/social housing units. Ms Lawrence explained that information could be provided on specific projects, but there was not a set pipeline of units becoming available. The Council often had to be reactive to possibilities as they became available. Councillor Culver requested the information on specific projects.
- Progress in taking the options outlined in the report forward were queried and how this would impact on policies. It was explained that the options were part of strategic level discussions at this stage.
- It was queried why the Chestnut Walk Joint Venture (JV) between the Council and SNG had not progressed. Councillor Gaines explained that two planning permissions had been granted in 2021 and 2022. However, viability became an issue due to a number of factors. These included high construction costs and a significant drainage issue. The JV was not therefore progressed. Further detail on this would be provided to the Committee.
- The level of engagement between SNG and its tenants was returned to. Ms Morgan explained that officers in the housing support team worked closely with customers, offering support across a wide range of areas. Customers were provided with single points of contact to discuss any issues.

Actions:

- **Planning Members would need to be provided with information on the different options/tools that would be taken forward, subject to agreement. This would be requested for inclusion in planning training when appropriate.**
- **Ms Morgan would provide a dedicated e-mail address that Members could use to raise any queries.**
- **Connecting Communities in Berkshire would be invited to join the work of the Policy Development Group. All Members should be made aware of the work of this organisation.**
- **The suggestion was made that almshouses could be a wider consideration for affordable housing, this could be taken forward with the Chair of the Almshouse Association. Councillor Gaines agreed this could be explored.**
- **The targets for the Local Plan period (to 2041) would be confirmed to the Committee.**

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- Information would be provided on specific projects that were expected to come forward for affordable/social housing units.
- Further detail would be provided to explain why the Chestnut Walk JV had not progressed.

RESOLVED that officers would continue to proceed with reviewing the preferred options (the toolkit) outlined in the report to help facilitate increased delivery of affordable housing locally. The toolkit, subject to a revision to bullet point 4, included:

- The establishment of a RP Framework with partner local authorities in order to formalise and incentivise development partners.
- Exploring the implications of accepting commuted sums on sites and to undertake further modelling on how this may affect delivery through key strategic relationships with RPs locally.
- The acceptance of a flexible approach to s106 agreements Implications and Impact Assessment.
- Continuing to engage with **Lee Dillon MP** and **commence engagement with Olivia Bailey MP** to lobby government and providers to tackle significant barriers to delivery at the current time.
- Not to proceed with the development of a Housing Company due to financial viability issues remaining significant.

7 Appointment of Task and Finish Groups

The Chairman introduced the item on Appointment of Task and Finish Groups (Agenda Item 8).

There were no draft terms of reference to approve, and no changes to membership of task and finish groups were proposed.

8 Task and Finish Group Updates

Councillor Chris Read provided an update on the work of the Project Management Task and Finish Group (Agenda Item 9).

The Task Group had met on 20 October – this was the first of two meetings to look at Care Director 6.

The following officers had given evidence:

- Kate Toone (Project Manager)
- Phil Cridge (Systems Integration Officer)
- Melanie O'Rourke (Service Director – Adult Social Care)

This had been a productive session, and officers were commended for their comprehensive preparation and presentations.

Various aspects were reviewed including:

- The project timeline
- Major milestones/gateways
- Project managers' involvement prior to setting up the project
- Risk management
- Tracking/reporting against project tolerances and the point at which it became clear the project was no longer on track
- The client/supplier relationship over the course of the project
- Support provided to the project manager by the project board.

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The Task Group had started to formulate some initial findings and recommendations, which would be tested and explored at the next session with senior managers.

Suppliers were invited to give evidence, but they declined.

The Task Group had also undertaken a survey of adult social care staff involved in user acceptance testing of Care Director 6.

Councillor Read had arranged a pre-meeting with officers regarding iTrent and an evidence session would be arranged for January. The intention was for iTrent to be covered off in a single session.

It was anticipated that the Task Group would be in a position to report back towards the end of March / beginning of April.

9 Executive Forward Plan September 2025 to March 2026

The Committee considered the Council's Forward Plan for the period to 31 March 2026 (Agenda Item 10).

It was noted that the Rights of Way Improvement Plan had been approved on 6 November. Members were advised that the consultation responses were included in the Executive papers.

Members asked about the Henwick Worthy Masterplan. Officers confirmed that consultation was underway on the Playing Pitch Strategy, and that an implementation plan would be developed, with Henwick Worthy forming part of this. Liaison was ongoing with various sporting bodies to understand what was achievable on the site. It was noted that the February deadline for Henwick Worthy would be pushed back pending these negotiations, with updated timescales to be confirmed. Until viable options had been agreed for the site, there would be little for the Committee to review. It was noted that the Playing Pitch Strategy was already on the Committee's work programme (date to be confirmed).

10 Corporate Programme

The Committee considered the Corporate Programme (Agenda Item 11).

Members asked for further details of when the Care Home Strategy could come forward for review.

Action: Officers to confirm when the Care Home Strategy could come forward for review.

It was suggested that the Committee may wish to review the Grazeley Solar Farm. Officers indicated that the business case was still being finalised (as referenced in the list of actions).

Action: Officers to come back with a suggested date for when the Committee could review the Grazeley Solar Farm.

11 Resources and Place Scrutiny Committee Work Programme

The Committee considered its Work Programme (Agenda Item 12).

Members had previously requested an update on the Transformation Programme. It was agreed that this should be reviewed prior to scrutiny of the Council's budget and that progress should be presented in the form of a performance dashboard rather than a 'sales pitch'.

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Officers highlighted that the Executive would be looking at the Council's future financial sustainability, including how the Transformation Programme would support this. Governance arrangements would also be revised. Until this had happened, it would be difficult to put together the Transformation Programme, and it was suggested that this may not be available in advance of the budget.

Members noted that previous requests for updates had been deferred by officers. Also, the Executive Portfolio Holder had been asked for details of the costs and benefits of the programme, particularly in relation to asset disposal. The Committee had not been able to determine whether the programme was saving the Council money.

Members did not want the report to be deferred again and asked for a backward look in relation to savings made as well as an indication of the future direction of travel.

Project management and the Business Support Review were identified as important related items, and it was suggested that these be reviewed at the same meeting.

Additionally, the Committee requested an update on the implementation of the Mosaic social care case management system. While the Project Management Task and Finish Group was satisfied that project management practices were improving, there was a need to consider how this was informing decision making, particularly in relation to strategic IT projects such as Mosaic.

Action: Arrange an additional meeting prior to 10 February to review the Transformation Programme, Business Support Review, Project Management, and Mosaic.

Members asked for an update on current flood risk and the Council's Section 19 report. It was suggested that a review could be programmed for Spring 2026. It was noted that Thames Water was carrying out a range of upgrades to local infrastructure and had developed a Groundwater Development Plan.

Action: Officers to liaise internally and with Thames Water to agree an appropriate time to provide an update.

Members queried if any consideration had been given/whether preparations were in place for a potential drought. Officers to consider when an update could be given on this matter.

Action: Officers to consider when an update could be given on plans in place for a potential drought.

Members noted that the review of the Playing Pitch Strategy would need to be programmed once a timescale for its development was confirmed.

It was noted that a request had been made by a local resident for the Committee to look at transparency around the award of large contracts under delegated authority. Officers indicated that larger projects were included in the Budget, and these had full business cases, which were available to Members. It was explained that senior officers only had delegated authority up to £50,000, with larger contracts requiring Executive or Council decision. It was proposed to provide a short paper setting out the process and scheme of delegation.

Action: Officers to bring a briefing paper on the process and scheme of delegation for awarding contracts, addressing the concerns expressed in the resident's request.

(The meeting commenced at 6.30pm and closed at 9.30pm)

RESOURCES AND PLACE SCRUTINY COMMITTEE - 25 NOVEMBER 2025 - MINUTES

CHAIRMAN

Date of Signature

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Resources and Place Scrutiny Committee
Scrutiny Recommendations and Actions Tracker

The Recommendations and Actions Tracker is a standing item, and documents the progress of formal scrutiny recommendations and suggested actions for improvement made by the Resources and Place Scrutiny Committee at its public meetings. Items will remain on the tracker until a response has been provided to the Committee by the Executive, council departments, and/or external partners.

Suggested Actions for Improvement to Council Departments/Partners

Ref	Meeting date and agenda item	Action	Lead	Target date	Last update	Update	Status
116 & 143	11 October 2023 & 25 April 2024: Thames Water and Environment Agency	Meet with the EA and West Berkshire Council to discuss the Northbrook in Newbury. Seek an update from Councillor Gourley about whether action would be taken following the results of the Northbrook tests.	Cllr Stuart Gourley/Jon Winstanley	10/02/2026	25/11/2025	Thames Water have supported with testing of the Northbrook. WBC's business case is being finalised with the Environment Agency and will be managed in line with the emerging draft Section 19 report after the January 2024 district-wide flooding. This will require EA funding. The Environment Officer who joined us on the site visit, has requested a water quality monitoring device to be deployed along the Northbrook. 01/07/25 - concerns on this matter have been brought to the attention of Lee Dillon MP by a resident, the outcome of which would be monitored. 05/09/25 - Cllr Gourley has continued to chase the EA for further support with pollution testing, but all systems are deployed elsewhere currently. The EA do not consider this site as a priority at the current time. 16/09/25 - request made of the Council to take action as corporate landlord by requesting that testing take place of non-dissolvable pollutants and for cameras to be installed to monitor the situation and help identify ways to resolve it. This was informed by a member of the public, Ms Paula Saunderson, who is liaising with officers. 14/11/25 - Portfolio Holder is in discussion with officers on the available options and how best to take this forward. It is understood that the Lead Local Flood Authority's Principal Engineer has been tasked with preparing a further study of the flood risk. 25/11/25 - agreed to request a written update for the Newbury Clay Hill Flood and Drainage Warden.	In progress
141	25 April 2024: Actions from Previous Minutes	Scrutiny Commission to be updated about progress with Councillor Gourley's motion (in relation to Thames Water) that was passed at March Council.	Cllr Stuart Gourley	15/09/2026	08/09/2025	The Scrutiny Chairman is in dialogue with the Executive Portfolio Holder regarding the timing of future reports. 14/11/25 - TW are conducting a lot of work around the District, and small steps are being made by the government to improving the situation. The council continue to support TW with operational needs such as permits for works etc, and remain in dialogue on upcoming works, and requirements around the District. The scheduling of the annual meeting with WBC officers, Thames Water and the Environment Agency to discuss flooding, sewage and drought to be discussed under the Work Programme (provisionally September 2026).	In progress

212	26 November 2024: Response to Faraday Road Football Ground queries	Provide details of the project plan and objectives for Faraday Road.	Cllr Nigel Foot	tbc	16/09/2025	A draft is being produced. Cllr Foot to clarify some details and will provide a further update following the next meeting of the Faraday Road Steering Group in September. 16/09/25 - an update on the project plan and objectives for Faraday Road was provided at the Executive on 25 September 2025.	In progress
223	11 February 2025: Actions from Previous Meetings	Follow up with Thames Water regarding Thatcham Sewage Works.	Cllrs Stuart Gourley and Denise Gaines	tbc	16/09/2025	Cllr Culver has contacted Denise Kinsella and awaits a response. Cllr Gourley has also been asked to liaise with Thames Water on this point. 01/07/25 - Stephen Chard to seek confirmation on ownership of the Thatcham Sewage Works. Confirmed this is Thames Water. 16/09/25 - it was explained that the concerns with the sewage works being at capacity and action needing to be taken as a result were being progressed by the relevant Portfolio Holders (Councillors Stuart Gourley and Denise Gaines).	In progress
156, 157, 232	17 July 2024 & 13 March 2025: Waste Strategy	Undertake benchmarking with other local authorities to check the link between affluence and waste volume.	Daniel Warne	17/03/2026	19/06/2025	Assigned to officer for action in Q4, following implementation of other key priorities.	In progress
		Consider how measurement and reporting of community litter-picking could be improved, and consider increased provision of community litter-picking kits as part of the Waste Strategy		17/03/2026	16/09/2025	Action forms part of adopted Waste Management Strategy. Assigned to officer for action in Q4, following implementation of other key priorities. 01/07/25 - importance highlighted of ensuring that local communities and volunteer groups were aware that litter picking kits were held by parishes. 06/02/26 - Waste Strategy includes ongoing actions to enhance support for community led litter picking and to increase engagement with Town and Parish Councils, with the latter planned for a greater focus in 2027. We actively promote the availability of our litter picking equipment and publicise the work of volunteers when information such as photos or collected volumes is shared with us on social media, press releases and via council e-newsletters. To further improve accessibility and awareness, we will collate and publish a list of locations where litter picking equipment can be borrowed.	In progress
		A future report to be brought to the Scrutiny Commission on implementation of the new recycling scheme.		17/03/2026	16/09/2025	Discussion on the Waste Strategy is scheduled on the Work Programme for March 2026. This will include an update on the move to three weekly black bin collections.	In progress
237	1 July 2025: Corporate Programme	Councillor Iain Cottingham to provide an update on progress with the corporate landlord model.	Cllr Iain Cottingham	tbc	16/09/2025		In progress
242	1 July 2025: 2024/25 Revenue Financial Performance: Provisional Outturn	Cllr Iain Cottingham to provide the invest to save business case to Cllr Antony Amirtharaj to provide a fuller explanation of the commissioning work that was involved with procuring SEND provision.	Cllr Iain Cottingham	tbc	01/07/2025	This will be more widely circulated once received.	In progress
244	1 July 2025: 2024/25 Revenue Financial Performance: Provisional Outturn	A diagram to be provided to help understand how financial governance groups interlinked.	Shannon Coleman-Slaughter		01/07/2025	Financial governance discussed at Executive in December 2025.	Complete

246	1 July 2025: Task and Finish Group Updates	The three scrutiny chairmen and Democratic Services to carry out a piece of work to achieve clarity about the purpose and parameters of task and finish groups.	Scrutiny Chairmen	17/03/2026	15/01/2026	This is being progressed by Nicki Thomas, Service Lead for Legal and Democratic Services, in the first instance. Draft guidance has been provided to the scrutiny chairmen for comment. 25/11/25 - would be progressed once comments had been received from all Scrutiny Chairmen. 15/01/26 - feedback received, could now be progressed through decision making cycle.	In progress
251	16 September 2025: Review of Transformation Programme	Information would be provided on the income from selling assets, alongside costs incurred/rental income lost to fully understand the benefits achieved from transformation. Information would also be provided on the costs of retaining an asset and using it in a different way vs the savings achieved.	Gabrielle Mancini/ Shannon Coleman-Slaughter	10/02/2026	16/09/2025	Information on capital receipts provided at the special meeting on 03/02/26, but agreed it would be brought back to 10/02/26 to cover in more detail (attached to this document).	In progress
		Further information would be provided on savings achieved and cost avoidance, as well as all costs incurred to establish the net position and assist further scrutiny. This would capture the information in one document and could take the form of an enhanced Appendix A and/or the transformation cost tracker that had been tabled. Regular update reports were requested. The next update was received by the Scrutiny Committee at its meeting on 3 February 2026.	Gabrielle Mancini/ Shannon Coleman-Slaughter	03/02/2026	16/09/2025		In progress
253	16 September 2025: Capital Financing Performance Report Q1 2025/26	A full list of reprofiling requests would be provided in future reports.	Chris Dagnell		16/09/2025		In progress
		The business case for the solar farm would be circulated to the Committee.	Clare Lawrence/Jon Winstanley	tbc	05/02/2026	05/02/26 - Business case is currently being updated following conclusion of the procurement exercise in December. It is anticipated the business case and viability review will be concluded by the end of March 26.	In progress
254	16 September 2025: Revenue Performance Report Q1	Greater clarification would be provided of the graphs presented in paragraph 6.2 of the report.	Toby Bradley/ Shannon Coleman-Slaughter		16/09/2025		In progress
		Information would be provided on the profiling of short term borrowing and repayment.					In progress
		A private finance briefing would be arranged for Scrutiny Members, open to all Members, to aid Members' understanding of factors related to the budget, such as Exceptional Financial Support (EFS) and borrowing arrangements with the Public Works Loan Board (PWLb), and how best to scrutinise them.		tbc			In progress
255	10 November 2025: Local Government Reorganisation - full proposal for Oxfordshire and West Berkshire	Sarah Clarke to amend the Ridgeway proposal document to ensure that the proposed date for the election of the shadow authority was correct throughout.	Sarah Clarke		12/11/2025	LGR proposal approved by Executive on 12/11/25.	Complete

256	10 November 2025: Local Government Reorganisation - full proposal for Oxfordshire and West Berkshire	Consider the potential for a future HRA as part of the scrutiny review of local housing services.	Committee		25/11/2025	Discussed by Committee on 25/11/25 where it was resolved that the potential to form an HRA would not be considered at the present time.	Complete
257	10 November 2025: Local Government Reorganisation - full proposal for Oxfordshire and West Berkshire	In the event that the Ridgeway Council proposal is approved, bring a report to a future meeting of the Resources and Place Scrutiny Committee setting out next steps / preparatory work.		tbc	10/11/2025		
258	25 November 2025: Community Safety Partnership Update	TVP to confirm whether ethnicity categories were self-defined for stop and search.	TVP		25/11/2025		
259	25 November 2025: Community Safety Partnership Update	TVP to investigate whether crime rates per 10,000 population could be provided for next year's presentation.	TVP		25/11/2025		
260	25 November 2025: Affordable Housing Delivery	Planning Members would need to be provided with information on the different options/tools that would be taken forward, subject to agreement. This would be requested for inclusion in planning training when appropriate.	Laura Callan	tbc	25/11/2025	Training materials being developed and worked into next Planning Committee Member Training sessions.	In progress
261	25 November 2025: Affordable Housing Delivery	SNG to provide a dedicated e-mail address that Members could use to raise any queries.	SNG		25/11/2025	E-mail address provided to all Members.	Complete
262	25 November 2025: Affordable Housing Delivery	Connecting Communities in Berkshire would be invited to join the work of the vibrant villages PDG. All Members should be made aware of the work of this organisation.	Laura Callan	tbc	25/11/2025	Dates for the next PDG sub group in process of agreement and CCB will be invited to the sub group meeting.	In progress
263	25 November 2025: Affordable Housing Delivery	The suggestion was made that almshouses could be a wider consideration for affordable housing, this could be taken forward with the Chair of the Almshouse Association. Councillor Gaines agreed this could be explored.	Laura Callan/Nick Caprara	17/03/2026	25/11/2025	Meeting scheduled for Cllr Gaines and officers from Housing & Planning to meet with Chair of Almshouse Association on 10/2. Will also be considered further as part of PDG sub group	In progress
264	25 November 2025: Affordable Housing Delivery	The targets for affordable housing and social housing for the Local Plan period (to 2041) would be confirmed to the Committee.	Cllr Denise Gaines/Clare Lawrence/Laura Callan	tbc	25/11/2025	Information is being prepared and will be circulated.	In progress
265	25 November 2025: Affordable Housing Delivery	Information would be provided on specific projects that were expected to come forward for affordable/social housing units.	Clare Lawrence/Nick Caprara	17/03/2026	25/11/2025	Quarterly completion and pipeline reports are provided to Cllr Gaines at briefing sessions. Officers continue to negotiate with Registered provider partners over the delivery of affordable housing sites in the district. Meetings with Abri Housing have taken place with officers and portfolio holder regarding 3 sites in the district with an aim to deliver 100% affordable housing on each site. Work is currently underway on the first of these sites at Pound Street in Newbury. Further details on sites and schemes will be shared as they progress.	In progress
266	25 November 2025: Affordable Housing Delivery	Further detail would be provided to explain why the Chestnut Walk JV had not progressed.	Cllr Denise Gaines/Nick Caprara	10/02/2026	25/11/2025	It was confirmed, in December 2024, that the JV was being dissolved due to the sites, which had been assessed, were no longer considered financially viable for the partnership to proceed with.	Complete

267	25 November 2025: Affordable Housing Delivery	The reasoning for the disposal by SNG of Newbury House would be confirmed.	SNG	tbc	25/11/2025		In progress
268	25 November 2025: Affordable Housing Delivery	The slides from the SNG presentation would be circulated to all Members for information. Scrutiny Members would be afforded the opportunity to ask further questions on the presentation.	Stephen Chard	10/02/2026	25/11/2025		Complete
269	25 November 2025: Corporate Programme (Future Care Home Strategy)	Confirmation needed of when this Strategy could come forward for review.	Stephen Chard/Paul Coe	tbc	25/11/2025		In progress
270	25 November 2025: Corporate Programme (Grazeley Solar Farm)	Officers to come back with a suggested date for when the Committee could review the Grazeley Solar Farm.	Clare Lawrence/Jon Winstanley	tbc	05/02/2026	05/02/26 - Unable to give a date at this time until the business case and viability update has been completed. Expected this will be complete by the end of March 26.	In progress
271	25 November 2025: Work Programme	Arrange an additional meeting prior to 10 February to review the Transformation Programme, Business Support Review, Project Management, and Mosaic.	Stephen Chard	03/02/2026	03/02/2026	Meeting held on 03/02/26. Update on the Business Support Review to be scheduled for a future meeting.	In progress
272	25 November 2025: Work Programme	Members asked for an update on current flood risk and the Section 19 report. Officers to liaise internally and with Thames Water to agree an appropriate time to provide an update to Committee.	Jon Winstanley	tbc	05/02/2026	05/02/26 - has been discussed with Scrutiny Chairman and expect that an update could be presented during Summer 2026.	In progress
273	25 November 2025: Work Programme	Officers to consider when an update could be given on plans in place for a potential drought.	Clare Lawrence	tbc	25/11/2025		In progress
269	25 November 2025: Work Programme	Officers to bring a briefing paper on the process and Scheme of Delegation for awarding contracts, addressing the concerns expressed in the resident's request.	Sarah Clarke	tbc	25/11/2025		In progress

Formal Recommendations to Executive

Ref	Meeting date and agenda item	Scrutiny recommendation	Lead	Target date	Last update	Response	Status
	10 November 2025: Local Government Reorganisation - full proposal for Oxfordshire and West Berkshire	That the following text be added to the key vision statements for Ridgeway: 'We will deliver strong action on climate change and promote nature recovery.'	Sarah Clarke	28/11/2025		LGR proposal approved by Executive on 12/11/25.	Complete
	10 November 2025: Local Government Reorganisation - full proposal for Oxfordshire and West Berkshire	That future analysis of consultation responses, should include a spatial analysis.	Sarah Clarke				
	10 November 2025: Local Government Reorganisation - full proposal for Oxfordshire and West Berkshire	Continue to liaise with town and parish councils to discuss how they could be best engaged with and supported in future, the delivery of public services, and to review and disseminate best practice in this area.	Sarah Clarke				

	25 November 2025: Affordable Housing Delivery	That officers continue to proceed with reviewing the preferred options (the toolkit) to help facilitate increased delivery of affordable housing locally. The toolkit includes: •The establishment of an RP Framework with partner local authorities in order to formalise and incentivise development partners. •Exploring the implications of accepting commuted sums on sites and to undertake further modelling on how this may affect delivery through key strategic relationships with RPs locally. •The acceptance of a flexible approach to s106 agreements Implications and Impact Assessment. •Continue to engage with Lee Dillon MP and commence engagement with Olivia Bailey MP to lobby government and providers to tackle significant barriers to delivery at the current time. •Not to proceed with the development of a Housing Company due to financial viability issues remaining significant.	Nick Caprara					
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Formal Recommendations to External Partners

Ref	Meeting date and agenda item	Scrutiny recommendation	Lead	Target date	Last update	Response	Status

Flexible Use of Capital Receipts

❑ Key government guidance:

❑ (4) Qualifying expenditure

❑ Types of qualifying expenditure

- ❑ 4.1 Qualifying expenditure is expenditure on any project that is designed to generate ongoing revenue savings in the delivery of public services and/or transform service delivery to reduce costs and/or transform service delivery in a way that reduces costs or demand for services in future years for any of the public sector delivery partners. Within this definition, it is for individual local authorities to decide whether or not a project qualifies for the flexibility.
- ❑ 4.2 Set up and implementation costs of any new processes or arrangements can be classified as qualifying expenditure. The ongoing revenue costs of the new processes or arrangements cannot be classified as qualifying expenditure. In addition, one off costs, such as banking savings against temporary increases in costs/pay cannot be classified as qualifying expenditure.

❑ WBC application and process:

- ❑ Flexible use of capital receipts policy and high-level summary of proposed projects published annually as part of budget papers.
- ❑ Forecast expenditure monitored as part of quarterly budget monitoring.
- ❑ Incurred expenditure reviewed at outturn for compliance with guidance, adjustments made where appropriate (see 2024/25 revenue outturn report).
- ❑ Transformation expenditure subject to external audit review.



Application of Capital Receipts / Funding

	Asset Type	2023/24	2024/25	Total Receipts	Gross Income Forgone (annual)	Salary Elements (cumulative)	FTE (Cumulative)
		£	£	£	£	£	
CAPITAL RECEIPTS:							
Miscellaneous capital amounts transferred to finance 2023/24 Transformation Fund projects	Surplus	-72,080.00	0.00	-72,080.00	0.00		
Sainsbury's capital receipt reallocation to transformation funding	Commercial Property	-3,990,520.00	0.00	-3,990,520.00	437,500.00		
5 Bowes Road	Surplus	0.00	-107,903.75	-107,903.75	0.00		
West Street House	Surplus	0.00	-2,248,817.28	-2,248,817.28	0.00		
Total Capital Receipts Applied		-4,062,600.00	-2,356,721.03	-6,419,321.03	437,500.00		
TRANSFORMATION PROJECTS:							
		2023/24	2024/25	Total Expenditure			
		£	£	£			
Project 42 - Microsoft 365		22,020.00	34,680.00	56,700.00		56,700.00	0.70
Project 43 - Electronic Sealing		1,530.00	0.00	1,530.00		0.00	0.00
Project 46 - Procurement Strategy		165,960.00	132,457.60	298,417.60		298,417.60	5.00
Project 53 - Equality Diversity and Inclusion Strategy Development		6,940.00	0.00	6,940.00		0.00	0.00
Project 54 - Internet Review and Renew		20,000.00	0.00	20,000.00		0.00	0.00
Project 55 - Talent Attraction Project		113,790.00	155,441.00	269,231.00		269,231.00	3.00
Project 59 - Garden and Food Waste		0.00	0.00	0.00		0.00	0.00
Project 61 - Planning Service Improvement Plan		0.00	0.00	0.00		0.00	0.50
Project 63 & 64 - Transformation Team/Team Support including Transformation Director		128,330.00	263,088.09	391,418.09		391,418.09	5.00
Project Management Support		0.00	130,064.78	130,064.78		130,064.78	8.00
Children in Care Mental Health Support (1 year)		0.00	82,106.00	82,106.00		0.00	0.00
CHC Specialist (1 year fixed term, ASC)		0.00	30,401.00	30,401.00		30,401.00	1.00
UASC over 18's whose immigration status not determined		0.00	53,200.00	53,200.00		0.00	0.00
Digital projects and resourcing		0.00	242,318.06	242,318.06		242,318.06	7.24
ASC Prevention (Tier 1 work)		0.00	1,632,928.00	1,632,928.00		1,632,928.00	34.40
Magic Notes		0.00	30,000.00	30,000.00		0.00	0.00
Fast Track Validation/TVI Project		0.00	81,080.47	81,080.47		0.00	0.00
Total Transformation Expenditure		458,570.00	2,867,765.00	3,326,335.00		3,051,478.53	64.84
Above financial data (from published financial statements and outturn reports) relates to the transformation expenditure incurred after formal adoption of the Transformation Programme in Autumn 2023							
Prior to financial year 2023/24, £1.06million of capital receipts were applied to the transformation reserve , the level of capital receipts applied to the reserve from asset disposals between 2023/2/23 and outturn 2024/25 totals £7.49million							
In financial year 2022/23 £623.5k of transformation funded expenditure was charged against capital receipts under the flexible use of capital receipts guidance.							
In total between financial years 2022/23 and 2024/25, £7.49million of capital receipts have been assigned to fund transformation, of which £3.9million has actually been deployed.							

Full List of Capital Receipts Allocated

	Asset Type	2022/23		2023/24		2024/25	Total Receipts	Gross Income Forgone (annual)
		£		£		£	£	£
CAPITAL RECEIPTS:								
Capital receipts 2016/17 to 2018/19 to fund transformation projects	Miscellaneous	-5,390.73		0.00		0.00	-5,390.73	0.00
Transfer of capital receipts 2018/2019 sub-station land at Prospect Place to fund transformation projects	Surplus	-342,552.00		0.00		0.00	-342,552.00	0.00
Transfer of capital receipts 2018/2019 52 Stephens Close to fund transformation projects	Surplus	-11,100.00		0.00		0.00	-11,100.00	0.00
Transfer of capital receipts 2019/20 Kingsland Parking spaces to fund transformation projects	Surplus	-114,000.00		0.00		0.00	-114,000.00	0.00
York House receipt for transformation funding	Surplus	-595,000.00		0.00		0.00	-595,000.00	0.00
Miscellaneous capital amounts transferred to finance 2023/24 Transformation Fund projects	Surplus	0.00		-72,080.00		0.00	-72,080.00	0.00
Sainsbury's capital receipt reallocation to transformation funding	Commercial Property	0.00		-3,990,520.00		0.00	-3,990,520.00	437,500.00
5 Bowes Road	Surplus	0.00		0.00		-107,903.75	-107,903.75	0.00
West Street House	Surplus	0.00		0.00		-2,248,817.28	-2,248,817.28	0.00
Total Capital Receipts Applied		-1,068,042.73		-4,062,600.00		-2,356,721.03	-7,487,363.76	437,500.00

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Resources & Place Scrutiny Committee
10 February 2026

Item 4 – Declarations of interest

Verbal Item

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Resources & Place Scrutiny Committee
10 February 2026

Item 5 – Petitions

Verbal Item

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2025/26 Q3 Financial Performance Report

Committee considering report:	Executive
Date of Committee:	12 February 2026
Portfolio Member:	Councillor Iain Cottingham
Report Author:	Toby Bradley

1 Purpose of the Report:

Report financial performance of the Council's Revenue and Capital budgets following the Q3 2025/26 outturn. The report details variances between the 2025/26 Budget (set in February 2025) and the current forecast for the financial year end position. This allows the Executive to consider the authority's current financial position.

2 The Executive are informed of the following:

- a) **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.
- b) **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.

3 Implications and Impact Assessment:

Implication	Commentary
Financial:	The Council currently has a General Fund Reserve of just over £10m, which has been built utilising previously requested Exceptional Financial Support from central government. The Q3 2025/26 forecast will effectively reduce the General Fund Reserve by £8.5m, taking the fund under the 151 recommended level as being financially sustainable. The pressures forecast at Q3 2025/26 relate predominantly to increasing commissioning social care costs (being £7.8m/ 92% of the adverse variance) over and above those anticipated at the time of budget setting. Budget setting activity for 2026/27 and beyond accurately reflects the expected level of

	commissioning price inflation pressure experienced in 2025/26. In response to the Council's overspend position, the Financial Review Panel (FRP) recommenced in November 2025. FRP is chaired by the deputy S151 officer, and is attend by the Leader of the Council, Finance Portfolio holder and relevant Service Director and Executive Director. Spend Panel commenced in December 2025. Spend Panel is chaired and led by the S151 officer and is attended by the CEO and Executive Directors. Spend Panel reviews all spend categories, with a particular focus on non statutory, non committed expenditure. It should be noted that the forecast position is in addition to the provisional EFS request submitted for financial year 2025/26 of £3million. The revenue budget for financial year 2025/26 was set with £183million of planned expenditure against funding of £180million, with £3million EFS balancing the budget position, therefore the forecast revenue deficit position at outturn is £11.5million against actual available funding. In December 2025, a revised EFS request of £20million for 2025/26 was submitted to MHCLG, to enable the Council to maintain the required S151 recommended General Fund level at outturn to support the 2026/27 revenue budget and provide greater resilience to the reserves in future financial years, particularly in response to high cost social care cases, which have exceeded budgeted expectations in 2025/26. The longer term impacts of the Q3 position have also been considered against the planned 2026/27 revenue budget, the budget proposals are due to be published in February 2026. Shannon Coleman-Slaughter, S151 Officer, 12.01.2026
Human Resource:	None
Legal:	None
Risk Management:	The Financial Review Panel (FRP) relaunched in November 2025 to allow greater focus on the risks and opportunities in each service. This forum scrutinises each services financial performance against Budget. FRP is also used as a mechanism to inform future budget builds and gain a more granular understanding of the expenditure and income drivers of each revenue service budget. Treasury Management Group is reviewing the current borrowing levels against adopted Prudential Indicators

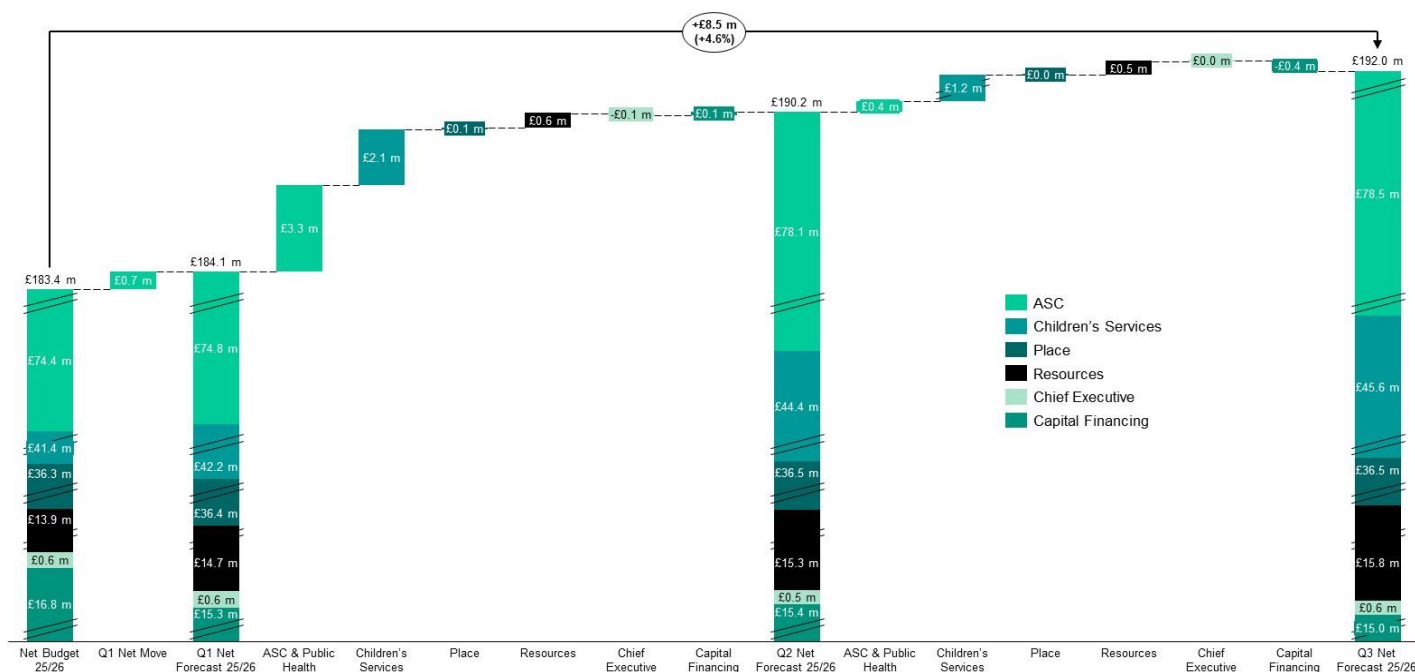
	(Investment & Borrowing Strategy), with a view to managing any longer-term interest rate risk exposure. Spend Panel launched in December 2025 to review expenditure incurred in the financial year. Spend Panel meets weekly and reviews: (i) new or extending contracts Purchase Requisition requests, (ii) new head count requests, (iii) new or altered commissioning costs, and (iv) accounts payable requests not managed via Purchase Requisitions. This allows the Spend Panel to scrutinise all spend, to understand and develop a plan for financial sustainability moving forward.			
Property:	Assets are under review by the Property Investment Board and the Asset and Capital Group in order to identify potential disposals which would be financially beneficial.			
Policy:				
	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		The proposal aims to continue to protect those characteristics
Environmental Impact:		X		Unlikely to have any long-term environmental impact.
Health Impact:		X		

ICT Impact:		X		
Digital Services Impact:		X		
Council Strategy Priorities:		X		All expenditure, revenue and capital, is aligned to the delivery of Council priorities. This report provides the latest forecast of the Councils expected year end out turn.
Core Business:		X		
Data Impact:		X		
Consultation and Engagement:	Service Directors, Executive Directors. Section 151 Officer.			

4 Executive Summary - Revenue

4.1 The projected Q3 outturn position for 2025/26 is adverse **+£8.5m/ 4.6%** vs Budget.

4.2 The below chart walks net revenue expenditure from 2025/26 Budget to Q3 by Directorate:



Note: Q1 show net movement, to allow the detail for Q2 and Q3 to be shown.

2025/26 Q3 net £8.5m variance vs Budget: Primary drivers of the adverse are:**4.3 Adult Social Care - +£4.1m:** Primarily driven by Long Term Services/ LTS (+£1.6m), Own Care Homes (+£1.9m) and Short Term Services (+£0.7m) and Resource Centres (+£0.5m).

The LTS variance of +£1.6m is driven by rate increases higher than budget and the increased cost of new packages. Particular pressure is exhibited in the following services: memory and cognition +65, mental health 18 to 65, and physical support +65. The volume of total annualised clients is 63 (3%) lower in Q3 vs budget. See below mix analysis table relating to LTS. The service is instituting new measures and controls to further scrutinise new commissioning packages, and to review high-cost placements. Work being developed in the Commissioning team is expected to support ASC with the management of unit costs within the social care market. This issue is seen across the national picture, due to a range of factors including National Living Wage, National Insurance contributions and wider inflation.

The Own Care Homes adverse variance of +£1.9m is driven by challenges in the process to source viable alternatives to operate them - the plan to divest WBC care homes has not yet been successfully executed. Costs therefore continue to be incurred, which were not in budget.

Short term services adverse variance of +£0.7m is driven by an increase in short term services being incurred with a view that total services costs can be reduced. Eg 2 residents in Notrees Care Home who are on a short term placement due to issues with their home environment; these people would otherwise be on the LTS cost centre. The intention is that they will return home shortly. Additionally, an expensive complex safeguarding situation has resulted in a stay in a LD short term placement whilst a permanent solution can be found. Finally, a judicial review case is resulting in a continuation of a package in the short term.

The +£0.5m adverse in resource centres is broadly attributable 50/ 50 to i) the decision to keep these centres open in 2025/ 26 (the budget assumed they would close), and ii) transport cost pressures.

See below mix analysis table relating to LTS (being a +£1.6m adverse movement vs budget):

Primary Support Reason	Budget 2025/26			Q3 Forecast 2025/26			Variance: Q3 vs Budget 2025/26			Mix Analysis : Q3 vs Budget 2025/26	
	Annualised Clients	Net Expenditure	Average Cost	Annualised Clients	Net Expenditure	Average Cost	Annualised Clients	Net Expenditure	Average Cost	Volume	Price
Physical Support 18-64	162	£ 3,079,540	£ 19,010	165	£ 2,591,880	£ 15,708	3	-£ 487,660	-£ 3,301	£ 47,125	-£ 534,785
Physical Support 65+	740	£ 9,262,500	£ 12,517	702	£ 9,944,040	£ 14,165	(38)	£ 681,540	£ 1,648	-£ 538,281	£ 1,219,821
Sensory Support 18-64	9	£ 284,630	£ 31,626	11	£ 292,440	£ 26,585	2	£ 7,810	-£ 5,040	£ 53,171	-£ 45,361
Sensory Support 65+	7	£ 192,270	£ 27,467	7	£ 131,230	£ 18,747	0	-£ 61,040	-£ 8,720	£ -	-£ 61,040
Memory & Cognition 18-64	16	£ 356,340	£ 22,271	17	£ 355,280	£ 20,899	1	-£ 1,060	-£ 1,372	£ 20,899	-£ 21,959
Memory & Cognition 65+	289	£ 5,862,060	£ 20,284	276	£ 6,672,750	£ 24,177	(13)	£ 810,690	£ 3,893	-£ 314,296	£ 1,124,986
Learning Disability 18-64	441	£ 24,781,990	£ 56,195	426	£ 24,416,130	£ 57,315	(15)	-£ 365,860	£ 1,120	-£ 859,723	£ 493,863
Learning Disability 65+	67	£ 3,209,530	£ 47,903	57	£ 3,177,320	£ 55,742	(10)	-£ 32,210	£ 7,839	-£ 557,425	£ 525,215
Mental Health 18-64	192	£ 5,495,030	£ 28,620	180	£ 6,267,610	£ 34,820	(12)	£ 772,580	£ 6,200	-£ 417,841	£ 1,190,421
Mental Health 65+	73	£ 1,699,740	£ 23,284	75	£ 2,002,570	£ 26,701	2	£ 302,830	£ 3,417	£ 53,402	£ 249,428
Other	107	£ 891,350	£ 8,330	124	£ 873,390	£ 7,043	17	-£ 17,960	-£ 1,287	£ 119,739	-£ 137,699
	2,103	£ 55,114,980		2,040	£ 56,724,640		(63)	£ 1,609,660		-£ 2,393,230	£ 4,002,890
										(149%)	249%

4.4 Children's Social Care - +£3.7m: Placements (+£2.8m) and Child Care Lawyers (+£1.1m) are the primary drivers of the adverse variance.

Placements cost has been driven by the volume of children and price pressure in the most expensive service type - residential care (where costs have increased by +£4m vs Budget). As an example, the most expensive residential placement is c.£28k per week. The volume of total annualised clients in placements is 24 (5%) lower in Q3 vs budget, but the subsection of expensive residential care has increased by +4 annualised clients (being a +26% increase).

Lawyer costs have been driven by the increase in children entering care, and therefore the volume and complexity court hearings. WBC is seeking to implement pre case management hearing meetings (a pre meet with WBC and legal reps prior to the Case Management Hearing) to come to decisions sooner, and avoid issues in court which create delay and further expense. To further illustrate the pressure faced by WBC in this area, the top 25 most expensive placements in the current financial year cost over £13m per year, or 7% of the entire Council budget. This figure was £5m in 2019-20, and the figure has increased by +165% in 5 years. Only one placement from 2019-20 would make it into the top 25 most expensive placements in the current financial year. The mix of placement costs, children vs adults, has also changed significantly. In 2019-20, 15 of the 25 most expensive placements were for residents over the age of 18. In the current financial year, this figure has reduced to just 3 of the 25.

See below mix analysis table relating to Placement costs (being a +£2.8m adverse movement vs budget):

Service type	Budget 2025/26			Q3 Forecast 2025/26			Variance: Q3 vs Budget 2025/26			Mix Analysis : Q3 vs Budget 2025/26	
	Annualised Clients	Net Expenditure	Average Cost	Annualised Clients	Net Expenditure	Average Cost	Annualised Clients	Net Expenditure	Average Cost	Volume	Price
UASC	29	-£ 487,470	-£ 16,954	23	-£ 91,770	-£ 3,987	(6)	£ 395,700	£ 12,967	£ 22,879	£ 372,821
Residential Care	17	£ 6,042,200	£ 349,939	22	£ 10,080,360	£ 464,269	4	£ 4,038,160	£ 114,330	£ 2,064,091	£ 1,974,069
Care Leavers	35	£ 2,067,000	£ 58,833	25	£ 746,740	£ 30,302	(10)	-£ 1,320,260	-£ 28,532	-£ 317,855	-£ 1,002,405
Parent & Baby Residential Care	1	£ 157,820	£ 146,130	1	£ 161,660	£ 241,059	(0)	£ 3,840	£ 94,929	-£ 98,684	£ 102,524
UASC Post 18	44	£ 266,190	£ 6,040	32	-£ 237,740	-£ 7,354	(12)	-£ 503,930	-£ 13,393	£ 86,355	-£ 590,285
InHouse Fostering	52	£ 1,445,800	£ 27,965	57	£ 1,549,370	£ 27,300	5	£ 103,570	-£ 665	£ 137,952	-£ 34,382
Adoption Placements	13	£ 121,250	£ 9,249	13	£ 159,980	£ 12,081	0	£ 38,730	£ 2,832	£ 1,607	£ 37,123
Kinship / Connected Persons	50	£ 1,038,590	£ 20,956	58	£ 1,223,270	£ 20,972	9	£ 184,680	£ 16	£ 183,885	£ 795
Independent Fostering Agencies	20	£ 1,184,570	£ 57,840	22	£ 1,242,510	£ 56,295	2	£ 57,940	-£ 1,545	£ 89,579	-£ 31,639
Special Guardianship	106	£ 1,230,140	£ 11,604	104	£ 1,246,580	£ 11,952	(2)	£ 16,440	£ 348	-£ 20,488	£ 36,928
Disability Support	105	£ 1,355,470	£ 12,909	93	£ 733,830	£ 7,921	(12)	-£ 621,640	-£ 4,988	-£ 97,898	-£ 523,742
Residential - Disability	10	£ 2,741,900	£ 277,240	10	£ 3,124,590	£ 321,031	(0)	£ 382,690	£ 43,792	-£ 50,411	£ 433,101
Residence Orders	11	£ 97,370	£ 8,482	11	£ 107,550	£ 10,204	(1)	£ 10,180	£ 1,723	-£ 9,595	£ 19,775
Additional Placement Costs		£ 399,500			£ 400,000			£ 500			
	493.53	£ 17,660,330		469.97	£ 20,446,930		(23.56)	£ 2,786,600		1,991,420	£ 794,680
										71%	29%

4.5 Transformation, Customer and ICT - +£1.0m (reported): £0.3m of cost transferred to TC&I (from Strategy and Governance) in Q3 (in the management cost centre), therefore the underlying variance is +£0.7m.

The variance is primarily driven by Transformation at +£1.1m, being the centralised savings from all transformation projects in WBC Note: as at 2025/26 Q3, £2.7m of transformation spend is earmarked to be funded by capital receipts (this value has already been removed to derive the +£1.0m adverse variance reported above).

Small favourable variances have been realised in ICT and Digital, at -£0.2m (staff vacancy management and lower telecoms spend) and Customer Service at -£0.1m (staff vacancy savings in the main).

4.6 Finance, Property and Procurement - +£0.8m: Primarily driven by management costs (+£0.4m), Insurance (+£0.3m) and agency costs (+£0.4m).

For management and agency costs, this has been impacted by all three Finance Service Leads across 2025/26 requiring external consultant and agency support, in addition to specialist headhunting campaigns to permanently recruit. All roles are now permanently recruited. On insurance costs, there are three main drivers: i) final closure of schools buy back in year, with a lower than budgeted refund of the 'unused' portion being credited to WBC (note: this budget has been removed from 2026/27 budget). ii) changes to insurance claim cost realisation, whereby all claim costs now sit wholly in finance (the benefit of this of this change is felt in the other directorates) and, iii) Insurance renewal premiums higher than budgeted.

- 4.7 **Education and SEND - +£0.5m:** The primary driver are Management and Strategy (+£0.3m) and Trading Services (+£0.2m).

Management & Strategy is adversely impacted by the non-delivery of an allocated savings target. Ongoing demand for staff to continuing to support statutory services means this challenge has not been delivered. Trading Services has been impacted by Educational Psychologist vacancies, so this traded service has not been offered to schools this year. Additional pressure has been felt on the Education Welfare income target because of addental statutory duties having to be fulfilled by the team.

Other smaller adverse variances exist in:

- 4.8 Environment - +£0.3m, Development and Housing - +£0.1m. Strategy and Governance - +£0.2m.
- 4.9 These adverse variances are netted primarily by a favourable variance in Capital Finance -£1.8m: This is delivered through an active strategy of short-term borrowing operating within the WBC maturity framework. (Please see section 7 under Capital financing and debt service cost).

2025/26 Q3 net £1.7m variance vs Q2: Primary drivers of the adverse are:

- 4.10 Finance, Property and Procurement +£0.6m: Primarily ongoing consultancy and agency support costs +£0.3m and Insurance +£0.3m, per comments above.
- 4.11 Adult Social Care +£0.4m: Primarily a reduction of Better Care Fund (income) funding of +£0.2m from short term to long term, and a new college placement +£0.2m.
- 4.12 Children's Social Care +£1.1m – Being primarily Placements at +£1.1m: 3 new residential placements +£0.5m, and 11 children with increased service costs of +£1m. Netted by netted by a health contribution of +£0.3m and 1 child moving to another provision (reduction of -£0.1m).
- 4.13 Environment +£0.3m – Primarily Network Management +£0.2m being the correction of a miscoded Q2 bond, and Asset Management +£0.1m being emergencies driven (storms in November and December).

5 Revenue Savings Update

- 5.1 £10.7m was identified as saving opportunities in 2025/ 26. **£8.2m/ 77%** of this value is on track to be delivered/ green status. The green status now includes all saving

achievements. Therefore, the sum of the four statuses below will not equal 100%. The breakdown for the RAG status is:

- **Green £8.2m/ 77% of original target** – on track, either already delivered or no forecast issues with delivery.
- **Yellow £0.6m/ 6% of original target** – on track, forecast to be delivered in year but some issues or dependencies still to be resolved.
- **Amber £0.9/ 8% of original target** – concerns over delivery, actions required to be implemented, needs to be closely monitored.
- **Red £2.9m/ 27% of original target** – highly unlikely to be delivered this year, actions not yet identified, forecast as a pressure in budget monitoring.

See below table which outlines performance by directorate with RAG rating:

	Red	Amber	Yellow	Green
ASC/ PH	£1.71 m	£0.33 m	£0.39 m	£3.29 m
Childrens	£0.16 m	£0.21 m	£0.00 m	£0.88 m
Place	£0.27 m	£0.00 m	£0.10 m	£2.79 m
Resources	£0.80 m	£0.33 m	£0.16 m	£1.26 m
Corporate	£0.00 m	£0.00 m	£0.00 m	£0.00 m
Total	£2.94 m	£0.86 m	£0.65 m	£8.22 m
	27%	8%	6%	77%

5.2 The primary drivers of red initiatives are:

- ASC - £1.2m: Care home sales strategy not yet executed, plus other smaller proposals not being met.
- CSC - £0.1m: Establishment savings not realised due to high caseloads, plus other smaller proposals not being met.
- Place - £0.1m: Solar farm income generation not being achieved, plus other smaller proposals not being met.
- Resources - £0.8m: Transformation savings related, plus other smaller proposals not being met.

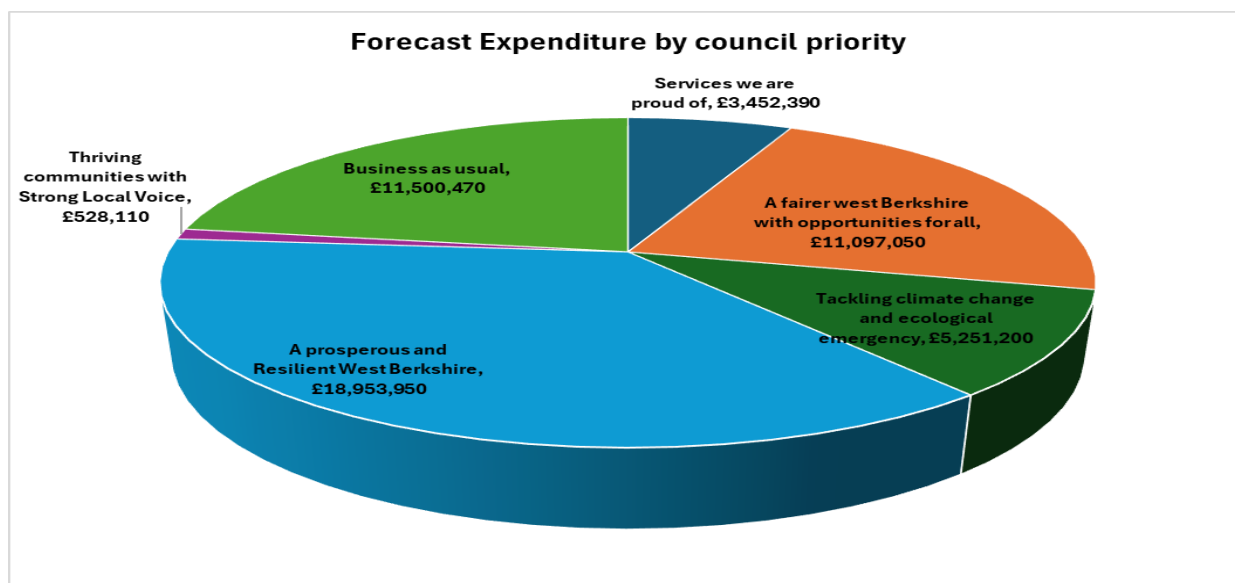
6 Executive Summary – Capital Expenditure

- The actual capital expenditure at Q3 for the financial year 2025/26 stands at £30.0m with forecast expenditure by the end of the year of £50.8m against a revised budget at Q3 of £59.2m. Capital investment is detailed within the annually approved, three year rolling capital programme (capital has multi financial year impacts), and is aligned to the adopted Council Strategy.
- The capital programme year on year has been very ambitious with typically large percentages of it being slipped annually into the following year or years and this year is no exception. At 2025/26 Q1, £16.7m of slippage was approved to be brought forward

from 2024/25 into the current 2025/26 capital programme and by Q3 of 2025/26 £34.9m has been slipped into 2026/27.

6.3 Further to the review at Quarter 3, there is a reported underspend of £8.4m based on projected forecast which will be reviewed at the yearend in the form of slippage requests from budget holders (into next financial year 2027/28). The information will be consolidated as part of the actual outturn and presented to S151 officer in consultation with the portfolio holder for Finance.

6.4 Forecast expenditure by Council's priority is presented as follows:



6.5 Some of the key highlights from 2025/26 Q3 are detailed below:

Concluding Projects:

- The Four Houses Corner project has been a long-standing project redeveloping our site for the traveller community. A phased return of residents from week commencing 29th September 2025 onwards has commenced with 16 of the 17 pitches now reoccupied. Some further costs remain including removal of protective concrete barriers and the contract retention.

Projects out to Procurement:

- The Council has received tenders during 2025/26 Q2 for the rooftop Solar PV works at the Padworth Recycling Site. Contract to be award expected in December 2025 with installation expected to be commenced during Q4 25/26.
- The Royal Berkshire Archives extension work has been awarded following the tender process with works expected to start in February 2026.

7 Capital Financing and Debt Service Cost

- 7.1 The Council continues to keep debt servicing costs as low as possible resulting in a favourable variance by -£1.8m (as mentioned under 4.9 in revenue section) by closely monitoring our borrowing requirements and comparing the interest rates from various providers. It is noted carrying short term debt to avoid locking the Council into high cost long term borrowing creates a longer-term financing risk should rates not start to reduce as anticipated. However, guidance on the forecast of interest rates has been followed up from our treasury services providers. It should also be noted that in year capital slippage (covered under Section 6.2 and 6.3) in 2025/26 has benefited capital financing.
- 7.2 This has allowed us to have a weighted average cost of capital of 3.89% compared to the PWLB certainty rate of 5.65% (certainty rate) on 25-year loans. As an example on the cost of debt to WBC, each £1m borrowed costs c.£39pk per annum in interest charges (cash impacting). Additionally, MRP charges (non cash impacting) of c.£40k per annum are incurred as a result of each £1m borrowed.
- 7.3 All capital projects that are council funded (as opposed to externally funded) increase the Council's CFR and it's need to borrow. The Council calculates its short term need to borrow through its cash flow forecasts but uses a sector accepted projection called the liability benchmark to forecast future borrowing requirements. This is based on the council funding required for the anticipated capital programme over the coming years, and takes into account any internal liquidity, including useable reserves, we could use before we borrow externally, and the agreed cash liquidity the council has chosen to maintain as a working capital balance (in this case, £10m). It also incorporates additional expenditure over and above available cash such as budget overspends creating EFS borrowing and DSG overspends. As you can see from the table below, the council's external debt is projected to rise to £298m by end of this financial year and £349m by the end of 2027/28.

	2024	2025	2026	2027	2028
	Actual	Actual	Projection	Projection	Projection
	£'000	£'000	£'000	£'000	£'000
Loans Capital Financing Req.	283,063	310,269	328,551	333,991	337,502
Less: Balance Sheet Resources	-51,363	-60,334	-40,326	-19,126	1,042
Net Loans Requirement	231,700	249,935	288,224	314,865	338,544
Preferred Year-end Position	10,000	10,000	10,000	10,000	10,000
Liability Benchmark	241,700	259,935	298,224	324,865	348,544

- 7.4 The Treasury Strategy, which guides our approach to borrowing and the risk around it, mandates that no more than 30% of our portfolio should be for terms of less than one year. While the significantly lower interest rate is clearly advantageous, it also offers no hedge against unexpected rises in interest rate. Recent experience has shown that unexpected world events and changes in government policy can have quite severe impacts on interest rates and with the Council's current loan balance in excess of £267m (£249m PWLB and £18m from Local authorities) and rising, this presents a significant risk that needs careful management to balance. At the end of 2025/26 Q3, the Council has 26.65% of its loans maturing within the next 12 months. This is within the 30% limit set out in our guidance which is approved by full Council.

- 7.5 MRP on council funded capital expenditure is incurred from the year after the asset is bought or created and is charged annually over the whole life of that asset. The Council's MRP policy is calculated on an annuity basis which charges the revenue budget lower proportions at the start of the asset's life, increasing over time. Ultimately the whole capital cost of the asset will be charged to revenue but whereas the straight-line method spreads this evenly over the asset life, the annuity method sees their allocation start low and increase.
- 7.6 This methodology was adopted relatively recently, which means that the Council's MRP on its existing assets, whilst not inconsiderable currently, is set to rise over the coming years in terms of the annual charge to the revenue budget. This is another important consideration that affects the affordability of the capital programme.

The forecast MRP charge for 2026/27 is £5.29m while the annual MRP charge to revenue by 2032/33 is £9.2m. Furthermore, an increased gap on revenue forecast as at the end of quarter 3 may require an additional amount of Exceptional Financial Support, hence increasing the pressure on MRP charge even further in future financial years.

Revenue

- 7.7 The 2025/26 Q3 forecast shows a quarter on quarter weakening financial position, driven primarily by demand in Adults and Children social care. Every service has been tasked to review opportunities to reduce expenditure. Focus needs to be applied to both the red savings and transformational activities, to offset demand driven cost increases.

Capital

- 7.8 The budget for 2026/27 (plus 3 years) is under review until it is approved by the full Council. The scale of the capital programme is directly impacted by the availability of sufficient financial and people resourcing. The council is under financial pressure and expects to continue being a long-term borrower. The CIPFA Prudential Code guides the Council to continually assess capital and investment plans, accounting for overall organisational strategy and resource levels to ensure that operational decisions taken incorporate consideration of long-term financing implications and wider risks to the Council. However, the council complies with prudential indicators and in line with the guidance. The Debt servicing cost is low in comparison to the budget due to careful monitoring and short-term debt arrangements.

Proposals

None.

8 Other options considered

None.

9 Appendices

Background Papers:

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 a Scrutiny Committee or Scrutiny Task Group within preceding six months ☐

Item is Urgent Key Decision ☐

Report is to note only ☒

Officer details:

Name: Toby Bradley
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Tel No: 01635 519994

Medium-Term Financial Strategy: Financial Years 2026-2030

Committee considering report:	Council
Date of Committee:	26 February 2026
Portfolio Member:	Councillor Iain Cottingham
Report Author:	Shannon Coleman-Slaughter
Forward Plan Ref:	C4678

1 Purpose of the Report

- 1.1 The purpose of the Medium-Term Financial Strategy (MTFS) is to determine financial planning assumptions for future years and align these with the Council Strategy to ensure that strategic objectives are delivered. The MTFS highlights the overarching key issues facing the Council's finances and references the scenarios and wider uncertainties concerning the Council's future revenue streams in light of national and local economic factors.

2 Recommendations

- 2.1 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.
- 2.2 It is recommended that Council approve the Medium Term Financial Strategy (MTFS). The MTFS is detailed in this report and appendices.

3 Implications and Impact Assessment

Implication	Commentary
Financial:	All financial implications are detailed in the report.
Human Resource:	Not applicable.
Legal:	Not applicable.

Risk Management:	Adopting a Medium-Term Financial Strategy supports the effective management of the use of the Council's financial resources in a volatile and challenging environment.
Property:	Not applicable.
Policy:	The MTFS' purpose is to assign 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:	Corporate Board Financial Planning and Savings Board
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4 Executive Summary

- 4.1 The MTFS, Treasury Management Strategy, Capital Strategy and supporting Revenue Budget, set out the financial landscape of the Council over the period 2026/27 to 2029/30. When reviewing the MTFS, three key factors need to be considered: Fair Funding Reform 2.0, forecast expenditure and Exceptional Financial Support (EFS).
- 4.2 **Fair Funding 2.0:** For financial year 2025/26 the Council approved a net revenue budget of £184 million which was supported by a provisional EFS request of £3 million. Under the Fair Funding Review 2.0, the three year funding settlement released in December 2025, will see the Council received the following funding allocations:

Core Spending Power (CSP) per Government Settlement (December 2025)	2025/26 £millions	2026/27 £millions	2027/28 £millions	2028/29 £millions
Net Revenue Budget Requirement	183.4			
Core Spending Power inclusive of Council Tax, Retained Business Rates and Revenue Support Grant(s)	179.8	184.0	187.2	190.9

- 4.3 When considering the funding allocations, it should be noted that the 2026/27 funding allocation is almost equal to the net revenue budget of financial year 2025/26, which in itself was set utilising provisional EFS. Therefore, any growth in the Council's future expenditure budget for 2026/27 is essentially unfunded without the identification of a matching quantum of savings. This challenge is set against an in year (2025/26), forecast overspend position of £8.5 million (£11.5 million when considering £3 million of EFS utilisation). Over the MTFS, expenditure, is forecast to be considerably higher than funding allocated:

Core Spending Power (CSP) per Government Settlement (December 2025)	2025/26 £millions	2026/27 £millions	2027/28 £millions	2028/29 £millions
Net Revenue Budget Requirement	183.4	210.9	221.0	228.8
Core Spending Power inclusive of Council Tax, Retained Business Rates and Revenue Support Grant(s)	179.8	184.0	187.2	190.9

Forecast Expenditure 2025/26 (Quarter Three)	192.0
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- 4.4 **EFS:** The Council had a General Fund balance of £4.1million on 1st April 2024 to support the 2024/25 net revenue budget of £164.4million. In December 2024, the Council sought £13 million of EFS to support the reserve position (outturn 2024/25 was an

overspend of £6.8 million). This enabled the Council to achieve the s151 recommended minimum General Fund balance to support the net 2025/26 revenue budget. However, a challenging 2025/26 in year financial position, has presented a significant pressure against the Council's minimal General Fund, resulting in a revised 2025/26 £20 million EFS request as detailed below:

General Fund Balances	£millions
Opening Balance 1.4.2025	10.6
2025/26 in year utilisation of reserves (per approved revenue budget)	-2.3
2025/26 in year utilisation: Forecast overspend as at quarter three with contingency for accounting adjustments	-12.5
Forecast closing balance 31.3.2026	-4.2
Application of EFS	20.0
Revised forecast closing balance 31.3.2026	15.8
s151 Recommended General Fund to support the 2026/27 net revenue budget	10.5
Funding for creation of risk reserves to cushion unforeseen demand pressures	5.3

4.5 A key financial consideration for the Council is building resilience into the reserve position. The revised EFS request for 2025/26 allows the Council to start to build the reserve position to support the Council in future financial years. Alongside building resilience in the reserves, the Council requires EFS to balance the annual budget gap between forecast expenditure and allocated funding (Core Spending Power).

4.6 **Expenditure Growth:** Over the life of the MTFs, the Council has forecast considerable expenditure growth of +£53.3 million (compared to the 2025/26 net revenue budget, or 29%), net of savings strategies. This growth (excluding savings targets), in expenditure primarily relates to social care commissioning budgets +£39.4 million and growth in the base budget +£41.2 million, driven by annual pay inflation, pension deficit contributions, and contractual inflation on supplies & services contracts. These figures are largely worst case scenarios, based on a significantly adjusted 2026/27 base budget and will be subject to annual review and adjustment. The 2026/27 proposed net revenue budget, has a +£27.5 million, (+14.98%), increase compared to the 2025/26 net revenue budget, and a +£19million, +9.88% increase compared to the 2025/26 forecast outturn position. A significant proportion of the increase is attributable to both adults and children's social care commissioning costs. A key consideration when setting the 2026/27 is the robustness of estimates underpinning the revenue budget build, these are detailed within the s25 Statement of the s151 Officer in appendix J of the Revenue Budget paper.

4.7 The table below provides background on the growth in the net revenue budget, including the level of savings identified as part of the budget setting process:

Net Expenditure Growth Trends (£millions)	2022/23	2023/24	2024/25	2025/26	2026/27
Base Budget	138.5	151.3	163.6	167.1	184.2
Base Budget Growth	10.6	16.5	17.5	24.5	31.2
Savings Applied including one off savings reversed back into the subsequent years base budget	-5.3	-9.1	-16.5	-8.2	-4.5
Net Revenue Budget Approved/Proposed	143.8	158.8	164.6	183.4	210.9
Published / forecast outturn - overspends	4.7	3.10	6.80	8.50	
Growth - gross annual growth plus overspend, less savings	10.0	10.5	7.8	24.8	26.8

4.8 The Council is cognisant of the financial constraints in which it is operating. The significant revenue pressures projected within the MTFs (detailed in Appendix C), do require robust mitigation strategies, focused on transformation, asset disposals (to

generate capital receipts to minimise capital financing costs), and investment in the prevention agenda to avoid further significant social care commissioning pressures. The Council has approved the creation of a Finance Improvement Group, inclusive of external specialist representation to monitor and support the development of savings and transformation strategies. The MTFS, has been created with £15 million of required annual savings in respect of financial years 2027/28 through 2029/30.

- 4.9 Following the conclusion of savings identification exercises, the Council is unable to set a balanced budget for financial year 2026/27 without seeking additional financial support from Central Government. A request for such financial support was submitted on 12th December 2025. Without approval of this support, or alternatively a robust plan of efficiencies (of such scale, well beyond those of prior financial years), provided for review to the Executive, the s151 officer will be required to issue a Section 114 report/notice. This pattern is repeated annually throughout the MTFS.

5 Supporting Information

- 5.1 The organisational position for many Local Authorities is one of overwhelming financial pressure, set against a backdrop of significant financial reform for the sector. In recent years, there has been an unprecedented increase in the number of councils either issuing a Section 114 notice or raising concerns that this is probable in the short to medium term. In the 2025/26 financial year, thirty councils (nineteen councils in financial year 2024/25), are in receipt of Exceptional Financial Support. This number is expected to rise further in financial year 2026/27. West Berkshire Council is currently in receipt of Exceptional Financial Support and anticipates over the medium-term to require additional financial support from Central Government. It should be noted that three of the six Berkshire unitary councils are also in receipt of Exceptional Financial Support. Exceptional Financial Support is effectively a capitalisation request which allows an authority to suspend capital accounting rules and capitalise revenue expenditure. Any financial support is not provided to the authority as a loan or other form of borrowing, but is granted as an accounting adjustment at outturn based upon prevailing operational needs, which has subsequent Minimum Revenue Provision impacts. Relevant accounting adjustments are subsequently reflected in the associated Draft Statement of Accounts and the subsequent financial years capital financing requirement.

Funding

- 5.2 In December 2025, the government issued a multi-year financial settlement covering Core Spending Power (CSP) for the period 2026/27 to 2028/29. In essence, Figure 1 below provides a high level impact analysis, showing a reduction of (£14.1) million in long term government funding, offset by assumed Council Tax receipts growth of +£33.7 million, providing net overall growth of +£19.5 million, set against a baseline of 2024/25 funding.

Figure 1: Core Spending Power Impacts

Funding Settlement inclusive of Council Tax increases annually at 4.99%

Govt Core Spending Power Extract	2024/25	2025/26	2026/27	2027/28	2028/29
£millions	£millions	£millions	£millions	£millions	£millions
Settlement Funding Assessment	171.4	179.8	184	187.2	190.9
Year on year change		4.90%	2.34%	1.74%	1.98%

Funding Settlement excluding Council Tax increases

Govt Core Spending Power Extract	2024/25	2025/26	2026/27	2027/28	2028/29
£millions	£millions	£millions	£millions	£millions	£millions
Settlement Funding Assessment	47.2	48.2	44.1	38.7	33.1
Year on year change		2.12%	-8.51%	-12.24%	-14.47%

Inclusive of Better Care Fund, Homelessness Prevention and Families First ringfenced funding

5.3 The cumulative impact on funding, using 2024/25 as base, results in a compounded loss of funding of approximately (£27 million) across Retain Business Rates and central grant funding (Revenue Support Grant, RSG). **The Council's analysis of the settlement is detailed in Appendix A of this report.**

5.4 Within the context of financial planning, the Council's tax base has been reviewed. For financial year 2026/27, a reduction in the council tax base, driven by a reduction in the collection rate (i.e. dwellings after adjustment for reliefs, exemptions and premiums), has been processed. The collection rate has been reduced from a historic 99.5% to 98.6%, the financial quantum of the impact is detailed in figure 2 below, **with further analysis included in appendix B.**

Figure 2: Core Spending Impacts adjusted for Council Tax base amendment

Changes in Funding Streams - Annually	2024/25	2025/26	2026/27	2027/28	2028/29	cumulative
	£ms	£ms	£ms	£ms	£ms	£ms
Assumed Council Tax growth at 4.99% annually	124.2	131.6	139.9	148.6	157.9	
Assumed Council Tax growth at 4.99% annually		7.4	8.3	8.7	9.3	33.7
Assumed Council Tax growth at 4.99% annually POST reset	124.2	131.6	136.5	144.5	153.0	
Assumed Council Tax growth at 4.99% annually POST reset		7.4	4.9	8.0	8.5	28.8
Retained Business Rates: Growth / (Reduction)		-0.4	-15.8	0.3	0.3	
Revenue Support Grant: Growth / (Reduction)		0.8	11.0	-5.8	-5.7	
Ringfenced non RSG: Growth/(Reduction)		0.6	0.7	0.1	-0.2	
Net movement in funding including Council Tax Growth/(Reduction) Pre Tax Base Reset		8.4	4.2	3.3	3.7	19.6
Net movement in funding including Council Tax Growth/(Reduction) POST Tax Base Reset		8.4	0.8	2.6	2.9	14.7
Net movement in funding excluding Council tax Growth / (Reduction)		1.0	-4.1	-5.4	-5.6	-14.1

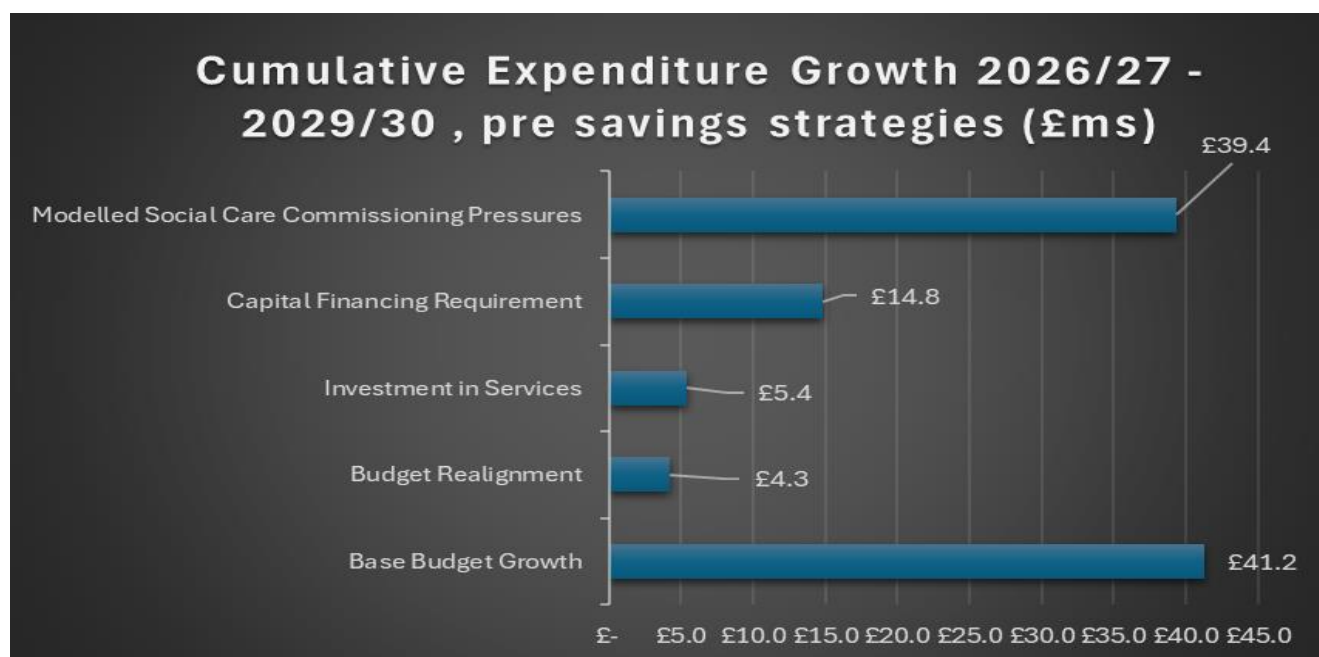
5.5 The settlement from Central Government effectively increases the Council dependency on Council Tax receipts to fund local services. By financial year 2028/29 of the government's settlement, local taxpayers will be funding 83.7% of local service delivery, compared to a historic average of 70%.

Expenditure Pressures

5.6 Consistent with the wider national context, the Council is facing significant cost pressures including:- the higher costs of delivering adult social care; where there have been significant inflationary pressures and increased complexity (and therefore unit

cost) in providing care, increased costs in children's social care; with a care market that has experienced substantial price inflation; an increased deficit within the Higher Needs Block (HNB) in the Dedicated Schools Grant (DSG) and higher associated financing costs adversely impacting revenue. During the term of the MTFS, the net revenue budget is anticipated to increase, applying a worst-case scenario:

Figure 3: Cumulative, projected Net Revenue Budget Growth 2026/27 – 2029/30 (pre savings)



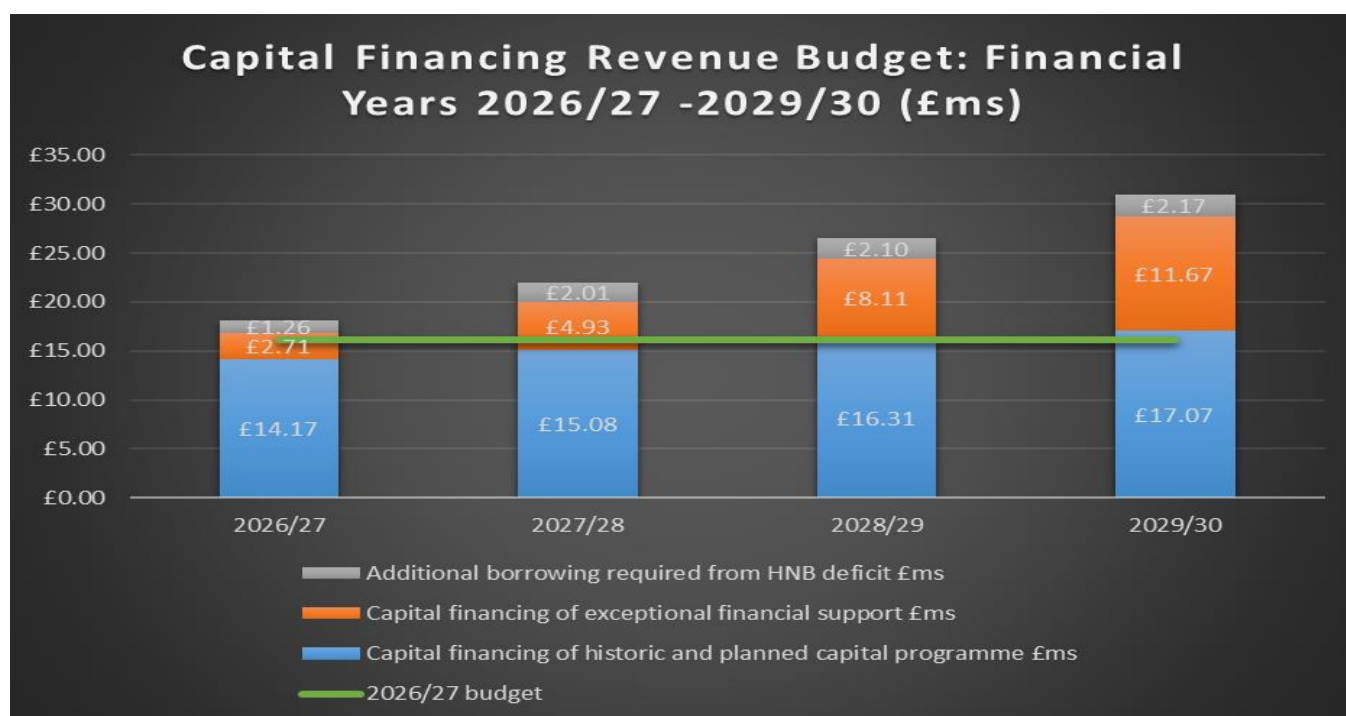
- 5.7 In historic financial years, the Council has implemented ambitious savings plans against the backdrop of escalating social care pressures. For financial year 2026/27, a number of historic savings, some of which upon review have been deemed to be unachievable due to either market place factors (the outsourcing of care homes and resources centres, increases in planning income), or eroded due to escalating inflationary pressures (staff efficiencies, eroded through national living wage rises, employer NI contribution changes), have been rebased or removed from the base budget. Additional reference to projected expenditure pressures is included in Appendix C of this report and the Revenue Budget Setting report for Financial Year 2026/27.
- 5.8 A significant area of projected pressure is the revenue capital financing requirement. The revenue capital financing requirement is traditionally the level of revenue budget allocated to funding the financing costs of delivering historic and projected capital programmes. However, capital financing is now also driven by the escalating HNB deficit, and the long-term financing of Exceptional Financial Support (via Minimum Revenue Provision (MRP)). A useful guide to the impact of financing the EFS on the overall revenue budget is the budgeted ratio of financing costs (cost of historic and planned capital programmes, MRP impacts of EFS and interest costs of financing the HNB deficit) to net revenue stream (available funding from Central Government, Retained Business Rates and council tax, unadjusted for any Collection Fund deficits).

Figure 4: Ratio of capital financing costs against the net revenue stream

Ratio of Financing Costs to Net Revenue Stream	2025/26	2026/27	2027/28	2028/29	2029/30
	Estimate	Forecast	Forecast	Forecast	Forecast
	£millions	£millions	£millions	£millions	£millions
Capital Financing Budgeted Costs	15.6	18.15	22.02	26.52	30.92
Net Revenue Stream	183.76	181.19	182.35	185.43	194.42
Ratio	8.5%	10.0%	12.1%	14.3%	15.9%
Adopted maximum ratio	10.0%	10.0%	10.0%	10.0%	10.0%

5.9 Based on the projected worst case scenario of the MTFs, by 2029/30 the capital financing budget will have grown by +£14.8 million as follows:

Figure 5: Breakdown of forecast capital financing costs over the life of the MTFs



5.10 The capital Financing Requirement (CFR) which is the Authority's underlying need to borrow is being primarily driven by Exceptional Financial Support (EFS) from financial year 2026/27. The summary figure below shows the split of the change in CFR annually between financing the capital programme and financing EFS:

Figure 6: EFS as a percentage of annual CFR movement¹:

EFS as a percentage of CFR movement	2024/25	2025/26	2026/27	2027/28	2028/29
	£m	£m	£m	£m	£m
Movement in CFR	26.8	34.3	33.9	40.7	46.7
EFS Allocation	13.0	20.0	30.0	40.0	47.0
EFS as a percentage of CFR mover	48.5%	58.3%	88.5%	98.3%	100.6%

5.11 The proposed future capital programme has been significantly reduced due to the constraints on funding, generated by revenue pressures and a projected increasing requirement for seek EFS. Based on current projections in the MTFS, and the EFS requirement to support the reserves and net revenue budget in 2026/27, the Liability Benchmark will exceed the CFR in financial year 2027/28. This effectively means the internal investable resources (reserves, cash balances), have been fully depleted from an internal financing perspective and the Authority is fully exposed to interest rate risk, detailed in table below:

Figure 7: Comparison of CFR, Loans CFR and the Liability Benchmark

Comparison of CFRs and Liability Benchmark	2024/25	2025/26	2026/27	2027/28	2028/29
	£m	£m	£m	£m	£m
Closing CFR	319.7	354.0	387.9	428.6	475.3
Loans CFR	310.3	345.6	380.5	422.3	470.3
Liability Benchmark	259.9	309.3	369.1	435.4	490.0

5.12 Further detail on capital financing is included in the Treasury Management: Investment & Borrowing Strategy.

Funding Statement 2026/27 -2029/30

¹ Note: Treasury indicators are traditionally produced with a three year forward view, compared to the MTFS which is produced with a four year forward view. Although not specified in the above, the EFS forecast (as per the funding statement in appendix D), is.

EFS Requirement	2026/27	2027/28	2028/29	2029/30
Balance the revenue budget (see figure 8)	30.00	40.00	45.00	45.00
Maintain General Fund (see figure 9)	0.00	0.00	2.00	3.00
Total EFS	30.00	40.00	47.00	48.00

5.13 The Council is in receipt of financial support from Central Government (2024/25 £13 million, and 2025/26 provisionally agreed £3 million, with revised request for £20 million submitted). The settlement issued under Fair Funding Reform 2.0, the adjustment to the council tax base, alongside significant projected inflationary pressures across the expenditure base, have resulted in a funding gap over the medium-term, as detailed in Figure 8 below:

Figure 8: Revenue Budget: Summary Funding Statement 2026/27 - 2029/30

Funding Statement	2025/26	2026/27	2027/28	2028/29	2029/30
	£ms	£ms	£ms	£ms	£ms
Government Assumed Council Tax (Core Spending Power)		139.87	148.61	157.89	
Council Tax Increase	2.99%	2.99%	2.99%	2.99%	2.99%
Adult Social Care Precept	2.00%	2.00%	2.00%	2.00%	2.00%
Council Tax	109.59	110.99	115.26	119.70	124.31
Adult Social Care Precept	22.05	25.29	29.04	33.10	37.48
Collection Fund Deficit on Council Tax	-0.99	-2.81	-2.50	-2.50	-2.50
Net Council Tax Funding Stream	130.65	133.48	141.80	150.30	159.29
Retained Business Rates	30.57	13.27	13.58	13.85	14.05
Collection Fund Deficit on Business Rates	-4.60	-0.48	-0.40	-0.40	-0.40
Net Retained Business Rates	25.97	12.79	13.18	13.45	13.65
Net Un Ringfenced Revenue Support Grant	21.55	31.64	24.47	18.78	18.58
Total Funds Available	178.17	177.90	179.45	182.53	191.52
Net Revenue Budget Requirement	183.44	210.93	221.03	228.84	236.70
Funding Gap	5.27	33.02	41.58	46.32	45.18
Funding gap supported by use of reserves	2.27	3.02	1.58	1.32	0.18
Funding gap supported by Exceptional Financial Support	3.00	30.00	40.00	45.00	45.00

5.14 It should be noted that the above funding gap is after application of a £15 million annual savings target applied to financial years 2027/28, 2028/29 and 2029/30. In 2026/27 £4.5 million of savings (detailed in the revenue budget paper), have been identified and applied. The detailed Funding Statement is included in Appendix D of this report, supported by Appendix E which details the projected reserve position in respect of financial years 2026/27 – 2029/30. The s151 recommendation General Fund equivalent to 5% of the net revenue budget remains a benchmark of good practice. When considering maintaining the s151 General Fund level over the course of the MTFS, the EFS ask is as follows:

Figure 9: Projected EFS

Exceptional Financial Support (£millions)	2025/26	2026/27	2027/28	2028/29	2029/30
Exceptional Financial Support to Balance Revenue Budget	3.00	30.00	40.00	45.00	45.00
Exceptional Financial Support to support reserves	17.00	0.00	0.00	2.00	3.00
Cumulative Exceptional Financial Support to balance budget and maintain General Fund	20.00	30.00	40.00	47.00	48.00

5.15 The council's treasury indicators detailed in the Treasury Management: Investment & Borrowing Strategy are based on the Council requiring EFS to balance the budget and maintain the s151 recommended General Fund level. This MTFS sets out the current projected worst case financial scenario over the medium term. With the establishment of the Financial Improvement Group (FIG) and supporting Financial Improvement Plan

(FIP), the Council will be focused on reducing future expenditure pressures, reducing the EFS requirement in the medium term and associated financing implications.

6 Other options considered

The Council could consider not adopting a MTFS and focus on the financial position for the financial year ahead, but this strategy is not recommended as it would prevent longer-term financial planning and potentially have a negative impact upon the delivery of the Council Strategy.

7 Appendices

- 7.1 Appendix A - Core Spending Power Review, Financial Years 2026/27 - 2028/29
 - 7.2 Appendix B - Council Tax Base Reset Financial Year 2026/27
 - 7.3 Appendix C - Medium-Term Financial Plan (MTFP) Financial Years 2026/27 - 2029/30: Expenditure Assumptions
 - 7.4 Appendix D - MTFP Financial Years 2026/27 - 2029/30
 - 7.5 Appendix E - Reserve Position supporting the MTFP Financial Years 2026/27 – 2029/30
-
-

Subject to Call-In:

Yes: ☐ No: X

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 Scrutiny Commission or associated Committees, Task Groups within preceding six months	☐
Item is Urgent Key Decision	☐
Report is to note only	☐

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Appendix A

Fair Funding Reform: Core Spending Power

A key driver of the Council's Medium-Term Financial Plan (MTFP) is Core Spending Power (CSP). CSP for a Local Authority is the government's estimate of the total funding available to the Council to spend on the delivery of key services, combining Central Government grants, retained Business Rates, and projected Council Tax receipts. CSP excludes key ringfenced grants such as the Dedicated Schools Grant. CSP has been subject to a significant overhaul as part of Fair Funding Reform 2.0, set to take effect in April 2026.

Central Government Grants

Core grant funding from Central Government is determined through the Settlement Funding Assessment (the settlement). The settlement was issued nationally on 17 December 2025 in relation to financial years 2026/27, 2027/28 and 2028/29. This was the current UK government's first multi-year settlement. The new multi-year settlement has seen several previously separate grants consolidated into the overarching Revenue Support Grant (RSG), which has a distribution formula heavily weighted towards deprivation (i.e. geographic areas with high deprivation markers). Alongside the RSG two, consolidated, ringfenced funding streams have been created: - Homelessness, Rough Sleeping and Domestic Abuse, and secondly, Families First Partnership, which is focused on the delivery of children's services.

West Berkshire is not deemed to be an area with high levels of deprivation; the Council is deemed to be in the bottom quartile nationally in relation to deprivation (i.e. scores 143 of 153 for deprivation). Deprivation is defined through a few centrally determined indicators set and reviewed by Central Government (IoD25 comprising seven standalone indexes which are combined and weighted to form the Index of Multiple Deprivation).

Retained Business Rates

Local Authorities can retain a percentage of Business Rates collected locally. Within the Business Rates reset in Fair Funding Reform 2.0, the new allocations are designed to reflect need, i.e. moving away from the traditional model of approximately 50% local retention of rates collected, to a new assessment of need with revised baselines. This move is referred to as the hard Business Rates reset, i.e. the full impact of the baseline reset is felt within the first year of the settlement (financial year 2026/27). The ability of a Local Authority to retain Business Rates is now driven through the Relative Needs Formula (RNF) and direct measures of local Business Rates income. The RNF is heavily weighted towards indicators focused on deprivation.

Council Tax

CSP under Fair Funding Reform 2.0, is heavily focused towards an Authority's ability to generate income locally through its Council Tax base. The settlement (extracted in Figure 1 below), is predicated on the assumption that Council Tax can be raised annually by the 2.99% below referendum threshold, alongside the 2.0% adult social care precept for upper tier authorities, of which West Berkshire is one.

Figure 1: Extract of Core Spending Power (the settlement)

Extract from Core Spending Power Table	2024/25 £millions	2025/26 £millions	2026/27 £millions	2027/28 £millions	2028/29 £millions	Total Funding Growth £millions
Fair Funding Allocation:	0.0	0.0	41.3	35.7	30.3	
Business Rates	0.0	0.0	13.3	13.6	13.9	
Revenue Support Grant (s)	0.0	0.0	27.0	22.2	16.5	
Better Care Fund	0.0	0.0	1.0	0.0	0.0	
Legacy Funding Assessment:	44.8	45.1	0.0	0.0	0.0	
Business Rates	29.5	29.1	0.0	0.0	0.0	
Grant (s)	14.5	15.0	0.0	0.0	0.0	
Better Care Fund	0.8	1.0	0.0	0.0	0.0	
Council Tax Requirement	124.2	131.6	139.9	148.6	157.9	33.7
Homelessness/Children's Grants	1.5	2.1	2.8	2.9	2.7	
Grants rolled into Revenue Support Grant	0.9	1.0	0.0	0.0	0.0	
Core Spending Power	171.4	179.8	184.0	187.2	190.9	
Funding Growth Year on Year		8.4	4.2	3.2	3.7	19.5
Exc Council Tax: Cumulative impact using 2024/25 as annual base:		0.3	-3.5	-9.1	-14.5	-26.8

The 17 December 2025 Settlement

From a settlement perspective, in respect of the totality of funding allocated between financial year 2024/25 (on which the settlement is based), through to financial year 2028/29, the Council will provisionally receive £19.5 million of additional CSP. However, this increase is heavily weighted towards Council Tax rises. The overall CSP (which is base lined against 2024/25 funding) is analysed in the table below:

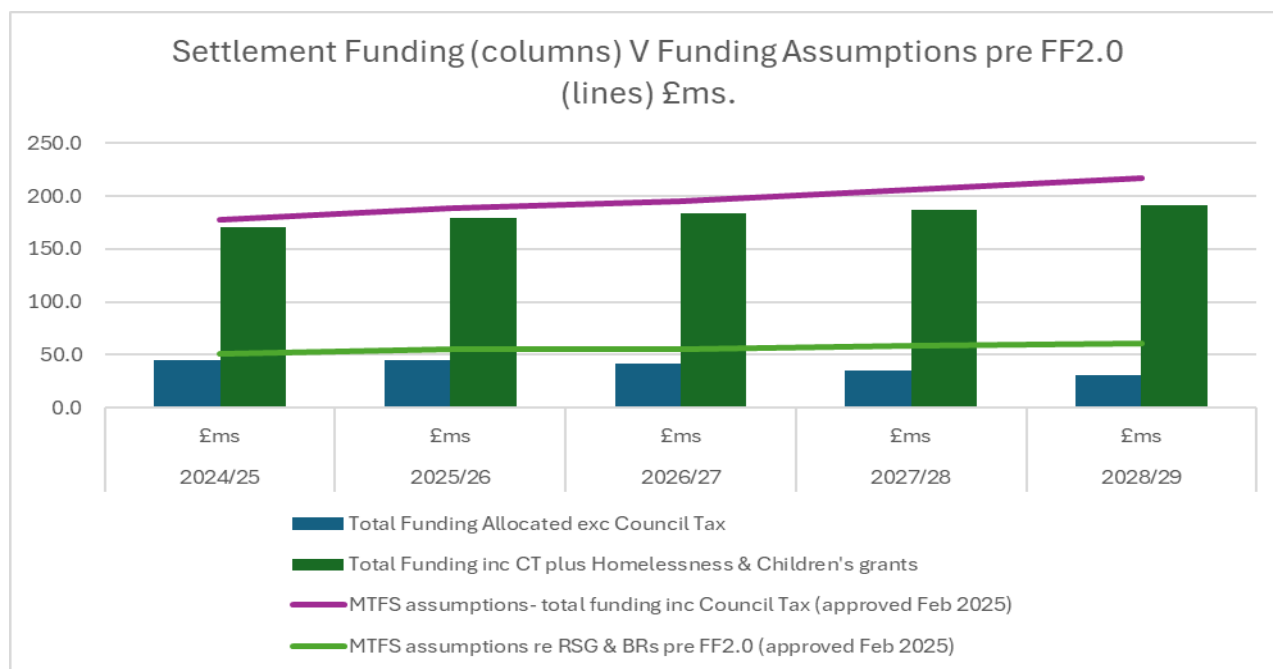
Figure 2: Net Changes in Settlement Funding Streams

Changes in Funding Streams - Annually	2024/25 £ms	2025/26 £ms	2026/27 £ms	2027/28 £ms	2028/29 £ms	cumulative £ms
Assumed Council Tax growth at 4.99% annually		7.4	8.3	8.7	9.3	33.7
Retained Business Rates Growth / (Reduction)		-0.4	-15.8	0.3	0.3	
Revenue Support Grant Growth / (Reduction)		0.8	11.0	-5.8	-5.7	
Ringfenced non RSG		0.6	0.7	0.1	-0.2	
Net movement in funding including Council Tax Growth/(Reduction)		8.4	4.2	3.3	3.7	19.6
Net movement in funding excluding Council tax Growth / (Reduction)		1.0	-4.1	-5.4	-5.6	-14.1

Over the life of the settlement, government funding (inclusive of retained Business Rates), reduces by £14.1 million compared to the 2024/25 baseline. This reduction in funding and retained Business Rates is offset through £33.7 million of assumed Council Tax growth at an annual increase of 4.99% (against the 2024/25 baseline).

Through assumed Council Tax growth, the Council's CSP allocation is increased by over £19 million. Essentially, for CSP growth over the life of the settlement, the Council is increasingly dependent on Council Tax rises. Council Tax growth, instead of being additional income alongside Central Government funding, is essentially replacing government funding and reset Business Rates growth, resulting in lower overall levels of available funding (CSP) against thresholds projected prior to the introduction of the Fair Funding reforms. Figure 4 has been presented for illustrative purposes.

Figure 3: Comparison of post-Fair Funding Revenue Stream compared to February 2025 approved MTFS



The settlement reflects an increase in CSP of over £19 million compared to the 2024/25 baseline. However, this increase is only achievable by committing the Council to increasing Council Tax by the maximum annual increase of 4.99%. Without the application of Council Tax increases, CSP would (based on the settlement), be reduced over the term of the settlement, effectively removing an element of local discretion regarding Council Tax setting.

Furthermore, the main driver of CSP is the Council's ability to generate income locally from its Council Tax base. As part of the preparation of the Medium-Term Financial Strategy (MTFS) 2026/27 – 2029/30, the Council's tax base and the assumptions underpinning forecast growth have been reviewed. The settlement in contrast has utilised data from previously submitted statutory returns, resulting in a discrepancy between assumed Council Tax receipts achievable. The reset of the Council's tax base and financial impacts is detailed in Appendix C.

Appendix B

Council Tax Base Reset

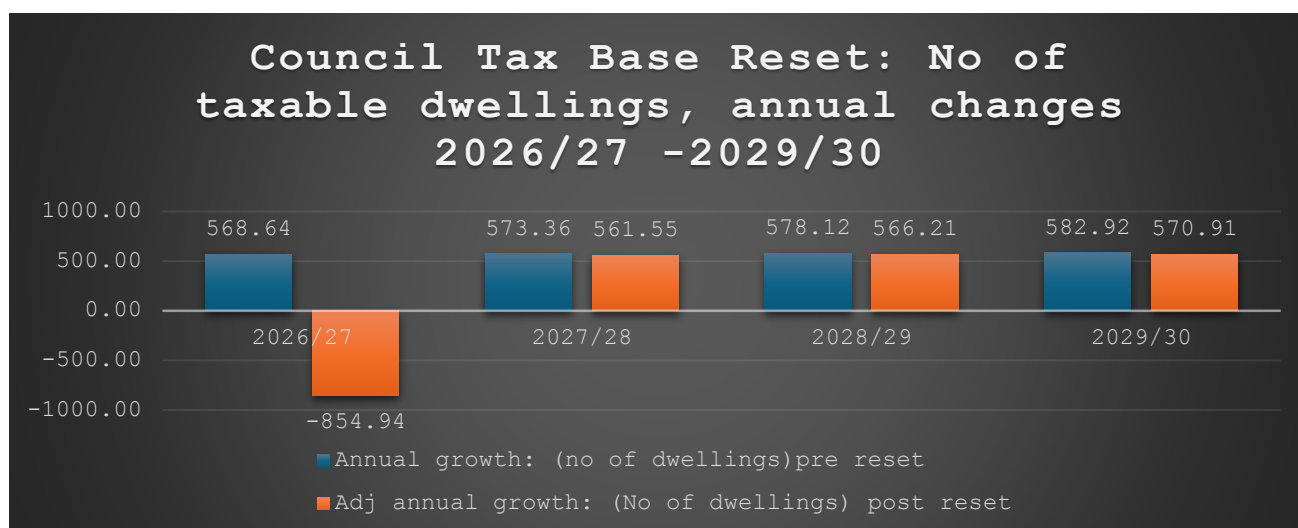
The Council Tax base is the number of Band D equivalent properties in a Local Authority area, calculated by adjusting the actual number of dwellings for discounts, exemptions, and premiums, before converting all properties (Bands A-H), into a single Band D figure. The tax base is a key metric in determining local revenue streams.

The Council's tax base has been under review as part of budget setting. Growth in the tax base has been identified as being considerably below previous forecasts. The current level of actual dwelling across the district when adjusted for collection purposes creates the need for a significant reduction in forecast for financial year 2026/27, reducing future growth of the tax base in subsequent financial years in the MTFS. The Council's collection rate, historically set at +99%, has been adjusted to 98.60%. The number of taxable dwelling has been reduced by 854.

The reduction in growth compared to projections is largely attributable to the wider economic environment, with the building of anticipated developments slowing in a prolonged period of high interest rates. The cost-of-living crisis has also resulted in the number of households seeking support and reliefs to grow during the reporting period.

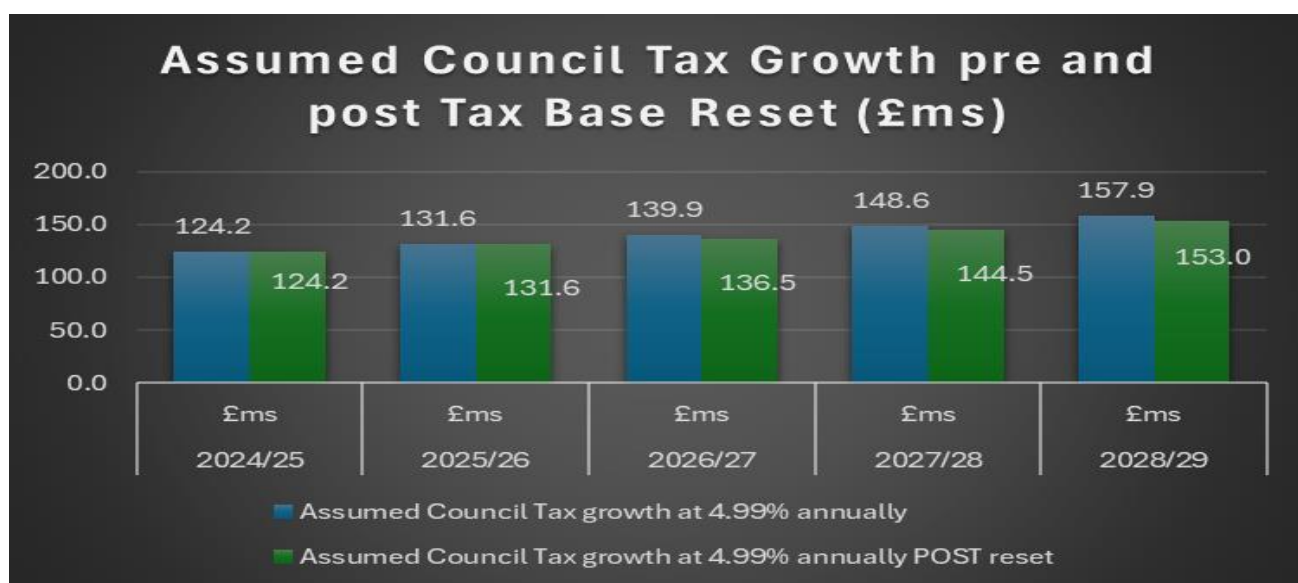
The required adjustment to the tax base and impacts on the revenue stream are detailed below:

Tax Base	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Council Tax Increase %	2.99%	2.99%	2.99%	2.99%	2.99%	2.99%
ASC Precept Increase %	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Tax Base	67867.50	68511.33	69079.97	69653.34	70231.46	70814.38
Collection Rate	99.75%	99.50%	99.00%	99.00%	99.00%	99.00%
MTFS	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Council Tax Increase %	2.99%	2.99%	2.99%	2.99%	2.99%	2.99%
ASC Precept Increase %	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Tax Base	67867.50	68511.33	67656.39	68217.94	68784.15	69355.06
Collection Rate	99.75%	99.50%	98.60%	98.60%	98.60%	98.60%
Reduction in revenue stream			2,871,779.51	3,040,106.48	3,218,299.80	3,406,937.77
Cumulative reduction in revenue stream						12,537,123.56



The tax base is a key component of the Council's Core Spending Power. The adjustment in the base effectively reduces the assumed increase in Core Spending Power in relation to the recent settlement from £19.6 million to £14.7 million:

Changes in Funding Streams - Annually	2024/25	2025/26	2026/27	2027/28	2028/29	cumulative
	£ms	£ms	£ms	£ms	£ms	£ms
Assumed Council Tax growth at 4.99% annually	124.2	131.6	139.9	148.6	157.9	
Assumed Council Tax growth at 4.99% annually		7.4	8.3	8.7	9.3	33.7
Assumed Council Tax growth at 4.99% annually POST reset	124.2	131.6	136.5	144.5	153.0	
Assumed Council Tax growth at 4.99% annually POST reset		7.4	4.9	8.0	8.5	28.8
Retained Business Rates: Growth / (Reduction)		-0.4	-15.8	0.3	0.3	
Revenue Support Grant: Growth / (Reduction)		0.8	11.0	-5.8	-5.7	
Ringfenced non RSG: Growth/(Reduction)		0.6	0.7	0.1	-0.2	
Net movement in funding including Council Tax Growth/(Reduction) Pre Tax Base Reset		8.4	4.2	3.3	3.7	19.6
Net movement in funding including Council Tax Growth/(Reduction) POST Tax Base Reset		8.4	0.8	2.6	2.9	14.7
Net movement in funding excluding Council tax Growth / (Reduction)		1.0	-4.1	-5.4	-5.6	-14.1



Appendix C

Medium-Term Financial Strategy (MTFS) Financial Years 2026/27- 2029/30: Expenditure Assumptions

Expenditure Statement	2026/27	2027/28	2028/29	2029/30
	£ms	£ms	£ms	£ms
Base Budget:	184.17	210.93	221.03	228.84
Base Budget Growth	9.53	10.03	10.33	10.63
Budget Realignment	4.25	0.00	0.00	0.00
Investment in Services	0.42	4.52	0.22	0.22
Capital Financing Requirement	2.04	3.87	4.50	4.40
Modelled Social Care Commissioning Pressures	14.99	8.21	8.17	8.00
Social Care Commissioning Savings Identified	-3.32	-1.53	-0.40	-0.40
Non Commissioning Savings identified	-1.16	-1.10	-1.12	-1.14
Savings to be identified	0.00	-13.90	-13.88	-13.86
Net Revenue Budget Requirement	210.93	221.03	228.84	236.70

Budget Commentary:

Item	Commentary
Base Budget: Pay inflation	Annual pay award assumption - 3.5% Additional incremental pay increases, added employer pension costs. Secondary pension contributions as prescribed by the Royal Berkshire Pension Fund.
Base Budget: Contract inflation and non-pay inflation	Actual contractual price increases pertaining to contracts for supplies and services. Key contract: Waste Private Finance Initiative (PFI) arrangement. Inflationary uplifts on energy, other utilities, and rates.
Budget Realignment	Whereby the budget is adjusted for a loss of income (e.g. disposal of an income generating property, change in charging legislation), or removal of historic efficiency targets, or removal of unmet savings whereby market factors have prevented realisation of the saving (e.g. disposal of care homes). Specific details of budget realignment are included in the Revenue Budget Setting Report: Financial Year 2026/27.

Modelled budget growth	Increases to demand-led social care services through estimated increases in client numbers and/or complexity Significant increases for adult social care, children's social care and 'transition' costs of young people moving into adult social care. The National Insurance and national living wage increases faced by social care providers will be a budgetary pressure.
Investment in Council Strategy priorities	Funding investment to deliver the Council Strategy
Increase in capital financing costs	The revenue funding for additional borrowing and MRP costs that support the delivery of the Capital Strategy and EFS. Values derived through the Council's liability benchmark and commissioned external treasury advice on predicted future interest rates
Savings and income proposals identified	Items that reduce in cost via the themes identified.
Savings and income gap in future years	This is the sum that the organisation is required to find in future years to balance expenditure against forecast funds available.

Social Care Commissioning (Adults and Children):

Significant growth in investment into the commissioning budgets is a driver of the net revenue budget requirement. The unit costs associated with provision have seen significant inflationary increases. Unit cost rises are driven by the increases in the complexity of care needs alongside market forces (including national living wage increases), driving up costs. In financial year 2025/26, the total annual cost of care packages for the top twenty-five packages amounted to £13.1 million, compared to £4.9 million in 2019/20. £33.7 million net investment is projected to be required as an injection to the net revenue budget to support commissioned social care services during the life of the MTFS.

Capital Financing

The Council's revenue capital financing requirement, i.e. revenue budget to finance capital expenditure, is projected to increase by £14.8 million over the term of the MTFS. The financing requirement is being driven by the funding of historic capital programme projects, planned capital programme needs and the financing of the projected revenue funding gap (to be addressed via EFS requirements):

Appendix D

Medium-Term Financial Strategy (MTFS) Financial Years 2026/27 - 2029/30

Funding Statement	2025/26	2026/27	2027/28	2028/29	2029/30
	£ms	£ms	£ms	£ms	£ms
Government Assumed Council Tax (Core Spending Power)		139.87	148.61	157.89	
Council Tax Increase	2.99%	2.99%	2.99%	2.99%	2.99%
Adult Social Care Precept	2.00%	2.00%	2.00%	2.00%	2.00%
Council Tax	109.59	110.99	115.26	119.70	124.31
Adult Social Care Precept	22.05	25.29	29.04	33.10	37.48
Collection Fund Deficit on Council Tax	-0.99	-2.81	-2.50	-2.50	-2.50
Net Council Tax Funding Stream	130.65	133.48	141.80	150.30	159.29
Retained Business Rates	30.57	13.27	13.58	13.85	14.05
Collection Fund Deficit on Business Rates	-4.60	-0.48	-0.40	-0.40	-0.40
Net Retained Business Rates	25.97	12.79	13.18	13.45	13.65
Revenue Support Grant	16.24	27.04	22.17	16.48	16.28
Homelessness & Domestic Abuse Grant Funding Streams	0.32	1.43	1.47	1.51	1.71
Families First Grant Funding Stream	0.33	1.42	1.42	1.21	1.07
Homelessness & Domestic Abuse Grant Funding Streams (Ringfenced Expenditure)		-1.43	-1.47	-1.51	-1.71
Families First Grant Funding Stream (Ringfenced Expenditure)		-1.42	-1.42	-1.21	-1.07
Extended Producer Responsibility Grant	4.66	4.60	2.30	2.30	2.30
Net Un Ringfenced Revenue Support Grant	21.55	31.64	24.47	18.78	18.58
Total Funds Available	178.17	177.90	179.45	182.53	191.52
Base Budget:	167.15	184.17	210.93	221.03	228.84
Base Budget Growth	8.23	9.53	10.03	10.33	10.63
Budget Realignment	0.90	4.25	0.00	0.00	0.00
Investment in Services	3.97	0.42	4.52	0.22	0.22
Capital Financing Requirement	3.30	2.04	3.87	4.50	4.40
Modelled Social Care Commissioning Pressures	8.07	14.99	8.21	8.17	8.00
Social Care Commissioning Savings Identified	-1.80	-3.32	-1.53	-0.40	-0.40
Non Commissioning Savings Identified	-6.38	-1.16	-1.10	-1.12	-1.14
Savings to be identified		0.00	-13.90	-13.88	-13.86
Net Revenue Budget Requirement	183.44	210.93	221.03	228.84	236.70
Funding Gap	5.27	33.02	41.58	46.32	45.18
Funding gap supported by use of reserves	2.27	3.02	1.58	1.32	0.18
Funding gap supported by Exceptional Financial Support	3.00	30.00	40.00	45.00	45.00
Reserves	2025/26	2026/27	2027/28	2028/29	2029/30
Opening Balances as at 1.4.xx annually	10.60	15.83	12.81	11.23	9.91
In year anticipated utilisation - planned in budget setting	-2.27				
Provision for any in year overspends and outturn adjustments	-12.50	-33.02	-41.58	-46.32	-45.18
Allocation of requested Exceptional Financial Support to balance budget	20.00	30.00	40.00	45.00	45.00
Allocation of requested Exceptional Financial Support to maintain General Fund				1.54	2.10
Projected Closing General Fund Balance	15.83	12.81	11.23	11.45	11.83
151 Recommend General Fund minimum level	9.20	10.55	11.05	11.44	11.83
Cumulative Exceptional Financial Support to balance budget and maintain General Fund	20.00	30.00	40.00	47.00	48.00

Assumptions:

Central Government funding inclusive of grants and retained Business Rates is detailed in Appendix A.

The net revenue stream derived from the Council Tax base with an assumed annual increase of 4.99% (2.99% pre referendum limit plus 2.0% adult social care precept) is detailed in Appendix A.

The Collection Fund deficit reflected for 2026/27 is based on submitted statutory returns. An assumption is made that it remains probable that deficits will be incurred year on year throughout the MTFS, requiring provision to be made against the net revenue streams for both Council Tax and retained Business Rates. The Collection Fund deficit is reflective of the wider economic environment. The position in the MTFS is the worst case scenario, it is anticipated that, as part of each annual review process the deficit will taper down, over the life of the MTFS. For prudence, the Collection Fund deficit has been maintained at £2.5 million annually. The Councils collection rate has been adjusted down to 98.6% (details in appendix B), for prudence, the Collection Fund deficit has been maintained at £2.5 million annually in years 2027/28 -2029/30.

Funds available is the total funding to support the net revenue budget. The MTFS is forecasting a significant shortfall between funds available and the net revenue budget requirement. The 2026/27 revenue budget has been finalised with £4.48 million of agreed savings. The MTFS for future years has been set with a £15 million savings requirement.

The base budget growth is reflective of the 2026/27 rebased budget position. The base budget will be reviewed annually as part of the budget setting process to assess if the level of growth reverts back to that seen in prior financial years.

The gap between available funds and projected net revenue expenditure over the life of the MTFS is £166.1 million which is proposed to be funded through a utilisation of reserves (£7.1 million) and EFS of £160 million encompassing the four financial years to 2029/30.

Appendix E

Medium-Term Financial Strategy (MTFS) Financial Years 2026/27 - 2029/30: Statement of Reserves

The Council's Statement of Accounts is produced at each financial year-end and details 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 housed to support the accounting processes for certain non-current assets and liabilities such as retirement benefits. Unusable reserves cannot be used to provide Council services. Usable reserves are those reserves that a Council may use to fund 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 that 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 that the Council is operating in.

Councils generally hold usable reserves for several reasons:

- To use later to support investment projects
- To temporarily hold unused portions of grants that can be legally used in future
- To insure 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 Rates appeals, increased demand, and the impact of social care reform

The Council's usable reserves are as follows:

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

Forecast Reserves Position

General Fund reserve: The purpose of the General Fund reserve is to provide an available balance to be used in emergencies and to protect taxpayers from any steep rises in future Council Tax if the Council overspends against its budget. The Section 151 Officer's recommended reserve level is a minimum of 5% of the Council's planned net revenue expenditure in respect of each financial year. The forecast General Fund position over the life of the MTFS is as follows:

Reserves	2025/26	2026/27	2027/28	2028/29	2029/30
Opening Balances as at 1.4.xx annually	10.60	15.83	12.81	11.23	9.91
In year anticipated utilisation - planned in budget setting	-2.27				
Provision for any in year overspends and outturn adjustments	-12.50	-33.02	-41.58	-46.32	-45.18
Allocation of requested Exceptional Financial Support to balance budget	20.00	30.00	40.00	45.00	45.00
Allocation of requested Exceptional Financial Support to maintain General Fund				1.54	2.10
Projected Closing General Fund Balance	15.83	12.81	11.23	11.45	11.83
151 Recommend General Fund minimum level	9.20	10.55	11.05	11.44	11.83
Cumulative Exceptional Financial Support to balance budget and maintain General Fund	20.00	30.00	40.00	47.00	48.00

The MTFS assumes that savings targets will be achieved annually and that EFS will continue to be required to balance the funding gap and maintain the minimum recommended General Fund balance.

Other Key Earmarked Revenue Reserves:

Schools' reserves: This is an amalgamation of unspent and overspent balances relating to the revenue budgets of individual schools. There is a trend of diminishing surplus balances and increasing deficits emerging between financial years. There is a risk that if the level of deficits outweighs the level of surplus balances, the excess deficits will become chargeable to the Council's General Fund. Under accounting regulations, reserves are not permitted to become negative, apart from those reserves covered by statutory overrides. The MTFS does not currently make provision for excess school deficit balances becoming chargeable against the General Fund. Enhanced school data collection and budget monitoring is currently under implementation with a view to quantifying a more precise assessment of the level of risk to the General Fund. (Draft reserve balances as at 31st March.2025 £7.7 million).

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. (Draft reserve balance as at 31.3.2025 £0.9million).

Public Health Reserve: This is a reserve specifically for unspent Public Health monies which are ringfenced and cannot be applied to General Fund expenditure. (Draft reserve balance as at 31.3.2025 £1.12million).

Medium-Term Financial Strategy: Financial Years 2026-2030

Note: All reserve balances remain draft until the external audit opinion on the accounts is issued. At the time of writing this report the 2024/25 accounts were under audit by the Council's appointed external auditor KPMG.

Treasury Management: Investment and Borrowing Strategy

Committee considering report:	Council
Date of Committee:	26 February 2026
Portfolio Member:	Councillor Iain Cottingham
Report Author:	Christopher Dagnall/Shail Vitish
Forward Plan Ref:	C4679

1. Purpose of the Report

- 1.1. The report seeks to consolidate the investment 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 Governance 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) Investments and Borrowings 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 on average during the financial year; the Council must also detail its compliance with the relevant Treasury Management indicators (as highlighted in this report).

2. Recommendation

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

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 (CIPFA) 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 prior to 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. The annual strategy is supported by a mid-term treasury report and outturn report which are reviewed by the Governance Committee. In-year quarterly review of the Council's liability benchmark is included within the consolidated quarterly financial performance report reviewed by Executive.			
Risk Management:	The Council is 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:	The Property Investment Strategy approved by Council in February 2024 indicated a gradual disinvestment of the commercial property portfolio over a period of time. Any proposed disposal would be subject to Executive approval.			
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:				

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		
Core Business:		X		
Data Impact:		X		
Consultation and Engagement:	Shannon Coleman Slaughter (Director of Finance, Property & Procurement - S151 Officer) Corporate Board			

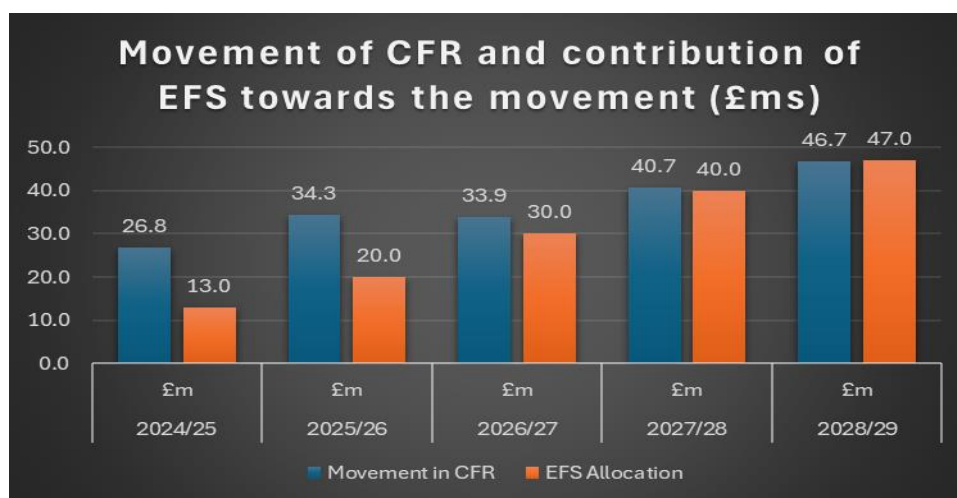
4. Executive Summary

- 4.1. The Investment and Borrowing Strategy is the Council's treasury management strategy and fulfils the Council's legal obligation to have an annual treasury management strategy. CIPFA published the revised Codes on 20th December 2021 and stated that revisions will be included in the reporting framework starting from the 2023/2024 financial year onwards. The Council, therefore, must have regard to these Codes of

Treasury Management Strategy

Practice when it prepares its Treasury Management Strategy Statement and Annual Investment Strategy, both strategies are combined within the Investment and Borrowing Strategy.

- 4.2. The contribution that the treasury management function makes to the Council is critical, as the balance of debt and investment operations ensure liquidity or the ability to meet spending commitments as they fall due, either on day-to-day revenue commitments or for larger capital projects. The Council's treasury operations will identify a balance of the interest costs of debt and the investment income arising from cash deposits affecting the available budget. Since cash balances generally result from reserves and associated balances, it is of paramount importance that adequate security of the sums invested is ensured, as any losses of such sums will in effect result in decreases within the General Fund balance.
- 4.3. This strategy sets out the Investment & Borrowing Strategies for financial year 2026/27 and the supporting Prudential Indicators demonstrate the forecast impacts over the medium term . Key impacts to be considered when approving the Medium Term Financial Strategy (MTFS), Capital Strategy and Revenue Budget are as follows:
- 4.4. The Capital Financing Requirement (CFR) which is the Authority's underlying need to borrow is being primarily driven by Exceptional Financial Support (EFS) from financial year 2026/27. The summary figure below shows the split of the change in CFR annually between financing the capital programme and financing EFS:



- 4.5. The capital programme has been significantly reduced in future years due to the constraints on funding, generated by revenue pressures and an increasing requirement for seek EFS. The graph above, demonstrates the increasing utilisation of capital financing and the Council's CFR driven by EFS, as opposed to expenditure on capital in future financial years. Based on current projections in the MTFS, and the EFS requirement to support the reserves and net revenue budget in 2026/27, the Liability Benchmark will exceed the CFR in financial year 2027/28. This effectively means the internal investable resources (reserves, cash balances), have been fully depleted from an internal financing perspective and the Authority is fully exposed to interest rate risk, detailed in table below:

Comparison of CFRs and Liability Benchmark	2024/25	2025/26	2026/27	2027/28	2028/29
	£m	£m	£m	£m	£m
Closing CFR	319.7	354.0	387.9	428.6	475.3
Loans CFR	310.3	345.6	380.5	422.3	470.3
Liability Benchmark	259.9	309.3	369.1	435.4	490.0

- 4.6. The Council adopts the ratio of financing costs as a percentage of net revenue stream as part of the Treasury Management Strategy (treasury indicators detailed in appendix A). The historically adopted fiscal rule is that capital financing should not exceed 10% of net revenue stream, this indicator is compiled within 2026/27, see indicator below:

Ratio of Financing Costs to Net Revenue Stream	2025/26	2026/27	2027/28	2028/29	2029/30
	Estimate	Forecast	Forecast	Forecast	Forecast
	£millions	£millions	£millions	£millions	£millions
Capital Financing Budgeted Costs	15.6	18.15	22.02	26.52	30.92
Net Revenue Stream	183.76	181.19	182.35	185.43	194.42
Ratio	8.5%	10.0%	12.1%	14.3%	15.9%
Adopted maximum ratio	10.0%	10.0%	10.0%	10.0%	10.0%

- 4.7. The adopted ratio above, although compliant in 2026/27, is exceeded in 2027/28.
- 4.8. In conclusion, the Council, based on the proposed capital programme and net revenue budget, will remain compliant with treasury indicators in 2026/27. The financing ratio, alongside the liability benchmark demonstrates a level of financial distress, with treasury indicators highlighting financing requirements in financial years, subsequent to 2026/27, being heavily influenced by EFS requests as opposed to purely financing historic and proposed capital programmes.

5. Supporting Information

- 5.1. CIPFA defines treasury management as:

“The management of the local authority’s borrowing, investments and cash flows, including its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.”

- 5.2. **The revised Treasury Management Code requires all investments and investment income to be attributed to one of the following three purposes: -**

- Treasury Management** - arising from the organisation’s cash flows or treasury risk management activity, this type of investment represents balances which are only held until the cash is required for use. Treasury investments may also arise from other treasury risk management activity which seeks to prudently manage the risks, costs or income relating to existing or forecast debt or treasury investments.
- Service delivery** - investments held primarily and directly for the delivery of public services including housing, regeneration, and local infrastructure. Returns on this category of investment which are funded by borrowing are permitted only in cases where the income is “either related to the financial viability of the project in question or otherwise incidental to the primary purpose”.

- c) **Commercial return** - investments held primarily for financial return with no treasury management or direct service provision purpose. Risks on such investments should be proportionate to an authority's financial capacity – i.e., that 'plausible losses' could be absorbed in budgets or reserves without unmanageable detriment to local services. An authority must not borrow to invest primarily for financial return.

5.3. The revised Treasury Management Code requires the following key activities: -

- a) **Adopt a liability benchmark treasury indicator** to support the financing risk management of the capital financing requirement; this is to be shown in chart form for a minimum of 10 years, with material differences between the liability benchmark and actual loans to be explained.
- b) **Long-term treasury investments** (including pooled funds), are to be classed as commercial investments unless justified by a cash flow business case.
- c) **Pooled funds** are to be included in the indicator for principal sums maturing in years beyond the initial budget year.
- d) **Reporting to members is to be done quarterly.** The Council currently produces a formal outturn and mid-term treasury reports which are delegated by Full Council to the Governance Committee for review. Additional in year/quarterly reporting is incorporated into the consolidated quarterly financial performance report which is presented to Executive.

5.4. The main requirements of the Prudential Code relating to service and commercial investments are: -

- a) The risks associated with service and commercial investments should be proportionate to their financial capacity – i.e. that plausible losses could be absorbed within budgets or reserves without unmanageable detriment to local services.
- b) An authority must not borrow to invest for the primary purpose of commercial return.
- c) It is not prudent for local authorities to make any investment or spending decisions that will increase the CFR, and so may lead to new borrowing, unless directly and primarily related to the functions of the authority, and where any commercial returns are either related to the financial viability of the project in question or otherwise incidental to the primary purpose.
- d) An annual review should be conducted to evaluate whether commercial investments should be sold to release funds to finance new capital expenditure or refinance maturing debt. A supporting prudential indicator is required for the net income from commercial and service investments as a proportion of the net revenue stream.

5.5. An authority's Capital Strategy or Annual Investment Strategy should include: -

- a) The authority's approach to investments for service or commercial purposes (together referred to as non-treasury investments), including defining the authority's objectives, risk appetite and risk management in respect of these investments, and processes ensuring effective due diligence.

- b) An assessment of affordability, prudence and proportionality in respect of the authority's overall financial capacity (i.e., whether plausible losses could be absorbed in budgets or reserves without unmanageable detriment to local services).
- c) Details of financial and other risks of undertaking investments for service or commercial purposes and how these are managed.
- d) Limits on total investments for service purposes and for commercial purposes respectively (consistent with any limits required by other statutory guidance on investments).

6. Treasury Management Strategy For 2026/27

6.1. The strategy for 2026/27 covers two main areas:

a) **Training and Internal Governance**

b) **Capital issues:** -

- The capital expenditure plans and the associated prudential indicators
- The MRP policy

c) **Treasury management issues:** -

- The current treasury position
- Treasury indicators which limit the treasury risk and activities of the Authority and prospects for interest rates
- The borrowing strategy
- Policy on borrowing in advance of need
- Debt rescheduling
- The investment strategy
- Creditworthiness policy; and
- The policy on use of external service providers

6.2. The elements above cover the requirements of the Local Government Act 2003, Ministry of Housing, Communities and Local Government (MHCLG) Investment Guidance, MHCLG MRP Guidance, the CIPFA Prudential Code and the CIPFA Treasury Management Code.

Training and Internal Governance

6.3. The Code states that there is an expectation that “all organisations to have a formal and comprehensive knowledge and skills or training policy for the effective acquisition and retention of treasury management knowledge and skills for those responsible for management, delivery, governance and decision making.” The treasury management activity of the organisation is overseen by the Treasury Management Group which consists of the treasury team, Section 151 officer and portfolio holder for finance, all of whom are qualified and experienced accountants.

6.4. The Authority uses external treasury management advisors. The Authority recognises that responsibility for treasury management decisions always remains with the organisation and will ensure that undue reliance is not placed upon the services of

external service providers. All decisions will be undertaken with regards to all available information, including, but not solely, our treasury advisers.

- 6.5. The Authority has numerous investment properties and operates a commercial property portfolio. External advisors are used by the Authority to support any decisions regarding retaining or disposing of commercial property investments.

The Capital Prudential Indicators 2026/27 to 2028/29

Capital Expenditure and Financing

- 6.6. This prudential indicator is a summary of the Authority's capital expenditure plans, both those agreed previously, and those forming part of this budget cycle. The capital plans below are the total expenditure forecasts inclusive of externally financed expenditure (e.g. utilisation of government grants, Community Infrastructure Levy and section 106).

Capital expenditure	Actual	Estimate	Strategy	Strategy	Strategy
	2024/25	2025/26	2026/27	2027/28	2028/29
Service	£m	£m	£m	£m	£m
Adult Social Care	1.36	3.10	0.90	0.90	0.90
Children's Social Care	0.05	0.00	0.00	0.00	0.00
Education & SEND	4.79	8.90	11.00	11.70	15.20
Development and Housing	7.09	3.90	2.90	1.70	1.70
Community Services	3.43	3.50	2.50	2.00	0.60
Environment	19.68	26.80	24.40	18.50	17.10
Finance, Property & Procurement	1.09	2.00	3.00	2.60	2.30
Strategy, ICT & Governance	3.56	2.60	1.50	1.50	1.30
Total	41.05	50.80	46.20	38.90	39.10

- 6.7. **Other long-term liabilities** - the above financing need excludes other long-term liabilities, such as PFI and leasing arrangements that already include borrowing instruments.
- 6.8. The table below summarises how the above capital expenditure plans are being financed by capital or revenue resources. Any shortfall of resources results in a net financing need that will be met with borrowing:

Financing of Capital Expenditure	Actual	Estimate	Strategy	Strategy	Strategy
	2024/25	2025/26	2026/27	2027/28	2028/29
	£m	£m	£m	£m	£m
Total Capital Expenditure	41.10	50.80	46.20	38.90	39.10
Funded by:					
Capital receipts	0.00	0.00	0.00	0.00	0.00
Capital grants	17.80	22.70	27.40	26.10	21.80
Section 106	1.80	1.30	2.30	0.30	3.10
Community Infrastructure Levy	2.80	4.20	6.10	3.90	4.70
Capital Reserves	1.00	3.00			
Net financing need for the year	17.70	19.60	10.40	8.60	9.50

- 6.9. Currently the MTFs and Capital Strategy make no provision for the allocation of capital receipts to fund capital expenditure. An assets review with a view to finalising an asset

disposal plan is under implementation as part of the Council's Financial Improvement Plan (FIP), adopted by Executive in November 2025. It is anticipated that any capital receipts arising from asset disposals will be viewed and applied through a cost benefit analysis between applying to capital as opposed to debt funding capital expenditure, or applying to fund transformation activity.

The Authority's Borrowing Need (the Capital Financing Requirement)

6.10. The second prudential indicator is the Authority's CFR. The CFR is simply the total historic outstanding capital expenditure which has not yet been paid for from either revenue or capital resources. It is essentially a measure of the Authority's indebtedness and so its underlying borrowing need. Any capital expenditure above, which has not immediately been paid for through a revenue or capital resource, will increase the CFR. The CFR does not increase indefinitely, as the annual Minimum Revenue Provision (MRP) reduces the CFR. The annual MRP is a statutory annual revenue charge which broadly reduces the indebtedness in line with each asset's life and so charges the economic consumption of capital assets as they are used.

6.11. The CFR includes any other long-term liabilities (e.g. PFI schemes, leases). Whilst these increase the CFR, and therefore the Authority's borrowing requirement, these types of schemes include a borrowing facility by the PFI, lease provider and so the Authority is not required to separately borrow for these schemes.

Capital Financing Requirement	Actual 2024/25	Estimate 2025/26	Strategy 2026/27	Strategy 2027/28	Strategy 2028/29
	£m	£m	£m	£m	£m
Opening CFR	292.9	319.7	354.0	387.9	428.6
Movement in CFR	26.8	34.3	33.9	40.7	46.7
Closing CFR	319.7	354.0	387.9	428.6	475.3
Movement in CFR represented by:					
Net financing need for the year	17.7	19.6	10.4	8.6	9.5
Exceptional Financial Support	13.0	20.0	30.0	40.0	47.0
Assets acquired under IFRS16 Lease	0.6	0.0	0.0	0.0	0.0
Less MRP	4.5	5.3	6.5	7.9	9.8
Movement in CFR	26.8	34.3	33.9	40.7	46.7

6.12. It should be noted that the Authority's CFR is not purely being driven by the planned capital programme, but also through capitalisation of revenue overspends (EFS). The above table shows that by the end of the MTFS, 100% of the movement in CFR will be driven by EFS.

EFS as a percentage of CFR movement	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	Cumulative £m
Movement in CFR	26.8	34.3	33.9	40.7	46.7	182.4
EFS Allocation	13.0	20.0	30.0	40.0	47.0	150.0
EFS as a percentage of CFR movement	48.5%	58.3%	88.5%	98.3%	100.6%	82.2%

Liability Benchmark

6.13. An alternative method of reviewing financing is the Liability Benchmark. The Authority is required to estimate and measure the Liability Benchmark (LB) for the forthcoming

Treasury Management Strategy

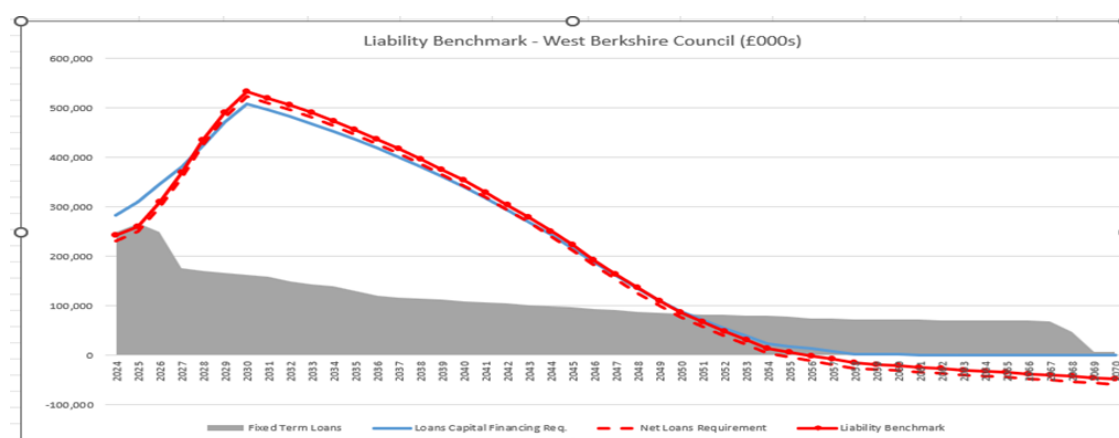
financial year and the following two financial years, as a minimum. There are **four components** to the LB: -

- a) **Existing loan debt outstanding:** the Authority's existing loans that are still outstanding in future years.
- b) **Loans CFR:** this is calculated in accordance with the loans CFR definition in the Prudential Code and projected into the future based on approved prudential borrowing and planned MRP. Loans CFR is defined as the projected loan debt based on approved borrowing, planned borrowing and MRP.
- c) **Net loans requirement:** this will show the Authority's gross loan debt less treasury management investments at the last financial year-end, projected into the future and based on its approved prudential borrowing, planned MRP and any other major cash flows forecast.
- d) **Liability benchmark** (or gross loans requirement): this equals net loans requirement plus short-term liquidity allowance.

Liability Benchmark	Actual	Estimate	Strategy	Strategy	Strategy
	2024/25	2025/26	2026/27	2027/28	2028/29
	£m	£m	£m	£m	£m
Existing loan debt outstanding	267.24	249.73	175.51	171.23	166.94
Loans CFR	310.27	345.55	380.49	422.28	470.29
Less: Balance Sheet resources	-60.33	-46.23	-21.37	3.09	9.67
Net Loans Requirement	249.94	299.32	359.12	425.37	479.96
Plus: Short-term liquidity allowance	10.00	10.00	10.00	10.00	10.00
Liability Benchmark	259.94	309.32	369.12	435.37	489.96

6.14. The graph below shows the liability benchmark over the full debt maturity profile for the Authority. Any years where actual fixed term loans are lower than the liability benchmark indicate a future borrowing requirement. Any years where actual fixed term loans exceed the liability benchmark represent an overborrowed position, which will result in excess cash requiring investment. Excess cash holdings generate a return for the Authority, however, as the Authority is deemed a long term borrower (categorisation under the Prudential Code – i.e. Authority is required to borrow to fund capital and day to day expenditure), there is a cost of carry associated with a returns on excess holdings.

The Liability Benchmark Graph



6.15. The Prudential Code stipulates that over the medium term, net external borrowing should not exceed the CFR, ensuring that the Authority is not over borrowed. The Loans CFR does not exceed the CFR over the medium term (see table below) however, the Liability Benchmark exceeds the loans CFR and the main CFR in 2027/28.

Comparison of CFRs and Liability Benchmark	2024/25	2025/26	2026/27	2027/28	2028/29
	£m	£m	£m	£m	£m
Closing CFR	319.7	354.0	387.9	428.6	475.3
Loans CFR	310.3	345.6	380.5	422.3	470.3
Liability Benchmark	259.9	309.3	369.1	435.4	490.0

6.16. In the context of the Prudential Code, it is rare for the Liability Benchmark to exceed the Loans CFR as the Loans CFR represents the theoretical maximum level of borrowing permitted. When this occurs, it indicates negative investable resources (i.e. CFR minus investable resources like reserves and cash balances). The Liability benchmark includes a £10million liquidity buffer, this combined with low reserves will drive the benchmark above the main CFR. If the benchmark is higher than external loans (loans CFR), it signals an immediate need to take on long term borrowing to fund capital and liquidity, as essentially the Authority has depleted all internal resources and is fully exposed to interest rate and refinancing risks for the full CFR.

Core Funds and Expected Investment Balances (Investable Resources)

6.17. The application of resources (capital receipts, reserves etc.) to either finance capital expenditure or other budget decisions to support the revenue budget will have an ongoing impact on investments unless resources are supplemented each year from new sources (asset sales etc.). Detailed below are estimates of the year-end balances for each resource and anticipated day-to-day cash flow balances:

*Note: Working capital balances may vary during the financial year

Year End Resources	Actual	Estimate	Strategy	Strategy	Strategy
	2024/25	2025/26	2026/27	2027/28	2028/29
	£m	£m	£m	£m	£m
General Fund	10.60	15.83	12.17	8.02	0.52
Earmarked Reserves - Schools	7.77	7.77	7.77	7.77	7.77
Earmarked Reserves - Other	3.37	3.37	3.37	3.37	3.37
Capital Receipts Reserve	4.45	1.75	1.75	1.79	1.84
Capital Grants Unapplied Account	15.53	15.53	15.53	15.92	16.32
Total useable reserves	41.72	44.25	40.59	36.87	29.81
Working capital*	18.62	1.98	-19.22	-39.96	-39.48
(Under)/over borrowing	-43.03	-95.82	-204.98	-255.06	-314.23
Expected investments	17.31	-49.59	-183.61	-258.14	-323.90

*Working capital balances shown are estimated year-end; these may be higher mid-year

6.18. The above table demonstrates that the Authority's investable resources are being depleted over the life of the MTFS, with usable reserves (even after application of EFS), are reducing, driving an increasing borrowing need. Working capital from a balance Sheet perspective refers to current assets minus current liabilities, positive working capital indicates growth, negative working capital indicates liquidity issues. From 2025/26 the Authority moves to a negative working capital position, this is primarily driven by increasing current liabilities relating to borrowing, and revenue pressures alongside the increasing High Needs Block deficit.

7. Minimum Revenue Provision (MRP) Policy Statement

- 7.1. This document summarises the Authority's proposed approach to the calculation of MRP.
- 7.2. Where the Authority finances capital expenditure by debt, it must set aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as MRP. 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) in determining a prudent annual provision of MRP.
- 7.3. The broad intention of the MHCLG Guidance is to ensure that capital expenditure is financed during 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. However, as the Council is in receipt of exceptional financial support, (whereby capital accounting rules are suspended with central government approval to allow for revenue overspends to be capitalised), MRP is also applied to exceptional financial support itself. The parameters whereby MRP is charged to the revenue accounts is as follows:
- 7.4. For capital expenditure incurred prior to 1st April 2008, the Council will apply the asset life method for MRP using an annuity calculation. The charge will be determined using a fixed annuity rate of 4.91%, equal to the relevant 1st April PWLB annuity certainty rate in the applicable financial year for the residual thirty-five -year asset life established at that point.

- 7.5. For capital expenditure incurred after 1st April 2008 to 31st March 2023, MRP will be determined using a single annuity calculation for all outstanding historic unfinanced capital expenditure as at 31st March in the relevant financial year. This calculation combines each historic year on a weighted average life basis.
- 7.6. From 1st April 2024 for all unsupported borrowing the MRP policy will be the asset life method (annuity). Regulation 27(3) allows a local authority to charge MRP in the financial year following the one in which capital expenditure finance by debt was incurred.
- 7.7. Capital expenditure financed by borrowing in 2025/26 will not be subject to an MRP charge until 2026/27, or in the financial year following the one which the asset first becomes available for use. Where the Council incurs unfinanced capital expenditure on assets which remain under construction by 31st March of the financial year in question, the Council may opt to apply £nil MRP to such items until the financial year following the year in which the assets are brought into use.
- 7.8. The Authority will apply the asset life method (annuity) for any expenditure capitalised under a Capitalisation Direction, for example, when Exceptional Financial Support has been awarded. When a Capitalisation Direction is issued, the period during which MRP is required is dictated by MHCLG.
- 7.9. The MHCLG Guidance permits any charges made above the statutory MRP, i.e. voluntary revenue provision or overpayments, to be reclaimed in later financial years if deemed necessary or prudent. For these sums to be reclaimed for use in the budget, this policy must disclose the cumulative overpayment made each year. The value of overpayments in financial year 2025/2026 is £nil.

Leases/PFI

- 7.10. The Authority recognised a £26 million Private Finance Initiative (PFI) waste management facility in 2011/12. The assets remain with the Council after the PFI contract has ended so they will have a longer useful life than the twenty-one years on the contract. The asset life has been estimated as forty years. The Authority will apply the asset life method (annuity) for the PFI contract.
- 7.11. The Authority has recognised the assets as part of the IFRS sixteen Leases financial accounting standard changes to remove the distinction between finance and operating leases. Lease liabilities have been recognised from the commencement date of the lease and expressed as the present value of any lease payments not paid to date. These payments are discounted using the interest rate implicit in the lease or the council's incremental borrowing rate. Lease payments are split between an amount to pay off the lease liability (a principal repayment to reduce the outstanding debt in the Council's Balance Sheet) and finance charges (interest on the lease liability charged as a revenue expense). Following the implementation of IFRS 16, the Capital Financing Requirement has increased by £548k.

Investment Property

- 7.12. The Authority has historically purchased investment properties which have increased the CFR. This expenditure occurred prior to 31st March 2023 and as such the MRP on

this expenditure has been included within the single annuity calculation for all unfinanced capital expenditure prior to 31st March 2023.

Capital Loans

7.13. For capital expenditure loans to third parties that are repaid in annual or more frequent instalments of principal sums, the Authority will reflect no MRP element but will instead apply the capital receipts arising from principal repayments to reduce the overall Capital Financing Requirement (CFR). In financial years where there are no such principal repayments, MRP will be charged in accordance with the overriding 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 described in the MHCLG Guidance, it is thought to be a prudent approach overall since it ensures that the capital expenditure incurred on the loan is fully funded during the life of the assets

Capital receipts

7.14. Where the Authority receives a capital receipt upon disposal of an asset previously acquired via borrowing, the receipt arising in-year may be applied to offset the charge to revenue (either in full or in part), which would otherwise apply in relation to the element of the Authority's aggregate CFR element pertaining to the disposal. There is no provision for application of capital receipts to financing requirements included within the Authority's proposed financial indicators. The Authority has been using capital receipts to fund transformational expenditure under the flexible use of capital receipts guidance (Appendix D of the Capital Strategy). The focus has been on increasing revenue efficiency to minimise the revenue funding gap, reducing reliance on EFS. This approach enabled the avoidance of seeking EFS prior to financial year 2024/2, which in turn avoided longer term financing costs associated with EFS.

8. Borrowing

8.1. The capital expenditure plans set out in the capital prudential indicators 2026/27 - 2028/29 provide details of the service activity of the Authority. The treasury management function ensures that the Authority's cash is organised in accordance with the relevant professional codes, so that sufficient cash is available to meet this service activity and the Authority's Capital Strategy. This will involve both the organisation of the cash flow and, where capital plans require, the organisation of appropriate borrowing facilities. The strategy covers the relevant treasury / prudential indicators, the current and projected debt positions, and the Annual Investment Strategy.

Current Portfolio Position

8.2. The overall treasury management portfolio as at 31st March 2025 and for the position as at 31st December 2025 is shown below for both borrowings and investments: -

TREASURY PORTFOLIO	Actual	Actual	Actual	Actual
	31.03.25	31.03.25	31.12.25	31.12.25
	£m	%	£m	%
<u>Treasury investments</u>				
Banks	2.4	16%	1.6	16%

Local authorities	0.0	0%	0.0	0%
DMADF (HM Treasury)	0.0	0%	0.0	0%
Money Market Funds	12.3	84%	8.2	84%
Total treasury investments	14.8	100%	9.9	100%
Treasury external borrowing				
Local authorities	20.0	7%	18.0	7%
Community Bond	0.2	0%	0.0	0%
PWLB	247.0	92%	236.3	93%
Total external borrowing	267.2	100%	254.3	100%
Net treasury investments/ (borrowing)	-252.5		-244.4	

8.3. The Authority's forward projections for borrowing are summarised below. The table shows the actual external debt, against the underlying capital borrowing need, (the Capital Financing Requirement - CFR), highlighting any over or under borrowing:

External Debt	Actual	Estimate	Strategy	Strategy	Strategy
	2024/25	2025/26	2026/27	2027/28	2028/29
	£m	£m	£m	£m	£m
Debt at 1 April	249.0	267.2	249.7	175.5	171.2
Expected change in debt	18.3	-17.5	-74.2	-4.3	-4.3
Debt at 31 March	267.2	249.7	175.5	171.2	166.9
Other long-term liabilities	9.4	8.5	7.4	6.3	5.2
Actual gross debt at 31 March	276.7	258.2	182.9	177.6	172.1
Capital Financing Requirement	319.7	354.0	387.9	428.6	475.3
Under / (over) borrowing	43.0	95.8	205.0	251.0	303.2

8.4. The above table demonstrates in 2026/27, significant short term debt will be refinanced, alongside the increasing debt requirement (reduction of £74 million and a borrowing need of £205million). The Council has been maintaining a low average weighted cost of capital (3.94% in 2025/26), through utilisation of short term borrowing, avoiding accessing high cost longer term PWLB financing. However, as detailed in the Liability Benchmark, the borrowing requirement is set to exceed the CFR in 2027/28, effectively meaning depletion of internal investable resources, fully exposing the Council to interest rate risk.

Treasury Indicators: Limits to Borrowing Activity

8.5. **The Operational Boundary** - This is the limit beyond which external debt is not normally expected to exceed. In most cases, this would be a similar figure to the CFR but may be lower or higher depending on the levels of actual debt and the ability to fund under-borrowing by other cash resources. It is essentially the day to day financing limit and is deemed prudent but not a worst case cash flow scenario. The operational boundary takes into consideration the loans CFR and other liabilities (e.g. leases under IFRS16).

8.6. **The Authorised Limit for external debt** - This is a key prudential indicator and represents a control on the maximum level of borrowing. This represents a legal limit beyond which external debt is prohibited, and this limit needs to be set or revised by the

Full Council. It reflects the level of external debt which, while not desired, could be afforded in the short-term, but is not sustainable in the longer-term. This is the statutory limit determined under Section 3 (1) of the Local Government Act 2003. The Government retains an option to control either the total of all Local Authority plans, or those of a specific authority, although this power has not yet been exercised. Typically, a minimal increase over and above the operational boundary is applied, for prudence purposes this has been set at £5million to allow for short term emergency funding capity.

8.7. The following table and graph show projections of CFR; borrowing; and the prudential indicators for the operational boundary and authorised limit:

Capital Financing Requirement including PFI and leases	Actual	Estimated	Estimated	Estimated	Estimated
	24/25	25/26	26/27	27/28	28/29
	£m	£m	£m	£m	£m
Total CFR	319.7	354.0	387.9	428.6	475.3
External Borrowing	267.2	249.7	175.5	171.2	166.9
Other long term liabilities	9.4	8.5	7.4	6.3	5.2
Total Debt	276.7	258.2	182.9	177.6	172.1
Under / (over) borrowed position based on CFR	43.0	95.8	205.0	251.0	303.2
Operational Boundary	383.9	383.9	395.5	437.3	485.3
Authorised Limit	402.9	388.9	400.5	442.3	490.3
Operational Boundary lower than CFR	No	No	No	No	No
Authorised Limit lower than CFR	No	No	No	No	No

8.8. The CFR is lower than the boundary and limits forecast over the duration of the MTFS. It should be noted that the Authorised Limit is forecast to increase by £87.4 million compared to the 2024/5 base level. This is driven by an increasing CFR and borrowing requirements. The annual movement (increase) in the CFR from 2025/26 is primarily being driven by the EFS requirement.

Borrowing Strategy

8.9. The Authority is currently maintaining an under-borrowed position, with an increasing borrowing need per the MTFS as detailed in the Liability Benchmark. This means that the capital borrowing need, (the Capital Financing Requirement), has not been fully funded with loan debt as cash supporting the Authority's reserves, balances and cash flow has been used as a temporary measure. This strategy is prudent as medium and longer dated borrowing rates are expected to fall from their current levels, albeit only once prevailing inflation concerns are addressed by restrictive near-term monetary policy. That is, Bank Rate remains relatively elevated in 2026 even if further rate cuts arise.

8.10. The Authority will not borrow more than or in advance of its needs purely to profit from the investment of the extra sums borrowed. The Council is deemed a long term borrower, and hence any decision to borrow in advance will create a cost of carry against any potential investment returns. Any potential borrowing in advance will be within the forward approved Capital Financing Requirement (CFR) estimates and will be considered carefully to ensure that value for money can be demonstrated, and that the Authority can ensure the security of such funds.

8.11. As a standard rule, the Authority does not borrow in advance, but the following best practice is in place:

Treasury Management Strategy

- It will be limited to no more than 5% of the expected increase in borrowing need (CFR) over the three-year planning period; and
- The Authority would not look to borrow more than 12 months in advance of need.

Types of Borrowing

8.12. Traditionally the Authority undertakes the majority of longer term borrowing from the Public Works and Loan Board (PWLb). However, consideration may still need to be given to sourcing funding from the following sources for the following reasons:

- Local Authorities (primarily shorter dated maturities out to 3 years or so – generally still cheaper than the Certainty Rate).
- Financial institutions (primarily insurance companies and pension funds but also some banks, and sometimes out of forward dates where the objective is to avoid a “cost of carry” or to achieve refinancing certainty over the next few years).

9. Annual Investment Strategy

Investment Policy – Management of Risk

9.1. The MHCLG and CIPFA have extended the meaning of ‘investments’ to include both financial and non-financial investments. This report deals solely with treasury (financial) investments, (as managed by the treasury management team). Non-financial investments, essentially the purchase of income yielding assets and service investments, are referenced in Appendix F Non-Treasury Investments.

9.2. The Authority’s investment policy has regard to the following: -

- MHCLG’s Guidance on Local Government Investments (“the Guidance”)
- CIPFA Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes 2021 (“the Code”)
- CIPFA Treasury Management Guidance Notes 2021

9.3. The Authority’s investment priorities will be security first, portfolio liquidity second and then yield (return). The Authority will aim to achieve the optimum return (yield) on its investments commensurate with proper levels of security and liquidity and with due consideration to the Authority’s risk appetite.

9.4. The above guidance from MHCLG and CIPFA places a high priority on the management of risk. The Authority has adopted a prudent approach to managing risk and defines its risk appetite by the following means: -

- a) Minimum acceptable **credit criteria** are applied to generate a list of highly creditworthy counterparties. This also enables diversification and thus avoidance of concentration risk. The key ratings used to monitor counterparties are the short-term and long-term ratings.

Treasury Management Strategy

- b) **Other information sources** used will include the financial press, share price and other such information pertaining to the financial sector to establish the most robust scrutiny process on the suitability of potential investment counterparties.
- c) All investments will be denominated in **sterling**.
- d) As a result of the change in accounting standards under IFRS 9 Financial Instruments, this Authority will consider the implications of investment instruments which could result in an adverse movement in the value of the amount invested and resultant charges at the end of the year to the General Fund. In November 2018, the MHCLG, concluded a consultation for a temporary override to allow English local authorities time to adjust their portfolio of pooled investments by announcing a statutory override to delay implementation of IFRS 9 for the five years ending 31 March 2023. Subsequently, a further extension to the over-ride to 31 March 2029 was agreed by Government but only for those pooled investments made before 1st April 2024.

Creditworthiness Policy

- 9.5. The primary principle governing the Authority's investment criteria is the security of its investments, although the yield or return on the investment is also a key consideration. After this main principle, the Authority will ensure that: -
- It maintains a policy covering both the categories of investment types it will invest in, criteria for choosing investment counterparties with adequate security, and monitoring their security. This is disclosed in the specified and non-specified investment sections below; and
 - It has sufficient liquidity in its investments. For this purpose, it will set out procedures for determining the maximum periods for which funds may prudently be committed. These procedures also apply to the Authority's prudential indicators covering the maximum principal sums invested.
- 9.6. The Council may invest its surplus funds with any of the counterparty types subject to the adopted limits. Time and monetary limits applying to investments. The time and monetary limits for institutions within the Authority's counterparty list are as follows (these relate to both specified and non-specified investments): -

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	Long term FITCH credit rating of A- or higher	8,000	14,000	13 months
UK Banks and other financial institutions	Long term FITCH 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

Investment Strategy

9.7. **In-house funds.** Investments will be made with reference to the core balance and cashflow requirements and the outlook for short-term interest rates (i.e., rates for investments up to 12 months). Greater returns are usually obtainable by investing for longer periods. The current shape of the yield curve suggests that rates can be expected to fall throughout 2026, but only if the CPI measure of inflation maintains a downwards trend towards the Bank of England's 2% target. Rates may be cut quicker than expected if the economy stagnates.

9.8. Accordingly, while most cash balances are required to manage the ups and downs of cashflow, where cash sums can be identified that could be invested for longer periods, the value to be obtained from longer-term investments will be carefully assessed.

9.9. **Investment returns expectations.** The current forecast shown in paragraph 3.3, includes a forecast for Bank Rate to fall to a low of 3.25% in 2027.

9.10. For its cashflow generated balances, the Authority will seek to utilise its business reserve instant access and notice accounts, Money Market Funds and short-dated deposits, (overnight to 365 days), to benefit from the compounding of interest.

9.11. **Investment treasury indicator and limit** - total principal funds invested for greater than 365 days. These limits are set regarding the Authority's liquidity requirements and to reduce the need for early sale of an investment and are based on the availability of funds after each year-end. The Authority operates a policy of not investing longer than 365 days to ensure liquidity and incur unnecessary cost of carry as balances are sourced via borrowing.

10. Other Options Considered

10.1. It is a requirement of the Authority to adopt a treasury management strategy that covers its investing and borrowing activities. The Prudential Code sets out a number of prudential indicators and reporting requirements that the Authority is required to comply with.

11. Appendices

Appendix A – Capital Prudential and Treasury Indicators.

Appendix B – Economic background.

Appendix D – Treasury Indicators.

Subject to Call-In:

Yes: ☐ No: X

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 one of the Council's Scrutiny Committees or associated Task Groups within the preceding six months	☐
Item is Urgent Key Decision	☐
Report is to note only	☐

Officer details:

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Job Title: Senior Finance Manager
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Appendix A

THE CAPITAL PRUDENTIAL AND TREASURY INDICATORS 2026/27 – 2028/29

The Authority's capital expenditure plans are the key driver of treasury management activity. The output of the capital expenditure plans is reflected in the prudential indicators, which are designed to assist members' overviews and confirm capital expenditure plans.

Capital Expenditure

Capital expenditure		Actual	Estimate	Strategy	Strategy	Strategy
		2024/25	2025/26	2026/27	2027/28	2028/29
Directorate	Service	£m	£m	£m	£m	£m
People	Adult Social Care	1.4	3.1	0.9	0.9	0.9
People	Children's Social Care	0.1	0.0	0.0	0.0	0.0
People	Education & SEND	4.8	8.9	11.0	11.7	15.2
Place	Development and Housing	7.1	3.9	2.9	1.7	1.7
Place	Community Services	3.4	3.5	2.5	2.0	0.6
Place	Environment	19.7	26.8	24.4	18.5	17.1
Resources	Finance, Property & Procurement	1.1	2.0	3.0	2.6	2.3
Resources	Strategy, ICT & Governance	3.6	2.6	1.5	1.5	1.3
Total		41.1	50.8	46.2	38.9	39.1

Affordability Prudential Indicators

The previous sections cover the overall capital and control of borrowing prudential indicators, but within this framework prudential indicators are required to assess the affordability of the capital investment plans. These provide an indication of the impact of the capital investment plans on the Authority's overall finances. The Authority is asked to approve the following indicators: -

Ratio of Financing Costs to Net Revenue Stream

This indicator identifies the trend in the cost of capital, (borrowing and other long-term obligation costs), against the net revenue stream.

Ratio of Financing Costs to Net Revenue Stream	2025/26	2026/27	2027/28	2028/29	2029/30
	Estimate	Forecast	Forecast	Forecast	Forecast
	£millions	£millions	£millions	£millions	£millions
Capital Financing Budgeted Costs	15.6	18.15	22.02	26.52	30.92
Net Revenue Stream	183.76	181.19	182.35	185.43	194.42
Ratio	8.5%	10.0%	12.1%	14.3%	15.9%
Adopted maximum ratio	10.0%	10.0%	10.0%	10.0%	10.0%

Maturity Structure of Borrowing

Maturity structure of borrowing. These gross limits are set to reduce the Authority's exposure to large, fixed rate sums falling due for refinancing, and are required for upper and lower limits.

	2026/27	2026/27
	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%	30%

Appendix B

Economic Background (13th November 2025)

The disclosures below have been provided by Mitsubishi UFJ Financial Group (MUFG). MUFG is the external consultant engaged by the Council for treasury management advice.

MUFG Corporate Markets Interest Rate View 11.08.25													
	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28
BANK RATE	4.00	4.00	3.75	3.75	3.50	3.50	3.50	3.50	3.25	3.25	3.25	3.25	3.25
3 month ave earnings	4.00	4.00	3.80	3.80	3.50	3.50	3.50	3.50	3.30	3.30	3.30	3.30	3.30
6 month ave earnings	4.00	3.90	3.70	3.70	3.50	3.50	3.50	3.50	3.30	3.30	3.40	3.40	3.40
12 month ave earnings	4.00	3.90	3.70	3.70	3.50	3.50	3.50	3.50	3.30	3.40	3.50	3.60	3.60
5 yr PWLB	4.80	4.70	4.50	4.40	4.30	4.30	4.30	4.20	4.20	4.20	4.20	4.10	4.10
10 yr PWLB	5.30	5.20	5.00	4.90	4.80	4.80	4.80	4.70	4.70	4.70	4.70	4.60	4.60
25 yr PWLB	6.10	5.90	5.70	5.70	5.50	5.50	5.50	5.40	5.40	5.30	5.30	5.30	5.20
50 yr PWLB	5.80	5.60	5.40	5.40	5.30	5.30	5.30	5.20	5.20	5.10	5.10	5.00	5.00

- The first half of 2025/26 saw:
 - A 0.3% pick up in Gross Domestic Product (GDP) for the period April to June 2025. More recently, the economy flatlined in July, with higher taxes for businesses restraining growth, but picked up to 0.1% m/m in August before falling back by 0.1% m/m in September.
 - The 3m/yy rate of average earnings growth excluding bonuses has fallen from 5.5% to 4.6% in September.
 - Consumer Prices Index (CPI) inflation has ebbed and flowed but finished September at 3.8%, whilst core inflation eased to 3.5%.
 - The Bank of England cut interest rates from 4.50% to 4.25% in May, and then to 4% in August.
 - The 10-year gilt yield fluctuated between 4.4% and 4.8%, ending the half year at 4.70% (before falling back to 4.43% in early November).
- From a GDP perspective, the financial year got off to a bumpy start with the 0.3% m/m fall in real GDP in April as front-running of US tariffs in Q1 (when GDP grew 0.7% on the quarter) weighed on activity. Despite the underlying reasons for the drop, it was still the first fall since October 2024 and the largest fall since October 2023. However, the economy surprised to the upside in May and June so that quarterly growth ended up 0.3% q/q. Nonetheless, the 0.0% m/m change in real GDP in July, followed by a 0.1% m/m increase in August and a 0.1% decrease in September will have caused some concern. GDP growth for 2025 and 2026 is currently forecast by the Bank of England to be in the region of 1.4% before picking up in 2027.
- Sticking with future economic sentiment, the composite Purchasing Manager Index (PMI) for the UK increased to 52.2 in October. The manufacturing PMI output balance improved to just below 50 but it is the services sector (52.2) that continues to drive the economy forward. Nonetheless, the PMIs suggest tepid growth is the best that can be expected in the second half of 2025 and the start of 2026. Indeed, on 13th November we heard that GDP for July to September was 0.1% q/q.
- Turning to retail sales volumes, and the 1.5% year-on-year rise in September, accelerating from a 0.7% increase in August, marked the highest gain since April. On a monthly basis, retail sales volumes rose 0.5%, defying forecasts of a 0.2% fall,

following an upwardly revised 0.6% gain in August. Household spending remains surprisingly resilient, but the headwinds are gathering.

- With the November Budget edging nearer, the public finances position looks weak. The £20.2 billion borrowed in September was slightly above the £20.1 billion forecast by the OBR. For the year to date, the £99.8 billion borrowed is the second highest for the April to September period since records began in 1993, surpassed only by borrowing during the COVID-19 pandemic. The main drivers of the increased borrowing were higher debt interest costs, rising government running costs, and increased inflation-linked benefit payments, which outweighed the rise in tax and National Insurance contributions.
- The weakening in the jobs market looked clear in the spring. May's 109,000 m/m fall in the PAYE measure of employment was the largest decline (barring the pandemic) since the data began and the seventh in as many months. The monthly change was revised lower in five of the previous seven months too, with April's 33,000 fall revised down to a 55,000 drop. More recently, however, the monthly change was revised higher in seven of the previous nine months by a total of 22,000. So instead of falling by 165,000 in total since October, payroll employment is now thought to have declined by a smaller 153,000. Even so, payroll employment has still fallen in nine of the ten months since the Chancellor announced the rises in National Insurance Contributions (NICs) for employers and the minimum wage in the October 2024 Budget. The number of job vacancies in the three months to October 2025 stood at 723,000 (the peak was 1.3 million in spring 2022). All this suggests the labour market continues to loosen, albeit at a slow pace.
- A looser labour market is driving softer wage pressures. The 3m/yy rate of average earnings growth excluding bonuses has fallen from 5.5% in April to 4.6% in September. The rate for the private sector slipped from 4.3% to 4.2%.
- CPI inflation remained at 3.8% in September, whilst core inflation fell to 3.5%. Services inflation stayed at 4.7%. A further loosening in the labour market and weaker wage growth may be a requisite to UK inflation coming in below 2.0% by 2027.
- An ever-present issue throughout recent months has been the pressure being exerted on medium and longer dated gilt yields. The yield on the 10-year gilt moved sideways in the second quarter of 2025, rising from 4.4% in early April to 4.8% in mid-April following wider global bond market volatility stemming from the "Liberation Day" tariff announcement, and then easing back as trade tensions began to de-escalate. By the end of April, the 10-year gilt yield had returned to 4.4%. In May, concerns about stickier inflation and shifting expectations about the path for interest rates led to another rise, with the 10-year gilt yield fluctuating between 4.6% and 4.75% for most of May. Thereafter, as trade tensions continued to ease and markets increasingly began to price in looser monetary policy, the 10-year yield edged lower, and ended June at 4.50%.
- More recently, the yield on the 10-year gilt rose from 4.46% to 4.60% in early July as rolled-back spending cuts and uncertainty over Chancellor Reeves' future raised fiscal concerns. Although the spike proved short lived, it highlighted the UK's fragile fiscal position. In an era of high debt, high interest rates and low GDP growth, the markets are now more sensitive to fiscal risks than before the pandemic. During August, long-dated gilts underwent a particularly pronounced sell-off, climbing 22 basis points and reaching a 27-year high of 5.6% by the end of the month. While yields have since eased back, the market sell-off was driven by investor concerns over growing supply-demand imbalances, stemming from unease over the lack of fiscal consolidation and

reduced demand from traditional long-dated bond purchasers like pension funds. For 10-year gilts, by late September, sticky inflation, resilient activity data and a hawkish Bank of England kept yields elevated over 4.70% although by early November yields had fallen back again to a little over 4.40%.

- The FTSE 100 fell sharply following the “Liberation Day” tariff announcement, dropping by more than 10% in the first week of April - from 8,634 on 1st April to 7,702 on 7th April. However, the de-escalation of the trade war coupled with strong corporate earnings led to a rapid rebound starting in late April. As a result, the FTSE 100 ended June at 8,761, around 2% higher than its value at the end of March and more than 7% above its level at the start of 2025. Since then, the FTSE 100 has enjoyed a further 4% rise in July, its strongest monthly gain since January and outperforming the S&P 500. Strong corporate earnings and progress in trade talks (US-EU, UK-India) lifted share prices and the index hit a record 9,321 in mid-August, driven by hopes of peace in Ukraine and dovish signals from Fed Chair Powell. September proved more volatile and the FTSE 100 closed September at 9,350, 7% higher than at the end of Q1 and 14% higher since the start of 2025. Future performance will likely be impacted by the extent to which investors’ global risk appetite remains intact, Fed rate cuts, resilience in the US economy, and AI optimism. A weaker pound will also boost the index as it inflates overseas earnings. In early November, the FTSE100 climbed to a record high just above 9,900.

MPC meetings: 8 May, 19 June, 7 August, 18 September, 6 November 2025

- There were five Monetary Policy Committee (MPC) meetings in the first half of the financial year. In May, the Committee cut Bank Rate from 4.50% to 4.25%, while in June policy was left unchanged. In June’s vote, three MPC members (Dhingra, Ramsden and Taylor) voted for an immediate cut to 4.00%, citing loosening labour market conditions. The other six members were more cautious, as they highlighted the need to monitor for “signs of weak demand”, “supply-side constraints” and higher “inflation expectations”, mainly from rising food prices. By repeating the well-used phrase “gradual and careful”, the MPC continued to suggest that rates would be reduced further.
- In August, a further rate cut was implemented. However, a 5-4 split vote for a rate cut to 4% laid bare the different views within the Monetary Policy Committee, with the accompanying commentary noting the decision was “finely balanced” and reiterating that future rate cuts would be undertaken “gradually and carefully”. Ultimately, Governor Bailey was the casting vote for a rate cut but with the CPI measure of inflation expected to reach at least 4% later this year, the MPC was wary of making any further rate cuts until inflation begins its slow downwards trajectory back towards 2%.
- With wages still rising by just below 5%, it was no surprise that the September meeting saw the MPC vote 7-2 for keeping rates at 4% (Dhingra and Taylor voted for a further 25bps reduction). Moreover, the Bank also took the opportunity to announce that they would only shrink its balance sheet by £70 billion over the next twelve months, rather than £100 billion. The repetition of the phrase that “a gradual and careful” approach to rate cuts is appropriate suggested the Bank still thought interest rates will fall further.
- At the 6th November meeting, Governor Bailey was once again the deciding vote, keeping Bank Rate at 4% but hinting strongly that a further rate cut is imminent. With GDP for Q3 disappointing, and the September CPI number staying at 3.8%, the market is split over whether the next rate cut will be in December or February.

Appendix C

Non-Treasury Management Investments

The definition of investments in the CIPFA TM Code pertains to all financial assets of the Council as well as other non-financial assets which the Authority holds primarily for financial return. This is replicated in the investment guidance issued by the Ministry of Housing, Communities and Local Government (MHLG), in which the definition of investments is further broadened to also include all such assets held partially for financial return. At 31st March 2025, the Council held £39.9 million of such investments in directly owned property.

Commercial Property Portfolio (Debt Financed Investments)

The commercial property portfolio is valued as follows as at 31st March 2025 and has reduced in value by approximately £1 million.

Names and address of property	Property type	Valuation at 31 March 2024 £'000	Valuation at 31 March 2025 £'000	Movement (Loss)/Gain £'000
Dudley Port Petrol Filling Station, Tipton	Petrol Filling Station	4,155	3,891	(264)
79 Bath Road, Chippenham	Retail Warehouse	9,250	8,779	(471)
Lloyds Bank, 104 Terminus Road, Eastbourne	Retail	1,585	1,614	29
Aldi/Iceland, Cleveland Gate Retail Park, Gainsborough	Retail Warehouse	5,495	5,875	380
303 High Street and 2 Waterside South, Lincoln	Retail	2,550	2,654	104
3&4 The Sector, Newbury Business Park	Office	11,100	10,770	(330)
Ruddington Fields Business Park, Mere Way, Nottingham	Office	6,700	6,297	(403)
TOTAL		40,835	39,878	(957)

The estimated rate of return on these investments for 2024/25 is summarised in the tables below. The rate of return is based on the latest 2024/25 asset valuations. Net income for 2024/25 is based upon the revenue outturn as at 31st March 2025:

Directly owned Property: Commercial property	£'000
Valuations as at 31 March 2024	40,835
Valuations as at 31 March 2025	39,878
Loss on change in Market value during 2024/25	(957)
24/25 Net income	2,880
24/ 25 rate of return excluding MRP and Interest	4.71%
MRP costs 24/25	(899)
Interest Costs 24/25	(1,525)
Outturn, net of MRP and interest	(501)
24/ 25 rate of return, after MRP and interest	-1.23%

The rate of return on investment is the level of net income, plus loss in market value over the original opening valuation of the financial year. The adjusted rate of return considers financing costs attributable to the purchase of the portfolio. The rate of return has moved to a negative post application of financing costs, as income generating properties have been disposed off reducing income yields, the capital financing costs remain unchanged as resulting capital receipts have not been paid down against outstanding balances. Receipts have been used to fund transformational expenditure designed to minimise revenue pressures.

Non Debt Financed Investment Property

The Council also holds a further £11.8 million of investment property where the purchase has not been directly funded through borrowing. In most cases, the properties have been inherited from Berkshire County Council or Newbury District Council upon the formation of West Berkshire Council in 1998. Asset valuations are as follows:

Names and address of property	Property type	Valuation at 31 March 2024 £'000	Valuation at 31 March 2025 £'000	Movement(Loss)/Gain £'000
Rainbow Nursery, Priory Road, Hungerford	Children's Nursery	40	94	54
Clappers Farm/Beech Hill Farm, Grazely	Tenanted Smallholding	1,800	1,157	(643)
Bloomfield Hatch Farm, Grazely	Tenanted Smallholding	1,050	485	(565)
Shaw Social Club, Almond Avenue, Shaw	Community Centre	70	219	149
Swings n Smiles, Lower Way, Thatcham	Children's Day Centre	375	259	(116)
Units 1 to 7, Kennet Enterprise Centre, Hungerford	Industrial	520	542	22
London Road Industrial Estate, Newbury	Industrial	9,000	9,103	103
TOTAL		12,880	11,883	(997)

Directly owned Property: Investment Properties	£'000
Valuation as at 31 March 2024	12,880
Valuation as at 31 March 2025	11,883
Loss on change in Market value during 2024/25	(997)
24/25 Net income	477
24/ 25 rate of return excluding MRP and Interest	-4.04%

Note: There is no borrowing on this investment and therefore no MRP and Interest.

The rate of return shown in the tables above do not reflect any changes in the value of these properties. Due to the nature of direct investment in property, there is additional risk (upside and downside) that the value of the investment may change. In respect of commercial property, this risk is carried alongside the risk of voids and the possibility that no rental income being recovered adversely impacts achievable rates of return.

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The Capital Strategy and Supporting Programme: Financial Years 2026/27 - 2029/30

Committee considering report:	Council
Date of Committee:	26 February 2026
Portfolio Member:	Councillor Iain Cottingham
Report Author:	Shail Vitish/Shannon Coleman-Slaughter
Forward Plan Ref:	C4681

1 Purpose of the Report

- 1.1 To outline the Capital Strategy period 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 local policy assessment.

2 Recommendations

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

3 Implications and Impact Assessment

Implication	Commentary
Financial:	The Council-funded (i.e. debt funded) capital programme over the life of the MTFs (2026/27 -2029/30) has been significantly reduced compared to prior financial years. The reduction has

	been driven by a significant increase in the Council's Capital Financing Requirement (CFR), through an increasing need to seek Exceptional Financial Support (EFS). During the life of the Medium Term Financial Strategy (MTFS), there is a current projected need for EFS of over £165million compared to planned Council-funded capital expenditure of £49million. The affordability of delivering a capital programme is being eroded through EFS requirements and the application of Balance Sheet resources to fund capital commitments that are being depleted by increases in the High Needs Block (HNB) deficit. The capital programme needs to be considered within the context of the wider financial position of the Council. The current financial environment of increasing revenue pressures and reductions in funding as detailed in the MTFS, will result in the longer-term viability of the Council delivering a funded capital programme being reduced, with a shift towards a programme focused on the utilisation of external grants and contributions.
Human Resource:	Part of the Council's establishment is funded directly by the capital programme each year. Salaries are funded from capital where it can be demonstrated that staff directly support and assist the delivery of 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 agree contracts for the schemes included in the approved programme in accordance with the Council's Contract Rules of Procedure.
Risk Management:	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 budget setting will impact upon the affordability of the overall programme.
Property:	The proposed capital programme will provide funding for the maintenance of, and improvements to, several 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. The Council has reviewed two key documents - the Flexible Use of Capital Receipts policy and the Minimum Revenue Provision Policy (covered in Treasury Management Strategy). Both policies have been compiled with a view to minimising charges against the Council's General Fund and maximising the use of revenue provision, including existing capital financing budgets.
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	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		None directly from the Strategy. Any impacts from individual proposals within the programme will be 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?		X		
Environmental Impact:	X			There are a few 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.

Core Business:				The planned programme provides funding for projects focused on improving business as usual functions.
Data Impact:		X		
Consultation and Engagement:	Financial Planning and Savings Board (Member board). Assets and Capital Group (Officer board).			

4 Executive Summary

- 4.1 The Council is statutorily required to produce a Capital Strategy with a supporting capital programme, and a treasury management strategy. The Council is required to formally adopt both the Capital Strategy and the Treasury Management Strategy. This report and supporting appendices focus on the Capital Strategy.
- 4.2 The Capital Strategy proffers 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 many years into the future. These decisions are therefore subject to both a national regulatory framework and to local policy concerns, as summarised in this report.
- 4.3 The Council's ability to deliver a capital programme has been constrained by two key factors: Firstly, by a high-interest rate environment, Public Works and Loan Board (PWLb) rates on average being around 5.5% compared to a historic 2-3% average. Although capital is not charged directly to the revenue budget, the financing of capital (i.e. capital financing costs) is chargeable to revenue. Secondly, by the overarching constraints on the Council's finances. The Council is in receipt of EFS, which is essentially the capitalisation of revenue account overspends. The EFS is subject to capital financing in the form of Minimum Revenue Provision (MRP), which is itself a charge to the revenue account. Over the medium-term, against a backdrop of the fair Funding Reforms 2.0 effecting future funding, an adjusted council tax base and escalating revenue pressures predominately driven by social care pressures, the availability of revenue funding to support future capital expenditure has been constrained. The Council, as documented in the Medium-Term Financial Strategy, has a projected EFS requirement. The financing of this EFS requirement impacts on the availability of revenue to support financing of the capital programme, as the revenue capital financing requirement becomes consumed by the EFS financing requirement and the funding of the HNB deficit associated with an overspending Dedicated Schools Grant (DSG). In response to this pressure, the administration has proactively reviewed the capital programme and refocused scope onto only key projects that most benefit residents, ensuring that assets are maintained across the district. Further details on the financial impacts of the programme are included in Section 7 of this report.

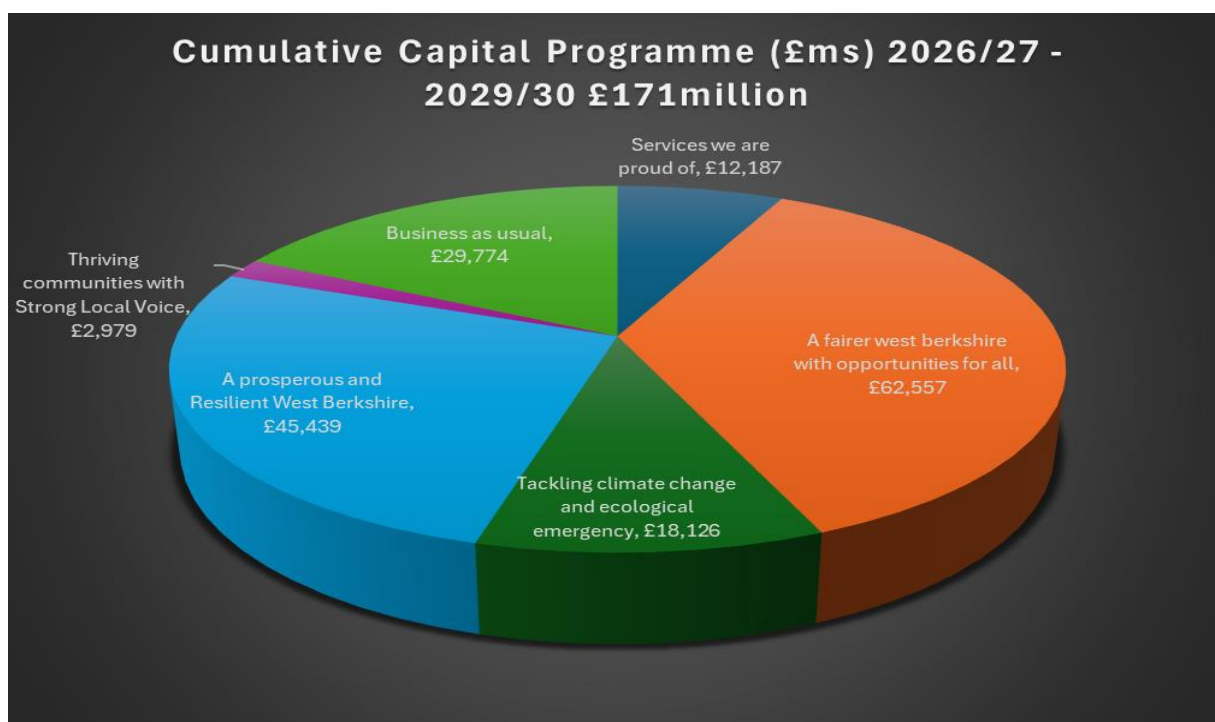
5 Supporting Information

Medium-Term Financial Strategy (MTFS)

- 5.1 The MTFS highlights the financial planning, high level proposals, and sensitivity analysis that underpins the financial resources that deliver the Council Strategy. The MTFS also includes narrative on financing the Capital Strategy and how the scale and profile of the strategy will have an impact upon the overall financial position of the Council. The proposed MTFS details a significant funding gap for financial year 2026/27. An element of the gap is being driven by the revenue capital financing requirement (debt servicing), incurred supporting delivery of the Council's Capital Strategy and the associated programme of works.

Treasury Management Strategy

- 5.2 Financial planning supporting the delivery of the Capital Strategy is detailed in the Council's Treasury Management Strategy. The Council predominately borrows to support the delivery of capital projects and for short-term cashflow requirements. Capital expenditure is not directly chargeable to the Council's revenue budget; however, the Council is required within the revenue budget to make provision for the repayment of financing undertaken in support of capital expenditure. The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), whilst usable reserves and working capital are the resources underpinning investment.
- 5.3 The traditional driver for the CFR is the Capital Strategy and supporting capital programme. 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 during the term of the MTFS. The Council is required to publish a Liability Benchmark in conjunction with the CFR. The Liability Benchmark is effectively the net borrowing requirement of a Local Authority plus a liquidity allowance. In simple terms, it is calculated by deducting the level of investable resources available within the Balance Sheet from the amount of outstanding external debt and then adding back a minimum level of investments required to manage daily cashflow needs. The Council's Liability Benchmark is published within the separate Treasury Management Strategy.
- 5.4 The Capital Strategy proposes planned capital investment in district-wide improvement programmes and an allocation of resources to reflect enhancements to the Council's existing business systems to deliver long-term improvements to services. The Capital Strategy and supporting capital programme is aligned to the Council's approved Council Strategy. Each individual capital project is aligned with a Council priority as detailed below:



5.5 Funding of the Capital Strategy and the linked capital programme is via a combination of external sources (government grants and other contributions) and the Council's own financial resources (revenue, reserves, and capital receipts) or debt (borrowing, leasing and Private Finance Initiatives). The Prudential Code (2021) requires the Council to review capital and investment plans whilst taking into consideration overall organisational strategy and resources to ensure that operational decisions are made with sufficient regard to the long-term financing implications and wider risks to the Council. To demonstrate compliance, the Code outlines indicators which are reviewed within this report and in the Treasury Management Strategy.

5.6 **Full details of the Capital Strategy and supporting programme are detailed within the Capital Programme in Appendix A.**

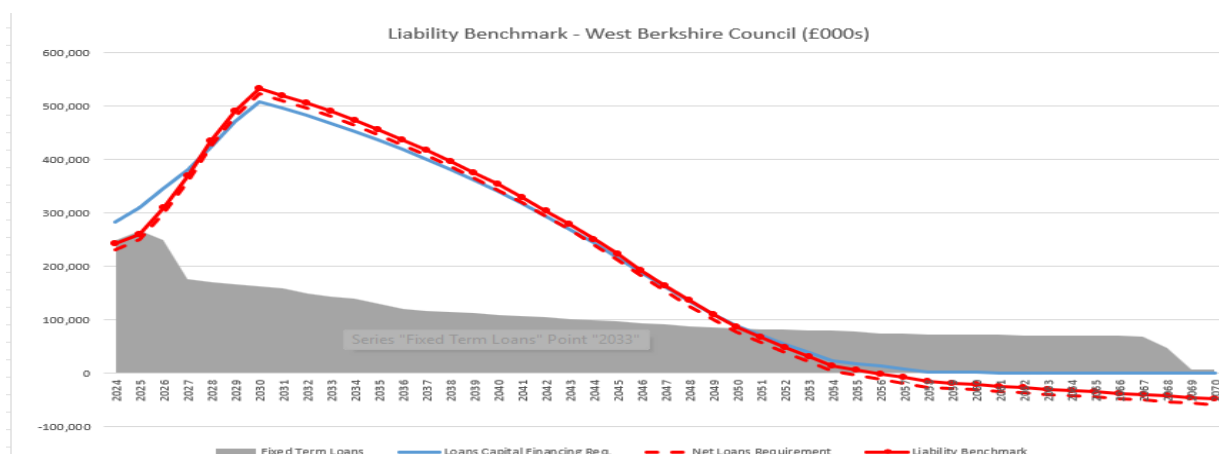
6 Other options considered

6.1 No other options considered. The Council is required to approve a Capital Strategy and linked capital programme whilst also taking into consideration the longer-term financial implications of the programme and its affordability.

7 Conclusion

7.1 A key consideration is the long-term affordability of the capital programme. The Council's CFR is driven by delivery of the capital programme and capitalised revenue expenditure (through exceptional financial support). The MTFS is forecasting an increasing need to access exceptional financial support. Alongside the dramatically increasing CFR (primarily driven by projected exceptional financial support in future years of over £165 million compared to planned debt funding capital expenditure of £49 million over the MTFS), there is an increasing HNB deficit which is consuming the internal resources of the Balance Sheet. The depletion of Balance Sheet resources is externalising the Council's CFR, i.e. increasing external borrowing needs to support

capital and capitalised revenue expenditure (exceptional financial support). The HNB deficit (related to the DS G), which is currently subject to a statutory override, (i.e. the deficit is held within the Council's Balance Sheet in unusable reserves as opposed to impacting the Council's General Fund), is forecast to be in the region of £30.5 million by 31st March 2026, increasing to an estimated £51.7 million by 31st March 2027. The deficit is effectively reducing working capital amounts in the Council's Balance Sheet, increasing overall borrowing requirements, and ultimately exceeding the CFR in 2027/2028, as demonstrated in this graph:



- 7.2 Councils are only permitted to borrow to finance capital expenditure (inclusive of capitalised exceptional financial support) and the refinancing of existing debt and short-term cashflow amounts. The HNB statutory accounting override is scheduled to remain in place until 31st March 2028.
- 7.3 The current financing proposals supporting the Capital Strategy and supporting programme, make no provision for the allocation of capital receipts from asset disposals. The Council is currently undertaking an asset review, linked to the approved Financial Improvement Plan, once completed, any potential asset disposals will be reviewed and a cost benefit analysis undertaken between allocation to capital financing and funding of transformational activity under the flexible use of capital receipts policy (Appendix D).
- 7.4 The development of a solar farm within the district is also not included in the proposed capital programme. In accordance with recommendations made within the recent CIPFA Resilience Review, the business case is currently under review. Should the business case be supported moving forward, alternative models of funding will be sought and the programme updated through the corporate governance process.

8 Appendices

- 8.1 Appendix A – The Capital Strategy.
- 8.2 Appendices B& C – Capital Programme for financial years 2026/27 to 2029/30.
- 8.3 Appendix D – Flexible Use of Capital Receipts Policy.

Subject to Call-In:

Yes: ☐ No: X

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 Scrutiny Commission or associated Committees, Task Groups within preceding six months ☐

Item is Urgent Key Decision ☐

Report is to note only ☐

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Capital Strategy Financial Years 2026/27 – 2029/30

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1. Foreword

The Capital Strategy and supporting funding framework provide a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local public services alongside an overview of how associated risks are managed, and the implications for future financial sustainability. Decisions made in relation to capital and treasury management have financial consequences for the Council for many future years. Decisions are therefore subject to both a national regulatory framework and local policy considerations.

2. Executive Summary

- 2.1 The Strategy forms part of the framework for financial planning and is integral to both the Medium-Term Financial Framework (MTFF) and the Treasury Management and Investment Strategy and considers the funding implications of the capital programme and borrowing requirements.
- 2.2 Capital expenditure is the Council's spend on assets, such as property or vehicle assets, that will generate economic benefit for more than one year. The Local Government Act 2003 and Capital Finance Regulations introduced the Prudential Code, which was amended and reissued in December 2021. This legislation requires the Council to review capital and investment plans whilst considering overall organisational strategy and financial resources to ensure that operational decisions are made with sufficient regard to the long-term financing implications and wider risks to the Council. To demonstrate compliance, the Code determines indicators which are reviewed within this report and as part of the Council's Investment and Borrowing Strategy.
- 2.3 The Capital Strategy forms a key part of the Council's overall corporate planning framework within which capital and investment decisions are made with a focus on protecting capital assets and delivering corporate objectives. The Strategy is underpinned by the planned capital programme which details projects to be undertaken in support of the delivery of the approved Council Strategy. The Capital Programme for 2026/27 is detailed in Appendix B, with the full Capital Programme incorporating financial years 2026/27 to 2029/30 in Appendix C.

3. Introduction

- 3.1 The Capital Strategy proposes planned capital investment in district-wide improvement programmes and an allocation of resources to reflect enhancements to the Council's existing business systems to deliver long-term improvements to services.
- 3.2 The main sections of the Capital Strategy link to the Council Plan in the following key areas:
 - **Asset Management Planning** – this is aligned to the Council Plan by reviewing service needs to ensure that quality services are delivered, and to further protect the Council's assets. Investment and disinvestment are a strategic, lifecycle-based approach to managing assets that balances costs, risks, and performance to meet an organisation's objectives. Decisions to invest in new assets or improve existing items are made alongside decisions

to disinvest (dispose of or sell) underperforming or surplus assets, all within a robust, transparent framework.

The adoption of a Strategic Asset Plan is a major component of longer-term financial resilience and sustainability planning and will be overseen by the Council's Financial Improvement Group (FIG). The purpose is to undertake an ongoing and comprehensive review of assets to maximise utilisation of the Council's properties. This will inform the basis of decisions on investments and disposals, and inform the planning of, generation of, and utilisation of resulting capital receipts.

- **School Estate Planning** – is aligned to the Council Plan by supporting pupil needs via financial investment in schools.

The Council has a duty to ensure that there is sufficient school attendance capacity for resident children that require a place. Basic Needs and High Needs capital funding are therefore allocated by the Department for Education (DfE) to Local Authorities, based on pupil place number forecasts, to deliver the additional places in schools which will meet anticipated demand.

The pupil place requirement for SEND/mainstream schools is increasing for many Local Authorities, including West Berkshire. The primary impact is that Local Authority areas may have insufficient or inappropriate provision and capacity to deliver specialist support, and therefore the efficient utilisation of scarce financial resources has become increasingly key to ensuring not only the fulfilment of school places but also the delivery of value for money. To address the issue of the shortage in school places for Primary, Secondary and SEND schools, a strategy of short-term, medium-term and long-term works has been enacted by the Council's Education Services team.

- **Investment in Regeneration** – is aligned to the Council Plan through a focus on economic growth by supporting key strategic projects that will deliver business growth and jobs across the Council.

In support of the objectives disclosed in the Council Plan to achieve economic growth, the Council continues to plan for and deliver its highway works plans and proposals accordance with local, sub-regional and regional strategies. Furthermore, some capital assets are continually under consideration for regeneration, to bring them into use and generate income, or save existing costs. For example, temporary accommodation.

- **Investment in ICT and Digital Services** - is aligned to the Council Plan by ensuring that services meet the needs of the customer, through efficiency and the delivery of value for money.
- **Capital Investment for Revenue Benefits** – is aligned to the Council Plan via the investment in relevant services which reduce expenditure or create or increase revenue.

3.3 In November 2023, the Council's Executive adopted a revised Property Investment Strategy with a view to disinvesting from the commercial property portfolio. To that end, no provision for additional investment in the Council's portfolio has been reflected in this strategy for financial year 2026/27.

- 3.4 All capital expenditure must be financed, either from external sources (government grants and other contributions), or the Council's own resources (revenue, reserves, and capital receipts) or debt (borrowing, leasing and Private Finance Initiatives).
- 3.5 In respect of planned capital expenditure financed by the Council, historically the Council has sought to apply capital receipts in conjunction with financing via borrowing. For the purposes of the 2026/27 strategy, capital receipts generated from asset disposals scheduled for financial year 2025/26 have been identified to fund planned transformational expenditure across the Council in accordance with the Council's Flexible Use of Capital Receipts Policy (Appendix D).
- 3.6 The main source of Council funding in support of planned capital expenditure in 2026/27 is borrowing. 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 sources, usually from revenue which is known as Minimum Revenue Provision (MRP). Local Authorities are required by statute to reflect a charge to their revenue account to provide for the repayment of debt resulting from capital expenditure (MRP).
- 3.7 CIPFA Code guidance and other associated accounting principles define alternative methods to calculate MRP, but this guidance does not provide a clear definition of prudence. Each individual authority must determine a prudent repayment plan based upon its individual circumstances, through assessing medium-term and long-term financial projections, current budgetary pressures, future capital expenditure plans and future funding needs.
- 3.8 The Council must ensure that capital financing sourced via debt 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) in each financial year. In accordance with statutory guidance, a lower "operational boundary" is also communicated as a warning level if debt levels approach this limit.
- 3.9 Allowance has been made within the operational boundary and authorised limit to allow debt financing of the planned capital programme, existing financing and PFI liabilities. The Council's authorised limit and operational boundary data is detailed within the Treasury Management Strategy.

4. Vision

- 4.1 The Council has sought to develop its core strengths, focusing on Social Care, Education, and improvements to local infrastructure (including road enhancements, flood prevention, and other alleviation schemes). The Council has either secured funding externally or has allocated financing from Council resources to the projects which maximise sustainability.

5. Priorities

- 5.1 The Capital Strategy and supporting capital programme is aligned to the approved Council Strategy (2023-2027). Each individual capital project is aligned with a Council priority:



5.2 The Council also seeks to invest within its operational infrastructure, such as ICT and other digital platforms, supporting business as usual activities, enhancement through planned maintenance programmes, and the investment in operational assets such as corporate buildings.

6. Summary

6.1 Planned expenditure during the period of the Medium-Term Financial Strategy (MTFS) between 2026/2027 and 2029/2030, analysed between external sums and Council-funded amounts, is detailed below:

Longer-Term Committed Funding from Projects Planned to Commence in 2026/27	2026/27	2027/28	2028/29	2029/30
Council Funding	£10,419,140	£8,930,874	£9,524,087	£20,336,075
External Funding - Grants & Contributions	£27,339,822	£26,145,132	£21,730,817	£15,750,675
External Funding - Section 106	£2,328,568	£224,497	£3,111,662	£3,223,924
External Funding - CIL	£6,125,945	£3,854,520	£4,686,359	£7,330,134
Total Funding Committed	£ 46,213,475	£ 39,155,023	£ 39,052,925	£ 46,640,808

6.2 In respect of Council-funded expenditure (i.e. funded through borrowing), capital expenditure is not charged directly to the revenue budget. Interest payable on loans, the repayment of loans and MRP are charged to revenue, and this is referred to as capital financing. To ensure that capital expenditure and the associated financing is affordable in the short-term and long-term, several policies complement the Capital Strategy. The Capital Strategy should be read alongside the Council's Treasury Management Strategy and the MTFS.

Appendices

Appendix B	Capital Programme 2026/27
Appendix C	Full Capital Programme 2026/27-2029/30
Appendix D	Flexible Use of Capital Receipts Policy

Appendix B - Capital Programme 2026/27

Project Title	Description of project
Occupational Therapy Equipment	Annual provision for essential aids & equipment for vulnerable people
Social Care Case Management System Replacement	Procurement of a new social care case management system to replace Care Director
The Shopmobility Scheme	To enable the annual replacement of scooters and wheelchairs as part of the Shopmobility contract with Volunteer Centre West Berkshire to 26/27
Royal Berkshire Archives - Planned Enhancements	Planned programme of expenditure over the next three years to cover essential maintenance work on the Royal Berkshire Archive building, funded between the six authorities
Expansion of Berkshire Records Office. Reading	This project aims to provide additional storage through a new two-storey building extension. This will ensure that the joint service is sustainable well into the future and will allow the joint archives service to fulfil its statutory and contractual obligations to the six Berkshire districts.
West Berkshire Museum - Damp Conditions Improvement	To ensure that the environmental condition of the museum building provides the optimum conditions for the exhibits
Members Bids	To enable Members to work with residents and community groups in their wards, to deliver improvements they value
Libraries Book Stock	To purchase supplies of new books to continually replenish library stock (physical and digital) at all West Berkshire libraries
Playing Pitch Action Plan	Playing Pitch Strategy and associated projects
Thatcham Library - New Build	Build a new and larger library in Thatcham as outlined in the council's Infrastructure Development Plan (2022-27)
Disabled Facilities Grant	Mandatory grant for disabled adaptations, to enable local residents to live independently in their own homes

2026/27				
Council Funding	Grants & Contributions	S106	CIL	Total Planned Expenditure
£ -	£ 788,418	£ -	£ -	£ 788,418
£ 156,953	£ -	£ -	£ -	£ 156,953
£ 11,000	£ -	£ -	£ -	£ 11,000
£ 8,230	£ 36,770	£ -	£ -	£ 45,000
£ 418,210	£ 1,448,790	£ -	£ -	£ 1,867,000
£ 30,000	£ -	£ -	£ -	£ 30,000
£ 100,000	£ -	£ -	£ -	£ 100,000
£ 140,000	£ -	£ -	£ -	£ 140,000
£ 300,000	£ -	£ -	£ -	£ 300,000
£ -	£ -	£ -	£ -	£ -
£ -	£ 1,669,000	£ -	£ -	£ 1,669,000

Project Title	Description of project	Council Funding	Grants & Contributions	S106	CIL	Total Planned Expenditure
Four Houses Corner	Refurbishment of the sixteen pitches at Four Houses Corner, Ufton Nervet	£ 88,000	£ -	£ -	£ -	£ 88,000
Chestnut Walk project	Repurpose of unused care home for emergency accommodation	£ -	£ -	£ 1,097,564	£ -	£ 1,097,564
Falkland Primary School - Classroom Replacement	To replace the 8 classrooms and associated support spaces that are currently in old prefabricated modular accommodation	£ 880,700	£ 851,940	£ -	£ 1,063,870	£ 2,796,510
Education Capital Enhancement Programme	Maintenance programme to address most urgent capital condition need as identified by current condition survey data.	£ -	£ 3,037,710	£ -	£ -	£ 3,037,710
Thatcham Park Early Years Accommodation	Thatcham Park Early Years Accommodation - works	£ -	£ -	£ -	£ 326,920	£ 326,920
The Castle School - Basic need Expansion	To meet the urgent need for additional places through the provision of four new classrooms and ancillary spaces within The Castle School site	£ -	£ 74,070	£ -	£ 46,720	£ 120,790
Theale Primary Basic Need Project	To provide sufficient places for primary children from developments in the catchment area of Theale Primary School so that local children are able to attend a local school.	£ -	£ 100,040	£ -	£ -	£ 100,040
Aids & Adaptations Special Education Needs & Disabilities Pupils	Occupational therapists to provide equipment and adaptations to children and young people with disabilities	£ 93,510	£ -	£ -	£ -	£ 93,510
Calcot Schools Remodelling	To undertake remodelling and rationalisation of accommodation to align it with the revised lower Planned Admission Number (PAN) of 60	£ -	£ 799,600	£ -	£ -	£ 799,600
Brookfields School - Accessibility	To address a lack of accessibility of key spaces to adequately provide for pupils' needs in the areas of personal care	£ -	£ 629,760	£ -	£ -	£ 629,760
Special Education Needs & Disabilities Infrastructure Delivery	To fulfil the requirement for a strategic response to increase sufficiency to support Priority 4 to address increasing demand for tailored, cost-effective SEND provision (Special Education Needs & Disabilities Infrastructure Delivery)	£ -	£ 879,320	£ -	£ -	£ 879,320
Brookfields Expansion – Early Years and Key Stage 3	To provide x2 additional classrooms and associated support spaces to meet the surge in demand for SEND places (Special Education Needs & Disabilities)	£ -	£ 1,151,630	£ -	£ -	£ 1,151,630
School Modular Building Replacement	To undertake more comprehensive surveys and replace poor condition and poor performing modular accommodation across the school estate	£ -	£ 250,000	£ -	£ -	£ 250,000

Project Title	Description of project	Council Funding	Grants & Contributions	S106	CIL	Total Planned Expenditure
Westwood Farm – Key Stage 2 Severe Learning Disability Provision	To expand current SLD (Severe Learning Difficulties) facility to enable inclusion of Key Stage 2 pupils and avoid expensive independent non-maintained special school placements	£ -	£ 442,800	£ -	£ -	£ 442,800
North Newbury New Primary School	Provision of a 1FE Primary School at the North Newbury housing development site (Donnington Heights).	£ -	£ -	£ 55,650	£ -	£ 55,650
Expansion of Primary Provision - Newbury	To provide sufficient places for primary children from the cumulative housing developments across Newbury	£ -	£ -	£ -	£ -	£ -
North East Thatcham Primary	To provide sufficient places for primary children from the North-East Thatcham development	£ -	£ -	£ -	£ -	£ -
Primary Provision - reorganisation	In order to address declining birth rates and increasing surplus places a reorganisation of primary school provision is required.	£ -	£ -	£ -	£ -	£ -
Theale Primary School – Expansion	To provide sufficient places for primary children from developments in the catchment area of Theale Primary School	£ -	£ -	£ -	£ -	£ -
Sandleford New Primary School (2 x Form of Entry)	To provide sufficient places for primary age children from the Sandleford development so that local children are able to attend a local school.	£ -	£ -	£ -	£ -	£ -
Kennet PDR (Personal Development & Relationships) - Expansion	To expand and remodel the existing PDR (Personal Development & Relationships) unit at The Kennet School to provide suitable and sufficient space to meet the changing needs of the pupils	£ -	£ -	£ -	£ -	£ -
Accident reduction works	DfT Grant and CIL funding to deliver the annual Network Management Programme of works (under the Highways and Traffic Management Acts)	£ -	£ -	£ -	£ 95,000	£ 95,000
Footway Improvements	To provide funding to maintain and improve the Highway network in line with statutory responsibilities and Member and public expectations	£ -	£ -	£ 400,000	£ -	£ 400,000
Term Contract Equipment & Management	To provide funding to maintain and improve the Highway network in line with statutory responsibilities and Member and public expectations	£ -	£ 884,250	£ -	£ -	£ 884,250

Project Title	Description of project	Council Funding	Grants & Contributions	S106	CIL	Total Planned Expenditure
Signs & Road Markings Upgrades	To provide funding to maintain and improve the Highway network in line with statutory responsibilities and Member and public expectations	£ -	£ -	£ -	£ 207,500	£ 207,500
Drainage & Flood Risk Projects	To secure funding for a series of major highway drainage upgrades and flood risk improvements	£ -	£ 300,000	£ -	£ 400,000	£ 700,000
Bus Services Improvement Plan (BSIP)	The BSIP seeks to deliver on the National Bus Strategy and Levelling-Up agenda, through enhanced frequencies on many services, new bus links introduced including the use of demand-responsive transport, simplified fares and the extension of multi-operator ticketing, more environmentally friendly buses, and improved marketing of bus services to wider audiences.	£ -	£ 696,502	£ -	£ -	£ 696,502
Newbury Rail Station Road Improvements	Improvements to areas surrounding Newbury train station	£ -	£ 391,860	£ -	£ -	£ 391,860
Electric Vehicle Charge Points	Plan and deliver infrastructure for zero-emission vehicles	£ -	£ 108,430	£ 191,000	£ 480,000	£ 779,430
Future Programme Development	DfT (Department for Transport) Grant and CIL (Community Infrastructure Levy) funding to deliver the annual Network Management Programme of works (under the Highways and Traffic Management Acts)	£ -	£ 50,000	£ -	£ -	£ 50,000
Statutory Signing of Rights of Way	To deliver general Public Rights of Way improvements for all users (pedestrians, cyclists, equestrians, etc. including users with mobility problems)	£ -	£ -	£ -	£ 5,270	£ 5,270
Playground Equipment Upgrades	For the ongoing replacement and upkeep of Equipment assets in children's playgrounds	£ -	£ -	£ -	£ 80,000	£ 80,000
Henwick Worthy Sports Facility	For the ongoing replacement and upkeep of built assets & sports facilities	£ -	£ -	£ 30,000	£ -	£ 30,000
Streatley Footpath	Streatley Footpath- Thames Path - improvements to the Thames Path in Streatley to form a safe and accessible route with benefits for the local economy, public access to nature, and the health and wellbeing of a large number of people.	£ -	£ -	£ -	£ 80,000	£ 80,000
Traffic Signal Upgrades	DfT Grant and CIL funding to deliver the annual Network Management Programme of works (under the Highways and Traffic Management Acts)	£ -	£ -	£ -	£ 70,000	£ 70,000

Project Title	Description of project	Council Funding	Grants & Contributions	S106	CIL	Total Planned Expenditure
Active Travel Infrastructure	To create and upgrade active travel infrastructure - including cycle tracks, cycle lanes, footways, shared routes and related facilities	£ -	£ -	£ 259,940	£ 1,585,320	£ 1,845,260
School Safety Programme (including School Streets)	DfT (Department for Transport) Grant and CIL (Community Infrastructure Levy) funding to deliver the annual Network Management Programme of works (under the Highways and Traffic Management Acts)	£ -	£ -	£ -	£ 96,000	£ 96,000
Street Lighting Improvements	To provide funding to maintain and improve the Highway network in line with statutory responsibilities and Member and public expectations	£ 60,000	£ -	£ -	£ 105,000	£ 165,000
Capital Drainage Upgrades & Maintenance	To secure funding for a proactive approach to maintenance which would include enhancing the capacity to cope with the impact of development	£ 420,000	£ -	£ -	£ 500,000	£ 920,000
Essential Maintenance - Bridges	To provide funding to maintain and improve the Highway network in line with statutory responsibilities and Member and public expectations	£ -	£ 300,000	£ -	£ -	£ 300,000
Highway Improved Programme	To provide funding to maintain and improve the Highway network in line with statutory responsibilities and Member and public expectations	£ 1,600,000	£ 5,590,099	£ -	£ -	£ 7,190,099
Sewerage Treatment Plants	To secure funding for a proactive approach to maintenance which would include enhancing the capacity to cope with the impact of development	£ -	£ -	£ -	£ 52,500	£ 52,500
London Road - Flood Risk Improvements	To secure funding for a series of major highway drainage upgrades and flood risk improvements	£ -	£ 50,000	£ -	£ -	£ 50,000
Car Park Maintenance	To provide a dedicated capital budget to ensure the parking machines are kept up to date and also maintain the car parking infrastructure	£ -	£ -	£ -	£ 175,000	£ 175,000
Community Transport Capital Grant	Bi-Annual Opportunity for Community Transport groups to express an interest in a capital grant	£ -	£ -	£ -	£ 50,000	£ 50,000
Transport Model Update	To update the Council's transport modelling tools so they remain fit for purpose	£ -	£ -	£ 100,000	£ -	£ 100,000

Project Title	Description of project	Council Funding	Grants & Contributions	S106	CIL	Total Planned Expenditure
Nutrient Neutrality	Develop and deliver projects which will deliver a reduction in nutrients entering the River Lambourn. This will unlock development which is currently stalled due to the anticipated impact of additional nutrients and phosphates on the Lambourn catchment.	£ -	£ 2,100,000	£ -	£ -	£ 2,100,000
Improvements to key walking routes	To deliver general Public Rights Of Way improvements for all users (pedestrians, cyclists, equestrians, etc. including users with mobility problems)	£ -	£ -	£ -	£ 41,670	£ 41,670
Rights Of Way Volunteer Resource	To deliver general Public Rights of Way improvements for all users (pedestrians, cyclists, equestrians, etc. including users with mobility problems)	£ -	£ -	£ -	£ 2,500	£ 2,500
Equal Access to the Countryside	To deliver general Public Rights of Way improvements for all users (pedestrians, cyclists, equestrians, etc. including users with mobility problems)	£ -	£ -	£ -	£ 7,000	£ 7,000
Ridgeway & Thames Path National Trails	To deliver general Public Rights of Way improvements for all users (pedestrians, cyclists, equestrians, etc. including users with mobility problems)	£ -	£ -	£ -	£ 13,000	£ 13,000
Improvements for Cyclists & Equestrians	To deliver general Public Rights of Way improvements for all users (pedestrians, cyclists, equestrians, etc. including users with mobility problems)	£ -	£ -	£ -	£ 13,880	£ 13,880
Open Space Improvements	For the ongoing replacement and upkeep of built assets, sports facilities, children's playgrounds, visitor facilities	£ -	£ -	£ 25,000	£ 32,000	£ 57,000
Berks, Bucks & Oxon Wildlife Trust Capital Projects (BBOWT)	An annual grant paid to Berkshire, Buckinghamshire & Oxfordshire Wildlife Trust (BBOWT) for the ongoing upkeep of visitor facilities	£ 100,000	£ -	£ -	£ -	£ 100,000
Speed Restriction changes (including 20mph projects)	DfT Grant and CIL funding to deliver the annual Network Management Programme of works (under the Highways and Traffic Management Acts)	£ -	£ -	£ -	£ 200,000	£ 200,000
Access Improvements to Commons & Nature Reserves	Upgrades and improvements to Accessibility of Commons and Nature Reserves and visitor facilities	£ -	£ -	£ -	£ 55,430	£ 55,430

Project Title	Description of project	Council Funding	Grants & Contributions	S106	CIL	Total Planned Expenditure
Solar Photovoltaic Installations Programme (Rooftop Solar PV Provision)	Schemes to improve energy efficiency and reduce carbon emissions in Council buildings	£ 999,760	£ -	£ -	£ -	£ 999,760
Improvements to Byways	Improve and upgrade the byway surfaces to be accessible to all. Covering Bucklebury, Lambourn, Burghfield, Mortimer	£ -	£ -	£ -	£ 117,000	£ 117,000
Northcroft Leisure Centre Decarbonisation	a wide-ranging decarbonisation project designed to dramatically improve the building's energy efficiency, reduce carbon emissions, and support the Council's wider climate and environmental goals as it progresses on its pathway to net zero.	£ 387,084	£ 2,447,888	£ -	£ -	£ 2,834,972
Theale Station Improvements	Theale Station Improvements - works	£ -	£ -	£ -	£ -	£ -
Berkshire Downlands multiples	Improve and upgrade assorted Rights of way surfaces to improve accessibility across Downlands, Lambourne, Chieveley & Cold ash	£ -	£ -	£ -	£ -	£ -
Rights of Way Improvements	Improve and upgrade the Footpaths surfaces to be accessible to all.	£ -	£ -	£ -	£ -	£ -
Procurement & Implementation of new Financial Management System	Procurement & Implementation of New Financial Management System	£ 425,000	£ -	£ -	£ -	£ 425,000
Estate Capital Enhancement Programme	The Estates Capital Enhancement Programme identifies the element condition and provides a prioritised schedule of works required across a five year period for the non-schools (corporate) estate.	£ 909,000	£ -	£ -	£ -	£ 909,000
Geographic Information Systems Capital fund	Continuation of annual GIS (Geographic Information Systems) funding to support spatial data infrastructure for the organisation	£ 60,000	£ -	£ -	£ -	£ 60,000
Corporate IT Replacement	Re-provision of WBC ICT equipment and software (predominately PCs) on an ongoing basis	£ 400,000	£ -	£ -	£ -	£ 400,000
Cyber Health / Security Checks	Annual project and variety of activities to maintain our government Public Switched Network (PSN) accredited status	£ 36,000	£ -	£ -	£ -	£ 36,000
Cyber Security Enhancements	Annual licensing of our data leakage protection service which monitors email traffic (Egress) and modular enhancements to our SIEM solution (Security Information & Event Management)	£ 36,000	£ -	£ -	£ -	£ 36,000
Telephony Infrastructure	Telephony system contract until 2028	£ 65,000	£ -	£ -	£ -	£ 65,000
Maintenance of DR Facility	Enhance the organisation's current Disaster Recovery (DR) capability	£ 30,000	£ -	£ -	£ -	£ 30,000
SEND school & Contingency						
Contingency	Contingency for the capital programme	£ 1,500,000	£ -	£ -	£ -	£ 1,500,000

Project Title	Description of project	Council Funding	Grants & Contributions	S106	CIL	Total Planned Expenditure
SEND School	To fulfil the requirement for a strategic response to increase sufficiency to address increasing demand for tailored, cost-effective SEND provision (Special Education Needs & Disabilities)	£ -	£ -	£ -	£ -	£ -
Staffing						
Education Assets Project Management, Design & Delivery	Project Management - Education	£ 254,440	£ 109,240	£ -	£ -	£ 363,680
Infrastructure Design & Delivery	Annual salaries for Projects Team	£ -	£ 2,075,651	£ 169,414	£ 224,365	£ 2,469,430
Projects delivery team	Annual salaries for projects delivery team	£ 418,400	£ -	£ -	£ -	£ 418,400
Capitalisation of finance salaries	Capitalisation of finance salaries	£ 76,053	£ 76,054	£ -	£ -	£ 152,107
Project Management - Information Communication Technology	Capitalise proportion of ICT Staff salaries for those who work on Capital projects	£ 227,820	£ -	£ -	£ -	£ 227,820
Project Management - Strategy & Governance	Capitalisation of costs for Strategy & Governance Project Managers	£ 187,980	£ -	£ -	£ -	£ 187,980

£ 10,419,140	£ 27,339,822	£ 2,328,568	£ 6,125,945	£ 46,213,475
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Appendix C - Capital Programme 2026/27 - 2029/30

Project Title	Description of project	2026/27	2027/28	2028/29	2029/30	Total 2026-2030				
		Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Council Funding	Grants & Contributions	S106	CIL	Total Planned Expenditure
Occupational Therapy Equipment	Annual provision for essential aids & equipment for vulnerable people	£ 788,418	£ 788,418	£ 788,418	£ 788,418	£ -	£ 3,153,672	£ -	£ -	£ 3,153,672
Social Care Case Management System Replacement	Procurement of a new social care case management system to replace Care Director	£ 156,953	£ 156,953	£ 156,953	£ 156,953	£ 627,812	£ -	£ -	£ -	£ 627,812
The Shopmobility Scheme	To enable the annual replacement of scooters and wheelchairs as part of the Shopmobility contract with Volunteer Centre West Berkshire to 26/27	£ 11,000	£ -	£ -	£ -	£ 11,000	£ -	£ -	£ -	£ 11,000
Royal Berkshire Archives - Planned Enhancements	Planned programme of expenditure over the next three years to cover essential maintenance work on the Royal Berkshire Archive building, funded between the six authorities	£ 45,000	£ 50,010	£ -	£ -	£ 17,380	£ 77,630	£ -	£ -	£ 95,010
Expansion of Berkshire Records Office. Reading	This project aims to provide additional storage through a new two-storey building extension. This will ensure that the joint service is sustainable well into the future and will allow the joint archives service to fulfil its statutory and contractual obligations to the six Berkshire districts.	£ 1,867,000	£ 31,500	£ 31,500	£ -	£ 418,210	£ 1,511,790	£ -	£ -	£ 1,930,000
West Berkshire Museum - Damp Conditions Improvement	To ensure that the environmental condition of the museum building provides the optimum conditions for the exhibits	£ 30,000	£ -	£ -	£ -	£ 30,000	£ -	£ -	£ -	£ 30,000
Members Bids	To enable Members to work with residents and community groups in their wards, to deliver improvements they value	£ 100,000	£ 100,000	£ -	£ 100,000	£ 300,000	£ -	£ -	£ -	£ 300,000
Libraries Book Stock	To purchase supplies of new books to continually replenish library stock (physical and digital) at all West Berkshire libraries	£ 140,000	£ 158,000	£ -	£ -	£ 298,000	£ -	£ -	£ -	£ 298,000
Playing Pitch Action Plan	Playing Pitch Strategy and associated projects	£ 300,000	£ 500,000	£ 500,000	£ -	£ 1,300,000	£ -	£ -	£ -	£ 1,300,000
Thatcham Library - New Build	Build a new and larger library in Thatcham as outlined in the council's Infrastructure Development Plan (2022-27)	£ -	£ 1,200,000	£ -	£ -	£ -	£ -	£ -	£ 1,200,000	£ 1,200,000
Disabled Facilities Grant	Mandatory grant for disabled adaptations, to enable local residents to live independently in their own homes	£ 1,669,000	£ 1,669,000	£ 1,669,000	£ 1,669,000	£ -	£ 6,676,000	£ -	£ -	£ 6,676,000
Four Houses Corner	Refurbishment of the sixteen pitches at Four Houses Corner, Ufton Nervet	£ 88,000	£ -	£ -	£ -	£ 88,000	£ -	£ -	£ -	£ 88,000
Chestnut Walk project	Repurpose of unused care home for emergency accommodation	£ 1,097,564	£ 50,000	£ -	£ -	£ -	£ -	£ 1,147,564	£ -	£ 1,147,564
Falkland Primary School - Classroom Replacement	To replace the 8 classrooms and associated support spaces that are currently in old prefabricated modular accommodation	£ 2,796,510	£ 88,370	£ -	£ -	£ 969,070	£ 851,940	£ -	£ 1,063,870	£ 2,884,880
Education Capital Enhancement Programme	Maintenance programme to address most urgent capital condition need as identified by current condition survey data.	£ 3,037,710	£ 2,726,850	£ 2,453,730	£ 2,447,880	£ -	£ 10,666,170	£ -	£ -	£ 10,666,170
Thatcham Park Early Years Accommodation	Thatcham Park Early Years Accommodation - works	£ 326,920	£ -	£ -	£ -	£ -	£ -	£ -	£ 326,920	£ 326,920
The Castle School - Basic need Expansion	To meet the urgent need for additional places through the provision of four new classrooms and ancillary spaces within The Castle School site	£ 120,790	£ -	£ -	£ -	£ -	£ 74,070	£ -	£ 46,720	£ 120,790
Theale Primary Basic Need Project	To provide sufficient places for primary children from developments in the catchment area of Theale Primary School so that local children are able to attend a local school.	£ 100,040	£ -	£ -	£ -	£ -	£ 100,040	£ -	£ -	£ 100,040

Project Title	Description of project	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Council Funding	Grants & Contributions	S106	CIL	Total Planned Expenditure
Aids & Adaptations Special Education Needs & Disabilities Pupils	Occupational therapists to provide equipment and adaptations to children and young people with disabilities	£ 93,510	£ 97,760	£ 99,880	£ 102,000	£ 393,150	£ -	£ -	£ -	£ 393,150
Calcot Schools Remodelling	To undertake remodelling and rationalisation of accommodation to align it with the revised lower Planned Admission Number (PAN) of 60	£ 799,600	£ 2,476,250	£ 3,282,050	£ 1,309,870	£ 6,708,420	£ 1,159,350	£ -	£ -	£ 7,867,770
Brookfields School - Accessibility	To address a lack of accessibility of key spaces to adequately provide for pupils' needs in the areas of personal care	£ 629,760	£ 15,780	£ -	£ -	£ -	£ 645,540	£ -	£ -	£ 645,540
Special Education Needs & Disabilities Infrastructure Delivery	To fulfil the requirement for a strategic response to increase sufficiency to support Priority 4 to address increasing demand for tailored, cost-effective SEND provision (Special Education Needs & Disabilities Infrastructure Delivery)	£ 879,320	£ 3,336,860	£ 2,037,530	£ 2,204,430	£ -	£ 6,253,710	£ -	£ 2,204,430	£ 8,458,140
Brookfields Expansion – Early Years and Key Stage 3	To provide x2 additional classrooms and associated support spaces to meet the surge in demand for SEND places (Special Education Needs & Disabilities)	£ 1,151,630	£ -	£ -	£ -	£ -	£ 1,151,630	£ -	£ -	£ 1,151,630
School Modular Building Replacement	To undertake more comprehensive surveys and replace poor condition and poor performing modular accommodation across the school estate	£ 250,000	£ 750,000	£ 300,000	£ 300,000	£ -	£ 1,600,000	£ -	£ -	£ 1,600,000
Westwood Farm – Key Stage 2 Severe Learning Disability Provision	To expand current SLD (Severe Learning Difficulties) facility to enable inclusion of Key Stage 2 pupils and avoid expensive independent non-maintained special school placements	£ 442,800	£ 769,090	£ 31,070	£ -	£ -	£ 1,242,960	£ -	£ -	£ 1,242,960
North Newbury New Primary School	Provision of a 1FE Primary School at the North Newbury housing development site (Donnington Heights).	£ 55,650	£ 317,210	£ 3,272,410	£ 2,117,690	£ -	£ 803,190	£ 4,959,770	£ -	£ 5,762,960
Expansion of Primary Provision - Newbury	To provide sufficient places for primary children from the cumulative housing developments across Newbury	£ -	£ -	£ 158,310	£ 1,533,730	£ -	£ -	£ -	£ 1,692,040	£ 1,692,040
North East Thatcham Primary	To provide sufficient places for primary children from the North-East Thatcham development	£ -	£ -	£ -	£ 462,510	£ -	£ -	£ 462,510	£ -	£ 462,510
Primary Provision - reorganisation	In order to address declining birth rates and increasing surplus places a reorganisation of primary school provision is required.	£ -	£ 14,950	£ 71,030	£ 1,138,300	£ 1,224,280	£ -	£ -	£ -	£ 1,224,280
Theale Primary School – Expansion	To provide sufficient places for primary children from developments in the catchment area of Theale Primary School	£ -	£ 171,170	£ 1,969,760	£ 492,440	£ -	£ -	£ -	£ 2,633,370	£ 2,633,370
Sandleford New Primary School (2 x Form of Entry)	To provide sufficient places for primary age children from the Sandleford development so that local children are able to attend a local school.	£ -	£ -	£ 50,000	£ 458,600	£ -	£ -	£ 508,600	£ -	£ 508,600
Kenet PDR (Personal Development & Relationships) - Expansion	To expand and remodel the existing PDR (Personal Development & Relationships) unit at The Kenet School to provide suitable and sufficient space to meet the changing needs of the pupils	£ -	£ 30,000	£ 102,000	£ 654,960	£ 30,000	£ -	£ -	£ 756,960	£ 786,960
Accident reduction works	DfT Grant and CIL funding to deliver the annual Network Management Programme of works (under the Highways and Traffic Management Acts)	£ 95,000	£ 65,000	£ 65,000	£ 65,000	£ -	£ -	£ -	£ 290,000	£ 290,000
Footway Improvements	To provide funding to maintain and improve the Highway network in line with statutory responsibilities and Member and public expectations	£ 400,000	£ 300,000	£ 315,000	£ 330,750	£ -	£ -	£ 400,000	£ 945,750	£ 1,345,750

Project Title	Description of project	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Council Funding	Grants & Contributions	S106	CIL	Total Planned Expenditure
Term Contract Equipment & Management	To provide funding to maintain and improve the Highway network in line with statutory responsibilities and Member and public expectations	£ 884,250	£ 910,778	£ 938,101	£ 966,244	£ -	£ 3,699,372	£ -	£ -	£ 3,699,372
Signs & Road Markings Upgrades	To provide funding to maintain and improve the Highway network in line with statutory responsibilities and Member and public expectations	£ 207,500	£ 157,500	£ 157,500	£ 157,500	£ -	£ -	£ -	£ 680,000	£ 680,000
Drainage & Flood Risk Projects	To secure funding for a series of major highway drainage upgrades and flood risk improvements	£ 700,000	£ 600,000	£ 600,000	£ 600,000	£ -	£ 1,200,000	£ -	£ 1,300,000	£ 2,500,000
Bus Services Improvement Plan (BSIP)	The BSIP seeks to deliver on the National Bus Strategy and Levelling-Up agenda, through enhanced frequencies on many services, new bus links introduced including the use of demand-responsive transport, simplified fares and the extension of multi-operator ticketing, more environmentally friendly buses, and improved marketing of bus services to wider audiences.	£ 696,502	£ 557,497	£ 568,482	£ 579,468	£ -	£ 2,401,949	£ -	£ -	£ 2,401,949
Newbury Rail Station Road Improvements	Improvements to areas surrounding Newbury train station	£ 391,860	£ -	£ -	£ -	£ -	£ 391,860	£ -	£ -	£ 391,860
Electric Vehicle Charge Points	Plan and deliver infrastructure for zero-emission vehicles	£ 779,430	£ 252,860	£ 95,500	£ -	£ -	£ 203,930	£ 286,500	£ 637,360	£ 1,127,790
Future Programme Development	DfT (Department for Transport) Grant and CIL (Community Infrastructure Levy) funding to deliver the annual Network Management Programme of works (under the Highways and Traffic Management Acts)	£ 50,000	£ 50,000	£ 50,000	£ 50,000	£ -	£ 200,000	£ -	£ -	£ 200,000
Statutory Signing of Rights of Way	To deliver general Public Rights of Way improvements for all users (pedestrians, cyclists, equestrians, etc. including users with mobility problems)	£ 5,270	£ 5,270	£ 5,270	£ 5,270	£ -	£ -	£ -	£ 21,080	£ 21,080
Playground Equipment Upgrades	For the ongoing replacement and upkeep of Equipment assets in children's playgrounds	£ 80,000	£ 180,000	£ 180,000	£ 180,000	£ -	£ -	£ -	£ 620,000	£ 620,000
Henwick Worthy Sports Facility	For the ongoing replacement and upkeep of built assets & sports facilities	£ 30,000	£ -	£ -	£ -	£ -	£ -	£ 30,000	£ -	£ 30,000
Streatley Footpath	Streatley Footpath- Thames Path - improvements to the Thames Path in Streatley to form a safe and accessible route with benefits for the local economy, public access to nature, and the health and wellbeing of a large number of people.	£ 80,000	£ -	£ -	£ -	£ -	£ -	£ -	£ 80,000	£ 80,000
Traffic Signal Upgrades	DfT Grant and CIL funding to deliver the annual Network Management Programme of works (under the Highways and Traffic Management Acts)	£ 70,000	£ 70,000	£ 73,500	£ 77,170	£ -	£ -	£ -	£ 290,670	£ 290,670
Active Travel Infrastructure	To create and upgrade active travel infrastructure - including cycle tracks, cycle lanes, footways, shared routes and related facilities	£ 1,845,260	£ 2,150,000	£ 4,150,000	£ 1,150,000	£ -	£ 7,000,000	£ 259,940	£ 2,035,320	£ 9,295,260
School Safety Programme (including School Streets)	DfT (Department for Transport) Grant and CIL (Community Infrastructure Levy) funding to deliver the annual Network Management Programme of works (under the Highways and Traffic Management Acts)	£ 96,000	£ 96,000	£ 100,800	£ 105,840	£ -	£ -	£ -	£ 398,640	£ 398,640
Street Lighting Improvements	To provide funding to maintain and improve the Highway network in line with statutory responsibilities and Member and public expectations	£ 165,000	£ 170,250	£ 175,760	£ 181,550	£ 240,000	£ -	£ -	£ 452,560	£ 692,560

Project Title	Description of project	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Council Funding	Grants & Contributions	S106	CIL	Total Planned Expenditure
Capital Drainage Upgrades & Maintenance	To secure funding for a proactive approach to maintenance which would include enhancing the capacity to cope with the impact of development	£ 920,000	£ 841,000	£ 863,050	£ 906,200	£ 1,810,250	£ -	£ -	£ 1,720,000	£ 3,530,250
Essential Maintenance - Bridges	To provide funding to maintain and improve the Highway network in line with statutory responsibilities and Member and public expectations	£ 300,000	£ 300,000	£ 300,000	£ 300,000	£ -	£ 1,200,000	£ -	£ -	£ 1,200,000
Highway Improved Programme	To provide funding to maintain and improve the Highway network in line with statutory responsibilities and Member and public expectations	£ 7,190,099	£ 4,869,930	£ 4,869,930	£ 4,869,930	£ 1,600,000	£ 20,199,889	£ -	£ -	£ 21,799,889
Sewerage Treatment Plants	To secure funding for a proactive approach to maintenance which would include enhancing the capacity to cope with the impact of development	£ 52,500	£ 55,125	£ 57,881	£ 60,775	£ -	£ -	£ -	£ 226,281	£ 226,281
London Road - Flood Risk Improvements	To secure funding for a series of major highway drainage upgrades and flood risk improvements	£ 50,000	£ 50,000	£ 500,000	£ -	£ -	£ 600,000	£ -	£ -	£ 600,000
Car Park Maintenance	To provide a dedicated capital budget to ensure the parking machines are kept up to date and also maintain the car parking infrastructure	£ 175,000	£ 100,000	£ 100,000	£ 100,000	£ -	£ -	£ -	£ 475,000	£ 475,000
Community Transport Capital Grant	Bi-Annual Opportunity for Community Transport groups to express an interest in a capital grant	£ 50,000	£ -	£ 50,000	£ -	£ -	£ -	£ -	£ 100,000	£ 100,000
Transport Model Update	To update the Council's transport modelling tools so they remain fit for purpose	£ 100,000	£ -	£ -	£ -	£ -	£ -	£ 100,000	£ -	£ 100,000
Nutrient Neutrality	Develop and deliver projects which will deliver a reduction in nutrients entering the River Lambourn. This will unlock development which is currently stalled due to the anticipated impact of additional nutrients and phosphates on the Lambourn catchment.	£ 2,100,000	£ -	£ -	£ -	£ -	£ 2,100,000	£ -	£ -	£ 2,100,000
Improvements to key walking routes	To deliver general Public Rights Of Way improvements for all users (pedestrians, cyclists, equestrians, etc. including users with mobility problems)	£ 41,670	£ 41,670	£ 41,670	£ 41,670	£ -	£ -	£ -	£ 166,680	£ 166,680
Rights Of Way Volunteer Resource	To deliver general Public Rights of Way improvements for all users (pedestrians, cyclists, equestrians, etc. including users with mobility problems)	£ 2,500	£ 2,500	£ 2,500	£ 2,500	£ -	£ -	£ -	£ 10,000	£ 10,000
Equal Access to the Countryside	To deliver general Public Rights of Way improvements for all users (pedestrians, cyclists, equestrians, etc. including users with mobility problems)	£ 7,000	£ 7,000	£ 7,000	£ 7,000	£ -	£ -	£ -	£ 28,000	£ 28,000
Ridgeway & Thames Path National Trails	To deliver general Public Rights of Way improvements for all users (pedestrians, cyclists, equestrians, etc. including users with mobility problems)	£ 13,000	£ 13,000	£ 13,000	£ 13,000	£ -	£ -	£ -	£ 52,000	£ 52,000
Improvements for Cyclists & Equestrians	To deliver general Public Rights of Way improvements for all users (pedestrians, cyclists, equestrians, etc. including users with mobility problems)	£ 13,880	£ 13,880	£ 13,880	£ 13,880	£ -	£ -	£ -	£ 55,520	£ 55,520
Open Space Improvements	For the ongoing replacement and upkeep of built assets, sports facilities, children's playgrounds, visitor facilities	£ 57,000	£ -	£ -	£ -	£ -	£ -	£ 25,000	£ 32,000	£ 57,000
Berks, Bucks & Oxon Wildlife Trust Capital Projects (BBOWT)	An annual grant paid to Berkshire, Buckinghamshire & Oxfordshire Wildlife Trust (BBOWT) for the ongoing upkeep of visitor facilities	£ 100,000	£ 100,000	£ 100,000	£ 100,000	£ 400,000	£ -	£ -	£ -	£ 400,000

Project Title	Description of project	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Council Funding	Grants & Contributions	S106	CIL	Total Planned Expenditure
Speed Restriction changes (including 20mph projects)	DfT Grant and CIL funding to deliver the annual Network Management Programme of works (under the Highways and Traffic Management Acts)	£ 200,000	£ -	£ -	£ -	£ -	£ -	£ -	£ 200,000	£ 200,000
Access Improvements to Commons & Nature Reserves	Upgrades and improvements to Accessibility of Commons and Nature Reserves and visitor facilities	£ 55,430	£ -	£ -	£ -	£ -	£ -	£ -	£ 55,430	£ 55,430
Solar Photovoltaic Installations Programme (Rooftop Solar PV Provision)	Schemes to improve energy efficiency and reduce carbon emissions in Council buildings	£ 999,760	£ 320,000	£ -	£ -	£ 1,319,760	£ -	£ -	£ -	£ 1,319,760
Improvements to Byways	Improve and upgrade the byway surfaces to be accessible to all. Covering Bucklebury, Lambourn, Burghfield, Mortimer	£ 117,000	£ -	£ 69,500	£ 47,500	£ -	£ -	£ -	£ 234,000	£ 234,000
Northcroft Leisure Centre Decarbonisation	a wide-ranging decarbonisation project designed to dramatically improve the building's energy efficiency, reduce carbon emissions, and support the Council's wider climate and environmental goals as it progresses on its pathway to net zero.	£ 2,834,972	£ -	£ -	£ -	£ 387,084	£ 2,447,888	£ -	£ -	£ 2,834,972
Theale Station Improvements	Theale Station Improvements - works	£ -	£ 3,869,560	£ -	£ -	£ -	£ 3,869,560	£ -	£ -	£ 3,869,560
Berkshire Downlands multiples	Improve and upgrade assorted Rights of way surfaces to improve accessibility across Downlands, Lambourne, Chieveley & Cold ash	£ -	£ 13,700	£ -	£ -	£ -	£ -	£ -	£ 13,700	£ 13,700
Rights of Way Improvements	Improve and upgrade the Footpaths surfaces to be accessible to all.	£ -	£ 14,000	£ -	£ -	£ -	£ -	£ -	£ 14,000	£ 14,000
Procurement & Implementation of new Financial Management System	Procurement & Implementation of New Financial Management System	£ 425,000	£ 425,000	£ -	£ -	£ 850,000	£ -	£ -	£ -	£ 850,000
Estate Capital Enhancement Programme	The Estates Capital Enhancement Programme identifies the element condition and provides a prioritised schedule of works required across a five year period for the non-schools (corporate) estate.	£ 909,000	£ 949,000	£ 1,081,500	£ 2,161,500	£ 5,101,000	£ -	£ -	£ -	£ 5,101,000
Geographic Information Systems Capital fund	Continuation of annual GIS (Geographic Information Systems) funding to support spatial data infrastructure for the organisation	£ 60,000	£ 60,000	£ 60,000	£ 60,000	£ 240,000	£ -	£ -	£ -	£ 240,000
Corporate IT Replacement	Re-provision of WBC ICT equipment and software (predominately PCs) on an ongoing basis	£ 400,000	£ 441,750	£ 297,500	£ 263,250	£ 1,402,500	£ -	£ -	£ -	£ 1,402,500
Cyber Health / Security Checks	Annual project and variety of activities to maintain our government Public Switched Network (PSN) accredited status	£ 36,000	£ 36,000	£ 36,000	£ 36,000	£ 144,000	£ -	£ -	£ -	£ 144,000
Cyber Security Enhancements	Annual licensing of our data leakage protection service which monitors email traffic (Egress) and modular enhancements to our SIEM solution (Security Information & Event Management)	£ 36,000	£ 36,000	£ 36,000	£ 36,000	£ 144,000	£ -	£ -	£ -	£ 144,000
Telephony Infrastructure	Telephony system contract until 2028	£ 65,000	£ 65,000	£ -	£ -	£ 130,000	£ -	£ -	£ -	£ 130,000
Maintenance of DR Facility	Enhance the organisation's current Disaster Recovery (DR) capability	£ 30,000	£ -	£ -	£ -	£ 30,000	£ -	£ -	£ -	£ 30,000
SEND school & Contingency										
Contingency	Contingency for the capital programme	£ 1,500,000	£ 1,000,000	£ 1,000,000	£ 1,000,000	£ 4,500,000	£ -	£ -	£ -	£ 4,500,000
SEND School	To fulfil the requirement for a strategic response to increase sufficiency to address increasing demand for tailored, cost-effective SEND provision (Special Education Needs & Disabilities)	£ -	£ 518,030	£ 1,036,060	£ 12,044,170	£ 13,598,260	£ -	£ -	£ -	£ 13,598,260
Staffing										
Education Assets Project Management, Design & Delivery	Project Management - Education	£ 363,680	£ 374,590	£ 385,828	£ 397,403	£ 1,064,482	£ 457,019	£ -	£ -	£ 1,521,501
Infrastructure Design & Delivery	Annual salaries for Projects Team	£ 2,469,430	£ 2,543,512	£ 2,619,818	£ 2,698,412	£ -	£ 8,683,749	£ 708,766	£ 938,657	£ 10,331,172
Projects delivery team	Annual salaries for projects delivery team	£ 418,400	£ 430,952	£ 443,881	£ 457,197	£ 1,750,430	£ -	£ -	£ -	£ 1,750,430
Capitalisation of finance salaries	Capitalisation of finance salaries	£ 152,107	£ 172,224	£ 178,252	£ 184,492	£ 343,537	£ 343,538	£ -	£ -	£ 687,075

Project Title	Description of project	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Total Planned Expenditure	Council Funding	Grants & Contributions	S106	CIL	Total Planned Expenditure
Project Management - Information Communication Technology	Capitalise proportion of ICT Staff salaries for those who work on Capital projects	£ 227,820	£ 234,655	£ 241,694	£ 248,945	£ 953,114	£ -	£ -	£ -	£ 953,114
Project Management - Strategy & Governance	Capitalisation of costs for Strategy & Governance Project Managers	£ 187,980	£ 193,619	£ 199,428	£ 205,411	£ 786,438	£ -	£ -	£ -	£ 786,438
		£ 46,213,475	£ 39,155,023	£ 39,052,925	£ 46,640,808	£ 49,210,177	£ 90,966,446	£ 8,888,650	£ 21,996,958	£ 171,062,231

Flexible Use of Capital Receipts Policy

Guidance on the use of flexible capital receipts is issued by the Secretary of State under Section 15(1)(a) of the Local Government Act 2003. Capital receipt has the meaning as defined in Section 9 of the Act, and as described in the Regulations made under that section.

Qualifying expenditure is defined as spend on a project where incurring up-front costs will generate ongoing savings. The main element of this guidance details the types of projects that will generate qualifying expenditure. A qualifying disposal is an asset sale made within the period to which the direction applies, and by a Local Authority to an entity external to the Local Authority's reporting structure. The key tranche of this guidance defines group structure and provides further detail on what constitutes a qualifying asset disposal. The direction refers to a reference contained in Section 16(2)(b) of the Act and allows named Local Authorities to treat qualifying expenditure as capital expenditure. The period in which a named Local Authority can adopt this treatment has been extended to March 2030.

Qualifying expenditure concerns project-specific expenditure that is designed to generate ongoing revenue savings through the delivery of public services and/or the transformation of service delivery to reduce costs or transform service delivery in a form that reduces the cost or demand for services in future years for any public sector delivery partner. Within this definition, it is for individual Local Authorities to determine whether a project qualifies for this flexibility.

Formation and implementation costs of any new such processes or arrangements can be treated as qualifying expenditure. The ongoing revenue costs of the new processes or arrangements cannot be classified as qualifying expenditure. In addition, one-off costs, such as banking savings generated in respect of temporary increases in pay costs, cannot be treated as qualifying expenditure. Under the directive in force from April 2022 onwards, with respect to redundancy payments, qualifying expenditure will be limited to those amounts that are necessarily incurred as statutory redundancy payments provided the other requirements of qualifying expenditure are met. This restriction does not apply to other severance costs, including pension strain costs, and the treatment of these sums remains unchanged from the previous directive.

There is a wide cross-section of projects which can generate qualifying expenditure, and the list below is not exhaustive. Examples of such projects are:

- Sharing back-office and administrative services with one or more other council or public sector bodies
- Investment in service reform feasibility work, e.g. creating pilot schemes
- Collaboration between Local Authorities and Central Government departments to increase the supply of land available for economic use
- Funding service reconfigurations, restructuring or rationalisation, where this leads to ongoing efficiency savings or service transformation
- Driving a digital approach to the delivery of more efficient public services and improving how the public interacts with constituent authorities where possible

- Aggregating procurement on common goods and services where possible, either within the scope of local arrangements or through engagement with Crown Commercial Services, regional procurement hubs or professional purchasing organisations
- Enhancing systems, controls and processes to tackle fraud and corruption in accordance with the Local Government Fraud and Corruption Strategy
- Forming commercial or alternative delivery models to deliver services more efficiently and generate revenue (for example, through the marketing of services to third parties)
- Integrating public-facing services across two or more public sector bodies (for example Children's Social Care or Trading Standards) to generate savings or to transform service delivery

Capital Receipts

The Council can only apply capital receipts that are generated internally. A scenario whereby the Council has no such residual interest concerns the disposal of an asset to a company that it has a stake in. Such operating arrangements include a joint venture or a Local Authority-owned housing limited company. The Council agreed a strategy to commence the planned disposal of its commercial property portfolio in February 2024. The Council is currently reviewing its asset base (i.e. all operational, investment and commercial sites), to determine options for disposal and capital financing options to support the Medium-Term Financial Strategy. This comprehensive review is anticipated to conclude early in financial year 2026/27 and will inform subsequent financial strategies.

Implications affecting the Council's Key Prudential Indicators

Capital receipts have not yet been allocated to individual projects' future funding commitments within the capital programme. Therefore, there is no immediate impact upon the Council's prudential indicators. Any in-year amendments affecting these indicators will be identified and reported in future iterations of this document.

If Central Government's intention to allow capital asset sale proceeds to directly enhance a Local Authority's usable reserves is adopted, this will clearly have a positive impact on both the Council's prudential indicators and overall financial resilience.

Planned Transformation Activity

A comprehensive programme of transformation projects is currently under review and will be published in due course. This table provides brief commentary on selected projects currently established:

Project	Project Scope
Care Homes	Options for future service delivery
LIFT	Implementation of a platform to assess and support residents in applying for benefit payments
Digitisation and AI	Application of digitisation and AI
Commissioning & Brokerage	Development of a designated commissioning and brokerage service for Childrens and Education

Financial Year 2026/27: Revenue Budget

Committee considering report:	Council
Date of Committee:	26 February 2026
Portfolio Member:	Councillor Iain Cottingham
Report Author:	Toby Bradley/Shannon Coleman-Slaughter
Forward Plan Ref:	C4680

1 Purpose of the Report

- 1.1 In accordance with the Local Government Finance Act 1992 and Local Government Act 2003, the Council must set a balanced budget annually by 11th March.
- 1.2 The budget acts as an indicator that the Council has set aside sufficient financial resources to achieve its objectives and to ensure that Council Tax bills can be issued to residents across the district prior to the start of the new financial year. This report details the budget proposals for financial year 2026/27 and supporting Council Tax proposals and resolutions.
- 1.3 The report includes various appendices to support members in their decisions on the recommendations disclosed. In advance of preparing this budget paper, the Council has been managing a budget consultation exercise (further relevant content is in Appendix I). Other appendices to this report include the overall savings proposals, budgeted investment, a fees and charges summary and changes and items relating to the setting of Council Tax.
- 1.4 Appendix J sets out the report of the Section 151 Officer on the robustness of budget estimates and adequacy of financial reserves, as required under Section 25 of the Local Government Act 2003. This appendix is of particular importance and guidance to members considering the financial settlement issued on 17th December 2025 as part of Central Government's Fair Funding Review 2.0, and the expectation that the Council will require Exceptional Financial Support (EFS) during the life of the Medium Term Financial Strategy (MTFS).

2 Recommendations

Council Tax

- 2.1 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 ring-fenced for Adult Social Care.

Revenue Budget

- 2.2 That the proposed General Fund net budget requirement of £210.9 million itemised in Appendix B is approved.
- 2.3 That the fees and charges disclosed in Appendix C are approved.
- 2.4 That the proposed savings disclosed in Appendix F and investments disclosed in Appendix E are approved.
- 2.5 To note that a budget consultation was undertaken between 1st December 2025 and 12th January 2026. The consultation responses are disclosed in Appendix I.
- 2.6 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.
- 2.7 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.
- 2.8 It is further proposed that Council approve a 100% Council Tax discount for Care Leavers aged 18- 25 who reside in West Berkshire.

3 Implications and Impact Assessment

Implication	Commentary
Financial:	The financial position of the Council is challenging, with considerable budgetary pressures in commissioned social care provision and general inflationary expenditure growth. The underlying funding streams are constrained with a significant readjustment of the Council Tax base (detailed in Appendix B of the MTFS), and an adverse settlement from Central Government (detailed in Appendix A of the MTFS). The Council's reserve position is delicate, with the existing General Fund (£10.6 million as of 31st March 2025), generated from Exceptional Financial Support (EFS), under pressure from in-year overspends (2025/26). Additional EFS requests for financial year 2025/26, and to balance the revenue budget in 2026/27, were submitted to Ministry for Housing Communities and Local Government (MHCLG) on 12 th December 2025, and a decision from Central Government remains outstanding at the time of writing this report. Without EFS, the Council, as with

	many other upper tier authorities will be in a Section 114 position given the absence of significant and robustly substantiated savings programmes.
Human Resource:	Any changes to staffing would need to comply with the relevant HR Policies and Procedures. Several redundancies are listed within the savings (Appendix F).
Legal:	There is a requirement to produce a Revenue Budget under the various Local Government Finance Acts. The savings proposals have been consulted upon as appropriate, and further consultations may be required prior to implementing certain strategies. The Public Sector Equality Duty (149 (1) Act requires a Local Authority in exercise of its functions to have due regard to the need to: (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 The Council consulted on a variety of specific savings and income proposals between December 2025 and January 2026. A summary of the outcome of these consultations, together with equality impacts assessments are included in Appendix I of this report. In respect of the proposed care leavers discount, under the Local Government Finance Act 1992, local authorities have discretionary powers to reduce Council Tax liability under Section 13A (1) (c). This provision allows councils to offer discounts in individual cases or classes of cases, such as Care Leavers.

Risk Management:	Appendix J contains the Section 151 Officer's view of the robustness of estimates supporting the 2026/27 revenue budget.
Property:	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 sourced through the flexible use of capital receipts. The Council will be required to focus on an asset optimisation and potential disposals strategy in 2026/27 to fund both capital activity (to avoid debt costs associated with financing), and fund transformation activity designed to support long-term revenue savings.
Policy:	Specific investment in the Council Strategy is included as part of this budget. These areas are highlighted separately in the budget paper.

	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		Individual savings have been subject to Equalities Impact Assessments where required. These are detailed in Appendix I.
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		See Appendix I.
Environmental Impact:		X		
Health Impact:		X		
ICT Impact:		X		
Digital Services Impact:		X		
Council Strategy Priorities:	X			Revenue capital financing enables the investment in the capital programme, which is aligned to the Council Strategy.
Core Business:		X		
Data Impact:		X		

Consultation and Engagement:	Corporate Board
	Financial Planning and Savings Board

4 Executive Summary

Funding Available 2026/27

- 4.1 On 17th December 2025, Central Government issued a three-year funding settlement. The longer-term financial impacts of the settlement on Core Spending Power (CSP), and local adjustments to the tax base are detailed within the MTFS. In respect of financial year 2026/27 and revenue budget setting, £177.9 million of funding is available to support the delivery of Council services to residents. The decrease in spending power for West Berkshire is (3.4%) compared to 2025/26, inclusive of the government assumption that the Council takes the maximum increase in Council Tax +2.99% and the Adult Social Care precept +2.0%, without triggering a referendum (+4.99% as an overall total for West Berkshire Council).
- 4.2 The Council Tax Resolution is included in Appendix A. The 2026/27 funding statement is itemised in Appendix B, detailing the funding assumptions underpinning the financing of the net revenue budget.
- 4.3 The funding statement for financial year 2026/27 is as follows:

Funding Statement	Commentary/ Assumptions	2025/26 £ms	2026/27 £ms
<i>Government Assumed Council Tax (Core Spending Power)</i>			<i>139.87</i>
<i>Council Tax Increase</i>		<i>2.99%</i>	<i>2.99%</i>
<i>Adult Social Care Precept</i>		<i>2.00%</i>	<i>2.00%</i>
Council Tax	Maximum percentage increase applied to tax base	109.59	110.99
Adult Social Care Precept	Maximum percentage increase applied to tax base	22.05	25.29
Collection Fund Deficit on Council Tax	Latest modelling of forecast deficit	-0.99	-2.81
Net Council Tax Funding Stream		130.65	133.48
Retained Business Rates	Government prescribed under settlement	30.57	13.27
Collection Fund Deficit on Business Rates	Latest modelling of forecast deficit	-4.60	-0.48
Net Retained Business Rates		25.97	12.79
Revenue Support Grant	Government prescribed under settlement	16.24	27.04
Homelessness & Domestic Abuse Grant Funding Streams	Government prescribed under settlement	0.32	1.43
Families First Grant Funding Stream	Government prescribed under settlement	0.33	1.42
Homelessness & Domestic Abuse Grant Funding Streams (Ringfenced Expenditure)	Government prescribed under settlement		-1.43
Families First Grant Funding Stream (Ringfenced Expenditure)	Government prescribed under settlement		-1.42
Extended Producer Responsibility Grant	Government prescribed	4.66	4.60
Net Un Ringfenced Revenue Support Grant		21.55	31.64
Total Funds Available	Total government funds, retained business rates and council tax revenues	178.17	177.90

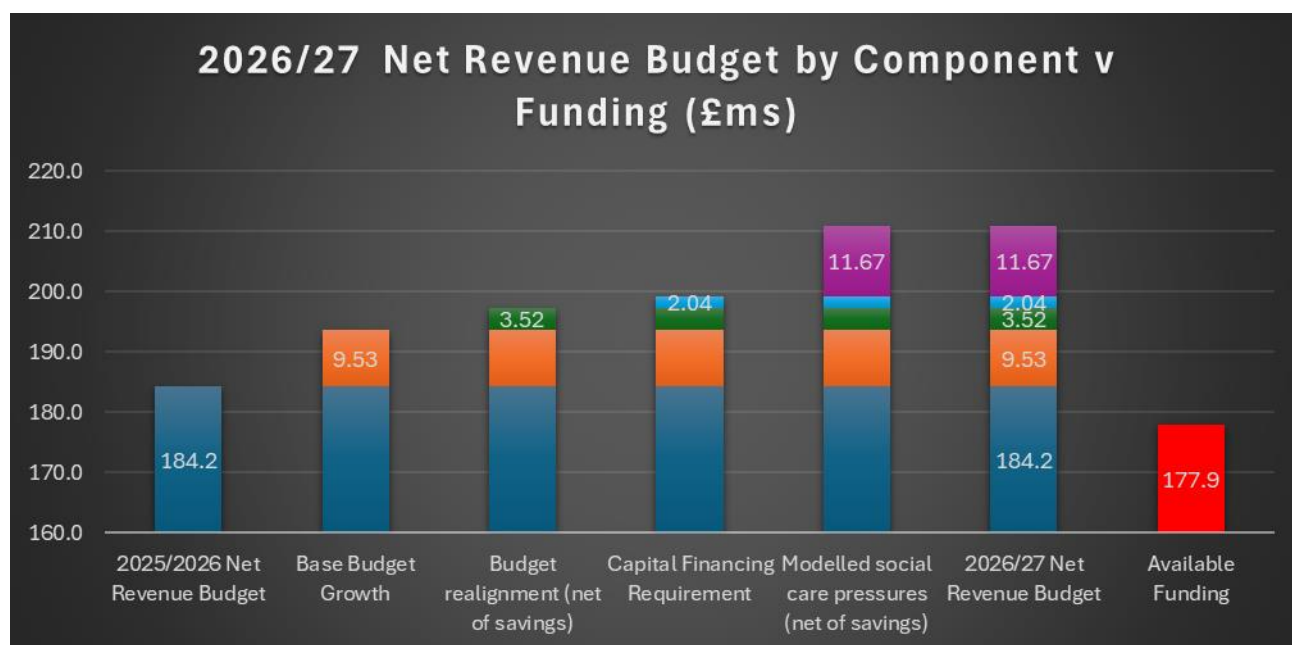
Net Revenue Expenditure Budget Requirement 2026/27

- 4.4 The net revenue budget requirement for financial year 2026/27 is detailed below, by directorate, in tabular form. The table below also outlines gross revenue and gross income, for Budget 2025/26, Q3 2025/26 and Budget 2026/27:

Financial Year 2026/27: Revenue Budget

	Expenditure Budget 2025/26	Income Budget 2025/26	Net Budget 2025/26	Q3 Expenditure Forecast 2025/26	Q3 Income Forecast 2025/26	Q3 Net Forecast 2025/26	Expenditure Budget 2026/27	Income Budget 2026/27	Net Budget 2026/27	Variance - Net Q3 vs Net Budget 2026/27	Variance - Net Budget 2025/26 vs Net Budget 2026/27		
ED People - ASC & Public Health	£0.3 m	£0.0 m	£0.3 m	£0.3 m	£0.0 m	£0.3 m	£0.2 m	£0.0 m	£0.2 m	-7.1%	£0.0 m	-16.0%	£0.0 m
Adult Social Care	£101.0 m	-£26.9 m	£74.2 m	£105.2 m	-£26.9 m	£78.3 m	£111.3 m	-£27.3 m	£84.1 m	5.6%	£4.1 m	13.3%	£9.9 m
Public Health & Wellbeing	£7.5 m	-£7.6 m	-£0.1 m	£7.1 m	-£7.2 m	-£0.1 m	£7.4 m	-£7.5 m	-£0.1 m	0.0%	£0.0 m	0.0%	£0.0 m
People - ASC & Public Health	£108.8 m	-£34.4 m	£74.4 m	£112.6 m	-£34.1 m	£78.5 m	£119.0 m	-£34.8 m	£84.2 m	5.5%	£4.1 m	13.2%	£9.8 m
ED People - Children's Services	£0.2 m	£0.0 m	£0.2 m	£0.2 m	£0.0 m	£0.2 m	£0.2 m	£0.0 m	£0.2 m	0.9%	£0.0 m	5.7%	£0.0 m
Children's Social Care	£35.7 m	-£3.0 m	£32.8 m	£39.9 m	-£3.4 m	£36.4 m	£43.6 m	-£3.0 m	£40.6 m	11.1%	£3.7 m	23.9%	£7.8 m
Education & SEND	£12.1 m	-£3.3 m	£8.9 m	£13.1 m	-£3.7 m	£9.3 m	£12.4 m	-£2.9 m	£9.5 m	5.4%	£0.5 m	7.7%	£0.7 m
Education (DSG Funded)	£157.1 m	-£157.6 m	-£0.4 m	£156.1 m	-£156.5 m	-£0.4 m	£148.2 m	-£148.6 m	-£0.4 m	0.0%	£0.0 m	0.0%	£0.0 m
People - Children's Services	£205.3 m	-£163.8 m	£41.4 m	£209.3 m	-£163.7 m	£45.6 m	£204.4 m	-£154.4 m	£50.0 m	10.0%	£4.1 m	20.6%	£8.5 m
Executive Director – Place	£0.3 m	£0.0 m	£0.3 m	£0.2 m	£0.0 m	£0.2 m	£0.3 m	£0.0 m	£0.3 m	-14.9%	£0.0 m	4.8%	£0.0 m
Community Services	£10.3 m	-£4.8 m	£5.5 m	£10.4 m	-£5.1 m	£5.4 m	£11.1 m	-£5.4 m	£5.7 m	-2.7%	-£0.1 m	4.5%	£0.2 m
Environment	£40.1 m	-£13.1 m	£27.0 m	£42.0 m	-£14.7 m	£27.2 m	£41.9 m	-£14.0 m	£27.9 m	1.0%	£0.3 m	3.5%	£0.9 m
Development & Housing	£8.1 m	-£4.5 m	£3.6 m	£11.3 m	-£7.6 m	£3.7 m	£10.4 m	-£5.6 m	£4.9 m	1.6%	£0.1 m	34.9%	£1.3 m
Place	£58.9 m	-£22.5 m	£36.3 m	£63.9 m	-£27.4 m	£36.5 m	£63.8 m	-£25.0 m	£38.8 m	0.4%	£0.1 m	6.8%	£2.5 m
Transformation, Customer & ICT	£4.2 m	-£0.6 m	£3.6 m	£5.3 m	-£0.7 m	£4.6 m	£6.4 m	-£0.5 m	£5.9 m	26.9%	£1.0 m	62.5%	£2.3 m
Executive Director - Resources	£0.8 m	£0.0 m	£0.8 m	£0.9 m	£0.0 m	£0.9 m	£1.1 m	£0.0 m	£1.1 m	4.4%	£0.0 m	30.1%	£0.3 m
Finance, Property & Procurement	£49.2 m	-£45.1 m	£4.0 m	£55.1 m	-£50.2 m	£4.8 m	£50.8 m	-£45.2 m	£5.6 m	19.6%	£0.8 m	38.0%	£1.5 m
Strategy & Governance	£7.0 m	-£1.7 m	£5.4 m	£7.1 m	-£1.6 m	£5.5 m	£7.6 m	-£1.8 m	£5.9 m	3.3%	£0.2 m	9.6%	£0.5 m
Resources	£61.2 m	-£47.4 m	£13.9 m	£68.3 m	-£52.5 m	£15.8 m	£65.9 m	-£47.5 m	£18.4 m	14.3%	£2.0 m	33.0%	£4.6 m
Chief Executive	£0.6 m	£0.0 m	£0.6 m	£0.7 m	-£0.2 m	£0.6 m	£0.7 m	£0.0 m	£0.7 m	-9.9%	-£0.1 m	4.9%	£0.0 m
Capital Financing and Mgmt	£17.3 m	-£0.5 m	£16.8 m	£15.0 m	£0.0 m	£15.0 m	£19.4 m	-£0.5 m	£18.9 m	-10.6%	-£1.8 m	12.1%	£2.0 m
WBC Total	£452.1 m	-£268.6 m	£183.4 m	£469.9 m	-£277.9 m	£192.0 m	£473.1 m	-£262.1 m	£210.9 m	4.6%	£8.5 m	15.0%	£27.5 m

4.5 The net revenue budget of £210.9 million can be split between expenditure as follows:



4.6 The above graphic details the growth elements of the net 2026/27 revenue budget building from a base budget in 2025/26, compared to available funding, i.e. £210.9 million net expenditure requirement versus a £177.9 million funding envelope, generating a £33.02 million gap which is proposed to be funded through £3.02 million of reserves and a £30 million EFS request.

4.7 2026/27 revenue expenditure growth is broken down as follows:

Financial Year 2026/27: Revenue Budget

(a) Base budget growth: £9.53 million (£8.23 million in 2025/26)

Base Budget Growth	£millions	Underlying Assumptions
Establishment costs	4.72	Assumed pay inflation 3.5%, plus incremental rises, national insurance, pension contributions
Secondary Pension Contributions	1.28	Deficit contributions determined by the Royal Berkshire Pension Fund
Supplies and services inflation	3.52	Specified contractual inflationary sums.
Total Base Budget Growth	9.53	

(Note: Establishment growth for 2026/27 includes growth for the 2025/26 pay award which was finally settled at 3.2% compared to 2.5% budget assumption. The 2026/27 assumption has been increased to 3.5% as inflation in September 2025 was 3.8%).

(b) Budget Realignment: £3.52million (Appendices E & F)

Appendix E details a number of realignments processes as part of a review of the revenue budget designed to ensure compliance with grant conditions and accounting regulations. Appendix E also details where there has been investment into the 2026/27 budget (+£0.42 million relating to Children's social care). Appendix F details non-social care commissioning savings, focusing on increasing fees and charges (£0.8 million), and removal of posts from the establishment (£0.2 million).

(c) Capital Financing: +£2.04 million (Appendix G)

Financing Requirement	2026/27
Capital financing of historic and planned capital programme £ms	£14.17
Capital financing of exceptional financial support £ms	£2.71
Additional borrowing required from HNB deficit £ms	£1.26
Total revenue budget requirement	£18.15
Revenue pressure (budget investment required)	£2.04

Capital financing, historically driven by funding the capital programme (past and planned), if now incurring financing costs relating to funding the HNB), and Minimum Revenue Provision (MRP) costs associated with EFS.

(d) Net Modelled Social Care Pressures: +£11.67million (Appendix D).

Social Care	£millions
Modelled Adult Social Care Pressures	9.22
Modelled Adult Social Care Savings	-2.37
Modelled Children's Social Care Pressures	5.78
Modelled Children's Social Care Savings	-0.95
Net Social care Pressures	11.67

Social care pressures and savings are broken down by category of care, demographic and inflation pressure in Appendix D.

- 4.8 A comparator of net revenue growth for 2026/27 compared to the 2025/26 revenue budget is included in the funding statement in Appendix B. Included within the net revenue budget position is investment and savings proposals in relation to social care commissioning detailed in Appendix D, non-social care commissioning investments outlined in Appendix E, and savings proposals presented in Appendix F. The

consultation responses relating to public facing savings proposals are included in Appendix I.

Funding Gap and Exceptional Financial Support

- 4.9 The 2026/27 net revenue budget of £210.9 million is set against available funding of £177.9 million, generating a funding gap of £33.02 million. The funding gap of £33.02 million, proposed to be funded through the utilisation of reserves of £3.02 million and an EFS request (submitted on 12th December 2025 to Central Government) of £30 million.
- 4.10 EFS has long-term financing implications for the Council, as the associated MRP allocation is chargeable to the Council's revenue account. The EFS over the life of the MTFS period compounds the additional support ask. The Council has limited reserves, with a General Fund of £10.6million as of 1st April 2025. There is already a planned usage of this reserve as part of the 2025/26 revenue budget setting (£2.27 m Collection Fund deficit), and in-year pressures generated by significant overspends against the Adults and Children's Social Care commissioning budgets. The Council's reserve statement is included in the MTFS, Appendix E. The Section 151 Officer's view of the robustness of estimates is included in Appendix J of this report.

5 Care Leavers Council Tax Discount

- 5.1 Care Leavers often face significant financial and emotional challenges as they transition into independent living. National guidance and best practice recommend that local authorities consider measures to support Care Leavers, including financial relief through Council Tax exemptions or discounts.
- 5.2 It is therefore proposed that West Berkshire Council introduces a policy to grant a 100% Council Tax Discount to all Care Leavers residing within the district, effective until their 25th birthday. The discount would apply regardless of tenancy type or whether the Care Leaver lives alone or with others.

6 Other Options Considered

The budget proposal contains a blend of savings options, Council Tax changes and request for EFS. The Council could enact a Council Tax referendum to introduce additional funding into the budget. This strategy has been rejected however due to the increased burden on local taxpayers that could have a negative local economic impact, the associated costs of the referendum and the likely adverse impact on the electoral vote.

7 Appendices

- 7.1 Appendix A – Formal Council Tax Resolution 2026/27.
- 7.2 Appendix A i to iv – Formal Council Tax Resolution 2026/27 supporting appendices.
- 7.3 Appendix B - General Fund Revenue Budget 2026/27: Funding Statement.
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Financial Year 2026/27: Revenue Budget

- 7.5 Appendix D - General Fund Revenue Budget 2026/27: Social Care Commissioning Budgets.
 - 7.6 Appendix E - General Fund Revenue Budget 2026/27: Non-Social Care Commissioning Investments.
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 - 7.11 Appendix J - Section 25 Statement of the Section 151 Officer.
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Subject to Call-In:

Yes: ☐ No: X

- | | |
|---|--------------------------|
| 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 Scrutiny Commission or associated Committees, Task Groups within preceding six months | ☐ |
| Item is Urgent Key Decision | ☐ |
| Report is to note only | ☐ |

Officer details:

Name: Shannon Coleman-Slaughter
Job Title: Service Director for Finance, Property & Procurement, Section 151 Officer
Tel No: 01635 503225
E-mail: shannon.colemanslaughter@westberks.gov.uk

Appendix A

General Fund Revenue Budget 2026/27: Formal Council Tax Resolution

That it be noted that the following amounts for the year 2026/27, in accordance with regulations made under Section 31B of the Local Government Finance Act 1992, as amended (by the Localism Act 2011), are as follows: -

- (a) 67,655.39 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 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

Calculate that the Council Tax requirement for the Council's own purposes for 2026/27 (excluding Parish precepts) is £136,281,660.

That the following amounts be now calculated by the Council for the year 2026/27 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992, amended by the Localism Act: -

- (a) £479,693,838 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 account of all precepts issued to it by Parish councils
- (b) £336,787,890 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) 142,905,949 being the amount by which the aggregate at (a) above, exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 31A (4) of the Act, as its Council Tax requirement for the year (Item R specified in the Act)
- (d) £2,112.26 being the amount at (c) above (Item R specified in the Act), all divided by (a) above (Item T in the Act), 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) £6,624,288 being the aggregate amount of all special items (parish precepts) referred to in Section 34(1) of the Act (Appendix A i)

- (f) £2,017.29 being the amount at (d) above less the result given by dividing the amount at (e) above by the amount at (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 relate

That it be noted that for the year 2026/27, the Police and Crime Commissioner for Thames Valley and 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 Council's area as indicated in Appendix A i to iv.

That the Council in accordance with Sections 30 and 36 of the Local Government Finance Act 1992 hereby sets the aggregate amounts disclosed in Appendix A i to iv as the amounts of Council Tax for 2026/27 for each part of its area and for each of the categories of dwellings.

In accordance with Section 52ZB of the Local Government Finance Act 1992, the Council determines its relevant basic amount of Council Tax for the financial year 2026/27 is not excessive.

Appendix A i to iv

General Fund Revenue Budget 2026/27: Formal Council Tax Resolution – Supporting Appendices

Appendix A i Budget Resolution 2026/27

DIRECTORATE	GROSS EXP	GROSS INC	NET EXP
	£	£	£
PEOPLE	323,364,330	189,188,130	134,176,200
PLACE	63,780,460	24,973,410	38,807,050
RESOURCES/CHIEF EXECUTIVE	66,559,560	47,469,170	19,090,390
CAPITAL FINANCING	19,365,200	510,000	18,855,200
TOTALS FOR WEST BERKSHIRE COUNCIL (SUB TOTAL A)	473,069,550	262,140,710	210,928,840
FUNDED BY:			
TOTAL COUNCIL TAX FUNDING REQUIRED FOR WEST BERKSHIRE COUNCIL			136,281,660
Other non ring-fenced grants, Collection Fund and reserves total (detailed in the main report)			41,623,177
TOTAL FUNDING			177,904,837
PARISHES			6,624,288
TOTALS FOR PARISHES (SUB TOTAL B)	0	0	6,624,288

Appendix A ii Valuation Bands 2026/27

Valuation Bands

West Berkshire Council

A	B	C	D	E	F	G	H
£1,126.76	£1,314.55	£1,502.35	£1,690.14	£2,065.73	£2,441.31	£2,816.90	£3,380.28

Adult Social Care

A	B	C	D	E	F	G	H
£218.10	£254.45	£290.80	£327.15	£399.85	£472.55	£545.25	£654.30

Police and Crime Commissioner for Thames Valley

A	B	C	D	E	F	G	H
£198.85	£232.00	£265.14	£298.28	£364.56	£430.85	£497.13	£596.56

Royal Berkshire Fire And Rescue Service

A	B	C	D	E	F	G	H
£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

*The valuation bands for the Royal Berkshire Fire and Rescue Service are outstanding at the time of production of this summary

Aggregate Of Council Tax Requirements

A	B	C	D	E	F	G	H
£1,543.71	£1,801.00	£2,058.28	£2,315.57	£2,830.14	£3,344.71	£3,859.28	£4,631.14

Appendix A iii Council Tax Schedule 2026/27

Appendix A iii)

Council Tax schedule 2026-27	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
West Berkshire Council Precepts								
West Berkshire Council	£1,126.76	£1,314.55	£1,502.35	£1,690.14	£2,065.73	£2,441.31	£2,816.90	£3,380.28
West Berkshire Council Adult Social Care	£218.10	£254.45	£290.80	£327.15	£399.85	£472.55	£545.25	£654.30
Total West Berkshire Council Precepts	£1,344.86	£1,569.00	£1,793.15	£2,017.29	£2,465.57	£2,913.86	£3,362.15	£4,034.58
Other major preceptors								
Police and Crime Commissioner for Thames Valley	£198.85	£232.00	£265.14	£298.28	£364.56	£430.85	£497.13	£596.56
Royal Berkshire Fire And Rescue Service	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Total for other major preceptors	£198.85	£232.00	£265.14	£298.28	£364.56	£430.85	£497.13	£596.56

*The valuation bands for the Royal Berkshire Fire and Rescue Service are outstanding at the time of production of this summary

Parish/town only (a)									
Parish/Town, and District and Special Expenses (b)									
Total with all precepts (c)									
Aldermaston	(a)	£19.19	£22.39	£25.59	£28.79	£35.19	£41.59	£47.98	£57.58
	(b)	£1,364.05	£1,591.39	£1,818.74	£2,046.08	£2,500.76	£2,955.45	£3,410.13	£4,092.16
	(c)	£1,562.90	£1,823.39	£2,083.87	£2,344.36	£2,865.33	£3,386.30	£3,907.26	£4,688.72
Aldworth	(a)	£66.37	£77.43	£88.49	£99.55	£121.67	£143.79	£165.92	£199.10
	(b)	£1,411.23	£1,646.43	£1,881.64	£2,116.84	£2,587.24	£3,057.65	£3,528.07	£4,233.68
	(c)	£1,610.08	£1,878.43	£2,146.77	£2,415.12	£2,951.81	£3,488.50	£4,025.20	£4,830.24
Ashampstead	(a)	£40.35	£47.07	£53.80	£60.52	£73.97	£87.42	£100.87	£121.04
	(b)	£1,385.21	£1,616.07	£1,846.95	£2,077.81	£2,539.54	£3,001.28	£3,463.02	£4,155.62
	(c)	£1,584.06	£1,848.07	£2,112.08	£2,376.09	£2,904.11	£3,432.13	£3,960.15	£4,752.18
Basildon	(a)	£16.20	£18.90	£21.60	£24.30	£29.70	£35.10	£40.50	£48.60
	(b)	£1,361.06	£1,587.90	£1,814.75	£2,041.59	£2,495.27	£2,948.96	£3,402.65	£4,083.18
	(c)	£1,559.91	£1,819.90	£2,079.88	£2,339.87	£2,859.84	£3,379.81	£3,899.78	£4,679.74
Beech Hill	(a)	£58.65	£68.42	£78.20	£87.97	£107.52	£127.07	£146.62	£175.94
	(b)	£1,403.51	£1,637.42	£1,871.35	£2,105.26	£2,573.09	£3,040.93	£3,508.77	£4,210.52
	(c)	£1,602.36	£1,869.42	£2,136.48	£2,403.54	£2,937.66	£3,471.78	£4,005.90	£4,807.08
Beedon	(a)	£36.37	£42.43	£48.49	£54.55	£66.67	£78.79	£90.92	£109.10
	(b)	£1,381.23	£1,611.43	£1,841.64	£2,071.84	£2,532.24	£2,992.65	£3,453.07	£4,143.68
	(c)	£1,580.08	£1,843.43	£2,106.77	£2,370.12	£2,896.81	£3,423.50	£3,950.20	£4,740.24
Beenham	(a)	£27.51	£32.09	£36.68	£41.26	£50.43	£59.60	£68.77	£82.52
	(b)	£1,372.37	£1,601.09	£1,829.83	£2,058.55	£2,516.00	£2,973.46	£3,430.92	£4,117.10
	(c)	£1,571.22	£1,833.09	£2,094.96	£2,356.83	£2,880.57	£3,404.31	£3,928.05	£4,713.66
Boxford	(a)	£29.00	£33.83	£38.67	£43.50	£53.17	£62.83	£72.50	£87.00
	(b)	£1,373.86	£1,602.83	£1,831.82	£2,060.79	£2,518.74	£2,976.69	£3,434.65	£4,121.58
	(c)	£1,572.71	£1,834.83	£2,096.95	£2,359.07	£2,883.31	£3,407.54	£3,931.78	£4,718.14
Bradfield	(a)	£20.62	£24.06	£27.49	£30.93	£37.80	£44.68	£51.55	£61.86
	(b)	£1,365.48	£1,593.06	£1,820.64	£2,048.22	£2,503.37	£2,958.54	£3,413.70	£4,096.44
	(c)	£1,564.33	£1,825.06	£2,085.77	£2,346.50	£2,867.94	£3,389.39	£3,910.83	£4,693.00
Brightwalton	(a)	£61.77	£72.07	£82.36	£92.66	£113.25	£133.84	£154.43	£185.32
	(b)	£1,406.63	£1,641.07	£1,875.51	£2,109.95	£2,578.82	£3,047.70	£3,516.58	£4,219.90
	(c)	£1,605.48	£1,873.07	£2,140.64	£2,408.23	£2,943.39	£3,478.55	£4,013.71	£4,816.46
Brimpton	(a)	£22.68	£26.46	£30.24	£34.02	£41.58	£49.14	£56.70	£68.04
	(b)	£1,367.54	£1,595.46	£1,823.39	£2,051.31	£2,507.15	£2,963.00	£3,418.85	£4,102.62
	(c)	£1,566.39	£1,827.46	£2,088.52	£2,349.59	£2,871.72	£3,393.85	£3,915.98	£4,699.18
Bucklebury	(a)	£28.17	£32.87	£37.56	£42.26	£51.65	£61.04	£70.43	£84.52
	(b)	£1,373.03	£1,601.87	£1,830.71	£2,059.55	£2,517.22	£2,974.90	£3,432.58	£4,119.10
	(c)	£1,571.88	£1,833.87	£2,095.84	£2,357.83	£2,881.79	£3,405.75	£3,929.71	£4,715.66
Burghfield	(a)	£79.32	£92.54	£105.76	£118.98	£145.42	£171.86	£198.30	£237.96
	(b)	£1,424.18	£1,661.54	£1,898.91	£2,136.27	£2,610.99	£3,085.72	£3,560.45	£4,272.54
	(c)	£1,623.03	£1,893.54	£2,164.04	£2,434.55	£2,975.56	£3,516.57	£4,057.58	£4,869.10
Catmore	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,344.86	£1,569.00	£1,793.15	£2,017.29	£2,465.57	£2,913.86	£3,362.15	£4,034.58
	(c)	£1,543.71	£1,801.00	£2,058.28	£2,315.57	£2,830.14	£3,344.71	£3,859.28	£4,631.14
Chaddleworth	(a)	£58.81	£68.62	£78.42	£88.22	£107.82	£127.43	£147.03	£176.44
	(b)	£1,403.67	£1,637.62	£1,871.57	£2,105.51	£2,573.39	£3,041.29	£3,509.18	£4,211.02
	(c)	£1,602.52	£1,869.62	£2,136.70	£2,403.79	£2,937.96	£3,472.14	£4,006.31	£4,807.58
Chieveley	(a)	£25.59	£29.86	£34.12	£38.39	£46.92	£55.45	£63.98	£76.78
	(b)	£1,370.45	£1,598.86	£1,827.27	£2,055.68	£2,512.49	£2,969.31	£3,426.13	£4,111.36
	(c)	£1,569.30	£1,830.86	£2,092.40	£2,353.96	£2,877.06	£3,400.16	£3,923.26	£4,707.92
Cold Ash	(a)	£31.69	£36.97	£42.25	£47.53	£58.09	£68.65	£79.22	£95.06
	(b)	£1,376.55	£1,605.97	£1,835.40	£2,064.82	£2,523.66	£2,982.51	£3,441.37	£4,129.64
	(c)	£1,575.40	£1,837.97	£2,100.53	£2,363.10	£2,888.23	£3,413.36	£3,938.50	£4,726.20
Combe	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,344.86	£1,569.00	£1,793.15	£2,017.29	£2,465.57	£2,913.86	£3,362.15	£4,034.58
	(c)	£1,543.71	£1,801.00	£2,058.28	£2,315.57	£2,830.14	£3,344.71	£3,859.28	£4,631.14

Financial Year 2026/27: Revenue Budget

Compton	(a)	£89.49	£104.40	£119.32	£134.23	£164.06	£193.89	£223.72	£268.46
	(b)	£1,434.35	£1,673.40	£1,912.47	£2,151.52	£2,629.63	£3,107.75	£3,585.87	£4,303.04
	(c)	£1,633.20	£1,905.40	£2,177.60	£2,449.80	£2,994.20	£3,538.60	£4,083.00	£4,899.60
East Garston	(a)	£25.44	£29.68	£33.92	£38.16	£46.64	£55.12	£63.60	£76.32
	(b)	£1,370.30	£1,598.68	£1,827.07	£2,055.45	£2,512.21	£2,968.98	£3,425.75	£4,110.90
	(c)	£1,569.15	£1,830.68	£2,092.20	£2,353.73	£2,876.78	£3,399.83	£3,922.88	£4,707.46
East Ilsley	(a)	£58.99	£68.82	£78.65	£88.48	£108.14	£127.80	£147.47	£176.96
	(b)	£1,403.85	£1,637.82	£1,871.80	£2,105.77	£2,573.71	£3,041.66	£3,509.62	£4,211.54
	(c)	£1,602.70	£1,869.82	£2,136.93	£2,404.05	£2,938.28	£3,472.51	£4,006.75	£4,808.10
Enborne	(a)	£30.41	£35.48	£40.55	£45.62	£55.76	£65.90	£76.03	£91.24
	(b)	£1,375.27	£1,604.48	£1,833.70	£2,062.91	£2,521.33	£2,979.76	£3,438.18	£4,125.82
	(c)	£1,574.12	£1,836.48	£2,098.83	£2,361.19	£2,885.90	£3,410.61	£3,935.31	£4,722.38
Englefield	(a)	£28.69	£33.48	£38.26	£43.04	£52.60	£62.17	£71.73	£86.08
	(b)	£1,373.55	£1,602.48	£1,831.41	£2,060.33	£2,518.17	£2,976.03	£3,433.88	£4,120.66
	(c)	£1,572.40	£1,834.48	£2,096.54	£2,358.61	£2,882.74	£3,406.88	£3,931.01	£4,717.22
Farnborough	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,344.86	£1,569.00	£1,793.15	£2,017.29	£2,465.57	£2,913.86	£3,362.15	£4,034.58
	(c)	£1,543.71	£1,801.00	£2,058.28	£2,315.57	£2,830.14	£3,344.71	£3,859.28	£4,631.14
Fawley	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,344.86	£1,569.00	£1,793.15	£2,017.29	£2,465.57	£2,913.86	£3,362.15	£4,034.58
	(c)	£1,543.71	£1,801.00	£2,058.28	£2,315.57	£2,830.14	£3,344.71	£3,859.28	£4,631.14
Frilsham	(a)	£41.19	£48.06	£54.92	£61.79	£75.52	£89.25	£102.98	£123.58
	(b)	£1,386.05	£1,617.06	£1,848.07	£2,079.08	£2,541.09	£3,003.11	£3,465.13	£4,158.16
	(c)	£1,584.90	£1,849.06	£2,113.20	£2,377.36	£2,905.66	£3,433.96	£3,962.26	£4,754.72
Great Sheffield	(a)	£56.89	£66.38	£75.86	£85.34	£104.30	£123.27	£142.23	£170.68
	(b)	£1,401.75	£1,635.38	£1,869.01	£2,102.63	£2,569.87	£3,037.13	£3,504.38	£4,205.26
	(c)	£1,600.60	£1,867.38	£2,134.14	£2,400.91	£2,934.44	£3,467.98	£4,001.51	£4,801.82
Greenham	(a)	£25.67	£29.94	£34.22	£38.50	£47.06	£55.61	£64.17	£77.00
	(b)	£1,370.53	£1,598.94	£1,827.37	£2,055.79	£2,512.63	£2,969.47	£3,426.32	£4,111.58
	(c)	£1,569.38	£1,830.94	£2,092.50	£2,354.07	£2,877.20	£3,400.32	£3,923.45	£4,708.14
Hampstead Norreys	(a)	£52.20	£60.90	£69.60	£78.30	£95.70	£113.10	£130.50	£156.60
	(b)	£1,397.06	£1,629.90	£1,862.75	£2,095.59	£2,561.27	£3,026.96	£3,492.65	£4,191.18
	(c)	£1,595.91	£1,861.90	£2,127.88	£2,393.87	£2,925.84	£3,457.81	£3,989.78	£4,787.74
Hamstead Marshall	(a)	£24.57	£28.67	£32.76	£36.86	£45.05	£53.24	£61.43	£73.72
	(b)	£1,369.43	£1,597.67	£1,825.91	£2,054.15	£2,510.62	£2,967.10	£3,423.58	£4,108.30
	(c)	£1,568.28	£1,829.67	£2,091.04	£2,352.43	£2,875.19	£3,397.95	£3,920.71	£4,704.86
Hermitage	(a)	£49.29	£57.50	£65.72	£73.93	£90.36	£106.79	£123.22	£147.86
	(b)	£1,394.15	£1,626.50	£1,858.87	£2,091.22	£2,555.93	£3,020.65	£3,485.37	£4,182.44
	(c)	£1,593.00	£1,858.50	£2,124.00	£2,389.50	£2,920.50	£3,451.50	£3,982.50	£4,779.00
Holybrook	(a)	£36.51	£42.59	£48.68	£54.76	£66.93	£79.10	£91.27	£109.52
	(b)	£1,381.37	£1,611.59	£1,841.83	£2,072.05	£2,532.50	£2,992.96	£3,453.42	£4,144.10
	(c)	£1,580.22	£1,843.59	£2,106.96	£2,370.33	£2,897.07	£3,423.81	£3,950.55	£4,740.66
Hungerford	(a)	£104.67	£122.11	£139.56	£157.00	£191.89	£226.78	£261.67	£314.00
	(b)	£1,449.53	£1,691.11	£1,932.71	£2,174.29	£2,657.46	£3,140.64	£3,623.82	£4,348.58
	(c)	£1,648.38	£1,923.11	£2,197.84	£2,472.57	£3,022.03	£3,571.49	£4,120.95	£4,945.14
Inkpen	(a)	£22.65	£26.42	£30.20	£33.97	£41.52	£49.07	£56.62	£67.94
	(b)	£1,367.51	£1,595.42	£1,823.35	£2,051.26	£2,507.09	£2,962.93	£3,418.77	£4,102.52
	(c)	£1,566.36	£1,827.42	£2,088.48	£2,349.54	£2,871.66	£3,393.78	£3,915.90	£4,699.08
Kintbury	(a)	£40.56	£47.32	£54.08	£60.84	£74.36	£87.88	£101.40	£121.68
	(b)	£1,385.42	£1,616.32	£1,847.23	£2,078.13	£2,539.93	£3,001.74	£3,463.55	£4,156.26
	(c)	£1,584.27	£1,848.32	£2,112.36	£2,376.41	£2,904.50	£3,432.59	£3,960.68	£4,752.82
Lambourn	(a)	£69.75	£81.37	£93.00	£104.62	£127.87	£151.12	£174.37	£209.24
	(b)	£1,414.61	£1,650.37	£1,886.15	£2,121.91	£2,593.44	£3,064.98	£3,536.52	£4,243.82
	(c)	£1,613.46	£1,882.37	£2,151.28	£2,420.19	£2,958.01	£3,495.83	£4,033.65	£4,840.38
Leckhampstead	(a)	£37.97	£44.30	£50.63	£56.96	£69.62	£82.28	£94.93	£113.92
	(b)	£1,382.83	£1,613.30	£1,843.78	£2,074.25	£2,535.19	£2,996.14	£3,457.08	£4,148.50
	(c)	£1,581.68	£1,845.30	£2,108.91	£2,372.53	£2,899.76	£3,426.99	£3,954.21	£4,745.06
Midgham	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,344.86	£1,569.00	£1,793.15	£2,017.29	£2,465.57	£2,913.86	£3,362.15	£4,034.58
	(c)	£1,543.71	£1,801.00	£2,058.28	£2,315.57	£2,830.14	£3,344.71	£3,859.28	£4,631.14
Newbury	(a)	£96.97	£113.13	£129.29	£145.45	£177.77	£210.09	£242.42	£290.90
	(b)	£1,441.83	£1,682.13	£1,922.44	£2,162.74	£2,643.34	£3,123.95	£3,604.57	£4,325.48
	(c)	£1,640.68	£1,914.13	£2,187.57	£2,461.02	£3,007.91	£3,554.80	£4,101.70	£4,922.04
Padworth	(a)	£31.21	£36.41	£41.61	£46.81	£57.21	£67.61	£78.02	£93.62
	(b)	£1,376.07	£1,605.41	£1,834.76	£2,064.10	£2,522.78	£2,981.47	£3,440.17	£4,128.20
	(c)	£1,574.92	£1,837.41	£2,099.89	£2,362.38	£2,887.35	£3,412.32	£3,937.30	£4,724.76
Pangbourne	(a)	£102.99	£120.16	£137.32	£154.49	£188.82	£223.15	£257.48	£308.98
	(b)	£1,447.85	£1,689.16	£1,930.47	£2,171.78	£2,654.39	£3,137.01	£3,619.63	£4,343.56
	(c)	£1,646.70	£1,921.16	£2,195.60	£2,470.06	£3,018.96	£3,567.86	£4,116.76	£4,940.12
Peasmore	(a)	£52.85	£61.65	£70.46	£79.27	£96.89	£114.50	£132.12	£158.54
	(b)	£1,397.71	£1,630.65	£1,863.61	£2,096.56	£2,562.46	£3,028.36	£3,494.27	£4,193.12
	(c)	£1,596.56	£1,862.65	£2,128.74	£2,394.84	£2,927.03	£3,459.21	£3,991.40	£4,789.68
Purley on Thames	(a)	£65.57	£76.50	£87.43	£98.36	£120.22	£142.08	£163.93	£196.72
	(b)	£1,410.43	£1,645.50	£1,880.58	£2,115.65	£2,585.79	£3,055.94	£3,526.08	£4,231.30
	(c)	£1,609.28	£1,877.50	£2,145.71	£2,413.93	£2,950.36	£3,486.79	£4,023.21	£4,827.86
Shaw-Cum-Donnington	(a)	£39.36	£45.92	£52.48	£59.04	£72.16	£85.28	£98.40	£118.08
	(b)	£1,384.22	£1,614.92	£1,845.63	£2,076.33	£2,537.73	£2,999.14	£3,460.55	£4,152.66
	(c)	£1,583.07	£1,846.92	£2,110.76	£2,374.61	£2,902.30	£3,429.99	£3,957.68	£4,749.22
Speen	(a)	£38.06	£44.40	£50.75	£57.09	£69.78	£82.46	£95.15	£114.18
	(b)	£1,382.92	£1,613.40	£1,843.90	£2,074.38	£2,535.35	£2,996.32	£3,457.30	£4,148.76
	(c)	£1,581.77	£1,845.40	£2,109.03	£2,372.66	£2,899.92	£3,427.17	£3,954.43	£4,745.32
Stanford Dingley	(a)	£40.09	£46.77	£53.45	£60.13	£73.49	£86.85	£100.22	£120.26
	(b)	£1,384.95	£1,615.77	£1,846.60	£2,077.42	£2,539.06	£3,000.71	£3,462.37	£4,154.84
	(c)	£1,583.80	£1,847.77	£2,111.73	£2,375.70	£2,903.63	£3,431.56	£3,959.50	£4,751.40
Stratfield Mortimer	(a)	£63.71	£74.33	£84.95	£95.57	£116.81	£138.05	£159.28	£191.14
	(b)	£1,408.57	£1,643.33	£1,878.10	£2,112.86	£2,582.38	£3,051.91	£3,521.43	£4,214.42
	(c)	£1,607.42	£1,875.33	£2,143.23	£2,411.14	£2,946.95	£3,482.76	£4,018.56	£4,822.28
Streatley	(a)	£56.62	£66.06	£75.49	£84.93	£103.80	£122.68	£141.55	£169.86
	(b)	£1,401.48	£1,635.06	£1,868.64	£2,102.22	£2,569.37	£3,036.54	£3,503.70	£4,204.44
	(c)	£1,600.33	£1,867.06	£2,133.77	£2,400.50	£2,933.94	£3,467.39	£4,000.83	£4,801.00
Sulhamstead	(a)	£22.89	£26.71	£30.52	£34.34	£41.97	£49.60	£57.23	£68.68
	(b)	£1,367.75	£1,595.71	£1,823.67	£2,051.63	£2,507.54	£2,963.46	£3,419.38	£4,103.26
	(c)	£1,566.60	£1,827.71	£2,088.80	£2,349.91	£2,872.11	£3,394.31	£3,916.51	£4,699.82
Thatcham	(a)	£90.61	£105.71	£120.81	£135.91	£166.11	£196.31	£226.52	£271.82
	(b)	£1,435.47	£1,674.71	£1,913.96	£2,153.20	£2,631.68	£3,110.17	£3,588.67	£4,306.40
	(c)	£1,634.32	£1,906.71	£2,179.09	£2,451.48	£2,996.25	£3,541.02	£4,085.80	£4,902.96

Financial Year 2026/27: Revenue Budget

Theale	(a)	£105.25	£122.79	£140.33	£157.87	£192.95	£228.03	£263.12	£315.74
	(b)	£1,450.11	£1,691.79	£1,933.48	£2,175.16	£2,658.52	£3,141.89	£3,625.27	£4,350.32
	(c)	£1,648.96	£1,923.79	£2,198.61	£2,473.44	£3,023.09	£3,572.74	£4,122.40	£4,946.88
Tidmarsh with Sulham	(a)	£23.27	£27.14	£31.02	£34.90	£42.66	£50.41	£58.17	£69.80
	(b)	£1,368.13	£1,596.14	£1,824.17	£2,052.19	£2,508.23	£2,964.27	£3,420.32	£4,104.38
	(c)	£1,566.98	£1,828.14	£2,089.30	£2,350.47	£2,872.80	£3,395.12	£3,917.45	£4,700.94
Tilehurst	(a)	£44.31	£51.69	£59.08	£66.46	£81.23	£96.00	£110.77	£132.92
	(b)	£1,389.17	£1,620.69	£1,852.23	£2,083.75	£2,546.80	£3,009.86	£3,472.92	£4,167.50
	(c)	£1,588.02	£1,852.69	£2,117.36	£2,382.03	£2,911.37	£3,440.71	£3,970.05	£4,764.06
Ufton Nervet	(a)	£22.07	£25.75	£29.43	£33.11	£40.47	£47.83	£55.18	£66.22
	(b)	£1,366.93	£1,594.75	£1,822.58	£2,050.40	£2,506.04	£2,961.69	£3,417.33	£4,100.80
	(c)	£1,565.78	£1,826.75	£2,087.71	£2,348.68	£2,870.61	£3,392.54	£3,914.46	£4,697.36
Wasing	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,344.86	£1,569.00	£1,793.15	£2,017.29	£2,465.57	£2,913.86	£3,362.15	£4,034.58
	(c)	£1,543.71	£1,801.00	£2,058.28	£2,315.57	£2,830.14	£3,344.71	£3,859.28	£4,631.14
Welford	(a)	£31.81	£37.12	£42.42	£47.72	£58.32	£68.93	£79.53	£95.44
	(b)	£1,376.67	£1,606.12	£1,835.57	£2,065.01	£2,523.89	£2,982.79	£3,441.68	£4,130.02
	(c)	£1,575.52	£1,838.12	£2,100.70	£2,363.29	£2,888.46	£3,413.64	£3,938.81	£4,726.58
West Ilsley	(a)	£49.49	£57.73	£65.98	£74.23	£90.73	£107.22	£123.72	£148.46
	(b)	£1,394.35	£1,626.73	£1,859.13	£2,091.52	£2,556.30	£3,021.08	£3,485.87	£4,183.04
	(c)	£1,593.20	£1,858.73	£2,124.26	£2,389.80	£2,920.87	£3,451.93	£3,983.00	£4,779.60
West Woodhay	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,344.86	£1,569.00	£1,793.15	£2,017.29	£2,465.57	£2,913.86	£3,362.15	£4,034.58
	(c)	£1,543.71	£1,801.00	£2,058.28	£2,315.57	£2,830.14	£3,344.71	£3,859.28	£4,631.14
Winterbourne	(a)	£34.83	£40.63	£46.44	£52.24	£63.85	£75.46	£87.07	£104.48
	(b)	£1,379.69	£1,609.63	£1,839.59	£2,069.53	£2,529.42	£2,989.32	£3,449.22	£4,139.06
	(c)	£1,578.54	£1,841.63	£2,104.72	£2,367.81	£2,893.99	£3,420.17	£3,946.35	£4,735.62
Wokefield	(a)	£15.62	£18.22	£20.83	£23.43	£28.64	£33.84	£39.05	£46.86
	(b)	£1,360.48	£1,587.22	£1,813.98	£2,040.72	£2,494.21	£2,947.70	£3,401.20	£4,081.44
	(c)	£1,559.33	£1,819.22	£2,079.11	£2,339.00	£2,858.78	£3,378.55	£3,898.33	£4,678.00
Woolhampton	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,344.86	£1,569.00	£1,793.15	£2,017.29	£2,465.57	£2,913.86	£3,362.15	£4,034.58
	(c)	£1,543.71	£1,801.00	£2,058.28	£2,315.57	£2,830.14	£3,344.71	£3,859.28	£4,631.14
Yattendon	(a)	£51.96	£60.62	£69.28	£77.94	£95.26	£112.58	£129.90	£155.88
	(b)	£1,396.82	£1,629.62	£1,862.43	£2,095.23	£2,560.83	£3,026.44	£3,492.05	£4,190.46
	(c)	£1,595.67	£1,861.62	£2,127.56	£2,393.51	£2,925.40	£3,457.29	£3,989.18	£4,787.02

*Nil entries in line a above indicate that the Council is awaiting this data

Appendix A iv Town and Parish Council Precepts 2026/27

Town & Parish Council Precepts							
Parish	2025-26			2026-27			Council Tax increase/decrease (-)
	Taxbase 2025	Precept 2025	Band D 2025	Taxbase 2026	Precept 2026	Band D 2026	
Aldermaston	479.44	£ 13,500.00	£28.16	468.87	£ 13,500.00	£28.79	£0.63
Aldworth	135.61	£ 13,500.00	£99.55	135.02	£ 13,441.00	£99.55	£0.00
Ashampstead	188.94	£ 10,080.00	£53.35	185.58	£ 11,231.00	£60.52	£7.17
Basildon	972.70	£ 23,000.00	£23.65	946.54	£ 23,000.00	£24.30	£0.65
Beech Hill	153.14	£ 13,000.00	£84.89	153.46	£ 13,500.00	£87.97	£3.08
Beedon	197.86	£ 10,700.00	£54.08	197.99	£ 10,800.00	£54.55	£0.47
Beenham	520.63	£ 19,215.00	£36.91	516.73	£ 21,320.00	£41.26	£4.35
Boxford	249.10	£ 10,400.00	£41.75	248.26	£ 10,800.00	£43.50	£1.75
Bradfield	864.25	£ 23,500.00	£27.19	856.69	£ 26,500.00	£30.93	£3.74
Brightwalton	174.98	£ 13,200.00	£75.44	181.52	£ 16,820.00	£92.66	£17.22
Brimpton	315.73	£ 11,850.00	£37.53	308.62	£ 10,500.00	£34.02	£3.51
Bucklebury	1,074.72	£ 40,000.00	£37.22	1,064.77	£ 45,000.00	£42.26	£5.04
Burghfield	2,650.10	£ 309,511.00	£116.79	2,601.37	£ 309,511.00	£118.98	£2.19
Catmore	14.09	£ -	£0.00	13.72	£ -	£0.00	£0.00
Chaddleworth	199.64	£ 15,000.00	£75.14	204.04	£ 18,000.00	£88.22	£13.08
Chieveley	1,150.50	£ 42,500.00	£36.94	1,159.14	£ 44,500.00	£38.39	£1.45
Cold Ash	1,664.87	£ 73,928.00	£44.40	1,658.01	£ 78,809.12	£47.53	£3.13
Combe	23.51	£ -	£0.00	36.64	£ -	£0.00	£0.00
Compton	699.16	£ 84,403.00	£120.72	666.37	£ 89,444.00	£134.23	£13.51
East Garston	284.48	£ 10,500.00	£36.91	288.24	£ 11,000.00	£38.16	£1.25
East Ilsley	264.76	£ 23,000.00	£86.87	259.94	£ 23,000.00	£88.48	£1.61
Enborne	382.33	£ 15,993.00	£41.83	372.68	£ 17,000.00	£45.62	£3.79
Englefield	123.69	£ 5,000.00	£40.42	120.82	£ 5,200.00	£43.04	£2.62
Farnborough	48.45	£ -	£0.00	51.86	£ -	£0.00	£0.00
Fawley	74.58	£ -	£0.00	77.52	£ -	£0.00	£0.00
Frilsham	165.61	£ 9,500.00	£57.36	161.83	£ 10,000.00	£61.79	£4.43
Great Shefford	420.29	£ 23,300.00	£55.44	421.83	£ 36,000.00	£85.34	£29.90
Greenham	2,983.96	£ 103,774.00	£34.78	2,700.99	£ 104,000.00	£38.50	£3.72
Hampstead Norreys	358.33	£ 26,821.00	£74.85	362.51	£ 28,385.00	£78.30	£3.45
Hamstead Marshall	155.12	£ 5,643.00	£36.38	153.11	£ 5,643.00	£36.86	£0.48
Hermitage	911.50	£ 63,500.00	£69.67	886.01	£ 65,500.00	£73.93	£4.26
Holybrook	2,751.15	£ 143,357.00	£52.11	2,722.26	£ 149,067.00	£54.76	£2.65
Hungerford	2,513.98	£ 383,939.00	£152.72	2,505.42	£ 393,344.00	£157.00	£4.28
Inkpen	440.22	£ 15,000.00	£34.07	441.56	£ 15,000.00	£33.97	£0.10
Kintbury	1,236.68	£ 71,150.00	£57.53	1,235.76	£ 75,186.00	£60.84	£3.31
Lambourn	1,798.87	£ 182,115.00	£101.24	1,794.05	£ 187,692.00	£104.62	£3.38
Leckhampstead	175.63	£ 9,400.00	£53.52	170.29	£ 9,700.00	£56.96	£3.44
Midgham	168.57	£ 10,000.00	£59.32	166.07	£ -	£0.00	£59.32
Newbury	13,491.52	£1,817,641.00	£134.72	13,526.89	£1,967,492.00	£145.45	£10.73
Padworth	442.53	£ 20,000.00	£45.19	427.25	£ 20,000.00	£46.81	£1.62
Pangbourne	1,587.47	£ 232,227.68	£146.29	1,582.16	£ 244,427.37	£154.49	£8.20
Peasemore	154.67	£ 10,000.00	£64.65	151.39	£ 12,000.00	£79.27	£14.62
Purley on Thames	2,052.65	£ 190,000.00	£92.56	2,033.40	£ 200,000.00	£98.36	£5.80
Shaw-Cum-Donnington	1,057.30	£ 62,400.00	£59.02	1,104.35	£ 65,200.00	£59.04	£0.02
Speen	1,155.22	£ 64,381.00	£55.73	1,183.59	£ 67,569.00	£57.09	£1.36
Stanford Dingley	125.22	£ 6,000.00	£47.92	124.74	£ 7,500.00	£60.13	£12.21
Stratfield Mortimer	1,815.26	£ 161,729.00	£89.09	1,793.77	£ 171,433.00	£95.57	£6.48
Streatley	573.88	£ 46,776.00	£81.51	578.34	£ 49,116.00	£84.93	£3.42
Sulham (see Tidmarsh)		£ 10,500.00					£0.00
Sulhamstead	655.80	£ 22,000.00	£33.55	640.65	£ 22,000.00	£34.34	£0.79
Thatcham	9,365.94	£1,179,921.00	£125.98	9,216.23	£1,252,552.00	£135.91	£9.93
Theale	1,569.56	£ 229,135.00	£145.99	1,403.29	£ 221,540.00	£157.87	£11.88
Tidmarsh with Sulham	305.00	£ 10,500.00	£34.43	315.22	£ 11,000.00	£34.90	£0.47
Tilehurst	5,635.94	£ 336,712.00	£59.74	5,553.00	£ 369,048.00	£66.46	£6.72
Ufton Nervet	143.21	£ 4,500.00	£31.42	141.95	£ 4,700.00	£33.11	£1.69
Wasing	26.62	£ -	£0.00	25.67	£ -	£0.00	£0.00
Welford	258.42	£ 12,428.00	£48.09	260.43	£ 12,428.00	£47.72	£0.37
West Ilsley	153.98	£ 11,000.00	£71.44	152.29	£ 11,304.00	£74.23	£2.79
West Woodhay	60.03	£ -	£0.00	61.51	£ -	£0.00	£0.00
Winterbourne	106.85	£ 5,500.00	£51.47	105.29	£ 5,500.00	£52.24	£0.77
Wokefield	151.82	£ 1,750.00	£11.53	149.41	£ 3,500.00	£23.43	£11.90
Woolhampton	460.04	£ 26,000.00	£56.52	454.17	£ -	£0.00	£56.52
Yattendon	175.28	£ 12,589.00	£71.82	174.31	£ 13,586.00	£77.94	£6.12
	68,511.38	£6,292,468.68		67,655.39	£6,624,288.49		

General Fund Revenue Budget 2026/27: Funding Statement

Funding is reviewed in detail within the MTFS, Appendices A and B

Funding Statement	Commentary / Assumptions	2025/26	2026/27
		£ms	£ms
<i>Government Assumed Council Tax (Core Spending Power)</i>			<i>139.87</i>
<i>Council Tax Increase</i>		<i>2.99%</i>	<i>2.99%</i>
<i>Adult Social Care Precept</i>		<i>2.00%</i>	<i>2.00%</i>
Council Tax	Maximum percentage increase applied to tax base	109.59	110.99
Adult Social Care Precept	Maximum percentage increase applied to tax base	22.05	25.29
Collection Fund Deficit on Council Tax	Latest modelling of forecast deficit	-0.99	-2.81
Net Council Tax Funding Steam		130.65	133.48
Retained Business Rates	Government prescribed under settlement	30.57	13.27
Collection Fund Deficit on Business Rates	Latest modelling of forecast deficit	-4.60	-0.48
Net Retained Business Rates		25.97	12.79
Revenue Support Grant	Government prescribed under settlement	16.24	27.04
Homelessness & Domestic Abuse Grant Funding Steams	Government prescribed under settlement	0.32	1.43
Families First Grant Funding Steam	Government prescribed under settlement	0.33	1.42
Homelessness & Domestic Abuse Grant Funding Steams (Ringfenced Expenditure)	Government prescribed under settlement		-1.43
Families First Grant Funding Steam (Ringfenced Expenditure)	Government prescribed under settlement		-1.42
Extended Producer Responsibility Grant	Government prescribed	4.66	4.60
Net Un Ringfenced Revenue Support Grant		21.55	31.64
Total Funds Available	Total government funds, retained business rates and council tax revenues	178.17	177.90
Base Budget:	2025/26 net revenue budget with one off prior year savings reversed back into the base budget	167.15	184.17
Base Budget Growth	Establishment costs (pay 3.5%, NI, secondary pension) and contractual inflation on service contracts	8.23	9.53
Budget Realignment	Detailed in appendix	0.90	4.25
Investment in Services	Detailed in appendix	3.97	0.42
Capital Financing Requirement	Detailed in appendix	3.30	2.04
Modelled Social Care Commissioning Pressures	Detailed in appendix	8.07	14.99
Social Care Commissioning Savings Identified	Detailed in appendix	-1.80	-3.32
Non Commissioning Savings identified	Detailed in appendix	-6.38	-1.16
Savings to be identified			0.00
Net Revenue Budget Requirement	Net revenue requirement to deliver services to residents	183.44	210.93
Funding Gap	Balance between net revenue budget and funds available	5.27	33.02
Funding gap supported by use of reserves	Reserves allocated to support the budget	2.27	3.02
Funding gap supported by Exceptional Financial Support	Additional support requested from central government	3.00	30.00

Appendix C

General Fund Revenue Budget 2026/27: Proposed Fees and Charges

PLEASE REFER TO APPENDIX PRESENTED SEPARATELY

General Fund Revenue Budget 2026/27: Proposed Fees and Charges

Fees and Charges are disclosed on a directorate basis as follows:

Place and Resources Fees & Charges Proposals – 2026/27

1. Proposals – Place Directorate

1.1 Development and Housing

(1) Housing

Temporary accommodation is charged in line with Local Housing Allowance (LHA) rates. LHA rates have been frozen at the 2024/25 level and will continue to be at the 30th percentile of local market rents until at least April 2026.

Properties which are managed under lease agreements for Registered Providers or private landlords are capped at 90% 2011 LHA level, plus a management fee provision of £40pw.

Do It Yourself Shared Ownership (DIYSO) leases will be increased to be consistent 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 accordance with inflation for 2025/26.

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 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.

The Council charges Registered Providers for advertising properties through its Choice Based Lettings Scheme.

For 2026/27, the Council will charge an agency fee of 12% to any application for grants or loans where these are overseen and managed by the Home Improvement Agency.

	DESCRIPTION	FEE 2025/26	PROPOSED FEE 2026/27	Increase %
	Copy of housing assessment	No Charge	No Charge	
SL	Average rent for temporary accommodation per week	In Line with Local Housing Allowance Leased accommodation capped at 90% 2011 LHA level	In Line with Local Housing Allowance Leased accommodation capped at 90% 2011 LHA level	
SD	Secure Tenancies	Social Rent (80% Market)	Social Rent (80% Market)	
SD	Four Houses Corner Pitch Fees	£96	£100 + £5 Service charge	9.4%
SD	Do It Yourself Ownership rent (DIYSO) rent	Social Rent Cap applied to individual contracts	Social Rent Cap applied to individual contracts	
SD	Transport costs to temporary accommodation (TA)	Actual cost	Actual cost	
D	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	
D	Choice Based Letting - Other Registered Providers	£50 per advert placed (billed quarterly in arrears)	£50 per advert placed (billed quarterly in arrears)	
D	Rechargeable repairs - tenant damage	Actual cost	Actual cost	
D	Failed call out charges	Actual cost	Actual cost	
	B&B charging			Increase %
	Ineligible Charges for Bed and Breakfast Accommodation:			
D	Heating, lighting and hot water per week per Family Unit*	£52.82	£55.09	4.3%
D	Breakfast per person, per week	£4.54	£4.73	4.3%
	* Family Units Include: Single person, Couple - no children, Couple with 1-4 children, Single person with 1-4 children.			

(2) Planning Services

The Planning Service is proposing an uplift of fees and charges by 4.8% in line with budget build guidance for any discretionary fees which can be locally set. For the Planning Application Fee, these are set nationally and are linked to September CPI which was 3.8%.

	2024/25	
	No. Applications	Total Income
Pre-Application Advice	144	£89,206
Planning Application Fees	2,058	£1,101,481
Historic Environment Records	28	£4,325

a) Pre-Application Advice

The following fees (with the exception of Householder Advice) are for written advice together with a site visit and one meeting. Additional meetings will incur additional charges:

		Fee 25/26 including VAT	Proposed Fee 26/27 including VAT	% Uplift
D	Householder Advice – written advice only Note: No add-on options are included.	240	£252	5.0%
D	Householder Advice on Listed Buildings - written advice only Note: No add-on options are included.	n/a	£445	

			Fee 25/26 including VAT	Proposed Fee 26/27 including VAT	% Uplift
D	Pre-application Advice Based on Floorspace Note: In all cases it is at the discretion of the Planning Service whether to accept a pre-application enquiry, or to enter into a bespoke PPA.	Less than 50 sqm	£300	£314	4.7%
D		51 to 100 sqm	£600	£629	4.8%
D		101 to 200 sqm	£1,200	£1,258	4.8%
D		201 to 500 sqm	£1,500	£1,572	4.8%
D		501 to 1000 sqm	£1,920	£2,012	4.8%
D		1001 to 2000 sqm	£2,640	£3,144	19.1%
D		2001 to 5000 sqm	£3,300	£4,716	42.9%
D		5001 to 10000 sqm	£12,000	£12,576	4.8%
D		10001 to 15000 sqm	£25,080	£26,284	4.8%
D		Over 15001 sqm	£35,040	£36,722	4.8%

			Fee 25/26 including VAT	Proposed Fee 26/27 including VAT	% Uplift
D	Pre-Application Advice Based on Number of Dwellings Note: In all cases it is at the discretion of the Planning Service whether to accept a pre-application enquiry, or to enter into a bespoke PPA.	First dwelling	£504	£528	4.8%
D		Each Additional dwelling	£354	£371	4.8%

			Fee 25/26 including VAT	Proposed Fee 26/27 including VAT	% Uplift
D	Pre-Application Advice Based on Site Area Note: In all cases it is at the discretion of the Planning Service whether to accept a pre-application enquiry, or to enter into a bespoke PPA.	Less than 1ha - per 0.1ha	£204	£272 per 0.1ha (with a minimum charge of £445)	33.3%
D		1ha to 3ha	£2,640	£2,767	4.8%
D		3.01ha to 5ha	£6,540	£6,854	4.8%
D		5.01 to 10ha	£13,080	£13,708	4.8%
D		10.01 to 15ha	£25,080	£26,083	4.0%
D		Over 15.01ha	£35,040	£36,722	4.8%

		Fee 2025/26 - Including VAT	Proposed Fee 26/27 including VAT	% Uplift
D	Meeting Note: If a meeting is required on site, this is at the discretion of the officer and we reserve the right to charge an additional fee. Note: If new information is presented before the meeting, we reserve the right to charge an additional fee. The submission of new information will need to be agreed before the meeting. Note: If multiple officers are required to attend, a bespoke fee may be required.	£522	£547	4.8%

Applicable to All Pre-Application Enquiries:

- Where a proposal includes development that has different elements that fall into more than one category listed, then the fees for all relevant categories forming the proposal are added together. The adjusted fee will be subject to VAT as set out above.
- If the pre-application contains additional proposed options for consideration by the LPA, then the fee will be as set out above, plus an additional 50% of the fee that would be required as set out above per additional proposal option where development is in the same category. The adjusted fee will be subject to VAT as set out above.
- Further / follow-up advice: this includes subsequent pre-application enquiries of the same character (and/or description) by the same applicant on the same site as a previous paid for pre-application enquiry or planning application and must be submitted within 3 months of the date of the original pre-app response or planning application decision from the LPA. This is charged at 75% of the relevant fee calculated as set out above. The adjusted fee will be subject to VAT as set out above.
- Any fees paid will not be refunded if it is decided by an applicant/agent that the advice is no longer required, even if this has not yet been supplied.

b) Other Charges

			Proposed Fee 25/26 including VAT	Proposed Fee 26/27 including VAT	% Uplift
D	Discretionary Work	per hour	£174	£182	4.6%
D	Technical Specialist Document Review	per hour	£174	£182	4.6%
D	Duty Planning Officer Advice	Free. Refer to website for full details/limitations of service at:	https://www.westberks.gov.uk/contact-duty-planning-officer		
D	Confirmation of compliance with a S106 / compliance with a notice and solicitor enquiries relating to CIL / S106	per hour	£174	£182	4.6%
D	External Specialist Consultant Advice (This will be required where advice is not available in house)		Price on Application	Price on Application	
D	Monitoring of S106 Agreements / Unilateral Undertakings		Bespoke Fee	Bespoke Fee	
D	Set Up of BNG Habitat Banks / Nutrient Neutrality Mitigation		Bespoke Fee based on document review, site visit and subsequent advice. This is in addition to legal fees.	Bespoke Fee based on document review, site visit and subsequent advice. This is in addition to legal fees.	
D	Monitoring of S106 BNG Habitat Banks / Nutrient Neutrality Mitigation		Bespoke Fee based on habitat size and complexity.	Bespoke Fee based on habitat size and complexity.	
D	Administration charge for submitting applications by post	For non-major applications	£60	£63	5.0%
D		For major applications	£180	£189	5.0%
D	Pre-application enquiry relating to amount of CIL likely to be charged for a development		Bespoke Fee based on discretionary hourly rate	Bespoke Fee based on discretionary hourly rate	
D	Providing archaeological information and advice for agri-environment schemes in line with nationally agreed service standards		Scale of charges, depending on the type of scheme and the area covered, 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.	
D	Advice which is not covered by any of the above Categories	per hour	£174	£182	4.6%

			FEE 2025/26 - Not subject to VAT	Proposed Fee 26/27 - Not subject to VAT	% Uplift
D	Two Strikes – Invalid submissions (if an application is not validated in two successive submissions)		25% of Application Fee	25% of Application Fee	
D	Charging for invalid applications (that have not been made valid within 28 days)		25% of Application Fee	25% of Application Fee	
D	Making an application to amend, discharge or vary a planning obligation		£1,800 minimum but a bespoke fee will be requested if the work required is considered to go beyond this fee level. This is in addition to legal fees.	£1,886 minimum but a bespoke fee will be requested if the work required is considered to go beyond this fee level. This is in addition to legal fees.	4.8%
D	Administration charge for withdrawing planning applications prior to validation	For householder, advertisement consent and prior notification application	£30	£31	3.3%
D		For all other application types with a planning fee of less than £2,000	£60	£63	5.0%
D		For all other application types with a planning fee of £2,000 or more	£150	£157	4.7%

c) Planning Applications

Planning Application Fees are set centrally by the Department for Levelling Up, Housing and Communities department in line with 'The Town and Country Planning (Fees for Applications, Deemed Applications, Requests and Site Visits) (England) (Amendment) Regulations 2023' (and any subsequent amendments).

These sums are uplifted annually by a minimum of September CPI. Please refer to this website for the details of scale fees at <https://www.westberks.gov.uk/planningfees>

d) Archaeology

Searches of the Historic Environment Record				
		FEE 2025/26 - Including VAT	Proposed Fee 26/27 including VAT	% Uplift
D	A4 computer print out (b/w) HER data	£0.16	£0.17	8.7%
D	A4 computer print out (colour) HER data	£0.68	£0.70	3.3%
D	A3 computer print out (b/w) HER data	£0.37	£0.38	4.1%
D	A3 computer print out (colour) HER data	£1.25	£1.31	4.7%

		FEE 2025/26 - Not subject to VAT	Proposed Fee 26/27 - Not subject to VAT	% Uplift
D	Research charges for staff time dealing with HER enquiries	£165 per hour with a minimum charge of £100	£173 per hour with a minimum of 1 hours charge	4.8%

1.2 Community Services:

(1) 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 2026-27 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 Giii.

(2) Registration Services

The registration service fees are allocated based on a cost recovery model, as defined by applicable legislation. Following a review of the costs of delivering the service and a benchmarking exercise with other Local Authorities, the registration fees that are set locally are to be uplifted on average by 4.8%. Registration fees are largely controlled by statute:

2024/25	Total income	Number of Transactions
Licences	£30,617	41
Births, Deaths & Marriages	£566,927	3,897
Celebration	£1,476	61
Citizenship	£23,938	44
TOTAL	£622,958	4,043

			Fee 2025/26 - not subject to VAT	Proposed Fee 2026/27 - not subject to VAT	Increase %
SL	Marriage and Civil Partnership	Notice of Marriage or Civil Partnership	£42	£42	0%
D		Additional fee for Saturday appointment	£31	£33	5.2%
SL	Register Office	Available Wednesday morning. Fee paid at time of notice and includes fee for a certificate	£56	£56	0%
D	Shaw House Ceremony Room - Up to 46 guests	Monday - Thursday	£368	£386	4.8%
		Friday	£389	£408	4.9%
		Saturday	£409	£428	4.7%
		Sunday & Bank Holiday	£509	£533	4.7%

			Fee 2025/26 - not subject to VAT	Proposed Fee 2026/27 - not subject to VAT	Increase %
D	Shaw House Great Hall - Up to 100 guests	Monday - Thursday	£507	£532	4.9%
		Friday	£531	£556	4.7%
		Saturday	£558	£585	4.9%
		Sunday & Bank Holiday	£658	£690	4.9%
D	Small Ceremony Room- up to 8 people		n/a	£170	New
D	Ceremonies at approved premises	Monday - Thursday	£644	£675	4.8%
		Friday	£664	£696	4.8%
		Saturday	£684	£717	4.8%
		Sunday & Bank Holiday	£783	£820	4.7%
D	Additional Ceremony Hall Decoration	Great Hall	£1.00	£2.00	100.0%
	Approved Premise Licence - any number of rooms		£2,836	£2,972	4.8%
D	Private Citizenship ceremony Mon to Sat		£159	£167	5.0%
D	Marriages & Civil Partnerships Booking Fee (non refundable)		£35	£36	3.7%
D	Ceremony Amendment Fee (Change of date/time)		£18	£19	6.0%
D	Additional Registrar Fee	Superintendent Registrar	£21	£22	3.4%
		Registrar	£18	£19	6.0%
D	Marriages & Civil Partnerships Cancellation Fee	More than 4 months before ceremony	Fees refunded minus £132	Fees refunded minus £138	5.1%
		1-4 months before ceremony	50% refund	50% refund	
		Less than 1 month before ceremony	No refund	No refund	
SL	Certificates	All Certificates	£12.50	£12.50	0%
SL		Priority service within 24 hours	£38.50	£38.50	0%

			Fee 2025/26 - including VAT	Proposed Fee 2026/27 - including VAT	Increase %
D	Celebratory Services - Baby Naming/Affirmation of vows - Shaw House	Monday to Friday	£435	£455	4.7%
		Saturday	£551	£577	4.7%
D	Celebratory Services - Baby Naming/Affirmation of vows - At approved premises	Monday - Friday	£517	£542	4.7%
		Saturday	£619	£649	4.8%
		Sunday & Bank Holiday	£694	£728	4.8%
D	Postage 24h tracked		n/a	£4.50	New
D	Internation Postage - Standard		n/a	£5	New
D	Booking fee		n/a	£50	New
D	Admin fee		n/a	£40	New
D	Wedding music Ceremony Room & Great Hall only		n/a	£20	New
D	Wedding live streaming		n/a	£100	New
D	Keepsake DVD		n/a	£100	New

	Additional Fees:	Fee 2025/26 - not subject to VAT	Proposed Fee 2026/27 - not subject to VAT	Increase %
SL	Consideration by a Superintendent Registrar of a divorce/civil partnership dissolution obtained outside of the British Isles	£55	£55	0%
SL	Consideration by the Registrar General of a divorce/civil partnership dissolution obtained outside of the British Isles	£83	£83	0%
SL	Forename added within 12 months of birth registration	£44	£44	0%
SL	Consideration by a Registrar/Superintendent Registrar of a correction application to a register entry	£83	£83	0%
SL	Consideration by the Registrar General of a correction application to a register entry	£99	£99	0%

	Additional Fees:	Fee 2025/26 - not subject to VAT	Proposed Fee 2026/27 - not subject to VAT	Increase %
D	Proof of Life Forms	£25	£26	4.0%

(3) Shaw House

As this relates to a discretionary element of the Libraries and Museums service, there is generally no need to undertake a formal consultation on proposed fee changes. This is because the services can be accessed elsewhere.

(4) West Berkshire Museum

As this relates to a discretionary element of the Libraries and Museums service, there is generally no need to undertake a formal consultation on proposed fee changes. This is because the services can be accessed elsewhere.

1.3 Environment

1) Car Park and Public Transport

The Car Park and Public Transport fees and charges have been uplifted to the nearest 10p of the budget build guidance of 4.8%:

Car Parking	2024/25
Total income	£3,584,549
Number of Transactions	9,194

		Fee 2025/26	Proposed Fee 2026/27	% Uplift	Notes
Newbury - Car Park Charges (Monday to Sunday including Bank Holidays):					
A - Central KFC, Central (N) Library, Corn Exchange, Kennet Centre, Pelican Lane, West Street (Monday to Sunday)	Up to 1 hour	£1.70	£1.80	5.88%	Blue Badge Holders: first 3 hours free using a parking clock.
	Up to 2 hours	£3.00	£3.20	6.67%	
	Up to 3 hours	£4.20	£4.50	7.14%	
	Up to 4 hours	£5.50	£5.90	7.27%	
	Up to 6 hours	£7.50	£8.00	6.67%	
	Up to 8 hours	£9.00	£9.60	6.67%	
	Over 8 hours	£13.00	£13.90	6.92%	
	Evening Charge	£2.50	£2.70	8.00%	
B - Eight Bells, Northcroft Lane, Wharf (Monday to Sunday)	Up to 1 hour	£1.70	£1.80	5.88%	
	Up to 2 hours	£3.00	£3.20	6.67%	
	Up to 3 hours	£4.20	£4.50	7.14%	
	Up to 4 hours (max stay)	£5.50	£5.90	7.27%	
	Evening Charge	£2.50	£2.70	8.00%	
C1 - Northbrook Multi-storey (Monday to Sunday)	Up to 1 hour	£1.50	£1.60	6.67%	
	Up to 2 hours	£2.50	£2.70	8.00%	
	Up to 3 hours	£3.50	£3.70	5.71%	
	Up to 4 hours	£4.50	£4.80	6.67%	
	Over 4 hours	£5.50	£5.90	7.27%	
	Evening Charge	£2.50	£2.70	8.00%	
C2 - Northcroft Lane West (Monday to Sunday, 01 October to 31 March) ; Football Club (Monday to Sunday)	Up to 1 hour	£1.00	£1.10	10.00%	
	Up to 2 hours	£2.00	£2.10	5.00%	
	Up to 3 hours	£3.00	£3.20	6.67%	
	Up to 4 hours	£4.00	£4.30	7.50%	
	Over 4 hours	£5.00	£5.40	8.00%	

		Fee 2025/26	Proposed Fee 2026/27	% Uplift	Notes
Newbury - Car Park Charges (Monday to Sunday including Bank Holidays):					
E - Northcroft Lane West (Monday to Sunday, 01 April to 30 September)	Up to 2 hours	Free	Free	0.00%	
	Up to 3 hours	£1.00	£1.10	10.00%	
	Up to 4 hours	£2.00	£2.10	5.00%	
	Over 4 hours	£4.00	£4.30	7.50%	
C2 - Football Club (Monday to Sunday)	Up to 1 hour	£1.00	£1.10	10.00%	
	Up to 2 hours	£2.00	£2.10	5.00%	
	Up to 3 hours	£3.00	£3.20	6.67%	
	Up to 4 hours	£4.00	£4.30	7.50%	
	Over 4 hours	£5.00	£5.30	6.00%	
	Evening Charge	£2.50	£2.70	8.00%	
D - Goldwell Park, Northcroft Leisure Centre (Monday to Sunday)	Up to 3 hours	Free	Free	0.00%	
	Up to 4 hours	£1.00	£1.10	10.00%	
	Up to 6 hours (max stay)	£2.00	£2.10	5.00%	
	Evening Charge 7pm (up to 3 hours)	Free	Free	0.00%	
	Evening Charge 7pm (over 3 hours)	£1.00	£1.10	10.00%	
F - Newbury Station (Monday – Friday including bank holidays)	Up to 1 hour	£1.00	£1.10	10.00%	
	Up to 2 hours	£2.00	£2.10	5.00%	
	Up to 3 hours	£3.00	£3.20	6.67%	
	Up to 4 hours	£4.00	£4.30	7.50%	
	Peak daily charge (arrive before 10am) Ticket expires 23:59	£7.30	£8.20	12.33%	
	Off Peak daily charge (arrive after 10am) Ticket expires 23:59	£4.40	£5.30	20.45%	
F - Newbury Station (Saturday & Sunday)	Up to 2 hours	£2.00	£2.10	5.00%	
	Up to 4 hours	£3.50	£3.70	5.71%	
	Daily Charge	£4.40	£5.30	20.45%	

		Fee 2025/26	Proposed Fee 2026/27	% Uplift	Notes
Out of Newbury Car Park Charges (Monday to Sunday including Bank Holidays):					
G - Church Street (Hungerford), River Meadow (Pangbourne), Station Road (Pangbourne) (Monday to Sunday)	Up to 1 hour	£1.00	£1.10	10.0%	Blue Badge Holders: first 3 hours free using a parking clock.
	Up to 2 hours	£1.50	£1.60	6.7%	
	Up to 3 hours	£2.00	£2.10	5.0%	
	Up to 4 hours	£2.50	£2.70	8.0%	
	Over 4 hours	£6.00	£6.40	6.7%	
	Evening Charge	£1.00	£1.10	10.0%	
H - Station Road (Hungerford) (Monday to Sunday)	Up to 1 hour	£1.00	£1.10	10.0%	
	Up to 2 hours	£1.50	£1.60	6.7%	
	Up to 3 hours	£2.00	£2.10	5.0%	
	Up to 4 hours	£2.50	£2.70	8.0%	
	Over 4 hours	£3.00	£3.20	6.7%	
	Evening Charge	£1.00	£1.10	10.0%	
I - Burdwood Centre (Thatcham) (Monday to Sunday)	Up to 2 hours	Free	Free	0.0%	
	Up to 3 hours	£1.20	£1.30	8.3%	
	Up to 4 hours	£1.60	£1.70	6.2%	
	Over 4 hours	£3.00	£3.20	6.7%	
	Evening Charge	£1.00	£1.10	10.0%	
J - Gilbert Court (Thatcham) (Monday to Sunday)	Up to 1 hour	Free	Free	0.0%	
	Up to 2 hours	£0.80	£0.90	12.5%	
	Up to 3 hours	£1.20	£1.30	8.3%	
	Up to 4 hours	£1.60	£1.70	6.2%	
	Over 4 hours	£3.00	£3.20	6.7%	
	Evening Charge	£1.00	£1.10	10.0%	
K - Kingsland Centre (Thatcham) (Monday to Sunday)	Up to 1 hour	£1.00	£1.10	10.0%	
	Up to 2 hours	£1.50	£1.60	6.7%	
	Up to 3 hours	£2.00	£2.10	5.0%	
	Up to 4 hours	£2.50	£2.70	8.0%	
	Over 4 hours	£3.50	£3.70	5.7%	
	Evening Charge	£1.00	£1.10	10.0%	
L - Theale Main (Monday to Sunday)	Up to 1 hour	£0.80	£0.90	12.5%	
	Up to 2 hours	£1.20	£1.30	8.3%	
	Up to 3 hours	£1.60	£1.70	6.2%	
	Up to 4 hours	£2.00	£2.10	5.0%	
	Over 4 hours	£3.00	£3.20	6.7%	
	Evening Charge	£1.00	£1.10	10.0%	

		Fee 2025/26	Proposed Fee 2026/27	% Uplift	Notes
Out of Newbury Car Park Charges (Monday to Sunday including Bank Holidays):					
M - Theale West (Monday to Sunday)	Up to 1 hour	£0.80	£0.90	12.5%	
	Up to 2 hours (max stay)	£1.50	£1.60	6.7%	
	Evening Charge	£1.00	£1.10	10.0%	
N - High Street (Lambourn) (Monday to Sunday)	Up to 1 hour	Free	Free	0.0%	
	Up to 4 hours	£1.00	£1.10	10.0%	
	Over 4 hours	£2.00	£2.10	5.0%	
	Evening Charge (up to 1 hour)	Free	Free	0.0%	
	Evening Charge (over 1 hour)	£1.00	£1.10	10.0%	
O - Station Road (Thatcham) (Monday to Sunday)	After 10am Monday-Friday, and Weekends	£2.20	£2.35	6.8%	
	Before 10am Monday-Friday	£3.60	£3.85	6.9%	
P - Kennet Leisure (Thatcham) (Monday to Friday 7:30am to 5:30pm)	Up to 2 hours	Free	Free	0.0%	
	Up to 3 hours	£1.00	£1.10	10.0%	
	Over 3 hours	£10.00	£10.70	7.0%	

		Fee 2025/26	Proposed Fee 2026/27	% Uplift	Notes
On-street Parking Charges (Monday to Sunday including Bank Holidays):					
OA - Newbury: Bartholomew Street, Broadway, Cheap Street, Northbrook Street	Up to 30 mins	Free	Free	0.0%	
	Up to 1 hour (max stay)	£1.20	£1.30	8.3%	
	Evening Charge	£1.00	£1.10	10.0%	
OB - Newbury: Kings Road West, Pelican Lane, West Mills	Up to 30 mins	Free	Free	0.0%	
	Up to 1 hour	£1.20	£1.30	8.3%	
	Up to 2 hours (max stay)	£2.20	£2.40	9.1%	
	Evening Charge	£1.00	£1.10	10.0%	
OC - Newbury: Newtown Road (North)	Up to 30 mins	Free	Free	0.0%	
	Up to 2 hours	£1.20	£1.30	8.3%	
	Up to 4 hours (max stay)	£2.20	£2.40	9.1%	
	Evening Charge	£1.00	£1.10	10.0%	
OD - Newbury: Newtown Road (South)	Up to 4 hours	£1.00	£1.10	10.0%	
	Over 4 hours	£1.50	£1.60	6.7%	
	Evening Charge	£1.00	£1.10	10.0%	
OE - Newbury: Catherine Road, Link Road	Up to 2 hours	£1.20	£1.30	8.3%	
	Up to 4 hours	£2.20	£2.40	9.1%	
	Over 4 hours	£4.00	£4.30	7.5%	
	Evening Charge	£1.00	£1.10	10.0%	
OE - Newbury: Station Road	Up to 2 hours	£1.20	£1.30	8.3%	
	Up to 4 hours	£2.20	£2.40	9.1%	
	Over 4 hours	£4.00	£4.30	7.5%	
	Evening Charge	£1.00	£1.10	10.0%	
OF - Newbury: Old Bath Road	Up to 2 hours	£1.20	£1.30	8.3%	
	Up to 4 hours	£1.70	£1.80	5.9%	
	Over 4 hours	£2.00	£2.10	5.0%	
	Evening Charge	£1.00	£1.10	10.0%	
OG - Newbury: Faraday Road, Ampere Road, Kelvin Road & Marconi Road	Up to 30 mins	Free	Free	0.0%	
	Up to 2 hours	£1.20	£1.30	8.3%	
	Up to 4 hours	£1.70	£1.80	5.9%	
	Over 4 hours	£2.00	£2.10	5.0%	
	Evening Charge	£1.00	£1.10	10.0%	

		Fee 2025/26	Proposed Fee 2026/27	% Uplift	Notes
On-street Parking Charges (Monday to Sunday including Bank Holidays):					
OH - Hungerford: High Street	Up to 1 hour	£1.00	£1.10	10.0%	
	Up to 2 hours	£1.50	£1.60	6.7%	
	Up to 3 hours	£2.00	£2.10	5.0%	
	Up to 4 hours	£2.50	£2.70	8.0%	
	Over 4 hours	£6.00	£6.40	6.7%	
	Evening Charge	Free	Free	0.0%	
OJ - Thatcham: Pipers Lane, Aylesford Way	Up to 4 hours (all day)	£1.00	£1.10	10.0%	
	Over 4 hours (all day)	£1.70	£1.80	5.9%	

		Fee 2025/26	Proposed Fee 2026/27	% Uplift	Notes
Parking Season Tickets					
ST1, ST2 and ST3 - Newbury (Central KFC, Library, Kennet Centre, Pelican Lane)	Annual	£1,040.00	£1,112.00	6.9%	Annual passes = 80 x charge of daily ticket; Quarterly passes = 25 x charge of daily ticket; Monthly passes = 10 x charge of daily ticket. 50% discount applies for Council-approved volunteers if vehicle and valid Blue Badge are registered to the same person.
	Quarter	£325.00	£347.50	6.9%	
	Month	£130.00	£139.00	6.9%	
ST4 - Newbury (Northbrook)	Annual	£440.00	£472.00	7.3%	
	Quarter	£137.50	£147.50	7.3%	
	Month	£55.00	£59.00	7.3%	
ST5 - Newbury (Newbury Station)	Annual	£585.00	£656.00	12.1%	
	Quarter	£180.00	£205.00	13.9%	
	Month	£75.00	£82.00	9.3%	
ST6 and ST7 - Hungerford (Station Road) and Theale (Main)	Annual	£240.00	£256.00	6.7%	
	Quarter	£75.00	£80.00	6.7%	
	Month	£30.00	£32.00	6.7%	
ST8 - Pangbourne (Station Road)	Annual	£480.00	£512.00	6.7%	
	Quarter	£150.00	£160.00	6.7%	
	Month	£60.00	£64.00	6.7%	
ST9 - Thatcham (Kingsland Centre)	Annual	£280.00	£296.00	5.7%	
	Quarter	£90.00	£92.50	2.8%	
	Month	£35.00	£37.00	5.7%	
Lambourn (High Street)	Annual	£160.00	£168.00	5.0%	
	Quarter	£50.00	£52.50	5.0%	
	Month	£20.00	£21.00	5.0%	

		Fee 2025/26	Proposed Fee 2026/27	% Uplift	Notes
Resident Parking Permits (first permit)					
Tier 1 - Hungerford – High Street (HHS), Newbury – Park Terrace (PT)		£80.00	£85.50	6.9%	50% discount available for Blue Badge holders.
Tier 2 - Newbury (except Park Terrace) (C1, E1, N1, NW1, SE1, SW1, SW2, W1)		£50.00	£53.50	7.0%	
Tier 3 - Hungerford (except High Street) (H1), Pangbourne (P1), Thatcham (TM), Theale (TE)		£40.00	£43.00	7.5%	
Tier 4 - Chieveley (CH), Lambourn (L1)		£30.00	£32.00	6.7%	
Resident Parking Permits (second permit)					
Tier 1 - Hungerford – High Street (HHS), Newbury – Park Terrace (PT)		£120.00	£128.25	6.9%	50% discount available for Blue Badge holders.
Tier 2 - Newbury (except Park Terrace) (C1, E1, N1, NW1, SE1, SW1, SW2, W1)		£75.00	£80.25	7.0%	
Tier 3 - Hungerford (except High Street) (H1), Pangbourne (P1), Thatcham (TM), Theale (TE)		£60.00	£64.50	7.5%	
Tier 4 - Chieveley (CH), Lambourn (L1)		£45.00	£48.00	6.7%	
Resident Visitor Permits					
Hungerford – High Street (HHS), Newbury – Park Terrace (PT)		Not applicable	Not applicable		
1 – 100 Permits	Per permit	£1.10	£1.20	9.1%	
101+ Permits	Per permit	£1.60	£1.70	6.2%	
Visitor (Special Parking) Permit	Per annum	£30.00	£32.00	6.7%	
All Zone Permits (for professional carers)					
Medical professionals and non-profit care companies only		£10.50	£11.20	6.7%	Maximum stay of 2 hours in any location.
Commercial care providers		£52.50	£56.20	7.0%	

Other Charges		Fee 2025/26		Proposed Fee 2026/27		Uplift %	
Blue Badge (new application)		£10.00		£10.00		0.0%	
Replacement Blue Badge		£10.00		£10.00		0.0%	
Parking Dispensation	Per Day	£15.80		£16.90		7.0%	
Parking Suspensions	Per application	£15.80		£16.90		7.0%	
	Per 5m bay per day	£10.50		£11.20		6.7%	
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	Min	Max		Dependent on provider and energy prices
Slow (7kWh) Charger	per kWh	35p	75p	40p	80p	14.3%	
Fast (22kW AC) Charger	per kWh	40p	50p	48p	58p	20.0%	
Rapid (50kW DC) Charger	per kWh	45p	60p	55p	70p	22.2%	
Overstay fee (for Rapid charger).	per hour after 2 hours	£10.00		£12.00		20.0%	

Other Charges			Fee 2025/26	Proposed Fee 2026/27	Uplift %	Notes
Public Transport						
D	Charge per departure		£0.60	£0.60	0.0%	It will not be financially viable to increase charges at The Wharf at this time.
D	Bus stands 0400-1800	up to 20 minutes	£0.00	£0.00	0.0%	
		20 minutes to 1 hour (max stay)	£1.20	£1.20	0.0%	
D	Coach stands 0400-1800	up to 90 mins (max stay)	£4.20	£4.20	0.0%	
D	Bus/coach stand and Bays B-F Mon-Sat 1800-0400 and all day Sunday	up to 3 hours	£3.10	£3.10	0.0%	
		over 3 hours	£6.30	£6.30	0.0%	
D	Additional charge for breaches		£25.00-£50.00	£25.00-£50.00	0.0%	No changes planned due to current market
D	Temporary bus stop closure	Per stop	£202.00	£212.00	5.0%	
		Per pair of opposite stops	£235.00	£246.00	4.7%	
D	Provision of information at bus stops for services not subsidised by WBC	Per stop	£13.00	£14.00	7.7%	
D	Concessionary bus pass replacement fee		£16.50	£16.50	0.0%	No proposed change following benchmarking exercise
D	Fares on Council-supported bus services	Single, return, adult, child and multi-journey tickets	Differing fares for each start-destination combination and bus route, with prices for single and return journeys, adult and child rates, in addition to multi-journey tickets. Details on multi-journey tickets can be found below and at www.westberks.gov.uk/connect Details on single/return/adult/child fares can be found on bus or by contacting transport@westberks.gov.uk			

Other Charges			Fee 2025/26	Proposed Fee 2026/27	Uplift %	Notes
Public Transport						
D	Connect urban adult fares	Connect Day	£6	£6	0.0%	Unlimited use for one day on valid routes.
		FlexiConnect (10 trips)	£16.50	£23.00	39.4%	Up to ten single journeys, on valid routes. Harmonising with Simply Newbury & Thatcham price.
		Connect 7-day	£16.50	£23.00	39.4%	Unlimited use for 7 consecutive days, on valid routes. Harmonising with Simply Newbury & Thatcham price.
		Connect 30-day	£61	£72	18.0%	Unlimited use for 30 consecutive days, on valid routes. Harmonising with Simply Newbury & Thatcham price.
D	Connect rural adult fares	Connect Day	£6	£7.30	21.7%	Unlimited use for one day on valid routes.
		FlexiConnect (10 trips)	£22	£26	18.2%	Up to ten single journeys, on valid routes. 3.5 x Day Ticket.
		Connect 7-day	£22	£26	18.2%	Unlimited use for 7 consecutive days, on valid routes. 3.5 x Day Ticket.
		Connect 30-day	£80	£91	13.8%	Unlimited use for 30 consecutive days, on valid routes. 3.5 x 7 Day Ticket.

Other Charges			Fee 2025/26	Proposed Fee 2026/27	Uplift %	Notes
Public Transport						
D	Connect urban child/youth fares	Connect Day	£4	£4.50	12.5%	Unlimited use for one day on valid routes. Harmonising with Simply Newbury & Thatcham price. Create a new Child Rural Day Ticket
		FlexiConnect (10 trips)	£12	£15.50	29.2%	Up to ten single journeys, on valid routes. Harmonising with Simply Newbury & Thatcham price.
		Connect 7-day	£12	£15.50	29.2%	Unlimited use for 7 consecutive days, on valid routes. Harmonising with Simply Newbury & Thatcham price.
		Connect 30-day	£42	£55	31.0%	Unlimited use for 30 consecutive days, on valid routes. Harmonising with Simply Newbury & Thatcham price.
D	Connect rural child/youth fares	Connect Day	£4	£5.50	37.5%	Unlimited use for one day on valid routes. Based on 75% cost of Adult Rural Day Ticket.
		FlexiConnect (10 trips)	£14	£19.25	37.5%	Up to ten single journeys, on valid routes. Based on 3.5 X Day Ticket.
		Connect 7-day	£14	£19.25	37.5%	Unlimited use for 7 consecutive days, on valid routes. Based on 3.5 X Day Ticket.
		Connect 30-day	£54	£67	24.1%	Unlimited use for 30 consecutive days, on valid routes. Based on 3.5 x 7 Day Ticket

Other Charges			Fee 2025/26	Proposed Fee 2026/27	Uplift %	Notes
Public Transport						
D	Connect Group Day	Urban	£10	£10	0.0%	Unlimited use for one day for up to 4 people (adults and/or children), on valid routes. No rise. Same price as Simply Reading Buses group of 4 ticket.
		Rural	£16.50	£16.50	0.0%	Unlimited use for one day for up to 4 people (adults and/or children), on valid routes. No rise. It is acknowledged that at this time this ticket provides customers with no benefit in purchasing over 4 x single £3 fare cap tickets but it will be necessary to set a price in readiness for when the fare cap scheme ends.
D	Early Bird	Urban	£1.50	£1.60	6.7%	For concessionary pass holders travelling before 9.30am. Match Newbury & District commercial fare
		Rural	£2.00	£2.00	0.0%	For concessionary pass holders travelling before 9.30am.

2) Highways

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, and temporary or permanent traffic regulation orders.

In addition, there are fees charged to developers for design checking, supervision and the inspection of new roads under construction and off-site highway improvements, as well as for sustainable drainage advice.

Where the Council has the ability to uplift the fees and charges, these costs have been increased by 4.8% unless otherwise stated:

2024/25	Total Income
Traffic Regulation Orders	£865,730
Streetworks	£302,472
Streetworks Permit Scheme	£235,581
Section 38 & 278	£423,685
Other Highway Income	£253,548

			Fee 2025/26	Proposed Fee 2026/27	Increase %	Notes
Licence Fees, Permits and Other Charges						
D	Tree Preservation Order		£34	£36	5.9%	
D	Michaelmas Fair		£4,946	£5,183	4.8%	
D	Public Rights of Way	Search fees	£96	£101	5.2%	
D		Path order fees	£1,859 - £4,760	£1,948 - £4,988	4.8%	
SD	Statutory Declarations		£282 flat rate with rights to increase if the work required is onerous	£295 flat rate with rights to increase if the work required is onerous	4.6%	

			Fee 2025/26	Proposed Fee 2026/27	Increase %	Notes
Highways Act Charges						
D	Land charges		£67	£70	4.5%	
D	Vehicular Crossing (S.184)	Approval	£193	£202	4.7%	
D	Skips on the Highway (S.139)	Initial fee	£59	£62	5.1%	
		per week	£69	£72	4.3%	
D	Scaffold/hoarding on the Highway (S.169/172)	Initial fee	£119	£125	5.0%	
		per week	£68	£71	4.4%	
SL	Tables and Chairs on the Highway (based on number of Chairs) (S.115)	New licence	£500	£500		Change in legislation
		Renewal licence	£350	£350		
D	Storing Materials on the Highways (S.171)	Initial fee	£113	£118	4.4%	
		per week	£37	£39	5.4%	
D	EV charging duct across footpath (S.171) Application	Approval	£189	£198	4.8%	
D	Temporary Excavation in the highway (S.171)		£149	£349	134.2%	
D	Cranes, machinery, structure on the highway (S.178)		£216	£226	4.6%	
D	S142 Licence to plant in the highway		£179	£188	5.0%	

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

		Fee 2025/26		Proposed Fee 2026/27		Increase %	Note
	Reinstatement category of street	0-2 & Traffic Sensitive	3-4 & Non-Traffic Sensitive	0-2 & Traffic Sensitive	3-4 & Non-Traffic Sensitive		
SL	Provisional Advance Authorisation (PPA)	£69	£49	£84	£70	31%	Fees set following statutory review every 3 years (last took place May 2025).
SL	Major	£156	£98	£219	£138	41%	
SL	Standard	£85	£49	£123	£47	27%	
SL	Minor Activity	£43	£30	£61	£39	37%	
SL	Immediate	£39	£26	£55	£35	38%	
SL	Variation	£0	£0	£30	£23		

		FEE 2025/26	PROPOSED FEE 2026/27	Increase %	Notes
Other Licences and Charges:					
	Licence to place advertising sign on public highway (A board or similar).	£70	£73	4.3%	
	Streetworks licence (S.50 NRSWA)	£337	£450	33.5%	
SL	Utility Works Inspection (NRSWA/TMA)	£50	£50	0.0%	
SL	Fixed Penalty Charge (Utility Companies) NRSWA/TMA	£120/£80	£240/£160	100.0%	Fees subject to a national increase mid year 25/26
SL	Working on the highway without a valid permit	£500 (£300 if paid within 29 days)	£1000 (£600 if paid within 29 days)	100.0%	Fees subject to a national increase mid year 25/26
SL	Follow up Inspection (utility works)	£120	£120	0.0%	
D	Permanent Traffic Regulation Order for Developer	£1,112.00	£1,165	4.8%	
D	Temporary Traffic Regulation Orders Section 14(1)	£3,181	£3,334	4.8%	
D	Temporary Traffic Regulation Orders Section 14(1) - Cancellation fee for applications withdrawn less than six weeks prior to Order coming into force (equal to 50% of the fee)	£1,591	£1,667	4.8%	
D	Re-use and/or re-notification of a pre-existing Temporary Traffic Regulation Order (equal to 50% of the fee)	£1,591	£1,667	4.8%	

		FEE 2025/26	PROPOSED FEE 2026/27	Increase %	Notes
Other Licences and Charges:					
D	Emergency Temporary Traffic Regulation Orders Section 14(2)	£3,181	£3,334	4.8%	
D	Retrospective Temporary Traffic Regulation Orders Section 14(2)	£3,181	£3,334	4.8%	
D	Extension of Temporary Traffic Regulation Order or Notice (equal to 25% of the fee)	£795	£834	4.8%	
D	Temporary Traffic Regulation Orders Section 16A where appropriate & Section 21 of TPCA	£100	£105	5.0%	
D	Cutting through signal loops and not informing LA	£668 plus cost of recutting loops	£700 plus cost of recutting loops	4.8%	
D	Tourist / Direction signs	£686 application and design fee, plus cost of actual sign installation. 50% rebate for unsuccessful applications.	£719 application and design fee, plus cost of actual sign installation. 50% rebate for unsuccessful applications.	4.8%	
D	Traffic Signs / Signals Equipment damaged by Road Traffic Accident or other event	Cost of repairs plus 10% administration charge.	Cost of repairs plus 10% administration charge.		
D	Use of permanent Traffic Regulation Order for railway crossing works	£103	£108	4.9%	
D	Access Protection Marking (single standard width dropped kerb driveway)	£278	£291	4.7%	
D	Sewerage treatment property charge	£501	£525	4.8%	
D	Cycle Training (non-schools, non-bikeability)	£63	£66	4.8%	
D	Cycle Training (bikeability, inc schools)	£10	n/a	Change of Fee Structure	Working with schools to provide bicycle training. Charge is to cover administration and risk of non-attendance.
D	Bikeability Level 1	n/a	£10		
D	Bikeability Level 2	n/a	£13		
D	Bikeability Level 1 & 2 Combined	n/a	£15		
D	Bikeability Level 3	n/a	£15		
D	Bikeability Balance	n/a	£10		
D	Bikeability holiday courses (child)	n/a	£25		
D	Bikeability Adult courses	n/a	£30		

		FEE 2025/26	PROPOSED FEE 2026/27	Increase %	Notes
Other Licences and Charges:					
D	Road Safety Training: School Streets online course (cost per place)	£20	£20	0.0%	
D	Road Safety Training: Biker Down (cost per place)	£15	£15	0.0%	
D	Road Safety Training: Rider Down (cost per place)	£15	£15	0.0%	
D	Recovery and storage of unauthorised signs	£179	£188	5.0%	
SL	Street Works Core Sampling - Charge per failed core test	£200 (this is an average cost - actual cost calculated from the Coring Advice Note published by SEHAUC)	£200.00	0.0%	
D	Switch out / Switch on of permanent traffic signals	£574	£602.00	4.9%	

			Fee 2025/26	Proposed Fee 2026/27	Increase %	Notes
Provision of Data:						
D	Highway search enquiries	One A4 plan covering 100 metres of highway	£83	£87	4.8%	
		Additional 100 metres	£28	£29	3.6%	
		Additional question	£28	£29	3.6%	
D	Provision of recorded injury accident Data		£179 + £57 per additional block of up to 10 accidents	£188 + £58 per additional block of up to 10 accidents	5.0%	
D	Provision of Traffic Data, per request per site:	data up to 1 year old	£179	£188	5.0%	
		data up to 3 years old	£144	£151	4.9%	
		data over 3 years old	£104	£109	4.8%	

		Fee 2025/26		Proposed Fee 2026/27				
Charges in relation to works occupying the carriageway during periods of overrun (S74) (maximum fee)								
	Item	Description of street	Amount (£) (each of first three days)	Amount (£) (each subsequent day)	Amount (£) (each of first three days)	Amount (£) (each subsequent day)	Increase %	Notes
SL	1	Traffic-sensitive or protected street not in road categories 2,3 or 4	5,000	10,000	5,000	10,000	0.0%	
SL	2	Other street not in road categories 2,3 or 4	2,500	2,500	2,500	2,500	0.0%	
SL	3	Traffic-sensitive or protected street in road categories 2	3,000	8,000	3,000	8,000	0.0%	
SL	4	Other street in road category 2	2,000	2,000	2,000	2,000	0.0%	
SL	5	Traffic-sensitive or protected street in road category 3 or 4	750	750	750	750	0.0%	
SL	6	Other street in road category 3 or 4	250	250	250	250	0.0%	

		Fee 2025/26	Proposed Fee 2026/27	Increase %	Notes
Charges in relation to works outside the carriageway during periods of overrun (S74) (maximum fee)					
Item	Description of street	Amount (£)	Amount (£)		
SL 1	Street not in road category 2, 3 or 4	2,500	2,500	0.0%	
SL 2	Street in road category 2	2,000	2,000	0.0%	
SL 3	Street in road category 3 or 4	250	250	0.0%	

			FEE 2025/26	PROPOSED FEE 2026/27	Increase %	Notes
Highways Development Control Fees						
D	Street naming and numbering - Property name change		£113	£118	4.4%	
D	Changes to new addresses due to the development changing after the schedule has been issued.	Per plot	£113	£118	4.4%	
D	Street Naming and Numbering - New Developments	One address/plot	£107	£112	4.7%	
		2 - 5 addresses/plots	£168	£176	4.8%	
		6 - 10 addresses/plots	£312	£327	4.8%	
		11 - 20 addresses/plots	£495	£519	4.8%	
		21 or more addresses/plots	£26	£27	3.8%	
D	New Road Construction Supervision (S38)	% of works cost	12.5%	12.50%	0.0%	Benchmarked
D	Highways Works Supervision (S278)	% of works cost	12.5%	12.50%	0.0%	
D	S115 E Fee		£669	£701	4.8%	
Provision of Pre-Planning Application Advice						
D	Transport Assessment Scoping Note		£210	£220	4.8%	
D	Draft Transport Assessment		£707	£741	4.8%	
D	Provision of Private Access		£130	£136	4.6%	
D	Highway Advice for New Developments	Hourly rate will be used to provide a quote dependent on individual request. (If we can't resource a pre-app request in house, we may need to employ a consultant and re-charge their costs, plus a 10% administrative charge.)	£175 per hour	£183 per hour	4.6%	
D	Meeting charge	per hour per officer	£175	£183	4.6%	

			Fee 2025/26	Proposed Fee 2026/27	Increase %	Notes
Sustainable Drainage Pre-Application Advice Fees						
D	SuDS advice for Major sites (written responses only).	Hourly rate will be used to provide a quote dependent on individual request.	£175 per hour	£183 per hour	4.6%	
D	Meeting charge	Per hour per officer	£175	£183	4.6%	

			Fee 2025/26	Proposed Fee 2026/27	Increase %	Notes
Ordinary Watercourse and Land Drainage Consent Pre-application Advice						
D	Written advice for a general site enquiry or flood risk assessment enquiry.	Per enquiry	£334	£350	4.8%	
D	Meeting charge	Per hour per officer	£175	£183	4.6%	
D	Further written advice after meetings		£200	£210	5.0%	
D	Any additional correspondence/advice required upon application	Per hour per officer	£175	£183	4.6%	

3) Hire of Sports Facilities

Sports facilities at Henwick Worthy, Faraday Road, Moorside, The Diamond at Greenham, Holy Brook and Northcroft. The intention is to increase the charges for the use of Council sports facilities by 4.8% (rounded to the nearest £1), except for the peak artificial grass hire and tennis courts at Henwick Worthy which have been uplifted above inflation following a benchmarking exercise and public consultation. The proposed Henwick fees are significantly lower than those consulted on, following the Council's careful consideration of respondents' feedback:

Sports Pitches	2024/25
Total income	£116,905
Number of Transactions	2,300

			Fees and Charges 2025/26	Proposed Fees and Charges 2026/27	% Increase
Henwick Worthy Sports Ground:					
D	Cricket – 1 st Hand Wicket (per match)	Adult	£113.00	£118.00	4.42%
		Junior	£53.00	£56.00	5.66%
D	Cricket – 2 nd Hand Wicket (used grass)	Adult	£84.00	£88.00	4.76%
		Junior	£41.00	£43.00	4.88%
D	Football – Grass (per game)	Adult	£86.00	£90.00	4.65%
		Junior	£42.00	£44.00	4.76%
D	Rugby – Grass (per game)	Adult	£86.00	£90.00	4.65%
		Junior	£42.00	£44.00	4.76%
D	Rugby Training	Cost per Hour	£23.00	£24.00	4.35%
	Use of Portable Lights	Cost Per Hour	£23.00	£24.00	4.35%
D	Full Pitch Artificial Grass - peak	30 Mins	£46.00	£51.00	10.87%
		1hr Only	£92.00	£102.00	10.87%
		1hr 30mins (11 a side)	£140.00	£155.00	10.71%
D	Half Pitch Artificial Grass - peak	30 Mins	£26.00	£29.00	11.54%
		1hr Only (5 a side)	£51.00	£56.00	9.80%
		1hr 30mins	£78.00	£86.00	10.26%
D	Full Pitch Artificial Grass – off-peak	30 Mins	£22.00	£23.00	4.55%
		1hr Only	£43.00	£45.00	4.65%
		1hr 30mins (11 a side)	£65.00	£68.00	4.62%
D	Half Pitch Artificial Grass – off-peak	30 Mins	£12.00	£13.00	8.33%
		1hr Only (5 a side)	£22.00	£23.00	4.55%
		1hr 30mins	£34.00	£36.00	5.88%

			Fees and Charges 2025/26	Proposed Fees and Charges 2026/27	% Increase
	Hardcourt Activities:				
D	Netball (per court per hr)	1hr Only	£22.00	£23.00	4.55%
		1hr 30 mins	£33.00	£35.00	6.06%
D	Tennis (per court per hr)	1hr Only	£12.00	£14.00	16.67%
		1hr 30 mins	£18.00	£20.00	11.11%
D	Basketball Hardcut and BMX Pump Track	Adult	Free	Free	
		Junior	Free	Free	
	Faraday Road				
D	Football - Grass (Per Game)	Adult	£71.00	£74.00	4.23%
		Junior	£36.00	£38.00	5.56%
	Moorside:				
D	Football - Grass (Per Game)	Adult	£48.00	£50.00	4.17%
		Junior	£24.00	£25.00	4.17%
	The Diamond -Greenham:				
D	Football - Grass (Per Game)	Adult	£71.00	£74.00	4.23%
		Junior	£36.00	£38.00	5.56%
	Holybrook Park:				
D	Football – Grass (per game)	Adult	£71.00	£74.00	4.23%
		Junior	£36.00	£38.00	5.56%
	Northcroft Recreation Ground:				
D	Football - Grass (per game)	Adult	£71.00	£74.00	4.23%
		Junior	£36.00	£38.00	5.56%
	MISC				
D	Schools LEA Rate Per Hour	60 mins	£26.00	£27.00	3.85%
		90 mins	£39.00	£41.00	5.13%
D	Open Space Hire	Community Events Other	Price on Application		
D	Peak Rate – Weekday evenings after 6pm and all day Saturday, Off-Peak Rate – Weekdays before 6pm and all day Sunday				

4) Charges to Householders for Sewage Treatment

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

5) Waste

The Garden Waste Scheme is proposed to increase by £5 per Council Tax Band. All other waste fees which are set locally are proposed to be increased by 4.8% on average:

2024/25	Total income	Number of Transactions
Garden Waste Subscriptions	£2,076,792	5,139
Waste Other	£220,574	3,017
Total	£2,297,366	£8,156

			Fees and Charges 2025/26	Proposed Fees and Charges 2026/27	Increase %	Notes
Waste Services						
D	Special Collection Charges (Bulky Household Collection)	Normal (within 7 days)	£63	£66.50	5.56%	
		Within 7 days by appointment inside property	£92	£96.50	4.89%	
D	Provision of wheelie bin		£37	£39.00	5.41%	
D	Provision of receptacles for collection of household waste for new developments		N/A	Price on Application		Price can vary dependant on property/development type. With charges ranging from £20 to £400 per unit and current market rates. Will require agreement of s106 for each development.

			Fees and Charges 2025/26	Proposed Fees and Charges 2026/27	Increase %	Notes
Waste Services						
D	Collection of garden waste for year (scheduled) - for 1st green bin (new subscriptions or renewals).	Council Tax Band				
		Band A	£40	£45	12.50%	
		Band B	£45	£50	11.11%	
		Band C	£50	£55	10.00%	
		Band D	£55	£60	9.09%	
		Band E	£60	£65	8.33%	
		Band F	£65	£70	7.69%	
		Band G	£70	£75	7.14%	
		Band H	£75	£80	6.67%	
D	Garden Waste service charge for 2nd to 5th green bins (For renewals only where one off set up payment has already been made).		£53	£56	5.66%	
D	Removal of fly tipping on private land		Price on Application	Price on Application		
D	Removal of graffiti up to 2m ² area		Price on Application	Price on Application		
SL	Section 33 Fixed Penalty Notice for Fly Tipping		£1,000	£1,000	0.00%	
	Section 33 Fixed Penalty Notice for Fly Tipping - if paid within 10 days		N/A	£500	N/A	

			Fees and Charges 2025/26	Proposed Fees and Charges 2026/27	Increase %	Notes
Waste Services						
SL	Section 34 Fixed Penalty Notice for Duty of Care offences		£600	£600	0.00%	
	Section 34 Fixed Penalty Notice for Duty of Care offences - if paid within 10 days		N/A	£300	N/A	

			Fees and Charges 2025/26	Proposed Fees and Charges 2026/27	Increase %	Notes
HWRC non-household waste charges:						
SD	Soil and Rubble	Less than two 50 litre bags or a single item no larger than 2000mm x 750mm x 700mm in size.	£0.00	£0.00		
		Per 25-litre bag or its equivalent, or for a single item exceeding the free limit above, or if a household makes over four visits within a four-week period.	£4.00	£4.20	5.00%	
		Standard Car/Hatchback	£18.00	£19.00	5.56%	
		Trailer	£30.00	£32.00	6.67%	
		Small Van /Estate Car	£36.00	£38.00	5.56%	
		Transit van or similar	£118.00	£124.00	5.08%	
SD	Plasterboard	Less than two 50 litre bags or a single item no larger than 2000mm x 750mm x 700mm in size.	£0.00	£0.00		
		Per 25-litre bag or its equivalent, or for a single item exceeding the free limit above, or if a household makes over four visits within a four-week period.	£3.00	£3.20	6.67%	
		Standard car / Hatchback	£17.00	£17.90	5.29%	
		Trailer	£28.00	£29.40	5.00%	
		Small Van / Estate car	£33.00	£34.60	4.85%	
		Transit Van or similar	£107.00	£112.40	5.05%	
D	Tyres	Motorised mini bike / motorised go-kart	£4.00	£4.20	5.00%	
		Standard tyre off rim (car/motorcycle)	£7.00	£7.40	5.71%	
		Standard tyre on rim (car motor cycle)	£10.00	£10.50	5.00%	
		Medium tyre off rim (large 4 x4 / large van)	£12.00	£12.60	5.00%	
		Medium tyre on rim (large 4 x 4 / large van)	£15.00	£15.80	5.33%	
		Miscellaneous tyres	£4.00	£4.20	5.00%	
	Gas canisters		£0.00	£0.00		
Charges for Non WBC Residents:						
D	Use of HWRCs	Charge per visit	£10.00	£10.50	5.00%	

Proposals – Resources Directorate

1) Electoral Services

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

2) Local Land Charges

Land Charges fees are proposed to be increased by 4.8% in line with budget build guidance. A detailed benchmarking exercise was undertaken during 2024/25:

Land Charges	2024/25
Total Income	£271,501
Number of Searches	1,383

		Fee (including VAT) 2025/26	Proposed Fee (including VAT) 2026/27	% Increase
SD	CON29 Enquiries Part 1 - Residential* (First Parcel)	£264.00	£276.00	4.5%
SD	CON29 Enquiries Part 1- Commercial** (First Parcel)	£291.00	£306.00	5.2%
SD	CON29 Enquiries Part 1 (Additional Parcel)	£69.00	£72.00	4.3%
SD	CON29 Part 2 Questions 4-22 (each)	£57.00	£60.00	5.3%
SD	Solicitor / Conveyancers Additional Questions (each)	£63.00	£66.00	4.8%
	*Residential definition	An individual residential property, including any garden and associated parking/garage		
	**Commercial definition	Shops, offices, factories, warehouses, business premises, farms, fields and land		

3) Legal Services Fees

Fees and Charges for Legal Services have been raised by 4.8% in line with budget build guidance:

Legal Services	2024/25
Total Income	£124,575
Transactions	198

	Charge	Rate	Fee 2025/26	Proposed Fee 2026/27	% Increase
D	Solicitors, Barristers, Chartered Legal Executives of 8 Years + PQE	Hourly	£194	£203	4.6%
D	Solicitors, Barristers and Chartered Legal Executives between 4 and 8 year PQE	Hourly	£179	£188	5.0%
D	All other fee earners (including Paralegals and Legal Executives but excluding Trainee Solicitors)	Hourly	£165	£173	4.8%
D	Trainee Solicitors	Hourly	£138	£145	5.1%

		Purpose of application	Fee 2025/26	Proposed Fee 2026/27	% Increase
D	Section 15A of the Commons Act 2006; Section 15 Growth and Infrastructure Act 2013	Landowners' Statements	£1,260	£1,320	4.8%
D	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	
D	Section 15(8) of the Commons Act 2006	Registration of a New Town or Village Green by Landowner	No Fee	No Fee	
D	Section 19 of the Commons Act 2006	Correction, for the purpose of Section 19(2)(a) and [c] of an error made by the Registration Authority	No Fee	No Fee	
D	Section 19 of the Commons Act 2006	Correction, for a purpose described in Section 19(2)(b) or (e)	£224	£235	4.9%
D	Section 19 of the Commons Act 2006	Correction, for a purpose described in Section 19(2)(d) – payable per register unit	£34	£36	5.9%
D	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	

		Purpose of application	Fee 2025/26	Proposed Fee 2026/27	% Increase
D	Schedule 2, Paragraph 4 to the Commons Act 2006	Waste Land of a Manor not Registered as Common Land	No Fee	No Fee	
D	Schedule 2, Paragraph 5, to the Commons Act 2006	Town or Village Green wrongly registered as Common Land	No Fee	No Fee	
D	Schedule 2, Paragraphs 6 and 9 to the Commons Act 2006	Deregistration of certain land registered as Common Land or as a Town or Village Green	£1,120	£1,174	4.8%

People Directorate Fees and Charges Proposals 2026/27

Statutory fees are not set by the Council and may be subject to change during the year. Statutory services are outside the scope of VAT. Non-statutory services that have an element of competition (e.g. printing) are subject to standard rated VAT. There are some exemptions to the standard rated tax rule.

1 Adult Social Care

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

- **Discretionary Charges**

Unless otherwise stated, the fee increases for 2026/27 are by the annual September CPI of 3.8% + 1.0%. The charge to other Local Authorities and Health organisations for West Berkshire Resource Centres will also be increased by 4.8% for 2026/27.

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

Other Day Centre services will be charged at the actual cost.

Some fees have been increased by more than 4.8% 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 upon current information in respect of cost and the estimated number of clients using the service.

Deputyship Fees are set by the Court of Protection.

Key to the follow tables

SL	Statutory by Legislation
SD	Statutory with Discretion
D	Discretionary
Note 1	Fee is below or above 4.8% due to rounding to the nearest £0.10 or £1.00.

	CHARGE	UNIT	2024/25 INCOME	NUMBER OF CLIENTS	FEE 2025/26	PROPOSED FEE 2026/27	% Change	NOTES
	RESIDENTIAL AND NURSING CARE:							
SL	Residential and Nursing Care in Independent sector homes	Per Week	£5,944,856	575	Actual cost	Actual cost		Maximum charge subject to financial assessment
SL	Residential Care in WBC Home - Notrees	Per Week	£321,437	29	£1,121.50	£1,175.30	4.8%	
SL	Residential Care in WBC Home - Willows	Per Week	£724,855	45	£1,121.50	£1,175.30	4.8%	
SL	Residential Care in WBC Home - Birchwood	Per Week	£1,114,273	53	£1,269.70	£1,330.60	4.8%	
SL	Nursing Care in WBC Home - Birchwood	Per Week			£1,269.70	£1,330.60	4.8%	
SL	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		
SL	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		

	CHARGE	UNIT	2024/25 INCOME	NUMBER OF CLIENTS	FEE 2025/26	PROPOSED FEE 2026/27	% Change	NOTES
	COMMUNITY SUPPORT:							
SL	External Day activities	Per Day	£271,724	581	Actual cost	Actual cost		Maximum charge subject to financial assessment
D	Transport	Per Trip			£5.00	£5.20	4.0%	* note 1
SL	Technology Enabled Care (TEC) GPS Monitoring and Response Service	Per Day			£0.63	£0.63	0.0%	Refer to 1.8
SL	Technology Enabled Care (TEC) Monitoring and Response Service	Per Day			£0.46	£0.46	0.0%	Refer to 1.8
SL	Direct Payments (DP)	Per DP	£463,434	128	Actual cost	Actual cost		
SL	Personal Care	Per Hour	£3,250,289	751	£22.00	£22.00	0.0%	Refer to 1.9
SL	Live-In Care	Per Week			Actual cost	Actual cost		
SL	Community Support	Per Hour	£1,557,585	590	£20.40	£20.50	0.5%	Refer to 1.9
SL	Extra Care Housing (ECH) at Alice Bye Court for Community Support and Personal Care	Per Hour			Actual cost	Actual cost		
SL	Extra Care Housing (ECH) at Alice Bye Court for Core Care charge for on-site response service	Per Week			£33.80	£35.40	4.7%	* note 1
SL	Extra Care Housing (ECH) at Audrey Needham House & Redwood House for Community Support and Personal Care	Per Hour			Actual cost	Actual cost		
SL	Extra Care Housing (ECH) at Audrey Needham House & Redwood House for Core Care charge for on-site response service	Per Week			£32.40	£34.00	4.9%	* note 1
SL	Sleep In Care	Per Night			Actual cost	Actual cost		
SL	Waking Night cover	Per Night			Actual cost	Actual cost		
SL	Respite Care	Per Night	£16,532	21	Actual cost	Actual cost		
D	WBC Resource Centre	Per Day	£393,210	168	£64.70	£67.80	4.8%	
D	WBC Resource Centre outreach workers	Per Hour			£25.60	£26.80	4.7%	* note 1
D	WBC Resource Centre transport	Per Trip			£5.00	£5.20	4.0%	* note 1
D	WBC Resource Centre meals	Per Meal	£63,510	136	£6.80	£7.10	4.4%	* note 1
D	WBC Resource Centre to other LA's and ICB's - Older People	Per Day	£58,556	3	£89.90	£94.20	4.8%	
D	WBC Resource Centre to other LA's and ICB's - Learning Disability	Per Day			£146.00	£153.00	4.8%	
D	WBC Resource Centre to other LA's and ICB's - Physical Disability	Per Day			£135.60	£142.10	4.8%	

- 1.8 Technology Enabled Care will not be increased for 2026/27, this is the actual cost of the service from the provider.
- 1.9 The rate for Personal Care and Community Support is based on the current average rate commissioned by the Council:

	CHARGE	UNIT	2024/25 INCOME	NUMBER OF CLIENTS	FEE 2025/26	PROPOSED FEE 2026/27	% Change	NOTES		
	ADMINISTRATION FEES:									
SD	Administration fee for commissioning care for full cost clients	Per Annum	£45,312	313	£365.00	£383.00	4.9%	* note 1		
SD	Setup fee for deferred payers	Set Up	£231,276	275	£1,200.00	£1,258.00	4.8%			
SD	Administration fee for deferred payers	Per Annum			£400.00	£420.00	5.0%	* note 1		
D	Support in making a Lasting Power of Attorney application	Per Application			£203.00	£213.00	4.9%	* note 1		
D	Next of kin support administration following the death of a Deputyship client	Per Hour			£134.20	£140.60	4.8%			
D	Support in making a Deputyship application	Per Application			£457.00	£480.00	5.0%	* note 1		
SL	Work up to the date that the Deputyship order is issued	Per Annum			£944.00	Fees are set by the Court of Protection			Dependent on client's capital	
SL	Deputyship - Annual management fee first year	Per Annum			£982.00					
SL	Deputyship - Annual management fee for subsequent years	Per Annum			£824.00					
SL	Deputyship - Property management fee	Per Annum			£380.00					
SL	Deputyship - Prepare and lodgement of annual return to OPG	Per Return			£274.00					
SL	Deputyship - Preparation of a basic HMRC income tax return	Per Return			£89.00					
SL	Deputyship - Preparation of a complex HMRC income tax return	Per Return			£140.00					
SL	Deputyship - travel	Per 1 hour			£51.00					
D	Support in making a Appointeeship application	Per Application			£169.20	£177.30	4.8%			
D	Administration fee to ICB for reimbursement of providers / client payments	Per Annum			£262.50	£275.10	4.8%			
D	Completion of Mental Capacity (COP3) application	Per Application	£160	3	£56.10	£58.80	4.8%			

	CHARGE	UNIT	2024/25 INCOME	NUMBER OF CLIENTS	FEE 2025/26	PROPOSED FEE 2026/27	% Change	NOTES
	ADULT PLACEMENTS:							
SD	Band 1 - Full time placement	Per Week	£212,341	50	£271.25	£284.30	4.8%	Maximum charge subject to financial assessment
SD	Band 2 - Full time placement	Per Week			£315.34	£330.50	4.8%	
SD	Band 3 - Full time placement	Per Week			£380.31	£398.60	4.8%	
SD	Band 1 - Respite	Per Night			£78.70	£82.50	4.8%	
SD	Band 2 - Respite	Per Night			£86.30	£90.40	4.8%	
SD	Band 3 - Respite	Per Night			£102.50	£107.40	4.8%	
SD	Band 1 - Over Night	Per Night			£55.60	£58.30	4.9%	* note 1
SD	Band 2 - Over Night	Per Night			£66.40	£69.60	4.8%	
SD	Band 3 - Over Night	Per Night			£77.20	£80.90	4.8%	
SD	Band 1 - Day support	Per Hour			£12.20	£12.80	4.9%	* note 1
SD	Band 2 - Day support	Per Hour			£14.60	£15.30	4.8%	
SD	Band 3 - Day support	Per Hour			£15.90	£16.70	5.0%	* note 1
SD	Management fee - Full time placement	Per Week	£51,921	7	£142.10	£148.90	4.8%	
SD	Management fee - Respite	Per Week			£42.50	£44.50	4.7%	* note 1
SD	Management fee - Day support	Per Hour			£5.60	£5.90	5.4%	* note 1

Phoenix Resource Centre	2024/25
Total Income	26,106
Number of transactions	108

CHARGE	UNIT	FEE 2025/26	PROPOSED FEE 2026/27	% Change
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PHOENIX RESOURCE CENTRE:					
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D	Ground floor Theatre (with lighting and audio system) from	Per Day	£113.70	£119.20	4.8%	
		Per Half Day	£59.50	£62.40	4.9%	* note 1
		Per Hour	£28.20	£29.60	5.0%	* note 1
D	Ground floor Theatre (with lighting and audio system) to	Per Day	£199.00	£208.60	4.8%	
		Per Half Day	£106.70	£111.80	4.8%	
		Per Hour	£51.20	£53.70	4.9%	* note 1
D	Audience seating (setting up and taking down)	Per Day	£93.30	£97.80	4.8%	
		Per Half Day	£93.30	£97.80	4.8%	
		Per Hour	£93.30	£97.80	4.8%	
D	First floor Theatre office	Per Day	£21.30	£22.30	4.7%	* note 1
		Per Half Day	£21.30	£22.30	4.7%	* note 1
		Per Hour	£21.30	£22.30	4.7%	* note 1
D	Ground floor frailty and dementia suite (Lilac Lounge)	Per Day	£113.20	£118.60	4.8%	
		Per Half Day	£59.40	£62.30	4.9%	* note 1
		Per Hour	£19.80	£20.80	5.1%	* note 1
D	Ground floor physical disability suite (Sunshine Room)	Per Day	£75.20	£78.80	4.8%	
		Per Half Day	£38.30	£40.10	4.7%	* note 1
		Per Hour	£13.40	£14.00	4.5%	* note 1
D	Ground floor sensory cooking room	Per Day	£75.20	£78.80	4.8%	
		Per Half Day	£38.30	£40.10	4.7%	* note 1
		Per Hour	£13.40	£14.00	4.5%	* note 1
D	Ground floor sensory room	Per Day	£75.20	£78.80	4.8%	
		Per Half Day	£38.30	£40.10	4.7%	* note 1
		Per Hour	£13.40	£14.00	4.5%	* note 1
D	Ground floor optimusic room	Per Day	£75.20	£78.80	4.8%	
		Per Half Day	£38.30	£40.10	4.7%	* note 1
		Per Hour	£13.40	£14.00	4.5%	* note 1
D	Ground floor dining room	Per Day	£113.70	£119.20	4.8%	
		Per Half Day	£59.50	£62.40	4.9%	* note 1
D	Ground floor dining room and kitchen	Per Day	£127.80	£133.90	4.8%	
		Per Half Day	£66.90	£70.10	4.8%	
D	Ground floor small activity room	Daily Rate	£37.30	£39.10	4.8%	
		Per Half Day	£19.10	£20.00	4.7%	* note 1
		Per Hour	£8.50	£8.90	4.7%	* note 1
D	First floor TT activity room	Per Day	£75.20	£78.80	4.8%	
		Per Half Day	£38.30	£40.10	4.7%	* note 1
		Per Hour	£13.40	£14.00	4.5%	* note 1

CHARGE	UNIT	FEE 2025/26	PROPOSED FEE 2026/27	% Change
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PHOENIX RESOURCE CENTRE CONTINUED:

D	First floor Moving and Handling training room 1	Per Day	£167.00	£175.00	4.8%	
		Per Half Day	£135.70	£142.20	4.8%	
		Per Hour	£46.20	£48.40	4.8%	
D	First floor Moving and Handling training room 1 - room only	Per Day	£83.40	£87.40	4.8%	
		Per Half Day	£69.30	£72.60	4.8%	
		Per Hour	£23.90	£25.00	4.6%	* note 1
D	First floor large meeting room without equipment	Per Day	£46.90	£49.20	4.9%	* note 1
		Per Half Day	£24.20	£25.40	5.0%	* note 1
		Per Hour	£9.90	£10.40	5.1%	* note 1
D	First floor large meeting room with equipment	Per Day	£61.20	£64.10	4.7%	* note 1
		Per Half Day	£29.80	£31.20	4.7%	* note 1
		Per Hour	£11.90	£12.50	5.0%	* note 1
D	First floor small meeting rooms	Per Day	£28.20	£29.60	5.0%	* note 1
		Per Half Day	£14.80	£15.50	4.7%	* note 1
		Per Hour	£5.50	£5.80	5.5%	* note 1
D	Accessible shower facility and personal care rooms	Per Hour	£12.70	£13.30	4.7%	* note 1

Hungerford Resource Centre	2024/25
Total Income	216
Number of transactions	6

CHARGE	UNIT	FEE 2025/26	PROPOSED FEE 2026/27	% Change
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HUNGERFORD RESOURCE CENTRE:					
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D	Ground floor main activity room	Per Day	£132.20	£138.50	4.8%	
		Per Half Day	£66.90	£70.10	4.8%	
		Per Hour	£23.40	£24.50	4.7%	* note 1
D	Ground floor computer suite	Per Day	£67.40	£70.60	4.7%	* note 1
		Per Half Day	£33.90	£35.50	4.7%	* note 1
		Per Hour	£11.90	£12.50	5.0%	* note 1
D	Ground floor quiet room	Per Day	£33.90	£35.50	4.7%	* note 1
		Per Half Day	£17.70	£18.50	4.5%	* note 1
		Per Hour	£6.90	£7.20	4.3%	* note 1
D	Ground floor hairdressing salon	Per Day	£33.90	£35.50	4.7%	* note 1
		Per Half Day	£17.70	£18.50	4.5%	* note 1
		Per Hour	£6.90	£7.20	4.3%	* note 1
D	First floor meeting room 1	Per Day	£67.40	£70.60	4.7%	* note 1
		Per Half Day	£33.90	£35.50	4.7%	* note 1
		Per Hour	£11.90	£12.50	5.0%	* note 1
D	First floor meeting room 2	Per Day	£67.40	£70.60	4.7%	* note 1
		Per Half Day	£33.90	£35.50	4.7%	* note 1
		Per Hour	£11.90	£12.50	5.0%	* note 1
D	Accessible shower facility and personal care rooms	Per Hour	£12.70	£13.30	4.7%	* note 1

Greenfield Resource Centre	2024/25
Total Income	101
Number of transactions	1

CHARGE	UNIT	FEE 2025/26	PROPOSED FEE 2026/27	% Change
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GREENFIELD RESOURCE CENTRE:						
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D	Atrium	Per Day	£132.20	£138.50	4.8%	
		Per Half Day	£66.90	£70.10	4.8%	
		Per Hour	£23.40	£24.50	4.7%	* note 1
D	Computer suite	Per Day	£67.40	£70.60	4.7%	* note 1
		Per Half Day	£33.90	£35.50	4.7%	* note 1
		Per Hour	£11.90	£12.50	5.0%	* note 1
D	Highview room	Per Day	£99.40	£104.20	4.8%	
		Per Half Day	£50.40	£52.80	4.8%	
		Per Hour	£17.70	£18.50	4.5%	* note 1
D	Shaw room	Per Day	£99.40	£104.20	4.8%	
		Per Half Day	£50.40	£52.80	4.8%	
		Per Hour	£17.70	£18.50	4.5%	* note 1
D	Windmill room	Per Day	£67.40	£70.60	4.7%	* note 1
		Per Half Day	£33.90	£35.50	4.7%	* note 1
		Per Hour	£11.90	£12.50	5.0%	* note 1
D	Sensory room	Per Day	£67.40	£70.60	4.7%	* note 1
		Per Half Day	£33.90	£35.50	4.7%	* note 1
		Per Hour	£11.90	£12.50	5.0%	* note 1
D	Small office	Per Day	£33.90	£35.50	4.7%	* note 1
		Per Half Day	£17.70	£18.50	4.5%	* note 1
		Per Hour	£6.90	£7.20	4.3%	* note 1
D	Accessible bath facility and personal care rooms	Per Hour	£12.70	£13.30	4.7%	* note 1
D	Security opening and locking building at weekends	Per Day	£24.20	£25.40	5.0%	* note 1

Social Care Training

1.10 West Berkshire Council Social Care Training courses are open for anyone to access to support the Private, Voluntary and Independent care sector. To support local and accredited social care providers, the charges for this are subsidised. Charging is essential to ensure that people book courses and attend. An increase of 4.8% has been applied to these charges for 2026/27.

1.11 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	2024/25
Total Income	34,923
Number of transactions	50

CHARGE	UNIT	FEE 2025/26	PROPOSED FEE 2026/27	% Change
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ADULTS AND CHILDREN'S COURSES:

D	Personal Assistants	Full Day	£56.10	£58.80	4.8%
D		Half Day	£33.60	£35.20	4.8%
D	Private Social Care and all others	Full Day	£116.60	£122.20	4.8%
D		Half Day	£65.00	£68.10	4.8%
D	Voluntary / Associated Social Care	Full Day	£65.00	£68.10	4.8%
D		Half Day	£33.60	£35.20	4.8%

CORPORATE COURSES:

D	Personal Assistants	Full Day	£56.10	£58.80	4.8%
D		Half Day	£33.60	£35.20	4.8%
D	Private Social Care and all others	Full Day	£116.60	£122.20	4.8%
D		Half Day	£65.00	£68.10	4.8%
D	Voluntary / Associated Social Care	Full Day	£116.60	£122.20	4.8%
D		Half Day	£65.00	£68.10	4.8%

FOSTER CARE COURSES:

D	Personal Assistants	Full Day	£56.10	£58.80	4.8%
D		Half Day	£33.60	£35.20	4.8%
D	Private Social Care and all others	Full Day	£116.60	£122.20	4.8%
D		Half Day	£65.00	£68.10	4.8%
D	Voluntary / Associated Social Care	Full Day	£65.00	£68.10	4.8%
D		Half Day	£33.60	£35.20	4.8%

OTHER COURSES FOR PRIVATE, VOLUNTARY, AND INDEPENDENT SECTOR:

D	Associated Organisations	Full Day	£202.80	£212.50	4.8%
D	Non Associated Organisations	Full Day	£525.40	£550.60	4.8%

2 Education: Family Hubs

- 2.1 The Family Hubs may enter into hire agreements 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 at 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-ins held by Health Professionals
- 2.2 The Family Hubs started to charge for activity sessions provided to the public in 2018/19. These activities are pre-booked via an online booking system. Activities are allocated to a pricing band, depending on their nature.
- 2.3 Key to the follow tables:
 SL Statutory by Legislation
 SD Statutory with Discretion
 D Discretionary

Note 1: Fee is below or above 4.8% due to rounding to the nearest £0.05

Family Hubs								
Room Hire		Unit	2024/25 Income	Number of clients	Fees 2025/26	Proposed Fees 2026/27	% change	Notes
	East District - Calcot:		£364	12				
D	Non profit Organisation	per hour			£12.75	£13.35	4.7%	*note 1
D	Profit Organisation	per hour			£25.00	£26.20	4.8%	
D	Statutory Services	per hour			£7.80	£8.15	4.5%	*note 1
	Central District - Thatcham Park Lane:		£45,031	129				
D	Non profit Organisation	per hour			£12.75	£13.35	4.7%	*note 1
D	Profit Organisation	per hour			£25.00	£26.20	4.8%	
D	Statutory Services	per hour			£7.80	£8.15	4.5%	*note 1

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

Family Hubs Additional Fees and Charges (Out of hours)						
		Unit	Fees 2025/26	Proposed Fees 2026/27	% change	Notes
D	Caretaker Opening Charge		12.85	13.50	5%	Charges after 6pm Weekdays and on Saturdays
D	Caretaker Waiting Time Charge	per hour				
	1 Hour		N/A	N/A	0.0%	
	2 hours		£8.85	£9.25	4.6%	
	3 Hours		£13.35	£14.00	4.9%	
	4 Hours		£17.70	£18.55	4.8%	
	5 Hours		£21.65	£22.70	4.8%	
	6 Hours		£26.05	£27.30	4.8%	
D	Fees for afterhours bookings	One-off	£4.45	£4.65	4.6%	*note 1

Family Hubs Activity Sessions						
	Band	Unit	Fees 2025/26	Proposed Fees 2026/27	% change	Notes
D	A	per session	£0 - £3.85	£0 - £4.00	3.9%	*note 1
D	B	per session	£3.86 - £12.75	£4.01 - £13.35	4.7%	*note 1
D	C	per session	£12.76 - £25.00	£13.36 - £26.20	4.8%	

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	A	Per learner per session
Baby massage	B	Per family per session
Paediatric First Aid	C	Per adult one off session

3 Education: Home to School Transport

The Standard Rate has increased by £54 per year from £1,038 (academic year 2025/26) to £1,092 (academic year 2026/27) to reflect increasing transport costs. The rate represents £5.75 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							
	Band	2024/25 Income	Number of fare payers	Fees 2025/26	Proposed Fees 2026/27	% change	Notes
D	Standard rate	£533,230	525	£1,038	£1,092	5%	Fare Payer charges
D	Replacement bus pass admin fee	£645	43	£15	£15	0	
D	Rail pass admin fee	£60	3	£20	£20	0	

4 Children's Social Care

- 4.1** Section 20 Parental Contribution Policy relates to situations where a child is accommodated by a Local Authority under Section 20 of the Children Act 1989.
- 4.2** Section 20 allows Local Authorities to provide accommodation for a child with parental consent, without a court order, if doing so safeguards or promotes the child's welfare. It is a voluntary arrangement where parents agree to the child being looked after by the Local Authority.
- 4.3** Under Schedule 2, Part III of the Children Act 1989, Local Authorities must consider whether to recover contributions toward the child's maintenance from anyone liable (usually the parents). Individual financial circumstances will be considered.
- 4.4** The rate is set at 50% of the lowest foster care rate for the youngest age band. For 2026/27, the rate has been increased by 4.8% to £139.81 per week:

	CHARGE	UNIT	2024/25 INCOME	NUMBER OF CLIENTS	FEE 2025/26	PROPOSED FEE 2026/27	% Change
	PARENTAL CONTRIBUTIONS:						
SD	Parental contribution for children accommodated under section 20	Per Week	£0	-	£133.41	£139.81	4.8%

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Fees & Charges: Public Protection Partnership 2026/27

The Public Protection Partnership (PPP) provides chargeable services on behalf of two authorities, Bracknell Forest Council and West Berkshire Council. Where services are provided to Wokingham Borough Council, the applicable fees will be levied.

Fees effective from 1 April 2026

Please Note:

- All Statutory Fees and those linked to national schemes are based on fees published on 01 September 2025 and may be subject to change by Central Government or the management of the schemes.
- The Hourly rate is **£74 ph** for 2026/27, 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 **Green** 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 amounts vary.
- If you have any questions regarding fees and charges, please contact PPP Customer Delivery 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	2026/27 Fee	2025/26 Fee	% Increase
Gambling Act	£74 ph	£69ph	7.2%
Licensed Premises Notifications	£74 ph	£69ph	7.2%
Licensing Act 2003	£74 ph	£69ph	7.2%
Scrap Metal	£74 ph	£69ph	7.2%
Sex Establishments	£74 ph	£69ph	7.2%
Skin Piercing & Dermal Treatments	£74 ph	£69ph	7.2%
Street Trading Consents	£74 ph	£69ph	7.2%

Animal Licences

Animal Licences – (Class A – Fee Discretionary)		2026/27 Fee	2025/26 Fee	% Increase
*The application fee stated is for licensing administration- an additional charge will be made for a new or renewal inspection at cost by City of London inspectors **the granting fee stated is for licensing administration-an additional charge will be made for the cost of a midterm inspection at cost carried out by City of London inspectors *** Additional vets fee payable Inspections required beyond the above mentioned due to additional visits and aborted visits will be charged at an additional fee				
NEW - Animal Boarding Establishment - combined (dogs and cats)	Application Fee	£ 222* plus inspection costs	£207	7.2%
	Granting Fee	£148** plus inspection costs	Minimum 4 hours at £276*	^Not directly comparable, as CoL charges are now additional to the two hour admin fee (uplifted by 7.2%)
	Total Fee (minimum)	£370 plus inspection costs	£483 minimum	^ See above
RENEWAL - Animal Boarding Establishment - combined (dogs and cats)	Application Fee	£185* plus inspection costs	£172.50	7.2%
	Granting Fee	£148** plus inspection costs	Minimum 4 hours at £276	^ See above
	Total Fee (minimum)	£333 plus inspection costs	£448.50 minimum	^ See above

NEW - Animal Boarding Establishment - single species (dogs or cats))	Application Fee	£148* plus inspection costs	£138	7.2%
	Granting Fee	£148** plus inspection costs	Minimum 4 hours at £276*	^ See above
	Total Fee (minimum)	£296 plus inspection costs	£414 minimum	^ See above
RENEWAL - Animal Boarding Establishment - single species (dogs or cats))	Application Fee	£111* plus inspection costs	£103.50	7.2%
	Granting Fee	£148** plus inspection costs	Minimum 4 hours at £276*	^ See above
	Total Fee (minimum)	£259 plus inspection costs	£379.50 minimum	^ See above
NEW - Home boarder	Application Fee	£148* plus inspection costs	£138	7.2%
	Granting Fee	£148** plus inspection costs	Minimum 4 hours at £276*	^ See above
	Total Fee (minimum)	£296 plus inspection costs	£414 minimum	^ See above
RENEWAL - Home boarder	Application Fee	£111* plus inspection costs	£103.50	7.2%
	Granting Fee	£148** plus inspection costs	Minimum 4 hours at £276*	^ See above
	Total Fee (minimum)	£259 plus inspection costs	£379.50 minimum	^ See above
NEW - Home Boarder - Franchisee arrangers licence (excludes inspection fee per host)	Application Fee	£148* plus host inspection costs	£138	7.2%
	Granting Fee	Per inspection at inspection costs/hourly costs	Per inspection at hourly rate	^ See above
	Total Fee (minimum)	£148 + host inspection costs	£138 + host inspection fee	^ See above
RENEWAL - Home Boarder - Franchisee arrangers licence (excludes inspection fee per host)	Application Fee	£111* plus host inspection costs	£103.50	7.2%
	Granting Fee	Per inspection at inspection costs/hourly rate	Per inspection at hourly rate	^ See above
	Total Fee (minimum)	£111 + host inspection costs	£103.50 + host inspection fee	^ See above
Assessment of hobby host as part of a franchisee licence	Host inspection fee	(£244) at cost of inspection	£138	Increased to CoL inspection rate
NEW - Dog Day Care	Application Fee	£222* plus inspection costs	£207	7.2%
	Granting Fee	£148** plus inspection costs	Minimum 4 hours at £276*	^ See above
	Total Fee (minimum)	£296 plus inspection costs	£483 minimum	^ See above

RENEWAL - Dog Day Care	Application Fee	£185* plus inspection costs	£172.50	7.2%
	Granting Fee	£148** plus inspection costs	Minimum 4 hours at £276*	^ See above
	Total Fee (minimum)	£333 plus inspection costs	£448.50 minimum	^ See above
NEW - Dog Breeding Establishment (**excl uding vet fee)	Application Fee	£222* plus inspection costs	£207	7.2%
	Granting Fee	£148** plus inspection costs	Minimum 4 hours at £276*	^ See above
	Total Fee (minimum)	£370 plus inspection costs	£483 minimum	^ See above
RENEWAL - Dog Breeding Establishment	Application Fee	£185* plus inspection costs	£172.50	7.2%
	Granting Fee	148**plus inspection costs	Minimum 4 hours at £276*	^ See above
	Total Fee (minimum)	£333 plus inspection costs	£448.50 minimum	^ See above
NEW - Dog Breeding Establishment (in domestic dwelling)(**excl uding vet fee)	Application Fee	£148* plus inspection costs	£138	7.2%
	Granting Fee	£148** plus inspection costs	Minimum 4 hours at £276*	^ See above
	Total Fee (minimum)	£296** plus inspection costs	£414 minimum**	^ See above
RENEWAL - Dog Breeding Establishment (in domestic dwelling)	Application Fee	£111* plus inspection costs	£103.50	7.2%
	Granting Fee	£148**plus inspection costs	Minimum 4 hours at £276*	^ See above
	Total Fee (minimum)	£259 plus inspection costs	£379.50 minimum	^ See above
NEW - Pet Vending / Sale of pets	Application Fee	£148* plus inspection costs	£138	7.2%
	Granting Fee	£148** plus inspection costs	Minimum 4 hours at £276*	^ See above
	Total Fee (minimum)	£296 plus inspection costs	£414 minimum	^ See above
RENEWAL - Pet Vending / Sale of pets	Application Fee	£111*plus inspection costs	£103.50	7.2%
	Granting Fee	£148** plus inspection costs	Minimum 4 hours at £276*	^ See above
	Total Fee (minimum)	£259 plus inspection costs	£379.50 minimum	^ See above
NEW - Animal for Exhibition	Application Fee	£222* plus inspection costs	£207	7.2%
	Granting Fee	148** plus inspection costs	Minimum 4 hours at £276*	^ See above
	Total Fee (minimum)	£370 plus inspection costs	£483 minimum	^ See above
RENEWAL - Animal for Exhibition	Application Fee	£185* plus inspection costs	£172.50	7.2%
	Granting Fee	£148** plus inspection costs	Minimum 4 hours at £276*	^ See above

	Total Fee (minimum)	£333 plus inspection costs	£448.50 minimum	^ See above
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	£148	£138	7.2%
	Granting Fee	Minimum 4 hours at £296	Minimum 4 hours at £276*	7.2%
	Total Fee (minimum)	£444 minimum***	£414 minimum**	7.2%
RENEWAL - Main inspection fee, plus fee per horse (***excluding vets fee)	Application Fee	£111	£103.50	7.2%
	Granting Fee	Minimum 4 hours at £296	Minimum 4 hours at £276*	7.2%
	Total Fee (minimum)	£407 minimum***	£379.50 minimum**	7.2%
Fee per horse, for the first 10 horses		£18.50	£17.25	7.2%
Fee per horse, for next 11-50 horses		£12.50	£11.75	6.4%
Fee per horse, for every horse 51 & over		£10.50	£9.70	8.2%
NEW - Primate Keepers (***excluding vets fee)	Application Fee	£148 plus inspection costs	N/a	New fee, New legislation
	Granting Fee	Minimum 4 hours at £296 plus inspection costs	N/a	New fee, New legislation
	Total Fee (minimum)	£444 minimum*** plus inspection costs	N/a	New fee, New legislation
RENEWAL - Primate Keepers (***excluding vets fee)	Application Fee	£111 plus inspection costs	N/a	New fee, New legislation
	Granting Fee	Minimum 4 hours at £296 plus inspection costs	N/a	New fee, New legislation
	Total Fee (minimum)	£407 minimum*** plus inspection costs	N/a	New fee, New legislation
Primate Keeper (Variation)		£222 plus inspection costs	N/a	New fee, New legislation
Other Fees				
Additional mid licence visit		£148 plus cost of inspection	£138	7.2%
Variation to the licence fee (inclusive of one visit)		£222	£207	7.2%

Replacement licence fee (lost or stolen paperwork, change of name, etc.)		£37	£34.50	7.2%
Re-evaluation of star rating (inclusive of one visit)		£74 plus cost of inspection	£138	1 hr plus cost of inspection now
Transfer due to death of licensee	Admin cost	£37	£34.50	7.2%

Wild Animals and Zoos

Wild Animals & Zoos	Duration	2026/27 Fee	2025/26 Fee	% Increase
NEW - Dangerous Wild Animal Consent (*** excluding vets fee)	2 years	£592 plus inspection costs	£552	7.2%
RENEWAL - Dangerous Wild Animal Consent (*** excluding vets fee)	2 years	£370 plus inspection costs	£345	7.2%
NEW and RENEWAL - Zoo Licences Periodical inspections (*** excluding Vets Fees)	Up to 6 years	£2,590.00	£2415	7.2%

Explosives Licences – Statutory

Description	Duration	2026/27 All Council Areas	2025/26 All Council Areas	% Increase
Licence to store explosives where a separation distance is required by law e.g. over 250kg hazard class 4 fireworks	1 year	£202	£202	0%
	2 years	£266	£266	0%
	3 years	£333	£333	0%
	4 years	£409	£409	0%
	5 years	£463	£463	0%
Renewal of licence to store explosives where a separation distance is required by law e.g. over 250kg hazard class 4 fireworks	1 year	£94	£94	0%
	2 years	£161	£161	0%
	3 years	£226	£226	0%
	4 years	£291	£291	0%

	5 years	£357	£357	0%
Licence to store explosives where no minimum separation distance is required by law e.g. up to 250kg hazard class 4 fireworks	1 year	£119	£119	0%
	2 years	£154	£154	0%
	3 years	£190	£190	0%
	4 years	£226	£226	0%
	5 years	£260	£260	0%
Renewal of licence to store explosives where no minimum separation distance is required by law e.g. up to 250kg hazard class 4 fireworks	1 year	£59	£59	0%
	2 years	£94	£94	0%
	3 years	£132	£132	0%
	4 years	£166	£166	0%
	5 years	£202	£202	0%
Varying the name of licensee or address of site		£40	£40	0%
Any other kind of variation		Cost Recovery	Cost Recovery	
Transfer of licence		£40	£40	0%
Replacement Licence		£40	£40	0%
Full year registration for sale of fireworks (capped fee)		£500.00	£500.00	0%

Gambling Act 2005 – Statutory

Description	Type	2026/27 All Council Areas	2025/26 All Council Areas	% Increase
Casinos (regional)	New Application	£15,000	£15,000	0%
	Provisional Statement	£15,000	£15,000	0%
	Application with Provisional Statement	£8,000	£8,000	0%
	Variation	£7,500	£7,500	0%
	Transfer/Reinstatement	£6,500	£6,500	0%
	Annual Fee	£15,000	£15,000	0%
Casinos (large)	New Application	£10,000	£10,000	0%
	Provisional Statement	£10,000	£10,000	0%
	Application with Provisional Statement	£5,000	£5,000	0%
	Variation	£5,000	£5,000	0%
	Transfer/Reinstatement	£2,150	£2,150	0%
	Annual Fee	£10,000	£10,000	0%
Casinos (small)	New Application	£8,000	£8,000	0%

	Provisional Statement	£8,000	£8,000	0%
	Application with Provisional Statement	£3,000	£3,000	0%
	Variation	£4,000	£4,000	0%
	Transfer/Reinstatement	£1,800	£1,800	0%
	Annual Fee	£5,000	£5,000	0%
Bingo Clubs	New Application	£3,500	£3,500	0%
	Provisional Statement	£3,500	£3,500	0%
	Application with Provisional Statement	£1,200	£1,200	0%
	Variation	£1,750	£1,750	0%
	Transfer/Reinstatement	£1,200	£1,200	0%
	Annual Fee	£1,000	£1,000	0%
Betting Premises	New Application	£3,000	£3,000	0%
	Provisional Statement	£3,000	£3,000	0%
	Application with Provisional Statement	£1,200	£1,200	0%
	Variation	£1,500	£1,500	0%
	Transfer/Reinstatement	£1,200	£1,200	0%
	Annual Fee	£600	£600	0%
Tracks	New Application	£2,500	£2,500	0%
	Provisional Statement	£2,500	£2,500	0%
	Application with Provisional Statement	£950	£950	0%
	Variation	£1,250	£1,250	0%
	Transfer/Reinstatement	£950	£950	0%
	Annual Fee	£1,000	£1,000	0%
Family Entertainment Centres	New Application	£2,000	£2,000	0%
	Provisional Statement	£2,000	£2,000	0%
	Application with Provisional Statement	£950	£950	0%
	Variation	£1,000	£1,000	0%
	Transfer/Reinstatement	£950	£950	0%
	Annual Fee	£750	£750	0%
Adult Gaming Centres	New Application	£2,000	£2,000	0%
	Provisional Statement	£2,000	£2,000	0%
	Application with Provisional Statement	£1,200	£1,200	0%

	Variation	£1,000	£1,000	0%
	Transfer/Reinstatement	£1,200	£1,200	0%
	Annual Fee	£1,000	£1,000	0%
Lotteries & Amusements	New Application	£40	£40	0%
	Annual Fee	£20	£20	0%
All licences	Notification of change	£50	£50	0%
	Copy of licence	£25	£25	0%
Club gaming or machine permit	New Application	£200	£200	0%
	Existing holder	£100	£100	0%
	Renewal	£200	£200	0%
	Annual Fee	£50	£50	0%
	Variation	£100	£100	0%
	Copy of licence	£15	£15	0%
Club Gaming or Machine Permit (holds a club Premises Certificate under Licensing Act 2003)	New Application	£100	£100	0%
	Renewal	£100	£100	0%
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	£50	0%
Gaming Machine Permit (more than 2 machines) on-premises which hold on premises alcohol licence	Application (existing holder)	£100	£100	0%
	New Application	£150	£150	0%
	Annual Fee	£50	£50	0%
	First Annual Fee (payable within 30 days of date permit takes effect)	£50	£50	0%
	Variation	£100	£100	0%
	Transfer	£25	£25	0%
	Change of name	£25	£25	0%
	Copy of permit	£15	£15	0%

Hackney Carriage and Private Hire Licences

Vehicle Licences		All Council Areas (where applicable) 2026/27 Fee	2025/26 Fee	% Increase
Hackney Carriage Vehicle – NEW		£333	£310.50*	7.2%
Hackney Carriage Vehicle – RENEWAL		£296	£276*	7.2%
Private Hire Vehicle – NEW		£333	£310.50*	7.2%
Private Hire Vehicle – RENEWAL		£296	£276*	7.2%
Home to school – NEW and RENEWAL	Bracknell only	£185	£172.50	7.2%
Private Hire Vehicle with Dispensation - NEW		£333	£310.50*	7.2%
Private Hire Vehicle with Dispensation - RENEWAL		£296	£276*	7.2%
Temporary Vehicle Licence	Up to 3 months	£296	£276	7.2%
Driver Licences				
Driver – NEW	3 year Includes initial tests and safeguarding training	£370.50	£348	6.5% (calc £ x 4.5 + £37.50)
Driver – RENEWAL	3 year Includes tests and safeguarding training	£333.50	£313.50	6.4% (calc £ x 4 + £37.50)
Home to school – NEW & RENEWAL Bracknell only	3 year Includes initial tests and safeguarding training	£259.50	£237.60	9.2% (calc £ x 2.9 + £37.50)
Conversion of driver licence to another type	1.5hrs (inc retaking tests)	£111	£103.50	7.2%
Disability Awareness Training		At cost	At cost	

Private Hire Operators (PHO)

Private Hire Operator	Number of Vehicles	2026/27 Fee	2025/26 Fee	% Increase
NEW Per vehicle calculation of 3.5 hours (at £74.00 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	£555.00	£517.50	7.2%
	2	£647.50	£603.75	7.2%
	3	£740.00	£690	7.2%
	4	£832.50	£776.25	7.2%
	5	£925.00	£862.50	7.2%
	6	£1,017.50	£948.75	7.2%
	7	£1,110.00	£1035	7.2%
	8	£1,202.50	£1121.25	7.2%
	9	£1,295.00	£1207.50	7.2%
	10	£1,387.50	£1293.75	7.2%
	11	£1,480.00	£1387	7.2%
	12	£1,572.50	£1466.25	7.2%
	13	£1,665.00	£1552.50	7.2%
	14	£1,757.50	£1638.75	7.2%
	15	£1,850.00	£1725	7.2%
	16	£1,942.50	£1811.25	7.2%
	17	£2,035.00	£1897.50	7.2%
	18	£2,127.50	£1983.75	7.2%
	19	£2,220.00	£2070	7.2%
	20	£2,312.50	£2156.25	7.2%
	20+	£2,312.50	£2156.25	7.2%
Private Hire Operator	Number of Vehicles	2026/27 Fee	2025/26 Fee	% Increase
RENEWAL Per vehicle calculation of 1.5 hours (at £74 hourly rate) plus an hour per year (years 2-5) for first	1	£407.00	£379.50	7.2%
	2	£499.50	£465.75	7.2%
	3	£592.00	£552	7.2%
	4	£684.50	£638.25	7.2%
	5	£777.00	£724.50	7.2%
	6	£869.50	£810.75	7.2%
	7	£962.00	£897	7.2%

vehicle, plus 15 minutes per additional vehicle per years (years 1-5) up to a maximum of 20 vehicles	8	£1,054.50	£983.25	7.2%
	9	£1,147.00	£1069.50	7.2%
	10	£1,239.50	£1155.75	7.2%
	11	£1,332.00	£1242	7.2%
	12	£1,424.50	£1328.25	7.2%
	13	£1,517.00	£1414.50	7.2%
	14	£1,609.50	£1500.75	7.2%
	15	£1,702.00	£1587	7.2%
	16	£1,794.50	£1673.25	7.2%
	17	£1,887.00	£1759.50	7.2%
	18	£1,979.50	£1845.75	7.2%
	19	£2,072.00	£1932	7.2%
	20	£2,164.50	£2018.25	7.2%
	20+	£2,164.50	£2018.25	7.2%

Other Private Hire & Hackney Carriage Charges

Other charges		2026/27 Fee All Council Areas (where applicable)	2025/26 Fee	% Increase
Transfer of vehicle to new owner		£74	£69	7.2%
Variation to a Private Hire Operator		£74	£69	7.2%
Change of vehicle		£92.50	£86.25	7.2%
Replacement Licence		£37	£34.50	7.2%
Replacement Badge	Badge was £5	£37 + Badge Costs (£5)	£34.50 + Badge Costs (£5)	7.2%
Replacement Vehicle Licence Plate	Plate was £26	£37 + Plate Costs (£6)	£34.50 + Plate Costs (£26)	7.2%
Knowledge Test	First attempt included in initial fee	£92.50	£86.25	7.2%
Missed Appointment		£37	£34.50	7.2%
Disclosure and Barring Service Check (DBS)		At cost	At cost	

Advertising on a Hackney carriage - NEW	Bracknell Only	£74	£69	7.2%
Advertising on a Hackney Carriage - RENEWAL	Bracknell Only	£37	£34.50	7.2%
Change of address (PH & HC)		£18.50	£17.25	7.2%
Backing Plate	£26 at cost	£26	£26 at cost	
Medical Exemption		£37	£34.50	7.2%
Refund Processing Fee		£37	£34.50	
Change of vehicle registration	Sticker and licence was £31	£37 + sticker and licence costs (£31)	£34.50 + sticker and licence costs (£31)	7.2%
Pre-application advice, hourly rate	Min 1 hour	Hourly rate	£69	7.2%

Hairdresser Registration

Description	2026/27 Fee All Council Areas	2025/26 Fee	% Increase
Hairdresser/barber registration	£37	£34.50	7.2%

Licensing Act 2003 – Statutory

Description	2026/27 Fee All Council Areas	2025/26 Fee All Council Areas	% Increase
Pre-application advice, hourly rate	£74	£69	7.2%
Premises Licence Application – “one off” fees set by statute based upon rateable value (RV) of premises (Class B – Statutory Fee) *	All Council Areas	All Council Areas	
Band A – RV up to 4,300	£100	£100	0%
Band B – RV 4,300 to 33,000	£190	£190	0%
Band C – RV 33,001 to 87,000	£315	£315	0%
Band D – RV 87,001 to 125,000	£450	£450	0%
Band E – RV 125,001 and above	£635	£635	0%

Premises Licence – Annual Fee (Class B – Statutory Fee) *			
Band A – RV up to 4,300	£70	£70	0%
Band B – RV 4,300 to 33,000	£180	£180	0%
Band C – RV 33,001 to 87,000	£295	£295	0%
Band D – RV 87,001 to 125,000	£320	£320	0%
Band E – RV 125,001 and above	£350	£350	0%
Annual charge multiplier applied to premises used exclusively or primarily for the supply of alcohol for consumption on the premises - Band D	£640	£640	0%
Annual charge multiplier applied to premises used exclusively or primarily for the supply of alcohol for consumption on the premises - Band E	£1050	£1050	0%
Club Premises Certificate Application – “one off” fees set by statute based upon rateable value (RV) of premises (Class B – Statutory Fee)	All Council Areas	All Council Areas	
Band A – RV up to 4,300	£100	£100	0%
Band B – RV 4,300 to 33,000	£190	£190	0%
Band C – RV 33,001 to 87,000	£315	£315	0%
Band D – RV 87,001 to 125,000	£450	£450	0%
Band E – RV 125,001 and above	£635	£635	0%
Club Premises Certificate – Annual Fee (Class B – Statutory Fee)			0%
Band A – RV up to 4,300	£70	£70	0%
Band B – RV 4,300 to 33,000	£180	£180	0%
Band C – RV 33,001 to 87,000	£295	£295	0%
Band D – RV 87,001 to 125,000	£320	£320	0%
Band E – RV 125,001 and above	£350	£350	0%

*There are additional fees for premises licence applications, and the annual fee for exceptionally large scale events (5,000+), unless certain conditions apply. Please read Regulation 4(4) and 4(5) of The Licensing Act 2003 (Fees) Regulations 2005

	2026/27	2026/27	2025/26	2025/26	% Inc
Additional fees	Additional Premises	Additional annual fee	Additional Premises	Additional annual fee	
Number in attendance at any one time	licence fee	payable if applicable	licence fee	payable if applicable	

5,000 to 9,999	£1,000	£500	£1,000	£500	0%
10,000 to 14,999	£2,000	£1000	£2,000	£1000	0%
15,000 to 19,999	£4,000	£2,000	£4,000	£2,000	0%
20,000 to 29,999	£8,000	£4,000	£8,000	£4,000	0%
30,000 to 39,999	£16,000	£8,000	£16,000	£8,000	0%
40,000 to 49,999	£24,000	£12,000	£24,000	£12,000	0%
50,000 to 59,999	£32,000	£16,000	£32,000	£16,000	0%
60,000 to 69,999	£40,000	£20,000	£40,000	£20,000	0%
70,000 to 79,999	£48,000	£24,000	£48,000	£24,000	0%
80,000 to 89,999	£56,000	£28,000	£56,000	£28,000	0%
90,000 and over	£64,000	£32,000	£64,000	£32,000	0%
Other fees					
Application for the grant or renewal of a personal licence		£37	£37		0%
Temporary event notice		£21	£21		0%
Theft, loss, etc.of premises licence or summary		£10.50	£10.50		0%
Application for a provisional statement where premises being built etc.		£315	£315		0%
Notification of change of name or address		£10.50	£10.50		0%
Application to vary licence to specify individual as premises supervisor		£23	£23		0%
Application for transfer of premises licence		£23	£23		0%
Interim authority notice following death etc.of licence holder		£23	£23		0%
Theft, loss etc.of certificate or summary		£10.50	£10.50		0%
Notification of change of name or alteration of rules of club		£10.50	£10.50		0%
Change of relevant registered address of club		£10.50	£10.50		0%
Theft, loss etc.of temporary event notice		£10.50	£10.50		0%
Theft, loss etc.of personal licence		£10.50	£10.50		0%
Duty to notify change of name or address		£10.50	£10.50		0%
Right of freeholder etc.to be notified of licensing matters		£21	£21		0%
Application for a minor variation		£89	£89		0%
Community Premises applying for the mandatory alcohol condition to be disapplied		£23	£23		0%

Application for the grant or renewal of a personal licence	£37	£37	0%
Temporary event notice	£21	£21	0%
Theft, loss, etc.of premises licence or summary	£10.50	£10.50	0%
Application for a provisional statement where premises being built etc.	£315	£315	0%
Notification of change of name or address	£10.50	£10.50	0%
Pre-application work, hourly rate	£74	£69	7.2%
Film Classification and Issue of Certificate	£18.50 per 15 minutes or part thereof of the film	£17.25 per 15 minutes or part thereof of the film	7.2%

Petroleum Licences – Statutory

Petroleum Licences	2026/27 Fee	2025/26 Fee	% Increase
Not exceeding 2,500 litres	£48	£48	0%
Not exceeding 50,000 litres	£65	£65	0%
Exceeding 50,000 litres	£137	£137	0%

Scrap Metal

Description		2026/27 Fee	2025/26 Fee	% Increase
Scrap Metal site –NEW	3 Years	£592	£552	7.2%
Scrap Metal site - RENEWAL	3 Years	£555	£517.50	7.2%
Scrap Metal mobile collector - NEW	3 Years	£296	£276	7.2%
Scrap Metal mobile collector - RENEWAL	3 Years	£259	£241.50	7.2%
Scrap Metal - Variation of Licence		£296	£276	7.2%
Scrap Metal - change of site manager		£74	£69	7.2%
Scrap Metal - copy of licence		£18.50	£17.25	7.2%
Scrap Metal - Change of Name		£37	£34.50	7.2%

Sex Establishments – Statutory

		2026/27	2025/26	% Increase
Description	Type	All Council Areas	All Council Areas	
Sex establishments	Initial	£6,728	£6,728	0%
Sex establishments	Renewal	£5,085	£5,085	0%
Sex establishments	Transfer	£1,340	£1,340	0%
Sex establishments	Variation	£1,340	£1,340	0%

Skin Piercing & Dermal Treatments

Description	Type	2026/27 Fee	2025/26 Fee	% Increase
Skin piercing Registrations (one off registration) - (Class A – Fee Discretionary)	Individual (4hrs)	£296	£276	7.2%
	Premises (5hrs)	£370	£345	7.2%
	Joint application (7hrs)	£518	£483	7.2%
Pre-application work, hourly rate	Min. 1 hour	£74	£69	7.2%

Street Trading Consents

Description	Type	Bracknell Forest 2026/27 Fee	West Berkshire 2026/27 Fee	Bracknell Forest 2025/26 Fee	% inc	West Berkshire 2025/26 Fee	% inc
	Daily	£74	£74	£69	7.2%	£69	7.2%
Street Trading Consents - (Class A – Fee Discretionary)	1 Week	£185	£185	£172.50	7.2%	£172.50	7.2%
	Monthly Rate	£296	£296	£276	7.2%	£276	7.2%
	3 months	£814	£814	£759	7.2%	£759	7.2%
	6 months	£1,017.50	£1,017.50	£948.75	7.2%	£948.75	7.2%
	Annual Fee	£1,720.50	£1,720.50	£1604.25	7.2%	£1604.25	7.2%
	6 months max. 2 trading days a week incl. Fri, Sat & Sun	£814	N/A	£759	7.2%	N/A	N/A

	6 months max. 2 trading days a week Mon-Thurs only	£610.50	N/A	£569.25	7.2%	N/A	7.2%
	Ice cream van (per van) 6 month	£962	£999	£851	13.3%	£942.50	6%
	Ice cream van (per van) 1 month	£259	£296.00	£221	17%	£282.90	4.7%
Variation fee		£111	£111	£103.50	7.2%	£103.50	7.2%
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	£74	£74	£69	7.2%	£69	7.2%

ENVIRONMENTAL PROTECTION

Abandoned vehicles – Statutory

		2026/27	2025/26	% Increase
Description		Bracknell Forrest Only	Bracknell Forrest Only	
Removal (prescribed fee)	Less than 3.5 tonnes	£192	£150	28%
Removal (prescribed fee)	Between 3.5 and 7.5 tonnes	£256	£200	28%
Removal (prescribed fee)	Between 7.5 tonnes and 18 tonnes	£448	£350	28%
Removal (prescribed fee)	Over 18 tonnes	£448	£350	28%
Daily Storage (prescribed fee)	Less than 3.5 tonnes	£26	£20	30%
Daily Storage (prescribed fee)	Between 3.5 and 7.5 tonnes	£32	£25	28%
Daily Storage (prescribed fee)	Between 7.5 tonnes and 18 tonnes	£38	£30	27%
Daily Storage (prescribed fee)	Over 18 tonnes	£45	£35	29%
Enforcement Disposal costs (prescribed fee)	Less than 3.5 tonnes	£96	£75	28%
Enforcement Disposal costs (prescribed fee)	Between 3.5 and 7.5 tonnes	£128	£100	28%

Enforcement Disposal costs (prescribed fee)	Between 7.5 tonnes and 18 tonnes	£160	£125	28%
Enforcement Disposal costs (prescribed fee)	Over 18 tonnes	£192	£150	28%
Fixed Penalty Notice	Reduced to £120.00 if paid within 7 days	£200	£200	0%
Enforcement invoice costs		£77	£77	0%

Fly Tipping Environment Protection Act 1990

		Bracknell Forest Only		
Description		2026/27 FPN	2025/26 FPN	% Increase
Section 33 of the Environmental Protection Act 1990	Fixed Penalty Notice	£400	£400	0%
Section 34 of the Environmental Protection Act 1990	Fixed Penalty Notice	£300	£300	0%

Anti-Social Behaviour Act

Description		2026/27 Fee	2025/26 Fee	% Increase
Anti-Social Behaviour Act	High Hedges Fee (Class A – Fee Discretionary)	£ 1,517.00	£1414.50	7.2%

Dog Warden Services

Description	2026/27 Fee	2025/26 Fee	% Increase
Stray Dogs – not taken to kennel	Call-out - £130 Statutory Fee - £25	Call-out - £130 Statutory Fee - £25	0 %
Stray Dogs – taken to kennel	Call-out - £130 Statutory Fee - £25 Returning dog from kennels to owner £130	Call-out - £130 Statutory Fee - £25 Returning dog from kennels to owner £130	0%

	Any kennelling and veterinary fees incurred are charged based on cost recovery.	Any kennelling and veterinary fees incurred are charged based on cost recovery.	
Kennels cost	Recharge based on cost. These are subject to variation depending on Kennel's used.	Recharge based on cost. These are subject to variation depending on Kennel's used.	
Dog fouling fixed penalty charge	£100	£100	
Miscellaneous stray dog activities e.g. microchipping.	Cost recovery charged at £74 ph	Cost recovery charged at £69ph	7.2%
Debit and credit card administration costs are subject to payment to Noah's Ark when applicable.	Cost recovery currently £45	Cost recovery currently £45	7.2%

Environmental Permitting Regulations 2016 – Statutory

		2026/27	2025/26	% Increase
Scheduled Processes – (Class B – statutory Fee)		All Council Areas	All Council Areas	
Standard Process		£1,650	£1,650	0%
Additional fee for operating without a permit		£1,188	£1,188	0%
Service Stations (PVR 1 & PVR II combined)		£257	£257	0%
Service Station (PVR 1)		£155	£155	0%
Dry Cleaners		£155	£155	0%
Vehicle Refinishers		£362	£362	0%
Mobile Screening & Crushing Plant for each of the 1 st and 2 nd applications		£1,650	£1,650	0%
Mobile Screening & Crushing Plant for the 3 rd to 7 th applications		£985	£985	0%
Mobile Screening & Crushing Plant for the 8 th and subsequent applications		£498	£498	0%

Substantial changes (variation)				0%
Standard Process		£1,050	£1,050	0%
Standard process where substantial change results in a new PPC activity or any other solvent emission activity		£1,650	£1,650	0%
Reduced Fee Activities		£102	£102	0%
Annual Subsistence Charge (Statutory)				
Standard Process or any other solvent activity	Low	£772	£772	0%
	Medium	£1,161	£1,161	0%
	High	£1,747	£1,747	0%
Service stations PVR II	Low	£113	£113	0%
	Medium	£226	£226	0%
	High	£341	£341	0%
Vehicle Refinishers and other reduced fees	Low	£228	£228	0%
	Medium	£365	£365	0%
	High	£548	£548	0%
Dry cleaners/PVR1	Low	£79	£79	0%
	Medium	£158	£158	0%
	High	£237	£237	0%
Mobile Screening & Crushing Plant	Low	£626	£626	0%
	Medium	£1,034	£1,034	0%
	High	£1,551	£1,551	0%
Mobile Screening & Crushing Plant for 2 nd permit	Low	£646	£646	0%
	Medium	£1,034	£1,034	0%
	High	£1,551	£1,551	0%
Mobile Screening & Crushing Plant for 3 rd to 7 th permit	Low	£385	£385	0%
	Medium	£617	£617	0%
	High	£924	£924	0%
Mobile Screening & Crushing Plant for the 8 th and subsequent permits	Low	£198	£198	0%
	Medium	£314	£314	0%
	High	£473	£473	0%

Late payment charge	If invoice issued & not paid within 8 weeks	£52	£52	0%
Payment in 4 instalments		Additional £38	Additional £38	0%
Transfer and Surrender				
Transfer		£169	£169	0%
Partial Transfer		£497	£497	0%
Surrender		£0	£0	0%
Transfer Reduced fees		£0	£0	0%
Partial Transfer Reduced Fees		£47	£47	0%

Private Sector Housing

Description	2026/27 Fee	2025/26 Fee	% Increase
Inspection of Housing Premises for Immigration purposes (Class A – Fee Discretionary)	£518	£476	8.8%
Enforcement Notices served under Housing Act 2004	Hourly Rate	Hourly Rate	7.2%
HMO Licence NEW - assisted application	£1,480	£1380	7.2%
Stage 1	£888	£828	
Stage 2	£592	£552	
HMO Licence RENEWAL	£999	£931.50	7.2%
Stage 1	£600	£559.00	
Stage 2	£399	£372.50	
Caravan Site Licences			
Site licence new (plus additional fee per pitch)	£555	£517.50	7.2%
New licence additional fee per pitch	£20	£18.50	8.1%
Transfer of licence	£222	£207	7.2%
Alteration of conditions	£296	Hourly Rate	Previously an hourly rate
Annual inspection fee – per pitch	£17.75	16.50	7.6%
Enforcement action -per hour	Hourly Rate	Hourly Rate	7.2%
Deposit, vary or deleting site rules	£148	£138	7.2%
Mobile Homes Regulations 2020			
Application Fee – Fit and Proper Test	£148	£138	7.2%

(any application taking more than two hours to process will be charged at an additional hourly rate of £74/ph or part thereof)			
Annual Check Fee – Fit and Proper Test	Hourly Rate	Hourly Rate	7.2%
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

Description		2026/27 Fee	2025/26 Fee	% Increase
Risk assessment (for each assessment)	Every 5 years. Min. charge 1 hour, simple risk assessment and report typically 5 hours	At Hourly Rate	At Hourly Rate	7.2%
Sampling visit (for each sampling visit) *	Charge for a visit, taking a sample and delivery to the laboratory. Typically 2.5 hours	At Hourly Rate	At Hourly Rate	7.2%
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.	At Hourly Rate	At Hourly Rate	7.2%
Regulation 9 Supply Analysis of Group A Parameters		Laboratory Costs **	Laboratory Costs **	
Regulation 9 Supply Analysis of Group B Parameters		Laboratory Costs **	Laboratory Costs **	
Regulation 10 Supply Parameters		Laboratory Costs **	Laboratory Costs **	
Analysis of Single Dwelling Supplies (upon request)		Laboratory Costs **	Laboratory Costs **	

* A local authority should not charge for the Officer time for a sample that is taken and analysed solely to confirm or clarify the results of a previous sample. A local authority can charge for a sample visit to verify the effectiveness of improvements, e.g. following completion of actions specified in a Notice.

** Laboratory fees set annually

Other Fees

	Hourly rate applies minimum of 2 hours	2026/27 Fee	2025/26 Fee	% Increase
Environmental Information Request - Individual, Non-Commercial	Hourly rate applies minimum of 2 hours	£148 minimum	£138 minimum	7.2%
Environmental Information Request - Commercial and Government	Hourly rate applies minimum of 2 hours	£148 minimum	£138 minimum	7.2%
Civil Actions (Class A – Fee Discretionary)		£148 minimum	£138 minimum	7.2%
Safety Certification and administration	Hourly rate applies minimum of 2 hours	£148 minimum	£138 minimum	7.2%
Pre-Application Advice, hourly charge		£74	£69	7.2%

TRADING STANDARDS

Buy with confidence

Description	Employee numbers	2026/27 Fee	2025/26 Fee	% Increase
Application Fee (set nationally by Buy with Confidence scheme)	1-5 employees	£159	£155	2.6%
	6-20 employees	£220	£215	2.3%
	21-49 employees	£277	£270	2.6%
	50+ employees	POA	POA	
Annual fee (set nationally by Buy with Confidence scheme)	1-5 employees	£295	£285	3.5%
	6-20 employees	£440	£430	2.3%
	21-49 employees	£580	£570	1.8%
	50+ employees	POA	POA	
Members before 2017/18 Annual Fee (Bracknell Forest legacy members only)	1-5 employees	£147	£143	2.8%
	6-20 employees	£222.50	£216	3%
	21-49 employees	£296	£288	2.8%
Additional Premises: For businesses that operate from more than one premises, an additional £92 per premises per year fee will be charged. Additional Trading Styles: £149 pa per additional trading style will be charged.				

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* West Berkshire & Wokingham schemes administered by Hampshire County Council
Fees are set nationally and will be updated in accordance with any changes to those fees

Primary Authority

Description	2026/27 Fee	2025/26 Fee	% Increase
Primary Authority Work hourly chargeable rate	£74	£69	7.2%
Application Fee - Set-up costs	£370*	£345*	7.2%
Annual charge - previous year usage 10 hours or less	£666**	£621**	7.2%
Annual charge - previous year usage 20 hours	£1,332.00*	£1242**	7.2%
Anything likely to be in excess of 20 hours	Individually assessed	Individually assessed	

* Work subsequent to the initial visit will be charged at our hourly rate of £74 per hour.

** Hours do not roll over into the next financial year.

Assured Care and Support (Wokingham Only)

Description	Employee numbers	2026/27 Fee	2025/26 Fee	% Increase
Membership Fee	1-5 employees	£112	£105	6.7%
	6-20 employees	£225	£210	7.1%
	21+ employees	£561.75	£525	7%

Weights and Measures

Description		2026/27 Fee	2025/26 Fee	% Increase
Weights and Measures Fees	Includes the cost of maintaining calibration of equipment annually (Based on ACTSO guidance)	£74 p/h	£69 p/h	7.2%

Other Fees

Description		2026/27 Fee	2025/26 Fee	% Increase
Food export certificates	Full cost recovery based on hourly rate - These will be completed within 10 working days.	£74 minimum	£69 minimum	7.2%
Food export certificates - expedited	These will be completed within 5 working days.	£111 minimum	N/A	New Fee
Food Hygiene Rating Scheme rescore	2 hours	£185	£172.50	7.2%
General Business Advice (Non-Primary Authority)	Hourly rate (first 30 minutes free)	£74	£69	7.2%
Resident Request for Advice	Hourly rate	£74	£69	7.2%

Some animal inspections are currently undertaken by the City of London. Where these inspections are undertaken, the cost will be added to the PPP fees. The current fees are set out below. Please note these are the 2025/26 fees. The fees for 2026/27 have not been set by City of London as yet and the Annex will be updated in due course

LEVEL OF CHARGES 1st April 2025 - 31st March 2026 - all fees are subject to VAT at the current rate		Cost 2025 - 2026
Activity	Visit type	TOTAL (exc. VAT)
Animal Boarding Est (Kennel / Cattery)	New Licence application or 1st inspection by CoLC - combined (dogs & cats)	488
	Renewal Licence Inspection - combined (dogs & cats)	427
	New Licence application or 1st inspection by CoLC - single species (dogs or cats)	427
	Renewal Licence Inspection - single species (dogs or cats)	366
	Unannounced mid licence visit	244
Home boarder	New Licence application or 1st inspection by CoCL	305
	Renewal Licence Inspection	244
	Unannounced mid licence visit	244

Franchisee arrangers' licence	New Licence application or 1st inspection by CoCL of a home boarding arranger /franchisee	305
	Renewal Licence Inspection of a home boarding arranger /franchisee	244
	Assessment of a hobby host as part of a arranger /franchisee licence	244
	Unannounced mid licence visit	244
Dog Day Care	New Licence application or 1st inspection by CoCL - less than 10 dogs	366
	New Licence application or 1st inspection by CoCL - 10 or more dogs	488
	Renewal Licence Inspection - less than 10 dogs	305
	Renewal Licence Inspection - 10 or more dogs	366
	Unannounced mid licence visit	244
Dog Breeding Establishment	**New Licence application or 1st inspection by CoCL - vet inspection - dogs housed in kennel units	539
	Renewal License inspection - dogs housed in kennel units	427
	**New Licence application or 1st inspection by CoCL - vet inspection - dogs housed in home environment	385

	Renewal License inspection breeding - dogs housed in home environment	305
	Unannounced mid licence visit	244
*Riding Establishment	**New Licence application or 1st inspection by CoCL - inspection veterinary fee only (+ additional fee per horse)	539
	**Renewal Licence application - inspection veterinary fee only (+ additional fee per horse)	385
<u>Example of charge per horse in a yard with</u>	**Annual vet inspection veterinary fee - inspection veterinary fee only (+ additional fee per horse)	231
<u>60 horses</u>	Fee per horse for the first 10 horses	17
1st 10 horses @ £17 = £170	Fee per horse for next 11-50 horses	11
horses 11-50 @ £11 = £440	Fee per horse 51 horses & over	10
horses 51-60 horses @ £10 = £100	**Unannounced mid licence visit (on top of annual vet inspection)	308
Pet Vending / Sale of pets	New Licence application or 1st inspection by CoCL- up to 2 species	488
	New Licence application or 1st inspection by CoCL - more than 2 species	549

	Renewal Licence Inspection - up to 2 species	427
	Renewal Licence Inspection - more than 2 species	488
	Unannounced mid licence visit	244
Dangerous Wild Animals	**New Licence application or 1st inspection by CoCL vet inspection - commercial / outside premises (plus mileage over 100 miles @ 50p per mile)	539
	**Renewal License vet inspection commercial / outside premises (plus mileage over 100 miles @ 50p per mile)	385
	**New Licence application or 1st inspection by CoCL vet inspection - domestic dwelling (plus mileage over 100 miles @ 50p per mile)	385
	**Renewal License vet inspection - domestic dwelling domestic dwelling (plus mileage over 100 miles @ 50p per mile)	308
	**DWA on Location - 1st hour including travel and report writing	231
	**DWA on location visit additional charge per hour	77
Illegal Imports outside of CofL jurisdiction	Collection and Detention	366
	Mileage at 65p per mile	0.65

Zoos	**New or Periodical (Full Day) (Vet) without travel time (hourly rate to be added)	616
	**Informal / Special (Full Day) (Vet) without travel time (hourly rate to be added) includes report	693
	**Administration package (optional) - includes all additional support and administration required	1769
	**New or Periodical (Half Day) (Vet) without travel time (hourly rate to be added)	346.5
	**Informal / Special (Half Day) (Vet) without travel time (hourly rate to be added) includes report	423.5
	**Administration package (optional) - includes all additional support and administration required	915
	**Veterinary 14.1a exemption inspection	693
Animal for Exhibit on location	DWA on Location (Exhibit) - 1st hour including travel and report writing	244
	DWA on location visit additional charge per hour	77
Animal for Exhibition	New Licence application or 1st inspection by CoCL- Single species	488
	New Licence application or 1st inspection by CoCL - Multi species	549

	Renewal Licence Inspection - Single species	366
	Renewal Licence Inspection - Multi species	366
Shows-Exhibitions- AGO- Markets	Inspection (Full day per officer)	549
	Inspection (Half day per officer)	305
Animal Keepers Farm stock (Hobby / Domestic Address)	Inspection Visit	305
Animal Keepers / nondomestic address (Half Day)	Inspection Visit	366
Animal Keepers / nondomestic address (full day)		549
Reassessment of star rating	**1 x Veterinary Officer	308
	1 x Animal Health Inspector	244

Hourly Rate - Complaint visits/reports and other additional functions	**1 x Veterinary Officer	77
	1 x Animal Health Inspector	61

** RCVS Veterinary
Surgeon.

AHI = Animal Health
Inspector

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Appendix D

General Fund Revenue Budget 2026/27: Social Care Commissioning Budgets

Adult Social Care Commissioning

Adult Social Care / Primary Support Reason (PSR) & Age banding	Budget	Budget	Budget	Budget	Budget	Q3 Actuals	Q3 Actuals	Modelled	Modelled	Modelled	Modelled	2026/27
	2025/26 Expenditure	2025/26 Income	2025/26 Net Budget	2025/26 Client Numbers	2025/26 Average Unit Cost	Client Numbers	Average Unit Cost	2026/27 Client Numbers	2026/27 Average Unit Cost	Net Increase in Expenditure	Net Increase in Income	Net Revenue Budget
	£'000	£'000	£'000		£'000		£'000		£'000	£'000	£'000	£'000
Physical Support 18-64	3,495	(416)	3,080	162	21.58	165	18.98	176	22.14	400	(159)	3,321
Physical Support 65+	17,815	(6,658)	11,157	740	24.07	702	25.28	719	26.57	1,287	388	12,832
Sensory Support 18-64	286	(1)	285	9	31.77	11	27.35	11	29.82	42	(8)	318
Sensory Support 65+	228	(36)	192	7	32.57	7	23.30	8	16.52	(98)	4	98
Memory & Cognition 18-64	423	(67)	356	16	26.47	17	25.43	15	31.20	58	(8)	407
Memory & Cognition 65+	10,311	(3,444)	6,867	289	35.68	276	40.58	285	37.11	277	202	7,345
Learning Disability 18-64	29,245	(1,803)	27,442	441	66.31	426	68.00	463	67.41	1,948	(337)	29,053
Learning Disability 65+	3,745	(536)	3,210	67	55.90	57	63.55	58	66.23	68	43	3,320
Mental Health 18-64	5,643	(148)	5,495	192	29.39	180	35.76	197	38.23	1,872	(50)	7,316
Mental Health 65+	1,841	(141)	1,700	73	25.22	75	28.85	81	32.74	821	(61)	2,460
Other	1,499	(68)	1,431	107	14.01	124	12.00	131	12.46	128	7	1,567
Totals	74,531	(13,316)	61,214	2,103	35.44	2,040	37.08	2,143	37.95	6,803	21	68,039

The revenue provision in respect of the commissioning budget is generated through a model initially developed in financial year 2017/18 and refined in subsequent financial years. The model works on demographic trends of actual residents receiving services, alongside inflationary pressures incurred in the current financial year, projected for CPI + 1%. Included within the modelled data are savings generated through business-as-usual activities. Forecast savings built into the amounts above are as follows:

Commissioning Savings	£ms
Targeted Reviews of existing packages	2.17
Accessing Continuing Health Care Contributions	0.20
Total Estimated Savings	2.37

Children's Social Care

Children's Social Care / Service Type	Budget	Budget	Budget	Budget	Budget	Q3 Actuals	Q3 Actuals	Modelled	Modelled	Modelled	Modelled	2026/27
	2025/26 Expenditure	2025/26 Income	2025/26 Net Budget	2025/26 Client Numbers	2025/26 Average Unit Cost	Client Numbers	Average Unit Cost	2026/27 Client Numbers	2026/27 Average Unit Cost	Net Increase in Expenditure	Net Increase in Income	Net Revenue Budget
	£'000	£'000	£'000		£'000		£'000		£'000	£'000	£'000	£'000
UASC	1,135	(1,622)	(487)	29	39.47	23	49.05	26	49.37	172	219	(97)
Residential Care	6,042	0	6,042	17	349.94	22	464.32	24	499.41	5,716	0	11,758
Care Leavers	2,067	0	2,067	35	58.83	25	37.12	28	38.83	(967)	0	1,100
Parent & Baby Residential Placements	158	0	158	1	146.13	1	241.21	1	252.79	12	0	169
UASC Post 18	1,174	(908)	266	44	26.64	32	21.63	37	20.27	(421)	(170)	(324)
InHouse Fostering allowances & support	1,446	0	1,446	52	27.97	57	27.30	62	28.61	340	0	1,786
Adoption Placements & Allowances	121	0	121	13	9.25	13	12.08	13	12.66	46	0	168
Kinship / Connected Person	1,039	0	1,039	50	20.96	58	20.97	58	21.98	243	0	1,282
Independent Fostering Agencies	1,185	0	1,185	20	57.84	22	56.30	22	57.60	61	0	1,246
Special Guardianship	1,230	0	1,230	106	11.60	104	11.95	106	12.53	102	0	1,333
Disability Support	1,355	0	1,355	105	12.91	93	7.92	93	8.05	(610)	0	746
Residential Disability	2,792	(50)	2,742	10	282.30	10	323.18	10	279.47	(19)	50	2,773
Additional Placement Costs	400	0	400				0.00	0	0.00	1	0	400
Residence / Child Arrangement Orders	97	0	97	11	8.48	11	10.20	11	10.69	15	0	113
Totals	20,241	(2,580)	17,660	494	41.01	470	48.50	491	50.75	4,693	99	22,453

The revenue provision in respect of commissioning budget is generated based on the adult social care model. The model works on demographic trends of actual residents receiving services, alongside inflation pressures incurred in the current financial year, projected for CPI + 1%. Included within the modelled numbers are savings generated through business and these amounts principally relate to demographic changes and placement adjustments:

Commissioning Savings	£ms
Placement reviews	0.95

Appendix E

General Fund Revenue Budget 2026/27: Non-Social Care Commissioning Investments

Two investments have been supported as part of the planned revenue budget:

Investments into the Revenue Budget	£ms
Children's Services: Conversion of successful CIN pilot into revenue	0.34
Adults: Investment into the Safeguarding Board	0.08
Total investment proposed:	0.42

In historic financial years, the Council has implemented ambitious savings plans, against the backdrop of escalating social care pressures. For financial year 2026/27, a number of historic savings, which upon review have been deemed to be unachievable due to either marketplace factors (outsourcing of care homes and resources centres, increases in planning income), or decreased due to escalating inflationary pressures (staff efficiencies, eroded through national living wage rises, employer NI contribution changes), have been rebased or removed from the base budget. Relevant accounting adjustments have been processed through the revenue, capital, and Dedicated Schools Grant budgets to ensure alignment with relevant overarching accounting guidance:

Budget Realignments	£ms
Removal of Unmet Historic Savings Targets	
Transformation savings	1.00
Care Homes - externalisation of service	1.48
Externalisation of Resource Centres	0.47
Development & Regulation - unachievable fee income	0.41
Community Services - removal of unachievable income contributions	0.07
Councilwide unachievable historic efficiency targets	0.67
Adjustment of Accounting Treatment	
Transfer of revenue costs from capital	1.01
Transfer of revenue from the Dedicated Schools Grant	0.32
Reallocation of costs to ASC Discharge Fund	-0.49
Reallocation of costs to Public Transport Grants	-0.38
Realignment of green waste income budget	-0.30
Realignment of consultants & subscription budgets	-0.02
Total realignments proposed:	4.25

Appendix F

General Fund Revenue Budget 2026/27: Non-Social Care Commissioning Savings

Specific non-social care commissioned savings are detailed below. Social care commissioning savings relate to business-as-usual package reviews and forecast demographic changes; these are detailed in Appendix D. Standard fees and charges are uplifted annually, and disclosure is within Appendix C.

Saving	Saving Detail	2026/27
		£ms
Bone Lane Museum	Vacating the Bone Lane Museum Store (rental saving)	-0.02
Library Service	Deletion of vacant establishment hours and posts	-0.05
Resources Directorate	Deletion of establishment posts and vacant hours	-0.20
Economic Development	Removal of external consultancy budget	-0.04
Electric Vehicle Charge Points Income	Additional income through increased charges	-0.01
Garden Waste Charges Uplift	Additional income through increased charges	-0.05
Henwick Worthy - Additional Sports Hire Income	Additional income through increased charges	-0.03
Thatcham Town Council - Increased Contribution to Henwick Worthy	Additional income through increased charges	-0.03
Land Charges Income	Additional income through increased charges	-0.06
Standardised Fees & Charges Increases at CPI + 1%		
Adult Social Care	See fees and charges	-0.03
Education	See fees and charges	-0.02
Community Services	See fees and charges	-0.05
Environment	See fees and charges	-0.44
Development & Regulation	See fees and charges	-0.04
Finance, Property & Procurement	See fees and charges	-0.04
Strategy & Governance	See fees and charges	-0.06
Total Savings: Non Social Care Commissioning		-1.16

Appendix G

General Fund Revenue Budget 2026/27: Revenue Capital Financing Requirement

The revenue capital financing requirement is the revenue budget required to fund the debt financing of historic capital programme content and the projects in the planned capital programme for 2026/27.

The scale of the revenue capital financing requirement is driven by:

- Availability of external resources to fund capital projects (external grants, Community Infrastructure Levy and Section 106 monies)
- Availability of Balance Sheet resources to fund projects (otherwise known as internal borrowing)

The availability of Balance Sheet resources to fund capital expenditure and minimise required external debt financing is being constrained via consumption by the H N HNB deficit held on the Balance Sheet in Unusable Reserves under statutory override accounting arrangements.

The 2026/27 capital financing revenue provision budget includes the financing of EFS, which is subject to prescribed MRP. The table below details the division of financing costs provided as part of the net revenue budget proposal:

	2025/26	2026/27
Capital financing of historic and planned capital programme £ms	£14.32	£14.17
Capital financing of exceptional financial support £ms	£1.25	£2.71
Additional borrowing required from HNB deficit £ms	£0.53	£1.26
Total revenue budget requirement	£16.10	£18.15
Revenue pressure (budget investment required)	£3.30	£2.04

In respect of capital financing, underpinning assumptions and key prudential indicators are documented in the Capital Strategy and the Treasury Management Strategy, which form part of the revenue budget papers for Council approval. Alongside the prudential indicators, the Council adopts fiscal rules, a key consideration being that capital financing is a percentage of net revenue stream (i.e. revenue funding available to support the net revenue budget). Historically, the Council has operated with a 10% revenue capital financing provision as a percentage of net revenue stream. For 2026/27, the actual percentage is 11% and more than the historic fiscal rule. The implications arising are referred to in the Council's Treasury Management Strategy.

Appendix H

Financial Year 2026/27: 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 Block

The Schools Block funding received by a Local Authority is allocated to each school based on formula factors such as pupil numbers, deprivation, prior attainment, and school-specific elements like sparsity. Local Authorities cannot divert these funds for other purposes, ensuring that such amounts flow directly into school budgets.

DSG Schools Block acts as a pass-through funding mechanism, ensuring that financial resources are allocated directly to mainstream schools to support pupils' education.

Central Schools Services

The costs in this block are central Council staff and systems costs, which support schools in respect of centrally allocated services.

Early Years Block

The Early Years Block within the DSG provides funding to Local Authorities to deliver early years entitlements across all types of early years settings, including Private Voluntary and Independents, maintained nursery schools, and school-based nursery classes. It supports the delivery of funded hours for 0–5-year-olds, plus specific supplements such as Early Years Pupil Premium and Disability Access Fund. Funding levels are determined nationally and adjusted based upon census data.

High Needs Block

A specific ringfenced funding stream designed to support Authorities in meeting statutory duties for children and young people with special educational needs.

Proposed Dedicated Schools Grant Budget Financial Year 2026/27

The proposed budget is supported by the following Central Government funding (settlement issued December 2025). The funding streams detailed below are inclusive of allocations for academy schools and these amounts are passported by the Authority to the schools:

DSG School Block	
Categories	(£'m)
Schools block	147.14
Central school services block allocation	1.11
High needs block allocation	29.00
Early years block	32.92
Total DSG allocation	210.16

The following table summarises the forecast budget per block for financial year 2026/27:

DSG Income By Block	Budget 2025/26	Q3 Forecast Outturn 2025/26	Budget 2026/27	Budget % Growth	Forecast % Growth
Schools Block	84.73	84.73	74.09	-12.56%	-12.56%
Central School Services Block	1.07	1.06	1.18	10.22%	11.04%
Early Years Block	27.37	27.03	32.26	17.87%	19.37%
High Needs Block	41.24	41.74	49.45	19.90%	18.48%
High Needs Block Shortfall	-14.05	-14.55	-16.98	20.88%	16.74%
Total (Excluding Academies)	140.36	140.01	139.99	-0.26%	-0.01%

The schools block consists of the passported individual school budgets, after accounting for the transfer of academy funds. The budget for the School Block after Academy Recoupment is £74.09m.

Central Schools Block (CSSB) Proposed Budget:

Central Schools Block (CSSB) Budget Requirement	Budet 2025/26 £m	Budget Requirement 2026/27 £ m	Change £ m	Change %
School admissions	0.24	0.24	0.00	1%
National Copyright Licences	0.18	0.20	0.02	11%
Servicing of Schools Forum	0.06	0.06	0.00	1%
Education Welfare	0.25	0.25	0.00	1%
Support for Inclusion	0.00	0.07	0.07	
Statutory & Regulatory duties	0.00	0.00	0.00	
Provision of Education Data	0.19	0.20	0.01	6%
Finance Support for the Educations service	0.09	0.09	0.00	5%
Strategic planning of the Education Service	0.07	0.07	0.00	6%
Support for Inclusion	0.00	0.00		
Total Budget Requirement	1.07	1.18	0.11	10%
Income from DSG	-1.07	-1.11	-0.04	4%
Net Surplus / Deficit	0.00	0.07	0.07	1%

Early Years Block Proposed Budget:

The passthrough rate has increased to 97% from 96% in 2026/27. This has resulted in providers receiving an increased funding rate and the Local Authority retaining less than anticipated in respect of central cost. Despite this, the early years block has a budgeted surplus of £0.1m.

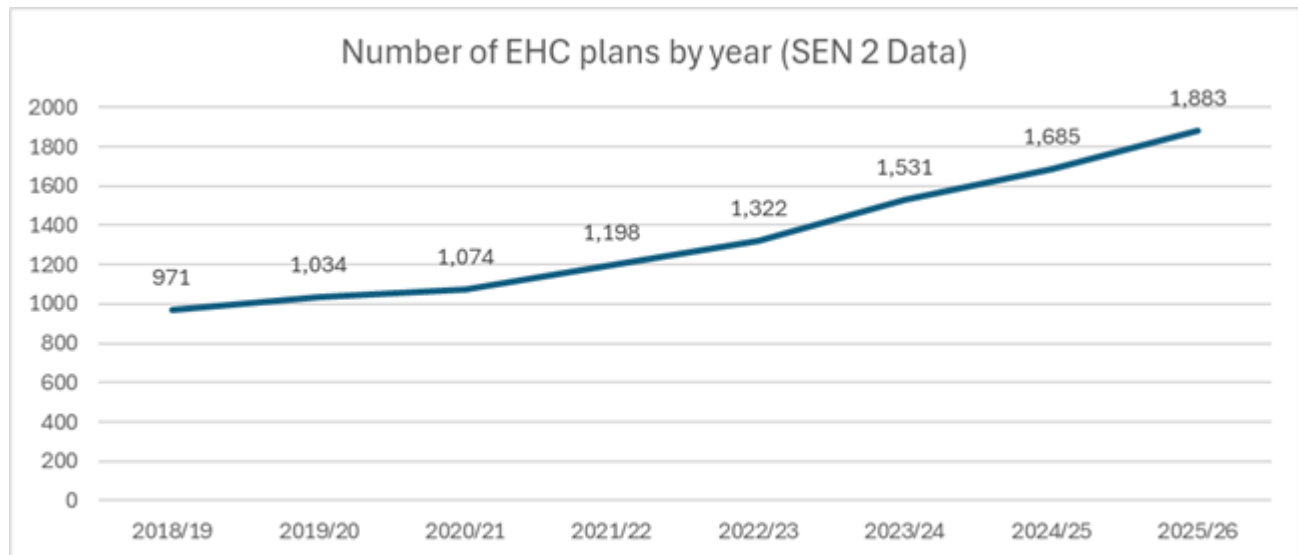
Early Years Block Budget	£m
<u>Funds Delegated to Early Years Providers</u>	
PVI Providers	8.03
Nursery classes in Mainstream Schools	2.17
Maintained Nursery Schools	1.21
2 Year Old Funding	0.76
2 Year old working parents	6.33
Additional 2 year old working parents hours to adjust for new 30 hour entitlement	2.21
Under 2's	8.47
Additional under 2 year old working parents hours to adjust for new 30 hour entitlement	1.77
Pupil Premium Grant and deprivation funding	0.42
Total Delegated Funds	31.37
Centrally Managed Funds	0.00
Central Expenditure on Children Under 5's	0.46
Early Development Intervention Team (EDIT)	0.11
SEN Inclusion Fund	0.11
Disability Access Fund	0.12
SSRs	0.09
Total Centrally Managed Funds	0.89
Total Expenditure	32.26
Early Years DSG Block Funding In Year	-32.56
In year surplus	-0.30
Early Years DSG Block Funding carried forward	0.18
Overall Net Surplus Position	-0.12

High Needs Block:

The table below summarises the variance between the income and expenditure on the HNB. The forecast deficit for 2026/27 is £16.98m. When combined with the Q3 2025/26 outturn forecasted closing balance (being £14.55m), the expected closing balance of the HNB is forecast to be a deficit of £31.53m as of 31 March 2027:

High Needs Block	2025/26 Budget £m	2025/26 Forecast £m	2026/27 Estimate £m	% Growth From 2025/26 Budget	% Growth from 2025/26 Forecast
Place Funding	7.19	7.10	7.08	-2%	0%
Top Up Funding	30.16	30.50	33.83	12%	11%
PRU Funding (Top Ups only)	2.45	2.43	2.62	7%	8%
Other Statutory Services	2.89	3.19	3.68	27%	15%
Non Statutory Services	1.99	1.87	2.02	2%	8%
Support Service Recharges	0.18	0.18	0.22	23%	23%
Total expenditure	44.87	45.27	49.45	10%	9%
HNB Allocation	-30.83	-30.72	-32.48	5%	6%
In year Overspend	14.04	14.55	16.98	21%	17%

High Needs Block (HNB) cost pressures remain a national issue, with many Local Authorities, including West Berkshire, having significant overspends and therefore setting deficit budgets. The HNB continues to be under considerable strain, due to an increased demand for independent and non-maintained special school placements and increased EHCPs (Educational Health Care Plan), in mainstream schools. The graph below shows the upward trend in Educational Health Care Plans on an annual basis.



The Heads Funding Group and Schools Forum have reviewed and support the proposed budget, including the HNB deficit, which for 2026/27 is budgeted to be £16.98m in addition to a Central School Services block deficit of £0.07m. A deficit recovery plan is currently being developed to mitigate the scale of the deficits, however, the HNB deficit is a national issue with many upper tier Authorities holding significant deficits on their Balance Sheets. The statutory accounting override applied to the HNB has been extended by Central Government until 31 March 2028.

Financial Year 2026/27: Budget Consultation Responses

West Berkshire Council Equity Impact Assessment

Revenue Budget Proposals Overview

January 2026

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Section 1: Summary details

Directorate and Service Area	Resources (Finance, Property and Procurement)
What is being assessed (e.g. name of policy, procedure, project, service or proposed service change).	Approval of the Revenue Budget for 2026/27 which includes a number of proposed savings generated by changes to service delivery and/ or increased fees and charges.
Is this a new or existing function or policy?	The Council sets a revenue budget every year to ensure that it has sufficient financial resources to deliver its strategic objectives.
Summary of assessment Briefly summarise the policy or proposed service change. Summarise possible impacts. Does the proposal bias, discriminate or unfairly disadvantage individuals or groups within the community? (following completion of the assessment).	This considers the Revenue Budget proposals, for 2026/27. The Council is required to set a balanced budget on an annual basis. This document provides an overview of potential impacts, with further assessment of the specific potential impacts of individual proposals being details at Appendix I of the Revenue Budget paper. The Council must ensure that its strategies, policies, functions and services, current and proposed have given due regard to equality and diversity as set out in the Public Sector Equality Duty (Section 149 of the Equality Act), which states: (1) A public authority must, in the exercise of its functions, have due regard to the need to: 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; This includes the need to: i. remove or minimise disadvantages suffered by persons who share a relevant protected characteristic that are connected to that characteristic; ii. take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of 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, with due regard, in particular, to the need to be aware that compliance with the duties in this section may involve treating some persons more favourably than others. (2) The steps involved in meeting the needs of disabled persons that are different from the needs of persons who are not disabled include, in particular, steps to take account of disabled persons' disabilities. (3) Compliance with the duties in this section may involve treating some persons more favourably than others. The following list of questions are helpful to consider when reviewing whether the decision is relevant to equality: • Does the decision affect service users, employees or the wider community? • Is it likely to affect people with particular protected characteristics differently? • Is it a major policy, or a major change to an existing policy, significantly affecting how functions are delivered? • Will the decision have a significant impact on how other organisations operate in terms of equality? • Does the decision relate to functions that engagement has identified as being important to people with particular protected characteristics? • Does the decision relate to an area with known inequalities? • Does the decision relate to any equality objectives that have been set by the council? The relevance of a decision to equality depends not just on the number of those affected but on the significance of the impact on them.
Completed By	Sarah Clarke
Authorised By	
Date of Assessment	26/01/2026

Section 2: Detail of proposal

Context / Background Briefly summarise the background to the policy or proposed service change, including reasons for any changes from previous versions.	The budget contains a variety of savings and investment proposals. Those that may have a direct impact on residents have been consulted upon as part of the budget consultation exercise between December 2025 and January 2026. Individual proposals have specific equality impact assessments completed as part of the budget consultation exercise. The cumulative impact of budget savings proposals do not contribute overall to inequality in the district. There are a balanced range of savings proposals that will impact across many different groups across the district. There is an insignificant cumulative impact to service users across the district.
Proposals Explain the detail of the proposals, including why this has been decided as the best course of action.	It is possible that some of the individual savings proposals may have an adverse impact on the lives of some residents, service users, and/or staff. Where potential impacts have been identified, consideration has been given as to whether steps could be taken to mitigate the adverse impacts of these proposals. Staff may be impacted through any pause on investment activity or through recruiting to posts more slowly, but this should not have an adverse impact upon the lives of employees.
Evidence / Intelligence List and explain any data, consultation outcomes, research findings, feedback from service users and stakeholders etc, that supports your proposals and can help to inform the judgements you make about potential impact	Savings proposals with a direct impact on residents have been consulted upon as part of the budget consultation exercise between December 2025 and January 2026. Specific equity impact assessments were completed for individual proposals as part of the budget consultation exercise. The Council received a total of 291 responses to the budget consultations (147 in respect of the general consultation, 147 responses to the proposed fee increases at Henwick Worthy, and 41 responses in respect of the proposal to close the Adult Respite in the Community service.

on different individuals, communities or groups and our ability to deliver our climate commitments.	The general survey sought the views of residents, communities and other parties considered on how services should be prioritised and funded.
Alternatives considered / rejected Summarise any other approaches that have been considered in developing the policy or proposed service change, and the reasons why these were not adopted. This could include reasons why doing nothing is not an option.	Details of alternative options proposed are detailed in the individual consultation proposals and associated documents, which are produced at Appendix I.

Section 3: Impact Assessment - Protected Characteristics

Protected Characteristic	No Impact	Positive	Negative	Description of Impact	Any actions or mitigation to reduce negative impacts	Action owner* (*Job Title, Organisation)	Timescale and monitoring arrangements
Age	☐	☐	☒	See the EqlAs relating to savings and income proposals, the budget consultation and the resultant responses and recommendations	See individual proposals at Appendix I	See individual proposals at Appendix I	See individual proposals at Appendix I
Disability	☐	☐	☒	See the EqlAs relating to savings and income proposals, the budget consultation and the resultant responses and recommendations	See individual proposals at Appendix I	See individual proposals at Appendix I	See individual proposals at Appendix I
Gender Reassignment	☒	☐	☐				
Marriage & Civil Partnership	☒	☐	☐				
Pregnancy & Maternity	☒	☐	☐				
Race	☒	☐	☐				
Sex	☒	☐	☐				

Sexual Orientation	☒	☐	☐				
Religion or Belief	☒	☐	☐				

Section 3: Impact Assessment - Additional Community Impacts

Additional community impacts	No Impact	Positive	Negative	Description of impact	Any actions or mitigation to reduce negative impacts	Action owner (*Job Title, Organisation)	Timescale and monitoring arrangements
Rural communities	☒	☐	☐				
Areas of deprivation	☒	☐	☐				
Displaced communities	☒	☐	☐				
Care experienced people	☐	☒	☐	The budget includes a proposal to introduce a council tax discount for care leavers			

Additional community impacts	No Impact	Positive	Negative	Description of impact	Any actions or mitigation to reduce negative impacts	Action owner (*Job Title, Organisation)	Timescale and monitoring arrangements
The Armed Forces Community	☒	☐	☐				

Section 4: Review

Where bias, negative impact or disadvantage is identified, the proposal and/or implementation can be adapted or changed; meaning there is a need for regular review. This review may also be needed to reflect additional data and evidence for a fuller assessment (proportionate to the decision in question). Please state the agreed review timescale for the identified impacts of the policy implementation or service change.

Review Date	See individual proposals
Person Responsible for Review	See individual proposals
Authorised By	Sarah Clarke

EDI employee related EQiA's should now be sent to Human Resources hrenquiries@westberks.gov.uk

Balancing our budget 2026/27 – General survey

Consultation Summary Report

Why we consulted?

Councils across the country continue to face unprecedented financial pressures, and West Berkshire Council is no exception. The council is responding to increasing demands in adults' and children's social care services supporting our most vulnerable residents, and in other areas such as homelessness and home to school transport. The increases in demand, combined with higher inflation and increasing costs, are financially impacting the council and its suppliers.

In 2026/27, we need to find £6.4 million in savings or income generation. This figure assumes that Council Tax increases by the maximum 4.99%.

To fill the remaining gap, we have a range of options available, including changing how we provide services and making internal savings, for example: re-tendering contracts for better value for money, streamlining processes, and introducing new charges or increasing existing charges for some services.

In February 2026, we will set our budget for the financial year ahead (2026/27). To help shape that process, we asked local residents, communities and other parties for their views on how we could fund and prioritise the services we provide. We are also sought their views on two specific proposals.

For more information, please visit <https://www.westberks.gov.uk/balancing-our-budget>

Approach

We published the 'Balancing our Budget' consultation on our website on Monday, 1 December 2025 with feedback requested by midday on Monday, 12 January 2026.

Respondents were directed to a central index pageⁱ, which outlined the overall background to the exercise, and provided links to our 'Balancing our Budget 2026/27' survey, as well as the individual proposals on our Consultation and Engagement Hubⁱⁱ. Feedback was then invited through an online survey, and a hardcopy made available on request.

As well as publishing the exercise on our website, we also emailed members of the West Berkshire Community Panel (around 2,500 people).

We issued a press release on Monday, 1 December 2026 and further publicised our consultations through our social media accounts and residents' e-newsletters. We also placed posters in our main offices.

Consultation Response

Number of Responses

In total, 147 responses were received.

Balancing our budget 2026/27 – General survey

Consultation Summary Report

Summary of Main Points

93.9% of respondents identified themselves as West Berkshire residents.

The top five services prioritised by respondents were:

1. Roads and Transport
2. Education
3. Children's Social Care
4. Waste and Recycling
5. Housing and Homelessness

This is closely followed by:

6. Economic Development and Regeneration
7. Adult Social Care

The options to help protect and improve the services we provide for local people that respondents were most supportive of were:

1. Growing the Local Economy
2. Focussing more on early prevention
3. Increasing Income through Commercial Activities

The least supported option was Increasing Existing Fees and Charges.

The main areas of comment were about:

- Economic growth
- Efficiency, transparency, and financial accountability
- Fees and charges
- Governance, decision-making, and leadership
- Human Resources e.g., staffing levels, staff pay and benefits, senior management structure
- Infrastructure e.g., roads, transport, housing
- Prevention and social care
- Prioritise core and essential services, instead of “nice-to-haves”

Summary of Responses by Question

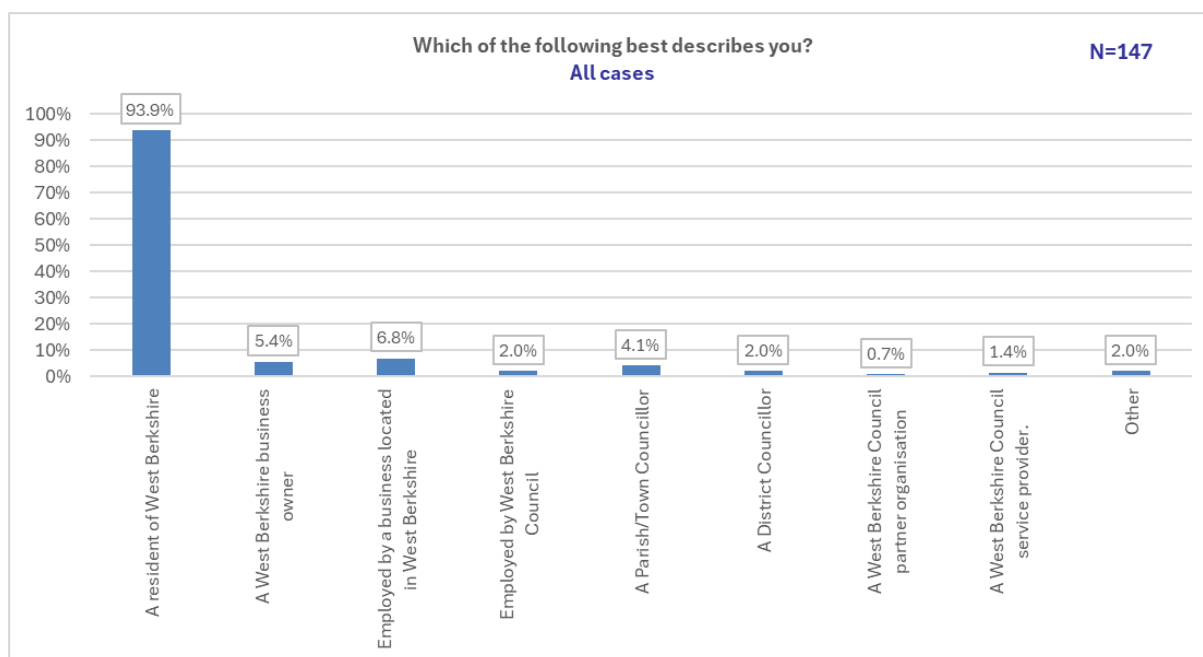
1. **Which of the following best describes you?** *(N.B % will not total 100% as respondents were able to select more than one)*

	Responses	Percent of Cases
A resident of West Berkshire	138	93.9%
A West Berkshire business owner	8	5.4%
Employed by a business located in West Berkshire	10	6.8%
Employed by West Berkshire Council	3	2.0%
A Parish/Town Councillor	6	4.1%

Balancing our budget 2026/27 – General survey

Consultation Summary Report

	Responses	Percent of Cases
A District Councillor	3	2.0%
A West Berkshire Council partner organisation	1	0.7%
A West Berkshire Council service provider	2	1.4%
Other	3	2.0%



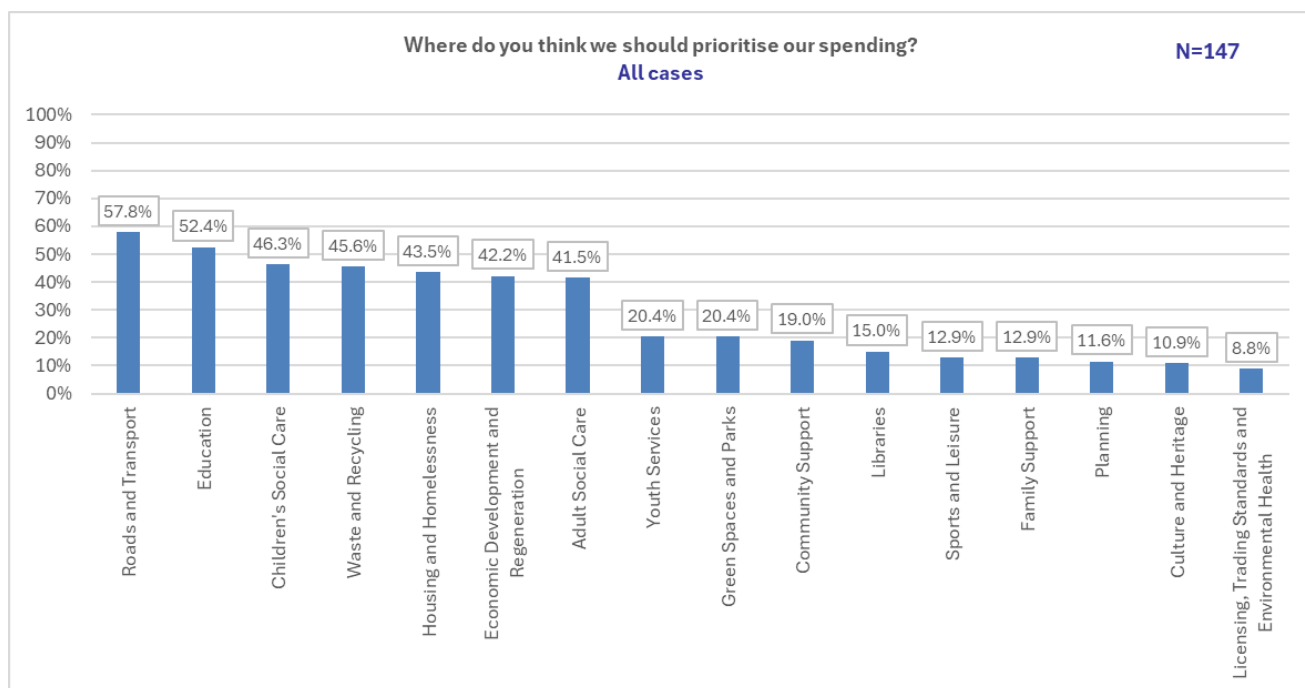
2. **Where do you think we should prioritise our spending? Please choose your top five.** (N.B % will not total 100% as respondents were able to select more than one)

	Responses	Percent of Cases
Roads and Transport	85	57.8%
Education	77	52.4%
Children's Social Care	68	46.3%
Waste and Recycling	67	45.6%
Housing and Homelessness	64	43.5%
Economic Development and Regeneration	62	42.2%
Adult Social Care	61	41.5%
Youth Services	30	20.4%
Green Spaces and Parks	30	20.4%
Community Support	28	19.0%
Libraries	22	15.0%
Sports and Leisure	19	12.9%

Balancing our budget 2026/27 – General survey

Consultation Summary Report

	Responses	Percent of Cases
Family Support	19	12.9%
Planning	17	11.6%
Culture and Heritage	16	10.9%
Licensing, Trading Standards and Environmental Health	13	8.8%



Summary of Comments Received:

Prioritise Essential Services

- Strong support for prioritising statutory and essential services.
- Preventative services should be protected because they reduce long-term costs.
- Some feel the council should “focus on the basics” and stop or scale back non-essential activities that don't benefit the whole community.
- Some requested that the council stop spending on Diversity, Equity & Inclusion (DEI) and other non-essential programmes.

Waste and Recycling

- Waste and recycling services are seen as essential for health, environment, and quality of life.
- Some call for a return to weekly waste collection or a reverse of the three-weekly change.
- Reuse and recycling are valued.

Balancing our budget 2026/27 – General survey

Consultation Summary Report

Roads, Transport, and Infrastructure

- Potholes and poor road maintenance cause high costs for residents and safety risks.
- Requests for full, proper, and timely pothole repairs and resurfacing.
- Concerns about new developments increasing traffic noise and pollution e.g., Sandleford.
- 20mph schemes are not seen as a priority.
- Some feel that school transport costs are unfair and all families should pay to spread costs.

Housing, Homelessness, and Community Wellbeing and Safety

- Support for helping homeless people access safe accommodation and re-enter society.
- Affordable housing is needed for young people, workers, and older adults to prevent population decline.
- Concern about lack of activities for young people contributing to anti-social behaviour.
- Libraries valued for learning, digital access, and social connection.
- Licensing, trading standards, and environmental health keep people safe.

Financial Management and Council Spending

- Reduce internal costs e.g., councillor and staff benefits.
- Prioritise spending on residents.
- Some want more focus on increasing council income.
- Concerns that unpopular decisions may be reversed for political reasons rather than budgetary.

Sports, Leisure, and Public Health

- Investment in sports, green spaces, parks, and leisure is seen as important for community health.
- Keeping facilities free helps reduce long-term health and social care costs.
- Parks, green spaces, and leisure facilities should remain free to use and well maintained.

Economic Development and Local Business Support

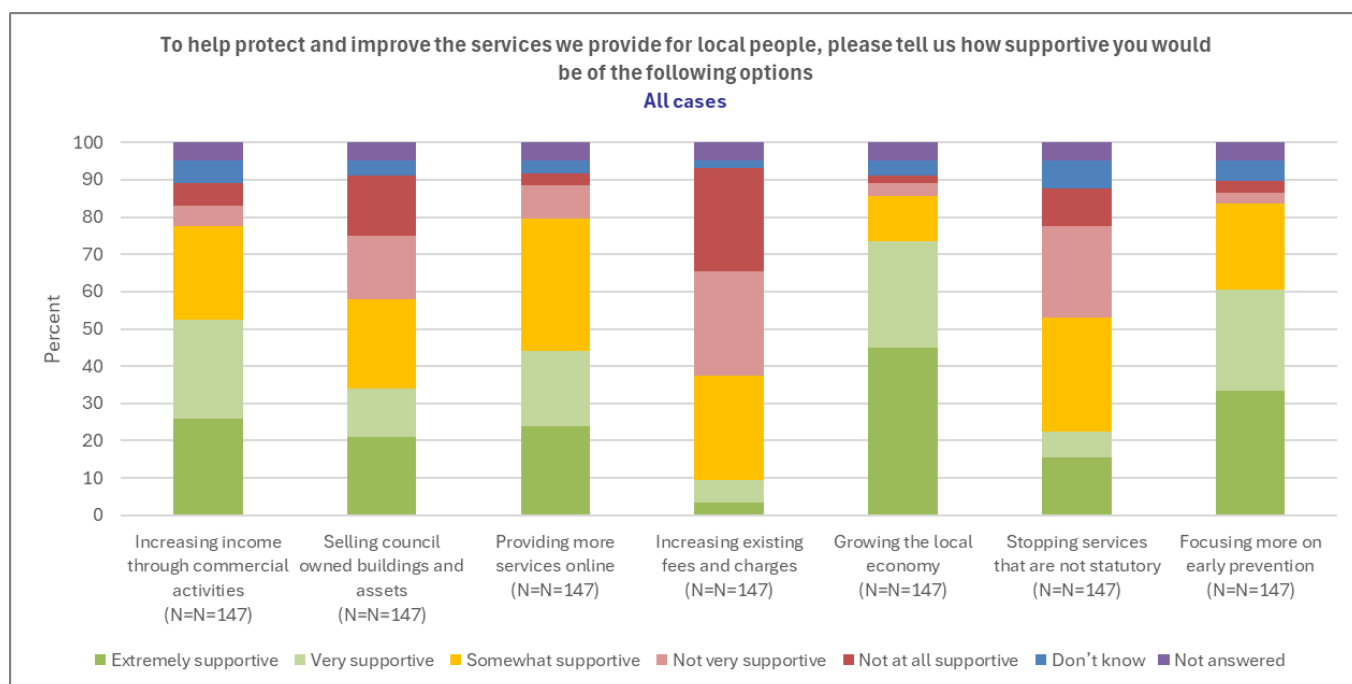
- Request for regeneration in West Berkshire to attract business.
- Prioritise services that make West Berkshire a good place to live.
- Lower commercial rents could help growth.
- Licensing, trading standards, and environmental health supports local businesses.

Balancing our budget 2026/27 – General survey

Consultation Summary Report

3. To help protect and improve the services we provide for local people, please tell us how supportive you would be of the following options.

	Percent						
	Extremely supportive	Very supportive	Somewhat supportive	Not very supportive	Not at all supportive	Don't know	Not answered
Increasing income through commercial activities	25.9	26.5	25.2	5.4	6.1	6.1	4.8
Selling council owned buildings and assets	21.1	12.9	23.8	17.0	16.3	4.1	4.8
Providing more services online	23.8	20.4	35.4	8.8	3.4	3.4	4.8
Increasing existing fees and charges	3.4	6.1	27.9	27.9	27.9	2.0	4.8
Growing the local economy	44.9	28.6	12.2	3.4	2.0	4.1	4.8
Stopping services that are not statutory	15.6	6.8	30.6	24.5	10.2	7.5	4.8
Focusing more on early prevention	33.3	27.2	23.1	2.7	3.4	5.4	4.8



Balancing our budget 2026/27 – General survey

Consultation Summary Report

Summary of Comments Received:

Fee and Charges

- Raising fees reduces participation and revenue, increasing costs overall.
- Fees should only rise with inflation.
- Further fee increases may provoke a backlash.
- Rising fees feel like extra taxation.
- Increase in fees and charges should be the last resort.
- Increase fees for non-essential services.
- Stop cutting services and increasing fees.

Focus on Core Services

- Focus on doing the basics well.
- Core, universal services come first e.g., waste, roads, statutory duties and education.
- Potholes should be fully repaired and roads resurfaced where needed, as safe roads are a statutory duty. Poor road maintenance creates high costs for residents and increases accident risks.
- Focus on providing core services, statutory duties, and those that add value.
- Stop spending on Diversity, Equity and Inclusion.
- Challenge unsustainable statutory costs.
- Cutting non-statutory services without understanding consequences could be harmful.

Efficiency, Cost Management and Accountability

- The council should improve efficiency, not charge residents more.
- Shorten the decision-making process.
- Too much money is spent on council expenses with little accountability.
- Re-negotiate contracts and manage suppliers better.
- Be proactive, not reactive.
- Management structure is top-heavy, and these posts should be cut before frontline services are impacted.

Asset Management

- Assets create wealth. Selling them doesn't.
- Selling assets is short-term gain and only moves the problem down the road.
- Prefer using or renting buildings, not selling assets.
- Repurpose or sell underused council-owned buildings for income generation.
- Sell assets that are expensive to maintain (evaluate cost vs value/need).
- Sell council owned assets for market value.
- Sell office space and shift staff to remote-working.

Economic Growth and Income Generation

- Boosting the local economy is the best way to raise revenue without increasing costs for taxpayers.
- Grow the number of local businesses but don't increase tax on existing ones.
- Increase income from commercial activities but be mindful of risks.

Balancing our budget 2026/27 – General survey

Consultation Summary Report

- Explore commercial income, using community focus groups for feedback.
- Support economic growth with incentives for start-ups.

Digital and Operational Changes

- Move most services online with a digital-first approach, supported by community help.
- Keep face-to-face services because many struggle with online access.
- Some online shifts can save money, but alternatives must remain.

Prevention and Social Care

- Early prevention can save money if benefits are reliable.
- Prevention should be evidence-based, with outcomes clearly measured.
- Early prevention work is important but must not reduce support for people with high needs.
- Voluntary groups should be part-funded to help meet social care needs.
- Challenge legal requirements for social care.

Community and Public Benefit

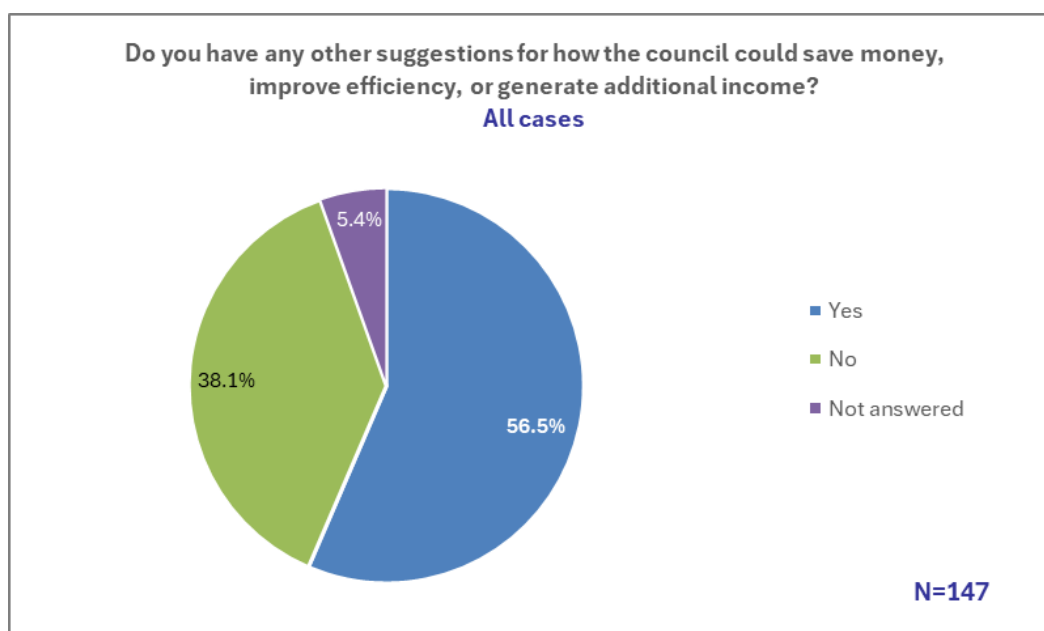
- Public services should prioritise community benefit, not operate like a business.
- Invest more in free-to-use sports, leisure, parks, and green spaces to boost health and cut future health and social care costs.
- Charging sports clubs is short-sighted and delivers little financial benefit.

4. Do you have any other suggestions for how the council could save money, improve efficiency, or generate additional income?

	Frequency	Percent (All cases)	Percent (Responses only)
Yes	83	56.5	59.7
No	56	38.1	40.3
Total	139	94.6	100.0
Not answered	8	5.4	
Total	147	100.0	

Balancing our budget 2026/27 – General survey

Consultation Summary Report



5. What are your suggestions for how the council could save money, improve efficiency, or generate additional income?

Summary of Comments Received:

Efficiency, Cost Management and Accountability

- Implement stricter financial diligence and accountability.
- Outsource or use in-house services based on cost-effectiveness.
- Cut council expenses instead of reducing public services.
- Review all services for necessity, effectiveness, and value for money.
- Review existing contracts to decrease costs.
- Hold contractors accountable.
- Reduce demand from service users rather than cut provider payments
- Look at best practice.
- Consultants may be needed to review spending.

Fees, Income Generation and Taxation

- Stop increasing fees whilst reducing services
- Raising fees reduces participation and revenue, increasing costs overall.
- Increase Council Tax for higher bands or wealthy households.
- Revalue Council Tax bands where properties that have been extended.
- Explore sponsorships and partnerships with local businesses.
- Ensure council owned properties are making a profit
- Consider commercial ventures managed by experienced professionals.
- Charge for certain services, e.g., libraries, parking for bigger vehicles, soil-improver and community events.
- Increase developers' contribution.
- Charge staff for using the Station Car Park.
- Sell all WBC property.

Balancing our budget 2026/27 – General survey

Consultation Summary Report

Service Prioritisation

- Focus on essential services e.g., road maintenance, waste collection, social care for those most in need.
- Scrap all net-zero projects.
- Reduce/stop spending on non-essential projects e.g., pedestrianisation, peace park, cycle lanes, 20mph zones, and Diversity, Equity and Inclusion
- Public services should prioritise community benefit.

Infrastructure

- Prioritise road repairs and pothole fixes over cosmetic changes and traffic schemes.
- Scrap or limit 20mph schemes unless supported by evidence.
- Ensure infrastructure is in place before approving new developments.
- Improve efficiency in waste and recycling collection e.g., larger bins, optimised schedules.
- Reduce recycling collection to 3-weekly (provide bigger bins).
- Reinstate 2 weekly bin/recycling collection or provide refund for reduced service.
- Make the tip accessible for all without booking.
- Hold developers to account and require affordable housing and adequate infrastructure.
- Reduce cost of Home to School Transport.

Community Engagement and Volunteering

- Increase the use of volunteers.
- Encourage retired residents and people receiving benefits to volunteer to support services.
- Promote community involvement in environmental maintenance.
- Seek sponsorship and donations from local businesses and the community.

Staffing

- Merge departments where functions overlap.
- Introduce performance-related pay.
- Stop working from home.
- Freeze or reduce high-level salaries.
- Review and restructure management to eliminate unnecessary layers.
- Review pension schemes.
- Use qualified, experienced professionals to manage commercial ventures.
- Reduce agency spending.
- Invest in council staff and resources to avoid increasing cost of outsourcing.
- Reduce holiday allowance.

Policy, Governance and Decision-making

- Reduce number of councillors and meetings.
- Freeze or reduce councillor allowances.
- Lobby central government for more funding and policy flexibility.

Balancing our budget 2026/27 – General survey

Consultation Summary Report

- Consider joining larger unitary authorities for economies of scale.
- Be transparent with residents and back policy changes.
- Councillors should work together, not along party lines.
- Quicker decision-making.
- Close Parish/Town councils.

Prevention, Social Care and Benefits

- Tighten controls on benefit fraud and review care packages regularly.
- Focus social care spending on those that really need it.
- Provide childcare support for low-income families to enable work.
- Explore voucher systems for essentials instead of cash benefits.
- Focus on preventive services to reduce long-term costs e.g., health, social care, education.

Economic Development

- Attract businesses to the area by reducing business rates.
- Attract young people to the area.
- Encourage big companies to contribute more to local communities.
- Promote regeneration through reduced parking charges and improved town centres.
- Implement a district village growth policy.

6. Do you have any further comments?

Summary of Comments Received:

Fee and Charges

- Raising fees for services e.g., sports, leisure, parking, bins, is seen as counterproductive as it reduces participation, lowers revenue, and increases long-term costs.
- Improve efficiency instead of charging more.
- Don't increase parking charges and Council Tax.
- Invest more in free-to-use sports, leisure, parks, and green spaces to boost health and cut future health and social care costs.

Efficiency, Transparency, and Financial Accountability

- Better financial management, transparency and efficiency.
- Criticism of wasteful spending on projects e.g., Faraday Road, Victoria Park café, and high social care costs.
- Council is perceived as being poorly managed.
- Look for opportunities to improve efficiency, modernise services.
- Work with voluntary groups and neighbouring authorities for efficiency.
- Stop borrowing

Focus on Core Services

- Prioritise essential statutory services e.g., roads, waste, social care.
- Road maintenance and pothole repairs are seen as critical statutory duties.

Balancing our budget 2026/27 – General survey

Consultation Summary Report

- Protect frontline services and ensure fairness across the district.

Community Focused Approach

- Public services should prioritise community benefit, not operate like businesses.
- Equal distribution of spending across rural and urban areas.
- Engage residents meaningfully in consultations e.g., listen to consultation responses the first time when decision-making.
- Hold consultation meetings outside normal working hours.

Preventative and Long-Term Value

- Focus on prevention and early intervention, especially in education and mental health.
- Fund EHCPs promptly, expand school nurture units, and recruit newly qualified teachers to reduce costs.

Staffing

- Reduce staff costs, including pensions.
- Stop inflation-busting salary increases.

Climate, Net Zero and Waste

- Questions about value for money on solar farms and climate projects.
- Reduce staffing for Net Zero initiatives.
- Charge for bigger bins.
- Waste collection should be simplified.
- Bring back fortnightly waste collections.

Economic Growth

- Reduce business rates and parking charges to attract shoppers and businesses.
- Make West Berkshire attractive for young people.

Governance, Decision-making and Leadership

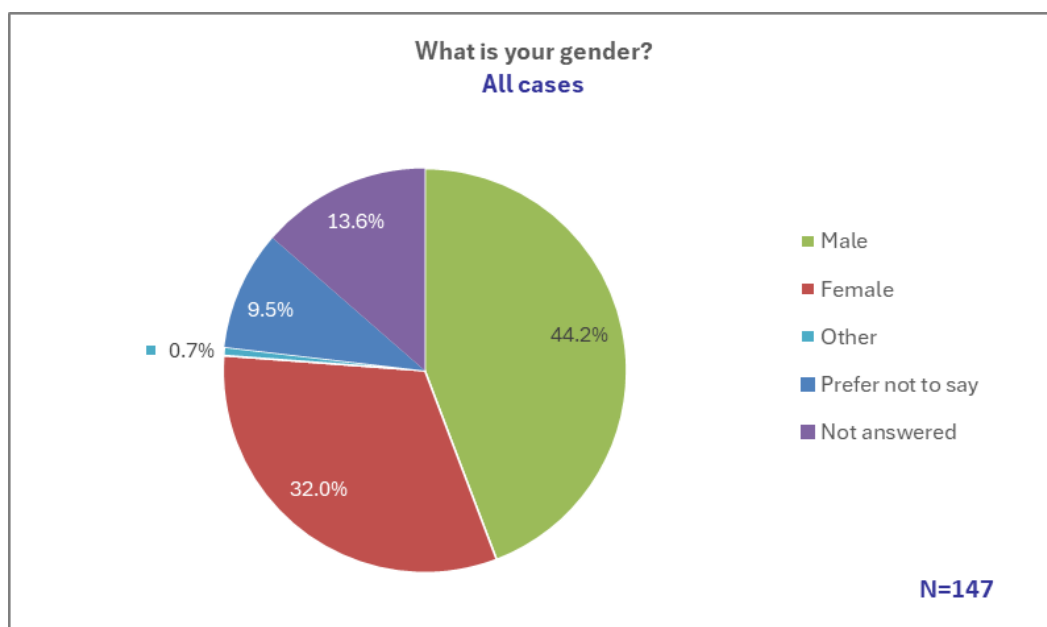
- Ensure leaders have strong financial skills and can make tough decisions.
- Abolish Parish/Town councils.
- Only consult when the decision can be affected.
- Cut councillor expenses
- Transparency and fairness in decision-making.
- Listen to consultation responses for the first time when making decisions.

Balancing our budget 2026/27 – General survey

Consultation Summary Report

7. What is your gender? (Optional)

	Frequency	Percent (All cases)	Percent (Responses only)
Male	65	44.2	51.2
Female	47	32.0	37.0
Other	1	0.7	0.8
Prefer not to say	14	9.5	11.0
Total	127	86.4	100.0
Not answered	20	13.6	
Total	147	100.0	



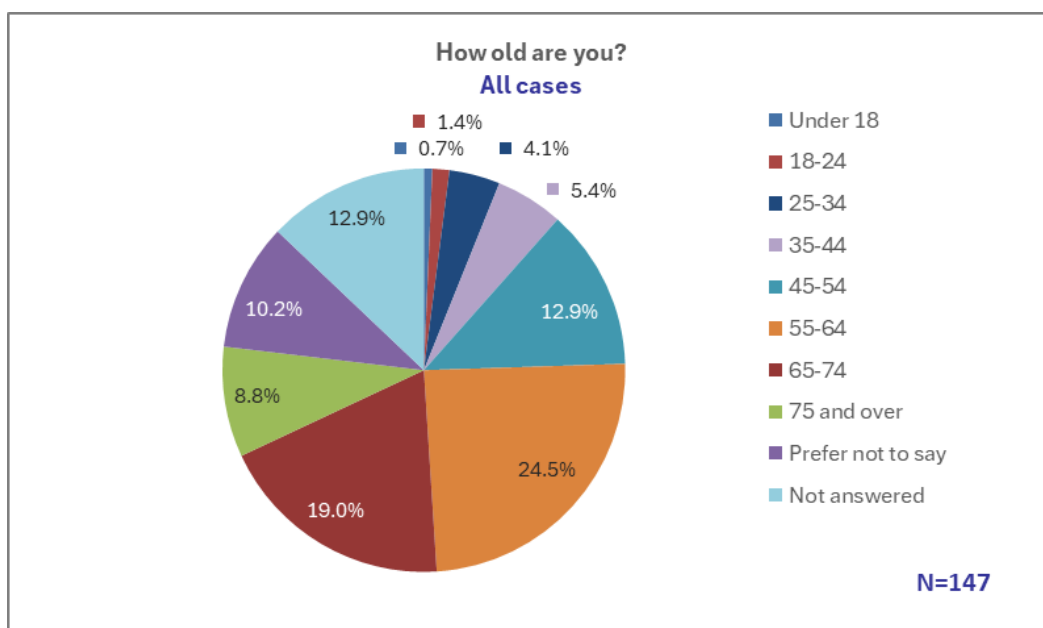
8. How old are you? (Optional)

	Frequency	Percent (All cases)	Percent (Responses only)
Under 18	1	0.7	0.8
18-24	2	1.4	1.6
25-34	6	4.1	4.7
35-44	8	5.4	6.3
45-54	19	12.9	14.8
55-64	36	24.5	28.1
65-74	28	19.0	21.9
75 and over	13	8.8	10.2
Prefer not to say	15	10.2	11.7

Balancing our budget 2026/27 – General survey

Consultation Summary Report

	Frequency	Percent (All cases)	Percent (Responses only)
Total	128	87.1	100.0
Not answered	19	12.9	
Total	147	100.0	



9. Please tell us your postcode, excluding the last two letters, e.g. RG14 5

Responses were received from the following areas:

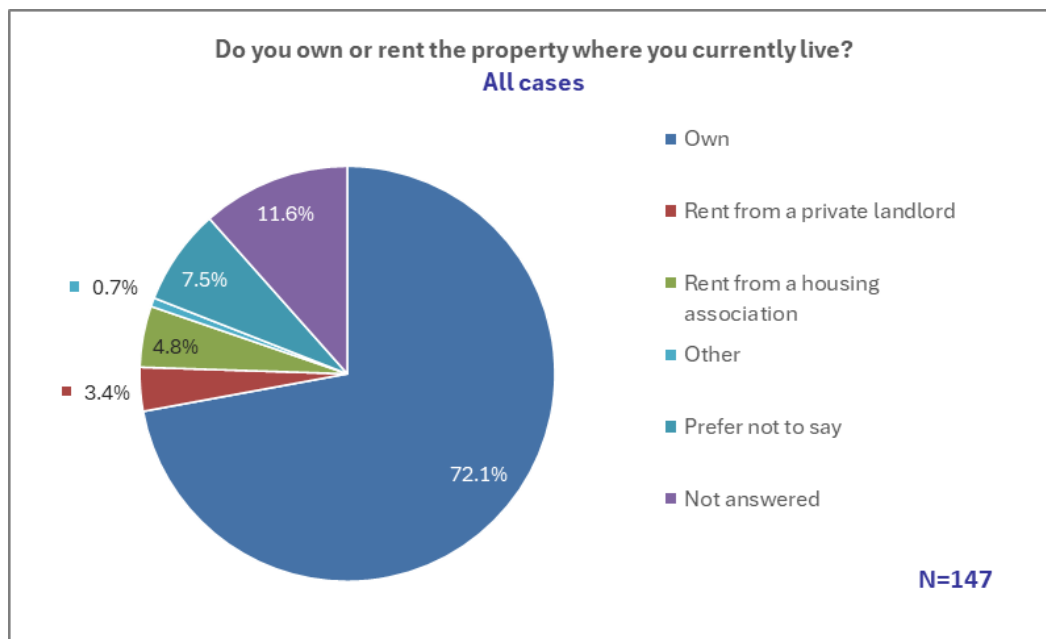
- RG8
- RG7
- RG31
- RG30
- RG20
- RG19
- RG18
- RG17
- RG15
- RG14

10. Do you own or rent the property where you currently live?

	Frequency	Percent (All cases)	Percent (Responses only)
Own	106	72.1	81.5
Rent from a private landlord	5	3.4	3.8
Rent from a housing association	7	4.8	5.4
Other	1	0.7	0.8
Prefer not to say	11	7.5	8.5
Total	130	88.4	100.0
Not answered	17	11.6	
Total	147	100.0	

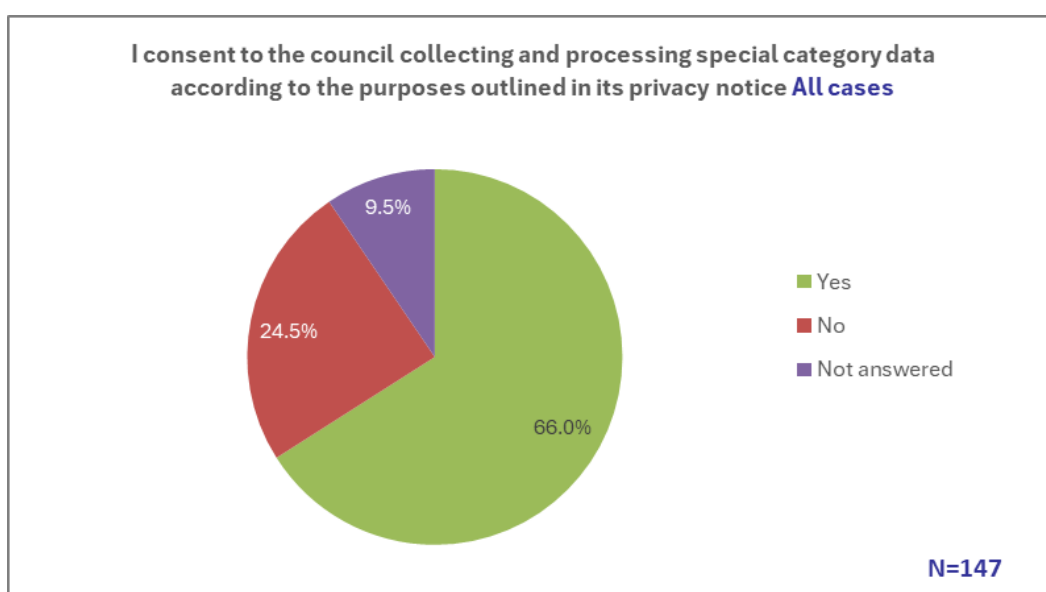
Balancing our budget 2026/27 – General survey

Consultation Summary Report



11. I consent to the council collecting and processing special category data according to the purposes outlined in its privacy notice.

	Frequency	Percent (All cases)	Percent (Responses only)
Yes	97	66.0	72.9
No	36	24.5	27.1
Total	133	90.5	100.0
Not answered	14	9.5	
Total	147	100.0	



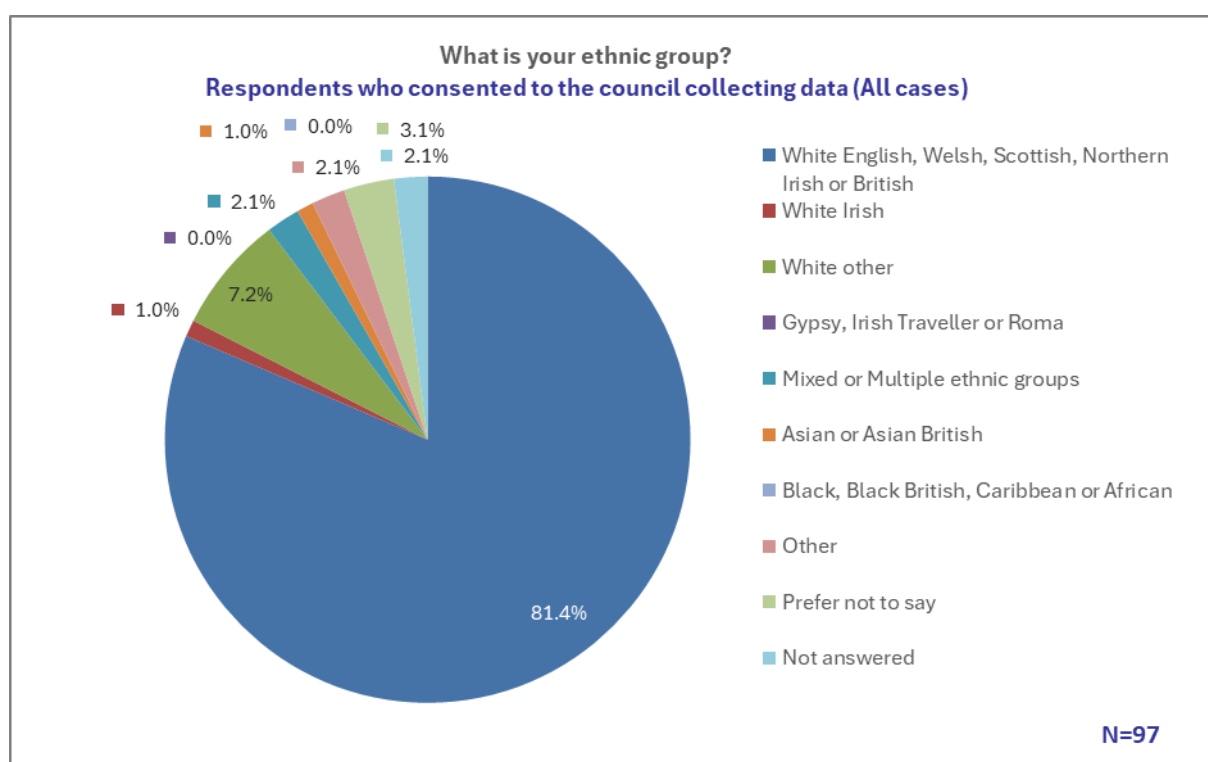
Balancing our budget 2026/27 – General survey

Consultation Summary Report

N.B. The following two questions are out of 97 (not 147), as respondents that have not consented to the council collecting and processing special category data have been excluded.

12. What is your ethnic group? (Optional)

	Frequency	Percent (All cases)	Percent (Responses only)
White English, Welsh, Scottish, Northern Irish or British	79	81.4	83.2
White Irish	1	1.0	1.1
White other	7	7.2	7.4
Gypsy, Irish Traveller or Roma	0	0.0	0.0
Mixed or Multiple ethnic groups	2	2.1	2.1
Asian or Asian British	1	1.0	1.1
Black, Black British, Caribbean or African	0	0.0	0.0
Other	2	2.1	2.1
Prefer not to say	3	3.1	3.2
Total	95	97.9	100.0
Not answered	2	2.1	
Total	97	100.0	

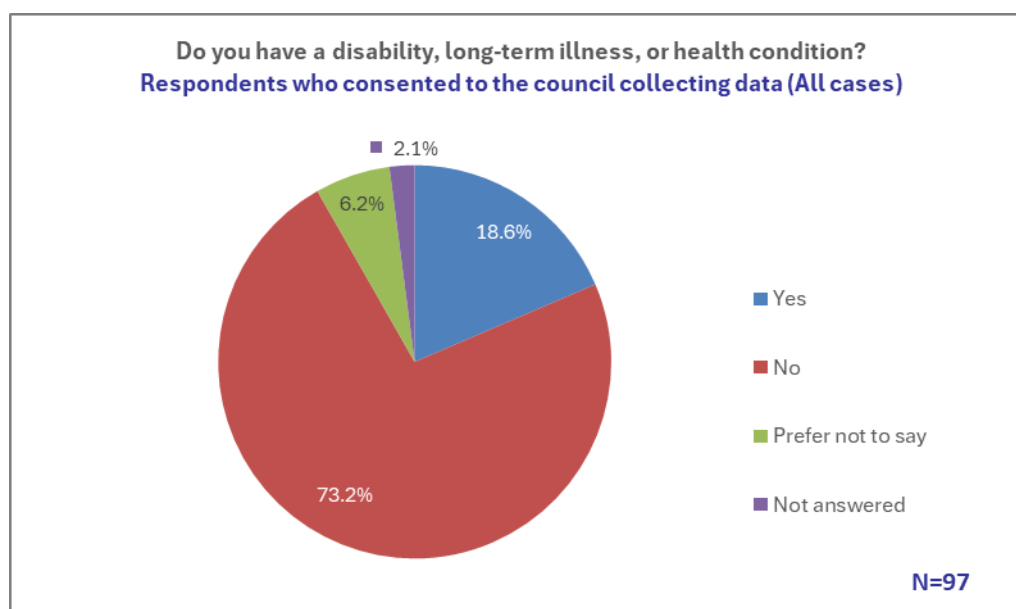


Balancing our budget 2026/27 – General survey

Consultation Summary Report

13. Do you have a disability, long-term illness, or health condition? (Optional)

	Frequency	Percent (All cases)	Percent (Responses only)
Yes	18	18.6	18.9
No	71	73.2	74.7
Prefer not to say	6	6.2	6.3
Total	95	97.9	100.0
Not answered	2	2.1	
Total	97	100.0	



Sarah Winter and Jenny Legge
Performance, Research and Consultation Team
Strategy and Governance
13/01/2026

Please note: In order to allow everyone who wished the opportunity to contribute, feedback was not sampled. Therefore, this wasn't a quantitative, statistically valid exercise. It was neither the premise, purpose, nor within the capability of the exercise, to determine the overall community's level of support, or views on the proposals, with any degree of confidence.

The feedback captured therefore should be seen in the context of 'those who responded', rather than reflective of the wider community.

ⁱ <https://www.westberks.gov.uk/balancing-our-budget>

ⁱⁱ <https://www.westberks.gov.uk/consultations>

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Budget proposals 2026/27: To cease directly providing adult respite in the community services, which will be commissioned from alternative providers

Consultation Summary Report

Why we consulted?

Councils across the country continue to face unprecedented financial pressures, and West Berkshire Council is no exception. The council is responding to increasing demands in adults' and children's social care services supporting our most vulnerable residents, and in other areas such as homelessness and home to school transport. The increases in demand, combined with higher inflation and increasing costs, are financially impacting the council and its suppliers.

In 2026/27, we need to find £6.4 million in savings or income generation. This figure assumes that Council Tax increases by the maximum 4.99%.

To fill the remaining gap, we have a range of options available, including changing how we provide services and making internal savings, for example: re-tendering contracts for better value for money, streamlining processes, and introducing new charges or increasing existing charges for some services.

In February 2026, we will set our budget for the financial year ahead (2026/27). To help shape that process, we asked local residents, communities and other parties for their views on how we could fund and prioritise the services we provide. We are also sought their views on two specific proposals.

For more information, please visit <https://www.westberks.gov.uk/balancing-our-budget>

Approach

We published the 'Balancing our Budget' consultation on our website on Monday, 1 December 2025 with feedback requested by midday on Monday, 12 January 2026.

Respondents were directed to a central index pageⁱ, which outlined the overall background to the exercise, and provided links to our 'Balancing our Budget 2026/27' survey, as well as the individual proposals on our Consultation and Engagement Hubⁱⁱ.

Each individual proposal page included further details on the specifics of what the proposal contained and what we thought the impact might be, along with any other elements we'd considered. Feedback was then invited through an online survey, and hard copies of the proposal documents and surveys were made available on request.

Each individual in receipt of services from ARC were written to separately.

As well as publishing the consultations on our website, we also emailed members of the West Berkshire Community Panel (around 2,500 people),

Budget proposals 2026/27: To cease directly providing adult respite in the community services, which will be commissioned from alternative providers

Consultation Summary Report

Finally, we issued a press release on Monday, 1 December 2026 and further publicised our consultations through our social media accounts and residents' e-newsletters. We also placed posters in our main offices and made them available to Services to put up as required.

Proposal Background

West Berkshire Council's Adult Social Care Service currently provides an Adult Respite in the Community Service (ARC).

This service was originally set up to provide a short-term respite service but is being used as a regular service for nine clients that could be supported differently using alternative services.

Legislative and Statutory Requirements

The Care Act 2014 governs what services the council should provide as part of an individual's care package, what services the council doesn't need to provide, and how the council can charge for these services.

Proposal Details

To close the Adult Respite in the Community (ARC) Service and offer the nine client's alternative provision that could also meet their needs.

This proposal will save the council £28,300 per year.

Consultation Response

Number of Responses

In total, 41 responses were received.

There were 2 late submissions via email. The comments included have been considered.

We received 0 petitions.

Summary of Main Points

55.88% of respondents disagreed or strongly disagreed.

7.32% of respondents were people who use the service.

61.76% of respondents felt the changes might have a negative effect on people.

Respondents praised the need for the service and the benefits to both individuals and carers.

Respondents commented on the need for a smooth transition to minimise disruption and an alternative service needs to be of the same standard.

Budget proposals 2026/27: To cease directly providing adult respite in the community services, which will be commissioned from alternative providers

Consultation Summary Report

Concerns for individuals who may not understand what is happening would have a negative impact on carers also.

Respondents said that respite services should not be lost, they are important for people's mental health and wellbeing.

Summary of Responses by Question

1. Which of the following best describes you?

	Number	%
A resident of West Berkshire	36	87.50%
A user of the Adult Respite in the Community service	3	7.32%
A West Berkshire business owner	1	2.44%
Employed by a business located in West Berkshire	4	9.76%
Employed by West Berkshire Council	6	14.63%
A Parish/Town Councillor	0	0.00%
A District Councillor	0	0.00%
A West Berkshire Council partner organisation	0	0.00%
A West Berkshire Council service provider	3	4.88%
Other - please specify	8	7.32%

Other

Employee of ARC

Parish Council

A user in receipt of Adult Social care in West Berkshire.

A clinical NHS employee.

Employed by a Supermarket - part time hours amount of which the ARC user can cope with

ARC

ARC worker

I am an Adult Respite carer [casual]

A worker of the ARC service

There were two further submissions after the deadline. The comments have been considered in the response.

Budget proposals 2026/27: To cease directly providing adult respite in the community services, which will be commissioned from alternative providers

Consultation Summary Report

2. To what extent do you agree or disagree with our proposal to cease directly providing adult respite in the community services, which will be commissioned from alternative providers?

	Number	%
Strongly agree	9	26.47%
Agree	3	8.82%
Neither agree nor disagree	3	8.82%
Disagree	7	20.59%
Strongly Disagree	12	35.29%
Total	34	99.99%

3. Is there anything you think we should be aware of in terms of how this proposal might impact people? For example, do you think it will affect some individuals more than others?

	Number	%
Yes	22	64.71%
No	12	35.29%
Total	34	100%

4. What do you think we should be aware of in terms of how this proposal might impact people?

Service users need continuity and consistency and a potential change in service could have a negative impact. As the service users are used to the venues, they attend these should be continued to being with for continuity.

One respondent felt that Shared Lives (the proposed alternative) would not be able to do all the social events that ARC currently provides.

Individuals will be sensitive to any changes, and this will need to be managed well.

5. Do you think our proposed change might have a negative effect on you or other people?

	Number	%
Yes	67.76%	21

Budget proposals 2026/27: To cease directly providing adult respite in the community services, which will be commissioned from alternative providers

Consultation Summary Report

	Number	%
No	38.24%	13
Total	100	34

6. What suggestions, if any, do you have for how we could minimise the negative effect should we proceed?

In summary:

- People will need support to transition to an alternative provision.
- Standards need to be maintained in a new service.
- Maintain respite services for the health and wellbeing of carers.
- Where there are friendship groups this should be maintained.

7. Do you have any suggestions on how we might save money or increase income in the Adult Respite in the Community service?

	Number	%
Yes	11	35.35%
No	23	67.65%
Total	34	100%

8. What suggestions do you have for how we might save money or increase income in the Adult Respite in the Community service?

Reduce the number of sessions offered from 2 to 1 per month.
Utilise students to support individuals.
Partner with other organizations.

9. Do you have any further comments?

Feedback included recognition that the service is appreciated by both users and family, the use of capital assets need to be managed effectively, if making a saving by switching the provider is possible it should be done, respite should not be lost as it is important for people's mental health and wellbeing.

10. What is your gender? (Optional)

	Number	%
Male	15	48.39%
Female	14	45.16%
Other	0	0.00%
Prefer not to say	2	6.45%

Budget proposals 2026/27: To cease directly providing adult respite in the community services, which will be commissioned from alternative providers

Consultation Summary Report

	Number	%
Total	31	100%

11. How old are you? (Optional)

	Number	%
Under 18	0	0.00%
18-24	0	0.00%
25-34	1	3.23%
35-44	5	16.13%
45-54	6	19.35%
55-64	6	19.35%
65-74	8	25.81%
75 and over	1	3.23%
Prefer not to say	4	12.90%
Total	31	100%

12. Please tell us your postcode, excluding the last two letters, e.g. RG14 5

RG8 8
 RG18 9
 RG31 7ZL
 RG14 5
 RG7 5
 RG315
 RG18 3
 RG7 6
 rg31 6
 RG14 3aa
 RG14 1
 RG18 4BZ
 RG20 0
 RG20 4
 RG18
 RG18 3
 RG14 6
 RG7 3
 RG14 7
 RG14
 rg147eb
 RG14 7

Budget proposals 2026/27: To cease directly providing adult respite in the community services, which will be commissioned from alternative providers

Consultation Summary Report

rg31 4
RG8 7
rg198
RG14 2
Rg14 1rj
Rg14 7
RG14 6

13. What is your ethnic group? (Optional)

	Number	%
White English, Welsh, Scottish, Northern Irish or British	1	4.00%
White Irish	22	88.00%
White other	0	0.00%
Gypsy, Irish Traveller or Roma	1	4.00%
Mixed or Multiple ethnic groups	0	0.00%
Asian or Asian British	1	0.00%
Black, Black British, Caribbean or African	0	0.00%
Other ethnic group	0	0.00%
Prefer not to say	0	
Total	25	100%

14. Do you have a disability, long-term illness, or health condition? (Optional)

	Number	%
Yes	13	52.00%
No	11	44.00%
Prefer not to say	1	4.00
Total	25	100%

Officer conclusion and recommendation can be found in the associated Overview of Responses and Recommendations document.

Melanie O'Rourke
Service Director
Adult Social Care
13/01/26

Budget proposals 2026/27: To cease directly providing adult respite in the community services, which will be commissioned from alternative providers

Consultation Summary Report

Please note: In order to allow everyone who wished the opportunity to contribute, feedback was not sampled. Therefore this wasn't a quantitative, statistically valid exercise. It was neither the premise, purpose, nor within the capability of the exercise, to determine the overall community's level of support, or views on the proposals, with any degree of confidence.

The feedback captured therefore should be seen in the context of 'those who responded', rather than reflective of the wider community.

ⁱ <https://www.westberks.gov.uk/balancing-our-budget>

ⁱⁱ <https://www.westberks.gov.uk/consultations>

Overview of Responses and Recommendations

Budget proposals 2026/27: To cease directly providing adult respite in the community services, which will be commissioned from alternative providers			Service Director: Melanie O'Rourke Author: Melanie O'Rourke		20/01/2026 (Corporate Board)
Proposals:	To close the Adult Respite in the Community (ARC) Service and offer the nine client's alternative provision that could also meet their needs.				
Total budget 2025/26:	£28,300	Initial proposed saving / Anticipated additional income 2026/27:	£28,300	Recommended saving / Anticipated additional income 2026/27:	£28,300
No. of responses:	In total,41 responses were received. The breakdown of responses is as follows:				
				Number	%
	A resident of West Berkshire			36	87.80%
	A user of the Adult Respite in the Community Service			3	7.32%
	A West Berkshire business owner			1	2.44%
	Employed by a business located in West Berkshire			4	9.76%
	Employed by West Berkshire Council			6	14.63%
	A Parish/Town Councillor			0	0.00%
	A District Councillor			0	0.00%
	A West Berkshire Council partner organisation			2	0.00%
	A West Berkshire Council service provider			3	4.88%
	Other - please specify below:			8	7.32%
	Other:				
	- Parish Council				
- A user in receipt of Adult Social care in West Berkshire.					
- A clinical NHS employee.					

NB: This Overview of Responses and Recommendations paper should be read in conjunction with the Consultation Summary Report for this proposal. These can be found in the agenda pack or on our [Consultation and Engagement Hub](#).

Overview of Responses and Recommendations

Budget proposals 2026/27: To cease directly providing adult respite in the community services, which will be commissioned from alternative providers		Service Director: Melanie O'Rourke Author: Melanie O'Rourke	20/01/2026 (Corporate Board)
	- Employed by a Supermarket - part time hours amount of which the ARC user can cope with - ARC - ARC worker - I am an Adult Respite carer [casual] - A worker of the ARC service - 1 response came in after the deadline. The comments have been included in the response. We received 0 petitions.		
Key issues raised:	55.88% of respondents disagreed or strongly disagreed. 7.32% of respondents were people who use the service. 61.76% of respondents felt the changes might have a negative effect on people. Respondents praised the need for the service and the benefits to both individuals and carers. Respondents commented on the need for a smooth transition to minimise disruption and an alternative service needs to be of the same standard. Concerns for individuals who may not understand what is happening would have a negative impact on carers also. Respondents said that respite services should not be lost, they are important for people's mental health and wellbeing.		
Equality issues:	No changes to the Equalities Impact Assessment.		
Suggestions for minimising any negative effects of	Suggestion	Council response	
	People will need help to transition to alternative provision	This would be managed on an individual basis.	

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Overview of Responses and Recommendations

Budget proposals 2026/27: To cease directly providing adult respite in the community services, which will be commissioned from alternative providers			Service Director: Melanie O'Rourke Author: Melanie O'Rourke	20/01/2026 (Corporate Board)
the proposed change:	There are well trained workers within the ARC service.	There is potential for them to become Shared Lives Carers		
	Alternative provision needs to be of the same standard.	A transfer would be carefully managed to ensure standards were not compromised.		
	It needs to be properly run and have regular checks with the provider.	Shared Lives in an 'in-house' service and has close oversight from Adult Social Care which would identify and remedy if any issues that arose.		
	It appears that this is only a small group that could be merged with other services.	The intention is to use the Shared Lives service which has capacity to support these individuals.		
	Respite services should not be lost they are important for people's mental health and wellbeing.	The intention is not to lose respite services but to deliver them in a different way.		
	Where there are friendship networks through ARC these should be maintained.	This can be scoped as part of a transition plan.		
Suggestions for other savings options:	Suggestion	Council response		
	Reduce the sessions to 1 per month rather than 2.	If the assessed need identifies more than 1 session per month we have a duty under the Care Act 2014 to provide this.		
	Could students be used to reduce costs?	Students would only be able to support for a short period of time and would not offer consistency.		
Suggestions for income generation:	Partner with other organisations such as Alzheimer's Society.	This would still incur costs to the local authority, and any partner would need to be aligned to the needs of people with Learning Disabilities.		
	Suggestion	Council response		
	Raise council tax	The council is limited in how much income can be raised through Council Tax. An Adult Social Care precept is factored into Council Tax to respond to the pressures.		
	Keep services open but charge more.	There are limitations as to how much we can charge for services based on individuals' financial circumstances.		

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Overview of Responses and Recommendations

Budget proposals 2026/27: To cease directly providing adult respite in the community services, which will be commissioned from alternative providers		Service Director: Melanie O'Rourke Author: Melanie O'Rourke	20/01/2026 (Corporate Board)
Officer conclusion and recommendation as a result of the responses:	It is noted that the largest proportion of responses were against the proposal and valued the service provision. The service has evolved into a long-term respite service over a period of time rather than a short-term resource and currently supports 9 people. Concerns generally related to disruption to individuals and carers. However, officers are confident that alternative solutions can be found that meets individuals or group's needs.		

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West Berkshire Council Equity Impact Assessment

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Section 1: Summary details

Directorate and Service Area	Adult Social Care & Public Health
What is being assessed (e.g. name of policy, procedure, project, service or proposed service change).	Adult Respite in the Community (ARC) ARC is a service that provides respite to primarily learning disability (LD) clients in the community.
Is this a new or existing function or policy?	existing
Summary of assessment Briefly summarise the policy or proposed service change. Summarise possible impacts. Does the proposal bias, discriminate or unfairly disadvantage individuals or groups within the community? (following completion of the assessment).	The original concept was for it to be used as a short term service but it is being used as a regular service for 11 LD clients that could be supported differently. To end ARC service as this service is no longer an efficient use of resources and the service can be offered through other existing services.
Completed By	Richard Pask
Authorised By	Melanie O'Rourke
Date of Assessment	14.11.25

Section 2: Detail of proposal

Context / Background Briefly summarise the background to the policy or proposed service change, including reasons for any changes from previous versions.	The Care Act 2014 governs what services the Council should provide as part of an individual's care package, what services the Council does not need to provide and how the Council can charge for these services. https://www.gov.uk/government/publications/care-act-statutory-guidance/care-and-support-statutory-guidance The Adult Respite in the Community Service (ARC) is a service that provides respite to primarily learning disability (LD) clients in the community. The original concept was for it to be used as a short term service but it is being used as a regular service for 11 LD clients that could be supported differently. To end ARC service as this service is no longer an efficient use of resources and the service can be offered through other existing services.
Proposals Explain the detail of the proposals, including why this has been decided as the best course of action.	The Adult Respite in the Community Service (ARC) is a service that provides respite to primarily learning disability (LD) clients in the community. The original concept was for it to be used as a short term service but it is being used as a regular service for 11 LD clients that could be supported differently. To end ARC service as this service is no longer an efficient use of resources and the service can be offered through other existing services.
Evidence / Intelligence List and explain any data, consultation outcomes, research findings, feedback from service	There are currently 11 clients using this service and the service can be provided via other alternative services that are available. Services can be provided by shared lives, within their current budget, or through leisure services or the voluntary sector which again would be nil cost.

users and stakeholders etc, that supports your proposals and can help to inform the judgements you make about potential impact on different individuals, communities or groups and our ability to deliver our climate commitments.	
Alternatives considered / rejected Summarise any other approaches that have been considered in developing the policy or proposed service change, and the reasons why these were not adopted. This could include reasons why doing nothing is not an option.	The alternative is to do nothing, but this is a n expensive service for a very small number of clients that could be delivered through other services.

Section 3: Impact Assessment - Protected Characteristics

Protected Characteristic	No Impact	Positive	Negative	Description of Impact	Any actions or mitigation to reduce negative impacts	Action owner* (*Job Title, Organisation)	Timescale and monitoring arrangements
Age	☐	☐	☒	Most of the clients using this service are between 18 to 65. Ending this service will mean a change in their service.	Ensure alternative provision is available	Jo England/Melanie O'Rourke	April 2026
Disability	☐	☐	☒	All the clients that use this service have a learning disability. Ending this service will mean a change in their service.	Ensure alternative provision is available	Jo England/Melanie O'Rourke	April 2026
Gender Reassignment	☒	☐	☐				
Marriage & Civil Partnership	☒	☐	☐				
Pregnancy & Maternity	☒	☐	☐				
Race	☒	☐	☐				
Sex	☒	☐	☐				

Sexual Orientation	☒	☐	☐					
Religion or Belief	☒	☐	☐					

Section 3: Impact Assessment - Additional Community Impacts

Additional community impacts	No Impact	Positive	Negative	Description of impact	Any actions or mitigation to reduce negative impacts	Action owner (* Job Title, Organisation)	Timescale and monitoring arrangements
Rural communities	☒	☐	☐				
Areas of deprivation	☒	☐	☐				
Displaced communities	☒	☐	☐				
Care experienced people	☐	☐	☒	All the clients that use this service are Adult Social Care clients. Ending this service will mean a change in their service.	Ensure alternative provision is available	Jo England/Melanie O'Rourke	April 2026
The Armed Forces Community	☒	☐	☐				

Section 4: Review

Where bias, negative impact or disadvantage is identified, the proposal and/or implementation can be adapted or changed; meaning there is a need for regular review. This review may also be needed to reflect additional data and evidence for a fuller assessment (proportionate to the decision in question). Please state the agreed review timescale for the identified impacts of the policy implementation or service change.

Review Date	1 December 2026
Person Responsible for Review	Richard Pask/Jo England
Authorised By	Melanie O’ Rourke

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground

Consultation Summary Report

Why we consulted?

Councils across the country continue to face unprecedented financial pressures, and West Berkshire Council (“the Council”) is no exception. The Council is responding to increasing demands in adults’ and children’s social care services supporting our most vulnerable residents, and in other areas such as homelessness and home to school transport. The increases in demand, combined with higher inflation and increasing costs, are financially impacting the Council and its suppliers.

In 2026/27, we need to find £6.4 million in savings or income generation. This figure assumes that Council Tax increases by the maximum 4.99%.

To fill the remaining gap, we have a range of options available, including changing how we provide services and making internal savings, for example: re-tendering contracts for better value for money, streamlining processes, and introducing new charges or increasing existing charges for some services.

In February 2026, we will set our budget for the financial year ahead (2026/27). To help shape that process, we asked local residents, communities and other parties for their views on how we could fund and prioritise the services we provide. We are also sought their views on two specific proposals.

For more information, please visit <https://www.westberks.gov.uk/balancing-our-budget>

Approach

We published the ‘Balancing our Budget’ consultation on our website on Monday, 1 December 2025 with feedback requested by midday on Monday, 12 January 2026.

Respondents were directed to a central index pageⁱ, which outlined the overall background to the exercise, and provided links to our ‘Balancing our Budget 2026/27’ survey, as well as the individual proposals on our Consultation and Engagement Hubⁱⁱ.

Each individual proposal page included further details on the specifics of what the proposal contained and what we thought the impact might be, along with any other elements we’d considered. Feedback was then invited through an online survey, and hard copies of the proposal documents and surveys were made available on request.

As well as publishing the consultations on our website, we also emailed members of the West Berkshire Community Panel (around 2,500 people), we also emailed the consultation documents to all regular users of the artificial pitch facility.

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground

Consultation Summary Report

Finally, we issued a press release on Monday, 1 December 2026 and further publicised our consultations through our social media accounts and residents' e-newsletters. We also placed posters in our main offices and made them available to Services to put up as required.

Proposal Background

Henwick Worthy Sports Ground offers a wide range of outdoor sports facilities including a floodlit artificial pitch suitable for football and hockey. The pitch is available for hire every day from 10am to 10pm. Peak hours are defined as weekday evenings from 6pm to 10pm, and all day on Saturday. Bookings can be made for half or full pitch use.

The site is owned and managed by West Berkshire Council, but is maintained by Krinkels UK Ltd, the Council's grounds maintenance contractor. There is no formal volunteer programme associated with the pitch operations, although our regular community sports clubs often contribute to the sporting offer at the site through coaching and match-day support to help manage teams and supporters.

From 1 October 2024 to date, the artificial pitch at Henwick Worthy Sports Ground has been booked 1,429 times, generating £86,663 in income. This reflects strong and consistent community demand, with usage spanning local football clubs, schools, and recreational groups. The facility plays a key role in supporting grassroots sport and active lifestyles across the district.

In the 2024/25 financial year, our expenditure on this facility was £262,479, our total income was £176,886, made up from booking income, grants and contributions from Thatcham Town Council, and rental payments from local sports clubs. Our total net expenditure (the total spend minus any income) was £85,594.

We carried out benchmarking of artificial pitch hire charges across a range of providers in the public, private, and charitable sectors, to inform our proposal. While charges vary significantly, the analysis indicates that:

- demand for artificial pitches remains high, particularly during weekday evenings (peak times)
- the competitive landscape and usage levels suggest there is scope to increase our hire fees above the rate of inflation without adversely affecting demand

It is important to note that true comparisons are difficult due to:

- variations in pricing structures, including pitch size (full, half, 5-a-side etc.), sport type, and booking duration
- discounting and incentivisation schemes, such as community rates, block booking discounts, and school partnerships
- seasonal pricing, with different rates applied in summer and winter months

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground

Consultation Summary Report

- Despite these differences, the benchmarking shows that full pitch peak-time hire charges (60 mins) range from £60 to £159 per hour, with most being between £105 and £125 per hour.

Legislative and Statutory Requirements

There are no legal or statutory requirements.

Proposal Details

To increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground by 35%:

Artificial Full Pitch (11 a side) Peak-time Charges

Period	Current cost	Proposed cost
30 mins	£46.00	£62.00
60 mins	£92.00	£124.00
90 mins	£140.00	£189.00

Artificial Half Pitch (5 a side) Peak-time Charges

Period	Current cost	Proposed cost
30 mins	£26.00	£35.00
60 mins	£51.00	£68.85
90 mins	£78.00	£105.30

We also propose to extend the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground to include all day Sunday.

Off-peak charges are unaffected by this proposal but will, as in previous years, be uplifted by inflation rounded up or down to the nearest £1. It is hoped that this will encourage more daytime and other off-peak usage of the facility by community groups, schools, and casual users. We will do additional promotion of the facility to these groups.

No reduction in service hours or removal of facilities is proposed. The artificial pitch will remain fully operational.

It is anticipated that this proposal would generate an additional income of approximately £32,600 annually.

While future usage levels may fluctuate, the revised fee structure provides a robust financial buffer and a clear path towards meeting strategic income goals.

Whilst the proposed uplift is financially significant it would support the continued investment in pitch maintenance and upgrades, and the long-term sustainability of the service.

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Consultation Summary Report

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground

Consultation Summary Report

Consultation Response

Number of Responses

In total 103 responses were received.

Summary of Main Points

The consultation on the proposed 35% increase in artificial pitch fees and reclassification of Sundays as peak time revealed strong opposition from stakeholders. Respondents highlighted significant risks, including reduced accessibility for children and low-income families, financial strain on clubs, and negative impacts on health, wellbeing, and community cohesion.

Newbury and Thatcham Hockey Club raised very strong opposition. As they are a primary user, it is worth specifically documenting their concerns. They have stated that the proposed changes will increase their costs by around £20,000 next season, with nearly 40% of this due to Sundays being reclassified as Peak times. This would force the club to either cut services, raise fees significantly, or consider relocating. As Sundays are mainly for junior and disability sessions, the change risks pricing out families and discouraging young players, undermining participation and inclusivity.

Concerns were raised about transparency and fairness, particularly as grass pitch fees remain unchanged.

Respondents suggested easing the impact of the proposed fee increase by applying smaller, inflation-level rises or introducing the increase gradually over time. They recommended offering targeted subsidies for juniors and disability sessions, along with block booking discounts and loyalty schemes to keep participation affordable. Other ideas included generating income through advertising, charging higher rates for non-local users, and encouraging community fundraising initiatives to reduce reliance on fee increases. Improving facilities was also highlighted, such as building additional pitches, allowing smaller pitch bookings, and making better use of underutilised courts. Finally, respondents stressed that any changes should align with health, inclusion, and Sport England objectives to support the Council's Leisure Strategy and maintain equitable access to sport.

Summary of Responses by Question

1. Which of the following best describes you?

(N.B % will not total 100% as respondents were able to select more than one)

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground

Consultation Summary Report

	Number	%
A resident of West Berkshire	94	91.26%
A user of the artificial pitch	71	68.93%
A West Berkshire business owner	6	5.83%
Employed by a business located in West Berkshire	3	2.91%
Employed by West Berkshire Council	1	0.97%
A Parish/Town Councillor	1	0.97%
A District Councillor	0	0.00%
A West Berkshire Council partner organisation	0	0.00%
A West Berkshire Council service provider	0	0.00%
Other - please specify	4	3.88%

2. Have you ever hired the artificial pitch at Henwick Worthy Sports Ground?

	Yes		No	
	Number	%	Number	%
During peak time, i.e. weekday evenings (6pm to 10pm) and all-day Saturday	41	40.59%	60	59.41%
During off-peak time	43	42.57%	58	57.43%

3. How often do you hire the artificial pitch at Henwick Worthy Sports Ground?

Respondents skipped this question if they had never hired the artificial pitch at Henwick Worthy Sports Ground.

During peak time, i.e. weekday evenings (6pm to 10pm) and all-day Saturday

	Number	%
Very frequently	22	56.41%
Frequently	7	17.95%
Occasionally	5	12.82%
Rarely	1	2.56%
Very rarely	4	10.26%
Total	39	100.00%

During off-peak time

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground

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	Number	%
Very frequently	17	40.48%
Frequently	7	16.67%
Occasionally	12	28.57%
Rarely	3	7.14%
Very rarely	3	7.14%
Total	42	100.00%

4. To what extent do you agree or disagree with the following proposals?

To increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground by 35%. For example, the 60mins/full pitch charge would increase from £92 to £124

	Number	%
Strongly agree	6	6.25%
Agree	13	13.54%
Neither agree nor disagree	3	3.13%
Disagree	8	8.33%
Strongly Disagree	66	68.75%
Total	96	100.00%

To extend the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground to include all day Sunday

	Number	%
Strongly agree	8	8.33%
Agree	7	7.29%
Neither agree nor disagree	5	5.21%
Disagree	7	7.29%
Strongly Disagree	69	71.88%
Total	96	100.00%

Summary of 'Please explain the reasons for your response(s):

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground

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Local parents and sports enthusiasts emphasised the vital role of clubs like Newbury and Thatcham Hockey Club in promoting health, social skills, and resilience for children and adults. Team sports are seen as essential for countering the negative effects of excessive screen time and supporting mental well-being.

The proposed significant rise in artificial pitch hire fees at Henwick, for some sessions and the further financial impact of reclassifying Sundays as peak time, would significantly impact grassroots hockey and football. Clubs fear they will have to raise membership costs, making participation unaffordable for many families and threatening the survival of community sports programs and events.

Higher costs contradict public health goals, risk widening inequalities, and could lead to reduced physical activity, harming mental health and increasing NHS burdens.

Respondents suggest maintaining off-peak rates for junior sessions, improving facility management, and exploring fairer funding options instead of imposing steep hikes.

5. Is there anything you think we should be aware of in terms of how these proposals might impact people? For example, do you think they will affect some individuals more than others?

	Number	%
Yes	74	77.08%
No	22	22.92%
Total	96	100.00%

6. What do you think we should be aware of in terms of how these proposals might impact people?

The responses emphasised the immense value of local sports clubs, particularly Newbury and Thatcham Hockey Club, in fostering community connections, physical health, and mental well-being.

The proposed increase in artificial pitch hire fees, including reclassifying Sundays as peak time, is strongly opposed. Respondents argue that this change would significantly raise costs for clubs, forcing them to increase membership fees and match charges. For families, especially those with multiple players or lower incomes, this could make participation unaffordable, leading to reduced membership and even club closures. The impact would be particularly severe on junior hockey sessions, grassroots football, and inclusive programs for children with disabilities.

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Concerns extend beyond affordability to broader social and health implications. Higher costs risk excluding disadvantaged groups, worsening inequalities, and undermining efforts to combat childhood obesity and mental health challenges. Many respondents highlight that sport is a lifeline for neurodiverse individuals and those struggling with well-being. Limiting access could increase anti-social behaviour and place additional strain on public health services, contradicting national and local strategies aimed at promoting active lifestyles.

The response also criticises the lack of consideration for the Hockey Club as the primary user of the facility and questions the fairness of targeting artificial pitches while grass pitches remain unaffected.

Overall, contributors stress that the proposed changes could turn community sport into an elitist activity, erode volunteer-driven programs, and damage the social fabric that these clubs have worked hard to build.

7. Do you think our proposed changes might have a negative effect on you or other people?

	Number	%
Yes	83	86.46%
No	13	13.54%
Total	96	100.00%

8. What suggestions, if any, do you have for how we could minimise the negative effect should we proceed?

Many respondents suggest not increasing charges at all, arguing that recreational facilities should remain affordable and accessible to promote health and well-being. If an increase is unavoidable, they recommend keeping it in line with inflation or introducing a smaller, gradual rise rather than a steep hike. Several propose not making Sundays peak time, or at least protecting Sunday mornings for junior sessions, and ensuring any changes do not penalise children's or disability sports.

Other ideas include discounts or subsidies for block bookings, repeat users, and long-term contracts, as well as loyalty schemes for regular clubs. Flexible pricing models, such as lower rates for junior and inclusive sessions, were suggested to maintain accessibility. Respondents also recommend spreading increases across all users rather than targeting specific times and providing clear justification for any rise.

Additional proposals include using underutilised facilities like tennis/netball courts, building a second pitch with external funding, and generating revenue through advertising or sponsorship instead of raising hire fees.

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Consultation Summary Report

9. Do you have any suggestions on how we might save money or increase income at Henwick Worthy Sports Ground?

	Number	%
Yes	66	68.75%
No	30	31.25%
Total	96	100.00%

10. What suggestions do you have for how we might save money or increase income at Henwick Worthy Sports Ground?

Several suggestions focused on generating income through new services and better use of existing facilities. Introducing paid parking, opening a café on weekends, and allowing catering vans or food stalls during events were seen as easy wins. Sponsorship and advertising opportunities, partnerships with local businesses, and hosting community events such as charity matches, school competitions, and parkruns were also highlighted as ways to bring in revenue.

Increasing hire fees moderately, charging groups that currently use pitches for free, and offering referral incentives or discounts for block bookings could encourage more consistent usage.

Improving management and reducing waste were key cost-saving ideas. Better control of pitch access to prevent unpaid use, avoiding unnecessary floodlight operation, and considering in-house management instead of outsourcing were suggested.

Energy efficiency measures such as switching to LED lighting, installing solar panels, and adding EV chargers could reduce long-term costs while creating new income streams. Investing in drainage and reviewing ground staff practices would help avoid unnecessary cancellations and lost revenue.

Facility improvements were seen as essential to boost income. Repurposing underused tennis and netball courts for football, hockey, or padel was a recurring theme, alongside floodlighting smaller pitches for year-round use. Building a second hockey pitch and adding more 3G football surfaces were considered high priorities to meet demand and attract more bookings.

Flexible pricing strategies, such as lower rates for juniors and underrepresented groups, were suggested to increase participation. Overall, respondents emphasised balancing community access with smart investments to maximise usage and revenue.

11. Do you have any further comments?

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Concerns were raised that higher fees would force clubs to raise their own charges, leading to reduced membership, fewer services, and even club closures, ultimately resulting in less revenue for the council. Several comments highlighted the importance of maintaining affordable access, particularly for juniors and underrepresented groups, and warned that pricing people out of facilities would harm physical and mental health at a time when healthcare systems are already under strain.

A common response called for the Council to consider the long-term benefits of sport and exercise, rather than short-term financial gains, and to conduct a full cost-benefit analysis to understand the wider social and health impacts.

Respondents also criticised the scale of the proposed increase, describing it as excessive, unfair, and poorly planned. Many argued that benchmarking against other local authorities and exploring alternative revenue streams would be more appropriate than imposing steep charges. Suggestions included charging businesses and trainers who currently use facilities for free, introducing dog licenses, and improving utilisation of existing pitches through better planning and floodlighting.

Several comments stressed that sport should be encouraged, not penalised, and warned that the Council risks losing demand and damaging community engagement if prices rise too sharply. Overall, the feedback urged the Council to prioritise inclusivity, transparency, and long-term community wellbeing over short-term profit.

12. What is your gender? (Optional)

	Number	%
Male	50	53.76%
Female	36	38.71%
Other	0	0.00%
Prefer not to say	7	7.53%
Total	93	100.00%

13. How old are you? (Optional)

	Number	%
Under 18	0	0.00%
18-24	2	2.15%
25-34	9	9.68%
35-44	23	24.73%

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	Number	%
45-54	28	30.11%
55-64	10	10.75%
65-74	7	7.53%
75 and over	3	3.23%
Prefer not to say	11	11.83%
Total	93	100.00%

14. Please tell us your postcode, excluding the last two letters, e.g. RG14 5

After reviewing the list of postcodes, the majority fall within the RG14 and RG18 postal regions. RG14 appears most frequently, followed closely by RG18. There are also several entries for RG19 and RG20, but these occur less often than RG14 and RG18. A few outliers include RG7, RG8, RG26, and RG31, which are mentioned only once or twice.

In summary, most people in this list are concentrated in the RG14 (Newbury area) and RG18 (Thatcham area) regions, with smaller clusters in RG19 and RG20.

15. I consent to the council collecting and processing special category data according to the purposes outlined in its privacy notice.

	Number	%
Yes	76	79.17%
No	20	20.83%
Total	96	100.00%

16. What is your ethnic group? (Optional)

	Number	%
White English, Welsh, Scottish, Northern Irish or British	3	3.95%
White Irish	67	88.16%
White other	1	1.32%
Gypsy, Irish Traveller or Roma	3	3.95%
Mixed or Multiple ethnic groups	0	0.00%
Asian or Asian British	0	0.00%
Black, Black British, Caribbean or African	2	2.63%
Other ethnic group	0	0.00%

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	Number	%
Prefer not to say	0	0.00%
Total	76	100.00%

17. Do you have a disability, long-term illness, or health condition? (Optional)

	Number	%
Yes	18	23.68%
No	56	73.68%
Prefer not to say	2	2.63%
Total	76	100.00%

Officer Conclusions and Recommendations: Officer conclusions and recommendations can be found in the associated Overview of Responses and Recommendations (ORR) document.

Paul Hendry
Countryside Manager
Environment
21/01/2026

Please note: In order to allow everyone who wished the opportunity to contribute, feedback was not sampled. Therefore this wasn't a quantitative, statistically valid exercise. It was neither the premise, purpose, nor within the capability of the exercise, to determine the overall community's level of support, or views on the proposals, with any degree of confidence.

The feedback captured therefore should be seen in the context of 'those who responded', rather than reflective of the wider community.

ⁱ <https://www.westberks.gov.uk/balancing-our-budget>

ⁱⁱ <https://www.westberks.gov.uk/consultations>

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Overview of Responses and Recommendations

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground				Service Director: Jon Winstanley Author: Paul Hendry		
Proposals:		To increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground by 35%.				
		To extend the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground to include all day Sunday.				
Total budget 2025/26:			Initial proposed saving / Anticipated additional income 2026/27:	Approx. £25,000	Recommended saving / Anticipated additional income 2026/27:	£8,000
No. of responses:		In total, 103 responses were received. The breakdown of responses is as follows:				
			Number	%		
		A resident of West Berkshire	94	91.26%		
		A user of the artificial pitch	71	68.93%		
		A West Berkshire business owner	6	5.83%		
		Employed by a business located in West Berkshire	3	2.91%		
		Employed by West Berkshire Council	1	0.97%		
		A Parish/Town Councillor	1	0.97%		
		A District Councillor	0	0.00%		
		A West Berkshire Council partner organisation	0	0.00%		
		A West Berkshire Council service provider	0	0.00%		
		Other - please specify below:	4	3.88%		

NB: This Overview of Responses and Recommendations paper should be read in conjunction with the Consultation Summary Report for this proposal. These can be found in the agenda pack or on our [Consultation and Engagement Hub](#).

Overview of Responses and Recommendations

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground		Service Director: Jon Winstanley Author: Paul Hendry	
	<i>(N.B % will not total 100% as respondents were able to select more than one option)</i>		
Key issues raised:	The consultation on the proposed 35% increase in artificial pitch fees and reclassification of Sundays as peak time revealed strong opposition from stakeholders. Newbury and Thatcham Hockey Club raised very strong opposition. They have stated that the proposed changes will increase their costs by around £20,000 next season, with nearly 40% of this due to Sundays being reclassified as peak charging days. The proposed fee increase is expected to reduce accessibility due to affordability, particularly for children, juniors, and low-income families many of whom use the facility on Sundays. Sundays appear critical for youth hockey, and the changes could significantly affect participation. Financial pressure on clubs is another major concern, as higher membership fees may price out families and potentially lead to club and age group closures. Health and wellbeing could also suffer, as increased costs discourage participation, negatively impacting physical fitness and mental health. Community and social interaction, which clubs provide, may decline, threatening their sustainability. Furthermore, the proposal undermines equality and inclusion, conflicting with Sport England objectives and inclusive sport policies. Educational institutions i.e. local schools and colleges may reduce sports provision due to higher costs, and in the long term, reduced grassroots participation could harm talent development and damage the council's reputation.		
Equality issues:	The proposal is likely to have an impact on several protected and vulnerable groups. Children and juniors, who rely heavily on affordable access for training and matches, would be most affected, particularly on Sundays when youth sessions are scheduled. Lower-income families face increased financial barriers due to higher fees, which could make participation unaffordable, while disabled and inclusive groups, such as those involved in disability hockey, risk losing vital opportunities if sessions become financially unviable. These changes undermine efforts to promote equality and inclusion in sport, contradicting national objectives set by Sport England and England Hockey. These are addressed in the EIA for the proposal. Beyond affordability, the proposal threatens community cohesion and social inclusion. Volunteer-led initiatives aimed at engaging children from state schools could be impacted, reinforcing perceptions of hockey as elitist and inaccessible. Schools may also reduce sports provision due to rising costs, limiting opportunities for competitive and team sports. Overall, the changes risk widening inequalities in health, wellbeing, and educational outcomes, while damaging grassroots development and Newbury's reputation for inclusive community sport.		

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Overview of Responses and Recommendations

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground			Service Director: Jon Winstanley Author: Paul Hendry	
Suggestions for minimising any negative effects of the proposed change:	Suggestion	Council response		
	Many respondents asked for no rise, a freeze, or only inflation-linked (c. 10%) / much smaller stepped increases spread over time.	The council has only ever increased fees at this site by approximately the rate of inflation. Artificial pitches require lighting and maintenance, and energy costs have risen significantly in recent years. Utilities costs have risen significantly above inflation for several years up to 2024/25.		
	Do not make Sunday peak (especially Sunday mornings used for junior development; some suggest off-peak after 6pm).	It is noted the particular impact of Sundays being considered as peak. This is one of our busiest days and Sundays are generally considered as peak periods in the private and public leisure sector. Many councils classify weekends (including Sundays) as peak, especially for artificial pitches and sports halls, though some councils keep Sunday mornings off-peak for junior training.		
	Uniform/consistent approach: avoid penalising one day/group; if increases are unavoidable, apply across all users, not just Sundays.	See above. The impact of Sundays as peak time is noted.		
	Protected groups and youth sport: keep junior and disability sessions lower/subsidised; discounts for charities; avoid penalising children's sport.	There may be an option to look at a discounted or loyalty pricing structure for protected groups or youth sports, if the proposed price increases are implemented.		
	Protect key development times (e.g., Sunday mornings) and maintain access for junior and disability sessions.	Many councils classify weekends (including Sundays) as peak, especially for artificial pitches and sports halls, though some councils keep Sunday mornings off-peak for junior training. There may be an option to apply discounted rates for certain groups.		

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Overview of Responses and Recommendations

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground			Service Director: Jon Winstanley Author: Paul Hendry	
	Review “peak/off-peak” definitions using utilisation data; several note Sunday evenings are quiet.	We may review utilisation in the evenings to see if there is an option to retain off peak at this time.		
	Increase booking flexibility: allow one-third pitch bookings and smarter shared-half use so smaller teams aren’t forced into larger, costlier slots.	This is something we can consider in conjunction with the clubs and regular users.		
	Consider a second pitch at Henwick (pursue grants/external funding).	This is potentially a matter for the Henwick Masterplan which is considering the overall future use of the site. Also has relevance to the Playing Pitch Strategy.		
	Re-mark tennis/netball courts and add simple adaptations so they can host junior hockey; make better use of under-booked assets.	This facility has capability for hockey use as it is a ‘Gen 2’ surface suitable for mixed use. We do however need to consider the demand for tennis. This was a former tennis facility but we have lost the demand for tennis over the years. We need to provide opportunity to grow this demand once again.		
	Improve wider facilities and train an on-site team to look after the venue.	Future management models for this site have been discussed but not progressed at this stage. Savings from a new management model are not guaranteed at least not in the short term.		
	Provide a clear rationale for any changes, including a full cost-benefit analysis (health, social value) and an overall financial review (not just short-term revenue).	We appreciate the suggestion to provide a clear rationale for the proposed changes. While we absolutely recognise the importance of balancing financial sustainability with health and social value, it is very challenging for a local authority to quantify the wider social and welfare benefits of sports facilities in a way that is universally accepted. These benefits, such as improved mental health, community cohesion, and long-term health savings, are real but difficult to measure precisely.		

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Overview of Responses and Recommendations

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground		Service Director: Jon Winstanley Author: Paul Hendry	
		At the same time, without a viable and financially sustainable facility, there is no sports provision at all. Maintaining the facility to a safe and high standard requires significant ongoing investment, and this means we must ensure income covers costs over the long term. Our goal is to strike a balance, keeping facilities accessible while ensuring they remain operational and fit for purpose for years to come.	
	Address concerns about consultation credibility by publishing utilisation and pricing evidence, and responding transparently to feedback	Our responses here are comprehensive and transparent. Benchmarking can only provide a partial picture, as comparator facilities vary significantly in their characteristics and cost structures.	
	Better promotion of available slots; advertising/sponsorship opportunities; fundraising; consider higher charges for non-residents; and manage any demand dip proactively.	We agree that loyalty discounts, resident or regular-user incentives, and better promotion of available slots are all valuable ideas that can help improve accessibility and engagement. Advertising, sponsorship, and community fundraising are also important opportunities we will continue to explore.	
Suggestions for other savings options:	Suggestion	Council response	
	As a resident within very close proximity to Henwick is has also been noticed recently that the floodlights on the pitch have been coming on during the weekday and staying on until the site closes at 22:00, in which for the majority of the time the surface is not being used.	Usage is actively monitored, and demand is consistently high, with all available hours fully booked. While lighting is required throughout occupancy for safety, we have invested in improved technology to keep energy costs as low as possible. We will monitor lighting use however so thank you for this suggestion. We are considering the conversion of lighting to LED.	

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Overview of Responses and Recommendations

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground		Service Director: Jon Winstanley Author: Paul Hendry	
	A point should also be made to the constant condition of the artificial pitch enclosure (not the surface itself), which is frequently covered in litter, and damaged/broken equipment, and left unlocked the majority of the time, which results in groups utilising the pitch in an ad-hoc basis, while not paying for it.	We acknowledge that unofficial use of the facility is a periodic issue, ranging from boot camps to individual training sessions. Unfortunately, this is very difficult to police under current staffing constraints. We are looking at current locking and unlocking arrangements and are exploring/trialling digital locks at the site.	
	Maybe consider installation of solar panels and heat systems to lower long term costs of power to the changing rooms etc.	This is a good point which we will raise with colleagues and in the Environment team, they are involved in sustainable energy options elsewhere.	
	To save money across the district you should put an immediate freeze on nonessential spending and cancel the Lib Dem vanity projects.	The Council has already introduced a range of stringent measures to help manage the challenging financial situation. This includes a freeze on non-essential spending. New projects are also scrutinised by various boards to ensure they can deliver suitable benefits for the community or value-for-money before the Council allocates funding and resources to them.	
	Explore solar for floodlighting and broader partnerships (e.g., Newbury College Football Academy); improve marketing to fill slack times (walking football, etc.)	This is a good point which we will raise with colleagues and in the Environment team, there are involved in sustainable energy options elsewhere. We have worked closely with the Football Academy but there isn't enough capacity on the artificial pitch and their use of grass pitches had to be closely managed to prevent surface damage. The Masterplan exercise underway may present opportunities for a future partnership.	
	Community work parties	We have used the Probation Service in the past but there is very little financial advantage as they are very much restricted in what work they carry out.	

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Overview of Responses and Recommendations

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground		Service Director: Jon Winstanley Author: Paul Hendry	
	Fire the useless councillors making ridiculous decisions in our community	West Berkshire councillors are typically conscientious and diligent people who are passionate about serving their community. If residents have specific concerns about their ward councillor they can discuss this with them or use their vote at the next local elections.	
	Instead of wasting money on Newbury Town FC for a new 3G pitch then direct them to use the Henwick Worthy pitches for their matches.	The Playing Pitch Strategy clearly identifies a strong need for more sports facilities in West Berkshire. Our focus is not on prioritising one over the other, but on creating solutions that allow both to be provided efficiently and sustainably.	
	Reduce the number of staff at Market Street, Newbury, RG14 5LD	The Council has been implementing a number of solutions to reduce its costs and manage the difficult financial situation. For example, many teams have held vacancies or deleted posts from their structure. The use of agency staff has also been significantly reduced in recent years.	
	Review management model (in-house vs. contracted) and align pricing across all sports surfaces for consistency.	This is an interesting point we have considered previously. Managing sports pitches in-house offers very limited financial advantage compared to contracted services because of the significant overheads involved, including staffing, maintenance, compliance, and operational costs. These overheads often outweigh any perceived savings, making external management a more cost-effective and sustainable option for delivering high-quality facilities. Future management models may ultimately have to be considered however.	
	Sell the operation entirely/returning the facility back to open space.	The Playing Pitch Strategy identifies a need for more, not less, formal sports provision across the district to meet current and future demand. Returning this facility to open space would reduce opportunities for structured sport and contradict the strategic objectives aimed at increasing participation and improving health outcomes. Our focus must remain on retaining and optimising formal sports facilities rather than reducing them.	

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Overview of Responses and Recommendations

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground			Service Director: Jon Winstanley Author: Paul Hendry	
Suggestions for income generation:	Suggestion	Council response		
	Retain key junior windows on Sundays; pilot off-peak after 6pm and publish utilisation data.	Will consider all options for mitigating the impact of peak usage.		
	Introduce quarter-pitch bookings, loyalty/block-booking discounts, and a regular vs. ad-hoc tariff.	We agree that loyalty discounts, resident or regular-user incentives, and better promotion of available slots are all valuable ideas that can help improve accessibility and engagement.		
	Spread any increase across all users rather than penalising particular days/sports; ensure proportional/fair distribution	I understand this refers to the fact that grass pitches are not being considered for a fee increase. This is because, particularly at locations other than Henwick, the quality of our grass pitches does not justify an increase without significant capital improvements, improvements that may not achieve the desired results given the nature of the land		
	Introduce loyalty/season tickets, block-booking discounts, and differentiated rates for regular vs. ad-hoc users; lower tariffs for children and under-represented groups.	We agree that loyalty discounts, resident or regular-user incentives and discounting for youth and family use are worthwhile and important considerations.		
	Consider non-resident pricing and ensure grass-pitch charges and floodlight use are priced consistently across clubs.	We agree that loyalty discounts, resident or regular-user incentives and discounting for youth and family use are worthwhile and important considerations.		
	Some argue the facility should be free/nominal cost as a public health asset; others propose selling the operation entirely.	Maintaining fees at current levels or nominal levels as in this suggestion, is not practical or sustainable for the council at present because the cost of operating and maintaining these facilities continues to rise. Inflation, staffing, utilities, and essential maintenance all require significant funding, and current income levels		

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Overview of Responses and Recommendations

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground		Service Director: Jon Winstanley Author: Paul Hendry	
		do not cover these costs. Without appropriate fee adjustments, the council would need to divert funds from other critical services or reduce the quality and availability of the facilities. Additionally, keeping fees artificially low undermines the ability to invest in improvements, making the facilities less attractive and potentially reducing usage over time. A balanced approach is necessary to ensure financial sustainability while still supporting public health objectives	
	Review demand (e.g., Sunday evenings often quiet)	We're keen to encourage use of the facility during quieter periods and will explore targeted marketing strategies to achieve this	
	Allow smaller booking units (e.g., quarters), enable shared halves, and add lights to make sub-pitch bookings viable.	We will open a discussion with the main user and other clubs to consider whether there is a value in this.	
	The new tennis/netball courts are frequently described as under-used; open them to other sports (junior hockey, football 5-a-side) or convert (e.g., padel).	We intend to persevere with marketing this facility primarily for tennis use, as it was developed to replace the former tennis courts and meets that specific need. However, we recognise the importance of maximising usage, so we will look to accommodate other sports during available time slots where practicable.	
	Improve/floodlight the smaller artificial area and open it more widely; invite netball leagues and other clubs	This is a consideration within the emerging Henwick Masterplan document; we are also mindful of impacts of light on neighbours.	
	Strong demand to build a second full-size, floodlit hockey pitch; would double capacity and keep more hockey activity at Henwick	This is a consideration within the emerging Henwick Masterplan document	
	Add outdoor/indoor cricket nets, enhance drainage, and invest in	An interesting suggestion which we can explore with users.	

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Overview of Responses and Recommendations

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground			Service Director: Jon Winstanley Author: Paul Hendry	
	netball courts to broaden year-round use			
	Advertise the hire space better; attract schools, academies, and clubs (e.g., Reading/Chelsea youth camps).	Agreed we will look at marketing opportunities.		
	Run community events (charity matches, fetes, “party in the park”), enable food/drink vendors, and pursue sponsorship (e.g., local businesses)	We will certainly consider sponsorship and marketing opportunities, and other income streams as part of this exercise.		
	Consider parking fees (e.g., £0.50–£1) and charge personal trainers/groups currently using space for free.	This is an option but without on street residential parking restrictions then we are concerned about displacement. This is worthy of further investigation however.		
	Introduce loyalty/season tickets, block-booking discounts, and differentiated rates for regular vs. ad-hoc users; lower tariffs for children and under-represented groups.	We agree that loyalty discounts, resident or regular-user incentives and discounting for youth and family use are worthwhile and important considerations.		
	Consider non-resident pricing and ensure grass-pitch charges and floodlight use are priced consistently across clubs.	We agree that loyalty discounts, resident or regular-user incentives and discounting for youth and family use are worthwhile and important considerations.		
	Kick-off a marketing drive for the tennis/netball courts and smaller	We’re keen to encourage use of the facility during quieter periods and will explore targeted marketing strategies to achieve this		

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Overview of Responses and Recommendations

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground		Service Director: Jon Winstanley Author: Paul Hendry	
	pitch; invite netball leagues and schools.		
	Floodlight the smaller area; add refreshments and EV chargers; upgrade drainage and amenities.	This is a consideration within the emerging Henwick Masterplan document; we are also mindful of impacts of light on neighbours. We have installed/about to instal an EV charger in the car park and will certainly explore solar opportunities. We are currently looking at advertising opportunities and may well bring clubs into discussions regarding sponsorship.	
	Develop events and sponsorship packages; explore solar to reduce running costs.	See above	
	Provide a café and food vans to generate income.	While the idea of providing a café or food vans to generate income is understandable, there are several practical challenges. These include the need for appropriate infrastructure such as power and water supply, compliance with food hygiene and safety regulations, and the cost of managing or contracting the service. Additionally, demand can be highly seasonal and unpredictable, making it difficult to ensure consistent revenue. Introducing food vending could also require additional staffing and oversight, which adds to operational complexity. For these reasons, this option is not currently considered a sustainable solution.	
	Review demand (e.g., Sunday evenings often quiet)	We will continue to review the demand for the site at different times and explore if this can be reflected in future pricing models.	
Officer conclusion and recommendation as a result of the responses:	<u>Conclusion</u> The consultation has highlighted significant concerns regarding the proposed 35% increase in artificial pitch fees and the reclassification of Sundays as peak time. Respondents emphasised the potential negative impacts on accessibility for children, juniors, and low-income families, as well as the broader implications for health, wellbeing, and community cohesion. Clubs fear financial strain that could lead to reduced participation or even reduced sessions and provision for some groups, undermining equality, inclusion, and long-term coaching development.		

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Overview of Responses and Recommendations

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground			Service Director: Jon Winstanley Author: Paul Hendry		
	While these concerns are valid and must be acknowledged, the Council also has a responsibility to ensure that facilities remain financially sustainable and aligned with strategic objectives. A balanced approach is therefore essential, one that considers phased or inflation-linked increases, targeted discounts for juniors and inclusive sessions, and exploration of alternative revenue streams. This will help maintain affordability and community engagement while supporting the ongoing viability of the facility.				
	<u>Recommendations</u>				
	<u>Main Recommendation for Implementation</u>				
	1. Phased Implementation Having fully reviewed the views of respondents, it is recommended that the planned fee increases are introduced gradually over three years (10.5% approx. per annum), allowing customers and other stakeholders time to adapt to above-inflation rises. This approach will mitigate immediate financial impacts and maintain participation levels. The proposed fees for the next three years are shown in the table below:				
	<u>Artificial Full Pitch (11 a side) Peak-time Charges</u>				

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Overview of Responses and Recommendations

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground				Service Director: Jon Winstanley Author: Paul Hendry		
	<u>Artificial Half Pitch (5 a side) Peak-time Charges</u>					
	Period	Current cost	Proposed cost consulted on			
	30 mins	£26.00	£35.00	£29.00	£32.00	£35.00
	60 mins	£51.00	£68.85	£56.00	£62.00	£69.00
	90 mins	£78.00	£105.30	£86.00	£95.00	£105.00
	<u>Secondary Recommendations for Further Exploration</u> 2. Sunday Peak Time Review Reassess the reclassification of Sundays as peak time, given its impact on youth and disability sessions. Consider maintaining off-peak pricing for these groups or introducing targeted discounts. It is not recommended that Sunday is reclassified as peak time, until further assessments have been carried out. 3. Further Benchmarking & Engagement Conduct additional benchmarking against comparable facilities and engage further with the Hockey Club and other stakeholders to ensure transparency and fairness in pricing. 4. Discounting & Loyalty Schemes Explore discounts for juniors, disability sessions, and block bookings, alongside loyalty incentives for local community users to support inclusion and retention. 5. Alternative Revenue Streams					

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Overview of Responses and Recommendations

Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground		Service Director: Jon Winstanley Author: Paul Hendry	
	Investigate advertising and sponsorship opportunities and consider granting the Hockey Club greater autonomy in managing the facility to unlock operational efficiencies. The Club may wish greater autonomy over sponsorship opportunities. 6. Parking Charges Assess the feasibility of introducing car parking charges, while addressing displacement risks through potential street parking restrictions. 7. Income Target Adjustment Revise income targets downward to reflect the phased approach and time required for implementation and engagement. 8. Policy Alignment Ensure all changes align with the Council's Leisure Strategy and Sport England objectives, supporting health, wellbeing, and equality.		

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West Berkshire Council

Equity Impact Assessment

Budget proposals 2026/27: Henwick Worthy Sports Ground

January 2026

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Section 1: Summary details

Directorate and Service Area	Environment Department – Countryside Team
What is being assessed (e.g. name of policy, procedure, project, service or proposed service change).	Budget proposals 2026/27: To extend and increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground
Is this a new or existing function or policy?	New
Summary of assessment Briefly summarise the policy or proposed service change. Summarise possible impacts. Does the proposal bias, discriminate or unfairly disadvantage individuals or groups within the community? (following completion of the assessment).	The Council consulted on increasing the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground by 35% and secondly to reclassify Sundays as peak time. The consultation received strong opposition from stakeholders. For example, Newbury and Thatcham Hockey Club raised very strong opposition. They have stated that the proposed changes will increase their costs by around £20,000 next season, with nearly 40% of this due to Sundays being reclassified as peak charging days. The proposed fee increase may reduce accessibility due to affordability, particularly for children, juniors, and low-income families many of whom use the facility on Sundays. Sundays appear critical for youth hockey, and the changes could significantly affect participation. Financial pressure on clubs is another major concern, as higher membership fees may price out families and potentially lead to club and age group closures. Health and wellbeing could also suffer, as increased costs discourage participation, negatively impacting physical fitness and mental health. Community and social interaction, which clubs provide, may decline, threatening their sustainability. The proposal may undermine equality and inclusion, and could be seen to be at conflict with Sport England objectives and inclusive sport policies. Educational institutions i.e. local schools and colleges may reduce sports provision due to higher costs, and in the long term, reduced grassroots participation could harm talent development and damage the council's reputation.

Completed By	Kofi Adu-Gyamfi, Service Lead – Climate Change
Authorised By	Jon Winstanley, Service Director – Environment Department
Date of Assessment	22 January 2026

Section 2: Detail of proposal

Context / Background Briefly summarise the background to the policy or proposed service change, including reasons for any changes from previous versions.	Councils across the country continue to face unprecedented financial pressures, and West Berkshire Council (“the Council”) is no exception. The Council is responding to increasing demands in adults’ and children’s social care services supporting our most vulnerable residents, and in other areas such as homelessness and home to school transport. The increases in demand, combined with higher inflation and increasing costs, are financially impacting the Council and its suppliers. Henwick Worthy Sports Ground offers a wide range of outdoor sports facilities including a floodlit artificial pitch suitable for football and hockey. The pitch is available for hire every day from 10am to 10pm. Peak hours are defined as weekday evenings from 6pm to 10pm, and all day on Saturday. Bookings can be made for half or full pitch use. The site is owned and managed by West Berkshire Council, but is maintained by Krinkels UK Ltd, the Council’s grounds maintenance contractor. There is no formal volunteer programme associated with the pitch operations, although our regular community sports clubs often contribute to the sporting offer at the site through coaching and match-day support to help manage teams and supporters. From 1 October 2024 to date, the artificial pitch at Henwick Worthy Sports Ground has been booked 1,429 times, generating £86,663 in income. This reflects strong and consistent community demand, with usage spanning local football clubs, schools, and recreational groups. The facility plays a key role in supporting grassroots sport and active lifestyles across the district. In the 2024/25 financial year, our expenditure on this facility was £262,479, our total income was £176,886, made up from booking income, grants and contributions from Thatcham Town Council, and rental payments from local sports clubs. Our total net expenditure (the total spend minus any income) was £85,594.
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Proposals Explain the detail of the proposals, including why this has been decided as the best course of action.	Proposal Details To increase the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground by 35%: Artificial Full Pitch (11 a side) Peak-time Charges <table><tr><th>Period</th><th>Current cost</th><th>Proposed cost</th></tr><tr><td>30 mins</td><td>£46.00</td><td>£62.00</td></tr><tr><td>60 mins</td><td>£92.00</td><td>£124.00</td></tr><tr><td>90 mins</td><td>£140.00</td><td>£189.00</td></tr></table> Artificial Half Pitch (5 a side) Peak-time Charges <table><tr><th>Period</th><th>Current cost</th><th>Proposed cost</th></tr><tr><td>30 mins</td><td>£26.00</td><td>£35.00</td></tr><tr><td>60 mins</td><td>£51.00</td><td>£68.85</td></tr><tr><td>90 mins</td><td>£78.00</td><td>£105.30</td></tr></table> We also propose to extend the peak-time hire charges for the artificial pitch at Henwick Worthy Sports Ground to include all day Sunday. This was decided on as the best course of action because it can help the Council to meet the increasing operational and maintenance costs associated with this facility. The charges in recent years have not kept up with the significant investments that the Council has been making in the facility.	Period	Current cost	Proposed cost	30 mins	£46.00	£62.00	60 mins	£92.00	£124.00	90 mins	£140.00	£189.00	Period	Current cost	Proposed cost	30 mins	£26.00	£35.00	60 mins	£51.00	£68.85	90 mins	£78.00	£105.30
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90 mins	£78.00	£105.30																							
Evidence / Intelligence List and explain any data, consultation outcomes, research findings, feedback from service users and stakeholders etc, that supports your proposals and can help to inform the judgements you	Benchmarking of artificial pitch hire charges across a range of providers in the public, private, and charitable sectors, was carried out to inform our proposal. While charges vary significantly, the analysis indicates that: demand for artificial pitches remains high, particularly during weekday evenings (peak times) the competitive landscape and usage levels suggest there is scope to increase our hire fees above the rate of inflation without adversely affecting demand.																								

make about potential impact on different individuals, communities or groups and our ability to deliver our climate commitments.	It is important to note that true comparisons are difficult due to: • variations in pricing structures, including pitch size (full, half, 5-a-side etc.), sport type, and booking duration • discounting and incentivisation schemes, such as community rates, block booking discounts, and school partnerships • seasonal pricing, with different rates applied in summer and winter months • Despite these differences, the benchmarking shows that full pitch peak-time hire charges (60 mins) range from £60 to £159 per hour, with most being between £105 and £125 per hour.
Alternatives considered / rejected Summarise any other approaches that have been considered in developing the policy or proposed service change, and the reasons why these were not adopted. This could include reasons why doing nothing is not an option.	Alternatives considered include: • Do nothing: this involves keeping the fees unchanged at 25/26 rates. This option was not deemed acceptable in the context of the rising operational costs and the Council's financial challenges. • Increase charges by inflation only: this option was not recommended because it will not help the Council to meet the operational costs and to continue investing in the facility for the safe enjoyment by customers. • Staggered increases to get to the charges consulted on over 3 years: this option is potentially deliverable, if decision makers give approval. It does not address the short-term funding gap. However, it provides a pathway to getting to a suitably funded facility in the medium term, whilst managing the concerns of site users about a sudden hike in fees.

Section 3: Impact Assessment - Protected Characteristics

Protected Characteristic	No Impact	Positive	Negative	Description of Impact	Any actions or mitigation to reduce negative impacts	Action owner* (*Job Title, Organisation)	Timescale and monitoring arrangements
Age	☐	☐	☒	The proposed fee increase may reduce accessibility due to affordability, particularly for children, juniors, and low-income families many of whom use the facility on Sundays. Sundays appear critical for youth hockey, and the changes could significantly affect participation.	A staggered increase in fees over three years could help mitigate the impacts. If the proposed fee increase is to be applied in a single jump, then the Council could consider introducing a discount for younger customers. Delaying the reclassification of Sundays as peak time until further assessments are carried out can also help mitigate the short-term impacts.	Paul Hendry, Countryside Manager	Participation level and impact monitoring to be completed in June and December 2026.

Disability	☐	☐	☒	Some disabled and inclusive groups, such as those involved in disability hockey, may risk losing vital opportunities if sessions become financially unviable.	A staggered increase in fees over three years could help mitigate the impacts. If the proposed fee increase is to be applied in a single jump, then the Council could consider introducing a discount for disability sports customers and groups. Delaying of the reclassification of Sundays as peak time until further assessments are carried out can also help mitigate the short-term impacts.	Paul Hendry, Countryside Manager	Participation level and impact monitoring to be completed in June and December 2026.
Gender Reassignment	☒	☐	☐				
Marriage & Civil Partnership	☒	☐	☐				
Pregnancy & Maternity	☒	☐	☐				
Race	☒	☐	☐				
Sex	☒	☐	☐				
Sexual Orientation	☒	☐	☐				

Religion or Belief	☒	☐	☐				
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Section 3: Impact Assessment - Additional Community Impacts

Additional community impacts	No Impact	Positive	Negative	Description of impact	Any actions or mitigation to reduce negative impacts	Action owner (*Job Title, Organisation)	Timescale and monitoring arrangements
Rural communities	☒	☐	☐				
Areas of deprivation	☐	☐	☒	Lower-income families face increased financial barriers due to higher fees, which could make participation unaffordable.	A staggered increase in fees over three years could help mitigate the impacts. If the proposed fee increase is to be applied in a single jump, then the Council could consider introducing a discount for customers from low-income demographics or in receipt of benefits. Delaying the reclassification of Sundays as peak time until further assessments are carried out can also help mitigate the short-term impacts.	Paul Hendry, Countryside Manager	Participation level and impact monitoring to be completed in June and December 2026.
Displaced communities	☒	☐	☐				

Additional community impacts	No Impact	Positive	Negative	Description of impact	Any actions or mitigation to reduce negative impacts	Action owner (*Job Title, Organisation)	Timescale and monitoring arrangements
Care experienced people	☒	☐	☐				
The Armed Forces Community	☒	☐	☐				

Section 4: Review

Where bias, negative impact or disadvantage is identified, the proposal and/or implementation can be adapted or changed; meaning there is a need for regular review. This review may also be needed to reflect additional data and evidence for a fuller assessment (proportionate to the decision in question). Please state the agreed review timescale for the identified impacts of the policy implementation or service change.

Review Date	June 2026
Person Responsible for Review	Paul Hendry, Countryside Manager
Authorised By	Kofi Adu-Gyamfi, Service Lead – Climate Change

Financial Year 2026/27: Adequacy of Reserves and Robustness of Budget Estimates (Section 25 statement)

s151 Officer Statement

The purpose of this Section 25 Report is to set out the assessment made by the Section 151 Officer and conclusion regarding the Council's ability to set a balanced budget for financial year 2026/27. In making decisions regarding the revenue budget and setting the council tax, the Council has various legal and fiduciary duties, as summarised below:

Legal and Fiduciary Duties

The Council is required by the Local Government Finance Act 1992 to make specific estimates of gross revenue expenditure and anticipated income leading to the calculation of the council tax requirement and setting of the overall budget and council tax. The amount of council tax requirement should be sufficient to meet the council's legal and financial commitments and ensure proper discharge of its statutory duties, resulting in a balanced budget.

Section 25 of the Local Government Act 2003 requires that the Local Authority when making its budget calculations, the Chief Finance Officer (s151 Officer), must report to Council on the robustness of the underpinning estimates made for calculation purposes and the adequacy of financial reserves to support the budget proposed. Council has a statutory duty to have regard to the s151 Officer's report when making decisions on the budget adopted.

Section 28 of the Local Government Act 2003 imposes a statutory duty on the Council to monitor expenditure and income against budgeted assumptions throughout the financial year. If monitoring establishes that the budgetary situation has deteriorated the Council must take such action necessary to deal with the situation, for example, reduction in spending, increase income, or where possible utilise reserves.

Section 114 of the Local Government Act 1988 requires that where the s151 believes that the expenditure of the Local Authority is likely to exceed (or is proposed to exceed), the resources (including sums borrowed), available to meet that expenditure, the s151 has a duty to make a report to Council.

In exercising its fiduciary duty, the Council should be satisfied that the proposals put forward:

- Are a prudent use of resources available
- The proposals strike a fair balance between the interests of local tax and rate payers, current and future, alongside the community's interests in adequate and efficient services, whilst complying with statutory duties.

Assessment of whether a legal budget can be set

The financial position of the Council remains challenging. The Council is in receipt of Exceptional Financial Support (EFS), for financial year 2024/25 (£13million) and received a provisional agreement for £3million of EFS for financial year 2025/26, in February 2025.

The provisional £3million of EFS for 2025/26 allowed the Council to set a balanced budget and avoid the issue of a s114 notice.

There are a number of significant factors driving the financial position of the Council, as follows:

- Funding constraint: A reduction in government funding support via the settlement from central government. Detailed in appendix A of the MTFS.
- Funding constraint: A significant reduction to the Council's tax base (council tax). Detailed in appendix B of the MTFS.
- Expenditure pressure: Increasing commissioning costs for both adults and children's social care. Detailed in appendix D of the Revenue Budget Financial Year 2026/27 report.
- Expenditure pressure: Increasing capital financing costs, not necessarily driven by future planned capital programmes, but driven through High Needs Block (HNB) deficit financing and the financing of Minimum Revenue Provision (MRP) associated with EFS.
- Reserves dependant on EFS. The reserves sufficiency statement is included in appendix E of the MTFS.

An amended request for EFS in relation to financial year 2025/26 and a further request to support the revenue budget in 2026/27 was made to central government in December 2025. The revised 2025/26 EFS request has increased from the original £3million to £20 million. As detailed in the reserves sufficiency statement, the Council is operating with low levels of usable revenue reserves, and a General Fund constructed from the original 2024/25 EFS request. The in year (2025/26) financial pressures (reported via quarterly budget monitoring to Executive), will significantly reduce the available General Fund to a level well below the s151 recommended 5% of net revenue budget. The revised 2025/26 request, (if approved), should provide greater resilience to the reserves, allowing for capacity to build volatility / risk reserves in support of the demand led services in 2026/27, whilst maintaining a General Fund minimum provision.

In respect of 2026/27, the net revenue expenditure budget (after increases in fees and charges and application of identified savings) is £210.9 million compared to Core Spending Power of £177.9 million. £3.0 million of reserves (created through application of EFS), is planned to support the net revenue budget with an EFS request of £30million required to enable the setting of a balanced revenue budget. EFS remains an interim financial support arrangement, subject to annual government approval. It is noted over the life of the MTFS, the requirement for EFS to balance the forecast revenue position, creates additional debt (via MRP), which has a General Fund impact on an annual basis and longer term financing implications.

Conclusions on setting a balanced budget

In determining whether it is reasonable to set a balanced budget for financial year 2026/27, the following has been considered:

- The utilisation of historic EFS and subsequence MRP impacts.
- The 2025/26 EFS request providing funds to enable the Council to be considered a going concern as at 31.3.2026, with sufficient opening balances to support the 2026/27 net revenue budget.
- The application for EFS to balance the gap between proposed net revenue expenditure and core spending power.

Assessment on whether the budget is reasonable and prudent

This s25 statement focuses on the statutory and fiduciary considerations a s151 Officer must make in determining if the budget being set is reasonable and prudent. In setting the budget the Council has a duty to:

- Continue to make provision to enable the meeting of statutory duties.

- Ensure governance processes are robust and support decision making.
- The MTFS reflects the significant challenges faced, whilst remaining responsive to wider economic factors, setting savings strategies which are monitored and delivered against.
- Understands the profile of existing and forecast liabilities, allowing for provision of repayment.
- Has appropriate levels of reserves and monitors liquidity.
- Prepares the annual statement of accounts in an accurate and timely manner.

Robustness of Estimates

The Council is operating in an extremely challenging financial environment, the robustness of estimates underpinning the proposed revenue budget have been reviewed as follows:

General Fund Revenue Budget	
Risk	
Non delivery of savings	The savings included in the MTFS have been through an enhanced officer and member challenge process. Savings will be monitored monthly in 2026/27 to ensure expected outcomes and enable early corrective action if savings are not delivered as planned.
Funding is lower than forecast	Enhanced procedures are being adopted to monitor and forecast collection rates and impacts on the tax base. 2026/27 marks a revaluation year for the ratable base (business rates), with appeals likely. Enhanced monitoring, supported by an externally commissioned, specialist partner will enable early identification of issues.
Property	The council is undertaking an asset review with a view to creating an asset disposal strategy and supporting plan. The impact of any disposals will be assessed on a business case basis prior to completion and approval by members. There is a risk of voids and capital works relating to the property portfolio (operational assets and investment holdings), as the Council does hold an aging asset estate.
Income, fees and charges budgets	The 2026/27 budget relies in part upon generation of fees and charges across Council services. The Council has historically operated a cost plus budgeting basis, with a number of income budgets requiring review and rebasing. Fees and charges will be reviewed and rebased as part of new budget setting processes for 2027/28.
Expenditure budgets	Significant growth has been factored into the 2026/27 net revenue budget. The Council has operated a cost plus budgeting basis, this process relies heavily on the base budgets accurately reflecting service delivery. The base budgets have not been reviewed and realigned in a number of financial years. Expenditure budgets are now being subject to greater review as part of the Financial Review Panel and will be subject to realignment as part of the 2027/28 budgeting process.
Pay and price inflation	The Council has budgeted for pay inflation of 3.5% and contractual inflation (unless specified in a contract) at CPI + 1%. Social care commissioning in particular is sensitive to price inflation with packages being driven by specific care needs as opposed to generic inflation.
Overspends on the capital programme	The future capital programme has been set with an envelope of £10million, inclusive of a £1.5million contingency budget. Significant slippage from 2025/26 will be unfunded in 2026/27 as capital financing capacity is being consumed by financing of EFS.
Interest rate rise increasing financing costs	Whilst economic forecasts propose interest rate reductions, the capital financing is based on current PWLB projections, if rates were to increase this would put further pressure on budgets. The Council (due to EFS) is carrying an MRP requirement which would be subject to charge at the PWLB rate as at 31.3.xx annually. The capital financing indicators, at current rates forecasts demonstrate financial distress.
Capital Financing Costs exceed budgeted levels	Capital financing costs are dependant on capital programme delivery, and revenue pressures generating a need for EFS. EFS from 2025/26 has become the main driver of the in year Capital Financing Requirement moves. Treasury indicators show that the Liability Benchmark will exceed CFR in financial year 2027/28 based on delivery of the proposed capital programme, existing EFS financing requirements and future EFS requirements, which in turn are dependant on the revenue budget being delivered as a minimum online. the Council currently operates an annuity based MRP policy, which in turns means the call on General Fund increases annually.
Local Government Reorganisation	No provision has currently been made to cover costs associated with Local Government Reorganisation. The Council is part of the Ridgeway proposal and any required funding in 2026/27 with regard to development of further proposal or initial works will be a call on reserves.
Exceptional Financial Support declined by central government	The MTFS shows a reoccurring requirement for EFS over the medium term. If EFS were declined, the Council would be required to enact a savings proposal in scale unseen in prior financial years. This puts the Council at risk of 114.

Growth of the Revenue Budget

Net Expenditure Growth Trends (£millions)	2022/23	2023/24	2024/25	2025/26	2026/27
Base Budget	138.5	151.3	163.6	167.1	184.2
Base Budget Growth	10.6	16.5	17.5	24.5	31.2
Savings Applied including one off savings reversed back into the subsequent years base budget	-5.3	-9.1	-16.5	-8.2	-4.5
Net Revenue Budget Approved/Proposed	143.8	158.8	164.6	183.4	210.9
Published / forecast outturn - overspends	4.7	3.10	6.80	8.50	
Growth - gross annual growth plus overspend, less savings	10.0	10.5	7.8	24.8	26.8

Historically the Council has delivered savings to help mitigate growth in the expenditure base. As years progress the complexity of saving required to mitigate rising costs is increased. Ambitious and challenging savings strategies have been identified in recent years, however, in some instances due to marketplace factors, savings have been undeliverable. Moving forward to balance the expenditure pressures, whilst also taking into consideration constrained funding, the Council will need to ensure savings allocated to the revenue budget are delivered. The current MTFS is set with future years savings targets of £15million annually, which is not insignificant. However, the targets set still result in the Council requiring increasing EFS in the medium term. EFS comes with a significant cost in the form at MRP.

EFS and Capital Financing

EFS as a percentage of CFR movement	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
Movement in CFR	26.8	34.3	33.9	40.7	46.7
EFS Allocation	13.0	20.0	30.0	40.0	47.0
EFS as a percentage of CFR mover	48.5%	58.3%	88.5%	98.3%	100.6%

Comparison of CFRs and Liability Benchmark	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
Closing CFR	319.7	354.0	387.9	428.6	475.3
Loans CFR	310.3	345.6	380.5	422.3	470.3
Liability Benchmark	259.9	309.3	369.1	435.4	490.0

The treasury indicators above show the impact of EFS and increasing revenue pressures. In 2026/27 the Council remains compliant with the prescribed Prudential Code indicators, and the locally set fiscal rule of capital financing budgets remaining within 10% of the Council's net revenue stream. However, in 2027/28 the indicators are compromised with the liability benchmark exceeding the Loans CFR and the CFR itself. In the context of the Prudential Code, it is rare for the Liability Benchmark to exceed the Loans CFR as the Loans CFR represents the theoretical maximum level of borrowing permitted. When this occurs, it indicates negative investable resources (i.e. CFR minus investable resources like reserves and cash balances). The Liability benchmark includes a £10million liquidity buffer, this combined with low reserves will drive the benchmark above the main CFR. If the benchmark is higher than external loans (loans CFR), it signals an immediate need to take on long term borrowing to fund capital and liquidity, as essentially the Authority has depleted all internal resources and is fully exposed to interest rate and refinancing risks for the full CFR. Furthermore, the ratio of capital financing to net revenue stream exceeds the 10% fiscal rule in 2027/28 (forecast ratio 12.1%). Capital financing impacts are largely felt a year in arrears due to MRP being applied at outturn, therefore 2027/8 impacts are driven by 2026/27 and preceding activity. In order for the indicators (and it should be noted the indicators remain compromised through the MTFS post 2027/28), significant

adjustment to spending plans in 2026/27 would be required. The indicators as forecast are dependent on the proposed revenue budget being delivered online, with no further impacts on reserves (reserve forecasts are a driver of the liability benchmark and indicators), and no increased requirement in 2026/27 for EFS.

Reserves

Reserves	2025/26	2026/27	2027/28	2028/29	2029/30
Opening Balances as at 1.4.xx annually	10.60	15.83	12.81	11.23	9.91
In year anticipated utilisation - planned in budget setting	-2.27				
Provision for any in year overspends and outturn adjustments	-12.50	-33.02	-41.58	-46.32	-45.18
Allocation of requested Exceptional Financial Support to balance budget	20.00	30.00	40.00	45.00	45.00
Allocation of requested Exceptional Financial Support to maintain General Fund				1.54	2.10
Projected Closing General Fund Balance	15.83	12.81	11.23	11.45	11.83
151 Recommend General Fund minimum level	9.20	10.55	11.05	11.44	11.83
Cumulative Exceptional Financial Support to balance budget and maintain General Fund	20.00	30.00	40.00	47.00	48.00

The reserves statement is included in appendix E of the MTFS. It should be noted that (excluding schools balances, Public Health, and the Insurance reserves), the reserves are generated through EFS and require (based on forecasts above) EFS to be maintained at the recommended 151 level. There currently is an un-forecast risk to the Council's General Fund from the schools' balances which have been diminishing over recent years. Under accounting regulations, once the overall schools' balances decline into deficit this will become chargeable against the Council's General Fund, increasing any EFS requirement. Detailed work is underway with the schools to enhance reporting and quantify the level of risk.

Conclusion

The Council's financial position is precarious. Funding is constrained and growth in the Council's tax base has not kept pace with increasing revenue costs. The 2026/27 net revenue budget has been subject to realignment of the council tax base and historic savings, which alongside annual standard growth (pay inflation, contractual inflation, social care demand), has created a funding gap, proposed to be supported by EFS. Should central government not support the revised 2025/26 (£20million) and 2026/27 (£30million) EFS requests this would put the council into a s114 position. In the medium term the Council remains under considerable financial pressure, with compromised financial indicators, highlighting a sustainability and s114 risk. The finances will remain under tight scrutiny, with monthly monitoring and reporting of the 2026/27 budget to be implemented.

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Resources & Place Scrutiny Committee
10 February 2026

Item 11 – Appointment of Task and Finish Groups

Verbal Item

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Resources & Place Scrutiny Committee
10 February 2026

Item 12 –Task and Finish Group Updates

Verbal Item

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The Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012

1. This document gives 28 clear days notice of key decisions which the Executive and Individual Executive Members or Officer expect to take.
2. The document is updated as required and is available to the public on the Council's website.
3. The Executive is made up of the Executive Leader, Deputy Leader and eight Executive Members with the following portfolios:

Leader of the Council and Executive Portfolio Holder for Transformation and Corporate Programme	Councillor Jeff Brooks
Deputy Leader and Executive Portfolio Holder for Children and Family Services	Councillor Heather Codling
Adult Social Care and Public Health	Councillor Patrick Clark
Finance and Resources	Councillor Iain Cottingham
Culture, Leisure, Sport and Countryside	Councillor Nigel Foot
Planning and Housing	Councillor Denise Gaines
Environment and Highways	Councillor Stuart Gourley
Public Safety and Capital Projects (Built Environment)	Councillor Tom McCann
Community Engagement, Economic Development and Regeneration and Devolution and Local Government Reorganisation	Councillor Justin Pemberton
Strategy and Governance and Commercialisation	Councillor Vicky Poole

4. Key decisions are those executive decisions which are likely to result in spending or savings which are "significant" in relation to the budget for the service or function in question, or in terms of the effect on communities living or working in two or more wards or electoral divisions. All contracts above £500,000 require a key decision in accordance with the Constitution.
5. The Regulations and the Council's Constitution provide for urgent key decisions to be made, even though they have not been included in this document in accordance with General Exception and Special Urgency provisions.
6. The Forward Plan will also contain details of intended review activity by the Overview and Scrutiny Management Commission and its Sub-Committee(s) or another body e.g. Task Group associated with the Overview and Scrutiny Management Commission.
7. Copies of the Council's Constitution and agenda and minutes for all meetings of the Council may be accessed on the Council's website.
8. For copies of reports or other documents, and for detailed information regarding specific issues to be considered by the Executive, individual Member or officer please contact the named Lead Officer for the item concerned.
9. For further details on the time of meetings and general information about the Plan please email executivecycle@westberkshire.gov.uk or by writing to the address below.

Publication Date: 1 January 2026

Nicola Thomas
Service Lead
Legal & Democratic Services
West Berkshire Council, Council Offices
Market Street
Newbury
RG14 5LD

Decision Due Date	Title	Purpose	Key Decision e.g. Yes/ No	Decision Maker e.g. Executive Individual Decision Officer decision	Consultation e.g. Members including shadow exec members	Background Papers (All Papers are available for inspection via the Lead Officer)	Lead Officer e.g report author	Report likely to be considered in private (i.e., it contains confidential or exempt information)
20 Jan 2026	Schools Funding Formula 2026/27		Yes	Portfolio Holder: Deputy Leader, Children and Family Services			Lisa Potts	Open
29 Jan 2026	Finance, Property and Procurement resource allocation		No	Executive			Shannon Coleman-Slaughter	Fully exempt Information relating to any individual.
12 Feb 2026	Children's Mental Health and Emotional Wellbeing Task Group Recommendations		No	Executive			Steven Bow	Open
12 Feb 2026	2025/26 Performance Report Q2		No	Executive			Beatriz Teixeira	Open
12 Feb 2026	Investment and Borrowing Strategy 2026-27		Yes	Executive			Shail Vitish	Open

Decision Due Date	Title	Purpose	Key Decision e.g. Yes/ No	Decision Maker e.g. Executive Individual Decision Officer decision	Consultation e.g. Members including shadow exec members	Background Papers (All Papers are available for inspection via the Lead Officer)	Lead Officer e.g report author	Report likely to be considered in private (i.e., it contains confidential or exempt information)
12 Feb 2026	Medium Term Financial Strategy 2026/27		Yes	Executive			Shail Vitish	Open
12 Feb 2026	Revenue Budget 2026/27		Yes	Executive			Elizabeth Griffiths	Open
12 Feb 2026	Quarterly Financial Performance Report - Q3 of 2025/26	To report on the financial performance of the Council's revenue budgets and provide a year-end forecast.	Yes	Executive			Toby Bradley	Open
12 Feb 2026	Capital Budget 2026/27		Yes	Executive			Richard Quayle	Open
12 Feb 2026	Westwood farm options		Yes	Executive			Mark Lewis	Open
12 Feb 2026	Standing item: Asset Disposal		No	Executive			Richard Turner	Open

Decision Due Date	Title	Purpose	Key Decision e.g. Yes/ No	Decision Maker e.g. Executive Individual Decision Officer decision	Consultation e.g. Members including shadow exec members	Background Papers (All Papers are available for inspection via the Lead Officer)	Lead Officer e.g report author	Report likely to be considered in private (i.e., it contains confidential or exempt information)
12 Feb 2026	Contract for Award Under Delegated Authority from Executive		Yes	Executive			Sarah Wood	Open
27 Feb 2026	Parking Review Amendment Order No.35 (A4 Thatcham area)		No	Portfolio Holder: Environment and Highways			Neil Stacey	Open
27 Feb 2026	Parking Review Amendment Order No. 36 (various locations)		No	Portfolio Holder: Environment and Highways			Neil Stacey	Open
13 Mar 2026	Revised UKSPF funding plan		No	Portfolio Holder: Culture, Leisure, Sport and Countryside			James Read	Open
13 Mar 2026	Three Year Highway	To seek the approval of the	Yes	Portfolio Holder:	Consultation is not formally		Andrew Reynolds	Open

Decision Due Date	Title	Purpose	Key Decision e.g. Yes/ No	Decision Maker e.g. Executive Individual Decision Officer decision	Consultation e.g. Members including shadow exec members	Background Papers (All Papers are available for inspection via the Lead Officer)	Lead Officer e.g report author	Report likely to be considered in private (i.e., it contains confidential or exempt information)
	Improvement Programme 2026/27 - 2028/29	Executive Member for Environment and Highways to implement the Draft Three Year Highway Improvement Programme 2026/27 - 2028/29 and proceed with the first year 2026/27 of the programme.		Environment and Highways	undertaken as the programme is based on objective data from technical surveys. However, any comments received from stakeholders during the previous 12-month period are considered and all local Ward Members and Town/Parish Councils are advised of scheme details in advance of work commencing. The full programme will also be published on the Council's website.			

Decision Due Date	Title	Purpose	Key Decision e.g. Yes/ No	Decision Maker e.g. Executive Individual Decision Officer decision	Consultation e.g. Members including shadow exec members	Background Papers (All Papers are available for inspection via the Lead Officer)	Lead Officer e.g report author	Report likely to be considered in private (i.e., it contains confidential or exempt information)
19 Mar 2026	Motion to Council - decisions following public consultation		No	Executive			Martyn Sargeant	Open
19 Mar 2026	Review of Ethical Investment Policy Relating to the Council and Berkshire Pension Fund		No	Executive			Richard Howroyd	Open
19 Mar 2026	Playing Pitch Strategy		Yes	Executive			Jude Thomas	Open
19 Mar 2026	Environment Strategy Annual Progress Report		Yes	Executive			Emily Ashton-Jelley	Open
19 Mar 2026	Standing item: Asset Disposal		No	Executive			Richard Turner	Open

Decision Due Date	Title	Purpose	Key Decision e.g. Yes/ No	Decision Maker e.g. Executive Individual Decision Officer decision	Consultation e.g. Members including shadow exec members	Background Papers (All Papers are available for inspection via the Lead Officer)	Lead Officer e.g report author	Report likely to be considered in private (i.e., it contains confidential or exempt information)
19 Mar 2026	Oral Health Needs Assessment		No	Executive			Steven Bow	Open
19 Mar 2026	Highways Term Maintenance Contract		Yes	Executive			Sarah Wood	Open
19 Mar 2026	Automatic Fire Suppression Systems		Yes	Executive			Richard Turner	Open
27 Mar 2026	Parking Review Amendment Order No 37 (various locations)		No	Portfolio Holder: Environment and Highways			Alex Drysdale	Open
27 Mar 2026	2026-27 Network Management Works Programme	To seek approval of the proposed Network Management Works Programme for 2026-27.	Yes	Portfolio Holder: Environment and Highways			Neil Stacey	Open
21 May 2026	Energy		Yes	Executive			Emily Ashton-	Open

Decision Due Date	Title	Purpose	Key Decision e.g. Yes/ No	Decision Maker e.g. Executive Individual Decision Officer decision	Consultation e.g. Members including shadow exec members	Background Papers (All Papers are available for inspection via the Lead Officer)	Lead Officer e.g report author	Report likely to be considered in private (i.e., it contains confidential or exempt information)
	Management Contract						Jelley	
21 May 2026	Planning Enforcement Plan	For the Executive to consider the outcome of the Draft Planning Enforcement Plan 6 week consultation and to approve the Plan.	Yes	Executive			Laura Callan	Open
21 May 2026	Standing item: Asset Disposal		No	Executive			Richard Turner	Open
2 Jul 2026	Standing item: Asset Disposal		No	Executive			Richard Turner	Open
2 Jul 2026	2025/26 Performance Report Q4		No	Executive			Beatriz Teixeira	Open
	Henwick Worthy Masterplan		Yes	Executive			Jude Thomas	Open

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Agenda Item 14

Corporate Programme - Current Projects and

LIVE Updates sheet

Jan-26

ProjectID	Title	Description	Portfolio	Portfolio Holder	Size	Status	Phase	Project Sponsor	Service	Directorate	Current Closure Estimate
TCEE28	Theale Railway Station upgrade	Improvement works to Theale Railway station	Environment and Highways	Stuart Gourley	Tier 1	On hold	Delivery	Jon Winstanley	Environment	Place	31.08.2027
42	MOSAIC - Social Care Case Management (SCCM) System [The Access Group - TAG]	Procurement and implementation of a new Social Care Case Management (SCCM) system. [MOSAIC from The Access Group (TAG)]	Adult Social Care and Public Health	Patrick Clark	Tier 1	Active	Delivery	Paul Coe	Adult Social Care	People	01/04/2026
TPB178	Future Care Home Strategy (Care Home Review)	WBC currently operate 3 care homes: Willows Edge, Birchwood and Notrees. Instructed by Members to secure the transfer of all three to another provider, retain market capacity whilst realising significant savings.	Adult Social Care and Public Health	Patrick Clark	Tier 1	Active	Delivery	Gabrielle Mancini	Projects	Resources	
DIG4	Digital Inclusion Innovation Fund Application	Applied for 3 funds (Digital Inclusion On the Move; Pop Up Kiosks for skills, safety and local support integrating VR (Borrow and Connect Device Loan Scheme) and (Mapping the Divide - understanding digital exclusion in Berkshire.	Transformation and Corporate Programme	Jeff Brooks	Tier 1	Active	Closed	Clare Lawrence	Projects	Resources	22.10.25
72	Expansion of Berkshire Records Office. Reading [Royal Berkshire Archives - Records Office - Extension - Reading]	Extension built onto the Royal Berkshire Archives building.	Transformation and Corporate Programme	Jeff Brooks	Tier 1	Active	Design	Clare Lawrence	Communities & Wellbeing	People	31/03/2028
PRWB23	Thatcham & Hungerford Town Centre Studies	Thatcham & Hungerford Town Centre Studies	Community Engagement, Economic Development and Regeneration and Devolution and LGR	Justin Pemberton	Tier 1	Active	Delivery	Clare Lawrence	Development & Regulation	Place	31/03/2026
PRWB15	Newbury Town Centre Masterplan	Regeneration of Newbury Town Centre	Community Engagement, Economic Development and Regeneration and Devolution and LGR	Justin Pemberton	Tier 1	Active	Delivery	Clare Lawrence	Development & Regulation	Place	31/03/2026
TCEE17	Renewable energy provision (Grazley Solar Farm)	Grazley Solar Farm	Environment and Highways	Stuart Gourley	Tier 1	Active	Delivery	Jon Winstanley	Environment	Place	31/12/2025
TPB172	Business Support Review	It is proposed that administrative services should be absorbed into a central business support function based on the nature of duties and volume of transactions being carried out rather than the service area being supported	Transformation and Corporate Programme	Jeff Brooks	Tier 1	Active	Initiation	Gabrielle Mancini	Projects	Resources	30/06/2025
TCSLV13	i-College Alternative Education - East Of Area [Badger's Hill (School)]	iCollege - Badger's Hill (Schools)	Deputy Leader of the Council & Children & Family Services	Heather Codling	Tier 1	Active	Delivery	Neil Goddard	Education	People	31/03/26 30/09/25 3/31/2025
AFWB18	(SEMH)/(ASD) Expansion of Castle School	SEMH/ASD Expansion of Castle School ** [SEMH - Social, Emotional & Mental Health // ASD - Autism Spectrum Disorder] (NIC)	Public Safety & Capital Projects (Built)	Tom McCann	Tier 1	Active	Delivery	Neil Goddard	Education	People	31.03.26 31/12/25 3/31/2025
AFWB185	Falkland Primary School - Classroom Replacement	To replace two modular classroom blocks which are in a poor aged condition and to make more efficient use of the external areas of the school including the car park.	Public Safety & Capital Projects (Built)	Tom McCann	Tier 1	Active	Construction	Neil Goddard	Education	People	31.12.27 9/30/2027

ProjectID	Title	Description	Portfolio	Portfolio Holder	Size	Status	Phase	Project Sponsor	Service	Directorate	Current Closure Estimate
AFWB186	The Castle School Basic Need Expansion: Projects	The Castle School does not have capacity to take on additional pupils within their current accommodation. This project is required to meet the expansion needs of the school for the start of the Academic year in 2024 by providing additional classrooms for 32 pupils. There are increased pressures in numbers in Reception, Year 1 and Year 7.	Public Safety & Capital Projects (Built)	Tom McCann	Tier 1	Active	Construction	Neil Goddard	Education	People	31.01.27 10/30/2026
AFWB187	SEMH / ASD Resourced Provision - Primary	The aim of this project is to deliver a specialist facility for up to 12 primary age KS1 and KS2 pupils with SEMH/ASD needs on the existing Kennet Valley Primary school site (RG31 7YT). SEMH/ASD Resourced Provision - Primary ** [SEMH - Social, Emotional & Mental Health // ASD - Autism Spectrum Disorder]	Public Safety & Capital Projects (Built)	Tom McCann	Tier 1	Active	Delivery	Neil Goddard	Education	People	31.03.26 31.12.25 9/29/2025
DIG1	Gigabit by BDUK delivered by Openreach (West Berkshire)	Delivering Fibre broadband to rural properties to achieve 99% coverage by 2032. BDUK Lot 13	Transformation and Corporate Programme	Jeff Brooks	Tier 1	Active	Delivery	Clare Lawrence	Projects	Resources	31/12/2032
TCEE196	Nutrient Neutrality	Develop and deliver projects which will deliver a reduction in nutrients entering the River Lambourn. This will unlock development which is currently stalled due to the anticipated impact of additional nutrients and phosphates on the Lambourn catchment.	Environment and Highways	Stuart Gourley	Tier 1	Active	Design	Jon Winstanley	Environment	Place	03/01/2027
AFWB188	Brookfields School Expansion – Early Years And Key Stage 3	Provision of additional classrooms and associated support spaces to meet pupil place pressures.	Public Safety & Capital Projects (Built)	Tom McCann	Tier 1	Active	Design	Neil Goddard	Education	People	31.07.27 31.01.27 31.12.27 05.09.27
81	Kennet Refurbishment (Leisure Centre)	Refurbishment of Kennet Leisure Centre	Culture, Leisure, Sport and Countryside	Nigel Foot	Tier 1	Active	Delivery	April Peberdy	Communities & Wellbeing	People	Original Works Completed 29/01/2025 Additional works by EA with budget underspend £200k
84	Playing Pitch Strategy (PPS)	Undertake a PPS to provide evidence to 2041.	Culture, Leisure, Sport and Countryside	Nigel Foot	Tier 1	Active	Delivery	April Peberdy	Communities & Wellbeing	People	31/05/2026
DIG2	Gigabit by BDUK delivered by City Fibre for East Berkshire	Delivering Fibre broadband to rural properties to achieve 99% coverage by 2032. BDUK Lot 26 (East Berkshire & Buckinghamshire) Theale	Transformation and Corporate Programme	Jeff Brooks	Tier 1	Active	Delivery	Clare Lawrence	Projects	Resources	31/12/2032
DIG3	Openreach Commercial Project	Multi Dwelling Units - roll out of fibre to the premises (MDUs) in West Berkshire led by Openreach. Little influence on their programme but potential for us to facilitate with landlord awareness.	Transformation and Corporate Programme	Jeff Brooks	Tier 1	Active	Delivery	Clare Lawrence	Projects	Resources	31/12/2032
DIG5	Rural Mobile and Broadband Not Spots	Project led by DIG looking at Bradfield and Lambourn specifically.	Transformation and Corporate Programme	Jeff Brooks	Tier 1	Active	Initiation	Clare Lawrence	Projects	Resources	TBA
DIG6	Researching CIL & S106 funding for use on digital initiatives	Request by CEO to look into this possibility.	Transformation and Corporate Programme	Jeff Brooks	Tier 1	Active	Initiation	Clare Lawrence	Projects	Resources	
DIG7	Superfast Broadband BT Phase 3 West Berks. Phase 6	Delivery of superfast broadband by OpenReach Phase 3 West Berkshire district.	Transformation and Corporate Programme	Jeff Brooks	Tier 1	Active	Awaiting Closure	Clare Lawrence	Projects	Resources	30/11/2025

ProjectID	Title	Description	Portfolio	Portfolio Holder	Size	Status	Phase	Project Sponsor	Service	Directorate	Current Closure Estimate
PRWB16	Four Houses Corner	Refurbishment of the sixteen pitches at Four Houses Corner, Upton Nynet	Planning and Housing	Denise Gaines	Tier 1	Active	Awaiting Closure	Clare Lawrence	Development & Regulation	Place	30.11.25
TCSLV14	Calcot Schools remodelling	The remodelling, refurbishment and rationalisation of accommodation to align with change of Admission Number.	Public Safety & Capital Projects (Built)	Tom McCann	Tier 1	On Hold	Design	Neil Goddard	Education	People	30.06.32 31.03.32 31.01.32 10/31/2031
9	Corporate Landlord Model		Public Safety & Capital Projects (Built)	Tom McCann	Tier 1	On Hold	In Development	Shannon Coleman-Slaughter	Projects	Resources	31/12/2024
AFWB184	Thatcham Park Early Years	There is a building on the school site. The school has advised that the 'Link Building' has been allocated to the school to be used for educational purposes. The layout and state of disrepair of the building would require significant renovation to make it suitable therefore it is recommended to demolish and build a purpose-built modular building that would meet the needs of the school.	Public Safety & Capital Projects (Built)	Tom McCann	Tier 2	Active	Construction	Neil Goddard	Children & Family Services	People	31.07.27 31.03.27 11/21/2026
TPB180	Turnhams Green Relocation	Relocation of TG-based staff to alternative site.	Transformation and Corporate Programme	Jeff Brooks	Tier 2	Active	Delivery	Gabrielle Mancini	Projects	Resources	31/03/2025
NEW	Enhancement and Migration of Agresso to Unit4 SaaS	To include the below essential works as a minimum, with other requirements for 'nice to have' enhancements gathered through workshops, weighted and prioritised to deliver what's feasible in our timescale. All other identified enhancements will be placed on a backlog with plans to deliver in BAU. Changes required for Unit 4 SaaS, Upgrade to Full HeyCentric, Upgrade to v7u16, COA test & implementation (review being managed as a BAU activity by Finance), Move Accounts Receivable to web, Decommission of QTC hosting	Finance and Resources	Iain Cottingham	Tier 2	Active	Delivery	Shannon Coleman-Slaughter	Projects	Resources	03/06/2026
TRANSCW	Chestnut Walk for Temporary Housing	Chestnut Walk will provide temporary supported accommodation for families, singles and couples experiencing homelessness within West Berkshire. The facility will support the Council's B&B elimination plan by offering suitable, cost-effective alternative to commercial hotels and B&Bs for those owed a Section 188 or a 193 main housing duty	Transformation and Corporate Programme	Jeff Brooks	Tier 2	Active	Planning	Gabrielle Mancini/ Phillipa Venables	Projects	Resources	31/03/2027
TVDB02	DC supply issues	Reducing DC supply issues through digitally involving community in case - to implement Vocals across two priority cohorts (Older People with existing home care packages and Young people transitioning to adult services).	Adult Social Care and Public Health	Patrick Clark	Tier 2	Active	Initiation	Paul Coe	Adult Social Care	People	30/05/2026
TVDB17	HOWZ	AI Powered Home Monitoring System	Adult Social Care and Public Health	Patrick Clark	Tier 2	Active	Initiation	Melanie O'Rourke	Adult Social Care	People	30/05/2026

ProjectID	Title	Description	Portfolio	Portfolio Holder	Size	Status	Phase	Project Sponsor	Service	Directorate	Current Closure Estimate
AFWB2	Continuing Health Care (CHC) / ASC Joint Funding	To reset the approach in Berkshire West relating to CHC or Shared Care funding. This should, in time, lead to a change in the decisions relating to eligibility. Requested by EDs to move from Thriving Communities to A Fairer West Berkshire 01 May 2024.	Adult Social Care and Public Health	Patrick Clark	Tier 2	Active	Awaiting Closure	Paul Coe	Adult Social Care	People	30/08/2025
TPB162	Home to School Transport Savings	The aim is to realise efficiencies in the delivery of the Council's home to school transport service. (HTST) Benchmarking suggests the cost of delivering this service is more than that of comparable local authorities.	Deputy Leader of the Council & Children & Family Services	Heather Codling	Tier 2	Active	Delivery	Gabrielle Mancini	Education	People	31/03/2026
91	Museum Store Move		Culture, Leisure, Sport and Countryside	Nigel Foot	Tier 2	Active	Delivery	Felicity Harrison	Finance & Property	Resources	31/12/2026
TCEE193	Garden Waste Subscription Service 2025/26	To deliver clear service renewal communications, updated processes and digital forms to facilitate both subscription renewals and new subscriptions and suitable resource to effectively administer the peak in workload.	Environment and Highways	Stuart Gourley	Tier 2	Active	Awaiting Closure	Kofi Adu-Gyamfi	Transport & Countryside	Place	13/02/26
AFWB46	Northcroft Re-Development (Dryside)	Renovation and redevelopment of Northcroft Leisure Centre	Culture, Leisure, Sport and Countryside	Nigel Foot	Tier 2	Active	Delivery	April Peberdy	Communities & Wellbeing	People	30/06/2025
TCEE179	Padworth Solar Scheme	This project involves undertaking feasibility and delivery of rooftop and ground-mounted solar panels to generate renewable energy at the Council's Padworth facility.	Environment and Highways	Stuart Gourley	Tier 2	Active	Design	Jon Winstanley	Communities & Wellbeing	People	29/12/2025
89	Damp Works Project (Museum Damp Improvements)	Museum Damp Improvements	Culture, Leisure, Sport and Countryside	Nigel Foot	Tier 2	Active	Initiation	Felicity Harrison	Communities & Wellbeing	Place	31/03/2027
NEW	LIFT (Low Income Families Tracker)	The LIFT project enables councils to use their data to identify and target people on low incomes by connecting them with employment and benefits support.	Transformation and Corporate Programme	Jeff Brooks	Tier 2	Active	Delivery	Gabrielle Mancini	Projects	Resources	31/12/2026
TCEE197	Three Weekly Refuse Collections	Change black bin (refuse) collections for households who receive a kerbside (street level) service from every two weeks to every three weeks. To encourage more recycling, reduce the amount of rubbish going to energy-from-waste facilities & landfill, and help manage future costs. Supporting and preparing for national changes to waste services.	Environment and Highways	Stuart Gourley	Tier 2	Active	Delivery	Kofi Adu-Gyamfi	Environment	Place	19/12/2025
SWPO20	HR & Payroll System Project (iTrent / MHR - formerly ERP)	HR & Payroll System procurement & iTrent implementation. [Phase 2 started July 2024]	Strategy & Governance & Commercialisation	Vicky Poole	Tier 2	Awaiting closure	Awaiting Closure	Sarah Clarke	HR & Payroll	Resources	30/09/2025
TCEE22	Natural Carbon Reduction Measures		Environment and Highways	Stuart Gourley	Tier 2	Active	Awaiting Closure	Jon Winstanley	Environment	Place	30/11/2024
AFWB24	Northcroft Leisure Centre Lido	Newbury Lido Phased approach to renovation and redevelopment of the Lido.	Public Safety & Capital Projects (Built)	Tom McCann	Tier 2	Active	Awaiting Closure	April Peberdy	Communities & Wellbeing	People	01/01/2025

ProjectID	Title	Description	Portfolio	Portfolio Holder	Size	Status	Phase	Project Sponsor	Service	Directorate	Current Closure Estimate
43	Implement PlanX Software	PlanX is a Permitted Development Rights checker, which allows members of the public to submit applications for works through this platform. (NIC)	Planning and Housing	Denise Gaines	Tier 2	Active	Awaiting Closure	Clare Lawrence	Development & Regulation	Place	31/10/2024
TCSLV25	Hungerford Leisure Centre extension	Hungerford Leisure Centre extension. Modular exercise studio, Dance studio.	Public Safety & Capital Projects (Built)	Tom McCann	Tier 2	Active	Awaiting Closure	April Peberdy	Communities & Wellbeing	People	28/02/2025
104	Housing IT system Abritas	Integrated housing system for housing management and rental collection across the Council's housing portfolio.	Planning and Housing	Denise Gaines	Tier 3	Active	Delivery	Clare Lawrence	Development & Regulation	Place	28/10/2025
TPB177	Shaw House Commercialisation	To identify options for the future use of Shaw House as it currently has a net cost of approximately £250k to WBC	Strategy & Governance & Commercialisation	Vicky Poole	Tier 3	Active	Delivery	Gabrielle Mancini	Projects	Resources	30/11/2024
PRWB45	REPF Business Capital Grant Scheme	Capital grant scheme focused on increasing rural productivity, tourism, and diversification.	Community Engagement, Economic Development and Regeneration and Devolution and LGR	MOSAIC	Tier 3	Active	Delivery	Philippa Venables	Development & Regulation	Place	31/03/2026
SWPO193	Disaster Recovery / Business Continuity Relocation	To move the DR/BC function from Turnhams Green to a new location. Required due to TG sale.	Transformation and Corporate Programme	Jeff Brooks	Tier 3	Active	Planning	Simon Arter	ICT & Digital	Resources	31/03/26
76	Technology Enabled Care (TEC) - Magic Notes // YourMeds // Companion Pets	Delivering Technology Enabled Care and Assistive Technology projects to help people to stay living safely at home and retain their independence.	Adult Social Care and Public Health	Patrick Clark	Tier 3	Active	Delivery	Paul Coe	Adult Social Care	People	31/03/2026
AFWB183	Speenhamland – SEN (Outdoor Area)	The Keevill Unit is a Resourced Unit for pupils with physical disabilities. It is an integral part of the school, and provides pupils with a base for support and medical therapy. The aim of the unit is to enable children with physical disabilities to experience and access mainstream education with their peers.	Public Safety & Capital Projects (Built)	Tom McCann	Tier 3	Active	Awaiting Closure	Neil Goddard	Education	People	31.01.26 31.01.26 Currently in defects liability period 1/24/2025
PIPELINE	Voluntary Council Tax	Project restarted with a view to setting up a charity and providing the opportunity for residents to make additional council tax contributions towards the provision of non statutory services or community based projects.	Transformation and Corporate Programme	Jeff Brooks	Tier 3	Active	Initiation	Gabrielle Mancini	Projects	Resources	
SWPO194	QRoutes Snapshot - SEND HTST	To identify savings through the use of a route optimisation snapshot for SEND HTST	Transformation and Corporate Programme	Jeff Brooks	Tier 3	Active	Planning	Gabrielle Mancini	Transport & Countryside	Place	30/11/2025
SWPO195	Tablets Pilot	3-4 month trial of the use of tablets for use by staff when carrying out 'field' work	Transformation and Corporate Programme	Jeff Brooks	Tier 4	Active	Delivery	Lizzie Reeves	Projects	Resources	
TCSLV30	Education Capital Enhancement Programme	Education Capital Maintenance Programme	Public Safety & Capital Projects (Built)	Tom McCann	BAU	Active	Delivery	Neil Goddard	Education	People	31/03/2025
TCEE33	Highway Improvement Programme [BAU / ONGOING]	Highway Improvement Programme (part of Annual Capital Highway Asset Management Programme)	Environment and Highways	Stuart Gourley	BAU	Active	Delivery	Jon Winstanley	Environment	Place	31/03/2026
TCEE21	Active Travel Infrastructure	Creation of and improvements to core cycling/walking/wheeling routes within and adjacent to the Highway	Environment and Highways	Stuart Gourley	BAU	Active	Delivery	Jon Winstanley	Environment	Place	31/03/2027

ProjectID	Title	Description	Portfolio	Portfolio Holder	Size	Status	Phase	Project Sponsor	Service	Directorate	Current Closure Estimate
TCEE61	Carbon audits of leisure facilities/ Nortchroft Leisure Centre Decarbonisation	Annual Audit - baseline completed 2019/22 - BAU? to keep or remove? (NIC)	Environment and Highways	Stuart Gourley	BAU	Active	Delivery	April Peberdy	Communities & Wellbeing	People	31/12/2024
TCEE62	Improvements To Key Walking Routes [Recreational Walk Routes (Public Rights of Way Improvement Plan)]	Statutory document update. To improve selected pedestrian rights of way in order to increase their recreational value	Culture, Leisure, Sport and Countryside	Nigel Foot	BAU	Active	Delivery	Jon Winstanley	Environment	Place	29/12/2025
SWPO54	Chatbot Phase 2	Phase 2 of the project will focus on maximizing the Bot's functionality and enabling it to deliver complex, transactional interactions to the customer.	Finance and Resources	Iain Cottingham	BAU	Active	Awaiting Closure	Joseph Holmes	ICT & Digital	Resources	31/12/2023
SWPO158	Mobile Telephony	Transfer to new SIM provider for all mobile phones	Finance and Resources	Iain Cottingham	BAU	Active	Awaiting Closure	Andy Best	ICT & Digital	Resources	17/09/2025
70	Henwick Worthy masterplanning for redevelopment	PPS Priority 2 - Master plan for use of site to try and better utilise a packed facility.	Culture, Leisure, Sport and Countryside	Nigel Foot	BAU	On Hold	Delivery	April Peberdy	Communities & Wellbeing	People	30/06/2025

Resources & Place Scrutiny Committee Work Programme						
Item	Scrutiny Theme	Purpose	Lead Officer	Portfolio Holder/ Lead Member	Pre or post decision?	
17 March 2026						
Waste Strategy/Update		To review progress with the implementation of the Waste Management Strategy.	Daniel Warne	Councillor Stuart Gourley		
Swift Bricks		Consideration of the Council Motion relating to the use of Swift Bricks.	Laura Callan	Councillor Denise Gaines		
Pedestrianisation		To review pedestrianisation in Newbury Town Centre.	James Read	Councillor Stuart Gourley		
Project Management Task Group		To receive the report of the Project Management Task Group.	Gordon Oliver	Councillor Chris Read		
16 June 2026						
Public Protection Partnership		To review the work of the PPP.	Sean Murphy	Councillor Tom McCann		
15 September 2026						
Thames Water and The Environment Agency	Partnership Effectiveness	To understand how Thames Water is investing in its networks to support planned development and manage pollution incidents in West Berkshire and how the Environment Agency is holding the water company to account. Item to also consider flood risk and an update following the Section 19 report.	TBC	N/A	Scrutiny Committee Decision	
03 November 2026						
To Be Programmed						
Playing Pitch Strategy						
Business Support Review						

Council Strategy Priorities

- Services We Are Proud Of
- A Fairer West Berkshire with Opportunities for All
- Tackling the Climate and Ecological Emergency
- A Prosperous and Resilient West Berkshire
- Thriving Communities with a Strong Local Voice

Scrutiny Themes

- Policy Effectiveness
- Corporate Effectiveness
- Partnership Effectiveness

Last updated:

06 February 2026

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