

# Medium Term Financial Plan 2025/2026

Including Revenue Budget Forecast & Capital Budget  
Forecast to 2027/2028



**WOKINGHAM**  
**BOROUGH COUNCIL**

## Introduction

The Council's Medium Term Financial Plan provides a framework which enables the Council to effectively allocate its available financial resources to achieve its priority outcomes and objectives.

The plan accounts for expected changes in income and expenditure and provides an outline of the Council's approach to meeting its statutory requirements and setting a balanced budget each year.

This document provides a focus on both revenue expenditure (day-to-day running costs of providing services) and capital expenditure (long-term investment in infrastructure, like schools and roads). The Council also produces a separate Capital Strategy document which concentrates on its policy relating to investment in public assets.

The following pages also include;

- Statutory letter from the Chief Finance Officer, which summarises the overall financial position of the Council, key risks and historical and contextual information regarding funding and efficiencies.
- Summary of the services provided by each department and their risks and major projects
  - Details of the Schools Grant,
  - Housing Revenue Account (the Councils housing stock) and
  - Council Tax levies – including those from Parish Councils.

## WOKINGHAM BOROUGH COUNCIL MEDIUM TERM FINANCIAL PLAN 2025/26 (Inc. Revenue Budget Forecast & Capital Budget Forecast to 2027/28)

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# CHIEF FINANCE OFFICER'S STATUTORY REPORT

## 1. Introduction

The Local Government Act 2003 requires the Chief Finance Officer (CFO) to report to Members (Councillors), when setting the council tax charges. The CFO must state if the budget is robust and if it has enough reserves. The report is intended to discharge this responsibility and provides an overview of the Council's financial position as a context before making specific recommendations on the 2025/26 budget.

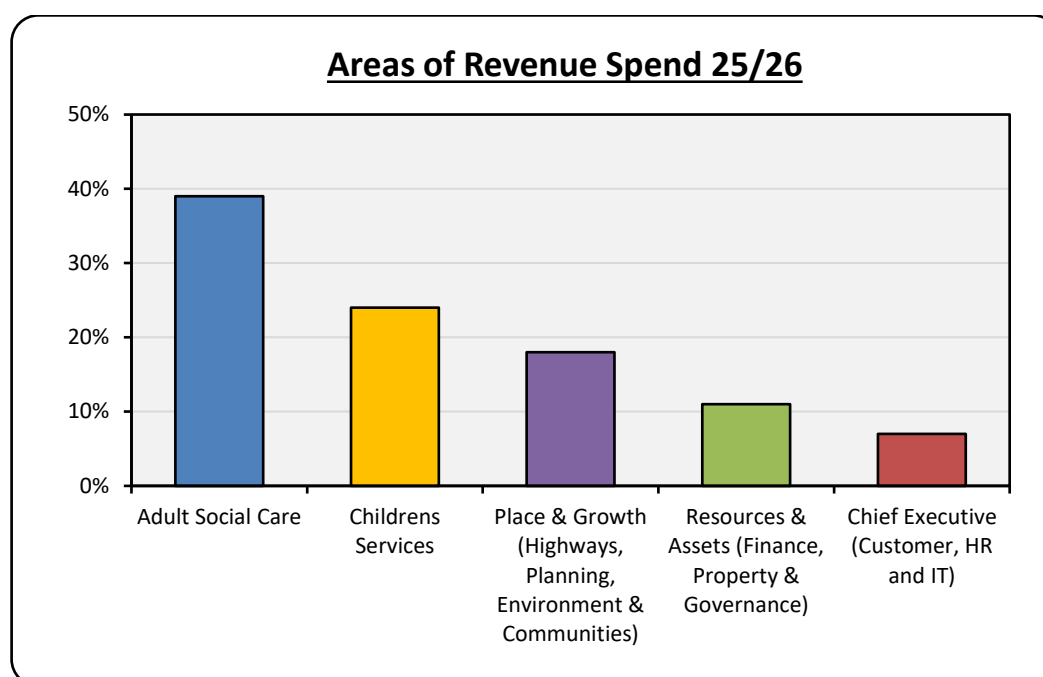
The budget setting process started early in 2024/25 ensuring spend supports delivery of the Council's priorities (below) and are further detailed in the Council Plan (<https://www.wokingham.gov.uk/council-and-meetings/open-data/community-vision-and-council-plan/>). Budget proposals are put forward to invest in areas that require more spend to meet increasing demands, to reflect where services can be more efficient or where they can generate more income. The budget is also set to try to meet changing need, such as with the cost-of-living crisis.



A thorough and detailed budget setting process is undertaken to ensure spend is challenged against the Council's aims and objectives. To enhance transparency and engagement, this year's process has again included consultation with the Community & Corporate Overview & Scrutiny Committee (CCOSC) which is made up of Councillors from all parties. Information provided at CCOSC is also available to the Public.

A robust budget must be a balanced budget whereby total expenditure is matched by total income. Any change in the annual budget in relation to increased spend must be balanced by service efficiencies and/or additional income or council tax increases.

The table below shows the areas of planned revenue spend for the forthcoming financial year.



## 2. The financial standing of the Council

Heading into the 2025/26 financial year, the financial standing of the Council remains robust but with a number of significant local and national challenges ahead. This position has been maintained despite the Borough facing some of the most acute challenges in many years; the pandemic, cost of living/inflation rises, migration, the impacts of Brexit and more recently, significant demand pressures in Special Educational Needs and Disabilities (SEND).

The Council has established its financial resilience position, despite years of austerity resulting in minimal real terms increases and often real terms decreases in Government funding.

Further challenges currently outside of the main General Fund also continue to build, significantly the DSG deficit as with many councils continues to increase and requires national intervention to develop a longer-term sustainable position.

Further information is provided in **Appendix 1** which details:

- The standing of Wokingham Borough Council as indicated by the Chartered Institute of Public Finance & Accountancy (CIPFA) Resilience index and other relevant benchmarking data; which shows the council in a relatively strong position across a number of indicators
- context of the position in relation to government grants;
  - Lowest funding level across Berkshire LA's
  - Lowest Settlement Funding Assessment per head of population (unitary authorities)
  - Percentage of Revenue Support Grant lost between 2017/18 and 2022/23 – 100%

- Core Spending Power Grant reduction of 2% in 2025/26 compared to 2024/25, equal to c£1m per annum (excluding Grant for National Insurance New Burden)

Despite the challenges from funding and local and national pressures, the Council has maintained a relatively healthy financial position enabled by numerous ongoing financial management practices including; effective budget monitoring and management process, an ongoing improvement and efficiency programme, and a continual review of the allocation of resources to meet demand and local priorities.

Activities to enhance the Council's financial position and seek Value for Money for the council taxpayer have included;

- Maximising opportunities to deliver on savings plans, ensuring service models and approaches reflect latest demand and local need.
- Exploring reduced expenditure opportunities by challenging budgets in the context of impact and deliverability.
- Undertaking departmental transformation and efficiency programs to identify key workstreams to shape and drive key opportunities including through use of assets and our approach to procurement and contract management.
- Initiating an early MTFP review process tailored to identify areas of relative financial certainty and high-risk areas of greater ambiguity.
- Reviewing non-General Fund balances to assess risks and potential options to transfer balances to the General Fund reserve.
- Continuing to make representations for additional funding through Government Returns, Regional Conference calls and MPs.
- Additional departmental sign-off for all significant expenditure items
- Additional departmental review and sign off for all recruitment
- A number of project groups chaired by members of CLT to oversee and add focus to key areas of business including;
  - capital programmes
  - schools place planning
  - specialist accommodation

**Appendix 1 and 2** provide further details around the cumulative impact of the Council's approach to financial management and the funding it receives from Government,

### 3. How are Council services funded?

For 2025/26, the Council is planning to spend in excess of £500 million across revenue, capital, housing revenue account and dedicated school grants services. Council services can be broken down across 4 key financial areas known as;

- **Revenue (also known as General Fund) – expenditure in providing day to day services.**

Revenue expenditure covers the day to day running of services across the Council. For 2025/26, the Council will spend approximately £269m across these services. This is known as gross expenditure. Service specific grants and income will reduce this spend to a net expenditure in the region of £183m.

Further information on where this money is spent is highlighted throughout the Medium Term Financial Plan (MTFP). Funding of this revenue expenditure is determined through the local government finance settlement and consists of;

- Settlement Funding Assessment (SFA);
  - Revenue Support Grant (RSG)
  - Retained Business Rates
- Council Tax
- Other Government Grants

A robust budget must be a balanced budget whereby total expenditure and total income match. Any change in the annual budget in relation to spend pressures must be balanced by service efficiencies and where appropriate council tax increases.

Local authorities have continued to push for a fairer funding review and long-term finance settlements to provide sustainable long-term funding for Local authorities. The intention from the government for some years has been to set a three-year finance settlement, however this has yet to materialise. The fundamental funding review is expected to start in Spring 2025 for 2026/27 onwards. The funding settlement for 2025/26 has recently been published for only one year, with few indications for 2026/27. This means that there is still much uncertainty around future settlements in terms of its impact on Wokingham. Consequently, it has been difficult to make definite determinations about budgets in 2026/27 and 2027/28. This context alongside a number of local and national pressures means it is extremely important the Council takes a prudent approach in its budget setting proposals for the 2025-2028 medium term financial plan.



- **Capital – expenditure in assets that generate economic benefits greater than one year.**

A five-year capital strategy has been developed with the aims of realising the Council's vision, raising the quality of life of residents and improving medium to long term planning.

The first three years of the capital vision invariably receive greatest consideration and provides an indicative capital programme, although budget approvals and scheme commitments are provided to year 1 only. This has been developed following an assessment against key Council priorities, including a value for money and risk analysis.

The capital programme over the next three years will include existing asset investment (predominantly school buildings and infrastructure assets) and schemes that seek to deliver the Council's vision.

To finance the capital strategy, an approach to funding has been taken that: optimises assets; seeks flexible use of future section 106 contributions and Community Infrastructure Levy (CIL); and attracts new funding sources where available (particularly through the bidding for Government grants).

Under the prudential code, all authorities can borrow as much as they require to fund their capital programme provided it is affordable, prudent, and sustainable. A large proportion of Council borrowing is deemed as "supported" borrowing which means there is a direct repayment method identified meaning the cost of borrowing does not impact on the council taxpayer. These include investment to generate future cost reductions / income generation and forward funded investment to be recovered from developer contributions

The capital programme is funded from a variety of sources: capital receipts, borrowing, grants and other contributions. The relative reliance on each funding source is set out below and shows a greater dependency on borrowing and developer contributions as the Council embarks on its ambition to develop its four strategic development locations, regenerate the borough, and reduce our impact on the climate.

Further detail of the Capital Programme and its funding is shown in **Appendix 3**

- **Housing Revenue Account (HRA) – ringfenced expenditure across the local authority housing stock.**

Under the Localism Act the Council took control of its housing rental income thus enabling more effective planning for the long-term management of these key assets. In return Wokingham took on its share of the £28bn national housing debt as part of the self-financing settlement. Although the Council took on significant debt to do this, the scheme should be beneficial to the Council and its tenants in the longer term both regarding retaining income and generating capacity to invest in the housing stock.

The HRA is a ring-fenced account and as such has no impact on the level of council tax. The money spent maintaining the Council's housing stock (valued at approximately £269m) and providing a service to Council tenants is mainly funded by housing rents paid by Council tenants.

For capital spend, this is funded from the major repairs reserve, right to buy receipts and borrowing. Under accounting rules, an amount equal to the depreciation charge is transferred from the HRA revenue reserve into the major repairs reserve to contribute towards capital expenditure. It is therefore necessary to generate sufficient net income through housing rents to both reduce the level of debt over time and provide for major repairs.

- **Dedicated Schools Grant (DSG) – ringfenced expenditure across maintained schools, early years and high needs services.**

The Council receives DSG annually from the DfE and it must be used in support of the schools' budget as defined in the School and Early Years Finance (England) Regulations 2022. The purpose of the schools' budget is defined in legislation as the provision of primary and secondary education. Since the implementation of these regulations DSG deficits have risen significantly in most Councils across the country and Wokingham is no exception with demand continuing to increase materially. The annual deficit has risen significantly over the past five years and the accumulated deficit is of considerable concern. For this reason the Council has enlisted in the national Safety Valve programme, to ensure it is doing all it can to appropriately contain demand through numerous measures with regards to early intervention and prevention, manage need through greater self-provision and attain additional financial support from the Government.

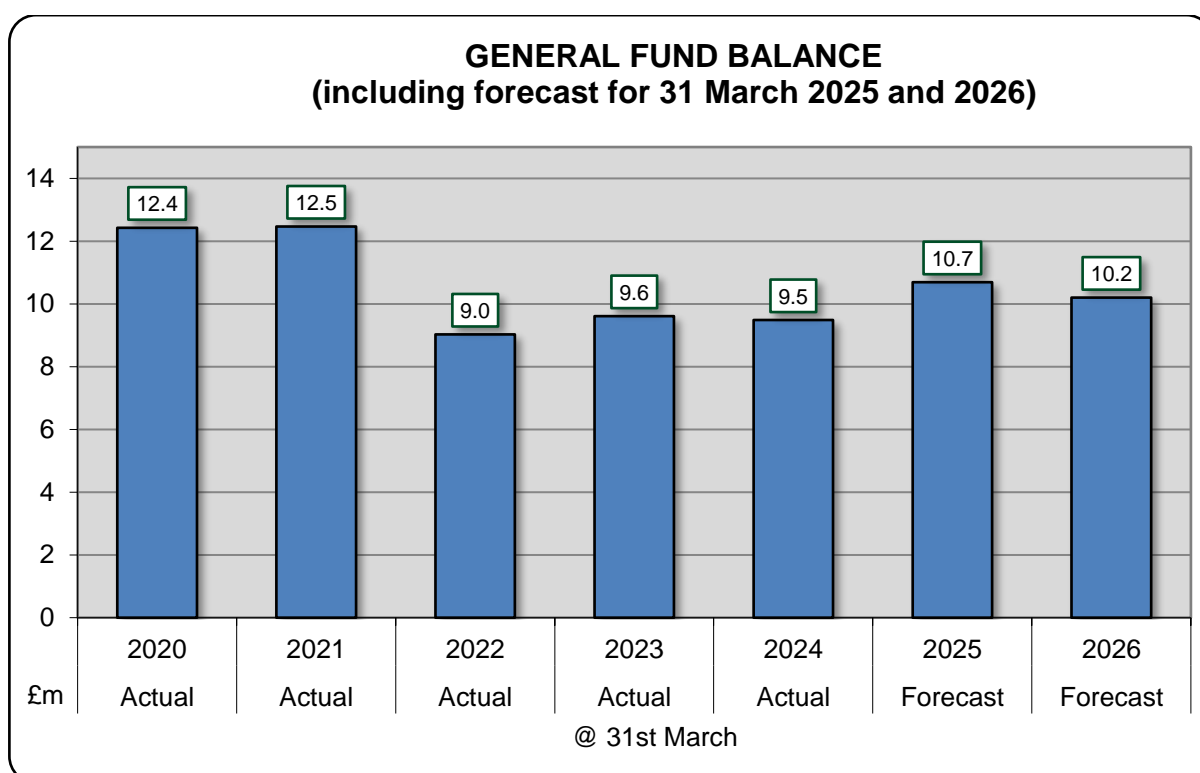
The Safety Valve agreement will last until 2028/29 and will see the council receive around £20m of funding to support improvement with the aim to ultimately bring the balance of the DSG back to nil by the end of the programme although this is now looking extremely unlikely. The Council continues to provide returns to government departments with initial payments received in recognition of the progress being made. However, the number of Education Health Care Plans continue to increase together with the costs of packages to support. If the forecast growth is not curtailed significantly, the deficit balance on the DSG will surpass the sum of all other Reserves held by the Council within the medium term. It is now clear that local interventions will not be able to resolve the deficit position and that national solutions are required to what is generally considered to be a 'broken system'. There is currently a national 'statutory override' in place intended to protect council taxpayers from the impact of the DSG. This expires in March 2026.

Further detail of the DSG are included in **Appendix 4**

#### 4. Adequacy of reserves

The level of general fund balances is informed by a budget risk analysis. This approach was introduced in 2003/04 when the Council agreed the policy on reserves and balances. The budget risk analysis is included annually in the medium-term financial plan.

The risks facing the Council's finances have increased significantly, they include the implication of future years of austerity; further grant reductions; additional service pressures; substantial regeneration programmes requiring forward funding; dependency on future commercial income and capital contributions; risks around business rate receipts, and the level of retained business rates.



Please note that work continues in 2024/25 to reduce the in-year overspend of c£0.7m, as reported in the quarter three revenue monitoring, to restore reserves to higher levels.

#### **Capital**

The Council hold various reserves for capital spend in the form of capital grants and contributions. Due to the nature of capital spend and multi-year projects, some reserves will be held but will be allocated to funding future year capital projects. The Council continuously review all capital funding each financial year to ensure grants are used where possible ahead of borrowing to reduce the capital financing costs (e.g. principal repayment + interest).

### **Housing Revenue Account (HRA)**

Similar to the general fund balance, the level of HRA balance is informed by a budget risk analysis. Due to nature of the HRA being a ringfenced account where the main source of income is tenant's rental income, holding prudent reserves remain important to act as a contingency to meet unforeseen spending requirements or income reductions and to provide stability in medium term financial planning. Reserves have remained stable for the past two years and in line with our estimate of a prudential reserve limit

### **Dedicated Schools Grant (DSG)**

As highlighted earlier, the Council have faced significant pressures over the past 4 years in relation to the High Needs Block, combined with under funding from the government the Council are now estimating a deficit reserve at 31st March 2025 of £38.05m in this area (inclusive of Safety Valve payments and use of the Equalisation Fund). Despite all the mitigations currently being progressed to managed the increased demand and funding shortages, current forecasts show Wokingham expects to reach a peak in-year deficit in 2028/29 of £35m

It is now widely believed that the system is financially “unsustainable” and in urgent need of reform. The National Audit Office have recently reported that the current DfE interventions “Safety Valve and Delivering Better Value” will not provide a sustainable system.

Accounting guidance published by CIPFA state that this deficit reserve should be held as an unusable reserve. A statutory override is currently in place to March 2026 that protects this fund falling on the council taxpayer. It is expected that this timeframe will be reviewed by the Government. DfE estimated 43% of LA's will have deficits close to or exceeding their reserves in March 2026 – removal of the statutory override would be catastrophic, and clarity is urgently needed.

We are currently meeting with the DfE to ensure a full understanding the pressure and potential impacts on the Council and to lobby for more support.

The Council also hold approximately c£6.6m in school reserves as at 31st March 2024 which are held to act as a contingency to offset future pressures and or put towards capital investment within schools.

### **Other Balances**

The Council holds other earmarked balances in addition to the general fund balance. These should be reviewed as part of the budget submission and in the context of their benefit and opportunity cost.

Many of the earmarked reserves are held for specific purposes such as developer funding for future maintenance of assets, grants received in advance and equalisation funds to smooth annual changes on demand led areas such as waste and recycling. Other reserves include interest equalisation and forward funding which are linked to the capital programme where infrastructure is delivered ahead of receipt of developer funding.

Further information is available in section 2 of the medium-term financial plan under reserves and balances.

## 5. Major Financial Risks – Forward Look

Although the Council has worked over many years on seeking high standards of financial management, including a strong track record of delivery of significant savings, the financial future looks both extremely challenging and uncertain. The degree of uncertainty is at a level never previously experienced by the Council.

The key risks faced by the Council are set out in the Council's Corporate Risk Register, which is regularly dated, and reported to Audit Committee. A number of these are in respect of Financial Risks faced by the organisation and are articulated more fully below. Further detail, including the mitigations and controls that are in place, are provided in **Appendix 5**

**Long-term Financial Viability** – With a number of local authorities already having issued a section 114 notice and a significant further number issuing warnings that their financial position is extremely perilous and that a section 114 notice is a real possibility, it is critical that Wokingham is able to set a budget that does not rely on the use of significant reserves, that the efficiencies and savings identified are delivered in a timely and effective manner. Whilst longer-term funding arrangements are not clear, it is extremely likely that further funding pressures will be experienced, and the council will be required to review all expenditure and service delivery approaches. The level of efficiencies including significant staffing cost reduction included in the budget are higher than ever and will require considerable focus and management. Maintaining a healthy level of reserves will be critical to being able to manage cost spikes and to provide capacity to invest to deliver service changes.

**Dedicated Schools Grant (DSG)** - There is a deepening national concern about the growing level of DSG deficits across the country which stretches into billions of pounds, and growing. This is as a result of a generally accepted 'broken' SEND system. Wokingham are amongst an increasing number of Local Authorities with deficits that have reached a level, that places an existential threat on the individual authorities' financial future. There is currently a Statutory Override in place until March 2006 which is intended to take this deficit 'off balance sheet' and protect it from the Council Taxpayer and from other reserves on the Council's balance sheet. However it is unclear what it means if and when the Statutory Override comes to an end and how the Council manages to fund the capital financing costs of the deficit, which currently falls on the Council Taxpayer. It was the Government's initial intention that DSG would be self-sufficient and that costs would not fall on other parts of the Council and this is an area under close review at a national level.

**Adult Social Care** – Although the charging reform has been postponed, the risk of care reform measures and the impact on the care market remains. The recent further enhancement to the National living wage and the increase in National Insurance contributions will put further stress on an already struggling care market. This will result in greater financial pressures from the rising costs of providers and potentially a reduction in supply of placements as some care providers chose to exit the market, which is likely to also add an inflationary impact. There is also a national requirement to enable an expedited hospital discharge rate with the consequence of a higher number of care placements to be secured and funded by the Local Authority with little additional funding to do this. Already demand in this area is increasing both in terms of numbers and complexity, which will be exacerbated through further pressures on both the care market and the health system.

**Children's Services** – Particularly pressures are being experienced through a stark rise in the number of Children in Care, whereby the number of children subject to a Child Protection Plan have increased by 23% over the past year (November to November) and the number of Care Leavers reaching the threshold for 'leaving care services' increasing by 33%. The increasing unit costs of provision further compounds the financial challenges in this area. Another area of particular concern is Home to School Transport particularly that related to EHCPs. Again, both the increase in numbers and inflationary pressures on the provision required, are on the increase. More recently, with the Local Government Finance settlement, came additional responsibilities with regards to early intervention and prevention for children in need. The financial consequences of this need to be fully understood both in terms of costs and benefits.

**Place & Growth** – In addition to the ongoing costs of running high value services and delivering on major new infrastructure, this Directorate is particularly exposed to the re contracting of a number of significant services over the next few years. Successful transition to the new contract and containment of inflationary pressures, will be in important in managing this in an affordable way.

**Council-Wide** – The impact of inflation, interest rates, and the cost-of-living crisis is felt Council-wide both in terms of the direct impact and the imperative to respond to the needs of the community where we can. The cost of borrowing has remained high and is projected to continue at these levels even when inflationary pressures eased. Inflation rates are not falling at the rates initially anticipated and will in general be impacted by the effect of the increase in National Insurance contributions and for particular services, the rise in the National Living Wage. These pressures sit in the context of one of the highest growing local populations (15% increase or 23000 residents from 2011 to 2021) which will continue into future years and with it the added complexity and diversity of a high proportion of inward migration and an increasingly elderly population.

From a strategic financial perspective, it will be extremely challenging to keep spending within budget in 2025/26 given the National and Local context and we must do all we can to minimise and prevent any unfunded financial burdens flowing into 2026/27. The 2025/26 budget proposals will attempt to fund and address the challenges described above, however considerable financial risk will need to be held and managed within Directorates and across the Council. The longer term strategic financial position will be impacted by the Council's responsible approach in setting the 2025/26 budget and how it continues to closely review and respond where necessary. These endeavours will need to be discharged in the context of considerable uncertainties which includes both the economic landscape and emerging Government policy. In particular, clarification is required over the longer-term funding of Local Government, which was for one year only (2025-26) and how the DSG deficit will be 'resolved'.

## 6. Conclusion

The 2025-28 budget proposals arrive at a balanced position for 2025/26 with regards to the Revenue Account (General Fund), Housing Revenue Account and Capital. There are inevitably considerable risks contained within them, as set out in this report, and these have been accommodated and provided for in a reasonable manner. A transfer from Reserves of approximately £3m was required to balance the Revenue Account and this is considered modest and affordable in the context of the Council Reserves report presented to Overview and Scrutiny Community and Corporate Committee 7<sup>th</sup> October 2024.

There is a significant and increasing deficit related to the Dedicated Schools Grant in common with many other Local Authorities and it is difficult to foresee how this can be addressed without Government intervention. This deficit is however legally considered to be 'off balance sheet', as demonstrated by the national 'statutory override' which is intended to ring fence its impact on the other Accounts and Reserves of the Council. Unfortunately, even with the statutory override in place, the costs of financing the deficit are required to be funded by the Council Taxpayer and therefore compounds the financial challenges already faced in this area.

Beyond 2025/26 funding gaps are identified for both Revenue and Capital which will be addressed through next year's budget setting process. Funding shortfalls in future years are not uncommon and their magnitude are considered to be sizeable but not unachievable. The risks are however more significant than in previous years as a result of the potential negative impact of a new multi-year Local Government Finance Settlement that steers funding to Local Authorities with perceived greater need, and the uncertainty regarding the DSG.

Notwithstanding the unknowns beyond 2025/26, I consider the proposals for 2025/26 to be sound, responsible and affordable.



**Graham Ebers**

Deputy Chief Executive  
(and Chief Financial Officer)

## 7. Glossary

Abbreviation	Description
ASC	<b>Adult social care</b>
CCOSC	<b>Community &amp; Corporate Overview &amp; Scrutiny</b>
CIPFA	<b>Chartered Institute of Public Finance &amp; Accountancy</b>
CFO	<b>Chief Finance Officer</b>
CPI	<b>Consumer Price Index</b>
DSG	<b>Dedicated Schools Grant</b>
DFE	<b>Department for Education</b>
DoHSC	<b>Department of Health and Social Care</b>
ESG	<b>Education services grant</b>
GFB	<b>General fund balances</b>
HNB	<b>High Needs Block</b>
HRA	<b>Housing revenue account</b>
MOD	<b>Ministry of Defence</b>
MTFP	<b>Medium term financial plan</b>
NDR	<b>Non-domestic (business) rates</b>
NHB	<b>New homes bonus</b>
PUF	<b>Primary unit cost</b>
RPI	<b>Retail Price Index</b>
RSG	<b>Revenue support grant</b>
SDL	<b>Strategic development locations</b>
SEND	<b>Special Educational Needs and Disability</b>
SFA	<b>Settlement funding assessment</b>
SoBM	<b>Summary of budget movements</b>
SUF	<b>Secondary unit cost</b>
TCR	<b>Town centre regeneration</b>
WHL	<b>Wokingham Housing Limited</b>



## Appendix 1;

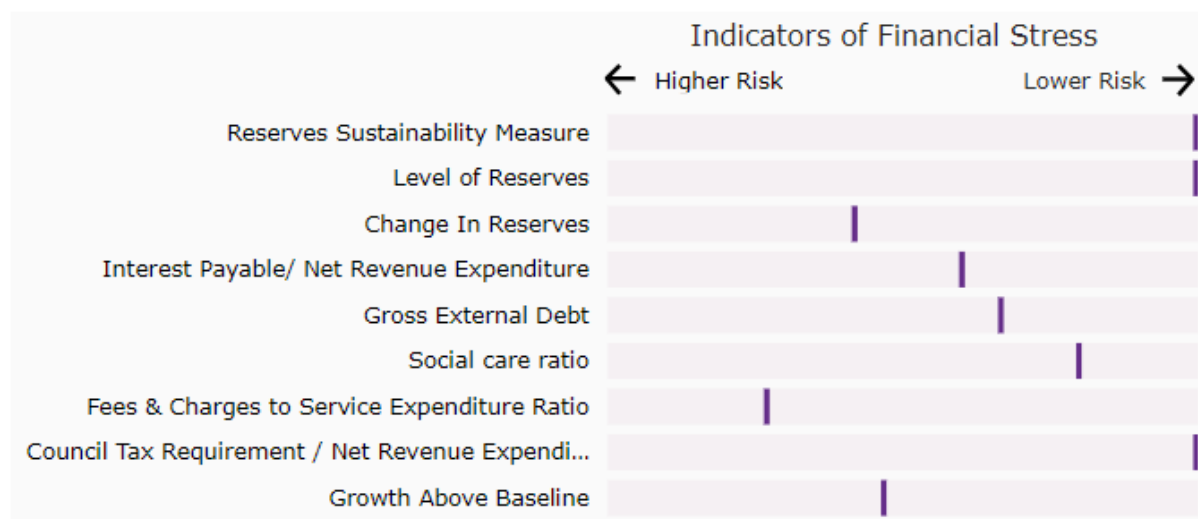
### Key Financial Standing & Funding Context

As part of the overall approach to managing and monitoring the financial position it is important to monitor and review the longer-term trend, impacts of funding and the position against other Councils. These are useful measures to further ensure Wokingham's approach and understanding is reasonable and there are no other risks or opportunities that have not been considered or understood.

#### CIPFA Resilience Index

In December 2019, CIPFA published their first financial resilience tool which highlighted key financial indicators such as reserves sustainability, external debt and social care ratios based on the 2018/2019 financial year. The index shows a council's position on a range of measures associated with financial risk and financial stress. The selection of indicators has been informed by the extensive financial resilience work undertaken by CIPFA over a number of years, public consultation and technical stakeholder engagement. Below table gives a summary of the position from the latest data (22/23), confirming a strong position across a number of indicators, particularly in respect to reserves. The position in reserves is especially relevant as a counter measure to the relatively higher risk position in interest payable/net revenue expenditure.

#### CIPFA Financial Resilience Index (2022/23)



The index shows that Wokingham's levels of external debt have improved relatively from last year and whilst there has been a deterioration in reserves they remain relatively high which provides the Council with financial assurance. The Council's risk in interest payable has also reduced from last year. This is based on gross interest payable which excludes income received from capital assets which fund the capital financing costs. The Council has a lower risk in the cost of social care costs (adults and children's) as a percentage of net revenue expenditure (Social care ratio) compared to others. The percentage of our revenue expenditure funded through council tax also provides further confidence and resilience. In

theory this should mean the Council is guarded somewhat against the impact of cuts in government grants.

The below table shows our relative levels of reserves and debt in relation to our income. And shows that position against other similar authorities. Our debt levels are slightly better than the average, and our reserves are relatively healthy.



*Nb;*

*Income is calculated as council tax requirements and business rates plus sales, fees and charges*

*Debt is gross external debt at 31<sup>st</sup> March 2023*

*Reserves are calculated as the sum of earmarked and unallocated at 31<sup>st</sup> March 2023*

As part of the development of the MTFP for 2024/25 (last year budget setting process) a number of additional analyses were undertaken to give assurance around the council's resilience and to understand any further options and approaches. This further work is not required annually, however for reference, the relevant graphs and text can be provided in the link below;

[\(Public Pack\)Agenda Document for Council, 22/02/2024 19:30](#)

Page 17 to 19 of the Chief Finance Officers Statutory Report (page 171 of the Report to Council – Thursday 22<sup>nd</sup> February 2024).

As part of the 2025/26 budget setting process a report was taken to the Community and Corporate Overview and Scrutiny Committee on 7<sup>th</sup> October 2024, which explained the context of the level of reserves and provided a detailed list and explanation of the reserves held and the risks they are in place to assist mitigate. The report provides further transparency and assurance of their context in the overall financial position and assurance they provide. The report can be found in the link below

[\(Public Pack\)Agenda Document for Community and Corporate Overview and Scrutiny Committee, 07/10/2024 19:00](#)

## Wokingham Funding Context

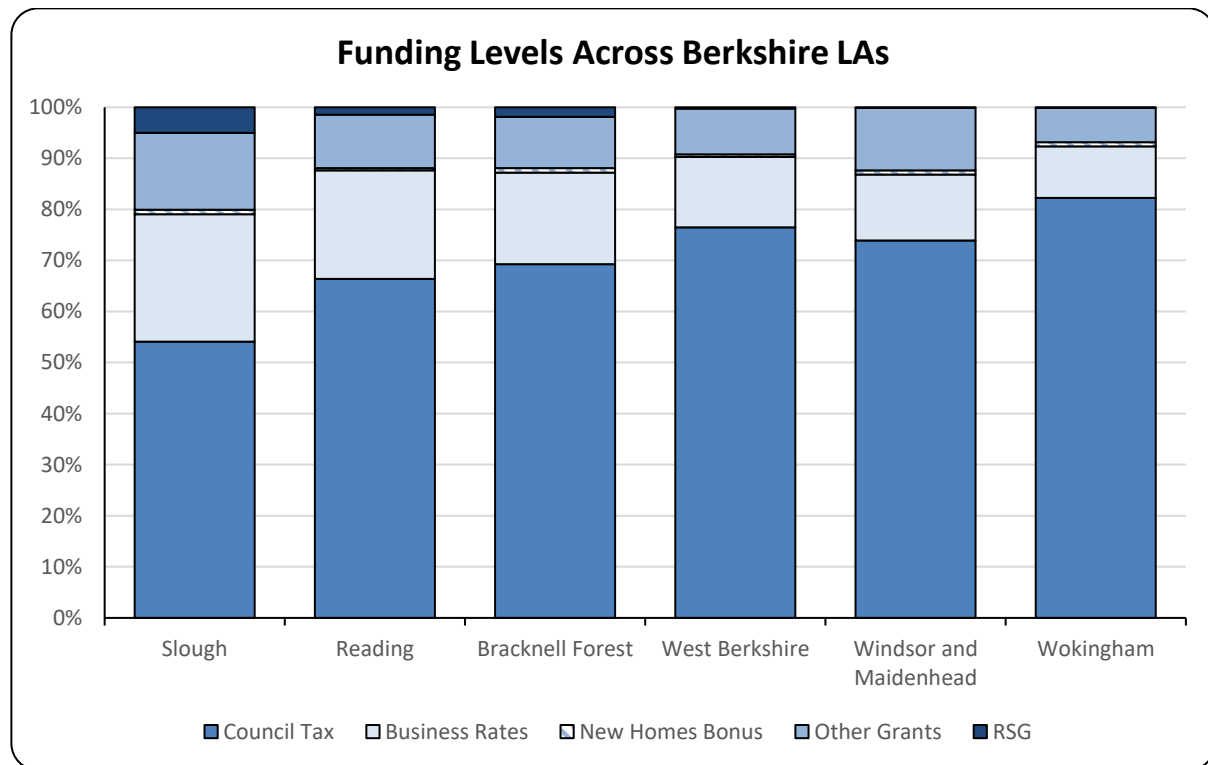
The reductions in Government grants have had a major impact on the Council's finances and budgets since 2010/11. The Council's net expenditure budget has been reduced each year since 2010/11 as shown in the table below, which indicates that the net expenditure budget has been reduced by £57.4m (55%) between 2010/11 and 2025/26 meaning the Council are delivering services more cost effectively.

	£m
WBC 2025/26 net expenditure budget	183.1
Less reduction in grants for services now part of formula grant	(12.5)
Less discount re inflation since 2010/11 (based on CPI)	(98.9)
Less discount re growth in council tax base since 2010/11	(23.8)
<b>Net expenditure budget 2025/26 discounted to 2010/11 Prices (a)</b>	<b>47.8</b>
<b>WBC 2010/11 net expenditure budget (b)</b>	<b>105.2</b>
<b>Estimated reduction in expenditure since 2010/11 ( b – a )</b>	<b>£57.4m (55%)</b>

This is the result of numerous years of local government funding driven by a formula that is skewed toward deprivation factors (as opposed to recognising the basic cost of providing services) and reductions in centrally funded grants based on percentage reductions to previous years, Wokingham Borough Council has been for many years the lowest funded unitary authority (per head of population) in the country. A consequence of this is that Wokingham Borough Council's local services are deemed in the finance settlement to have the majority funded by its council taxpayers. Whilst the average unitary authorities receive revenue support grant and retained business rates to fund around 26% of their service costs, Wokingham receive only 10%.

## **Revenue Funding Sources**

The graph below highlights Wokingham's funding dependency on council tax and shows the variation in funding sources across the 6 Berkshire authorities. Although the Council will continue to make representations for a higher level of government grant, the dependency on Council tax does to some extent reduce the risk of the impact of cuts in central funding.

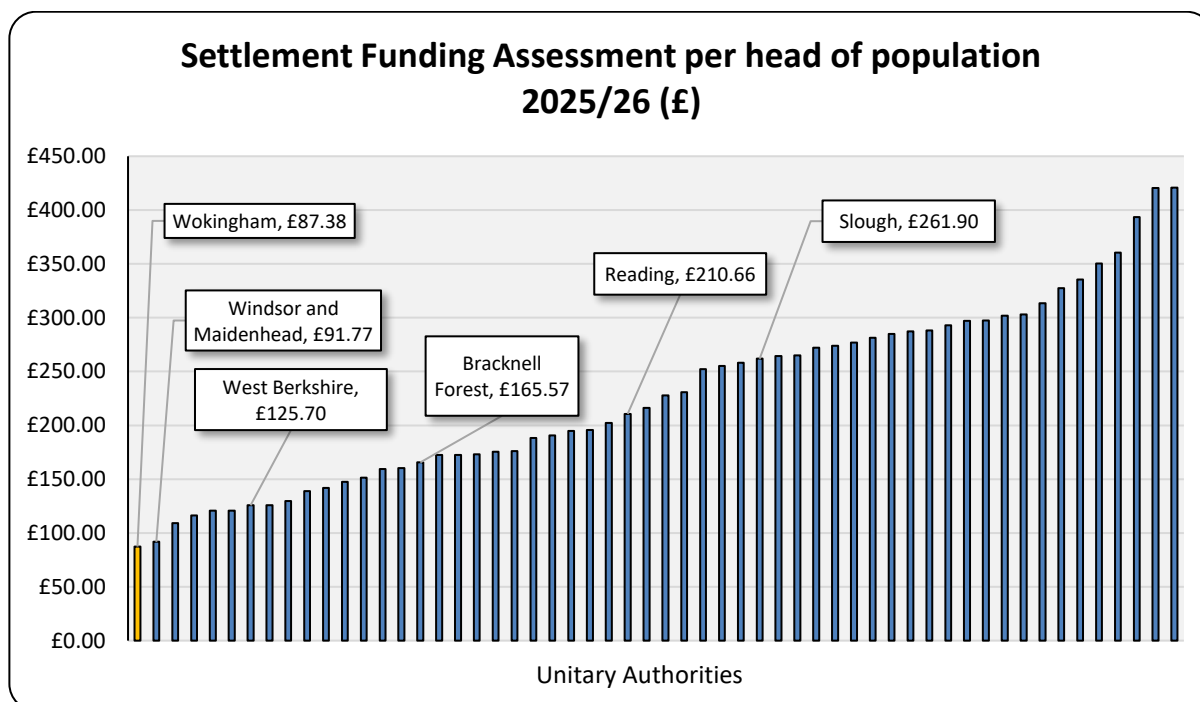


## **Settlement Funding Assessment (SFA)**

The SFA is a calculation consisting of the sum of baseline funding level (BFL) and the revenue support grant (RSG). The BFL represents Wokingham's share of business rates retained income (£15.59m) which is just over 20% of the total business rates collectable. It also includes the general grant (RSG) from government of £0.22m.

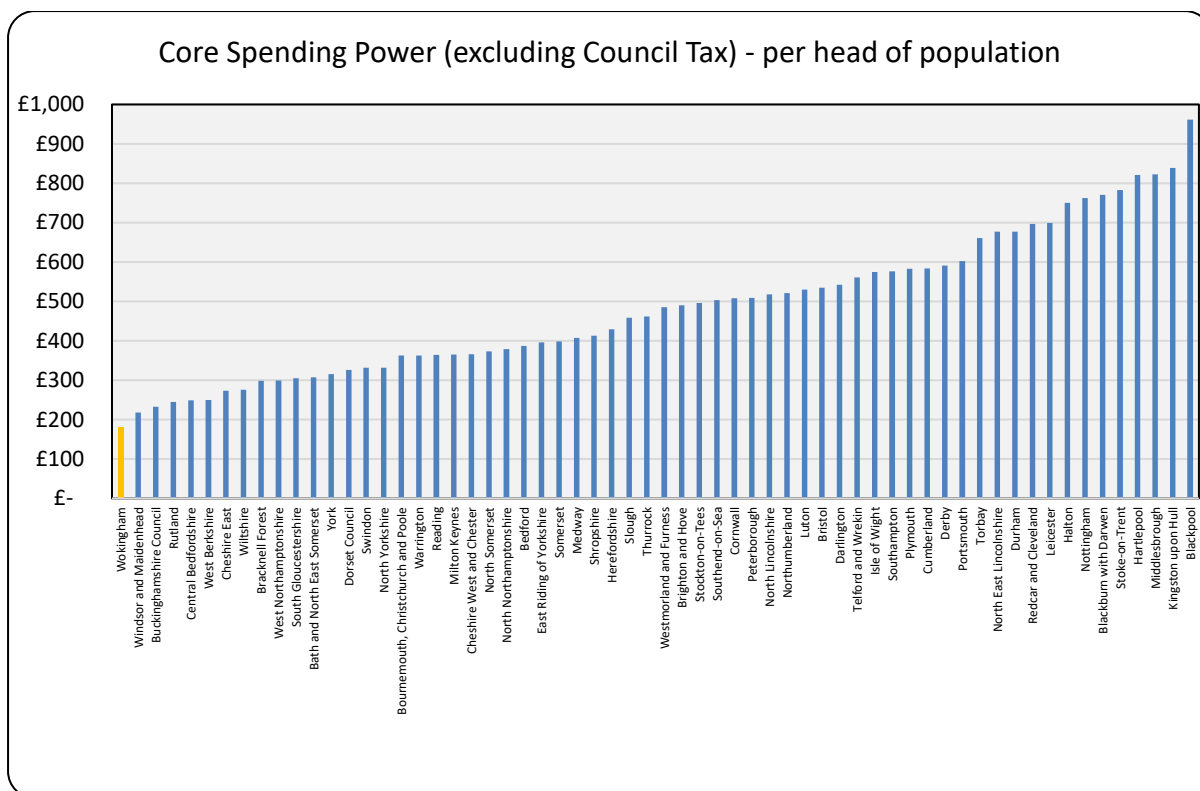
Wokingham's total SFA will be £15.81m in 2025/26, compared to £19.07m in 2016/17, a reduction of 17.1%, or £3.26m. Wokingham's SFA has remained close to £14.1m since 2017/18 after the reduction in 2016/17. Since 2023/24, the Council have received an inflationary increase however this still means, over time, our baseline funding level and therefore retained business rates have not seen overall any inflationary increases.

The graph below shows the position for 2025/26 in terms of SFA funding per head of population and confirms that Wokingham is the lowest funded unitary authorities, well below the unitary average, and less than 17% of the highest funded unitary authority:



Wokingham will receive the SFA per head of £87.38, which is significantly lower than the unitary authorities' average. It is also less than half the funding of two of the Berkshire authorities. If the Council received £250 per head (approximate UA average), this would equate to an additional c£29m in funding.

The table below shows Wokingham has one of the lowest levels of core funding in England (i.e. Core Spending Power excluding Council Tax). Blackpool has the highest score on the Index of Multiple Deprivation (IMD) and receives five times the funding per head that Wokingham receives (£173 compared to £949 per head). If Wokingham received funding in line with Blackpool it would receive an additional £141m per annum and if funded at the average funding level for a unitary it would receive an additional c£55m per annum.



For 2025/26, Wokingham have seen a reduction in CSP (excluding Council Tax + Grant for National Insurance New Burden) of 2.04%, equivalent to approximately £1m per annum compared to Blackpool for example, who will receive an increase of 9.80%. It is likely that Wokingham is the only Local Authority in the country with Adults and Children's services responsibilities that received an actual cash reduction in Core Grant Funding. With continued uncertainty over future funding settlements and methodology for a fairer allocation of funding, it is clear from the 2025/26 one-year settlement, funding is being redirected to areas deemed to have higher levels of deprivation and have less ability to raise more funding from increasing Council Tax.

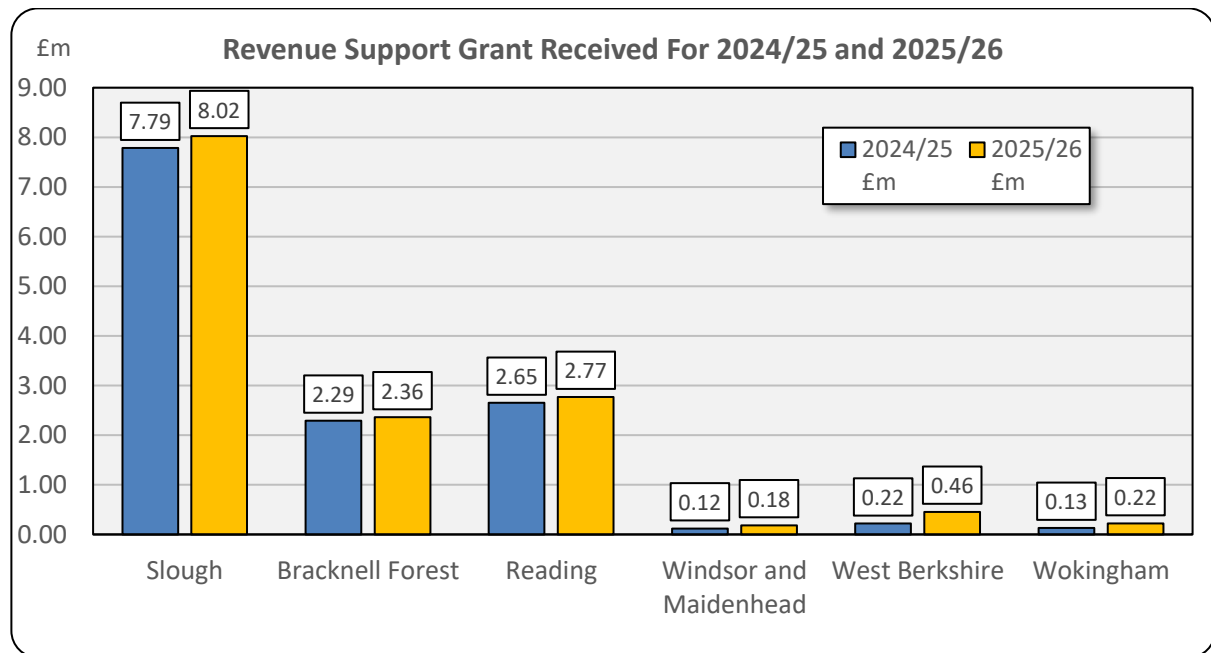
### **Revenue Support Grant (RSG)**

RSG was previously the significant un-ringfenced grant that supported the Council's ongoing revenue expenditure. From 2013/14 it has been incorporated within the settlement funding assessment (SFA) which Wokingham faced reductions in grant yearly and the complete removal of this grant since 2018/19. In recent years, Wokingham has received some RSG allocation, increasing from £0.132m to £0.224m for 2025/26, an increase of £0.091m. RSG is just one component of the overall Core Grant Funding (CSP excluding Council Tax). Taking into account this £91k increase, the total Core Grant Funding reduces by £1m in 2025/26, as set out above.

It was expected that from 2019/20 the grant would be cut still further with some authorities required to pay a 'negative RSG'. However, following consistent representations made by this authority, we have been informed again through the finance settlement that negative RSG will not be enacted in 2025/26 (similar to 2024/25). The funding position is unclear from 2026/27 onwards and Wokingham will need to continue to make representations regarding

the new methodology for financing local authorities to ensure we secure a fair and viable ongoing funding settlement from the Government.

The graph below compares the RSG allocations over the past two years across Berkshire Councils. Although the increases are similar in % terms, the actual increases are different with Wokingham only receiving an additional £91k.

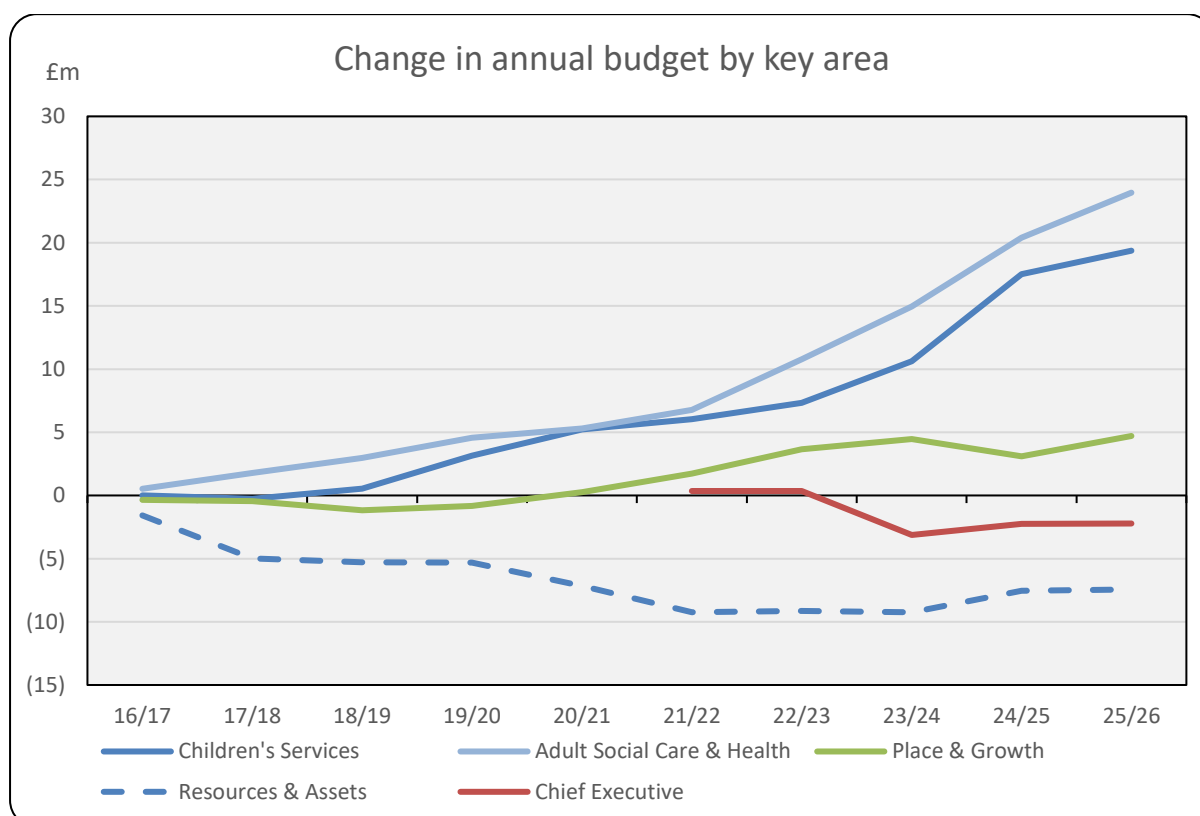


## Appendix 2;

### Delivering through financial governance and ongoing efficiency

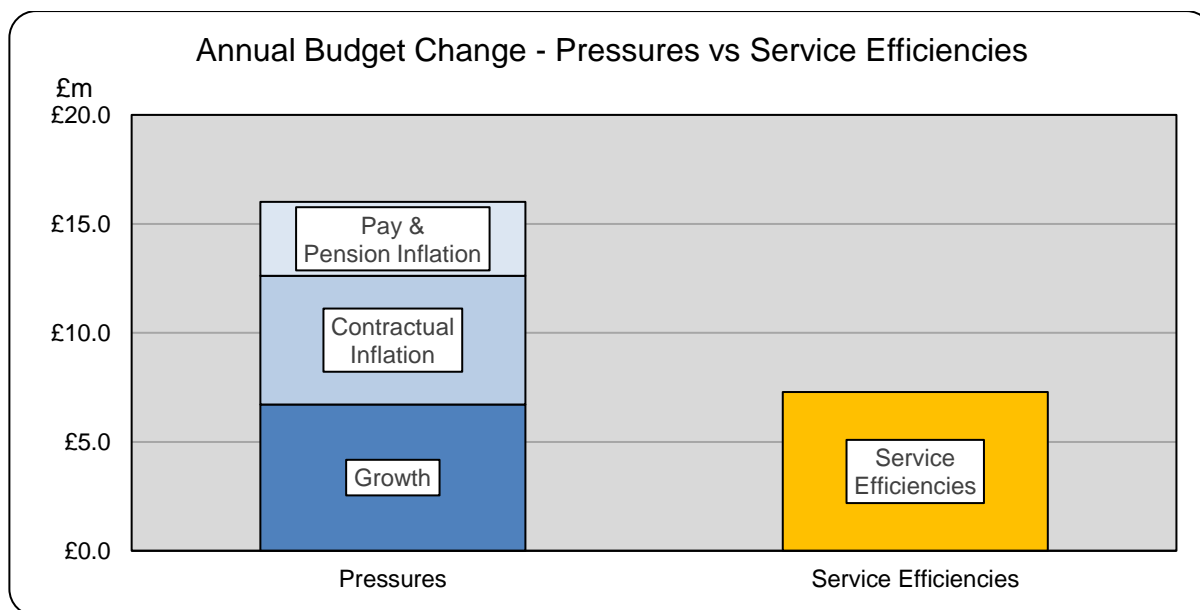
Across the many varied and complex services the Council provide, there will be pressures and risks as well as efficiencies and opportunities to reduce costs or to deliver more value from current resources. Often efficiency initiatives are required to meet additional demand and service need without the need for budget growth. The budget process aims to capture these to ensure the budget set is prudent and robust and that services continue to review their operations and cost base. The detail below shows where opportunities have been identified and how those initiatives have impacted the distribution of resources across services and the impact on the overall budget position.

The graph below shows the cumulative change in annual budget across four key areas of Children's Services, Adult Social Care & Health, Place & Growth, Resources & Assets. Whilst the graph shows cost pressures across the social care areas, the Council have managed to contain many of these through efficiencies and income generation within other directorates.



The annual change in budget is shown below. For 2025/26, the total pressures outweigh the service efficiencies. The difference will be required to be funded via council tax rises. The detail budget changes have formed part of the information provided to Community and Corporate Overview and Scrutiny Committee throughout the budget process.

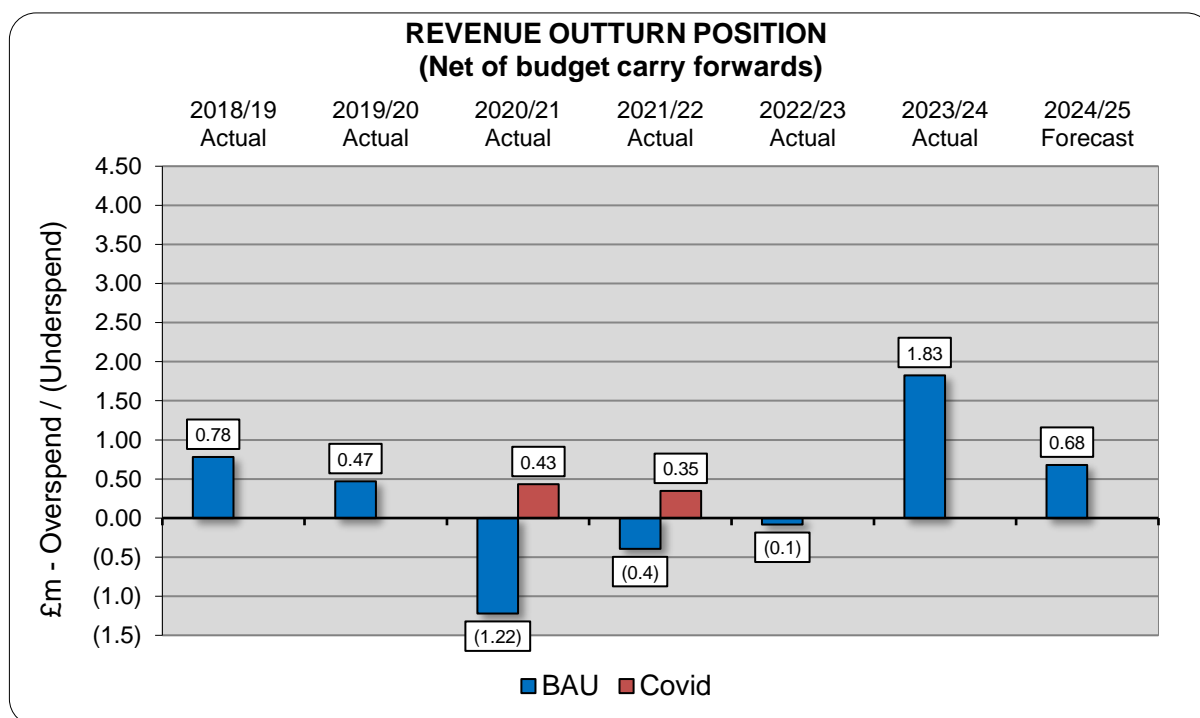




\* Service Efficiencies are designed to reduce costs whilst maintaining services to the public.

### Mitigating Service and Budget Pressures

Over the past number of financial years, the Council have faced a number of demand led pressures in year and more recently, the financial impact from inflation, temporary accommodation and demand in Childrens Services. These underlying pressures are considered as part of the budget process. The forecast budget variance in 2024/25 currently shows a combined overspend of £0.680m compared to the budget approved in February 2024, based on December 2024 monitoring.



Further information is available in the quarterly revenue monitoring reports reported to Executive and available on the Councils website.

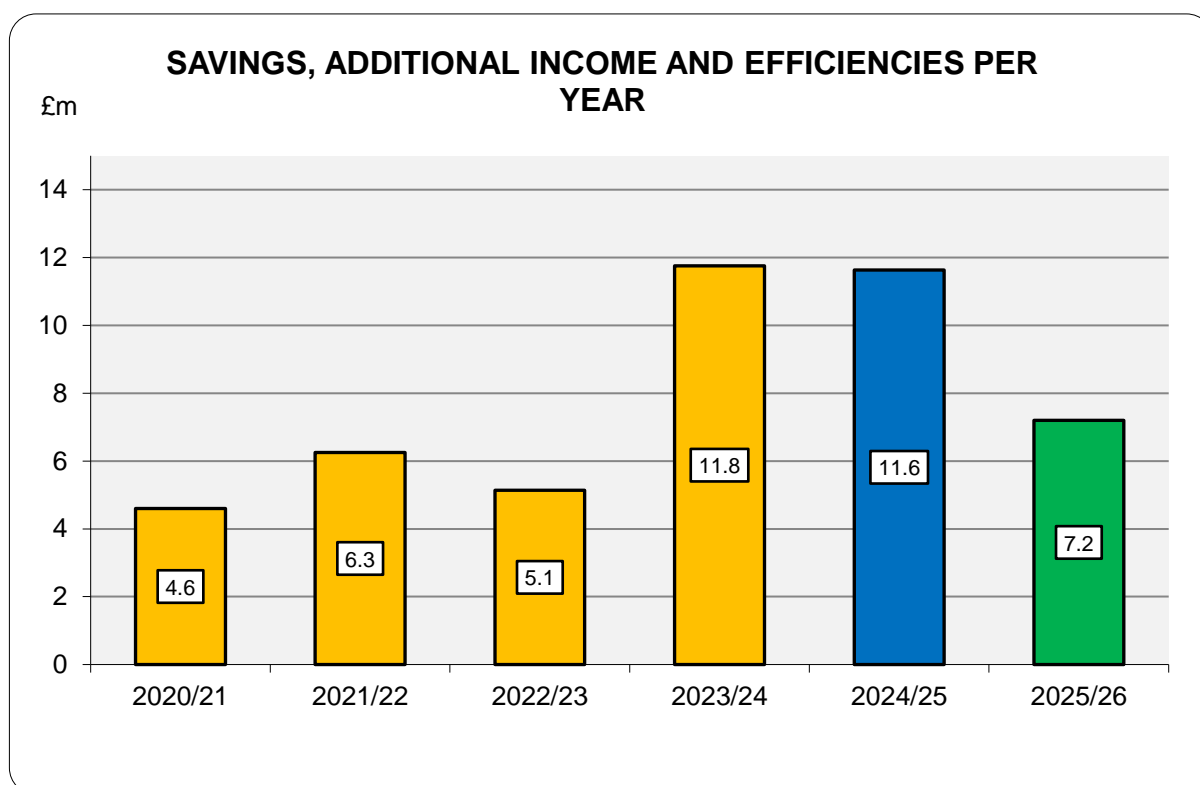
Extensive work is currently underway to manage the in-year 2024/25 position and to bring the current forecast back to a balanced position. This is critical in order to maintain appropriate reserves. Current activity includes;

- a) Departmental budget savings programmes,
- b) Restrictions on all recruitment,
- c) Implementation of future savings programmes being brought forward where possible,
- d) Program of contract reviews to manage inflation and understand efficiency options

### **Delivering Efficiency and Income generation**

In order to continue to provide value for money and to maintain budgets within the ever difficult financial environment, efficiencies and income generation are required to meet the changing pressures in growth, inflation, and demand for services.

The total savings, efficiencies and income generation that have been identified in setting the council tax in previous years are shown below, along with planned savings required in the 2025/26 medium term financial plan. Efficiencies are used to fund growth, inflation and reductions in Government grants whilst allowing the Council to maintain frontline services.



*Nb – Amber denotes savings delivered, Blue denotes savings in delivery and Green denotes savings in future plans.*

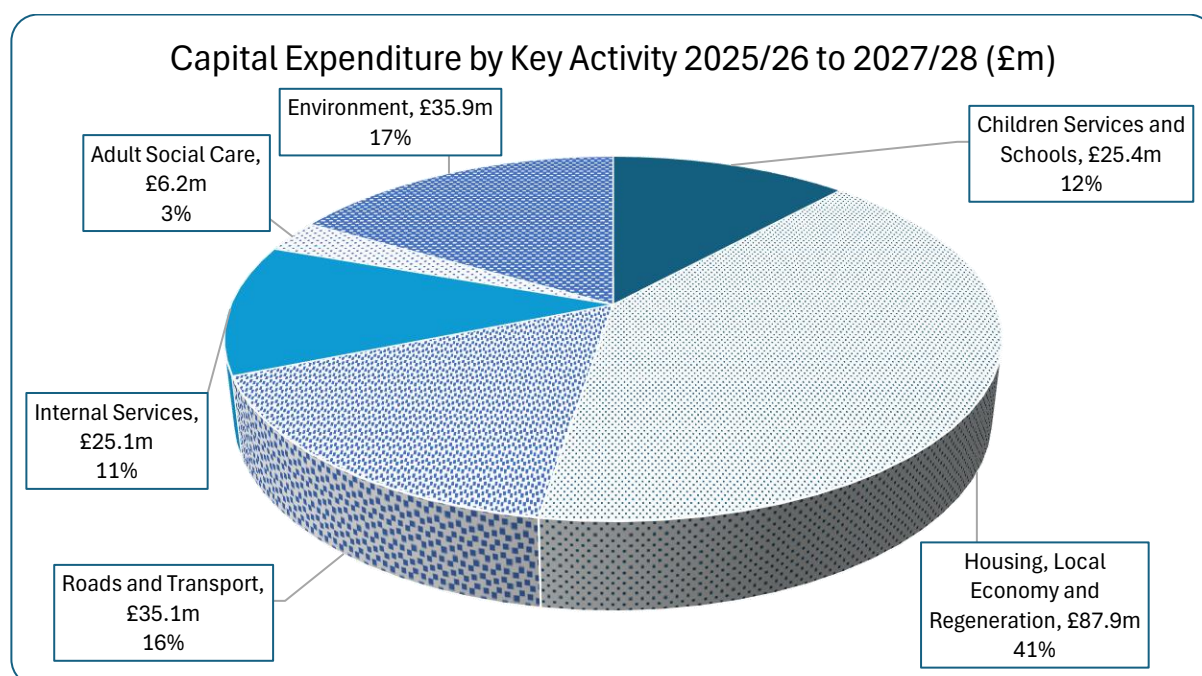
## Appendix 3;

### Capital Programme – Investing in the Borough

The following paragraphs further detail the Capital Programme showing where investment is being made, how the programme is being funded and the overall impact on borrowing, the capital financing requirement and the return on investments.

#### **Spend Analysis**

The graph below shows the capital expenditure planned for the next 3 years by key activity area. This excludes any previously approved budget that has will be carried forward into future years. In total the Council plan to invest a further £216m (including HRA) over the next 3 years.



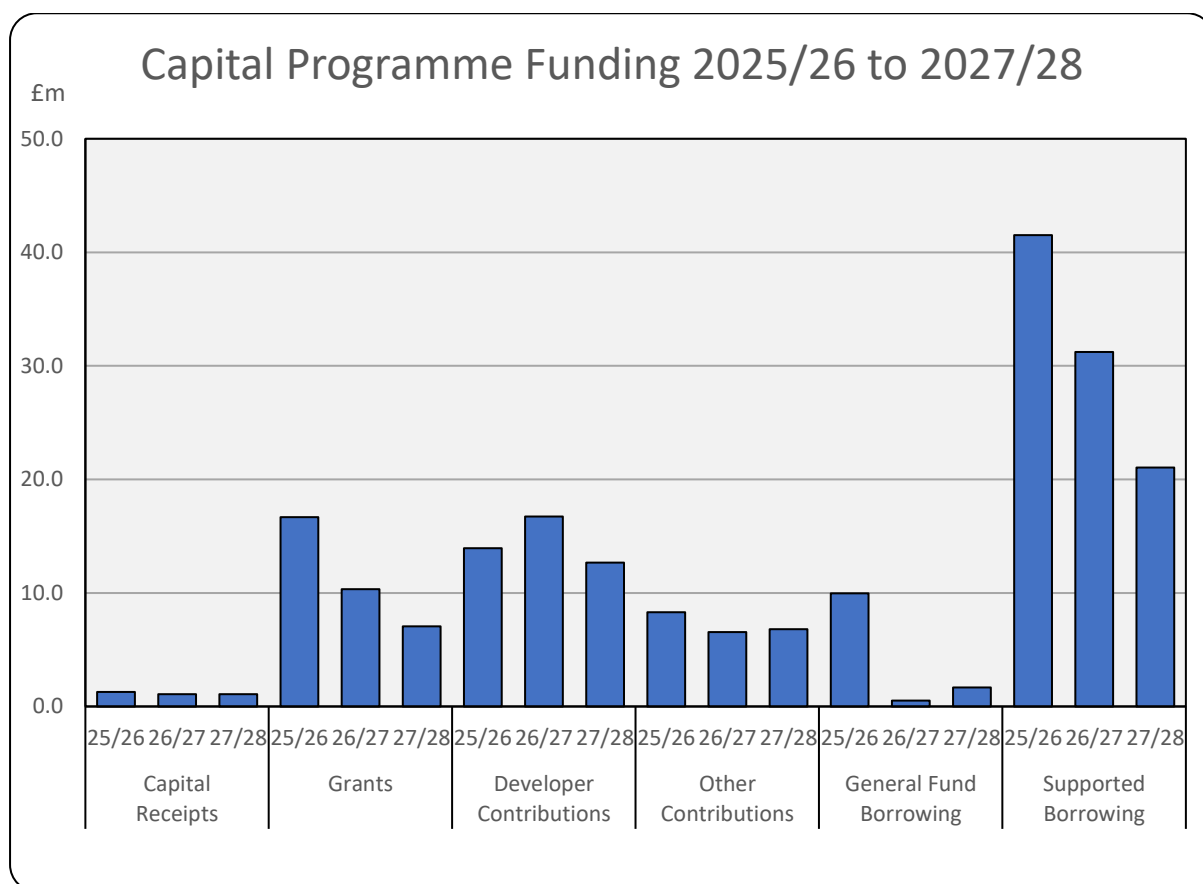
As highlighted above, significant investment is planned across schools, roads and transport, housing, local economy, and regeneration.

## Funding Capital Investment

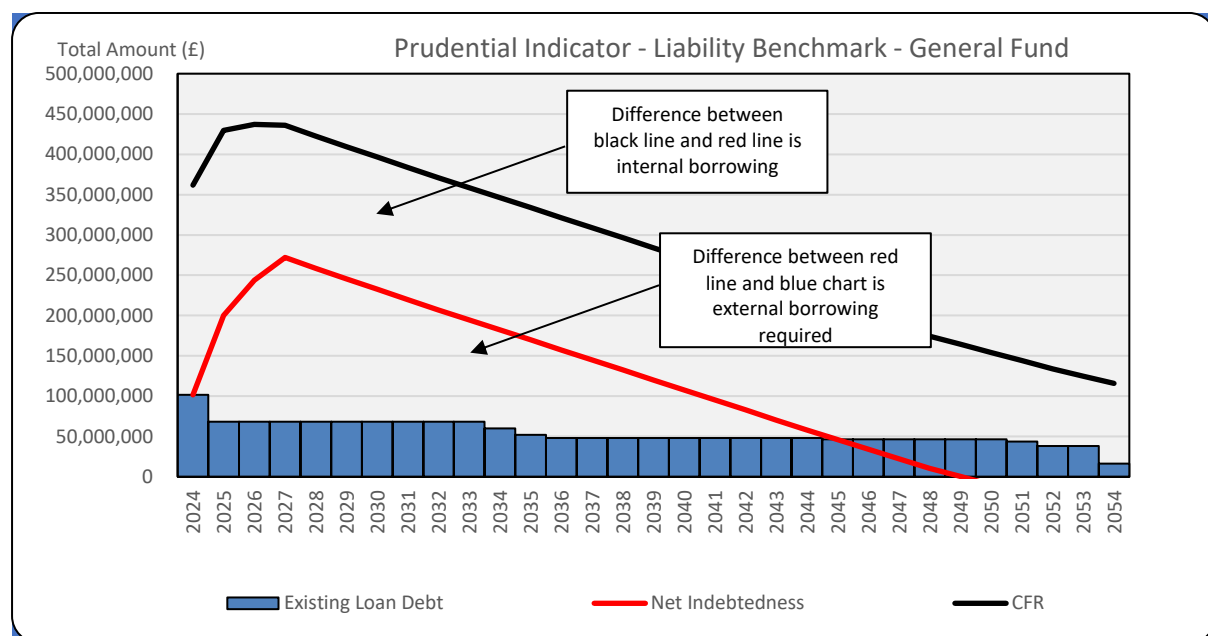
There is currently a gap in funding for the capital programme over the full MTFP period, however year 1 of the programme is fully funded. The longer-term budget gap will be addressed through a combination of expenditure reductions, reprofiling of projects and seeking to maximise funding resources.

The major funding source for the capital programme will be supported borrowing which relates to borrowing upfront where a direct repayment source (e.g. Income generation, HRA rental income, repayment of subsidiary company loans and future developer contributions) has been identified whereas general fund borrowing is funded through existing revenue base budget. The graph below shows how the capital programme will be funded over the next 3 years (assuming the funding gap in year 2 and 3 are met through reducing / rephasing capital expenditure).

The amounts shown under supported borrowing are based on the budget permissions set out in the capital programme consisting of different projects. Some projects will be committed to deliver whereas some budget allocations will not yet have detailed plans for spend or relevant outcomes/returns and therefore will not progress until that detail is fully understood.



As the Council continues to borrow over the short to medium term period to support the investment through the capital programme, debt levels will increase as shown by the net indebtedness line in the graph below (liability benchmark - prudential indicator). The level of debt is considered affordable and sustainable as required by the CIPFA prudential code. As highlighted earlier in this report, the financial risk from the DSG deficit will impact on the Council's treasury management budgets if not addressed by central government as the deficit will require financing from a cashflow view and therefore interest costs will be incurred. All capital projects are supported by detailed business cases which include where appropriate how supported borrowing will be repaid.



*Note – the CFR line excludes capital budgets that are currently included in the capital programme as ‘permission to spend’ budgets which will be approved subject to viable business cases.*

Further information on the funding of the capital programme is set out in the Capital Strategy and the Treasury Management Strategy.

## Appendix 4;

### Dedicated Schools Grant

The Council receives DSG annually from the DfE and it must be used in support of the schools' budget as defined in the School and Early Years Finance (England) Regulations 2022. The purpose of the schools' budget is defined in legislation as the provision of primary and secondary education.

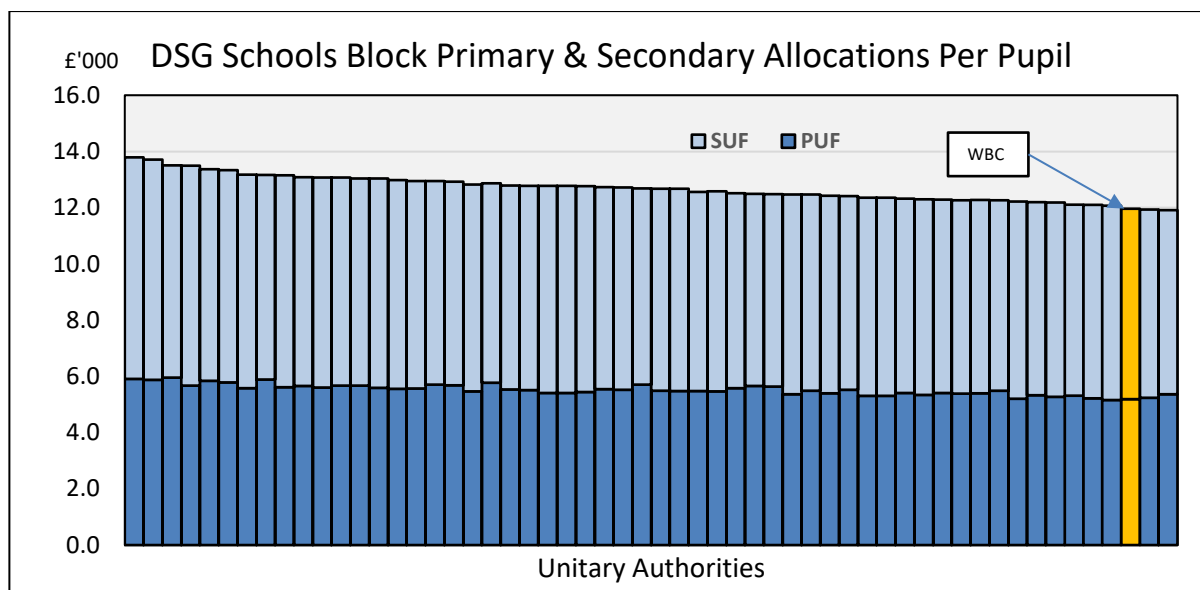
The following pages explain further how the grants are calculated and distributed. They also show Wokingham's grants in comparison to some other unitary authorities

The amount for 2025/26 was notified to the authority by the Department for Education (DfE) in December 2024. However, a proportion of this amount is in respect of free schools and must be paid to them. The actual DSG allocation available to the Council for 2025/26 is £222.43m, compared to £198.44m in 2024/25. The increase to 2025/26 is accounted for by increased funding on both two-unit costs, one for primary unit cost (PUF) and one for secondary unit cost (SUF), as well as an increase in Early Years funding due to the full year impact of the extension of the age range of the free entitlement. The DfE created a centrally retained schools block for the Council to carry out its statutory duties which includes an element of the old education support grant.

DSG funding has increased for 2025/26 for all four blocks. This much needed funding increase is welcomed by the Council and all of our schools and will help contribute to the day-to-day funding of services.

Block	2024/25 £,000	2025/26 £,000	Change £,000	Change %
Schools Block	146,763	157,956	11,193	7.6%
High Needs Block	29,929	32,735	3,191	9.4%
Early Years Block	20,645	30,554	10,601	48.0%
Central School Services Block	1,099	1,188	107	8.1%

The actual 2025/26 PUF is £5,190 and SUF is £6,772 per pupil compared to £4,813 (PUF) and £6,272 (SUF) in 2024/25. The rates reflect the inclusion of grants, such as the Core Support Grant, which were previously received by schools as additional funding in year. Wokingham continues to receive one of the lowest funding amounts of all unitary authorities.



As outlined in the previous section, the DSG funding is based on 4 blocks and therefore expenditure mirrors these 4 blocks and includes;

- Schools Block – expenditure on day to day running of schools.
- High Needs Block – expenditure on high needs including independent special schools. This area has seen significant financial pressures due to growing demand and complexity in cases.
- Early Years Block – expenditure in relation to providing to early year settings including funding for free entitlement for 2, 3 and 4 years old, and 9-month-olds.
- Central Schools Services Block – expenditure in relation to statutory services such as school admissions and education support services.

Of the £157.9m in the Schools Block, £1.7m is proposed to be retained for the Growth Fund, funding new and growing schools. Schools Forum approved a 0.5% transfer from the Schools Block to the High Needs Block which equates to £790k. The remaining £157.2m is allocated to individual school budgets based on the local funding formula, which all schools are consulted on, and will be presented to Schools Forum for final approval on the 15th January.

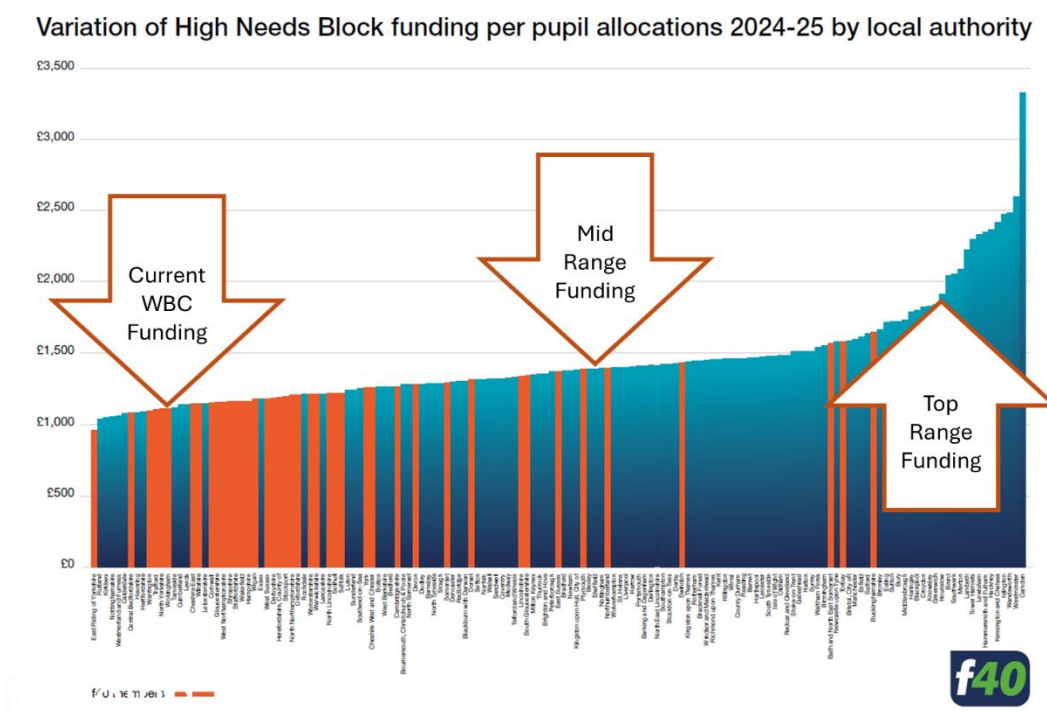
All schools are funded using the same formula regardless of whether they are maintained or an academy, with the formula taking account of a large number of variables including pupil numbers and other factors such as deprivation.

The current school profile is as follows:

	Number of Schools	Total Number on Roll	Draft Budget 2025/26 £,000
Maintained Schools	23	6,232	34,100
Academies	42	20,222	123,856
<b>TOTAL</b>	<b>65</b>	<b>26,454</b>	<b>157,956</b>

The High Needs Block is separate block of funding to support those young people with SEND requirements. This has been underfunded by central government for the past few years and, when combined with the increased demand and out-of-borough placements this has meant that the account has operated in a deficit position since 2017/18. Whilst this is permitted under regulation in the short term, it is not an ideal scenario nor sustainable in the medium to long term;

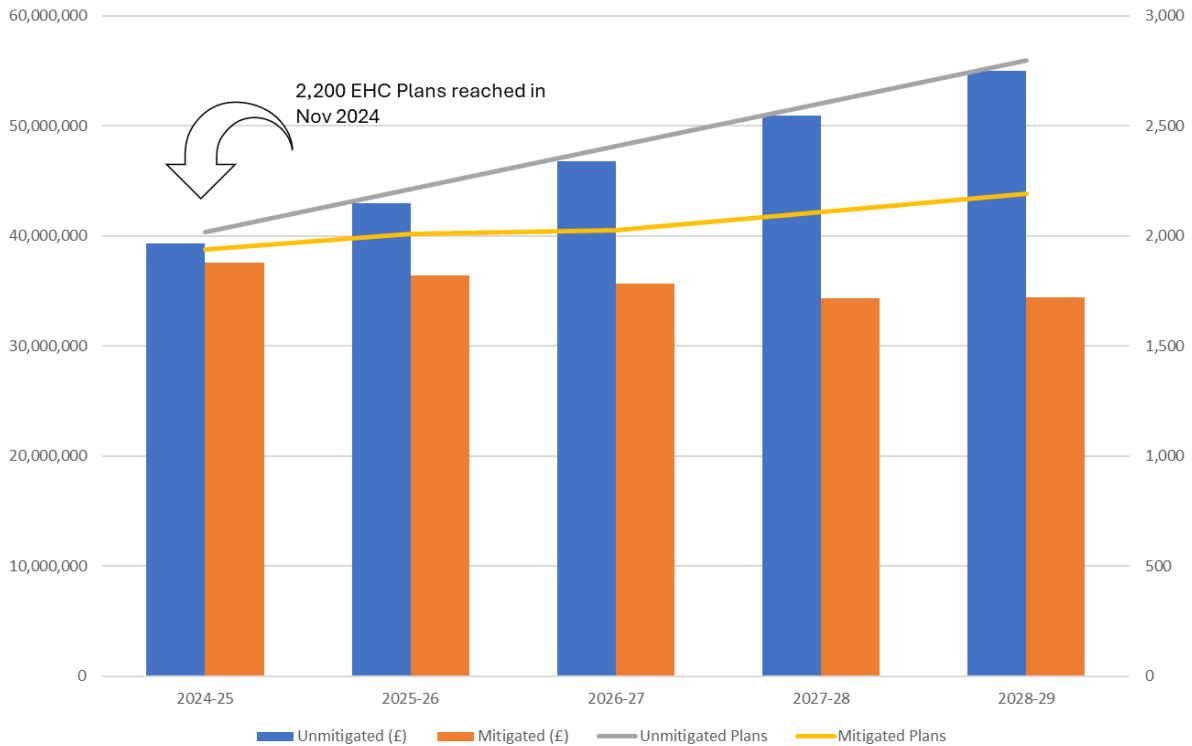
The table below shows that Wokingham Borough Council is the 10<sup>th</sup> lowest funded LA, receiving 1/3<sup>rd</sup> of the funding per pupil than the highest funded.



The Council are a part of the government's Safety Valve Programme and are reporting to the ESFA against the agreed DSG Management Plan that was initially planned to see the Council setting an in-year balanced budget by 2028/29.

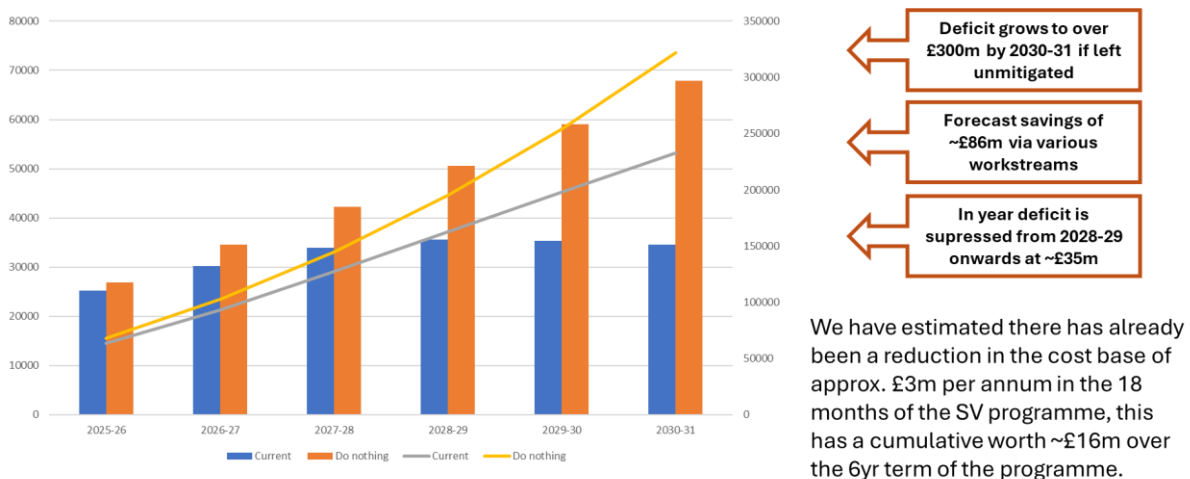
Latest forecasts show that despite the additional interventions and government funding, demand has increased significantly beyond initial expectations, with the number of mitigated EHC plans forecast for 2028/29 being hit by November 2024.





Overall this now shows that despite all the planned activities to improve the position, the forecast deficit continues to grow significantly, and if left unmitigated, would grow to over £300m by 2030/31 as shown below.

This provides a very significant risk to Wokingham and to many other Councils, with the General Fund having to fund borrowing required against the growing deficit and the statutory override only currently in place until 2026.



## Appendix 5;

### Key Financial Risks with Mitigations and Controls

Risk	Mitigation and Controls
Adult Social Care placement costs, market sufficiency and inflation pressures	Rising demand, a struggling external market and cost pressures, including from Living Wage increases are adding to a position where the service is experiencing significant demand and increased complexity of cases. Various approaches are progressing to manage the position including additional in-house provision to manage cost and the external market.
Additional statutory costs of Children in Care	We are experiencing significant increases in demand and a number of management actions are in place to mitigate the risks including targeted service work to support children to remain at home and working with partners to manage and reduce costs of placements.
One-year financial settlement	Working with central govt, professional orgs and other local authorities to best understand future options and implications. MTFP includes a number of assumptions and contingencies.
Increasing interest rates and debt charges	The treasury team work with external experts to continually review and update borrowing and lending strategies. Investments are reviewed and modelled against various scenarios. Holding high levels of earmarked reserves supports the Council in minimising external debt costs through a greater level of internal borrowing.
Inflationary pressures – including pay and contracts	Specific corporate support is in place to assist contract management and procurement. MTFP includes provision for increases as best understood.
Dedicated Schools Grant deficit	Actively involved in Safety Valve potential opportunity. Continually review service models and efficiency opportunities. MTFP includes further annual funding.
Cost of living pressures	Ongoing engagement with community partners to provide support and wherever possible proactive interventions.
Specific service pressures; Home to School Transport Unaccompanied Asylum Seekers	Detailed budget monitoring and forecasting. Support to services to review and innovate in service delivery models. Where appropriate lobbying to central government for appropriate funding.

## Reserves and Balances


The council keeps a number of reserves in the balance sheet. Of these, some are required to be held for statutory reasons, some to comply with proper accounting practice and others have been set up voluntarily to earmark resources for future spending plans. The reserves are reviewed bi-annually for continued relevance and adequacy as part of the budget setting process and closedown.

Reserve	Purpose	Policy	Estimated Level @ end of March	Benefit	Opportunity Cost
<b>General Fund Reserves:</b>					
<b>General Fund</b> <b>(Statutory)</b> 187	Resource available to meet future running costs for non-housing services	<ul style="list-style-type: none"> <li>Policy based on a combination of financial risks and Audit Commission guidance as follows:</li> <li>Risk assessments of budgets</li> <li>To enable stability in longer term financial planning</li> </ul>	2026 £10.2m 2027 £10.2m 2028 £10.2m	Provides: <ul style="list-style-type: none"> <li>General contingency for unavoidable or unforeseen expenditure</li> <li>Stability for longer term planning</li> <li>Interest on Balances helps to reduce costs to the taxpayer:</li> </ul>	<ul style="list-style-type: none"> <li>Could be used to fund one off General Fund expenditure which would result in loss of interest</li> <li>Could be used instead of borrowing but loss of interest</li> </ul>
<b>Insurance Fund</b> <b>(Earmarked Reserve)</b>	This is used to fund claims below the excess limits in the policies	<ul style="list-style-type: none"> <li>Needs to be at a level where provision could sustain claims in excess of current claims history</li> <li>May have to meet claims incurred but not yet reported</li> <li>May have to meet any uninsured / uninsurable losses</li> </ul>	2026 £2.1m 2027 £1.8m 2028 £1.5m	<ul style="list-style-type: none"> <li>Used to fund deductibles / excesses in order to minimise premiums</li> <li>Provides the Supply Teacher Scheme</li> <li>Helps maintain current rates charged to schools</li> <li>Interest earned builds up the reserves</li> </ul>	<ul style="list-style-type: none"> <li>Fund could be used to fund one off General Fund expenditure</li> </ul>

Reserve	Purpose	Policy	Estimated Level @ end of March	Benefit	Opportunity Cost
<b>Renewals Funds</b>  <b>(Earmarked Reserves)</b>	These are reserves held in order to finance the renewal or maintenance of specific items of equipment or furnishings, including 3G pitches and tennis courts	<ul style="list-style-type: none"> <li>Contributions to the reserve are made on the basis of the anticipated replacement cost of the items over their expected life and conditions of match funded grants</li> </ul>	2026 £1.2m 2027 £1.4m 2028 £1.5m	<ul style="list-style-type: none"> <li>Reduces pressure on future maintenance / replacement budgets</li> </ul>	<ul style="list-style-type: none"> <li>Could be used for alternative maintenance or other revenue expenditure</li> </ul>
<b>Equalisation Funds</b>  <b>(Earmarked Reserves)</b>	smooth the annual impact on the revenue budget and avoid fluctuations each year on key areas which are subject to market. E.g. Solar Farm, Leisure Contract	<ul style="list-style-type: none"> <li>Reserves will incur deficits in early years. Once asset operational and generating income, deficits will be repaid.</li> <li>Estimated recovery period set out in individual business cases</li> </ul>	Deficit balances  2026 (£5.4m) 2027 (£5.2m) 2028 (£4.0m)	<ul style="list-style-type: none"> <li>Once in surplus, annual contribution can be made to the revenue budget to support funding for services</li> </ul>	<ul style="list-style-type: none"> <li>Interest income lost whilst reserves in deficit</li> </ul>
<b>Waste Equalisation Fund</b>  <b>(Earmarked Reserve)</b>	Required to smooth the annual impact on the revenue budget and avoid fluctuation each year across all waste and recycling activities which are subject to external factors such as recycling rates, levels of waste, etc. The reserve is also held to mitigate risks from future implications of the waste PFI arrangement which expires in 2031/32.	<ul style="list-style-type: none"> <li>A level of the balance and contributions to the reserve are set out in the PFI financial model and reviewed annually as part of the budget setting process</li> </ul>	2026 £2.4m 2027 £2.5m 2028 £2.7m	<ul style="list-style-type: none"> <li>Provides stability of budgets in the medium to long-term for waste and recycling, including the end of the PFI arrangement</li> </ul>	<ul style="list-style-type: none"> <li>Could be used to support revenue expenditure</li> </ul>

Reserve	Purpose	Policy	Estimated Level @ end of March	Benefit	Opportunity Cost
<b>Interest and Debt Repayment</b> <b>(Earmarked Reserve)</b> 189	<p>Required to mitigate the impact where fluctuations in market conditions may have an adverse impact on interest costs on new borrowing and refinancing of existing borrowing. Reserve is also required to help offset any impact from changes in government policy around debt repayment.</p>	<ul style="list-style-type: none"> <li>To build up reserves based on favourable investment returns over budget</li> <li>Monitor longer debt requirement against current loan maturities and estimated debt repayment profiles</li> </ul>	2026 £11.9m 2027 £11.4m 2028 £10.9m	<ul style="list-style-type: none"> <li>Equals out market fluctuations in income due to volatile interest rates</li> <li>Avoid short term borrowing through internal borrowing</li> </ul>	<ul style="list-style-type: none"> <li>Could be used to support revenue expenditure</li> </ul>
<b>Pension Contributions</b> <b>(Earmarked Reserve)</b>	<p>Required to mitigate the annual impact when the pension contributions are set every three years by the Berkshire Pension Fund including an annual contribution to reduce the pension deficit.</p>	<ul style="list-style-type: none"> <li>Contributions set by Berkshire Pension Fund every three years, currently agreed up to 31/03/26.</li> </ul>	2026 £6.4m 2027 £6.2m 2028 £6.1m	<ul style="list-style-type: none"> <li>Provides stability against future pressures in pension fund payments</li> <li>Avoid short term borrowing through internal borrowing</li> </ul>	<ul style="list-style-type: none"> <li>Could be used to support revenue expenditure</li> </ul>

Reserve	Purpose	Policy	Estimated Level @ end of March	Benefit	Opportunity Cost
<b>Fairer Funding Review</b>  <b>(Earmarked Reserve)</b>	Required to mitigate unknown risks from future local government finance settlements including removal of new homes bonus, impact from levelling up agenda, reduction in core spending power, risk of negative revenue support grant, etc.	<ul style="list-style-type: none"> <li>Monitor risk from fairer funding review and future local government finance settlement</li> </ul>	2026 £16.0m 2027 £16.0m 2028 £16.0m	<ul style="list-style-type: none"> <li>Provides mitigation against unknown risks from fairer funding review</li> </ul>	<ul style="list-style-type: none"> <li>Could be used to support revenue expenditure</li> </ul>
190  <b>Town Centre Regeneration</b>  <b>(Earmarked Reserve)</b>	Required to mitigate the annual impact where fluctuations in market conditions may have an adverse impact on annual rental income (e.g. long term covid impact, national / local economy, etc). Reserve is also required to mitigate risks associated with the long-term capital financing costs of the regeneration (interest and debt repayments).	<ul style="list-style-type: none"> <li>Ensure town centre income over longer term covers all costs of regeneration</li> </ul>	2026 £4.3m 2027 £3.5m 2028 £2.8m	<ul style="list-style-type: none"> <li>Provides stability against impact market conditions can have on rent income and interest costs</li> </ul>	<ul style="list-style-type: none"> <li>Could be used to support revenue expenditure</li> </ul>

Reserve	Purpose	Policy	Estimated Level @ end of March	Benefit	Opportunity Cost
<b>Commuted Sums</b>  <b>(Earmarked Reserve)</b>	These are amounts received from developers for the maintenance of open spaces, parks and natural greenspaces (SANGs)	<ul style="list-style-type: none"> <li>There is no policy on the level of balances due to the nature of developer works and CIL agreements</li> <li>All contracts are unique to each developer and will vary depending on the nature of the particular project and may be subject to planning permissions etc.</li> </ul>	2026 £23.4m 2027 £23.4m 2028 £23.4m	<ul style="list-style-type: none"> <li>Used to maintain parks and open spaces so avoiding service spend</li> <li>Interest to be used in a specified and agreed manner</li> <li>Avoid short term borrowing through internal borrowing</li> </ul>	<ul style="list-style-type: none"> <li>Money cannot be used for other purposes</li> </ul>
 <b>Forward Funding</b>  <b>(Earmarked Reserve)</b>	Offset impact where infrastructure required ahead of developer contributions being received	<ul style="list-style-type: none"> <li>Reserve held to offset annual differences between capital investment costs and receipt of developer contributions</li> </ul>	2026 £22.4m 2027 £20.9m 2028 £19.4m	<ul style="list-style-type: none"> <li>Infrastructure can be delivered ahead of developer receipt</li> </ul>	<ul style="list-style-type: none"> <li>Could be used to support revenue expenditure</li> </ul>
<b>Children Services</b>  <b>(Earmarked Reserve)</b>	Held to support current and future risks around children services, demand management, transformation and efficiency programmes	<ul style="list-style-type: none"> <li>Support one off investment to generate ongoing savings</li> </ul>	2026 £0.9m 2027 £0.7m 2028 £0.4m	<ul style="list-style-type: none"> <li>Support resources to deliver savings</li> </ul>	<ul style="list-style-type: none"> <li>Could be used to support revenue expenditure</li> </ul>

Reserve	Purpose	Policy	Estimated Level @ end of March	Benefit	Opportunity Cost
<b>Building Control</b> <b>(Earmarked Reserve)</b>	Building control service is required to operate an independent trading account which is ringfenced. Reserve is held to support investment in building control service	<ul style="list-style-type: none"> <li>trading account holds a rolling three-year break even position required under the CIPFA regulations</li> </ul>	2026 £0.0m 2027 £0.0m 2028 £0.0m	<ul style="list-style-type: none"> <li>Supports building control trading account</li> </ul>	<ul style="list-style-type: none"> <li>None, ringfenced for building control</li> </ul>
<b>Adult Social Care</b> <b>(Earmarked Reserve)</b>	Held to support current and future risks around adult social care, supporting the market and providers, development of WBC care company, impact of national living wage, demand management.	<ul style="list-style-type: none"> <li>Provide mitigation for service with future challenges and risks</li> </ul>	2026 £3.3m 2027 £3.3m 2028 £3.3m	<ul style="list-style-type: none"> <li>Support resources to deliver savings</li> </ul>	<ul style="list-style-type: none"> <li>Could be used to support revenue expenditure</li> </ul>
<b>Property Portfolio</b> <b>(Earmarked Reserve)</b>	Required to mitigate the annual impact on the revenue budget where fluctuations in market conditions may have an adverse impact on annual rental income (e.g. long term covid impact, national / local economy, etc)	<ul style="list-style-type: none"> <li>Protect short term impact on revenue budget from market conditions on rental income</li> </ul>	2026 £1.2m 2027 £1.2m 2028 £1.2m	<ul style="list-style-type: none"> <li>Smooth any impact from lost rental income</li> </ul>	<ul style="list-style-type: none"> <li>Could be used to support revenue expenditure</li> </ul>



Reserve	Purpose	Policy	Estimated Level @ end of March	Benefit	Opportunity Cost
<b>Business Rates</b> <b>(Earmarked Reserves)</b>	Mitigate number of risks associated with business rates from changes in collection rates, level of appeals and bad debt, changes in government policy on rates payable.	<ul style="list-style-type: none"> <li>Offset annual fluctuations created from complex statutory collection fund accounting for business rates</li> </ul>	2026 £7.6m 2027 £7.6m 2028 £7.6m	<ul style="list-style-type: none"> <li>Mitigates short term timing impacts from collection fund accounting for business rates</li> </ul>	<ul style="list-style-type: none"> <li>Could be used to support revenue expenditure</li> </ul>
<b>Revenue Grants</b> <b>(Earmarked Reserves)</b>	Relate to a number of revenue grants received across all services which are planned to be spent in short / medium term in line with grant requirements. These includes areas such as Ukraine Funding, new burdens funding, homelessness, school improvements, council tax support schemes, etc.	<ul style="list-style-type: none"> <li>Support improvements / projects within services</li> </ul>	2026 £4.3m 2027 £2.8m 2028 £1.3m	<ul style="list-style-type: none"> <li>Mitigate short term increases in demand</li> <li>Avoid short term borrowing through internal borrowing</li> </ul>	<ul style="list-style-type: none"> <li>Could be used to support revenue expenditure</li> </ul>
<b>Public Health Grant</b> <b>(Earmarked Reserve)</b>	Ringfenced grant held to support public health objectives and initiatives in line with requirements of annual grant funding	<ul style="list-style-type: none"> <li>Meet grant requirements for Public Health</li> </ul>	2026 £0.5m 2027 £0.3m 2028 £0.1m	<ul style="list-style-type: none"> <li>Supports public health objectives</li> </ul>	<ul style="list-style-type: none"> <li>None, ringfenced for public health</li> </ul>

Reserve	Purpose	Policy	Estimated Level @ end of March	Benefit	Opportunity Cost
Other (Earmarked Reserve)	Various smaller reserves held across departments to support ongoing projects, efficiency and improvement works over medium-term plan	<ul style="list-style-type: none"> <li>Support ongoing projects to deliver service improvements and efficiencies</li> </ul>	2026 £1.7m 2027 £1.4m 2028 £1.1m	<ul style="list-style-type: none"> <li>Avoid short term borrowing through internal borrowing</li> </ul>	<ul style="list-style-type: none"> <li>Could be used to support revenue expenditure</li> </ul>
Carry Forwards 2024 (Earmarked Reserves)	Support one off projects which are underway and span multiple financial years	<ul style="list-style-type: none"> <li>Agreed by Executive as part of revenue monitoring outturn reports</li> </ul>	2026 £2.8m 2027 £1.8m 2028 £0.8m	<ul style="list-style-type: none"> <li>Supports ongoing projects</li> </ul>	<ul style="list-style-type: none"> <li>Could be used to support revenue expenditure</li> </ul>

Reserve	Purpose	Policy	Estimated Level @ end of March	Benefit	Opportunity Cost
<b>DSG Equalisation</b>  <b>(Earmarked Reserve)</b>	Support resources to deliver on Safety Value Programme and DSG Deficit Recovery	<ul style="list-style-type: none"> <li>1% Council Tax contribution each year from 2023/24 to contribute to equalisation and fund safety value programmes</li> </ul>	2026   £0.7m 2027   £4.8m 2028   £10.4m	<ul style="list-style-type: none"> <li>Requirement of safety value programme to support DSG deficit recovery</li> </ul>	<ul style="list-style-type: none"> <li>Could be used to support revenue expenditure</li> </ul>
195  <b>DSG Deficit</b>  <b>(Unusable Reserve)</b>	Statutory account required to account for the deficits created where ringfenced expenditure is greater than ringfenced income across maintained schools, early years, and high needs services	<ul style="list-style-type: none"> <li>In agreement with the safety value recover programme agreed with the DfE</li> <li>Statutory override in place until March 2026, awaiting confirmation from Government about arrangements for deficit post March 2026 including plans to address longer term funding for deficits.</li> </ul>	Deficit Balances  2026   (£60.8m) 2027   (£90.0m) 2028   (£122.9m)	<ul style="list-style-type: none"> <li>No benefit while reserve is in deficit</li> </ul>	<ul style="list-style-type: none"> <li>Interest income lost whilst reserves in deficit</li> </ul>

Reserve	Purpose	Policy	Estimated Level @ end of March	Benefit	Opportunity Cost
<b>Capital Reserves:</b>					
<b>Usable Capital Receipts (Excluding right to buy) (Statutory)</b>	Proceeds of fixed asset sales and repayments of other loans/grants available to meet future capital requirements and to act as a contingency	<ul style="list-style-type: none"> <li>The current policy is to ensure that balances are sufficient to cover the first year of the capital programme (including urgent health &amp; safety issues that may arise during the year)</li> </ul>	2026 £0.3m 2027 £0.3m 2028 £0.3m	<ul style="list-style-type: none"> <li>To finance future capital schemes</li> <li>This provides stability for longer term planning</li> <li>Interest on balances helps to reduce costs to the taxpayer.</li> </ul>	<ul style="list-style-type: none"> <li>Loss of interest income</li> </ul>
<b>Usable Capital Receipts (Right to buy) (S106)</b>	The council's share of HRA sale receipts are ring fenced for One for One Replacement	<ul style="list-style-type: none"> <li>Housing sales receipts must be used for social housing within the Borough</li> </ul>	2026 £0.4m 2027 £0.4m 2028 £0.4m	<ul style="list-style-type: none"> <li>Government's commitment to ensure that the receipts on every additional home sold under the Right to Buy are used to fund its replacement</li> </ul>	<ul style="list-style-type: none"> <li>Will be used to help fund the HRA reinvestment in new homes for affordable rent</li> </ul>
<b>Developer Contributions (S106 and Community Infrastructure Levy (CIL)) and Revenue to Capital Contributions</b>	<p>Money received from developers as part of their development obligations</p> <p>A time lag exists between receipt and design/delivery of schemes</p>	<ul style="list-style-type: none"> <li>There is no policy on the level of balances due to the nature of the contributions</li> <li>Aim to fund schemes identified within the 3 year capital programme / 5 year capital vision</li> <li>All contracts are unique to each developer and will vary depending on the nature of the particular project</li> <li>Balances may increase due to restrictions on how contributions may be spent, and matching these to schemes within the capital programme</li> </ul>	2026 £79.7m 2027 £78.0m 2028 £76.2m	<ul style="list-style-type: none"> <li>Avoid short term borrowing through internal borrowing</li> </ul>	<ul style="list-style-type: none"> <li>S106 Monies can only be used for purposes specified in the agreement</li> <li>S106 Contributions might be time restricted therefore if not utilised may need to be repaid to the developer</li> <li>Could be used instead of borrowing, but loss of interest</li> </ul>

Reserve	Purpose	Policy	Estimated Level @ end of March	Benefit	Opportunity Cost
<b>Ring Fenced Reserves:</b>					
<b>Housing Revenue Account (HRA)</b>  <b>(Statutory)</b>  197	Resources available to meet future running costs for council houses	<ul style="list-style-type: none"> <li>Local Government and Housing Act 1989 section 76 (3) forbids a year end deficit on the HRA</li> <li>Balance is determined by level of risk associated with the budget</li> <li>Current recommended minimum level of reserves is £1m</li> </ul>	2026 £1.1m 2027 £1.1m 2028 £1.1m	<ul style="list-style-type: none"> <li>Provides general contingency for unavoidable or unforeseen expenditure or fall in income</li> <li>Stability for longer term planning and for meeting the decent homes standard</li> <li>Interest on Balances helps to reduce costs</li> </ul>	<ul style="list-style-type: none"> <li>Could be used to fund HRA Capital expenditure to help meet decent homes standard which would result in loss of interest</li> <li>Could be used to fund HRA debt repayment</li> </ul>
<b>Major Repairs Reserve</b>  <b>(Statutory)</b>	This records the unspent balance of HRA Capital projects	<ul style="list-style-type: none"> <li>Use of Capital to meet Decent Homes Standard</li> <li>Redevelopment and regeneration of the council's housing stock</li> </ul>	2026 £0.1m 2027 £0.1m 2028 £0.1m	<ul style="list-style-type: none"> <li>Provides capital to invest in stock to meet the government's Decent Homes Standard policy</li> <li>Provides general contingency for unavoidable or unseen expenditure</li> </ul>	<ul style="list-style-type: none"> <li>Will be used to fund HRA capital expenditure to help meet decent homes standard</li> </ul>

## GRAND SUMMARY - GENERAL FUND PROPOSED BUDGET 2025/26

The service totals below **exclude** the allocation of internal charges (e.g. office accommodation & finance) and depreciation charges.

	2024/25 Restated Estimate £	2024/25 Local Tax Rate £	2025/26 Estimate £	2025/26 Local Tax Rate £
Adult Social Care	67,733,770	879.55	71,951,060	925.06
Chief Executive	11,034,350	143.28	13,236,020	170.17
Childrens Services	42,055,290	546.10	44,945,620	577.86
Place & Growth	31,700,910	411.65	33,318,740	428.37
Resources & Assets	19,134,810	248.47	19,934,570	256.29
<b>Total Net Expenditure</b>	<b>171,659,130</b>	<b>2,229.05</b>	<b>183,386,010</b>	<b>2,357.75</b>
Appropriation to / (from) Balances	695,076	9.03	850,102	10.93
Contribution to DSG Deficit Recovery	2,586,270	33.58	2,557,682	32.88
<b>Borough Council Requirement</b>	<b>174,940,476</b>	<b>2,271.66</b>	<b>186,793,794</b>	<b>2,401.57</b>
Income:				
Government Support / Business Rates	(30,674,483)	(398.32)	(33,585,282)	(431.80)
New Homes Bonus	(1,124,765)	(14.61)	(1,512,221)	(19.44)
Council Tax Collection Fund Surplus	(1,500,000)	(19.48)	(1,500,000)	(19.29)
<b>Council Tax for Borough Council Purposes</b>	<b>141,641,228</b>	<b>1,839.26</b>	<b>150,196,291</b>	<b>1,931.04</b>
<b>General Fund Balance Estimates (Note 1)</b>				
Brought Forward	9,485,000		10,689,000	
In Year Variation (note 1)	(683,000)		0	
Budgeted change	1,887,000		(489,000)	
Carried Forward	10,689,000		10,200,000	
<b>Council Tax Base</b>	<b>77,009.9</b>		<b>77,780.0</b>	

Note 1 - 2024/25 estimate based the in year revenue monitoring position at quarter three

The local tax Band D rate of £1,931.04 is a 2.99% core increase in council tax and a 2.00% increase which forms the Adult Social Care precept.

## GRAND SUMMARY - GENERAL FUND PROPOSED BUDGET 2025/26

The service totals below **include** the allocation of internal charges (e.g. office accommodation & finance) and depreciation charges.

	2024/25 Restated Estimate £	2024/25 Local Tax Rate £	2025/26 Estimate £	2025/26 Local Tax Rate £
Adult Social Care	71,453,840	927.85	75,865,960	975.39
Chief Executive	11,888,280	154.37	13,164,010	169.25
Childrens Services	50,806,260	659.74	53,269,140	684.87
Place & Growth	47,261,940	613.71	51,846,680	666.58
Resources & Assets	8,918,970	115.82	8,920,010	114.68
Depreciation Charges	(18,670,160)	(242.44)	(19,679,790)	(253.02)
<b>Total Net Expenditure</b>	<b>171,659,130</b>	<b>2,229.05</b>	<b>183,386,010</b>	<b>2,357.75</b>
Appropriation to / (from) Balances	695,076	9.03	850,102	10.93
Contribution to DSG Deficit Recovery	2,586,270	33.58	2,557,682	32.88
<b>Borough Council Requirement</b>	<b>174,940,476</b>	<b>2,271.66</b>	<b>186,793,794</b>	<b>2,401.57</b>
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Government Support / Business Rates	(30,674,483)	(398.32)	(33,585,282)	(431.80)
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<b>General Fund Balance Estimates</b>				
Brought Forward	9,485,000		10,689,000	
In Year Variation	(683,000)		0	
Budgeted increase	1,887,000		(489,000)	
Carried Forward	10,689,000		10,200,000	
<b>Council Tax Base</b>	<b>77,009.9</b>		<b>77,780.0</b>	

## GRAND SUMMARY - GENERAL FUND FORECAST BUDGETS 2026/27 & 2027/28

This takes into account budget pressures identified to deliver the Council's Vision. Work will be on-going to contain growth and increase service efficiencies where possible.

The service totals below **exclude** the allocation of internal charges (e.g. office accommodation & finance) and depreciation charges.

	2026/27 Estimate £	2026/27 Local Tax Rate £	2027/28 Estimate £	2027/28 Local Tax Rate £
Adult Social Care	72,794,060	935.90	73,624,060	946.57
Chief Executive	12,576,020	161.69	12,406,020	159.50
Childrens Services	45,810,620	588.98	46,450,620	597.21
Place & Growth	34,906,740	448.79	34,864,740	448.25
Resources & Assets	26,751,570	343.94	33,891,570	435.74
<b>Total Net Expenditure</b>	<b>192,839,010</b>	<b>2,479.29</b>	<b>201,237,010</b>	<b>2,587.26</b>

The above figures are based on the bids in the MTFP. Figures will be revised during the budget setting process for 2026/27 and 2027/28.



## GROSS INCOME AND EXPENDITURE

The table below shows the total gross income and expenditure for the General Fund, Dedicated Schools Grant and Housing Revenue Account.

2024/25 Budget £'000		2025/26 Budget £'000
<b>Income</b>		
<b>General Fund</b>		
36,033	Fees and Charges	40,084
38,583	Specific Grants	39,451
3,952	Other Income	4,667
3,614	Internal Income	3,309
<b>82,182</b>		<b>87,511</b>
<b>Dedicated Schools Grant</b>		
87,444	Specific Grants	100,240
0	Internal Income	0
0	Plus movements from reserves	0
<b>87,444</b>		<b>100,240</b>
<b>Housing Revenue Account</b>		
21,784	Fees and Charges	23,336
17	Specific Grants	67
33	Other Income	53
<b>21,834</b>		<b>23,456</b>
<b>191,460</b>	<b>Total Income</b>	<b>211,207</b>
<b>Expenditure</b>		
<b>General Fund</b>		
99,302	Adult Social Services	101,621
13,443	Chief Executive	14,641
55,690	Children's Services	57,606
69,364	Place & Growth	73,254
34,712	Resources & Assets	43,455
<b>272,511</b>		<b>290,576</b>
<b>Dedicated Schools Grant</b>		
36,085	Individual Schools Budget (ISB)	36,135
47,734	High Needs Block Budget excluding ISB	55,375
20,645	Education of children under 5s in private, voluntary & independent settings	30,554
1,452	Pupil premium allocated to schools	1,488
1,099	Centrally retained services	1,188
19,570	Transfer to DSG deficit	24,500
<b>87,444</b>		<b>100,240</b>
<b>Housing Revenue Account</b>		
21,834	Housing Revenue Account	23,456
<b>21,834</b>		<b>23,456</b>
<b>381,789</b>	<b>Sub Total Expenditure</b>	<b>414,273</b>
<b>190,330</b>	<b>Net Expenditure</b>	<b>203,066</b>
18,670	Less: depreciation	19,680
5,074	Less: special items	4,726
<b>23,744</b>		<b>24,406</b>
<b>166,585</b>	<b>Net Expenditure (excluding Special Items &amp; Depreciation)</b>	<b>178,660</b>

### Notes

Movements between areas are described in detail in the summary of budget movements, service budgets, housing revenue account and dedicated schools budget.

# SERVICE NARRATIVES - ADULT SOCIAL CARE AND HEALTH 2025 - 2028

## 1. SERVICE AIMS

The Adult Social Care and Health Services Directorate aims to perform the care and support functions set out in the Care Act 2014, to promote wellbeing, help people to achieve the outcomes that matter to them in their life and enable them to be as independent as possible. This includes adults with needs that result from or are related to a physical or mental impairment or illness, including adults with physical, mental, sensory, learning or cognitive disabilities or illnesses, autism, substance misuse or brain injury. The directorate also performs statutory functions under the Mental Health Act 1983 and 2007 and Mental Capacity Act 2005.

## 2. SERVICE SCOPE

The work of Adult Social Care and Health is driven by the Care Act 2014, which sets out the Duties and Powers of local authorities. The key emphasis is to promote wellbeing, with general responsibilities including preventing, reducing and delaying needs, providing information and advice, market shaping and commissioning of adult care and support to meet eligible needs, managing provider failure and other service interruptions. Delivery requires a collaborative approach, working particularly closely with our Health and Voluntary and Community Sector partners as we progress towards integrated health and social care services.

### Adults Social Care

Adult Social Care undertakes direct work with customers 18 years+ who have a learning disability, physical disability, long term condition and/or older people. The service works in line with key legislative frameworks to support individuals to live safely in the community, to maximise individuals' abilities to care for themselves and to support carers to continue in their caring role for as long as they are able to.

The health, safety and wellbeing of vulnerable individuals is of paramount importance to us, and we achieve this through providing a range of formal and informal services through partnerships with colleagues across Adult Social Care, Health, the voluntary community services, other WBC directorates and with a commitment to co-production.

Our key statutory responsibilities are;

- Statutory Duties under Care Act 2014, including around;
  - Information, advice, and guidance
  - Prevention
  - Assessment
  - Support planning and provision
  - Support plan review
  - Safeguarding
  - Advocacy
- Statutory Duties under the Mental Health Act.
- Adherence to Mental Capacity Act 2005 in relation to all statutory and non-statutory work.
- Delivery of the Deprivation of Liberty Safeguards within the Borough

In 2023-24:

- 22.08% of working age people with a learning disability in Wokingham Borough were in paid employment (including supported employment) in 2023/24, compared to 4.8% for the England average in 2022/23. Our rank was number 1 from all local authorities in 2022/23, on the final year of this being an ASCOF measure.

- 485.3 older adults (aged 65 and over) per 100,000 whose long-term support needs were met by admission to residential and nursing care homes in 2023/24 compared to 560.8 England average in 2022/23.
- 90.02% of service users in Wokingham Borough with a learning disability in 2023/24 were living on their own or with their family compared to 80.5% England average in 2022/23.
- 2,435 people were assessed in 2023/24.
- 1,130 people were reviewed in 2023/24.
- 2,426 people received long term services throughout 2023/24.
- 2,140 safeguarding concerns were received during 2023-24, 650 (30%) safeguarding enquiries commenced in the same period.

## Public Health

Local Authorities have a statutory duty for public health and in taking steps to improve the health of people in their area based on local need.

Our Public Health Team's purpose and aim is to collaborate with partners to ensure that all residents and communities in the borough are healthy, happy, and safe, leaving no-one behind. This means that public health holds a resolute focus on tackling preventable and unfair differences in health and wellbeing, including those driven by racism and discrimination.

Our **Public Health Team** operates within the three pillars of Public Health - health improvement, health protection, and healthcare public health:

- For health improvement, we commission a range of support and prevention services, including health visitors and school nurses, NHS Health Checks, smoking cessation, drug and alcohol treatment, sexual health services. Our Prevention Team in Public Health increase the uptake in physical activity of those with significant barriers or challenges in accessing physical activity opportunities. We also work with other parts of the council - such as our Planning and Transport Teams - to input into plans and policies that can affect residents' health.
- Under the pillar of health protection, the team works closely with the NHS and the UK Health Security Agency to prevent outbreaks of infectious diseases (often through vaccination, such as flu and measles) and to manage outbreaks if they happen.
- And under the pillar of healthcare public health, we assist and collaborate with NHS colleagues in planning and developing new services and pathways, including drawing attention to, and advocating prevention.

The **Integration Team** sits alongside Public Health and works with partners from across the health, adult social care, housing and voluntary sector to prevent people going into hospital as an emergency, to support residents to be discharged from hospital if they have been admitted, and to reduce differences in health between different groups of people in Wokingham.

Over the last 12 months, the Berkshire West public health system underwent several changes. This transformation provided WBC with the opportunity to redesign and reorientate public health within the Council, presenting a huge opportunity for the Council to strengthen public health, embedding it across the organisation. In 2023/2024 we:

- Successfully transferred and positioned public health intelligence into WBC.
- Repositioned the Public Health Team and new Director of Public Health within WBC's corporate arrangements.
- Strengthened partnership reporting into the Health and Wellbeing Board and commenced development of Wokingham's Health and Wellbeing Board Dashboard.
- Started developing the new Public Health Strategy (2025-2030).

- The Integration Team continued to lead the health and social care integration agenda and the planning, delivery, and oversight of the Better Care Fund, via the Wokingham Integrated Partnership (WIP).
- Collaborated with the Chief Executive's Office on communities and partnerships, embedding a new approach to community engagement and working with partnership organisations to provide services and support that lead to better health outcomes across communities.

In 2023/2024 public health commissioned services outcomes included:

- Between Oct 2023 to date, 373 residents (out of 529 who set a quit date) successfully quit tobacco smoking at 4 weeks (71%).
- 236 out of 455 (51%) adults sought treatment for drug use in Wokingham (opiate and non-opiate).
- 188 out of 455 (41%) adults sought and were in treatment for alcohol use only.
- 389 NHS Health Checks delivered in 2023/24 with 198 being in target group. New Community Wellness Offer implemented early 2024 which is now delivering community-based health checks.
- 1613 (98%) new birth visits were conducted, of which 1370 (83%) received their new birth visit within 14 days. 1575 (81.9%) children received their 2-2.5 year review (target 85%).

Adults Services are supported by.

The **Strategy, Commissioning and Performance** Team:

- **Strategic Commissioning:** Supports transformational change through commissioning high quality, cost effective and outcome-based services that ensure the right level of support is provided at the right time, in the right place and at the right cost.
- **Contracts, Performance and Assurance:** Develops and maintains a Contract Management Framework for Adult Social Care, ensuring best practice in contract management. Oversight of the contracting service ensuring that legislative and procedural agreements are always adhered to. Assurance manages our approach to Local Authority Care Quality Commission Assessment. Data and Insight are responsible for developing and implementing a Performance Outcomes Framework for Adult Social Care, ensuring best practice in this area with how we produce and manage performance information relating to our internal teams.
- **Operational Commissioning:** Responsible for commissioning placements for vulnerable adults and children across a number of different provisions, including residential, nursing care, supported living, fostering services and Post 16.

### 3. SERVICE PRIORITIES

The Adult Social Care and Health is fully engaged with the development of Wokingham's Community Vision, including having input from people with lived experience of drawing on Adult Social Care support

In response to this, we are very proud in Wokingham Borough Council to have committed to the Social Care Future Movement, which the Council and all its councillors signed up to in January 2024

The Borough's adopted Social Care Future Vision is that "Everyone should have the support, resources and opportunities to live in a place they call home, with the people and things that they love, in communities where we look out for one another, doing the things that matter most. Sometimes, we or the people we care about, may need help to achieve this due to a health condition or disability. This is the role of social care".

The future of social care in Wokingham Borough through this movement is;

1. Have communities where everyone belongs
2. Living in the place we call home
3. Leading the lives we want to live
4. More resources, better used
5. Sharing power as equals

We will bring about positive change by;

- Working together as equal partners
- Treating everyone with honesty and fairness
- Respecting the diversity of people
- Including and listening to everyone
- Building on people's strengths, their networks, and resources from the local community
- Using clear, kind and easy to understand communication and information
- Being open when things are difficult to do, and work out what we can do together
- Focusing our efforts on what is important to people and make sure it is happening.

Through our work on the Wokingham Community Vision and Social Care Future, we have learnt that people want Wokingham to be a place where everyone can fulfil their potential. To help achieve this Wokingham Borough Council has committed to becoming a Marmot Borough – a place which recognises that health and wellbeing, and the unfair variation across communities, are all shaped by the conditions in which people are born, live, work and age. A Marmot Borough takes action to improve health and reduce these unfair and preventable differences. This is a major project and a service priority.

## 4. BUDGET SUMMARY

### REVENUE

REVENUE SERVICE BUDGETS 2025/2026	Budget 2025/2026 £'000
<b>Adult Social Care</b>	
Adult Social Care	69,414
Strategy and Commissioning	4,382
Public Health and Better Care Fund	(1,846)
<i>Internal Recharges &amp; Depreciation Charges</i>	3,915
<b>Total Health &amp; Wellbeing</b>	<b>75,866</b>

## **CAPITAL**

Capital schemes include the following:

- Adult social care accommodation transformation: This will address the accommodation needs of our clients, and meet any future increased demand, to ensure that suitable services are available;
- Suffolk Lodge refurbishment
- Adult Social Care – community equipment;
- Facilitation of better health for residents of new developments: to oversee project design to enable this.

## **5. SERVICE PRESSURES AND RISKS**

Risks are documented in, and monitored via, our directorate and corporate risk registers. Our current risks are:

- **Market pressures and inflation:**

There are significant pressures within the Adults Social Care market, including growth in demand and complexity, placing increased pressure on the local authority finance and the sustainability of care providers. This has been exacerbated by increases in the National Living Wage and changes to National Insurance. These pressures affect capacity in the market, reducing care providers ability to take new packages of care and limit staff cover arrangements.

To mitigate these risks, Adult Services are working with our commissioned providers (care providers and voluntary sector) to ensure sustainability within the parameters of the local government financial settlement. Adult Services continues to liaise with regional and central government partners to reiterate the importance of fair funding within Adults Services.

- **NHS and Social Care Systems Pressures:**

The interface between the NHS and Social Care is fundamental in ensuring positive outcomes for local residents.

Adult Services will continue to work closely with Integrated Care Boards (ICBs) to develop a joint funding model and discharge plan that maximises the resources available within the system to ensure appropriate services are in place for a smooth transition from hospital to home, or a residential care setting.

## **6. TRANSFORMATION AND EFFICIENCIES**

Adults Services will build upon its successful transformation programme and continue to implement its fast-paced transformation of the Adult Social Care and Health services to deliver better outcomes for people, improved value for money, and a sustainable high quality Adult Social Care system for the people of the borough of Wokingham, in line with our strategic priorities set out in the Adult Social Care Strategy. This will include:

- Development of our approach to coproduction within care and support
- The development of our Care and Support Framework
- Preparation for Assurance to Inspection

- Working in Partnership
- Improvement work in Care & Support
- Improvement in Assessment & Care Planning
- Widening Access
- Improving Choice & Shaping Provision
- Safeguarding & Quality
- Mental Health & Autism

# **SERVICE NARRATIVES: CHIEF EXECUTIVE'S OFFICE**

## **2025/28**

### **1. SERVICE AIMS**

The Chief Executive's directorate supports all Council customers and other service teams in their service delivery through:

- Providing a clear Council Plan to focus other strategies and plans across the Council, sitting alongside the Medium Term Financial Plan (MTFP).
- Championing excellent Customer Experience.
- Promoting effective communications and engagement with our residents, our workforce and our partners.
- Delivering high quality IT and Digital services which are secure, effective and value for money.
- Providing a flexible, skilled, diverse workforce through an effective Human Resources and Organisational Development provision.
- Ensuring the Council's approach to service delivery and change is evidence-based, inclusive and focussed on the Council's priorities.

### **2. SERVICE SCOPE**

#### **Customer Excellence**

- Manages frontline customer interactions with over 74,000 calls, 30,000 emails and 4,000 web chats a year.
- Delivers 300 weddings, 70 citizenship ceremonies and registers the births and deaths for the borough, generating an income of approximately £250,000 each year.
- Provides a range of library services across ten sites including access to digital services via computers with 500,000 visits a year.

#### **Change**

- Supports and enables the organisation to deliver effective Programme Management and strategic change, through the directorate-led transformation programmes across all directorates, aligned to corporate priorities.

#### **Digital, Data and Technology (DDaT)**

- Provides the Council's technical infrastructure, software, applications and hardware, supporting and maintaining the Council's 46 network locations and 140 servers. function supports approximately 2,000 IT users (WBC, Optalis and WHL), 20,400 IT Service calls and 51 critical software applications.
- Provides Digital Innovation and delivery including development of the Councils CRM and inhouse developed applications. Responsibility for identifying and implementation of digital tools specifically with regards to Emerging Technology, Artificial Intelligence and Automation.
- Designs, develops, tests and manages the Council's digital customer interfaces to help manage demand, including the Council's corporate website, several service specific websites and the community directory (visited 4,066,898 times).
- Designs, develops, tests and manages the customer relationship management system (CRM) which enables customer shift to a more cost-effective channel.



- Responsible for Data Engineering, Science and Business Intelligence of the Councils data assets and raising data literacy of staff.
- Responsible for digital adoption of tools internal colleagues use and raising digital literacy across the Borough. Runs a Digital Adoption and Inclusion Programme to act as a digital enabler for staff and customers.

### **Insight, Strategy & Inclusion**

- Develops and co-ordinates a strategic framework and strategic forward plan to ensure key policies, strategies and plans are aligned to the Council Plan priorities, reviewing and refreshing the Council Plan as required.
- Leads on organisational service planning, ensuring consistency and alignment with the MTFP planning process.
- Co-ordinates quarterly performance reports to senior managers and councillors, along with the Council's annual report.
- Provides horizon scanning and Business Intelligence to support the organisation's decision-making, strategy development and change programmes.
- Ensures the Council meets the Public Sector Equality Duty and develops its approach to equalities, diversity, and inclusion, in line with the Equality Framework for Local Government.
- Corporate responsibility for Health and Safety, including cross Council working and with our school community

### **Community and Partnerships**

- Co-ordinates the Council's relationships with town and parish councils and the borough's Voluntary and Community Sector (VCS).
- Works with partner organisations to provide services and support that lead to better health outcomes across communities.
- Collaborates as equals with various partners across communities, to inform strategies and approaches aligned to need.
- Engages our residents in community-based initiatives and volunteering to promote and enable community power.
- Implements the Tackling Poverty Strategy with the Hardship Alliance and supports the response to the cost-of-living crisis

### **Communications**

- Drives the communication strategy and the forward plan of communication and engagement activity for the Council.
- Provides external and internal communications expertise to support council priorities and outcomes, including development of the Council brand and marketing of services.
- Consults and engages with residents through the Engage Wokingham platform to gather input and feedback into key initiatives and strategy development.

### **Human Resources and Organisational Development**

- Drives the People strategy and the delivery plan around workforce activity for the Council to demonstrate the 4 commitments; We Care, We Share, We Learn, We Belong.
- Provides support and advice on employee relations matters, resourcing strategies, reward and recognition, service transformations and people management issues.

- Ensures there is a robust people performance management system in place and that there are appropriate learning and development opportunities available to develop and grow Council staff to deliver the services for the Borough.
- Publishes and reviews HR Policies to keep them current and up to date with legislation changes.
- Offers continuous development opportunities to ensure that we can retain staff and develop the talent of the future.
- Strives to be an employer of choice. We will put equality, diversity, and inclusivity at the heart of everything we do, valuing the strength of a diverse workforce.

### 3. SERVICE PRIORITIES

To support the delivery of the Council Plan and Community Vision the service priorities are focussed on Providing Safe and Strong Communities, Enriching Lives, Changing The Way We Work For You and Being The Best We Can Be. Priorities are to:

- Improve customer experiences when interacting with the Council, to maximise 'right first time' and minimise costs by reducing failure demand, increasing digital adoption and creation of community hubs.
- Deliver services, including digital and technology services that are value for money, inclusive and focused on customer needs, to improve outcomes for the individual and wider community.
- Strengthen the way the Council engages and works with partner organisations to develop and deliver a shared Communities Vision 2035, and Council Plan.
- Deliver effective communications and engagement with our communities on the matters that are important to them.
- Support the organisation to achieve outcomes set out in the Council Plan through the delivery of the People Strategy and the development of new Equalities, Diversity & Inclusion Strategy, improving the performance reporting on how the Council is delivering its services, implementing effective Business Change methodology, and robust Programme governance.

### 4. BUDGET SUMMARY

#### REVENUE

	Budget 2025/2026 £'000
<b>REVENUE SERVICE BUDGETS</b>	
<b>2025/26</b>	
<b>Chief Executive</b>	
Chief Executives Office	254
Human Resources	2,499
Change Programme	3,985
Information Technology	6,028
<i>Internal Recharges &amp; Depreciation Charges</i>	<i>(72)</i>
<b>Total Chief Executive</b>	<b>13,164</b>

## **CAPITAL**

Capital schemes include the following:

- IT – Hardware: provision of equipment such as laptops, audio visual and other peripherals to enable staff to deliver services whether remote or in the office;
- IT – Infrastructure & Security: Funding of security projects to protect the Council's digital and technology assets from continued cyber threats. Project funding to ensure the Council's core estate of servers and network is maintained and refreshed in line with their expected lifecycle;
- IT – Maintenance and Enhancement: Capital funding of core IT staff working on projects that are creating a capital asset for the Council;
- Mosaic Modernisation and Reimplementation;
- Planning & Public Protection Partnership (PPP) system
- Community Hubs: Provision throughout the Borough, enabling more local access for our residents to Council services and places for WBC staff and partners to work from

## **5. SERVICE PRESSURES AND RISKS**

For the Chief Executive's Office particular impacts and challenges are:

- Managing expectations from residents, and the voluntary and community sector around what can be delivered.
- Managing increasing levels of demand.
- Many contracts in place are subject to the Consumer / Retail Price Index which is currently above the budgeted levels.
- Multiple systems / websites purchased internally but outside of the IT / Digital Framework and require retrospective support or integrations.
- External cyber threats to the Council. A Cyber incident would cause reputational and financial damage to the wider Council and would impact the delivery of services to the borough's residents and customers.
- Managing the expectations and wellbeing of the workforce in line with financial efficiencies to be achieved.

## **6. TRANSFORMATION AND EFFICIENCIES**

The Chief Executive's Directorate is leading, enabling, and facilitating the change programmes, and supporting directorate transformations, across all directorates aligned to council priorities:

Other areas of focus are:

- Working with the Hardship Alliance to support people in need.
- Developing an organisational development approach for the Council
- Implementing the People Strategy delivery plan
- Developing the new Council plan (2025-2030)
- Refreshing the Council's EDI strategy
- Working with the Communities Vision 2035 Steering Group to support delivery of outcomes.
- Supporting services across the Council to rationalise services where needed while still ensuring that customer approach.
- Improving customer experiences and focussing on customer needs to improve outcomes.

- Developing digital services that are easy and intuitive to use and promote a digital first approach.
- Involving the voice of customers to drive improvements and developing services that are inclusive and easily accessible.
- Identification of emerging technology opportunities that enable efficiency and service improvement
- Running projects to deliver savings in the operational costs of the Council's IT estate through
  - Reduced cloud computing spend
  - Reduction in provision of staff mobile phones.
  - Rationalisation of the number of software applications

# SERVICE NARRATIVES: CHILDREN'S SERVICES 2025-28

## 1. SERVICE AIMS

**The Children's Services Directorate aims to;**

- Put children, young people and families at the heart of everything we do
- Work collaboratively with families, communities, and partners to achieve the best outcomes
- Provide early help and prevention to reduce the need for statutory intervention
- Ensure quality, consistency, and value for money across all services
- Support the workforce to be skilled, motivated, and resilient

## 2. SERVICE SCOPE

**Social Work and Early Help:**

- Provides Support, Help and Intervention for some of Wokingham's most vulnerable children and families
- Service delivered through social work teams, children's centres, respite, residential and semi-independent living units a youth offending team; foster care and adoption services.
- Ensuring the safety and well-being of children who may be at risk of harm, whether from abuse, neglect, or exploitation and harm outside the home.
- Providing assistance to families struggling with various issues, such as poverty, mental health problems, domestic abuse or substance abuse
- Supporting children who cannot live with their families, including those in foster care or residential homes. Social workers develop care plans, monitor progress, and ensure these children receive the necessary support
- Support to deliver Family Led Decision making and kinship care.
- Working to prevent young people from offending or reoffending by addressing the underlying causes. Assessing the needs and risks of young offenders, including supervision and monitoring to ensure compliance with court orders

As at the end October 2024:

- 147 children and young people are subject to a Child Protection Plan.
- 136 are children in care for whom WBC is a corporate parent.
- 313 children are supported through child in need plans.
- 151 young people are care leavers between the ages of 18 and 25; and
- 315 children are in receipt of Early Help support.

**Education and SEND:**

- Provides a range of services and support to schools and Pupils throughout the borough
- Service delivered through SEND casework and Educational Psychology Teams, School Place Planning and School Admission Teams, Education Partnership and Virtual School teams.
- Promotes, supports and challenge in partnership with Schools to raise achievement levels.
- Secures effective early years and childcare provision.

- Assesses the needs of children and young people with Special Educational Needs and Disabilities (SEND),
- Administers the School Admissions service for the Borough's Schools
- Ensures sufficiency of school place including building new schools and supporting school with maintaining condition of their existing buildings
- Works with the Council's Transport Unit to organise delivery of home to school transport assistance
- Delivers specialist educational support through the Virtual School for Children in Care.
- Coordinates support for children who are NEET (Not in Employment, Education or Training).

As at the end of October 2024:

- 2186 children and young people are supported by WBC through an Education Health & Care Plan.
- 95.2% of children and young people are attending a "good" or "outstanding" Wokingham school.

#### **Quality Assurance and Safeguarding Standards (QASS):**

- Regularly monitors and evaluates the performance of children's social care services. This involves reviewing case files, conducting audits, and assessing compliance with practice standards.
- Improving Practice by identifying areas of good practice and areas needing improvement,
- Produces a range of statutory and local information reports and dashboard to help monitor performance and compliance
- Coordinates inspection and peer review activity, and cross service policy initiatives
- Provides the Independent Reviewing Officer, Child Protection Chair, and Local Area Designated Officer (LADO) resource.
- Manages the complaints and compliments service.
- Provides advocacy and children's rights support.
- Provides the Academy, supporting Student placements, newly qualified Social Work programme (ASYE) and the Children's workforce learning and development offer.

#### **Strategy, Transformation and Commissioning**

- Supports transformational change through commissioning high quality, cost effective and outcome-based services that ensure the right level of support is provided at the right time, in the right place and at the right cost.

### **3. SERVICE PRIORITIES**

- To support the delivery of the Council Plan and Community Vision the service priorities are focussed on Providing Safe and Strong Communities, and Enriching Lives, through:
- Improving the quality and impact of our services by Implementing a robust Quality Assurance Framework that monitors and evaluates the effectiveness of our services and interventions and identifies areas for improvement.
- Working with communities and partners to reduce inequalities and closing the gap for disadvantaged groups by Identifying and addressing the needs and outcomes of

different groups of children and young people, especially those who are vulnerable, disadvantaged, or have complex needs.

- Strengthening partnerships and integration with other agencies by establishing and maintaining effective and collaborative relationships with our key partners, such as the voluntary and community sector, the health sector, the education sector, and the police, and develop and implement joint protocols, agreements, and pathways, to ensure seamless and coordinated service delivery.
- Developing a culture of innovation, best value, commercialisation, and continuous improvement

#### 4. BUDGET SUMMARY

##### REVENUE

	<b>Budget 2025/2026 £'000</b>
<b>REVENUE SERVICE BUDGETS</b>	
<b>2025/26</b>	
<b>Children's Services</b>	
Education & SEND	10,951
Social Work & Early Help	25,959
Quality Assurance & Safeguarding Standards	2,509
Directorate	5,004
Strategic & Operational Delivery	523
<i>Internal Recharges &amp; Depreciation Charges</i>	8,324
<b>Total Children's Services</b>	<b>53,269</b>

##### CAPITAL

Capital schemes include the following:

- Capital investment in the provision of Special Education (SEND) additional capacity through the provision of Resource Bases and SEND Units, which can provide a distinct base within the school.
- A budget for mainstream schools to make 'reasonable' adaptations to their building(s), with a view to making them accessible for pupils with specific SEND needs.
- Providing cost-effective accommodation solutions in Wokingham for the growing number of care leavers, increasing affordable and local semi-independent accommodation.
- Secondary School and Sixth Form provision.
- Improving and increasing local provision for short breaks for children with disabilities.

## **5. SERVICE PRESSURES AND RISKS**

For Children's Services particular impacts and challenges are:

- Increasing demand and complexity of need,
- Increased numbers of families experiencing housing issues and poverty, including the impact of the cost-of-living crisis for children and families,
- children's mental health, the availability of the right mental health support, at the right time, and in the right place
- Extra-familial risks and harm (EFRH): children at risk of, or already experiencing, child sexual exploitation, criminal exploitation, serious youth violence, peer on peer abuse
- Ensuring sufficiency of appropriate placements for children in care and care leavers;
- Rising number of requests for Education Health & Care Plans
- Increasing numbers of Unaccompanied Asylum-Seeking Children coming into our care and subsequently needing support as care leavers.
- Ensuring Sufficiency of provision for Children with SEND in both mainstream and special schools
- Impact of national staff shortage for hard to recruit occupations, e.g. Educational Psychologist
- Impact of new responsibilities and legislative requirements.

## **6. TRANSFORMATION AND EFFICIENCIES**

Far-reaching transformation and efficiency programme underway including a focus on:

- Ensuring we have sufficient and appropriate placements for children and young people close to their home.
- Delivering Wokingham SEND and Inclusion Strategy to improve outcomes for children and young people aged 0-25 with Special Educational Needs and Disabilities Wokingham
- Realignment and redesign of services, including realising efficiencies through increased focus on prevention and early intervention, bringing together areas of support to create a more inclusive and joined up service offer to children and families in the borough.
- Focus on supporting family networks and family led decision making.
- Working regionally to support the creation of a Regional Care Cooperative for the Southeast region.
- Responding to national reform agenda to implement multi-agency child protection teams, expansion of corporate parenting duties and improve our offer for care leavers.
- Review and implement changes in relation to 'short breaks' for children with additional needs.



# SERVICE NARRATIVES: PLACE & GROWTH SERVICE

## 2025- 2028

### 1. SERVICE AIMS

The Place and Growth Directorate's primary aims are to shape places, plan for future housing and infrastructure, maintain and improve the built, natural and economic environments, create thriving, safe neighbourhoods, and support those residents most in need with their housing needs.

### 2. SERVICE SCOPE

#### Economy & Housing

- Works in partnership with our business community to support the vitality of the borough's towns and high streets in the face of current economic challenges.
- Implements employment skills plans in collaboration with local developers and businesses, such as Shinfield Studios.
- Leads the development and implementation of the Affordable Housing Strategy and associated strategies including Homelessness and Rough Sleeping Strategy, Young Persons Housing Strategy, enables and commissions affordable housing across the Borough based on need; manages the Registered Provider partnership with eight Housing Associations including Loddon Homes to help maximise the delivery of affordable housing.
- Leads on strategic housing matters, evidence, policies and initiatives, providing advice and guidance and liaison with Homes England, securing external funding for major projects, including for homelessness and rough sleeping; oversees the governance, and delivery of the regeneration of Gorse Ride ensuring liaison with residents and involvement of stakeholders.
- Ensures the housing service meets regulatory requirements and engages with tenants
- Supports residents most in need with their Housing Needs including those that face homelessness and rough sleeping, delivering statutory homelessness duties, allocations of new properties (Council and housing associations), temporary accommodation management, and licensee management of mobile home sites.
- Provides all aspects of the Landlord functions for Wokingham Borough Council social housing tenants and acts as managing agent for the wholly owned Housing Associations, Berry Brook Homes, and Loddon Homes.
- Collects rent and service charges; manages tenancy agreements, sheltered housing, and leaseholders and provides day-to-day Statutory Landlord repairs and general repairs, and planned maintenance.
- Assesses and delivers statutory Decent Homes works and Disabled Facilities Grants works and adaptations.
- Provides Tenant Engagement through a range of statutory, formal and informal approaches.
- Co-ordinates the development of the Berkshire Prosperity Board and works collaboratively at local level to meet shared economic priorities including employment and skills, business engagement, sustaining thriving town centres and promoting the borough as a place for foreign investment and growth; and at a sub-regional level on economic development initiatives including business start-ups, Superfast Broadband and Berkshire Net Zero.
- Promotes Wokingham as a borough, and supports arts and culture, through partnership working.
- Leads on the Council's response to the Climate Emergency, embedding in all operations and services through providing specialist advice; delivers promotional

activity and engagement to raise awareness and encourage behavioural change among our residents and businesses.

### **Environment and Safety**

- Provides regulatory services for environmental health, licensing, trading standards, and Emergency Planning, including co-ordinating the response and recovery phases of major incidents.
- Delivery of key projects such as Waste Collection Changes and service re-procurement.
- Manages major contracts for Grounds Maintenance, Street Cleansing, and Waste Collection for refuse and recycling from every household, and the delivery of the 25-year Private Finance Initiative (PFI) for Waste Disposal with Bracknell and Reading Councils (re3), through the Joint Waste Board and PFI governance arrangements.
- Manages the Council's cemeteries, parks, open spaces, country parks and other countryside sites, including the multi-activity centre at Dinton pastures.
- Inspects and carries out necessary works to Council-owned trees and play areas.
- Provides specialist advice on trees and landscaping, built heritage, ecology, and green infrastructure; and delivers operational tree management, maintenance of the public rights of way and the Council's drainage assets including over 30,000 gullies, 5,000 manholes, and 320km of drainage pipe network; and capital projects for greenways and play areas.
- Provides domestic abuse services, giving support to victims of domestic abuse, those who recognise they are abusive in their relationship and want to change, and support to children who witness domestic abuse.
- Works with communities to deal with crime and anti-social behaviour hotspots and to reduce the harm caused by domestic abuse, and reduce serious crimes such as violence, knife crime and exploitation.
- Delivers and contributes to numerous strategies such as Domestic Violence, White Ribbon, Community Safety Partnership, Environment Strategy.
- Leads on Anti-Social Behaviour response (Environmental Crime, Domestic Violence, Neighbourhood issues, Nuisance).

### **Highways and Transport**

- Maintains approximately 450 miles of highway, 16,000 streetlights, 30,000 highway drains and 6,000 signs.
- Keeps the Borough moving through day to day Traffic Management of the network and effective coordination of roadworks, planned and emergency works.
- Provides strategic transport planning to ensure a coherent approach across the borough, in line with national and regional objectives, including carbon reduction and electric vehicle infrastructure.
- Oversees parking enforcement and our contract with NSL and managing our off-street car parking assets.
- Provides specialist transport input to the delivery of development proposals, through determining around 1,800 applications a year, and oversees the implementation of transport projects.
- Co-ordinates all works on the public highway ensuring they are completed safely, with minimum disruption.
- Deals with day-to-day traffic and parking management, and with traffic offence enforcement.
- Maintains the highway assets including roads, footpaths and bridges, streetlighting and street furniture, and designs and delivers the capital projects to meet the Council's

statutory highways duties including the £58m Major Highway programme for the delivery of the South Wokingham Distributor Road, and reviews and delivers schemes in line with planning obligations and developer contributions.

- Manages and delivers Home to School Transport contracts for school and community transport and liaises with public transport service providers.

## **Planning Service**

- Prepares the Borough-wide Local Plan setting out development allocations and planning policies for the longer term, co-ordinates with neighbouring planning authorities, planning for new infrastructure that needs to be provided in association with new development, and engages with local communities where new development is planned.
- Deals with around 4,000 planning applications, 100 appeals, and 900 alleged breaches of planning control each year; determines all planning applications for the five strategic development areas allocated for major development.
- Manages the collection, monitoring and reporting of developer contributions and legal agreements associated with planning permissions; and oversees effective spend of monies working with infrastructure providers, and town and parish councils.
- Ensures, through a commercial Building Control Partnership, that new development is built to safe, secure, and environmentally sound construction standards, determining around 2,500 building control applications each year across Wokingham and West Berkshire.
- Processes new land charges and legal queries on all property transactions in the Borough.
- Prepares a Minerals and Waste Local Plan in partnership with other Berkshire local planning authorities and provides advice and steer to local groups preparing Neighbourhood Plans.

## **3. SERVICE PRIORITIES**

To support the delivery of the Council Plan and Community Vision the services are focussed on Delivering the Right Homes in the Right Place, Keeping the Borough Moving, Enjoying a Clean and Green Borough, and Providing Safe and Strong Communities; and in particular to:

- Deliver efficiency and financial savings required to support the Council's budget position.
- Secure new, affordable and service focused contracts in relation to key areas including highways, waste and street cleaning from 2026.
- Ensure the Housing Service meets new regulatory requirements and is ready for inspection by the Regulator of Social Housing.
- Ensure that senior staff within the Housing Service are working towards or have achieved statutory Chartered Institute of Housing qualifications.
- Work cross directorate and with partners to secure affordable and suitable accommodation to help meet priority needs for Children and Adult Services' and those to whom the Council owes a homelessness duty.
- Use data and insight to inform and implement strategies that deliver prevention and reduce demand management, reducing service costs and delivering better outcomes.
- Support further efficiencies and savings in relation to home to school transport costs.
- Implement and monitor the Affordable Housing Strategy and Young Persons Housing Strategy and adopt and implement the Homelessness and Rough Sleeping Strategy,

including reducing the need for temporary accommodation and introducing more preventative measures to reduce homelessness.

- Deliver a capital programme on time and in budget and which supports the priorities of the Council and meets community needs including the commencement of the South Wokingham Distributor Road.
- Contribute to the equalities and inclusion agenda.
- Progress the preparation and adoption of an updated Local Plan with new development allocation and planning policy for the period to 2040.
- Implement Local Transport Plan (LTP4).
- Review the Community Infrastructure Levy (CIL) and in partnership with the Council's Finance team, help develop and review the Council's programme for spend of CIL and S106 funding to ensure timely delivery of new infrastructure required in association with planned new development.
- Support victims of domestic abuse and seek Domestic Abuse Housing Alliance accreditation. Develop our action plans in relation to White Ribbon and violence against women and children.
- Strengthen the pipeline of need for housing growth through the Strategic Growth and Asset Board to inform decisions on 'Right homes in the right place at the right time.'
- Implement the Economic Development Strategy and Town Centre Strategies.
- Prepare for the implementation of Simple Recycling.
- Continue to deliver against the Climate Emergency Action Plan.
- Support vitality of the borough's towns and high streets.
- Work in partnership to support the development of the Berkshire Prosperity Board and on shared local economic priorities.
- Contribute to strengthening the relationship and effective partnership working with town and parish councils.
- Implement Biodiversity Net Gain schemes and gain responsible body status.

#### 4. BUDGET SUMMARY

##### REVENUE

<b>REVENUE SERVICE BUDGETS 2025/26 Place &amp; Growth</b>	<b>Budget 2025/2026 £'000</b>
Place and Growth Management	558
Environment and Safety	21,064
Highways and Transport	8,867
Housing Services	1,110
Planning	1,720
<i>Internal Recharges &amp; Depreciation Charges</i>	<i>18,528</i>
<b>Total Place &amp; Growth</b>	<b>51,847</b>

## **CAPITAL**

Capital schemes include the following:

- Road safety and traffic management – providing facilities to improve road safety for all users, reduce congestion, improving the efficiency of the transport network, promote and provide access to sustainable modes of transport;
- Highway carriageways – building new and resurfacing roads and footways in the borough;
- Highway drainage – carry out major projects and remedial works to highways drainage network where flooding problems have been highlighted;
- Traffic signal upgrade programme – continued upgrade of old and obsolete equipment, therefore giving the opportunity of installing low energy equipment and up to date controller systems;
- Active Travel and Bus Priority, and implementation of Local Cycling and Walking Infrastructure Plan;
- Highways footway structural maintenance programme – resurfacing of footways to extend the life of the asset, improve its condition and increase surface water run-off thereby improving pedestrian safety;
- Maintenance of highway structures including bridges and embankments and vehicle restraint systems (VRS);
- Provide Affordable Housing, 1 and 2 bedrooms flats at Wellington Road; temporary accommodation at land to the rear of Bulldog Garage
- Gypsy, Romany, Traveller pitch provision
- Continued investment in the waste collection arrangements including food waste service;
- Mandatory disabled facility grants;
- Implementation of residential parking zones (including on street parking), in towns and near stations;
- Refurbishment and Extension - 48 Oxford Road. Wokingham (Non HRA Asset); and
- Rooks Nest Wood (SANG) Extension - deliver a 33ha strategic Suitable Alternative Natural Green Space to mitigate impacts arising from smaller scale development proposals on WBC owned land.

## **5. SERVICE PRESSURES AND RISKS**

For Place and Growth particular impacts and challenges are:

- Contract inflation, supply chain issues and shortages of qualified staff in key professional areas.
- Increase in demand in affordable housing needs due to economic pressures.
- Continued increase in presentation of victims of domestic abuse.
- Risks in failing to progress the Local Plan with pressures on the five-year land supply for housing – along with continuing uncertainties regarding any national planning reform.
- Staff retention and recruitment particularly in key professions such as Building Control, Highways and Planning.
- Economic sustainability of public transport due to economic pressures.
- Impending future procurement of key contracts are likely to result in increased contract costs for the same level of service.
- Securing budgeted level of income from charged services to the public.

## **6. TRANSFORMATION AND EFFICIENCIES**

Activities to improve the delivery and efficiency of Place and Growth services include:

- Delivering reviews and restructures across departments to secure efficiencies and savings.
- Improving contract management efficiency across all contracts – particularly in relation to Social Value, apprenticeships and decarbonisation.
- Enhancing and creating greater efficiencies with the Capital Programme
- Achieving external finance awards to enhance and support the Councils aims.
- Maximising the effectiveness of all partnerships to achieve strategic and practical outcomes to support communities.
- Embedding a new housing organisational structure.
- Delivering savings in accordance with the Medium-Term Financial Plan.
- Progressing the re-procurement of significant contracts including highways and waste services.
- Delivering more efficient and customer focussed highways and transport services.
- Developing a more enabling and facilitating role in relationships with partners, especially town and parish councils.

# SERVICE NARRATIVE: RESOURCES & ASSETS 2025-28

## 1. SERVICE AIMS

The Resources and Assets directorate supports and enables the delivery of frontline services through sound governance, prudent budgeting and through the provision of responsive support services. These include:

- Finance – Providing a strategic financial function and a core enabling role to inform, enable and support delivery; to provide financial, procurement and commercial systems, information and advice to enable, empower and support the workforce to deliver efficient and effective customer-focused services.
- Governance – Custodian of the Council's constitutional, legal, internal audit and governance arrangements, and management of elections.
- Commercial Property - Professionally and efficiently manage the Council's property assets, ensuring we have a fit-for-purpose property portfolio which meets the Council's strategic objectives, including working towards carbon neutrality, service & customer needs and delivers best value.

## 2. SERVICE SCOPE

### Finance

- Co-ordinates budget setting and provides financial advice on a revenue account of £269m per annum gross, capital of £102m per annum and Housing Revenue Account (HRA) of £17m per annum gross.
- Invests an average of £96m per annum and manages borrowing of £264m.
- Makes over 43,500 salary payments to staff (including schools) each year.
- Collects council tax of c£164 million from over 74000 homes, business rates of c£70 million and over £23 million per annum on sundry debtor accounts.
- Provides financial support to over 6,000 residents through housing benefit and council tax relief totalling c£4.3 million.
- Provides governance and support across the organisation for all Procurement, contract management and Commercial activity, including management of the Leisure Contract.

### Commercial Property

- Be the central corporate resource responsible for the management of all Council property assets, valued at £500m.
- Manage and develop a multi-functional portfolio of assets which meets our statutory landlord obligations, including Health and Safety. and statutory service needs and strategic outcomes, including working towards carbon neutrality.
- Ensure the property portfolio achieves Value for Money, by generating a positive financial return and/or by reducing the financial burden of maintaining the property portfolio.

### Governance

- Services a range of daytime and evening public meetings including Individual Executive Member decisions and appeals and reviews.
- Runs the borough and parishes local elections, along with Parliamentary and other national elections and neighbourhood plan referenda.

- Employs and trains hundreds of casual staff at election time and runs an annual canvas of all 74,000 properties in the borough.
- Internal Audit is a statutory function bringing a systematic approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
- Investigations - into incidents of fraud, code of conduct breaches, whistleblowing allegations and other suspected irregularities.
- Provides legal advice, and guidance, with more than 1,300 transactions, advice, or cases during the year. Prosecutes, defends, and enforces the Council's rights.

### **3. SERVICE PRIORITIES**

Through its activities, the Resources and Assets directorate supports the entire council to deliver all priorities within the Council Plan, through

- providing a council wide approach to the financial challenges and solutions,
- ensuring appropriate governance is in place and adhered to and
- providing expertise in procurement, contract management and commercial approaches/activities.
- Ensures services have appropriate and safe assets from which to deliver their services

The Resources and Assets Directorate's focus will be to:

- Implement a Democratic Improvement Programme including the LGA Member Development Charter and induction, training & development for councillors.
- Undertake borough-wide Community Governance Review.
- Complete review of Legal Services function.
- Prepare for and deliver local elections in May 2026; various neighbourhood plan referenda, and any borough and/or parish by elections.
- Embed and communicate the Local Code of Corporate Governance.
- Embed training on the updated Council constitution.
- Implement the recommendations arising from the review of overview & scrutiny.
- Deliver organisational financial skills programme.
- Ensure strong financial management practices across the Council.
- Develop and agree 2025/26 revenue and capital budgets as part of MTFP 2025/28.
- Monitor and support delivery of balanced 2025/26 capital and revenue budgets.
- Support, inform and align with reduction of poverty and prevention projects.
- Develop and deliver a pipeline of commercial and procurement improvement workstreams and embed improved governance and good practice including contract management.
- Maximise collection of revenue collection including Council Tax and Business Rates.
- Support development of budget challenge/efficiency approach.
- Develop and deliver a new Asset Management Plan 2025-2030.
- Protect the Council's asset interests.
- Manage the commercial property estate to provide a positive commercial income stream.
- Review and rationalise the Council asset portfolio – to ensure aligned to Council needs including future headquarters.
- Deliver green energy and energy reduction regeneration programme (3 years).
- Ensure the property portfolio meets our statutory landlord and employer obligations, including the Health & Safety at Work Act and the Energy Performance of Buildings Directive and Minimum Energy Efficiency Standards
- Deliver major capital programmes and projects including Gorse Ride II and Barkham Solar Farm.



- Ensure Leisure contract performance to key service target and ongoing alignment with wider Health and Leisure Strategy.

#### 4. BUDGET SUMMARY

##### REVENUE

<b>REVENUE SERVICE BUDGETS 2025/2026</b>	<b>Budget 2025/2026 £'000</b>
<b>Resources &amp; Assets</b>	
Governance	3,484
Finance	18,892
Property	(78)
Leisure	(2,363)
<i>Internal Recharges &amp; Depreciation Charges</i>	<i>(11,015)</i>
<b>Total Finance &amp; Resources</b>	<b>8,920</b>

##### CAPITAL

- Market and affordable housing schemes, including commercial property portfolio in line with the Council's socio-economic and sustainability agenda and self-build housing;
- Energy schemes aligned working towards carbon neutrality and meeting energy efficiency statutory requirements
- Service provision, including future HQ provision.

#### 5. SERVICE PRESSURES AND RISKS

There are a number of pressures and risks to be managed in order to deliver key objectives and properly support the organisation;

- Setting a balanced budget and maintaining appropriate reserves in the face of significant additional demand, inflation and reducing/restricted levels of grant.
- Managing potential financial impacts of increasing interest rates, inflation and market pressure on the property portfolio.
- Maintaining collection levels (council tax and other council debts) whilst supporting residents who are struggling to pay due to the cost of living pressure.

#### 6. TRANSFORMATION AND EFFICIENCIES

- Supporting the Council's overall transformation and efficiency programme and individual projects (including Safety Valve).
- Leading on the rationalisation of corporate accommodation.
- Delivering additional income through improved collection processes.

- Continuing to develop and support internal governance and skills across the organisation, finance, procurement, commercialisation, constitutional.
- Supporting and developing a pipeline of commercial and procurement opportunities across the organisation
- Improving financial return on Treasury Management activity.
- Implementing Program of process efficiency across finance support activity.

## Summary of Budget Movements 2025/2026

The following table shows how the 2025/26 budget has been calculated starting from the 2024/25 budget. The table includes additional budget to maintain / improve services, special items (one off expenditure budget), service efficiencies and any adjustments / additions.

	Adult Social Services £'000	Chief Executive £'000	Children's Services £'000	Place & Growth £'000	Resources & Assets £'000	Total £'000
<b>Restructured Service Budget (excluding Capital &amp; Internal recharges)</b>	<b>67,734</b>	<b>11,034</b>	<b>42,055</b>	<b>31,701</b>	<b>19,135</b>	<b>171,659</b>
<b>Adjustments/Additions</b>						
Exclusive one off revenue items in 2024/25 (Special Items)	(850)	(254)	(2,225)	(1,465)	(280)	(5,074)
Inflation for pay and non-pay activities (Note 1)	3,991	101	759	1,084	3,306	9,240
Other adjustments (e.g. budget reallocations, impact of national insurance)	997	1,667	1,104	1,047	(1,478)	3,337
<b>Total</b>	<b>4,137</b>	<b>1,514</b>	<b>(362)</b>	<b>666</b>	<b>1,548</b>	<b>7,503</b>

**Note 1** - Balance of Council wide budget held in Resources & Assets will be distributed across directorates during the year as pay inflation rates are confirmed

<b>Funding to Maintain / Improve Services</b>						
Care & support - manage increasing demand in numbers and complexity	2,000	0	0	0	0	2,000
Prevention - investment in preventative services	100	0	0	0	0	100
Cloud adoption for ERP solution	0	150	0	0	0	150
Internal and External engagement	0	48	0	0	0	48
Building a Permanent Social Worker Workforce	0	0	70	0	0	70
Building Long Term Capabilities (addressing historical organisational design)	0	0	781	0	0	781
Home to School Transport	0	0	277	0	0	277
Intensive Prevention CIC Reduction	0	0	200	0	0	200
Managing and Meeting demand in numbers and complexity	0	0	50	0	0	50
New Models of Support for Children with Disabilities	0	0	185	0	0	185
Placement Growth	0	0	1,669	0	0	1,669
Grounds & Streets Contract - offset required for not reducing litter bins	0	0	0	100	0	100
Making Climate Emergency Officer Posts Permanent	0	0	0	28	0	28
New cross directorate post - Serious Violence and Exploitation Delivery	0	0	0	65	0	65
Provision of Concessionary Bus pass use 24/7 for those with a disability pass	0	0	0	15	0	15
Provision of Parking Permits to Charities for free	0	0	0	22	0	22
Residents Parking Scheme	0	0	0	620	0	620
Review of Building Control Partnership Budget	0	0	0	125	0	125
School keep clear markings - roll out of parking enforcement scheme	0	0	0	30	0	30
Coroners	0	0	0	0	60	60
Council Tax relief scheme alignment for DWP national schemes	0	0	0	0	80	80
Increased Political assistant resources	0	0	0	0	40	40
<b>Total</b>	<b>2,100</b>	<b>198</b>	<b>3,232</b>	<b>1,005</b>	<b>180</b>	<b>6,715</b>

	Adult Social Services £'000	Chief Executive £'000	Children's Services £'000	Place & Growth £'000	Resources & Assets £'000	Total £'000
<b>Special Items</b>						
Demand management - resource investment to deliver change	500	0	0	0	0	500
Corporate Digital - AI and Automation	0	300	0	0	0	300
Earley Intervention and Prevention	0	50	0	0	0	50
Programme and Project management resources to deliver the corporate priorities	0	430	0	0	0	430
Additional Responsibilities - Prevention & Intervention	0	0	231	0	0	231
BI & PM Infrastructure	0	0	200	0	0	200
Education System	0	0	135	0	0	135
Helping Early & Marmot	0	0	425	0	0	425
JLT Transformation	0	0	400	0	0	400
Transformation Programme	0	0	765	0	0	765
Additional consultancy and examination budget for the Local Plan Update	0	0	0	233	0	233
Continued Consultancy support for further parking initiatives	0	0	0	90	0	90
Dinton Activity Centre - increased income generation	0	0	0	110	0	110
Gypsy Roma Traveller Carters Hill Utility Repairs	0	0	0	60	0	60
Income generating opportunities	0	0	0	60	0	60
Land Charges Commercialisation	0	0	0	65	0	65
Licensing policy work (cumulative impact)	0	0	0	30	0	30
Resource to support savings delivery	0	0	0	140	0	140
Specialist service advice for procurement	0	0	0	200	0	200
Town Centre Strategy	0	0	0	52	0	52
Resources to support savings delivery	0	0	0	0	200	200
Review of Boxing Hub Operations	0	0	0	0	50	50
<b>Total</b>	<b>500</b>	<b>780</b>	<b>2,156</b>	<b>1,040</b>	<b>250</b>	<b>4,726</b>
<b>Funded by the following Service Efficiencies</b>						
Continuation of Government Grant	(800)	0	0	0	0	(800)
Demand management - review of existing packages and spend, utilisation of prevention services	(720)	0	0	0	0	(720)
Learning disability review - better utilisation of contracts, recommissioning services and better use of accommodation	(100)	0	0	0	0	(100)
Maximising integration funding to support delivery of hospital discharge services	(200)	0	0	0	0	(200)
Securing health income for residents	(500)	0	0	0	0	(500)
Corporate savings - Mobile Phone savings	0	(20)	0	0	0	(20)
Corporate software review	0	(50)	0	0	0	(50)
Customer Front door improvement(Corporate saving)	0	(50)	0	0	0	(50)
Customer Service efficiencies	0	(50)	0	0	0	(50)
IT efficiencies	0	(80)	0	0	0	(80)
Registrars income	0	(40)	0	0	0	(40)
Building a Permanent Social Worker Workforce	0	0	(50)	0	0	(50)
Home to School Transport	0	0	(500)	0	0	(500)
Intensive Prevention to reduce number and costs of Children in Care	0	0	(260)	0	0	(260)
Local Care Leaver Accommodation	0	0	(226)	0	0	(226)
New Models of Support for Children with Disabilities	0	0	(300)	0	0	(300)
Securing health income for residents	0	0	(400)	0	0	(400)
Transforming Children's Services	0	0	(400)	0	0	(400)
Additional fees for invalid planning applications	0	0	0	(7)	0	(7)
Additional Planning Application fee income	0	0	0	(26)	0	(26)
Best practice from other council Highways teams	0	0	0	(30)	0	(30)

	Adult Social Services £'000	Chief Executive £'000	Children's Services £'000	Place & Growth £'000	Resources & Assets £'000	Total £'000
Commercialisation - increased income generation	0	0	0	(50)	0	(50)
Dinton Activity Centre - increased income generation	0	0	0	(125)	0	(125)
Income generating opportunities	0	0	0	(120)	0	(120)
Land Charges additional income	0	0	0	(40)	0	(40)
Maintenance of overhanging vegetation and footpaths	0	0	0	(15)	0	(15)
New road and footpath network treatment innovations	0	0	0	(100)	0	(100)
Place and Growth Efficiencies	0	0	0	(500)	0	(500)
Planning - Removal of one Officer post	0	0	0	(45)	0	(45)
Reducing delivery where more than statutory service provided	0	0	0	(30)	0	(30)
Remove mid year price reduction for garden waste subscriptions	0	0	0	(5)	0	(5)
Asset Sales	0	0	0	0	(1,000)	(1,000)
Corporate debt collection	0	0	0	0	(30)	(30)
Council tax relief - move to digital notifications	0	0	0	0	(3)	(3)
Democratic services efficiencies	0	0	0	0	(20)	(20)
Democratic services efficiencies - overtime	0	0	0	0	(8)	(8)
Internal Audit model options	0	0	0	0	(25)	(25)
Procurement cards & cash	0	0	0	0	(30)	(30)
Remove external physical storage facility	0	0	0	0	(12)	(12)
Revenues and Benefits - efficiencies through greater automation	0	0	0	0	(20)	(20)
Review of finance process and processes and automation opportunities	0	0	0	0	(80)	(80)
Scanning, printing & postage	0	0	0	0	(50)	(50)
Treasury Management	0	0	0	0	(100)	(100)
<b>Total</b>	<b>(2,320)</b>	<b>(290)</b>	<b>(2,136)</b>	<b>(1,093)</b>	<b>(1,378)</b>	<b>(7,217)</b>

### **Revenue Implications of Capital**

Purchase of new care home	(200)	0	0	0	0	(200)
Energy Recycling Projects	0	0	0	0	(15)	(15)
Invest to save capital schemes	0	0	0	0	215	215
<b>Total</b>	<b>(200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>0</b>

<b>Service Budget 2025/26 (excluding Capital &amp; Internal recharges)</b>	<b>71,951</b>	<b>13,236</b>	<b>44,946</b>	<b>33,319</b>	<b>19,935</b>	<b>183,386</b>
<i>Internal Recharges &amp; Depreciation Charges</i>	3,915	(72)	8,324	18,528	(11,015)	19,680
<b>Service Budget 2025/26 (including Capital &amp; Internal recharges)</b>	<b>75,866</b>	<b>13,164</b>	<b>53,269</b>	<b>51,847</b>	<b>8,920</b>	<b>203,066</b>

The following corporate transfers are included within the "appropriation to / (from) balances" line in the grand summary. Corporate transfers are made in respect of funding that is not expected to continue.

<b><u>Corporate Transfers</u></b>						
Contribution towards future impact of reduction in new homes bonus and fairer funding review including business rates reset						2,664
Drawdown from reserves to fund 25/26 budget gap						(1,314)

### THREE YEAR BUDGET FORECAST

	2025/2026 £'000	2026/2027 £'000	2027/2028 £'000
<b>Growth</b>			
<b>Adult Social Care</b>			
Care & support - manage increasing demand in numbers and complexity	2,000	3,700	5,380
Deprivation of Liberty - Safeguarding	0	100	150
Mental Health Reablement	0	120	120
Prevention - investment in preventative services	100	200	300
<b>Chief Executive</b>			
Cloud adoption for ERP solution	150	150	150
Internal and External engagement	48	48	48
<b>Children's Services</b>			
Building a Permanent Social Worker Workforce	70	70	70
Building Long Term Capabilities (addressing historical organisational design)	781	902	1,052
Home to School Transport	277	655	855
Intensive Prevention CIC Reduction	200	300	300
Managing and Meeting demand in numbers and complexity	50	50	50
New Models of Support for Children with Disabilities	185	394	594
Placement Growth	1,669	3,178	4,178
UASCs (removal of Refugee Grant)	0	300	450
<b>Place &amp; Growth</b>			
Grounds & Streets Contract - offset required for not reducing litter bins	100	100	100
Highways and Transport staff based budget correction	0	191	191
Housing Benefit income for Bed & Breakfast	0	200	200
Making Climate Emergency Officer Posts Permanent	28	28	28
New cross directorate post - Serious Violence and Exploitation Delivery	65	65	65
Provision of Concessionary Bus pass use 24/7 for those with a disability pass	15	15	15
Provision of Parking Permits to Charities for free	22	22	22
Residents Parking Scheme	620	420	420
Review access to free parking at Carnival multi-story Car Park	0	120	120
Review of Building Control Partnership Budget	125	125	125
School keep clear markings - roll out of parking enforcement scheme	30	30	30
Waste Contract Changes	0	2,200	2,200
<b>Resources &amp; Assets</b>			
Coroners	60	90	100
Council Tax relief scheme alignment for DWP national schemes	80	150	210
Increased Political assistant resources	40	40	40
<b>Total Growth</b>	<b>6,715</b>	<b>13,963</b>	<b>17,563</b>

### THREE YEAR BUDGET FORECAST

	2025/2026 £'000	2026/2027 £'000	2027/2028 £'000
<b>Savings</b>			
<b>Adult Social Care</b>			
Continuation of Government Grant	(800)	(800)	(800)
Demand management - review of existing packages and spend, utilisation of prevention services	(720)	(1,320)	(2,220)
Learning disability review - better utilisation of contracts, recommissioning services and better use of accommodation	(100)	(200)	(300)
Maximising integration funding to support delivery of hospital discharge services	(200)	(400)	(400)
Securing health income for residents	(500)	(700)	(700)
<b>Chief Executive</b>			
Corporate savings - Mobile Phone savings	(20)	(20)	(20)
Corporate software review	(50)	(100)	(100)
Customer Front door improvement(Corporate saving)	(50)	(50)	(50)
Customer Service efficiencies	(50)	(60)	(60)
IT efficiencies	(80)	(80)	(80)
Registrars income	(40)	(60)	(80)
<b>Children's Services</b>			
Building a Permanent Social Worker Workforce	(50)	(150)	(250)
Home to School Transport	(500)	(500)	(500)
Intensive Prevention to reduce number and costs of Children in Care	(260)	(260)	(660)
Local Care Leaver Accommodation	(226)	(382)	(582)
New Models of Support for Children with Disabilities	(300)	(900)	(900)
Securing health income for residents	(400)	(400)	(400)
Transforming Children's Services	(400)	(400)	(400)
<b>Place &amp; Growth</b>			
Additional fees for invalid planning applications	(7)	(7)	(7)
Additional Planning Application fee income	(26)	(21)	(21)
Best practice from other council Highways teams	(30)	(30)	(30)
Commercialisation - increased income generation	(50)	(50)	(50)
Dinton Activity Centre - increased income generation	(125)	(125)	(125)
Income generating opportunities	(120)	(120)	(120)
Land Charges additional income	(40)	(40)	(40)
Maintenance of overhanging vegetation and footpaths	(15)	(25)	(25)
New road and footpath network treatment innovations	(100)	(100)	(100)
Place and Growth Efficiencies	(500)	(500)	(500)
Planning - Removal of one Officer post	(45)	(45)	(45)
Reducing delivery where more than statutory service provided	(30)	(30)	(30)
Remove mid year price reduction for garden waste subscriptions	(5)	(5)	(5)

### THREE YEAR BUDGET FORECAST

	2025/2026 £'000	2026/2027 £'000	2027/2028 £'000
<b>Resources &amp; Assets</b>			
Asset Sales	(1,000)	(1,000)	(1,000)
Corporate debt collection	(30)	(30)	(30)
Council tax relief - move to digital notifications	(3)	(3)	(3)
Democratic services efficiencies	(20)	(20)	(20)
Democratic services efficiencies - overtime	(8)	(8)	(8)
Internal Audit model options	(25)	(25)	(25)
Procurement cards & cash	(30)	(30)	(30)
Remove external physical storage facility	(12)	(12)	(12)
Revenues and Benefits - efficiencies through greater automation	(20)	(20)	(20)
Review of finance process and processes and automation opportunities	(80)	(80)	(80)
Scanning, printing & postage	(50)	(50)	(50)
Treasury Management	(100)	(100)	(100)

<b>Total Savings</b>	<b>(7,217)</b>	<b>(9,258)</b>	<b>(10,978)</b>
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### Special Items

<b>Adult Social Care</b>			
Demand management - resource investment to deliver change	500	500	500

<b>Chief Executive</b>			
Corporate Digital - AI and Automation	300	150	0
Early Intervention and Prevention	50	50	50
Programme and Project management resources to deliver the corporate priorities	430	0	0

<b>Children's Services</b>			
Additional Responsibilities - Prevention & Intervention	231	0	0
BI & PM Infrastructure	200	0	0
Education System	135	135	0
Helping Early & Marmot	425	425	300
JLT Transformation	400	0	0
Transformation Programme	765	700	600

<b>Place &amp; Growth</b>			
Additional consultancy and examination budget for the Local Plan Update	233	0	0
Continued Consultancy support for further parking initiatives	90	0	0
Dinton Activity Centre - increased income generation	110	0	0
Gypsy Roma Traveller Carters Hill Utility Repairs	60	0	0
Income generating opportunities	60	0	0
Land Charges Commercialisation	65	0	0
Licensing policy work (cumulative impact)	30	0	0
Resource to support savings delivery	140	70	0
Senior Skills and Employment Service Manager	0	0	80
Specialist service advice for procurement	200	0	0
Town Centre Strategy	52	52	0



### THREE YEAR BUDGET FORECAST

	2025/2026 £'000	2026/2027 £'000	2027/2028 £'000
<b>Resources &amp; Assets</b>			
Resources to support savings delivery	200	0	0
Review of Boxing Hub Operations	50	0	0

<b>Total Special Items</b>	<b>4,726</b>	<b>2,082</b>	<b>1,530</b>
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### Revenue Implications of Capital

<b>Adult Social Care</b>			
Purchase of new care home	(200)	(277)	(277)

<b>Resources &amp; Assets</b>			
Energy Recycling Projects	(15)	(15)	(15)
Invest to save capital schemes	215	292	292

<b>Total Revenue Implications of Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>
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## BUDGET VARIABLES AND FINANCIAL RISK ANALYSIS 2025/26 - TO INFORM THE LEVEL OF GENERAL FUND BALANCE

The budget submission is based on the best estimate of the expected expenditure for the agreed level of service, this variable and risk analysis identifies potential budget overspends. The potential overspends are not included in the budget submission but will inform the required level of balances.

	Best Case	Most Likely as per Budget	Worst Case	Relative Risk (difference between most likely and worst case)		
	£'000	£'000	£'000	Low £'000	Medium £'000	High £'000
<b>Adult Social Care</b>						
Learning disability - unknown high cost pressures	28,500	28,700	29,300	150	250	200
Mental health - unknown high cost pressures	2,700	2,800	3,100	150	100	50
Physical disability - unknown high cost pressures	6,600	6,700	7,100	200	100	100
Older people - increases above expected levels (including self funders with depleted funds)	17,800	18,100	18,600	100	200	200
Market pressures arising from inflation, national minimum wage and national insurance contributions	0	0	1,800	600	600	600
Risk of market failure	0	0	2,000	500	750	750
NHS and Social Care system pressures	0	0	1,000	500	300	200
<b>TOTAL Adult Social Care</b>	<b>55,600</b>	<b>56,300</b>	<b>62,900</b>	<b>2,200</b>	<b>2,300</b>	<b>2,100</b>
<b>Chief Executive</b>						
Supplier mandated hosting of Tier A software applications	160	160	360	50	50	100
Change to market value linked to infrastructure costs	460	460	550	20	30	40
Software contract inflation costs(IT)	1,560	1,560	2,000	100	140	200
Increased efficiency programmes within the Organisation requiring additional support i.e. Comms/HR/PM	1,000	1,000	1,200	50	50	100
<b>Total Adult Social Care</b>	<b>3,180</b>	<b>3,180</b>	<b>4,110</b>	<b>220</b>	<b>270</b>	<b>440</b>
<b>Children's Services</b>						
Additional placements for children & young people above expected, including dispersal of UASC (demand led)	10,300	10,500	11,500	200	200	600
Direct payments, Community Support and Bridges increased activity and costs (demand led)	1,650	1,650	2,350	300	200	200
Difficulty in recruiting essential frontline posts resulting in higher cost agency (inc Education & SEND)	2,330	2,330	2,600	50	100	120
Home to School Transport (demand led)	6,800	7,350	7,650	0	100	200
Legal costs through Joint Legal Team (demand led)	1,200	1,400	1,500	0	0	100
Unaccompanied asylum seeking children (demand led)	0	0	1,300	1,000	200	100
Early Help and Prevention	430	430	600	50	70	50
<b>TOTAL Children's Services</b>	<b>22,710</b>	<b>23,660</b>	<b>27,500</b>	<b>1,600</b>	<b>870</b>	<b>1,370</b>

## BUDGET VARIABLES AND FINANCIAL RISK ANALYSIS 2025/26 - TO INFORM THE LEVEL OF GENERAL FUND BALANCE

The budget submission is based on the best estimate of the expected expenditure for the agreed level of service, this variable and risk analysis identifies potential budget overspends. The potential overspends are not included in the budget submission but will inform the required level of balances.

	Best Case	Most Likely as per Budget	Worst Case	Relative Risk (difference between most likely and worst case)		
	£'000	£'000	£'000	Low £'000	Medium £'000	High £'000
<b>Place &amp; Growth</b>						
Waste disposal costs	11,300	11,300	12,000	300	300	100
Highways (roads and footways) urgent repairs following flooding and freezing and disposal of Tar bound material	1,800	1,920	2,100	50	100	30
Homelessness - greater than forecast usage of B&B accommodation	680	680	800	50	50	20
Winter maintenance (bad weather)	200	400	500	60	40	0
Planning appeals - risk of greater use of consultants and legal advice to defend planning appeals	200	270	500	80	100	50
Failure of an embankment/structure on the highway	0	0	1,000	800	200	0
Highway Order - ensuring the network is compliant	0	0	200	30	20	150
Planning income (inc. pre application and planning fees, land charges, etc) - underachievement of predicted fee income	(2,600)	(2,600)	(2,100)	150	200	150
Underachievement of MTFP additional income/savings target	(1,090)	(1,090)	(790)	100	100	100
Car Parking/Moving Traffic Enforcement/School Cross Patrols Income - Failure to achieve income target	(3,500)	(3,500)	(3,200)	100	100	100
<b>TOTAL Place &amp; Growth</b>	<b>6,990</b>	<b>7,380</b>	<b>11,010</b>	<b>1,720</b>	<b>1,210</b>	<b>700</b>
<b>Resources &amp; Assets</b>						
Rental income pressures from property portfolio due to external market factors	(4,200)	(4,200)	(3,850)	50	100	200
Under achievement of efficiency savings through automation and process review	0	0	200	20	80	100
<b>TOTAL Resources &amp; Assets</b>	<b>(4,200)</b>	<b>(4,200)</b>	<b>(3,650)</b>	<b>70</b>	<b>180</b>	<b>300</b>
<b>Total Budget Variable - General fund</b>	<b>84,280</b>	<b>86,320</b>	<b>101,870</b>	<b>5,810</b>	<b>4,830</b>	<b>4,910</b>

# GENERAL FUND RESERVES – POLICY STATEMENT

## 1 Definition / Purpose

The accumulated surplus on the General Fund Revenue Account serves several purposes:

- (i) to provide a general contingency to cushion the impact of unexpected events or emergencies;
- (ii) to provide a working balance to help cushion the impact of uneven cash flows;
- (iii) to provide stability for longer term planning.

Additionally, interest earned on the balance contributes to financing the gap between local taxation and the net cost of services.

The balance as at the end of the most recent financial year and estimates of future balances are shown in the section on reserves and balances.

## 2 Policy (Criteria for Calculating Fund Requirement)

The budget assumes a best estimate of forecast outturn given all information available. General Fund balances are in addition to this.

There is no generally applicable minimum level of reserves, although, previous guidance from the Audit Commission suggested a crude measure as 5% of net expenditure (excluding the Dedicated Schools Grant) as a minimum.

Good financial management practice requires a budget risk assessment to inform the level of reserves. Such a risk assessment is undertaken on an annual basis (as part of the budget setting process) and is detailed on the previous page. Although it should not be seen as an exact science, it provides an informed assessment of the level of risk inherent in the budgets (value and likelihood). The assessment of the budget contained in the MTFP for 2025/26 indicates that balances of at least £9m would be required to provide for budget risks identified as high and medium. The recommended level of balances (below) is based on this.

It is important to also consider the reserves and balances set out in section 2 of the medium term financial plan which set out a number of reserves which are held to mitigate against financial risks in the short and medium term.

In determining the budget strategy each year, Members may also wish to consider any additional sum needed for longer term planning purposes, taking into account the financial projections contained in the financial forecast.

## 3 Budget Risk Analysis

The following recommendation is made (based on the suggested policy): -

c£8.9m – crude minimum guide (5% ongoing net budget)  
£9m to £11m – reasonable level (High/Medium risks)  
£15.6m – upper limit (High/Medium/Low risks)

## HOUSING REVENUE ACCOUNT - REVENUE BUDGET

The HRA is a ring-fenced account and as such has no impact on the level of council tax. The money spent maintaining the Council's housing stock (valued at approximately £313m) and providing a service to Council tenants is mainly funded by housing rents paid by Council tenants. The following table sets out the revenue expenditure planned for the HRA and the estimated income.

		2025/26 Budget £'000	2026/27 Budget £'000	2027/28 Budget £'000
<b>INCOME</b>				
<b>Rents</b>				
Dwelling Rents		(19,230)	(19,807)	(20,813)
Garage Rents		(222)	(228)	(235)
Commercial Rents		(2)	(2)	(2)
<b>Total Rents</b>		<b>(19,454)</b>	<b>(20,037)</b>	<b>(21,050)</b>
<b>Fees &amp; Charges</b>				
Service Charges		(564)	(592)	(621)
Leasehold Charges		(170)	(179)	(187)
Other Charges for Services & Facilities		(117)	(123)	(129)
Interest on balances		(40)	(42)	(44)
<b>Total Income</b>		<b>(20,345)</b>	<b>(20,973)</b>	<b>(22,033)</b>
<b>EXPENDITURE</b>				
Housing Repairs		4,989	5,238	5,500
General Management		4,008	4,209	4,419
Sheltered Accommodation		661	694	729
Depreciation	Note 1	5,392	5,392	5,392
Capital Finance Interest Charge	Note 2	4,210	4,290	4,582
Voluntary Revenue Provision	Note 3	70	0	0
Revenue Contribution to Capital	Note 4	1,015	1,150	1,411
<b>Total Expenditure</b>		<b>20,345</b>	<b>20,973</b>	<b>22,033</b>
<b>Net Expenditure / (Income)</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>HRA Revenue Reserve</b>				
Balance at Beginning of Year		(1,072)	(1,072)	(1,072)
Net Expenditure / (Income) - from above		0	0	0
<b>Balances at Year End</b>	<b>Note 5</b>	<b>(1,072)</b>	<b>(1,072)</b>	<b>(1,072)</b>

Note 1. The contribution from HRA revenue to Major Repairs Reserve

Note 2. Based on current and forecast loan portfolio

Note 3. Repayment of HRA loans taken during self financing introduction

Note 4. Additional revenue contribution to fund capital programme

Note 5. Reserve balances guided by assessments of financial risks

## HOUSING REVENUE ACCOUNT CAPITAL BUDGET

The following table sets out the capital expenditure planned for the HRA and the funding set aside to pay for the expenditure.

		2025/26 Budget £,000	2026/27 Budget £,000	2027/28 Budget £,000
<b>EXPENDITURE</b>				
Estate Improvements		15	20	20
Carbon Reduction		500	500	500
Capitalised Staffing Costs		683	703	724
Adaptations for the Disabled		860	843	715
Voids		1,523	1,599	1,679
Housing Purchase & New Builds		1,000	1,000	1,000
Planned & Improvements Works	Note 1	2,909	3,026	3,184
Gorse Ride Redevelopment	Note 2	13,354	14,539	13,605
<b>Total Capital Expenditure</b>		<b>20,843</b>	<b>22,231</b>	<b>21,427</b>
<b>FUNDED BY</b>				
Major Repairs Reserve		(5,274)	(5,392)	(5,392)
Revenue Contributions	Note 3	(1,015)	(1,150)	(1,411)
Right to Buy Receipts - Housing Purchase & New Builds	Note 4	(784)	(784)	(784)
Borrowing - Housing Purchase & New Builds	Note 5	(216)	(216)	(216)
Grants - Carbon Reduction	Note 6	(250)	(250)	(250)
Grants - Gorse Ride		(3,570)	(1,190)	0
HRA Borrowing - Gorse Ride		(4,785)	(12,949)	(13,075)
S106 - Gorse Ride		(4,649)	0	0
Right to Buy Receipts - Gorse Ride	Note 4	(300)	(300)	(300)
<b>Total Capital Funding</b>		<b>(20,843)</b>	<b>(22,231)</b>	<b>(21,428)</b>
<b>Balances at Year End</b>		<b>0</b>	<b>0</b>	<b>0</b>

Note 1. Includes areas such as kitchens, bathrooms, windows, heating & electrical, roofing, walls, etc

Note 2. Part of redevelopment scheme agreed by Executive in February 2022

Note 3. Revenue contribution to fund capital programme

Note 4. Estimated receipts from right to buy sales

Note 5. Additional borrowing to support maximising right to buy receipts and capital works

Note 6. 50% match funding - subject to grant bid outcome

## BUDGET VARIABLES AND FINANCIAL RISK ANALYSIS 2025/26 - TO INFORM THE LEVEL OF HOUSING REVENUE ACCOUNT RESERVES

The budget submission is based on the best estimate of the expected expenditure for the agreed level of service, this variable and risk analysis identifies potential budget overspends. The potential overspends are not included in the budget submission and will inform the required level of balances.

	Best Case	Most Likely as per Budget	Worst Case	Relative Risk (difference between most likely and worst case)		
	£'000	£'000	£'000	Low £'000	Medium £'000	High £'000
<b>Housing Revenue Account (Resources &amp; Assets )</b>						
Risk of contractor failure to revenue budget	3,700	4,000	4,200	50	100	50
Risk of contractor failure to capital budget	10,700	10,700	11,300	250	250	100
Failure to deliver safe services to tenants, leaseholders, shared owners, site dwellers and licensees	0	0	300	150	100	50
Climate / natural disasters - impacts on properties	0	0	200	150	50	0
Increase in rent arrears due to cost of living crisis	0	0	300	100	100	100
Change to requirements of Regulatory framework and standards for Social Housing	0	0	150	150	0	0
<b>TOTAL Housing Revenue Account</b>	<b>14,400</b>	<b>14,700</b>	<b>16,450</b>	<b>850</b>	<b>600</b>	<b>300</b>

# HOUSING REVENUE ACCOUNT RESERVES - POLICY STATEMENT

## 1 Definition / Purpose

The accumulated surplus on the Housing Revenue Account (HRA) is retained to provide a general contingency in the event of unavoidable or unforeseen expenditure or a fall in income for the HRA.

The balance serves two additional purposes:-

- (i) Interest on the balance helps to reduce revenue costs;
- (ii) The balance provides stability for longer term planning and for meeting the decent homes standard.

	£m
Balance as at 31st March 2024	1.0
Estimated Balance 31st March 2025	1.1
Estimated Balance 31st March 2026	1.1
Estimated Balance 31st March 2027	1.1
Estimated Balance 31st March 2028	1.1

This excludes any capital balances.

## 2 Policy (Criteria for Calculating Fund Requirement)

The budget assumes a best estimate of forecast outturn given all information available. Housing Revenue Account balances are in addition to this.

The Council aim to have 5% of gross expenditure recommended as a minimum to hold in reserve which currently indicates a reserve level of £1.0m.

The HRA reserve will be reviewed on an annual basis and considered against a budget risk analysis to ensure that the current balance is above the minimum level as recommended by the policy.

The level of reserves are expected to remain constant throughout the medium term.

## 3 Budget Risk Analysis

£1.0m - recommended level (High/Medium risks)

£2.0m - covers high / medium / low risks based on risk assessments



## DEDICATED SCHOOLS GRANT BUDGET

It is a statutory requirement under section 251 of the Apprenticeships, Skills, Children and Learning Act 2009 to prepare and submit an education budget statement showing the major elements of expenditure and how these are met by grants.

Considerable challenges continue for SEND in Wokingham, balancing financial sustainability for the High Needs Block against an increasing number of Children and Young People with Education Health & Care Plans. Wokingham is part of the government's Safety Valve Programme, which is a significant programme of work to address sufficiency and demand issues.

	2024/25 Budget £'000	2025/26 Budget £'000	2026/27 Budget £'000	2027/28 Budget £'000
<b>INCOME</b>				
Dedicated schools grant	(85,992)	(98,752)	(101,715)	(104,766)
Pupil premium	(1,452)	(1,488)	(1,533)	(1,579)
<b>Total Income (Note 1)</b>	<b>(87,444)</b>	<b>(100,240)</b>	<b>(103,247)</b>	<b>(106,345)</b>
<b>EXPENDITURE</b>				
Individual Schools Budget (ISB)	34,963	34,478	35,512	36,578
High Needs Block Budget excluding ISB	47,734	55,375	62,957	67,661
Education of children under 5s in private, voluntary & independent settings	20,645	30,554	31,471	32,415
Pupil premium allocated to schools	1,452	1,488	1,533	1,579
Centrally retained services	1,099	1,188	1,224	1,260
Growth Fund	1,122	1,657	1,442	1,442
<b>Total Expenditure</b>	<b>107,014</b>	<b>124,740</b>	<b>134,139</b>	<b>140,934</b>
<b>Net Expenditure / (Income)</b>	<b>19,570</b>	<b>24,500</b>	<b>30,891</b>	<b>34,590</b>
Balance brought forward <b>(Note 2)</b>	20,202	38,052	60,832	90,003
Safety Valve Income	(1,720)	(1,720)	(1,720)	(1,720)
<b>Balance Carried Forward - (Surplus) / Deficit</b>	<b>38,052</b>	<b>60,832</b>	<b>90,003</b>	<b>122,873</b>

**Note 1** - 2023/24 figures reflect final budget allocations, excluding any final DfE adjustment for the Early Years Block.

**Note 2** - Surplus or deficit balance at the end of each financial year carried forward into the following year

# CAPITAL PROGRAMME 2025 to 2028 and Prudential Indicators

## 1 Process

The formulation of the Capital Programme has been based on the appraisal of capital bids in the context of Corporate Priorities, value for money and an assessment of risk. To enable effective prioritisation of the capital bids all schemes were divided into the following categories:

- Housing, Local Economy and Regeneration
- Roads and Transport
- Childrens Services and Schools
- Internal Services
- Environment
- Adult Social Care

## 2 Capital Programme

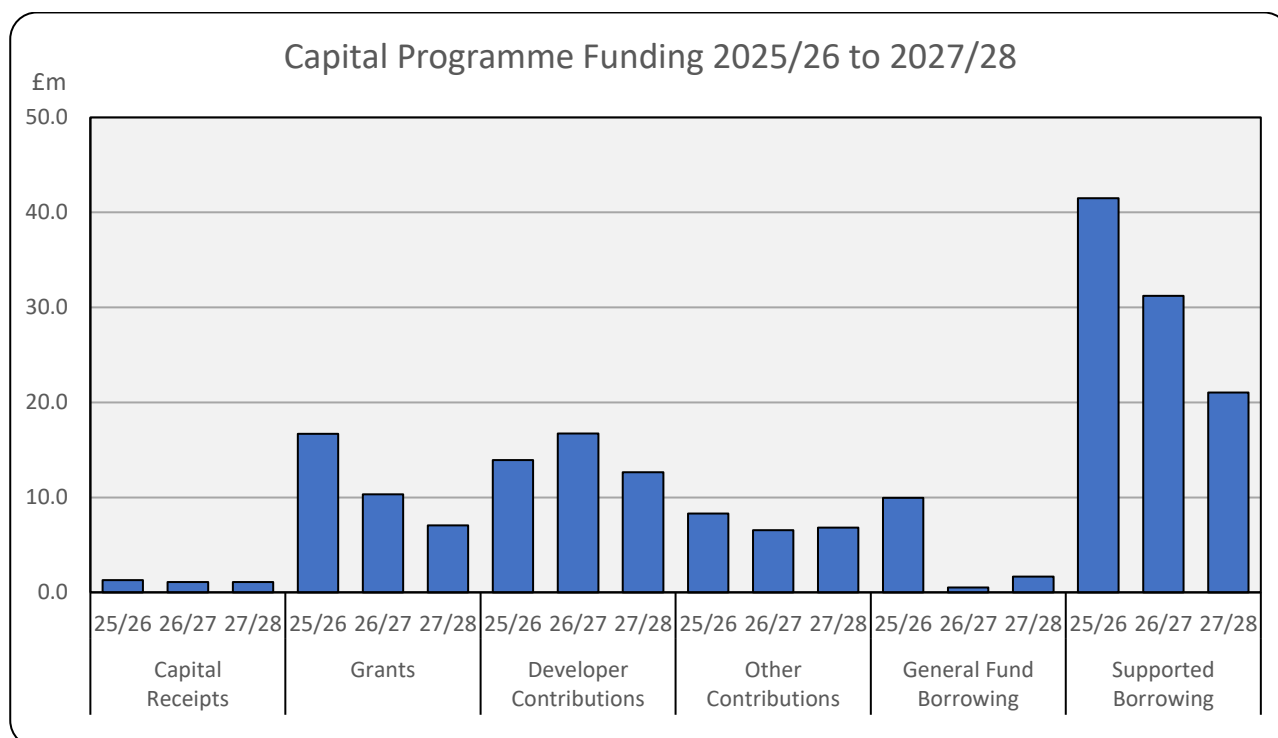
An overview of the proposed programme over the next three years is shown below. Further detail of the Capital Programme allocation of individual projects across key areas, and key area sub - categories is contained in the schedules further on in this section of the Medium Term Financial Plan and can be found in the Capital Programme and Strategy 2025/28.

Also included are the estimated 2024/25 budget carry forwards identified in the quarter three capital monitoring. These are presented for information only. It is important to note that the carry forwards may change further throughout the 2024/25 financial year and will be approved by the Executive as part of the capital monitoring outturn report.

	Carry Forwards (Q3) 2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	Total £m
Housing, Local Economy and Regeneration	120.2	29.4	29.3	29.1	208.1
Children Services and Schools	24.9	14.2	6.9	4.2	50.3
Roads and Transport	65.8	9.8	15.4	9.9	100.9
Internal Services	7.4	10.2	8.3	6.6	32.5
Adult Social Care	5.8	3.1	2.1	1.0	12.0
Environment	43.5	24.9	10.8	0.2	79.4
<b>Total Capital Programme 2024/25 to 2027/28</b>	<b>267.6</b>	<b>91.7</b>	<b>72.9</b>	<b>51.1</b>	<b>483.2</b>

### 3 Capital Funding

The funding for the Capital Programme over the next three years is estimated to be funded by a combination of the funding sources shown below. The funding below does not include any funding relating to any carry forwards from the current financial year, this funding is in addition to the funding set out below.



	Carry Forwards (Q3)				
	2024/25	2025/26	2026/27	2027/28	Total
	£m	£m	£m	£m	£m
Supported borrowing	(156.3)	(41.4)	(31.3)	(21.1)	(250.1)
Developer contributions (S106 / CIL)	(41.6)	(13.9)	(16.7)	(12.7)	(84.9)
Capital grants	(42.8)	(16.7)	(10.3)	(7.1)	(76.9)
Other contributions	(5.2)	(8.4)	(6.5)	(6.8)	(26.9)
Capital receipts	(5.5)	(1.3)	(1.1)	(1.1)	(9.0)
General fund borrowing	(16.1)	(10.0)	(0.5)	(1.7)	(28.3)
<b>Total</b>	<b>(267.6)</b>	<b>(91.7)</b>	<b>(66.4)</b>	<b>(50.5)</b>	<b>(476.1)</b>

The capital programme currently has a budget shortfall of c£7m over the next three years which includes a fully funded year 1 (2025/26) programme. This shortfall is made up of a budget shortfall against the capital programme highlighted above (£483.2m less £476.1m). This shortfall over three years will be balanced through a combination of reducing or reprofiling capital expenditure, additional CIL income from potential new developments and by maximising capital funding opportunities such as bidding for capital grants.

## 4 Capital Strategy

A capital strategy has been developed with the aims of delivering the strategic ambitions of the council, improving the services provided for residents and supporting the most vulnerable people in our community. The capital strategy will be an essential component of the council's vision and long term direction of travel. To finance the capital strategy a funding approach has been developed involving asset disposals, the flexible use of future developer contributions and the use of external funding where possible.

## 5 Prudential Indicators

The Prudential Code operates by the provision of prudential indicators which highlight particular aspects of capital expenditure planning. The purpose of the indicators are to provide a framework for decision making. It highlights through the prudential indicators the level of capital expenditure, the impact on borrowing / investment levels and the overall controls in place to ensure the activity remains affordable, prudent and sustainable.

**The Prudential Indicators and limits for 2025/26 to 2027/28 are set as:**

Prudential Indicators	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m
<u>Limits</u>				
Authorised Limit (Note: Total CFR*120%)	560	641	663	667
Operational Boundary (Note: Total CFR*110%)	513	587	608	611
<u>Performance Indicators</u>				
Capital financing requirement – General Fund (GF)	362	429	437	436
Capital financing requirement – HRA	105	104	115	120
Gross external borrowing – General Fund (GF)	101	199	243	271
Gross external borrowing - HRA	96	95	106	111
Ratio of financing costs to net revenue stream – General Fund (GF)	0.25%	1.99%	4.30%	6.01%
Ratio of financing costs to net revenue stream – General Fund (GF) – Excluding DSG Deficit	(0.60%)	0.78%	2.74%	4.16%
Ratio of financing costs to net revenue stream - HRA	25.83%	20.84%	20.27%	20.61%
Net income from commercial & service investments to net revenue stream - GF	10.29%	9.05%	9.09%	9.57%

The ratios above are explained in more detail in the Treasury Management Strategy 2025/26 and form a key part of our treasury management activities. These ratios are monitored and reviewed throughout the year.

## 6 Capital Financing Requirement (CFR)

The Capital Financing Requirement reflects the Council's underlying need to borrow for a capital purpose. It shows the total estimated capital expenditure that has not been resourced from capital or revenue sources. The Council's general fund CFR from 2025/26 to 2027/28 is demonstrated in the table below.

	Capital Financing Requirement (General Fund)			
	24/25	25/26	26/27	27/28
	£m	£m	£m	£m
Opening balance	357	362	541	555
Expenditure in year	24	193	36	24
Repayments in year;				
- Capital Receipts /	(11)	(10)	(10)	(11)
Developer Contributions				
- MRP	(8)	(4)	(12)	(8)
<b>Closing Balance - CFR</b>	<b>362</b>	<b>541</b>	<b>555</b>	<b>560</b>
Excluding capital budget approvals without planned expenditure (cumulative effect)		(112)	(118)	(124)
<b>Closing Balance</b>		<b>429</b>	<b>437</b>	<b>436</b>

This can be broken down further into supported and general fund borrowing. A significant part of the Council's capital programme is either self-financing or makes a surplus where the income generated is greater than the cost of financing and therefore is available to fund other council services. These are referred to as "supported borrowing". General fund borrowing is funded through existing base budget and supports general investment to maintain Council assets and continue to provide services to customers and residents.

	Supported Borrowing				General Fund Borrowing			
	24/25	25/26	26/27	27/28	24/25	25/26	26/27	27/28
	£m	£m	£m	£m	£m	£m	£m	£m
Opening balance	262	266	310	320	95	96	119	117
Expenditure in year	19	55	28	23	5	26	1	2
Repayments in year (MRP + Fund Swaps)	(15)	(11)	(18)	(23)	(4)	(3)	(3)	(3)
<b>Closing balance</b>	<b>266</b>	<b>310</b>	<b>320</b>	<b>320</b>	<b>96</b>	<b>119</b>	<b>117</b>	<b>116</b>

The following table shows the CFR balance for the Housing Revenue Account (HRA). Due to the ringfenced nature of the HRA, the CFR is considered separately to the general fund.

	Housing Revenue Account			
	24/25	25/26	26/27	27/28
	£m	£m	£m	£m
Opening balance	89	105	104	115
Expenditure in year	18	2	11	6
Repayments in year				
VRP	(2)	(0)*	0	0
Capital Receipts	0	(3)	0	(1)
<b>Closing balance</b>	<b>105</b>	<b>104</b>	<b>115</b>	<b>120</b>

*\*£0.07m VRP planned for 25/26*

The repayments of the Housing Revenue Account CFR are known as Voluntary Revenue Provision (VRP). These are set out as part of the HRA budget setting and form part of the budget setting process. In the past, the Council have aimed to include a level of debt repayment via VRP however due to increased pressures on the revenue budget, lower levels of rent increases and interest rates remaining higher than expected, VRP payments are estimated to be near zero over the medium term financial plan. Whilst this is allowable under the HRA guidelines, the increased financial challenges facing the HRA will need to be closely monitored to ensure financial stability in the HRA including future levels of debt repayment.

A full breakdown of the prudential indicators, investment strategy and borrowing strategy can be found in the Treasury Management Strategy 2025/26.

## CAPITAL PROGRAMME 2025/26 to 2027/28

The following table sets out by key area, the Councils Capital Programme for the next three years. The HRA Capital programme is also included under Housing, Local Economy and Regeneration, sub section Housing Delivery.

The carry forwards identified from the 2024/25 capital budget are included for completeness. These are based on the amounts agreed in the quarter three capital monitoring report presented to the Executive. Carry forwards are likely to be spent across a number of years.

	Carry Forwards 2024/25 £,000	2025/26 £,000	2026/27 £,000	2027/28 £,000	Total £,000
<b>Children Services and Schools</b> Dedicated in providing services and schools which ensure all children have the opportunity to achieve their goals potential	24,912	14,238	6,929	4,222	50,301
<b>Housing, Local Economy and Regeneration</b> Delivering sustainability, a strong, robust and successful economy that stimulates opportunities for all who work and live in	120,246	29,443	29,332	29,128	208,148
<b>Roads and Transport</b> Continuous investment in highways infrastructure to meet the needs of current and future users of the network	65,768	9,789	15,397	9,921	100,875
<b>Internal Services</b> Investment in Council assets and technology to continue to support all Council services and priorities	7,400	10,193	8,274	6,599	32,466
<b>Adult Social Care</b> An effective, high-quality care and support service to providing a better quality of life for residents	5,770	3,096	2,100	1,025	11,991
<b>Environment</b> Investment and enhancement of facilities across the borough benefiting communities and residents wellbeing	43,472	24,900	10,809	209	79,390
<b>Total Capital Programme 2025/26 to 2027/28</b>	<b>267,567</b>	<b>91,658</b>	<b>72,842</b>	<b>51,103</b>	<b>483,171</b>

## CAPITAL PROGRAMME 2025/26 to 2027/28 BY SUB CATEGORY

The following table sets out in further detail by key area, the Councils Capital Programme for the next three years.

	Carry Forwards 2024/25 £,000	2025/26 £,000	2026/27 £,000	2027/28 £,000	Total £,000
<b>Children Services and Schools</b>					
New facilities	23,737	11,428	5,799	3,092	44,056
Housing Delivery	838	1,530	0	0	2,368
Improvement to existing facilities	0	1,280	1,130	1,130	3,540
Service improvements	336	0	0	0	336
<b>Children Services and Schools Total</b>	<b>24,912</b>	<b>14,238</b>	<b>6,929</b>	<b>4,222</b>	<b>50,301</b>
<b>Housing, Local Economy and Regeneration - Non HRA</b>					
Housing delivery	14,536	1,231	1,101	1,101	17,968
Service Improvements	0	100	0	100	200
Income Generation	0	769	0	0	769
Improvement to Existing Facilities	0	500	0	0	500
Town Centre Regeneration	7,453	0	0	500	7,953
New Facilities	93,298	6,000	6,000	6,000	111,298
<b>Housing, Local Economy and Regeneration (General Fund) Total</b>	<b>115,287</b>	<b>8,599</b>	<b>7,101</b>	<b>7,701</b>	<b>138,687</b>
<b>Housing, Local Economy and Regeneration - HRA</b>					
Housing delivery	4,960	20,843	22,232	21,427	69,462
<b>Housing, Local Economy and Regeneration (HRA) Total</b>	<b>4,960</b>	<b>20,843</b>	<b>22,232</b>	<b>21,427</b>	<b>69,462</b>
<b>Roads and Transport</b>					
Alternative transport	7,932	2,580	0	0	10,512
Improvement to existing facilities	764	3,291	5,528	3,482	13,064
Service Improvements	9,217	3,785	3,195	3,210	19,407
Income Generation	788	65	0	0	853
New Roads	47,068	68	6,674	3,229	57,039
<b>Roads and Transport Total</b>	<b>65,768</b>	<b>9,789</b>	<b>15,397</b>	<b>9,921</b>	<b>100,875</b>



**CAPITAL PROGRAMME 2025/26 to 2027/28 BY SUB CATEGORY CONT..**

	Carry Forwards 2024/25 £,000	2025/26 £,000	2026/27 £,000	2027/28 £,000	Total £,000
<b>Internal Services</b>					
Service improvements	5,917	7,728	6,724	5,049	25,418
New facilities	989	1,000	1,000	1,000	3,989
Improvement to existing facilities	493	1,465	550	550	3,058
<b>Internal Services Total</b>	<b>7,400</b>	<b>10,193</b>	<b>8,274</b>	<b>6,599</b>	<b>32,466</b>
<b>Adult Social Care</b>					
New facilities	5,370	1,000	0	0	6,370
Service improvements	400	1,046	1,050	975	3,471
Improvement to existing facilities	0	1,050	1,050	50	2,150
<b>Internal Services Total</b>	<b>5,770</b>	<b>3,096</b>	<b>2,100</b>	<b>1,025</b>	<b>11,991</b>
<b>Environment</b>					
New Facilities	42,957	13,100	10,300	0	66,357
Improvements to existing facilities	514	11,800	509	209	13,032
<b>Environment Total</b>	<b>43,472</b>	<b>24,900</b>	<b>10,809</b>	<b>209</b>	<b>79,390</b>
<b>TOTAL</b>	<b>267,567</b>	<b>91,658</b>	<b>72,842</b>	<b>51,103</b>	<b>483,171</b>

CAPITAL PROGRAMME 2025/26 to 2027/28 - Detail

The following table sets out by the key areas, the Councils detailed Capital Programme by scheme for the next 3 years. The HRA Capital programme is also included under Housing Delivery and Housing, Local Economy and Regeneration

Key Areas - by Sub Category		Project Name	Project Description	Carry Forwards 2024/25 £,000	Year 1 2025/26 £,000	Year 2 2026/27 £,000	Year 3 2027/28 £,000	Total £,000
250	Children Services and Schools							
	New Facilities	Care Leaver accommodation	To provide a setting to meet the needs of vulnerable children	3,339	2,000	3,000	3,000	11,339
		Short Breaks and Longer Term Care for Children with Disabilities TOM	Cost effective short breaks and longer term care provision in Wokingham for Children with Disabilities. Increasing overnight short break stay provision to help families to continue to provide the majority of care for their child at home	3,450	3,500	0	0	6,950
		Basic Needs Secondary Places	Extension / new build projects to provide additional places throughout the borough to meet demand <i>(Note - budget requirements for year 3 onwards currently under review to understand need and delivering within funding envelope)</i>	0	3,118	0	0	3,118
		Basic Needs Primary Programme	Extension / new build projects to provide additional places throughout the borough to meet demand <i>(Note - Our Education Department will be working with key partners to progress planning in respect of the development of Sixth Form accommodation within the borough. Further details will be provided in future reports)</i>	742	1,500	0	0	2,242
		Sixth Form Expansion		8,236	1,151	100	0	9,487
		Spencers Wood Primary		623	53	15	15	706
		ICT Equipment for Children in Care	Purchase / replace equipment that is provided to children in care in line with our children in care pledge	0	32	32	32	96
		Arborfield / Barkham Primary School	Furniture, fittings & equipment to meet need of additional places throughout the borough	0	30	30	30	90
		Shinfield West Primary School		0	30	0	0	30
		Matthews Green Primary School		50	15	15	15	95
		SEND resource units, SEND post 16 provision and specialist early years	Extension / new build projects to provide additional places throughout the borough to meet demand	5,807	0	2,607	0	8,415
		SEND Hub (Wokingham Town Centre)		1,490	0	0	0	1,490
		New Facilities Total	23,737	11,428	5,799	3,092	44,056	
Housing Delivery	Care Leaver Supported Accommodation: Seaford Court	To provide a setting to meet the needs of vulnerable children.	838	1,530	0	0	2,368	
		Housing Delivery Total	838	1,530	0	0	2,368	

Key Areas - by Sub Category	Project Name	Project Description	Carry Forwards 2024/25 £,000	Year 1 2025/26 £,000	Year 2 2026/27 £,000	Year 3 2027/28 £,000	Total £,000
Improvement to Existing Facilities	Schools Maintenance	Capital improvements and suitability issues	0	630	630	630	1,890
	Schools Devolved Formula	Specific government grant to carry out capital works, controlled by schools	0	250	250	250	750
	Equipment for Disabled Children	Purchase / replace equipment that is provided to children in care in line with our children in care pledge	0	200	200	200	600
	PD Adaptions	Extension / new build projects to provide additional places throughout the borough to meet demand	0	150	0	0	150
	School Kitchens	Improve various school meals kitchens	0	50	50	50	150
		<b>Improvement to Existing Facilities Total</b>	<b>0</b>	<b>1,280</b>	<b>1,130</b>	<b>1,130</b>	<b>3,540</b>
Service Improvements	Childrens - Capita Additional Systems	IT System improvements	336	0	0	0	336
		<b>Service Improvements Total</b>	<b>336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>336</b>
<b>Children Services and Schools Total</b>			<b>24,912</b>	<b>14,238</b>	<b>6,929</b>	<b>4,222</b>	<b>50,301</b>
<b>Housing, Local Economy and Regeneration</b>							
	Mandatory Disabled Facility Grants	Mandatory means tested grants for adapting the homes of people with disabilities to enable them to live independently at home	343	1,076	1,076	1,076	3,570
	Carters Hill (Non HRA assets)	Upgrade of facilities to provide statutory level health and safety for residents of site	0	130	0	0	130
	Temp Accommodation Site Enhancements	Temp Accommodation Site Planned Enhancements	0	25	25	25	75
	Wellington Road Affordable Housing	To deliver homes for our most vulnerable residents and key workers	6,491	0	0	0	6,491
	Land to the rear of Bulldog Garage	Build temporary accommodation to meet increase demand in the borough	4,823	0	0	0	4,823
	Gypsy, Roma & Traveller (GRT) Additional Pitches	Provision of additional GRT pitches as required in the Borough	1,600	0	0	0	1,600
	Self-Build Project	Delivery of affordable self-build schemes	1,249	0	0	0	1,249
	Refurbishment and Extension - 48 Oxford Road (Non HRA Asset)	Extension to increase the provision of temporary accommodation	30	0	0	0	30
		<b>Housing Delivery (Non-HRA) Total</b>	<b>14,536</b>	<b>1,231</b>	<b>1,101</b>	<b>1,101</b>	<b>17,968</b>

Key Areas - by Sub Category	Project Name	Project Description	Carry Forwards 2024/25 £,000	Year 1 2025/26 £,000	Year 2 2026/27 £,000	Year 3 2027/28 £,000	Total £,000
Housing Delivery	Gorse Ride Regeneration Project	Redevelopment of Gorse Ride housing estate to provide new affordable housing	2,962	13,354	14,539	13,605	44,461
	Housing Tenants Services (HRA)	Investment in the Council's housing stock (Inc. adaptations and improvements)	0	6,489	6,692	6,823	20,003
	Purchase of Council Houses (HRA)	To replace HRA housing stock using the 1 for 1 right to buy receipts	1,997	1,000	1,000	1,000	4,997
Delivery		Housing Delivery (HRA) Total	4,960	20,843	22,231	21,427	69,461
Service Improvements	Commercial Portfolio - Improvement to WBC commercial properties	To ensure commercial properties are suitable for letting	0	100	0	100	200
		Service Improvements Total	0	100	0	100	200
Income Generation	Mereoak Open Storage	Development to create a 'lettable' unit for open storage	0	769	0	0	769
		Income Generation Total	0	769	0	0	769
Improvement to Existing Facilities	Bush Walk Improvements	Health & Safety required enhancements	0	500	0	0	500
		Improvement to Existing Facilities Total	0	500	0	0	500
252 Regeneration of Towns	Denmark Street Environmental Improvements	Part of town centre regeneration scheme / town centre improvements	0	0	0	500	500
	Carnival Pool Area Redevelopment		7,453	0	0	0	7,453
		Regeneration of Town Centre Total	7,453	0	0	500	7,953
New Facilities	Strategic Property and Commercial Assets / Community Investment	Investment in strategic property and commercial assets including 14-28 Denmark St and Mulberry Business Park	2,708	0	0	0	2,708
	Infrastructure to enable Toutley East development	Infrastructure (including roads) to enable Toutley East development	590	0	0	0	590
		New Facilities Total	3,298	0	0	0	3,298
Housing, Local Economy and Regeneration Total			30,246	23,443	23,332	23,128	100,148

Key Areas - by Sub Category		Project Name	Project Description	Carry Forwards 2024/25 £,000	Year 1 2025/26 £,000	Year 2 2026/27 £,000	Year 3 2027/28 £,000	Total £,000
Roads and Transport								
253	Alternative Transport	A327 Cycleway	Investment in cycle networks in the borough	861	2,550	0	0	3,411
		Bus Stop Infrastructure Works to Support North Arborfield SDL	Transport infrastructure enhancement	177	30	0	0	207
		Local Cycling and Walking Infrastructure Plans	Improvements for walking and cycling in borough	2,942	0	0	0	2,942
		Greenways	A network of quiet commuting and leisure routes for pedestrians and cyclists	1,327	0	0	0	1,327
		Wokingham Borough Cycle Network	Investment in cycle networks in the borough <i>(including Bader Way cycle route)</i>	1,273	0	0	0	1,273
		Public Rights of Way Network (Loddon Long Distance Path)	Investment in all public rights of way and other non-motorised routes to support the needs of all types of users	741	0	0	0	741
		Gypsy Lane Footbridge	New non highway crossing (new foot and cycle structures in borough)	297	0	0	0	297
		On Street Residential Chargepoints (EV)	On street charge points for electric vehicles	274	0	0	0	274
		Coppid Beech Park & Ride	Signage & bus stop improvements	41	0	0	0	41
			Alternative Transport Total	7,932	2,580	0	0	10,512
Improvement to Existing Facilities		Highways Carriageways Structural Maintenance	Rolling programme to resurfacing carriageways (roads) to repair damage and extend the life of the asset	0	2,126	2,313	2,517	6,956
		Safety / Crash Barriers	Improving safety / crash barriers on the highways in the borough	0	500	750	500	1,750
		Bridge Strengthening	Continued enhancement to highway structures	0	225	225	225	675
		Pingewood Road Stabilisation Scheme		0	200	2,000	0	2,200
		Highway Drainage Schemes	To reduce the overall degradation of the highway drainage network	187	200	200	200	787
		Strengthening Approach Embankments to Bridges	Continued enhancement to highway structures	0	20	20	20	60
		Street Lighting Column Structural Testing	Structural testing of lighting assets	0	20	20	20	60
		California Crossroads	Investment in enhancement across WBC road network	400	0	0	0	400
		The Ridges (repair diversion routes)	Improvements to road	96	0	0	0	96
		Thames Valley Park & Ride anti-social behaviour	Enhancement to Car Park facilities	80	0	0	0	80
		Improvement to Existing Facilities Total	764	3,291	5,528	3,482	13,064	

Key Areas - by Sub Category	Project Name	Project Description	Carry Forwards 2024/25 £,000	Year 1 2025/26 £,000	Year 2 2026/27 £,000	Year 3 2027/28 £,000	Total £,000
254	Wokingham Highways Investment Strategy (WHIS)	A “Needs Based” approach to maintaining Wokingham’s highways network, aligned to the Council’s and stakeholder priorities	0	2,380	2,380	2,380	7,140
	Tan House crossing ramps	Feasibility and design works	0	650	0	0	650
	Integrated Transport Schemes	Enhancement of the integrated transport schemes <i>(Note - Carry forward includes Threes Tuns Vulnerable Road User Scheme, Warren House Road Crossing, Winnersh Crossroads, Wiltshire Road Crossing and other Integrated transport schemes)</i>	146	400	400	400	1,346
	Traffic Signal Upgrade Programme	Investment in highways signals <i>(Note - Carry forward includes traffic signal works at A321 / School Lane (Wargrave Crossroads), Design of DfT TSOG schemes, Peach Street Crossing, Plough Lane Crossing, Showcase Roundabout Crossings)</i>	276	250	250	250	1,026
	Safer Routes to Schools	Infrastructure changes to make school journey's by most sustainable mode <i>(Note - Carry forward includes (Lailey Path) Footpath to Shinfield Infant School,Headley Road Crossing and (Mill Close) Toucan Crossing - A329 Reading Road)</i>	256	105	165	180	706
	Toutley Highways Depot Modernisation	Enhancement of environmental services facility	6,466	0	0	0	6,466
	Bridge Strengthening - Earley Station Footbridge	New footbridge over railway	2,073	0	0	0	2,073
		<b>Service Improvements Total</b>	<b>9,217</b>	<b>3,785</b>	<b>3,195</b>	<b>3,210</b>	<b>19,407</b>
	Car Park Machines	New parking machines and signage	0	65	0	0	65
	Residential Parking Zones	Introduction of paying for use of on street parking spaces in town centres and locations near to rail stations	788	0	0	0	788
		<b>Income Generation Total</b>	<b>788</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>853</b>
	Completed Road Schemes Retention	Meet any retention costs from completed road schemes	26	68	70	72	235
	SCAPE - Strategic Road Infrastructure	Investment in future road building / enhancement across WBC road network (including new relief roads)	46,619	0	6,605	3,158	56,382
	Major Road Schemes (Post construction costs)	Carry forward includes Land Acquisition for Major Road Schemes and post construction costs for Arborfield Bypass, Winnersh Relief Road Phase 2 and Barkham Bridge	423	0	0	0	423
		<b>New Roads Total</b>	<b>47,068</b>	<b>68</b>	<b>6,674</b>	<b>3,229</b>	<b>57,039</b>
<b>Roads and Transport Total</b>			<b>65,768</b>	<b>9,789</b>	<b>15,397</b>	<b>9,921</b>	<b>100,875</b>



Key Areas - by Sub Category	Project Name	Project Description	Carry Forwards 2024/25 £,000	Year 1 2025/26 £,000	Year 2 2026/27 £,000	Year 3 2027/28 £,000	Total £,000
255  Service Improvements	Internal Services						
	Energy Reduction Projects	Energy efficiency projects at existing properties including, installing LED lighting, cavity wall & loft insulation, boiler controls, etc	4,223	1,750	1,750	1,750	9,473
	Central Contingency	Held to meet unforeseen cost pressures across the capital programme	0	1,500	1,500	1,500	4,500
	Internal Resources to Support Change	Support services to deliver significant projects	0	1,125	600	0	1,725
	Community Hub	Provision of Community Hubs throughout the Borough, for Council and partners to co-locate, enabling enhanced and better connected local services for residents	0	1,000	1,000	500	2,500
	Data & Insights for Prevention	Continued enhancement in IT network (Ensuring that Tier A apps used Council Wide remain in support, with ongoing security of applications and for the data held in them)	0	436	361	0	797
	IT - Infrastructure		501	350	180	355	1,386
	IT - Hardware		295	312	562	462	1,631
	IT - Enhancements		311	274	300	300	1,185
	Social Care System Enhancements	Social Care Services IT system	0	250	250	0	500
	BWO Cloud	Continued enhancement in IT network (Ensuring that Tier A apps used Council Wide remain in support, with ongoing security of applications and for the data held in them)	0	200	0	0	200
	IT - Microsoft 365	Continued enhancement in IT network	0	184	128	132	443
	Improvement to existing Property Management Software	Continued enhancement in IT network (ensuring that Tier A apps used Council wide remain in support, with ongoing security of applications and for the data held in them)	0	125	0	0	125
	IT - Applications	Continued enhancement in IT network	1	109	50	50	210
	Intranet Refresh	IT System improvements	0	60	0	0	60
	Web Team Development		0	53	0	0	53
	Planning and Enforcement and Safety System	New software system with mobile functionality required to support PPP service planning	406	0	44	0	450
	Digital First	Continued enhancement in IT network (Ensuring that Tier A apps used Council Wide remain in support, with ongoing security of applications and for the data held in them)	70	0	0	0	70
	New CRM system		65	0	0	0	65
	Digital Tools - Single Booking System		30	0	0	0	30
	HR - IT		15	0	0	0	15
		Service Improvements Total	5,917	7,728	6,724	5,049	25,418

Key Areas - by Sub Category	Project Name	Project Description	Carry Forwards 2024/25 £,000	Year 1 2025/26 £,000	Year 2 2026/27 £,000	Year 3 2027/28 £,000	Total £,000
New Facilities	Future HQ Costs Reserve	Feasibility and capital works budget for future Head Quarters provision	989	1,000	1,000	1,000	3,989
		New Facilities Total	989	1,000	1,000	1,000	3,989
Improvement to Existing Facilities	Expansion of Wokingham Youth & Community Centre	Internal reconfiguration to consolidate and rationalise the property portfolio of the Authority	0	600	0	0	600
	Shute End Offices Maintenance & new Audio Visual system	Works to ensure safe operation of the building and new Audio Visual system for council meetings	0	515	200	200	915
	Property Maintenance and Compliance	The continued development and upkeep of the Councils customer digital assets and infrastructure	8	350	350	350	1,058
	Berkshire Record Office	Extension to the Berkshire Record Office building	486	0	0	0	486
		Improvement to Existing Facilities Total	493	1,465	550	550	3,058
Internal Services Total			7,400	10,193	8,274	6,599	32,466
Adult Social Care							
256 New Facilities	Accommodation Transformation	Additional supported living accommodation	4,216	1,000	0	0	5,216
	Replacement of Day Services for Adults	Investment in provision of day services	851	0	0	0	851
	High Barn Farmhouse - Adults Accommodation	Additional supported living accommodation	303	0	0	0	303
		New Facilities Total	5,370	1,000	0	0	6,370
Service Improvements	Community Equipment	Support statutory duty to provide prevention, reduction and delay of long term care and support through the provision of equipment.	0	846	850	850	2,546
	Facilitation better health for residents of new development	Address areas of health-related needs of residents including disease prevention, mental health support and healthcare access across the life course	400	200	200	125	925
		Service Improvements Total	400	1,046	1,050	975	3,471
Improvement to Existing Facilities	Suffolk Lodge Refurbishment	Improvements to Suffolk Lodge residential care home.	0	1,000	1,000	0	2,000
	Adult Social Care Urgent Maintenance & Refurbishment	Urgent maintenance / refurbishment of the Adult Social Care estate to retain the function and value of the assets and to meet health and safety issues	0	50	50	50	150
		Improvement to Existing Facilities Total	0	1,050	1,050	50	2,150
Adult Social Care Total			5,770	3,096	2,100	1,025	11,991



Key Areas - by Sub Category	Project Name	Project Description	Carry Forwards 2024/25 £,000	Year 1 2025/26 £,000	Year 2 2026/27 £,000	Year 3 2027/28 £,000	Total £,000
Environment							
257	Solar Farm 2	The delivery of solar farms will allow the council to offset its carbon emissions from electricity and gas usage	2,250	9,700	6,800	0	18,750
	Renewable Energy Infrastructure	Feasibility and delivery of renewable energy infrastructure (Photovoltaic - solar canopies schemes) to WBC assets	6,847	2,000	3,500	0	12,347
	Rooks Nest Wood SANG Extension	Deliver a strategic Sustainable Alternative Natural Greenspace (SANG) to mitigate impacts arising from development proposals within the local plan update	75	1,400	0	0	1,475
	Barkham Solar Farm	The delivery of solar farms will allow the council to offset its carbon emissions from electricity and gas usage	24,157	0	0	0	24,157
	Sports Provision to Serve North & South SDL's (Grays Farm)	Delivery of an outdoor sports hub at Grays Farm, to facilitate the delivery of North and South Wokingham SDLs	6,348	0	0	0	6,348
	Solar PV's (Mereoak Park & Ride)	Feasibility and delivery of renewable energy infrastructure (Photovoltaic - solar canopies schemes) to WBC assets	2,955	0	0	0	2,955
	Montague Park Community Facility	To provide a new facility serving the SDL site	218	0	0	0	218
	Ashenbury Park	Enhancing the biodiversity value of site	76	0	0	0	76
	Covid Memorial Wood	To deliver Covid memorial, and plant new wood	32	0	0	0	32
		New Facilities Total	42,957	13,100	10,300	0	66,357
Improving existing facilities	Waste Vehicles	New vehicles for waste collections and street cleansing	0	11,400	0	0	11,400
	Loddon Valley Leisure Centre Replace Roof	The enhancement of existing leisure facilities	0	240	300	0	700
	Leisure Centre Enhancements		160	100	100	100	300
	Southlake Dam Crest Reparation	Health and safety works on the dam at Southlake	18	40	0	0	58
	Food Waste Collection	To provide food waste containers	0	20	20	20	60
	Waste Schemes - Recycling	Purchase of waste receptacles to enhance waste / recycling	0	0	89	89	178
	California Lakeside Refurbishment	Upgrading of the lakeside area and associated paths at California Country Park.	336	0	0	0	336
		Improvements to existing facilities Total	514	11,800	509	209	13,032
Environment Total			43,472	24,900	10,809	209	79,390
Total			177,567	85,658	66,842	45,103	375,171

Key Areas - by Sub Category	Project Name	Project Description	Carry Forwards 2024/25 £,000	Year 1 2025/26 £,000	Year 2 2026/27 £,000	Year 3 2027/28 £,000	Total £,000
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The following budgets are capital budget approvals without planned expenditure and will be subject to detailed viable business cases:-

Key Areas - by Sub Category	Project Name	Project Description	Carry Forwards 2024/25 £,000	Year 1 2025/26 £,000	Year 2 2026/27 £,000	Year 3 2027/28 £,000	Total £,000
<b>Housing, Local Economy and Regeneration</b>							
Housing Delivery	WBC Holdings Ltd Loan	Capital loans to support delivery of affordable housing via our companies	3,000	6,000	6,000	6,000	21,000
New Facilities	Community Investment	To build on the commercial property portfolio in line with the Council's socio-economic and sustainability agendas	87,000	0	0	0	87,000
<b>Total capital budget approvals without planned expenditure</b>			<b>90,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>108,000</b>
<b>Total Capital Programme Budget</b>			<b>267,567</b>	<b>91,658</b>	<b>72,842</b>	<b>51,103</b>	<b>483,171</b>

# CAPITAL FUNDING

## 1 Definition / Purpose

The capital programme can only be set if balanced with the council's available resources. Years two and three budgets are only provisionally set.

Any surplus resources will be held in the following:

- Capital receipts reserve
- Capital grants and contributions unapplied reserve

Both reserves will contribute to the financing of future capital schemes. Estimated balances on the capital receipts reserve are shown in the section on reserves and balances.

## 2 Policy (Criteria for Calculating Fund Requirement)

When setting the capital budget the council looks at all funding resources. These are then allocated to the appropriate scheme where funding can only be spent on a particular scheme. The remaining funding is then allocated to form a balanced budget in year. This process is then carried out for the following years of the capital programme.

The capital strategy is taken to Council to approve the capital programme and estimated resources.

Funding streams available to the Council consists of:

- Capital grants
- Revenue and other third party contributions
- Developers contributions
- Capital receipts
- Borrowing

## FIVE YEAR CAPITAL VISION 2025/26 to 2029/30

The following table sets out in further detail by key area, the Councils Capital Programme for the next five years (excluding carry forwards).

	2025/26 £,000	2026/27 £,000	2027/28 £,000	2028/29 £,000	2029/30 £,000	Total £,000
<b>Children's Services and Schools</b>						
New facilities	11,428	5,799	3,092	92	32	20,443
Housing Delivery	1,530	0	0	0	0	1,530
Improvement to existing facilities	1,280	1,130	1,130	1,130	1,130	5,800
Service improvements	0	0	0	0	0	0
<b>Children Services and Schools Total</b>	<b>14,238</b>	<b>6,929</b>	<b>4,222</b>	<b>1,222</b>	<b>1,162</b>	<b>27,773</b>
<b>Housing, Local Economy and Regeneration</b>						
Housing delivery	28,074	29,332	28,528	24,957	1,101	111,991
Service Improvements	100	0	100	0	0	200
Improvement to existing facilities	500	0	0	0	0	500
Income Generation	769	0	0	0	0	769
New facilities	0	0	0	0	0	0
Regeneration of towns	0	0	500	0	0	500
<b>Housing, Local Economy and Regeneration Total</b>	<b>29,443</b>	<b>29,332</b>	<b>29,128</b>	<b>24,957</b>	<b>1,101</b>	<b>113,960</b>
<b>Roads and Transport</b>						
Alternative Transport	2,580	0	0	0	0	2,580
Improvement to Existing Facilities	3,291	5,528	3,482	3,953	2,745	18,999
Service Improvements	3,785	3,195	3,210	3,180	3,879	17,249
Income Generation	65	0	0	0	0	65
New Roads	68	6,674	3,229	74	0	10,045
<b>Roads and Transport Total</b>	<b>9,789</b>	<b>15,397</b>	<b>9,921</b>	<b>7,207</b>	<b>6,624</b>	<b>48,938</b>
<b>Internal Services</b>						
Service improvements	7,728	6,724	5,049	4,638	862	25,000
New facilities	1,465	1,000	1,000	0	0	3,465
Improvement to existing facilities	1,000	550	550	350	350	2,800
<b>Internal Services Total</b>	<b>10,193</b>	<b>8,274</b>	<b>6,599</b>	<b>4,988</b>	<b>1,212</b>	<b>31,265</b>

	2025/26 £,000	2026/27 £,000	2027/28 £,000	2028/29 £,000	2029/30 £,000	Total £,000
<b>Adult Social Care</b>						
New facilities	1,000	0	0	0	0	1,000
Service improvements	1,046	1,050	975	1,055	850	4,976
Improvement to existing facilities	1,050	1,050	50	50	50	2,250
<b>Adult Social Care Total</b>	<b>3,096</b>	<b>2,100</b>	<b>1,025</b>	<b>1,105</b>	<b>900</b>	<b>8,226</b>
<b>Environment</b>						
New Facilities	13,100	10,300	0	0	0	23,400
Improvement to Existing Facilities	11,800	509	209	209	209	12,936
<b>Environment Total</b>	<b>24,900</b>	<b>10,809</b>	<b>209</b>	<b>209</b>	<b>209</b>	<b>36,336</b>
<b>Total Capital Programme</b>	<b>91,658</b>	<b>72,842</b>	<b>51,103</b>	<b>39,687</b>	<b>11,208</b>	<b>266,499</b>

## COMMERCIALISATION AND VALUE FOR MONEY

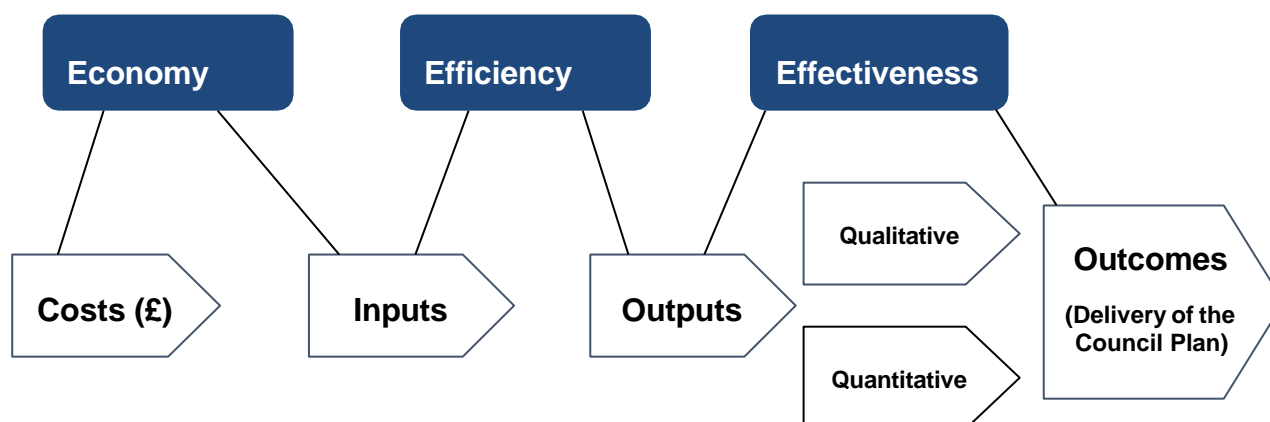
**Value for money starts with identifying a demonstrable need and that need is a high priority for the Council**

### Commercialisation

The Council is seeking to adopt an increasingly commercial approach and is in the process of producing a Commercial Strategy. Being commercial means making every pound stretch as far as it can do in delivering the outputs and outcomes needed by the community, as well as seeking new and increasing income streams to support growing demand led statutory service costs. Therefore commercialisation is as much about demand management as it is about efficient processes, new delivery models and innovative ways of creating 'profit' for the council taxpayer. Value for money remains a cornerstone for our spending decisions.

### Value for Money

Good value for money for the council is achieved by balancing low costs, high performance and successful outcomes. These three factors are referred to as the 3 Es: Economy, Efficiency and Effectiveness. Their relationship is illustrated below:



There have been significant ongoing cuts in public sector funding from central government. It is imperative that the council ensures that resources are used as effectively as possible and that value for money (VfM) is embedded across the organisation. One of our underpinning principles is: Offer Excellent Value for your Council Tax - where we aim to maintain stable local taxation and provide value for money for our residents.

To demonstrate good financial management and VfM, the Council is ensuring that:

- Resources are directed to our key priorities;
- We operate the most appropriate form of service delivery (eg Traded Service, outsourced or in-house);
- We are innovative in service delivery; and,
- We continue to build up greater partnership working with the public, private and third sectors.

# COUNCIL TAX BACKGROUND INFORMATION

## 1 Council Tax – Valuation Bands

Most dwellings are subject to the council tax. There is one bill per dwelling, whether it is a house, bungalow, flat, maisonette, mobile home or houseboat, and whether it is owned or rented.

Each dwelling has been allocated to one of eight bands according to its open market capital value at 1st April, 1991:

Valuation Band	Range of values
A	Up to and including £40,000
B	£ 40,001 - £ 52,000
C	£ 52,001 - £ 68,000
D	£ 68,001 - £ 88,000
E	£ 88,001 - £120,000
F	£120,001 - £160,000
G	£160,001 - £320,000
H	More than £320,000

The council tax bill states which band applies to a dwelling.

## 2 Council Tax – Exempt Dwellings

Some dwellings are exempt, including properties occupied only by students, and vacant properties which:

- Are owned by a charity (exempt for up to six months)
- Are left empty by someone who has gone into prison, or who has moved to receive personal care in a hospital or a home or elsewhere
- Are left empty by someone who has moved in order to provide personal care to another person
- Are left empty by students
- Are waiting for probate or letters of administration to be granted (for up to six months after)
- Have been repossessed
- Are the responsibility of a bankrupt's trustee
- Are empty because their occupation is forbidden by law
- Are waiting to be occupied by a minister of religion
- Occupied by visiting forces (reciprocal arrangement)
- Consists of an empty caravan pitch or boat mooring
- Are occupied only by persons under 18
- Consists of an unoccupied annex which may not be let separately
- Are occupied only by severely mentally impaired persons
- Consists of an annex that is occupied by a 'dependant relative'. A dependant relative is someone that is over 65 years of age or is severely mentally impaired or is substantially and permanently disabled.

Forces barracks and married quarters are also exempt, their occupants contribute to the cost of local services through a special arrangement.

### 3 Council Tax - Discounts

The full council tax bill assumes that there are two adults living in a dwelling. If only one adult lives in a dwelling (as their main home), the council tax bill is reduced by a quarter (25%).

Empty homes - From 1 April 2017 no discounts are available and 100% charge applies for:

- Unoccupied and unfurnished properties
- Properties undergoing major repairs or structural alterations
- Second homes

This decision was made in line with Local Government Finance Act 1992 to maximise resources to provide key services within our borough.

Exceptions include certain dwellings, including caravans and boats, provided by an employer (tied accommodation) may be eligible for the second home reduction of 50 percent for a limited period of time. Contact [ctax@wokingham.gov.uk](mailto:ctax@wokingham.gov.uk) to see if you qualify.

People in the following groups do not count towards the number of adults resident in a dwelling:

- Full-time students, student nurses, apprentices and Youth Training trainees
- Patients resident in hospital
- People who are being looked after in care homes
- People who are severely mentally impaired
- People staying in certain hostels or night shelters
- 18 or 19 year olds who are still at school, and those who leave school after March for the months up to November
- Care Workers working for low pay, usually for charities
- People caring for someone with a disability who is not a spouse, partner, or child under 18
- Members of visiting forces and certain international institutions
- Members of religious communities (monks and nuns)
- People in prison (except those in prison for non-payment of council tax or a fine)
- Diplomats

There is also a discount for annexes occupied by family members, but not dependent family members, who would qualify for an exemption (see exemptions).

### 4 Council Tax – People with Disabilities

If a taxpayer, or someone who lives with him/her (including children), need a room, or an extra bathroom or kitchen, or extra space in a property to meet special needs arising from a disability, he/she may be entitled to a reduced council tax bill. The bill may be reduced to that of a property in the band immediately below the band shown on the valuation list. These reductions ensure that disabled people do not pay more tax on account of space needed because of a disability. If a home is in Band A it will already be in the lowest council tax band. However, it may be reduced by a ninth of Band D.

### 5 Council Tax - Reduction

The national council tax benefit scheme was replaced with a local council tax support scheme from 1<sup>st</sup> April 2013. The new scheme ensures that people in receipt of Income Support / Universal Credit, other state benefits or on low incomes have their bills reduced. It is a means tested reduction.



## 6 Council Tax – Premium

Properties that have been empty and unfurnished for more than one year will be charged a premium of the council tax for the property. These are set out below;

- Properties empty for at least 1 years (but less than 5 years), the maximum long-term empty homes premium is 100%.
- Properties empty for at least 5 years (but less than 10 years), the maximum long-term empty homes premium is 200%.
- Properties empty for at least 10 years, the maximum long-term empty homes premium is 300%.

This will encourage owners of those long term empty homes to bring them back into use.

### Properties Occupied (Periodically) - Second Homes

- Properties that are occupied periodically (Second Homes) but furnished will be charged an additional premium of 100% from 1<sup>st</sup> April 2025.

## 7 Council Tax Base

This is the total number of properties in each band converted to the Band D equivalent figure. The numbers take account of the 25% discounts for single person occupancy, the discounts for unfurnished properties and second homes and reductions granted in respect of disabilities.

From this figure an adjustment is made:

- For estimated changes in the Tax Base which could arise for a variety of reasons, such as appeals, disability relief awarded, new properties and properties falling off the valuation list.
- For an allowance for non-collection of the tax.
- For the reductions in income receivable as a result of the council tax support scheme.

The resulting figure is the Band D equivalent Tax base.

## 8 Council Tax Rate

The Band D Council Tax rate is calculated by dividing the net budget requirement by the Band D Tax base to give the Council Tax requirement for a Band D property.

The Tax rates applicable to the other Bands are calculated by using the following ratios to the Band D tax -

Band	Ratio
A	6/9
B	7/9
C	8/9
D	1
E	11/9
F	13/9
G	15/9
H	18/9

## 9 Precepts and Collection Fund Surplus / Deficit

Wokingham Borough Council also collects council tax on behalf of the Police and Crime Commissioner for Thames Valley, and the Royal Berkshire Fire and Rescue Authority. The precepts for 2024/25 and 2025/26 are set out below.

Precept	2024/25 £	Band D £	2025/26 £	Band D £	Increase %
Police and Crime Commissioner for Thames Valley	20,737,226	269.28	22,033,518	283.28	5.20%
Royal Berkshire Fire Authority	6,261,675	81.31	6,713,192	86.31	6.15%

### Collection Fund Surplus

A calculation has to be made of the estimated surplus/deficit on the Council Tax Collection Fund at 31st March 2025. The calculation is required by legislation to be made by 15th January. The surplus / deficit is required to be apportioned between the precepting authorities pro rata to the previous year's precept. As at the 31st March 2025 the collection fund expects to achieve a surplus of £1,776,120 therefore the distribution of the surplus between the precepting authorities is:-

Wokingham Borough Council – £1,500,000

Police and Crime Commissioner for Thames Valley – £211,640

Royal Berkshire Fire Authority - £64,480

## PARISH PRECEPTS 2025/26

Some parish precepts are still provisional, subject to formal agreement.

If different figures are approved by the town and parish councils a revised version of this table will be circulated.

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PARISH	TAX BASE	<u>2024/25</u> PARISH PRECEPT	COUNCIL TAX BAND D	TAX BASE	<u>2025/26</u> PARISH PRECEPT	COUNCIL TAX BAND D
		£	£		£	£
Arborfield & Newland	1,299.00	112,164	86.35	1,303.70	115,948	88.94
Barkham	2,460.60	65,081	26.45	2,653.70	69,734	26.28
Charvil	1,474.50	117,600	79.76	1,476.30	130,445	88.36
Earley	12,052.00	1,007,815	83.62	12,016.10	1,058,105	88.06
Finchampstead	6,647.70	197,919	29.77	7,075.50	221,188	31.26
Remenham	341.90	29,721	86.93	335.50	30,315	90.36
Ruscombe	614.20	28,000	45.59	580.40	28,000	48.24
St. Nicholas Hurst	1,125.30	57,288	50.91	1,136.80	59,580	52.41
Shinfield	7,802.80	642,122	82.29	7,872.10	667,229	84.76
Sonning	829.60	43,888	52.90	832.20	45,204	54.32
Swallowfield	1,099.50	36,197	32.92	1,108.10	37,463	33.81
Twyford	3,047.30	221,064	72.54	3,041.40	231,646	76.16
Wargrave	2,155.60	225,285	104.51	2,169.00	236,439	109.01
Winnersh	4,432.70	198,424	44.76	4,422.50	203,353	45.98
Wokingham Town	17,380.00	1,227,267	70.61	17,474.00	1,307,942	74.85
Wokingham Without	3,332.40	253,229	75.99	3,356.10	262,682	78.27
Woodley	10,914.80	1,164,500	106.69	10,926.60	1,165,759	106.69
<b>TOTAL</b>	<b>77,009.90</b>	<b>5,627,565</b>	<b>73.08</b>	<b>77,780.00</b>	<b>5,871,032</b>	<b>75.48</b>

$$\text{Council Tax Band D} = \frac{\text{Parish Precept}}{\text{Tax Base}}$$

## COUNCIL TAX BY BAND AND PARISH 2025/26

The table below shows the total average council tax by band including a breakdown of how this is calculated.

Band	A £	B £	C £	D £	E £	F £	G £	H £
<b>Average Council Tax</b>	<b>1,584.07</b>	<b>1,848.09</b>	<b>2,112.09</b>	<b>2,376.11</b>	<b>2,904.13</b>	<b>3,432.16</b>	<b>3,960.18</b>	<b>4,752.22</b>
WBC plus average Parish	1,337.68	1,560.63	1,783.57	2,006.52	2,452.41	2,898.31	3,344.20	4,013.04
Average Parish	50.32	58.71	67.09	75.48	92.25	109.03	125.80	150.96
Police Authority	188.85	220.33	251.80	283.28	346.23	409.18	472.13	566.56
Fire Authority	57.54	67.13	76.72	86.31	105.49	124.67	143.85	172.62
Adult social care precept*	201.53	235.12	268.71	302.30	369.48	436.66	503.83	604.60
Wokingham Borough Council excluding ASC precept	1,085.83	1,266.80	1,447.77	1,628.74	1,990.68	2,352.62	2,714.57	3,257.48
Wokingham Borough Council total	1,287.36	1,501.92	1,716.48	1,931.04	2,360.16	2,789.28	3,218.40	3,862.08

\* Percentage increases based on total 2024/25 council tax level, as per legislation

The table below shows the parish precept for each band and individual Town / Parish Council.

Band	A £	B £	C £	D £	E £	F £	G £	H £
<b>Parish Precepts</b>								
Arborfield & Newland	59.29	69.18	79.06	88.94	108.70	128.47	148.23	177.88
Barkham	17.52	20.44	23.36	26.28	32.12	37.96	43.80	52.56
Charvil	58.91	68.72	78.54	88.36	108.00	127.63	147.27	176.72
Earley	58.71	68.49	78.28	88.06	107.63	127.20	146.77	176.12
Finchampstead	20.84	24.31	27.79	31.26	38.21	45.15	52.10	62.52
Remenham	60.24	70.28	80.32	90.36	110.44	130.52	150.60	180.72
Ruscombe	32.16	37.52	42.88	48.24	58.96	69.68	80.40	96.48
St. Nicholas Hurst	34.94	40.76	46.59	52.41	64.06	75.70	87.35	104.82
Shinfield	56.51	65.92	75.34	84.76	103.60	122.43	141.27	169.52
Sonning	36.21	42.25	48.28	54.32	66.39	78.46	90.53	108.64
Swallowfield	22.54	26.30	30.05	33.81	41.32	48.84	56.35	67.62
Twyford	50.77	59.24	67.70	76.16	93.08	110.01	126.93	152.32
Wargrave	72.67	84.79	96.90	109.01	133.23	157.46	181.68	218.02
Winnersh	30.65	35.76	40.87	45.98	56.20	66.42	76.63	91.96
Wokingham Town	49.90	58.22	66.53	74.85	91.48	108.12	124.75	149.70
Wokingham Without	52.18	60.88	69.57	78.27	95.66	113.06	130.45	156.54
Woodley	71.13	82.98	94.84	106.69	130.40	154.11	177.82	213.38

The table below shows the total council tax for each band and individual Town / Parish Council.

Band	A £	B £	C £	D £	E £	F £	G £	H £
<b>Total Council Tax</b>								
Arborfield & Newland	1,593.04	1,858.56	2,124.06	2,389.57	2,920.58	3,451.60	3,982.61	4,779.14
Barkham	1,551.27	1,809.82	2,068.36	2,326.91	2,844.00	3,361.09	3,878.18	4,653.82
Charvil	1,592.66	1,858.10	2,123.54	2,388.99	2,919.88	3,450.76	3,981.65	4,777.98
Earley	1,592.46	1,857.87	2,123.28	2,388.69	2,919.51	3,450.33	3,981.15	4,777.38
Finchampstead	1,554.59	1,813.69	2,072.79	2,331.89	2,850.09	3,368.28	3,886.48	4,663.78
Remenham	1,593.99	1,859.66	2,125.32	2,390.99	2,922.32	3,453.65	3,984.98	4,781.98
Ruscombe	1,565.91	1,826.90	2,087.88	2,348.87	2,870.84	3,392.81	3,914.78	4,697.74
St. Nicholas Hurst	1,568.69	1,830.14	2,091.59	2,353.04	2,875.94	3,398.83	3,921.73	4,706.08
Shinfield	1,590.26	1,855.30	2,120.34	2,385.39	2,915.48	3,445.56	3,975.65	4,770.78
Sonning	1,569.96	1,831.63	2,093.28	2,354.95	2,878.27	3,401.59	3,924.91	4,709.90
Swallowfield	1,556.29	1,815.68	2,075.05	2,334.44	2,853.20	3,371.97	3,890.73	4,668.88
Twyford	1,584.52	1,848.62	2,112.70	2,376.79	2,904.96	3,433.14	3,961.31	4,753.58
Wargrave	1,606.42	1,874.17	2,141.90	2,409.64	2,945.11	3,480.59	4,016.06	4,819.28
Winnersh	1,564.40	1,825.14	2,085.87	2,346.61	2,868.08	3,389.55	3,911.01	4,693.22
Wokingham Town	1,583.65	1,847.60	2,111.53	2,375.48	2,903.36	3,431.25	3,959.13	4,750.96
Wokingham Without	1,585.93	1,850.26	2,114.57	2,378.90	2,907.54	3,436.19	3,964.83	4,757.80
Woodley	1,604.88	1,872.36	2,139.84	2,407.32	2,942.28	3,477.24	4,012.20	4,814.64

## Budget Management Protocol

This protocol has been produced to clarify the roles and responsibilities of officers and members in budget management.

### Roles & Responsibilities:

#### Budget Manager

The budget holder is the person identified as the responsible officer against a cost centre budget as recorded in the general financial ledger. The Budget Manager is responsible for:

- Agreeing annual resources statements for all budgets under their remit;
- Ensuring there is sufficient budget approved for the level of service agreed;
- Ensuring a budget monitoring system is in place to properly monitor and forecast service expenditure/income for the year;
- Keeping net expenditure within budget;
- Where expenditure cannot be kept within budget, securing additional resources prior to committing expenditure;
- Seeking value for money in commitment decisions; and,
- Keeping their manager and the relevant Finance Specialists informed of potential variations from budget and management action to rectify the situation.

#### Directors

Each Director is responsible for keeping within the overall budget total for their department and has authority to vire between budget heads as stated in the financial regulations. The director is responsible for:

- Ensuring adequate budget is agreed for the service level agreed, for the department as a whole;
- Ensuring potential risks for which no budget provision has been made have been properly identified (or where budget may not be sufficient);
- Ensuring there is an adequate budget monitoring system in place across the department;
- Ensuring the necessary channels of communication within the department are in place to react to emerging budget pressures;
- Ensuring any necessary budget virements are approved;
- Ensuring the appropriate budget managers have been identified in the department and ensure that they have been adequately trained;
- Ensuring budget managers within the department are meeting their budget management responsibilities;
- Presenting department budgets to Corporate Leadership Team in the agreed format in accordance with the agreed timetable; and,
- Formulating and implementing an action plan to address any forecast overspends that cannot be contained within the department budget, as directed by Corporate Leadership Team or members.

## **Corporate Leadership Team**

Corporate Leadership Team will monitor the overall council's budgetary position on a monthly basis (and quarterly to Executive). They are responsible for keeping within the overall Council budget. They are specifically responsible for:

- Ensuring reports are produced in the format agreed with members;
- Ensuring Directors are meeting their budget management responsibilities;
- Ensuring any necessary cross-service delivery unit virements are approved;
- Periodically reporting the monitoring report to Executive (this is currently agreed as quarterly); and,
- Ensuring supplementary estimate requests are sought where spending pressures cannot be contained within the overall budget.

## **Members**

Members are responsible for approving sufficient budget for the service levels required and taking decisions to keep within or increase service budgets. More specific responsibilities are:

- Setting service delivery policy, standards and levels;
- Approving service budgets sufficient to meet the level of service required;
- Agreeing, with Corporate Leadership Team, the format of the overall budget monitoring information;
- Aligning member responsibility to service budgets;
- Agreeing the process by which the appropriate Members receive budget information;
- Receiving, considering and taking appropriate action on information received;
- Approving additional budget or approving the reduction in the service standard/level in the event of spending pressures that cannot be contained within existing budget; and,
- Taking into account the advice of the S151 Officer in respect of the adequacy of budgets and general fund balance.

## **S151 Officer (Chief Finance Officer)**

This is the statutory finance post in the organisation. The S151 Officer's responsibility is to ensure that budget management roles and responsibilities are clear; budget managers are properly supported and ensure that functions and controls are in place so that finances are kept under review on a regular basis. In addition, the S151 Officer will provide guidance to Members when formulating budgets on how prudent budgets are considered to be (including the level of reserves and balances).

## **BUDGET MANAGEMENT - ESSENTIAL PRACTICE FOR BUDGET MANAGERS**

**1) Ensure you are clear who is responsible for the budget / commitment decision (all budgets identified to one accountable person responsible for 2 to 7 below)**

**2) Ensure you know the budget you have for the year (track it to the financial system)**

**3) Ensure you know what you have committed to spend (continually update forecast for the year and beyond)**

**4) Ensure you know the financial impact of the commitment you are about to undertake (for the year and beyond)**

**5) Ensure you have considered Value for Money (VfM) in respect of this commitment (is this the most effective, efficient, economical way of delivering the service)**

**6) If insufficient budget – secure additional budget or cease commitment process**

**7) If you are the budget manager you are responsible for all of the above. Your finance specialist will play an essential role in this process and must be informed of all variations to budget.**

## **Glossary of Terms**

### **Adult Social Care (ASC) Precept**

This is an additional precept, local authorities are allowed to raise through Council Tax to help fund adult social care services. This additional flexibility is announced each year as part of the local government finance settlement.

### **Autumn Statement**

Each year the Government sets out in its Autumn Statement the overall strategy of the Government, including major changes to expenditure and taxation. It is a major determinant of the Local Government Financial Settlement (see below).

### **Business Rates Retention Scheme (BRRS)**

As part of the Localism Act, the Government has devolved the responsibility and risks of the business rates system to local government with the intention to encourage local areas to encourage development and thereby increase Non Domestic Rates (NDR) income. Local authorities are allowed to keep a share of any extra income above their estimated income. Councils are either 'tariff' or 'top-up' depending on the level of business rates in their area and 'tariff' councils pay some of their business rates to MHCLG (Wokingham is a tariff council) or receive some back.

### **Care Act 2014**

The Care Act 2014 has introduced a minimum eligibility threshold across the country – a set of criteria that makes it clear when local authorities will have to provide support to people.

### **Community Infrastructure Levy (CIL)**

A levy on commercial development and residential developments above a specific size. It must be paid before physical development starts and can be paid in stages. The Wokingham scheme started in April 2015 and income from major developments will form a significant contribution to funding the Council's capital programme. CIL also partially replaces Section 106 (See below).

### **Core Spending Power**

This is a figure which the Government calculates and publishes for all local authorities in the Local Government financial Settlement. It is intended to represent the overall funding available for local authority services. The Spending Power calculations comprise an assumed council tax (2.99% Core Increase, and a further 2% for ASC) plus the Settlement Funding Assessment (which is the approved level of Revenue Support Grant and Business Rates Retained Income) and government grants.

### **Dedicated Schools Grant (DSG)**

DSG is a specific ring fenced grant which must be used in support of the Schools Budget as defined in The Schools and Early Years Finance (England) Regulations 2018. The purpose of the Schools Budget is the provision of primary and secondary education.

### **Local Government Funding Settlement**

The Government publishes the Local Government Funding Settlement each year, usually in December, which sets out the Government's detailed planning figures for local government, including the key grants to local government. It is usually subject to consultation with final settlement figures published around the end of January.



### **Medium Term Financial Plan (MTFP)**

The Council produces a Medium Term Financial Plan (MTFP) each year during the budget process, which sets out the budget in detail for the forthcoming financial year and in outline for the following two years.

### **Ministry of Housing, Communities & Local Government (MHCLG)**

The Ministry of Housing, Communities and Local Government's (formerly the Department for Communities and Local Government) is a ministerial department, supported by 13 agencies and public bodies. Its job is to create great places to live and work, and to give more power to local people to shape what happens in their area.

### **National Funding Formula**

A formula to be set up which would change the way in which funding to individual schools is allocated into a simpler, more transparent and equitable manner, but which also recognises deprivation factors.

### **New Homes Bonus**

This is a grant which was set up by the last Government to encourage house building. It is paid for a certain number of years based on the number of properties completed in each local authority area.

### **Precept**

An amount levied by legislation on or by another public body including Parish Council's, Royal Berkshire Fire Authority and the Police and Crime Commissioner for Thames Valley. All of them levy precepts on the Council to collect council tax on their behalf. It also includes the Adult Social Care precept.

### **Prudential Code**

A code produced by the Chartered Institute of Public Finance and Accountancy (CIPFA) on behalf of the Government which sets out detailed guidelines for local authorities to manage capital programs, ensuring capital schemes are fully affordable including running costs as well as making a minimum provision for debt repayment.

### **Revenue Support Grant (RSG)**

This grant replaces 'Formula Grant' and is a non-ring-fenced grant to support local authority budgets after taking account of council tax. It is part of the Settlement Funding Assessment.

### **'Rolled-in' Grant**

Certain specific grants such as the Care Act grant have been included with Revenue Support Grant and discontinued, and these are called 'rolled-in grants'. While the Government's aim was to reduce the number of individual grants, it makes the comparison of year on year changes in RSG much more complicated.

### **Section 106 Contributions**

Section 106 of the Town and Country Planning Act 1990 permits local authorities to request contributions from developers to community and social infrastructure. It is sometimes earmarked for schemes related to the specific development; however other contributions are more general in nature, and can be used for capital or revenue purposes. It is being partially replaced by CIL (see above).

### **Settlement Funding Assessment (SFA)**

This was introduced in 2014/15 when the new business rates retention scheme was set up. It comprises the Revenue Support Grant and the Business Rates Retained Income.

### **Strategic Development Locations (SDLs)**

Four areas within Wokingham which have been designated as strategic development locations where commercial and/or residential development will be focused over the development as well as infrastructure and services for residents.

### **Summary of Budget Movements**

This is a detailed statement by service area included in the MTFP which shows the movements from the current year's budget to the forthcoming budget being submitted for approval. It starts with the base budget for the forthcoming financial year, and itemises special items, other growth including inflation, less efficiencies and savings, and it ends with the budget submitted to Executive for approval.

### **Unitary Authority**

There are 62 unitary authorities and they are all former district or borough councils within county council areas which have by legislation been granted responsibility for all the services in their area including adult social care and services for children.