

SLOUGH BOROUGH COUNCIL

REPORT TO: Council **DATE:** 20 February 2020

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PART I **FOR DECISION**

RECOMMENDATIONS OF THE CABINET FROM 3RD FEBRUARY 2020: **REVENUE BUDGET 2020/21**

1 Purpose of Report

To detail the overall Revenue Budget for 2020/21, and the decisions required by the Council to achieve a balanced budget for the year ahead. This includes the associated growth and savings proposals and other related decisions that require agreement, as per various Local Government Finance Acts as detailed in Appendix F.

To approve the Council Tax for the year ahead, and the associated Council Tax notices and resolutions. The paper recommends a 3.84% increase in council tax required to fund the Revenue Budget for 2020/21. This total comprises two parts:

- The local council tax increasing by 1.84%, which would equate to a Band D property paying a total of £1,293.90, an increase of £25.15 from 2019/20
- The adult social care precept increase of 2.00%, which would equate to a Band D property paying a total of £125.57, an increase of £27.34 from 2019/20

Together, the total increase of 3.84% represents an increase of £52.49 on a Band D property, equivalent to a £1 per week increase.

To approve the changes in Fees and Charges as detailed in Appendix E.

To note the increase in Housing Revenue Account rents and service charges, as detailed in Appendix I.

2 Recommendation(s)/Proposed Action

The Council is requested to resolve that the budget, as attached, be approved.

As the billing authority, approve the Council Tax amounts for each band in the borough. At the time of producing this report, the precepts from The Police and Crime Commissioner for Thames Valley Police, the Royal Berkshire Fire and Rescue Service and the Parish of Wexham Court are still to be confirmed. The Police Crime Panel and the Fire Authority meet to consider budget proposals on 14 February. A verbal update on these precepts will be given at the meeting. The Parish of Britwell

has implemented a reduction of 25% and the Parish of Colnbrook with Poyle a zero increase.

Council Tax Resolution – In relation to the Council Tax for 2020/21

- (a) That in pursuance of the powers conferred on the Council as the billing authority for its area by the Local Government Finance Acts (the Acts), the Council Tax for the Slough area for the year ending 31 March 2021 is as specified below and that the Council Tax be levied accordingly.
- (b) That it be noted that at its meeting on 16 December 2019 Cabinet calculated the following Tax Base amounts for the financial year 2020/21 in accordance with Regulations made under sections 31B (3) and 34(4) of the Act:
- (i) 42,918.1 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (the Regulations) as the Council Tax Base for the whole of the Slough area for the year 2020/21; and
- (ii) The sums below being the amounts of Council Tax Base for the Parishes within Slough for 2020/21:
- | | |
|--------------------------------|---------|
| Parish of Britwell | 868.6 |
| Parish of Colnbrook with Poyle | 1,912.9 |
| Parish of Wexham Court | 1,416.5 |
- (c) That the following amounts be now calculated for the year 2020/21 in accordance with sections 31A to 36 of the Act:
- (i) £382,408,589 being the aggregate of the amounts which the Council estimates for the items set out in section 31A (2)(a) to (f) of the Act. (Gross Expenditure);
- (ii) £321,271,305 being the aggregate of the amounts which the Council estimates for the items set out in section 31A (3) (a) to (d) of the Act. (Gross Income);
- (iii) £61,137,284 being the amount by which the aggregate at paragraph c (i) above exceeds the aggregate at paragraph c (ii) above calculated by the Council as its council tax requirement for the year as set out in section 31A(4) of the Act. (Council Tax Requirement);
- (iv) £1,424.51 being the amount at paragraph c(iii) above divided by the amount at paragraph b(i) above, calculated by the Council, in accordance with section 31B(1) of the Act, as the basic amount of its Council Tax for the year, including the requirements for Parish precepts.
- (v) That for the year 2020/21 the Council determines in accordance with section 34 (1) of the Act, Total Special Items of £216,329, representing the total of Parish Precepts for that year.
- (vi) £1,419.47 being the amount at paragraph c (iv) above less the result given by dividing the amount at paragraph c (v) above by the relevant

amounts at paragraph b (i) above, calculated by the Council, in accordance with section 34 (2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special item relates.

(vii) Valuation Bands

At the time of preparing the report, the Parish of Britwell has indicated a 25% reduction in its Council Tax charge and the parish of Colnbrook with Poyle a zero increase. Wexham Court is still to confirm its budget requirement¹. If no parish precept has been served when the council (as billing authority) is making its calculations for the forthcoming year, under the Billing Authorities (Anticipation of Precepts) Regulations 1992, it may anticipate the amount to be billed and pay the sums anticipated.

Band	Slough Area	Parish of Britwell	Parish of Colnbrook with Poyle	Parish of Wexham Court
	£	£	£	£
A	946.31	33.05	32.93	24.48
B	1,104.03	38.56	38.42	28.56
C	1,261.75	44.07	43.91	32.64
D	1,419.47	49.58	49.40	36.72
E	1,734.91	60.59	60.38	44.89
F	2,050.35	71.61	71.36	53.05
G	2,365.78	82.63	82.33	61.21
H	2,838.94	99.15	98.80	73.45

Being the amounts given by multiplying the amounts at paragraph c (iv) and c (vi) above by the number which, in the proportion set out in section 5 (1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with section 36 (1) of the Act, as the amount to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- (viii) Calculate that the Council Tax requirement for the Council's own purposes for 2020/21 (excluding Parish precepts) is £60,920,955.
- (ix) That it be noted that for the year 2020/21 it is assumed that the Thames Valley Police Authority precept will increase by £10 for a Band D property (the maximum allowed by the Home Office). The police funding settlement was only announced on 22 January. The Police and Crime Panel are provisionally meeting on the 14th February to consider the Police & Crime Commissioner's precept proposals. The following amounts are stated in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

¹ The table assumes a zero increase of the Wexham Court parish council tax charge. .

Band	Office of the Police and Crime Commissioner (OPCC) for Thames Valley £
A	144.19
B	168.22
C	192.25
D	216.28
E	264.34
F	312.40
G	360.47
H	432.56

- (x) That it be noted that for the year 2020/21 the Royal Berkshire Fire Authority has proposed increasing its precept by 1.99% in accordance with section 40 of the Act, for each of the categories of dwellings shown below. The Fire Authority is due to meet on 14 February to finalise its precept and associated Council Tax:

Band	Royal Berkshire Fire Authority £
A	45.07
B	52.58
C	60.09
D	67.60
E	82.62
F	97.64
G	112.67
H	135.20

- (xi) Note that arising from these recommendations, and assuming the major precepts are agreed, the overall Council Tax for Slough Borough Council for 2020/21 including the precepting authorities will be as follows:

Band	Slough £	Office of the Police and Crime Commissioner (OPCC) for Thames Valley £	Royal Berkshire Fire Authority £	TOTAL £
A	946.31	144.19	45.07	1,135.57
B	1,104.03	168.22	52.58	1,324.83
C	1,261.75	192.25	60.09	1,514.09
D	1,419.47	216.28	67.60	1,703.35
E	1,734.91	264.34	82.62	2,081.87
F	2,050.35	312.40	97.64	2,460.39
G	2,365.78	360.47	112.67	2,838.92
H	2,838.94	432.56	135.20	3,406.70

- (xii) That the Section 151 Officer be and is hereby authorised to give due notice of the said Council Tax in the manner provided by Section 38(2) of the 2012 Act.
- (xiii) That the Section 151 Officer be and is hereby authorised when necessary to apply for a summons against any Council Tax payer or non-domestic ratepayer on whom an account for the said tax or rate and arrears has been duly served and who has failed to pay the amounts due to take all subsequent necessary action to recover them promptly.
- (xiv) That the Section 151 Officer be authorised to collect (and disperse from the relevant accounts) the Council Tax and National Non-Domestic Rate and that whenever the office of the Section 151 Officer is vacant or the holder thereof is for any reason unable to act, the Chief Executive or such other authorised post-holder be authorised to act as before said in his or her stead.
- (xv) That in the event that there are any changes to the provisional precept of the Police and Crime Commissioner, Fire Authority or Parishes, the Section 151 Officer is delegated authority to enact all relevant changes to the Revenue Budget 2020/21, Statutory Resolution and council tax levels.

Fees and Charges

- (d) Resolve to change the Council's fees and charges as outlined in Appendix E for 2020/21.

Statement on The Robustness Of Estimates & Reserves (the Section 25 Statement)

- (e) Note the statutory advice of the Chief Finance Officer outlined in Appendix G, the Section 25 statement. This is required to highlight the robustness of budget estimates and the adequacy of the Council's reserves.

School & Pupil Funding

- (f) Ratify the Schools Forum proposals to transition to 85% of the National Funding Formula; set the Minimum Funding Guarantee at +0.5%; retain the maximum 5% early years funding centrally; transfer £0.250m from the Central Schools Service (CSSB) Block to the High Needs Block; and, the proposed use of the CSSB.

Use of Flexible Capital Receipts –

- (g) Resolve to agree the Use of Flexible Capital Receipts Strategy outlined in Appendix J.

Pay Policy –

- (h) Note the Pay Policy Statement agreed at the Employment & Appeals Committee on 23 January 2020 as detailed in Appendix K.

Local Taxation Issues

- (i) Note that existing policies on court costs, empty property relief and public room booking have not changed and fees and charges for these areas are as at (d) above

Appendices Attached

- 'A' - Growth proposals
- 'B' - Savings proposals
- 'C' - Reserves position
- 'D' - Collection Fund
- 'E' - Fees & Charges
- 'F' - Council Tax Resolution
- 'G' - Statement on The Robustness Of Estimates & Reserves (*the "Statement 25" statement*)
- 'H' - Specific Grants
- 'I' - HRA Rents and Service Charges
- 'J' - Flexible use of Capital Receipts Strategy
- 'K' - Pay Policy Statement
- 'L' - Equality Impact Assessments (see Appendix Pack)
- 'M' - Detailed growth bids (see Appendix Pack)

3. **The Slough Joint Wellbeing Strategy, the JSNA and the Five Year Plan**

3a. **Slough Joint Wellbeing Strategy Priorities**

The report indirectly supports all of the strategic priorities and cross cutting themes.

3b **Five Year Plan Outcomes**

The report helps achieve the Five Year Plan outcomes by contributing to the Council's financial planning and ensuring the five outcomes are adequately resourced.

4 **Other Implications**

(a) Financial

Detailed within the report.

(b) Risk Management

Recommendation from section 2 above	Risks/Threats/ Opportunities	Current Controls	Using the Risk Management Matrix Score the risk	Future Controls
<i>To approve the Council Tax for the year ahead, and the associated Council Tax notices and resolutions required as per various Local Government Finance Acts as detailed in Appendix G</i>	Council Tax collection targets not met	Monthly budget monitoring and quarterly reporting. Monthly monitoring of tax collection KPI's.	9	Continue robust budget monitoring – regular reporting to Cabinet and Council

Risk	Mitigating action	Opportunities
Legal	None	None
Property	None	None
Human Rights	None	None
Health and Safety	None	None
Employment Issues	A number of posts may be affected by changes proposed. If necessary these will be managed through the council's restructure, redundancy and redeployment policy and procedure.	None
Equalities Issues	Assessed for each proposed saving and included as Appendix L.	None
Community Support	None	None
Communications	None	None
Community Safety	None	None
Financial	Detailed within the report	None
Timetable for delivery	Risk of overspend and making further savings elsewhere	Decisions that could bring savings proposals forward
Project Capacity	None	None
Other	None	None

(c) Human Rights Act and Other Legal Implications

The Council has a number of statutory functions to perform. Any savings must not undermine the Council's responsibilities to provide minimum levels of provision in key areas. The set of savings proposals for 2020/21 does not recommend any savings that will affect the Council's ability to carry out its statutory functions. However,

Members should be mindful of the cumulative year on year effects of savings and reductions in services and continue to make assessments of the impact on statutory functions. All the savings proposals included within this report will be closely monitored throughout the financial year and reported to Cabinet via the Quarterly Financial Monitoring reports.

(d) Equalities Impact Assessment

Equalities Impact Assessments have been undertaken for all savings proposals and are attached as Appendix L.

(e) Workforce

Where necessary the Council has a number of measures to minimise compulsory redundancies including;

- Developing staff skills to redeploy to alternative roles.
- Obtaining staff savings from deletion of vacant posts.
- Opportunities for Voluntary Redundancies.

5 Supporting Information

Introduction

5.1.1 Section 32 of the Local Government Finance Act 1992 requires the Council to calculate its budget requirement before 11 March; and Section 30 requires the Council to set amounts of council tax for each category of dwellings in its area by the same date.

5.1.2 The Council's Constitution requires, by 11 March, the Cabinet shall recommend to Council:

- The Revenue Budget and the level of Council Tax to be set for the following year.
- The cash limits for each Directorate.
- The capital programme, borrowing limits and the Prudential Indicators for the following five years.
- The Treasury Management Strategy for the year ahead.
- The annual recommended rent rise for the Council's Housing stock

Summary

5.2.1 2020/21 is set to be another difficult year financially for the Council, with continued increased demand for Council services. The Council has always sought to protect Council services whilst ensuring there is sufficient budget for the next financial year to deliver its key outcomes.

5.2.2 There remain difficult years ahead for the Council due to the financial pressures that it faces, but the budget for the 2020/21 ensures that the Council's finances are based on solid footings for the future.

5.2.3 This paper sets out the revenue budget for 2020/21 and the associated plans and assumptions contained within it. The Capital Strategy, which accompanies this report for approval, sets out the wider financial implications of decisions made in investing in the borough's infrastructure. The Treasury Management Strategy, also on tonight's agenda, details how the Council will undertake transactions concerning investments and borrowings and relates closely to the Capital Strategy as well as having an impact on the revenue budget savings proposals for 2020/21.

Table 1: Funding summary

19/20 £'000		Latest position		
		2020/21 £'000	2021/22 £'000	2022/23 £'000
101,521	Base Position (Excluding Parish Precepts)	120,499	124,212	123,994
15,498	Government Grants Included below			
3,694	Base Budget Changes	3,140	3,140	3,140
8,099	Directorate Growth	6,767	1,325	393
1,321	Revenue Impact of Capital Programme	1,011	656	656
2,739	Slough Urban Renewal	750	750	0
(12,373)	Savings Identified	(7,955)	(2,370)	400
120,499	Total Forecast Expenditure	124,212	127,713	128,583
58,493	Council Tax Income	60,921	63,823	66,727
42,395	General Government Grant - Business Rates and RSG	42,061	39,296	39,825
2,717	New Homes Bonus	2,261	1,905	2,100
1,396	Additional Social Care Grant	2,883	2,883	2,883
7,363	Public Health Grant	7,569	7,569	7,569
3,678	PFI Grant	3,678	3,678	3,678
3,357	Better Care Fund	3,873	3,873	3,873
312	Independent Living Fund	315	315	315
158	LCTS Admin Support Grant	166	166	166
630	Housing Benefit Admin Support Grant	486	486	486
120,499	Total Estimated Funding Available	124,212	123,994	127,622
0	CURRENT FUNDING GAP	0	(3,719)	(961)

Impact on Service Revenue Budgets

5.2.4 Table 2, overleaf, highlights the changes to service budgets, and associated cash limits, as a result of all of changes detailed in the Revenue Budget 2020/21:

Table 2:

	2019/20	Base Budget Changes	Directorate Growth	Revenue Impact of the Capital Programme	SUR Income	Savings Identified	2020/21
	£m	£m	£m	£m	£m	£m	£m
Adults and Communities	52.063	1.169	1.362	0.000	0.000	(2.395)	52.199
Children, Learning and Skills	36.504	0.743	2.188	0.000	0.000	(0.590)	38.844
Place and Development	19.900	0.377	1.478	0.000	0.000	(1.291)	20.464
Regeneration	(2.168)	0.339	0.522	0.000	0.000	0.500	(0.808)
Finance and Resources	12.962	0.453	1.117	1.011	0.750	(2.679)	13.614
Chief Executive	1.239	0.060	0.000	0.000	0.000	0.000	1.299
Transformation	0.000	0.000	0.100	0.000	0.000	(1.500)	(1.400)
Budget Requirement	120.499	3.140	6.767	1.011	0.750	(7.955)	124.212

(Note: further transfers between directorates may be required to align accountabilities for spend and savings proposals, but these will not affect the overall budget requirement)

Income

5.3.1 The Council has the following main sources of income:

NNDR (Business Rates)

5.3.2 The amount of retained Business Rates is determined by the Council's best estimates of the amount it calculates it will receive for the year ahead. There will be fundamental changes to the business rates system post 2020. Recent Government consultations indicate the system will give greater rewards to those authorities with business rates growth. However, there is likely to be some sort of initial "reset" that will lead to an initial reduction in business rate income available to be locally retained. Slough Borough Council uses external experts to forecast future business rates income and projections are included in the Medium Term Financial Strategy (MTFS) above.

Revenue Support Grant (RSG)

5.3.3 The Council receives Revenue Support Grant (RSG) direct from Central Government. RSG funding is based on Central Government's expectations of what the Council should spend in line with the Government's deficit reduction plans.

5.3.4 The final 2020/21 local government finance settlement was announced on 6 February 2020 and there were no substantive changes to the provisional settlement figures for Slough BC.

5.3.5 There is a duty on Local Authorities to set a balanced budget under the Local Government Finance Act 1992. If the final settlement is delayed the Council is required to set a budget within the deadline by using the best available information. If there are any substantial changes in the amount of funding received by the Council at the final settlement, the Section 151 Officer will use reserves to balance the overall budget in consultation with the Leader and the Cabinet Member for Governance & Customer Services.

Council Tax

5.3.6 Another main source of Council income is derived from Council Tax receipts. The overall amount raised is based on the Council Taxbase (i.e. the number of

properties in the borough) as per the report to Cabinet in December 2019, multiplied by the average band D Council Tax amount. For 2020/21 it is assumed there will be a 1.84% increase on the Council's basic element of the overall Council Tax, with a further 2.0% increase for the Adult Social Care precept. This increase will see a property in Band D's Council Tax rise from £1,366.98 to £1,419.47, an increase of £52.49. The split is as follows:

	<i>2019/20</i>	<i>2020/21</i>	<i>Increase</i>
Basic Precept	£1,268.75	£1,293.90	£25.15
Adult Social Care Precept	£98.23	£125.57	£27.34
Total	£1,366.98	£1,419.47	£52.49

Specific Grants

- 5.3.7 The Council also receives income from specific Government grants and these are included in Appendix H. The Council budgets for an anticipated nil net cost on these specific grants; i.e. that all expenditure will be contained within the income received from Government and that the local taxpayer does not fund these activities.

New Homes Bonus

- 5.3.8 New Homes Bonus is a Government grant, based on the cumulative growth in housing stock. The Government is gradually winding down this grant, as it looks for alternate measures to incentivise housing growth. The Council is expected to receive £2.261m in 2020/21 (£2.717m was received in 2019/20).

Collection Fund

- 5.3.9 The final factor to take into account, when determining the Council's overall levels of income, is the Collection Fund. This is a statutory account which details the actual income received in respect of Council Tax and retained business rates compared to the estimates made in January 2019 for the 2019/20 budget. At present this fund is anticipated to generate a total surplus of £1.177million. As this is one-off money (and cannot be used to underpin recurrent funding) it is proposed that this transfers into General Reserves (and, therefore, does not directly affect spending power in 2020/21).
- 5.3.10 The total income available to the Council for the 2020/21 for its net budget is therefore £124.212m.

2020/21 Budgets for Schools, Academies and Free Schools

- 5.4.1 The pupil led factors within the Schools' funding formula in 2020/21 are different to those reported previously. Nationally, the Government remain committed to streamlining the Schools' budget setting process by introducing a National Funding Formula (NFF) by 2021/22. This is the third year that Local Authorities have flexibility over how they approach the transition from a locally set formula to the NFF. Slough has again taken a stepped approach and with the agreement of schools and Schools' Forum, has transitioned the local factors to 85% toward the NFF factor rates. This is a further movement over the 65% transition agreed for 2019/20.
- 5.4.2 There will be no gains cap in the NFF, unlike the previous two years, so that all schools attract their full core allocations under the formula. The minimum per-pupil levels of funding for primary and secondary schools have now been 'hardened' within the Schools' Block funding formula. These have been set at £3,750 for

primary schools and £5,000 for secondary schools. The NFF factor rates have been increased by 4% over 2019-20.

- 5.4.3 The Minimum Funding Guarantee (MFG) has been lifted from -1.5% to a minimum of +0.5% to a maximum of +1.84%. It has been agreed locally to implement at +0.5%.
- 5.4.4 All factor rates are used within the NFF, and Slough, therefore, in consultation with schools and Schools' Forum, have implemented the English as an Additional Language (EAL) funding factor.
- 5.4.5 The reception uplift option is still active so that all children under the old school funding rules receive funding under the new school funding rules.
- 5.4.6 Slough Schools' Forum was advised of the final settlement issued by the Department of Education (DfE) on the 15th January 2020. The deadline for budgetary issuance is the 28th February.
- 5.4.7 The Early Years' universal and extended entitlement base rate is currently being modelled. The DfE uprated funding levels by £0.08 for both 2 Year Old funding and 3-4 Year Old funding. An Early Years' Task Group has been organised for the 31st January to discuss funding models to go out for wider sector consultation. Current DfE regulations authorise Local Authorities to retain up to 5% of the total 3-4 year old funding to support the provision of statutory functions. Approval to maximise this allowance was granted by Schools' Forum on the 15th January.
- 5.4.8 The High Needs Block (HNB) is currently being developed. The DfE has discussed Slough's deficit recovery plan and the outcome of those discussions underpins the budget setting exercise².
- 5.4.9 Schools' Forum approved the transfer of £0.250m from the Central Schools Service Block (CSSB) into the High Needs Block, as with previous years. The CSSB expenditure was approved at Schools' Forum on the 16th January, which includes the use of funds transferred from the HNB. The CSSB funds various statutory and regulatory functions undertaken by Council officers, asset management, Virtual Head, licences and admissions.

Block	Settlement (£m)	Approved Adjustments (£m)	Total (£m)
Schools	138.985	0.000	138.985
Early Years	14.349	0.000	14.349
High Needs	25.649	-0.250	25.399
CSSB	0.665	0.250	0.915
TOTAL	179.648	0.000	179.648

Expenditure

- 5.5.1 The Council's base budget for 2019/20 stood at £120.499m and it is against this figure that all adjustments are compared. The adjustments include:

² See also the comment about Dedicated Schools Grant deficits in Appendix C.

- (1) Growth **£6.767m** – these are the totals of funding increases across the council for 2020/21. Appendix A provides further detail.
- (2) Base budget **£3.140m** – these are movements due to inflationary pressures, pay awards, incremental rises and other adjustments related to previous years and virements.
- (3) Savings of **£7.955m** - these are the funding reductions or increases in income anticipated across the council following detailed review by service areas. Appendix B provides further detail and the Equality Impact Assessments in Appendix L reflect considerations of the effect of any reductions.
- (4) SBC share of Slough Urban Renewal (SUR) profits – these reflect one-off profits that have been generated by SUR for the Council to fund the revenue budget in previous years, which now need to be removed (as they were one off resources, not recurrent). From 2020/21, SUR profits will be used to build up the Council's reserves.

5.5.2 The scale of savings required is directly related to the continual need to increase the Council's base budget, i.e. the structural costs of operating an organisation the size of the Council against a background of service pressures, new demands and reductions in Government funding. Part of the overall cost rises are offset by growth in Council Tax income and / or retained Business Rates as well as movements from other non-ring fenced grants and the Collection Fund.

Strategy

5.6.1 The Quarter 3 (Q3) revenue budget monitor report for 2019/20 indicated a forecast overspend on this year's budget of £2.3m. This consists of £1.1m from Council run services and, for visibility, included £1.2m from Slough Children's Services Trust (SCST).

5.6.2 Budget monitoring is undertaken on a monthly basis by the Council's Corporate Management Team (CMT) and Directorate Management Teams (DMT). The Cabinet receives an update on a quarterly basis. Throughout 2019/20, a number of particular pressures on the Council's budget have become apparent. Whilst some pressures have been managed during the current financial year it has become apparent that a number of particular pressures will require additional growth in 2020/21.

5.6.3 The Growth Proposals within this report contain the following amounts to address the particular funding pressures that are proving unresolvable during 2019/20:

2019/20 Pressures (at Quarter 3)	
	£ million
Adult Social Care	1.4
Slough Children's Services Trust	1.2
SEND Home to School Transport	0.7
Homelessness	1.0
	<u>4.3</u>

5.6.4 Alongside the vast majority of local authorities with responsibility for caring for children, the Slough Children’s Services Trust (SCST) has also experienced significant increases in demand during 2019/20. The Growth Proposals within this document therefore propose a further £1.588m (plus inflation) be provided to SCST’s base budget for 2020/21. As part of a wider review of SCST, the Council and the Trust have worked with the Department for Education (DfE) to assess an appropriate level of funding for the Trust. The additional £1.588m brings the Council’s overall level of funding to the Trust in line with independent benchmarking. The Council is of the view that the level of funding provided is appropriate and in line with benchmarked expectations. The Trust has indicated that, with this level of funding (and additional funding from DfE), they can set a balanced budget for 2020/21.

Reserves

5.7.1 The Council holds a variety of financial reserves, and these are detailed further in Appendix C. It is vital for the Council to hold a minimum level of reserves to ensure that it has sufficient resources available to address any unmanageable overspend that may arise during the course of the financial year (e.g. due to significant unforeseen demand pressures and/or emergencies).

5.7.2 The Section 151 Officer has determined that the recommended minimum level of the General Fund reserve should be set at 7.5% of the Council’s net revenue budget. This takes into account the increased volatility and uncertainty over government funding in terms of Revenue Support Grant levels and other grant funding regimes, including the Better Care Fund and New Homes Bonus as well as welfare reform costs pressures. This would mean a minimum level of £9.3m at the proposed budget figures. Looking forward to beyond 2020, further reserves cover may be required, in light of the increased longer term risk exposure associated with SCST.

5.7.3 The current level of general reserves as at 31st March 2019 is £8.2m. It is anticipated that the Council will receive an additional one-off income during 2019/20 that had not been budgeted for, as follows:

	£m 2019/20	£m 2020/21
Reserves at 1st April	8.2	9.7
Potential year end overspend (SBC)	-1.1	
In-year funding to SCST (already agreed)	-1.0	
Additional anticipated one-off income	3.6	4.5
Collection Fund surplus / deficit		1.2
Budgeted contribution to reserves		0.7
	<u>9.7</u>	<u>16.1</u>

5.7.4 Finally, the Council’s Medium Term Financial Strategy has a number of guiding principles, agreed by Cabinet in June 2018, including:

- SBC will use SUR profits to firstly increase reserves and then to fund one-off growth initiatives.

5.7.5 The Growth Proposals reflect this guiding principle by increasing the General Reserve by £750k, the amount of profits anticipated from SUR.

Risk Management

5.7.6 Given the level of savings proposed for 2020/21, it is vital to ensure that these are delivered to enable a balanced budget, but also that the savings package as a whole is considered to ensure that the sum of the savings do not create difficulties for other parts of the Council when delivering services for its residents. All savings are automatically deducted from budget codes when the 2020/21 budgets are built and therefore any non-achievement can be quickly identified, and therefore addressed, through the monthly budget monitoring process.

5.7.7 During the 2020/21 financial year, as has been the case in 2019/20, there will be monthly monitoring of the savings proposals to identify which are green, i.e. on track to be delivered, amber or red (not expected to be delivered in year). This will enable the Council to adjust its future budget position for any unmet savings as well as ensure that it can take appropriate in-year steps to rectify any growing overspends that arise. Future year savings included within the MTFS will also be monitored during 2020/21 at both departmental management teams and corporate management team to ensure the anticipated savings are capable of being realised as planned in the MTFS.

Flexible Use of Capital Receipts

5.8.1 The Council continues to make use of the flexibility offered by Central Government on the application of capital receipts to fund certain revenue-related change costs. The Strategy on the use of capital receipts under this provision is shown in Appendix J.

5.8.2 The Council intends to apply capital receipts to fund the revenue expenditure of the projects outlined in Appendix J which meet the criteria set out by MHCLG.

Local Taxation Issues

6.1 No changes are proposed on the current policies and charges for business rates reliefs (beyond the policy agreed by Cabinet in January 2019); the premium on long term empty properties council tax charges; or Court Costs, which it is proposed continue as follows:

Council Tax	£
Summons	83.95
liability Order	61.00
Total	144.95

Medium Term Financial Strategy (MTFS)

7.1 The Medium Term Financial Strategy (MTFS) seeks to set out the background to the Council's current financial position; estimate its future financial position; and

highlight some of the key strands to deliver a balanced position over the period of the MTF5. The guiding principles behind the MTF5 are as follows

- 1) The Council will operate within its financial means.
- 2) The Council will seek to increase its financial reserves to the unitary average over the next four years
- 3) The Council will use Slough Urban Regeneration (SUR) profits to firstly increase reserves and then to fund one off growth initiatives.

7.2 Given the scale of the ongoing reductions in Central Government funding and increased demand, the Council has, and will increasingly need to, deliver public services in a more joined up, effective and efficient manner. Maintaining the current levels and delivery of existing services is unlikely to be an option to the Council in the future.

7.3 The Council is well prepared to meet the financial challenges of the coming years. It has a history of ensuring a balanced budget is delivered and delivering revenue savings through the effective use of infrastructure investment.

7.4 The relative importance of Council Tax and retained business rates continue to grow over the period of the MTF5. Nearly 80% of the Council's income will be made up of council tax or business rates; the Council is becoming, year-on-year, much less reliant on Government funding.

7.5 The Government only produced a one-year settlement for 2020/21, so it is very difficult to predict with any certainty levels of funding over the next couple of years. In particular, the Government are expected to publish the results of both the fair funding review (which examines the relative need to spend between authorities and results in redistribution of resources between authorities) and the business rate retention review (which examines the incentives to Local Authorities for increasing local business rate income, alongside new responsibilities that Authorities may need to take on). The forecast shortfall in Years 2 and 3 of the MTF5 is due almost entirely to the forecast reduction in retained business rates as a result of the system "resetting" new targets to exceed (not as a result of any actual reduction in business rates growth locally). So, the need to bolster general reserves is necessary when faced with such uncertainty.

7.6 The MTF5 financial model is shown in para 5.2.3 above and is built on the following fundamental assumptions:

- *Council Tax* – assumed that the Taxbase (i.e. number of properties in Slough) rises by 0.3% in 2020/21, but then reverts to the recent average growth rate of 2.5% thereafter.
- *Retained Business Rates* – assumed growth of 1.7% per year in business rates in line with the consumer price index for 2020/21 (plus Government compensating grants from the shift from RPI to CPI). This also assumes a redistribution of the "national levy account surplus", which is any amount redistributed to local authorities after safety net payments have been made. Finally, there is an assumption of a further £0.5m growth over that assumed by Government (given the growth of the local economy). These are based on financial projections by *Pixel Ltd*

and *LG Futures Ltd*, who are nationally recognised local government finance experts. Figures beyond 2020 assume a switch to 75% business rates retention, to be matched by additional responsibilities and a partial reset of the target beyond which the Authority can retain local growth.

- *New Homes Bonus* (NHB) – this is assumed to reduce as per the Government’s announcement of the phasing out of NHB, pending a review of ways to incentivise local house building. It is assumed that the savings nationally from phasing out NHB will be redistributed.
- *Base budget changes* – increases due to non-pay and pay pressures across the Council.
- *Growth* – the 2020/21 items are detailed in Appendix A.
- *Revenue impact of capital investment* – the amount of revenue budget required to pay off any additional capital borrowing required in future financial years arising from implementing the proposed Capital Programme.
- *Savings*– the amount of savings required for each financial year, as detailed in Appendix B.

Bookings Policy, Terms & Conditions

- 8.1 This section of the report seeks approval of the annual amendments to the council’s public room booking/spacing leasing policy and pricing, which is managed by the Council’s Building Management Service. No changes to the policy, terms and conditions from those outlined in the February 2019 Council report are proposed. Pricing changes are outlined in Appendix E.

Comments from other committees

- 9.1 The Revenue Budget report was considered at the Overview and Scrutiny Committee meeting on 30 January 2020.

Conclusion

- 10.1 This report recommends decisions be taken to agree a Revenue Budget of £124.212m for the forthcoming financial year, 2020/21, and an associated 3.84% increase in Slough BC’s element of the Council Tax.
- 10.2 This report also contains a subsequent number of Council Tax resolutions for approval to enable the Council to bill residents in appropriate time.

11 Background Papers

- ‘1’ - Local Government Finance Settlement 2020/21
- ‘2’ - Council Taxbase Report (December 2019 Cabinet)
- ‘3’ - Medium Term Financial Strategy Update paper to Cabinet (December 2019)
- ‘4’ - Other detailed working papers held within Finance

SLOUGH BOROUGH COUNCIL
2020/21 BUDGET BUILD - TOTAL PROPOSED GROWTH

Ref	Directorate	Service	Type	Growth Description	20/21 £'000	21/22 £'000	22/23 £'000
	Adults & Communities	Adult Social Care	Demand	Care Act Responsibilities	25	25	25
	Adults & Communities	Adult Social Care	Demand	Demographic Growth	1,272	700	700
	Adults & Communities	Communities and Lesiure	Service Improvements	Skills training to improve employment Opportunities for residents	25	0	0
	Adults & Communities	Regulatory	Demand	Coroner costs	40	0	0
					<u>1,362</u>	<u>725</u>	<u>725</u>
	Finance & Resources	BTL - L514	Governance	Budgeted Increase of General Reserve	750	0	0
	Finance & Resources	Contingency - L504	Governance	Additional Pressures		1,000	0
	Finance & Resources	BTL - L514	Governance	Creation of Brexit Reserve	(200)	0	0
	Finance & Resources	People	Service Improvements	Slough Academy - Ongoing Costs	175	0	0
	Finance & Resources	People	Service Improvements	Training systems and graduate programme	49	0	0
	Finance & Resources	Finance	Service Improvements	Additional fraud prevention	100	0	0
	Finance & Resources	Governance	Governance	Election costs	132	0	0
	Finance & Resources	Digital & Strategic I.T.	Governance	Cloud based disaster recovery facility	36	0	0
	Finance & Resources	Revenue & Benefits	Service Improvements	Local Welfare Provision	75	0	0
					<u>1,117</u>	<u>1,000</u>	<u>0</u>
	Children, Learning & Skills	Childrens Trust	Demand	Demographic Growth	1,588	0	0
	Children, Learning & Skills	SEND Home to School Transport	Demand	Demographic Growth	600	0	0
					<u>2,188</u>	<u>0</u>	<u>0</u>
	Place & Development	Housing (People) Services	Demand	Temporary accommodation	870	0	0
	Place & Development	Building Management	Demand	Business rates revaluation and additional maintenance	608	(400)	0
					<u>1,478</u>	<u>(400)</u>	<u>0</u>
	Regeneration	Planning & Transport	Governance	Delivery of the Local Plan	332	0	(332)
	Regeneration	Economic Development	Service Improvements	Town Centre staff and BID levy contribution	190	0	0
					<u>522</u>	<u>0</u>	<u>(332)</u>
	Transformation	Strategy & Performance	Service Improvements	Investment in strategic planning and performance management	100	0	0
					<u>100</u>	<u>0</u>	<u>0</u>
				TOTAL	<u>6,767</u>	<u>1,325</u>	<u>393</u>

Appendix B

2020/21 BUDGET BUILD - SAVINGS

Directorate	Service	Type	Savings Description	20/21 £'000	21/22 £'000	22/23 £'000
Adults & Communities	Communities and Leisure	Commercial	Leisure Services - Leisure Contract Management savings	1,489		
Adults & Communities	Adult Social Care Commissioning	Commercial	Recommission floating support services	100		
Adults & Communities	Regulatory Services	Commercial	Regulatory services becoming fully self funded	465		
ALL		Commercial	Transformation Savings	1,661	1,500	0
Place & Development	Environmental Services & DSO	Commercial	Environmental services - work for other local authorities (Line Painting etc.)	150		
Place & Development	Environmental Services & DSO	Commercial	DSO Traded Services	135	270	
Finance & Resources	Governance	Commercial	Recommissioning and reviews of major commercial contracts	300	300	
Finance & Resources	Treasury - Interest Receivable	Commercial	Wexham - Additional interest following delayed return of Capital	(340)		
Finance & Resources	Treasury - Interest Receivable	Commercial	Increased income from Treasury Management	575	100	(500)
Regeneration	Regeneration Development	Commercial	ESFA - One off funding for school on TVU site	(1,000)		
Regeneration	Regeneration Development	Commercial	Regeneration - Income generation target	100	0	0
				3,635	2,170	(500)
Adults & Communities	Adult Social Care Operations	Efficiency	Mental Health - Extension of Hope House Services	100		
Adults & Communities	Adult Social Care Operations	Efficiency	Reduced costs following increased Extra Care Housing provision	0	0	200
Place & Development	Neighbourhood Services	Efficiency	Housing Regulations Team - Business Development Manager	50	50	
Place & Development	Strategic Housing Services	Efficiency	Private Sector Acquisition Team (Housing)	100		
Finance & Resources	Finance & Resources (directorate wide)	Efficiency	Efficiencies from redesigned support services	1,184		
				1,434	50	200
Children, Learning and Skills	School Effectiveness	Income	School Effectiveness Review	180		
Regeneration	Regeneration Development	Income	Income from Car Park on TVU	0	0	(100)
Regeneration	Planning & Transport	Income	Traffic Enforcement Income	400	0	0
Adults & Communities	Communities and Leisure	Income	Revenue payback from capital investment	40	0	0
Place & Development	Environmental Services & DSO	Income	Inflationary increases and grant bids	156	(50)	0
Place & Development	Environmental Services & DSO	Income	DSO wins more major infrastructure project work (one off)	700	(700)	
				1,476	(750)	(100)
ALL	People	Staffing	Slough Academy - Reduce Agency Spend	750	750	
ALL	Regeneration	Staffing	Electric Vehicle Initiatives	210		
				960	750	0
Adults & Communities	Adult Social Care Commissioning	Strategic Review	Review Provider Services and Personalisation opportunities	150		
A&C / CLS	Children, Learning and Skills	Strategic Review	Transformation of Early Help	300	0	
A&C / CLS	Children, Learning and Skills	Strategic Review	Transformation of Early Help phase 2	0	150	
				450	150	0
				7,955	2,370	(400)

2020/21 Council Reserves

As part of the Council Tax setting process it is important that the Council takes into account its level of reserves in order to cover all known risks over the future financial year. The Council's main reserves have been detailed below, along with a commentary concerning their use and size. Reserves are one-off elements of funding and would require additional funds to increase these in future years.

The MTFS seeks to set out the background to the Council's current financial position, and estimate its future financial position, and highlight some of the key strands to deliver a balanced position over the period of the MTFS. The guiding principles behind the MTFS are as follows

- 1) The Council will operate within its financial means.
- 2) The Council will seek to increase its financial reserves to the unitary average over the next four years
- 3) The Council will use Slough Urban Regeneration (SUR) profits to firstly increase reserves and then to fund one off growth initiatives.

General Fund

The Council's General Fund reserve is the amount set aside for the year ahead that is uncommitted and can be used for any purpose. The Section 151 officer's commentary in the later appendix details that he considers £9.3m to be the minimum level of reserve that should be set. The forecast position for General Reserves over 2019/20 and 2020/21 is as follows:

Table: Forecast level of General Reserves in 2019/20 and 2020/21

	£m	£m
	2019/20	2020/21
Reserves at 1st April	8.2	9.7
<i>Use / Application in 2019/20:</i>		
In-year funding to SCST (already agreed)	-1.0	
Potential year end overspend (SBC)	-1.1	
Review of credit balances	3.6	
<i>Anticipated in 2020/21</i>		
Collection Fund surplus / deficit		1.2
Budgeted contribution to reserves		0.7
Overage		2.9
TVU receipts		1.6
	9.7	16.1

Other Reserves

There is a total of £4.2m earmarked reserves, of which £0.4m relates to schools based activity. The major usable general fund earmarked reserves include the following:

	£'000
Housing Renewals Reserve	91
Future Debt and Capital Requirements	972
Financial System Upgrade	241
Harmonisation	250
Financial Volatility Reserve	648
Railway Project	120
Events	70
Community Cohesion	56
Restructuring Reserve	207
DAAT Lease Reserve	70
Future Budget Requirements	603

Collection Fund

This is the balance of the previous year's deficit or surplus carried forward on the Collection Fund. The Collection Fund is an in-year account comparing the anticipated Council Tax and Retained Business Rates receipts with the forecasts made in January the previous year. Any deficit or surplus must be recognised in the next financial year's budget setting. Appendix D provides further detail.

Unusable reserves

The Council also holds a number of unusable reserves; these include the pensions reserve, revaluation reserve and Capital Adjustment Account. These reserves are not resource backed and cannot be used for other purposes beyond ensuring the Council complies with proper accounting practice.

Dedicated Schools Grant

In assessing the levels of reserves the Council has taken into account recent guidance from Department for Education (DfE) on deficits on the Dedicated Schools Grant (DSG). DfE has consulted on changing the conditions of grant and regulations applying to the DSG, in order to clarify that it is a ring-fenced specific grant separate from the general funding of local authorities, and that any deficit an authority may have on its DSG account is expected to be carried forward to the next year's schools budget and does not require to be covered by the authority's general reserves. DfE intend to give this statutory backing by putting provisions into the School and Early Years Finance (England) Regulations 2020 which will come into force in February 2020.

2020/21 Collection Fund

The Collection Fund is a statutory account that the Council must maintain. The fund considers the amount of Council Tax that was anticipated to be collected when the Council sets its Council Taxbase (i.e. the number of properties in the borough at Band D equivalent) in January before the financial year begins. The fund also consider the anticipated receipts from retained Business Rates that the Council received compared to the forecast made in January before the start of the financial year.

There are two key variables which alter the Collection Fund position:

- (i) an increase or decrease in the number of properties compared to the forecast, or
- (ii) an increase or decrease to the collection rate at which the Council is collecting these taxes.

Following the introduction of its Council Tax support scheme in January 2013, any increase or decrease in Council Tax support claimants impacts upon the Collection Fund position.

The Council must estimate its Collection Fund position for the year ahead before setting its budget. Any surplus or deficit on the collection fund position must be taken into accounts in the following year; i.e. if the Council had a surplus of £10k in the collection fund for 2019/20, it would need to show this in the 2020/21 budget paper.

The anticipated Collection Fund position, as at January 2020, is as follows:

• Council Tax	£134,258
• Retained Business Rates	£1,042,941
	<i>Total</i> £1,177,199

The figures above relate purely to the Council's share of the collection fund. The Police and Fire Authority share the Council Tax element of the collection fund and the Fire Authority also shares the retained business rates element.

2020/21 Fees and Charges

This appendix details changes to 2019/20 charges. If there have been no changes to charges then they remain as detailed in the 2019 council budget setting report.

			<u>2019/20</u>	<u>2020/21</u>
Allotments	Allotments	Average fee	£5.31	£5.43
Social Care	AT (Assistive Technology)	Per person per week. Includes supply, installation and maintenance of all linked service devices and 24/7 monitoring and response services	£4.89	£5.00
	Home Care / Direct Payments		Assessed charge	Assessed charge
	Respite		Assessed charge	Assessed charge
	Residential / Nursing Care		Assessed charge	Assessed charge
	Day Care		£42.79	£43.95
	Day Care OP and Adults	Other LA	£66.06	£67.85
	Day Care LD	Other LA	£88.80	£91.19
	Refreshments at day centre		£1.08	£1.11
Libraries	Audio books	For 3 weeks	£1.00	Free
	Colour A4		£1.00	£0.50
	Colour A3		£1.50	£1.00
	Computer Print Outs			
	Colour A4		£1.00	£0.50
	Colour A3		£1.50	£1.00
Weddings and Civil Partnerships	Superintendent Registrar (Other Venues)	Weekdays	£442.00	£462.00
		Saturdays	£511.00	£535.00
	Notice Admin fee per notice	Out of hours admin fee evenings and Saturdays	£27.00	£28.00
	Rescheduling Fee		£27.00	£28.00
	The Elizabeth Room	Mon - Thurs	£153.00	£175.00
		Fridays	£175.00	£200.00
		Saturday	£273.00	£300.00
Citizenship Ceremony	Individual - midweek		£120.00	£130.00
	Individual - Saturday		£173.00	£180.00
Renewal of Marriage Vows / Baby naming ceremonies		Weekdays	£153.00	£175.00
		Sunday	£398.00	£417.00
Burials and Cremations	<u>Slough Cemetery</u>			

Purchase of a new grave Slough Res		£980.00	£1,010.00
Purchase of a new grave Non Slough Res		£2,100.00	£2,165.00
Digging fees (new graves)	Slough Res	£785.00	£810.00
Digging fees (new graves)	Non Slough resident 8' 6"	£1,570.00	£1,620.00
Digging fees (new graves)	Slough resident 6' 6"	£700.00	£720.00
Digging fees (new graves)	Non-Slough resident 6' 6"	£1,400.00	£1,440.00
Digging fees (new graves)	Slough resident 4' 6"	£700.00	£720.00
Digging fees (new graves)	Non-Slough resident 4' 6"	£1,400.00	£1,440.00
Casket additional fee	Slough resident	£200.00	£205.00
Casket additional fee	Non-Slough resident	£200.00	N/A
Digging fees (re - opening)	Slough resident 8' 6"	£1,240.00	£1,280.00
Digging fees (re - opening)	Non-Slough resident 8' 6"	£2,480.00	£2,550.00
Digging fees (re - opening)	Slough resident 6' 6"	£710.00	£730.00
Digging fees (re - opening)	Non-Slough resident 6' 6"	£1,420.00	£1,460.00
Digging fees (re - opening)	Slough resident 4' 6"	£710.00	£730.00
Digging fees (re - opening)	Non-Slough resident 4' 6"	£1,420.00	£1,460.00
Weekend and bank holiday	extra fee - Slough Res	£1,245.00	£1,280.00
Weekend and bank holiday	extra fee - Non-Slough Res	£1,945.00	£2,005.00
Public Graves (stillborn to Age 17)	Slough resident	£315.00	£325.00
Public Graves (Adult)	Slough resident	£605.00	£625.00
Children's Section	Exclusive right for 50 years	£465.00	£480.00
	Slough Resident	£310.00	£320.00
	Non-Slough Resident	£620.00	£640.00
Cremated Remains Graves	Exclusive right for 50 years	£650.00	£670.00
	Slough Resident	£310.00	£320.00
	Non-Slough Resident	£620.00	£640.00
	Interment booked by F/D without attendance Slough Resident	£360.00	£370.00
	Interment booked by F/D without attendance Non-Slough Resident	£720.00	£740.00
Use of chapel for burial service		£235.00	£240.00

	Transfer / Assign Deed		£85.00	£88.00
	Copy Deed		£50.00	£51.00
	Permit - right to erect memorial	additional inscription / kerbset	£150.00	£155.00
	Chamber		£2,350.00	£2,350.00
	Direct Cremation No Chapel	Slough Resident	£0.00	£580.00
	Direct Cremation No Chapel	Non Slough resident	£0.00	£610.00
	<u>Slough Crematorium</u>			
	Cremation Fee - resident	Includes organist, medical referee, environment fees	£795.00	£820.00
	Cremation Fee - non resident	As above	£825.00	£850.00
	Cremation Fee - Saturday, resident	As above	£980.00	£1,010.00
	Cremation Fee - Saturday, non resident	As above	£1,030.00	£1,060.00
	Double Service Time		£235.00	£240.00
	Late cancellation		£50.00	£51.00
	Use of chapel for burial service		£235.00	£240.00
	Bearer		£32.00	£33.00
	Drop off coffin prior to service		£62.00	£66.00
	Scattering of remains at weekends		£62.00	£66.00
	Scattering of remains at weekends - other cremations		£83.00	£85.00
Enforcement	Stray Dogs	In office hours	£46.79	£48.19
		Outside of office hours and weekends	£133.68	£137.69
		Daily kennelling charge	£20.05	£20.65
Careline	Alarm rental & Monitoring Fee	Weekly	£4.22	£4.29
		Quarterly	£54.91	£55.84
	Installation		£41.60	£42.30
	Alarm System Monitoring (per annum)	Fire, Intruder, Lift car alarm, disabled toilet (via Careline systems)	£200.00	£203.40
CCTV	CCTV Project Consultancy		7.5% of Project Capex	10% of Project Capex
Trading Standards	Primary Authority Partnership Scheme		£75.00	£78.00
(Public Protection/Food Safety)	Export Certificates		£112.50	£117.50

Environment & Transport	Environment Searches	Environmental Reports prepared for clients	£190.00	£200.00
	Environmental Advice Heathrow	HSPG and bilateral senior officer recharge	n/a	£85.00
	Environmental Advice Heathrow	HSPG and bilateral Service Lead/Direct recharge	n/a	£110.00
Temporary Accommodation Housing	Properties not owned by Council 2.4% increase	1 Bed	223.08 weekly/ 31.87 Daily	LHA + Administration Costs
		2 Bed	267.82 weekly/ 38.26 Daily	LHA + Administration Costs
		3 Bed	321.58 weekly/ 45.94 Daily	LHA + Administration Costs
		4 Bed	416.01 weekly/ 59.43 Daily	LHA + Administration Costs
		Service Charge	5.73	5.83
Facilities Management	Hire of Venues / Premises			
Community Centre	Daytime Rate applies from 9am - 4pm	Childrens Birthday Party Rate- (Could be 10, 20 or 30% lower than C&V rate depending on size of hall)		
<u>Chalvey Centre</u>				
Main Hall		£31.30	£44.75	Closed for refurbishments
Main Hall - Weddings & Parties (until 11pm)			£52.00	Closed for refurbishments
Main Hall - Room 1 or 2			£15.90	Closed for refurbishments
Half Main Hall - Room 3 or 1& 2 together			£23.40	Closed for refurbishments
Half main Hall -Weddings & Parties (3 or 1& 2)			£31.60	Closed for refurbishments
POD			£7.70	Closed for refurbishments
Meeting Room 4 or 5			£16.40	Closed for refurbishments
Outside Decking Area			£10.00	Closed for refurbishments
Kitchen			£10.00	Closed for refurbishments
Smart Board, Laptop and projector			£20.00	Closed for refurbishments

Flip chart & Stand			£10.00	Closed for refurbishments
Projector			£10.00	Closed for refurbishments
Laptop			£10.00	Closed for refurbishments
Smart Board			£10.00	Closed for refurbishments
Teas, Coffees & Biscuits (per person)			£1.10	Closed for refurbishments
Stage set up			£20.00	Closed for refurbishments
Storage per Square meter			£3.00	Closed for refurbishments
<u>Chalvey Pavilion</u>				
Room 1			£22.00	Closed for refurbishments
Room 2			£16.40	Closed for refurbishments
Room 3			£13.00	Closed for refurbishments
Kitchen			£5.50	Closed for refurbishments
Teas, Coffees & Biscuits (per person)			£1.10	Closed for refurbishments
Storage per Square meter			£3.00	Closed for refurbishments
<u>Britwell Centre</u>				
Main Hall			£41.20	£40.29
Main Hall (Two Thirds)			£27.80	£27.20
Main Hall (One Third)			£13.40	£17.00
Main Hall (One Third) Weddings & Parties			£25.60	£27.00
Meeting Room 4 -			£14.40	£14.66
Practical Learning Area - Meeting Room 3			£14.40	£14.66
IT Room (with Smart Board)			£16.40	£16.15
<u>Langley Pavilion</u>				
Main Hall	£37.00	£26.50	£33.10	£33.15
Main Hall - Weddings & Parties			£52.00	£52.00
Small Hall	£14.20		£15.40	£15.30
Meeting Room 1 and 2			£9.20	£9.35
<u>Cippenham Centre</u>				
Main Hall	£37.00	£33.00	£41.20	£40.29
Small Hall 1 or 2	£14.10		£27.00	£17.00

Small Hall 1 or 2 - Weddings and Parties			£30.00	£27.00
<u>Weekes Drive</u>				
Main Hall	£33.50	£29.80	£37.20	£36.38
Small Hall 1 or 2			£15.70	£15.30
Small Hall 1 or 2 - Weddings and Parties			£22.50	£22.50
<u>Upton Lea Centre</u>				
Main Hall	£29.80	£26.50	£33.10	£33.15
Small Hall			£10.30	£15.30
Small Hall - Weddings and Parties			£20.00	£22.50
Meeting Room 1 and 2			£9.20	£9.35
<u>Westfield Centre</u>				
Main Hall	£13.50	£15.00	£15.00	£17.00
Main Hall - Weddings & Parties			£24.00	£27.00
Meeting Room 1			£6.20	£7.34
Teas, Coffees & Biscuits			£1.10	£1.40
<u>Manor Park Centre</u>				
Main Hall	£23.90	£23.90	£26.50	£25.93
Foyer				
Outdoor Hardcourt Area			£14.80	£14.45
<u>Manor Park Pavilion</u>				
Small Hall			£22.00	£21.51
<u>Cippenham Library</u>				
<u>Curve</u>				
Gallery			£15.00	£14.66
Meeting Room 4- GF			£7.50	£7.34
Green Room			£10.00	£9.78
The Venue			£50.00	£50.15
Combined (The Venue and Green Room)			£55.00	£55.04
Plaza (only available if the venue or one other room at the Curve is booked, so long as it is a substantial booking the Plaza would be provided for free)				
IT Suite (Room 3) using equipment- First Floor			£20.00	£19.55
IT Suite (Room 3) not using equipment- First Floor			£18.00	£17.21
Meeting Room 1-2nd Floor			£18.00	£17.21
Meeting Room 2-2nd Floor			£18.00	£17.21
Meeting Room 1 & 2 combined package			£30.00	£29.33
<u>Arbour Park</u>				
Room 1 including South Terrace - 1st Flr (carpeted room)			£15.00	£17.25
Room 2 including North Terrace - 1st Flr			£15.00	£17.25
Club Room			£12.50	£14.66

Kitchen Ground Floor Next to club room - (if hired with pitch or room)			£10.00	£10.00
Whole of first floor			£47.50	£51.00
<u>Observatory house</u>				
Council Chambers				£165.00
AV equipment				£50.00
Laptop				£10.00
Projector				£10.00
Lecton				£10.00
Flip chart & Stand				£10.00
Stage set up				£20.00
Council Chambers & Groundfloor Large Meeting Room (ES2) for Canapes				£215.00
AV equipment				£50.00
Laptop				£10.00
Projector				£10.00
Lecton				£10.00
Flip chart & Stand				£10.00
Stage set up				£20.00
Enceladues Suite 2,3&4				£132.00
AV equipment				£50.00
Laptop				£10.00
Projector				£10.00
Lecton				£10.00
Flip chart & Stand				£10.00
Stage set up				£20.00
** All venue hire bookings are exempt from VAT. VAT for Security costs for Weddings and Parties will be applied.				
**We have a corporate security contract in place and the charge per hours dependant on the type of security required is £9.27 and £12.50				
Minibus Hire	Minibus Hire	Minibus Hire	£42.00	£43.00
		Mileage rate 1 st 50	£0.44p	£0.45p
		Subsequent miles	£0.30p	£0.30p
		Driver rate per hr	£12.75	£13.50
		Typical 2hr 100 mile hire	£104.50	£107.50
			Hourly rate	Hourly rate
<u>Under 2</u>	<u>Parent Paid or externally funded</u>			
PVI	Chalvey Grove Children's Centre		£6.40	£6.59
PVI	Elliman Avenue Children's Centre		£6.40	£6.59
PVI	Monksfield Way Children's Centre		£6.40	£6.59
PVI	Orchard Avenue Children's Centre		£6.40	£6.59
PVI	Penn Road Children's Centre		£6.40	£6.59
PVI	Romsey Close Children's Centre		£6.40	£6.59
PVI	St Andrew's Way Children's Centre		£6.40	£6.59

PVI	Vicarage Way Children's Centre	£6.40	£6.59
PVI	Wexham Road Children's Centre	£6.40	£6.59
PVI	Yew Tree Road Children's Centre	£6.40	£6.59
2 Year Old	<u>Parent Paid or externally funded</u>		
PVI	Chalvey Grove Children's Centre	£5.80	£5.97
PVI	Elliman Avenue Children's Centre	£5.80	£5.97
PVI	Monksfield Way Children's Centre	£5.80	£5.97
PVI	Orchard Avenue Children's Centre	£5.80	£5.97
PVI	Penn Road Children's Centre	£5.80	£5.97
PVI	Romsey Close Children's Centre	£5.80	£5.97
PVI	St Andrew's Way Children's Centre	£5.80	£5.97
PVI	Vicarage Way Children's Centre	£5.80	£5.97
PVI	Wexham Road Children's Centre	£5.80	£5.97
PVI	Yew Tree Road Children's Centre	£5.80	£5.97
3 & 4 year Old	<u>Parent Paid or externally funded</u>		
PVI	Chalvey Grove Children's Centre	£5.20	£5.36
PVI	Elliman Avenue Children's Centre	£5.20	£5.36
PVI	Monksfield Way Children's Centre	£5.20	£5.36
PVI	Orchard Avenue Children's Centre	£5.20	£5.36
PVI	Penn Road Children's Centre	£5.20	£5.36
PVI	Romsey Close Children's Centre	£5.20	£5.36
PVI	St Andrew's Way Children's Centre	£5.20	£5.36
PVI	Vicarage Way Children's Centre	£5.20	£5.36
PVI	Wexham Road Children's Centre	£5.20	£5.36
PVI	Yew Tree Road Children's Centre	£5.20	£5.36
Over 5's	<u>Parent Paid or externally funded</u>		
PVI	Chalvey Grove Children's Centre	£4.40	£4.53
PVI	Elliman Avenue Children's Centre	£4.40	£4.53
PVI	Monksfield Way Children's Centre	£4.40	£4.53
PVI	Orchard Avenue Children's Centre	£4.40	£4.53
PVI	Penn Road Children's Centre	£4.40	£4.53
PVI	Romsey Close Children's Centre	£4.40	£4.53
PVI	St Andrew's Way Children's Centre	£4.40	£4.53
PVI	Vicarage Way Children's Centre	£4.40	£4.53
PVI	Wexham Road Children's Centre	£4.40	£4.53
PVI	Yew Tree Road Children's Centre	£4.40	£4.53

Statutory Determination of Council Tax

Council Tax Resolution – In relation to the Council Tax for 2020/21

- (a) That in pursuance of the powers conferred on the Council as the billing authority for its area by the Local Government Finance Acts (the Acts), the Council Tax for the Slough area for the year ending 31 March 2021 is as specified below and that the Council Tax be levied accordingly.
- (b) That it be noted that at its meeting on 16 December 2019 Cabinet calculated the following Tax Base amounts for the financial year 2020/21 in accordance with Regulations made under sections 31B (3) and 34(4) of the Act:
- (i) 42,918.1 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (the Regulations) as the Council Tax Base for the whole of the Slough area for the year 2020/21; and
- (ii) The sums below being the amounts of Council Tax Base for the Parishes within Slough for 2020/21:
- | | |
|--------------------------------|---------|
| Parish of Britwell | 868.6 |
| Parish of Colnbrook with Poyle | 1,912.9 |
| Parish of Wexham Court | 1,416.5 |
- (c) That the following amounts be now calculated for the year 2020/21 in accordance with sections 31A to 36 of the Act:
- (i) £382,408,589 being the aggregate of the amounts which the Council estimates for the items set out in section 31A (2)(a) to (f) of the Act. (Gross Expenditure);
- (ii) £321,271,305 being the aggregate of the amounts which the Council estimates for the items set out in section 31A (3) (a) to (d) of the Act. (Gross Income);
- (iii) £61,137,284 being the amount by which the aggregate at paragraph c (i) above exceeds the aggregate at paragraph c (ii) above calculated by the Council as its council tax requirement for the year as set out in section 31A(4) of the Act. (Council Tax Requirement);
- (iv) £1,424.51 being the amount at paragraph c(iii) above divided by the amount at paragraph b(i) above, calculated by the Council, in accordance with section 31B(1) of the Act, as the basic amount of its Council Tax for the year, including the requirements for Parish precepts.
- (v) That for the year 2020/21 the Council determines in accordance with section 34 (1) of the Act, Total Special Items of £216,329 representing the total of Parish Precepts for that year.

- (vi) £1,419.47 being the amount at paragraph c (iv) above less the result given by dividing the amount at paragraph c (v) above by the relevant amounts at paragraph b (i) above, calculated by the Council, in accordance with section 34 (2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special item relates.
- (vii) Valuation Bands

Band	Slough Area £	Parish of Britwell £	Parish of Colnbrook with Poyle £	Parish of Wexham Court £
A	946.31	33.05	32.93	24.48
B	1,104.03	38.56	38.42	28.56
C	1,261.75	44.07	43.91	32.64
D	1,419.47	49.58	49.40	36.72
E	1,734.91	60.59	60.38	44.89
F	2,050.35	71.61	71.36	53.05
G	2,365.78	82.63	82.33	61.21
H	2,838.94	99.15	98.80	73.45

Being the amounts given by multiplying the amounts at paragraph c (iv) and c (vi) above by the number which, in the proportion set out in section 5 (1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with section 36 (1) of the Act, as the amount to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- (viii) Calculate that the Council Tax requirement for the Council's own purposes for 2019/20 (excluding Parish precepts) is £60,920,955.
- (ix) That it be noted that for the year 2020/21 it is assumed that the Thames Valley Police Authority precept will increase by £10 for a Band D property (the maximum allowed by the Home Office). The police funding settlement was only announced on 22 January. The Police and Crime Panel are provisionally meeting on the 14th February to consider the Police & Crime Commissioner's precept proposals. The following amounts are stated in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

Band	Office of the Police and Crime Commissioner (OPCC) for Thames Valley £
A	144.19
B	168.22
C	192.25
D	216.28
E	264.34
F	312.40
G	360.47
H	432.56

- (x) That it be noted that for the year 2020/21 the Royal Berkshire Fire Authority has proposed increasing its precept by 1.99% in accordance with section 40 of the Act, for each of the categories of dwellings shown below. The Fire Authority is due to meet on 14 February to finalise its precept and associated Council Tax:

Band	Royal Berkshire Fire Authority £
A	45.07
B	52.58
C	60.09
D	67.60
E	82.62
F	97.64
G	112.67
H	135.20

- (xi) Note that arising from these recommendations, and assuming the major precepts are agreed, the overall Council Tax for Slough Borough Council for 2020/21 including the precepting authorities will be as follows:

Band	Slough £	Office of the Police and Crime Commissioner (OPCC) for Thames Valley £	Royal Berkshire Fire Authority £	TOTAL £
A	946.31	144.19	45.07	1,135.57
B	1,104.03	168.22	52.58	1,324.83
C	1,261.75	192.25	60.09	1,514.09
D	1,419.47	216.28	67.60	1,703.35
E	1,734.91	264.34	82.62	2,081.87
F	2,050.35	312.40	97.64	2,460.39
G	2,365.78	360.47	112.67	2,838.92
H	2,838.94	432.56	135.20	3,406.70

- (xii) That the Section 151 Officer be and is hereby authorised to give due notice of the said Council Tax in the manner provided by Section 38(2) of the 2012 Act.
- (xiii) That the Section 151 Officer be and is hereby authorised when necessary to apply for a summons against any Council Tax payer or non-domestic ratepayer on whom an account for the said tax or rate and arrears has been duly served and who has failed to pay the amounts due to take all subsequent necessary action to recover them promptly.
- (xiv) That the Section 151 Officer be authorised to collect (and disperse from the relevant accounts) the Council Tax and National Non-Domestic Rate and that whenever the office of the Section 151 Officer is vacant or the holder thereof is for any reason unable to act, the Chief Executive or such other authorised post-holder be authorised to act as before said in his or her stead.
- (xv) That in the event that there are any changes to the provisional precepts of the Police and Crime Commissioner, Fire Authority or Parishes, the Section 151 Officer is delegated authority to enact all relevant changes to the Revenue Budget 2020/21, Statutory Resolution and council tax levels.

Section 151 Officer Statement on the Robustness of Reserves and the Robustness of Estimates

Section 25 of The Local Government Act 2003 includes the following statutory duty in respect of the budget report to Council:

“The Chief Financial Officer (CFO) of the authority must report to it on the following matters:

a) the robustness of the estimates made for the purpose of the calculations; and b) the adequacy of the proposed financial reserves.”

The Council is required to take this report into account when making that decision. Section 26 of the same Act, places an onus on the CFO (The Director of Finance & Resources) to ensure the Council has established a minimum level of reserves to be retained to cover any unforeseen demands that could not be reasonably defined when finalising the proposed budget.

This report has been prepared by the CFO to fulfil this duty and gives the required advice relating to the 2020/21 financial year including a consideration of the budget proposal as a whole and all the financial risks facing the Council. It identifies the Council’s approach to budget risk management and assesses the particular risks associated with the 2020/21 budget to inform the advice on robustness.

Overall Budget and Medium Term Financial Strategy 2020/21 – 2022/23

In the opinion of the CFO the 2020/21 estimates are robust, but the proposed level of financial reserves is near the absolute bare minimum and need to be increased in the medium term.

Robustness of Estimates

The treatment of inflation and interest rates

The 2020/21 pay award for staff has been included at an average of 2% in line with the Government’s pay announcements. Non pay related budgets have been inflated at the contractually committed rate of inflation or where services can demonstrate a requirement to do so to maintain service delivery levels.

Efficiency saving and productivity gains

The budget contains proposals to deliver £8.0m of savings during 2020/21. The medium term financial strategy includes a three year savings programme to ensure that future revenue budgets remain in financial balance to ensure the council has adequate resources to deliver its Council Strategy outcomes. There are unidentified savings of £4.7 million over the following two years, but the majority of this is as a result of uncertainty regarding the Government’s fair funding and business rates retention reviews. Hence, the overall level of general reserves is set to also increase to cover this uncertainty.

The savings programme will also help to ensure that Council Tax increases are kept to as low a level as possible and deliver efficient local services. The proposals continue to set

high levels of required savings and there are inherent risks to the delivery of a balanced budget at the end of the 2019/20 financial year. Given the year on year reductions in Government funding, the Council's risk profile for savings is increasing as more transformational activity and income generation schemes are brought forward. Though these will endeavour to drive additional income and reduced costs, they are by their very nature more difficult and complex to deliver, and are at greater risk of market conditions.

Overall Level of Savings

The Council's budget includes £8.0m of savings in 2020/21 (6% of its net budget) and a further £4.7m in the MTFS. Savings of this scale in addition to those already delivered will be extremely challenging and will be monitored closely during the year.

Budget and Financial management

The level of year end budget variations in recent years is as follows:

- 2011/12 – £1,736k underspend – 1.7% of budget
- 2012/13 - £23k underspend – 0.0% of budget
- 2013/14 - £150k underspend – 0.1% of budget
- 2014/15 - £224k underspend - 0.1% of budget
- 2015/16 - £42k overspend – 0.0% of budget
- 2016/17 – £26k underspend – 0.0% of budget
- 2017/18 – £224k underspend – 0.2% of budget
- 2018/19 - £51k overspend – 0.0% of budget

All relevant reports to Members have their financial effects identified and the Corporate Management Team keep any emerging budget pressures under review during the year. Monthly reports are received by Corporate Management Team and quarterly reports to the Cabinet detail both budgetary and performance indicators. A traffic light system of indicators is used.

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

The 2020/21 revenue budget includes the following Growth Proposals to address significant overspends facing the Council identified in the Quarter 3 Revenue Monitoring Report:

	£ million
Adult social care	1.2
Children's social care	1.6
Homelessness	0.9
SEND home to school transport	0.6

Adequacy of insurance and risk management

Strategic risk management is being embedded throughout the Council to ensure that all risks are identified and managed appropriately. The Council's insurance arrangements are a balance of external insurance premiums and internal funds to self insure some areas. As well as an internal risk manager the Council also make use of an external consultant (Arlingclose) to advise on the level of funds required to underpin those risks not externally insured.

Other factors to take into account

Aside from delivering services within its overall budget the Council needs to consider other factors that may have an impact on its overall financial standing:

Slough Children's Trust

The Trust is an independent company that provides Children's Social Care to the Council. The Trust had an accumulated deficit of £4.3m at 31st March 2018. The Trust is in the process of finalising its audited 2018/19 statement of accounts and the accumulated deficit is estimated to be at a similar level. The Trust also owes the Council £1.2m for previous years' support services. The Council is proposing further additional funding for the Trust (including an inflation allowance) in this 2020/21 budget of £2.0m. The Trust has identified further savings and obtained further resources from Department for Education (DfE) to set a balanced budget for 2020/21. The Council, as the major creditor of the Trust, is working with the Trust to ensure it can meet its commitments going forward and continue to provide services. As highlighted, the DfE is also supporting the Trust to ensure its continued viability.

Council Tax Collection

Slough Borough Council borrows money to support the Council's capital Programme. It has calculated its capacity for borrowing within the provisions of the prudential framework and budgeted accordingly. The assumed Council Tax collection rate is 98.4% and this is an achievable if demanding target. Each 1% uncollected amounts to approximately £0.585m and any surplus or deficit on the Collection Fund is apportioned between the Council and its major precepting bodies - the Royal Berkshire Fire and Rescue Authority, and the Office of the Police and Crime Commissioner (OPCC) for Thames Valley.

Budgetary Control

The balance of the in-year budgetary position against the proposed budget will be managed against the general reserve. As and when budget pressures emerge then it is first for the service to contain, then the directorate and finally a corporate issue. If there is still a pressure at year end then General Reserves will reduce and will need to be replenished up to a level in future years as noted above. This helps ensure that the Council is in a position to maintain its service provision without drastic actions.

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

Adequacy of Reserves

Reserves are set aside to fund risks and one-off pressures over a number of years. If the Council minimises the level of reserves then future financial planning is hampered. It should be noted that reserves can only be spent once and the possibility of creating new reserves is limited.

When assessing the minimum level of reserves required, there are some important considerations. Firstly, the reserve for budget setting purposes is the general fund reserve. This is the Council's reserve which is not allocated to specific risks, policy decisions or under legislative or accounting requirements. The general fund reserve can be spent on any activity and there is no restriction on its deployment.

The Council's General Fund working balance currently stands (as at January 2020) at £8.2m and non HRA ring-fenced reserves are a further £4.2 million.

The current level of general reserves compares to the required savings in the Council's budget for 2020/21 of £8.0m.

There is also a current deficit on the Dedicated Schools Grant reserve of £12m, which is a cumulative position from a number of over-spends in the high needs block. However, the Department for Education (DfE) has indicated that DSG deficits should not be covered from the General Fund. Rather, over time they should be recovered from DSG income. This has been announced so that Local Authorities take it into account in setting budgets for 2020-21.

It is crucial to bear in mind that the reserves are the only source of financing to which the Council has access to fund risks and one-off pressures over a number of years. It should be noted that reserves can only be spent once and the possibility of creating new reserves in an era where budgets are tight and can become overspent, not just individually but corporately, is limited.

Councils use two main approaches to determine the required minimum level of its General Fund; either a percentage of the Council's current spending, or an assessment of risks and the impact they will have on the council's overall financial position.

When compared to other unitary authorities across the country, Slough is towards the bottom of the "league table", in terms of the level of general reserves. Last year, the Authority was in the bottom three unitary Authorities. This situation initially arose following Slough's creation as a Unitary Authority and the subsequent division of the Berkshire County's reserves across the six new Berkshire authorities. The analysis indicates that the Council should seek to increase its reserves to the same extent as similar councils. Ideally the Council would therefore look to double its reserves in the MTFP period using one-off benefits arising and potentially front-loading savings. A shift towards 7.5% of net revenue expenditure (judged by the CFO to be the absolute minimum required in the short term) implies a target of £9.3 million.

The table below indicates how the Council proposes to achieve this by the end of 2020/21.

Table: Forecast General Reserve Levels – 2019/20 & 2020/21

	£m 2019/20	£m 2020/21
Reserves at 1st April	8.2	9.7
Potential year end overspend (SBC)	-1.1	
In-year funding to SCST (already agreed)	-1.0	
Additional anticipated one-off income	3.6	4.5
Collection Fund surplus / deficit		1.2
Budgeted contribution to reserves		0.7
	<u>9.7</u>	<u>16.1</u>

As a Unitary Council, with a number of complex services and transactions, the Council has an inherently higher risk than a number of other local authorities. The Council provides a much wider scope of services compared to a County Council or District Council; each different service comes with a different level of risk. The Council has made policy decisions which have engaged the Council into a wide range of service provision e.g. significant outsourcing of services, PFI arrangements, and the creation of the Slough

Urban Renewal ('the LABV'). Some of these mitigate the Councils financial risk whilst other arrangements increase the level of risk.

The Council is also facing a period where demand is increasing in key areas, namely:

- Increased population increases demand on 'universal services' i.e. more bins to collect, more Council Tax bills to issue etc.
- Increased volatility from the retention of business rates
- Savings are increasingly based on commercial opportunities and are therefore more subject to fluctuation in the future
- Increased adult social care and children's services pressures due to changes in demography
- The impact of the macro-economic position and the impact on residents and businesses being able to pay for respective fees and charges

Reserves are therefore considered to be sufficient to cover the risks facing the Council going forward, but it is planned to further increase them over the medium term.

The Growth Proposals reflect this guiding principle by increasing the General Reserve by £750k, as well as ensuring that the primary call on one-off resources is to develop the overall general reserve balance.

Specific Grants

The Government provides the Council with a number of specific grants. These grants have conditions attached to their use as detailed by Government. The grants are allocated out to specific directorates and these are utilised to deliver the objectives contained within the grant conditions. As at the time of writing, not all grants have been finalised by Government, but the expectation is that these figures will not change materially.

Table: Forecast Specific Grants 2020/21

	£'000
Additional Social Care Grant	2,883
Public Health Grant	7,569
Improved Better Care Fund	3,873
Independent Living Fund	315
Local Council Tax Support Administration Subsidy	166
Housing Benefit Administration Subsidy	486

Housing Revenue Account (HRA) Rents and Service Charges 2020/21

The annual changes in rents and service charges reflects the need to increase income in order to meet the increase in utility and service costs, and to provide sufficient financial resources to reinvest in the programmes of improvement for social housing to ensure that the needs of local residents are met; the increases follow government guidance and are based upon the previous September's inflation rate. These increases are built into the HRA 30 Year Business plan and are intended to ensure that the Housing service, annual housing repairs and maintenance programme, and the long term capital investment programmes, provide decent homes to meet local needs over the life of the Business Plan.

The following was agreed at Cabinet on 20 January 2020:

- (a) Council house dwelling rents for 2020/21 to increase by **2.7% (CPI + 1%)** over the 2019/20 rent with effect from Monday 6th April 2020. This is in line with current government guidelines and legislation.
- (b) Garage rents, heating, utility and ancillary charges to **increase by 1.7%** with effect from Monday 6th April 2020. This is based upon the September CPI figure.
- (c) Service charges to **increase by 1.7%** with effect from Monday 6th April 2020. This is based upon the September CPI figure.
- (d) 'Other committee' property rents to increase by an average of **1.7%** from Monday 6th April 2020 in line with the September CPI figure.
- (e) Properties leased from James Elliman Homes to increase by an average of **1.7%** from Monday 6th April 2020 in line with the September CPI figure.
- (f) DISH property rents are recommended to increase by **2.7 % (CPI + 1%)** over the 2019/20 rent with effect from Monday 6th April 2020. This is as per the Council's recommendation to the DISH Board.

Flexible use of Capital Receipts Strategy

Purpose

1. This strategy sets out Slough Borough Council's approach to the use of the Government's Direction for the Flexible Use of Capital Receipts, in accordance with Section 15(1) of the Local Government Act 2003.

Background

2. In accordance with Section 15(1) of the Local Government Finance Act 2003, the Secretary of State is empowered to issue Directions allowing revenue expenditure incurred by local authorities to be treated as capital expenditure. Where such a direction is made, the specified expenditure can then be funded from capital receipts under the Regulations.
3. The Secretary of State for Communities and Local Government first issued guidance in March 2016, giving local authorities greater freedoms with how capital receipts can be used to finance expenditure. This guidance, updated in 2017, allows for the following expenditure to be treated as capital,

“Qualifying expenditure is expenditure on any project that is designed to generate ongoing revenue savings in the delivery of public services and/or transform service delivery to reduce costs and/or transform service delivery in a way that reduces costs or demand for services in future years for any of the public sector delivery partners. Within this definition, it is for individual local authorities to decide whether or not a project qualifies for the flexibility.”

4. The guidance sets out that there are a wide range of projects that could generate qualifying expenditure and the list below is not prescriptive. Examples of projects include:
 - A Sharing back-office and administrative services with one or more other council or public sector bodies;
 - B Investment in service reform feasibility work, e.g. setting up pilot schemes;
 - C Collaboration between local authorities and central government departments to free up land for economic use;
 - D Funding the cost of service reconfiguration, restructuring or rationalisation (staff or non-staff), where this leads to ongoing efficiency savings or service transformation;
 - E Sharing Chief-Executives, management teams or staffing structures;
 - F Driving a digital approach to the delivery of more efficient public services and how the public interacts with constituent authorities where possible;
 - G Aggregating procurement on common goods and services where possible, either as part of local arrangements or using Crown Commercial Services or regional procurement hubs or Professional Buying Organisations;
 - H Improving systems and processes to tackle fraud and corruption in line with the Local Government Fraud and Corruption Strategy – this could include an element of staff training;

- I Setting up commercial or alternative delivery models to deliver services more efficiently and bring in revenue (for example, through selling services to others); and
- J Integrating public facing services across two or more public sector bodies (for example children’s social care, trading standards) to generate savings or to transform service delivery.
- K Other non specified saving initiative

5. In December 2017, the Secretary of State announced, alongside the provisional local government finance settlement, the continuation of the capital receipts flexibility programme for a further 3 years (i.e. until and including 2021/22).
6. The direction makes it clear that local authorities cannot borrow to finance the revenue costs of service reform. Local authorities can only use capital receipts from the disposal of property, plant and equipment assets received in the years in which this flexibility is offered. Local Authorities may not use their existing stock of capital receipts to finance the revenue costs of reform.
7. Accordingly, over the period 2016/17 to 2018/19, the following capital receipts were available:

	Capital Receipts
	£m
2016-17	9.542
2017-18	8.431
2018-19	11.028
Total 2016-17 to 2018-19	29.001

8. In order to comply with the Direction, the Council must consider the Statutory Guidance issued by the Secretary of State. This Guidance requires authorities to prepare, publish and maintain a Flexible Use of Capital Receipts Strategy within Annual Budget documents.
9. There is no prescribed format for the Strategy; the underlying principle is to support local authorities to deliver more efficient and sustainable services by extending the use of capital receipts to support the revenue costs of reform projects. However, as a minimum, the Strategy should list each project that plans to make use of the capital receipts flexibility and that on a project by project basis details of the expected savings/service transformation are provided. The Strategy should also report the impact on the local authority’s Prudential Indicators for the forthcoming year and subsequent years. Additionally, the guidance states that the Strategy should contain details on projects approved in previous years, including a commentary on whether the planned savings or service transformation have been/are being realised in line with the initial analysis.

Previously agreed projects

10. Officers have assessed the impact of expenditure to date on the current programme, in Table 1 overleaf.
11. For the purposes of this analysis and in accordance with the guidance:
 - Cashable savings – are deemed to be ongoing savings where sufficient costs are mitigated allowing future cash limits in service area budgets to be reduced in anticipation of these savings being realised; and
 - Non-cashable savings – are deemed to result in a reduction in demand for services in future years.

12. The current forecast anticipates, over the time-period to date a cumulative total benefit of £64.780m on an initial investment of £22.415m.

Future projects

13. Table 2, overleaf, sets out the projects currently programmed for 2020/21 to 2021/22. The main investment will be in the overall transformation programme that was reported to Cabinet in April 2019, with an overall budget of £4.2 million. Remaining resources (estimated at £2.768m) are available for other transformation activities eligible to be funded from capital receipts. Should there be a need for further funding, eligible capital receipts will need to be identified.
14. The Council's Strategic Finance Board, which meets on a bi-monthly basis, will be responsible for overseeing the Transformation Fund programme throughout 2020/21. Any Business Cases for future projects will be agreed at Corporate Management Team and subsequently reported to Council, in line with Government guidance.
22. This strategy does not breach any of the prudential indicators highlighted in the *Treasury Management Strategy*, which is also on the agenda tonight.

TABLE 1 - TRANSFORMATION FUND - SAVINGS SCHEDULE

Directorate	Transformation Fund	Type	Expenditure				SAVINGS 2017/18		SAVINGS 2018/19		SAVINGS 2019/20		SAVINGS 2020/21		SAVINGS 2021/22		SAVINGS Cumulative Total		Total Benefit
			16/17	17/18	18/19	Est. 19/20	Cash	Non Cash	Cash	Non Cash	Cash	Non Cash	Cash	Non Cash	Cash	Non Cash	Cash	Non Cash	
			£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
A&C	Adult Social Care Reform	D	1.046			0.008		2.000		2.000		1.000					0.000	16.000	14.946
CLS	Agility - SCST	J	0.654					0.299		0.299		0.299		0.299		0.299	0.000	3.289	2.635
F&R	Arvato Client Monitoring Resource	K		0.109							0.250						0.500	0.000	0.391
REGEN	Bus Lane Cameras	I			0.050	0.100					0.350		0.350				1.050	0.000	0.900
CLS	Capita Transformation Project	D			0.121					0.150							0.000	0.450	0.329
A&C	Cemetery & Crematorium - Improvements	D			0.323						0.400						0.000	0.800	0.477
CLS	Children Learning & Skills	J			1.500						0.170	0.300	0.330	0.200	0.150	0.100	0.820	0.900	0.220
CLS	CLS - traded services	J				0.064								0.250			0.250	0.000	0.186
F&R	Council Tax and NNDR Collection	H	0.180						0.600								1.800	0.000	1.620
F&R	Counter-Fraud Invest to Save	H		0.042		0.100				0.400	0.100		0.500				0.700	1.200	1.758
F&R	Slough Academy - Reduce Agency Spend					0.536							0.750		0.750		1.500	0.000	0.964
CLS	Demand Management Initiatives - SCST	J	2.469	3.707	0.500			2.000		2.000		2.000		2.000		2.000	0.000	22.000	15.324
P & D	Development of Housing Company	I	0.055	0.046				0.200		0.200	0.200						0.400	1.400	1.699
REGEN	Development of commercial income	I	0.060				1.000		1.000		1.650						10.300	0.000	10.240
REGEN	Economic Development	K		0.040				0.080									0.000	0.320	0.280
F&R	Head of Customer and Digital/Business Analysts	B	0.126	0.211													0.000	0.000	(0.337)
P & D	Homelessness Prevention Strategy	K		0.100	0.513	0.023				0.300		0.300					0.000	1.500	0.864
P & D	Housing Regulations Team	K	0.076			0.007				0.100							0.000	0.300	0.217
CLS	Innovation Bids - SCST	J			1.998	0.852					0.843	0.969	0.378	0.227	0.276	0.203	2.340	2.368	1.858
P & D	Insourcing Environmental Services	D	0.130	0.676						1.000	1.200						2.400	3.000	4.594
P & D	Landlords Registration/HMO& Property Licensing	K			0.050	0.033				0.050		0.050					0.000	0.250	0.167
P & D	Private Sector Acquisition Team (Housing)	K		0.406						0.200	0.100						0.200	0.600	0.394
TRANS	Transformation Fund (Cabinet, April 2019)				0.400	3.012					1.000		2.500		1.500		6.000	0.000	2.588
F&R	Recommissioning of major contracts	I	0.703	0.284							0.500	0.200	0.300		0.300		1.600	0.400	1.013
F&R	Senior Management Restructure	D		0.467						0.640							1.920	0.000	1.453
F&R	Slough Academy - Reduce Agency Spend	D			0.150						0.500		0.750		0.750		2.500	0.000	2.350
REGEN	Town Centre Improvements	K			0.475	0.187						1.000					0.000	2.000	1.338
	Electric vehicle initiative					0.290													
CLS	Upgrade to APAS	J		0.036							0.100			0.100			0.000	0.300	0.264
P & D	Waste & Environment Insourcing - Pump Prime Sales	J			0.200	0.300					0.150		0.285				0.585	0.000	0.085
			4.499	6.124	6.280	5.512	1.000	4.579	2.240	6.699	6.863	5.518	5.108	2.726	3.226	2.602	31.780	54.777	64.780
						23.415													

NB Transformation Fund incorporates spend and savings from 3rd & 4th Tier restructure and Customer & Accommodation proposals.

Pay Policy Statement for the Year 2020/21

1. Introduction

- 1.1 The Localism Act requires local authorities to publish, on their website, an annual Pay Policy Statement, which has been approved by Full Council.
- 1.2 No remuneration may be made to officers that fall outside of the Pay Policy Statement, although it is possible for a meeting of the Full Council to amend the statement at any time.
- 1.3 In drawing up this statement, Slough Borough Council has taken into account the guidance issued by the Department of Communities and Local Government in February 2012 and the supplementary guidance issues in February 2013.
- 1.4 Slough Borough Council is committed to complying with the statutory obligation to pay the National Living Wage.
- 1.5 This statement does not apply to schools' staff as local authority schools' employees are outside the scope of the legislation.
- 1.6 This statement will be approved by Full Council in February 2020.
- 1.7 Slough Borough Council fully endorses and supports the requirement to be open and transparent about the pay of our staff.
- 1.8 The Council is committed to paying nationally negotiated pay awards and this Pay Policy Statement will be updated as and when any such pay awards are agreed.

2. Remuneration of Chief Officers

- 2.1 In accordance with the Localism Act, the following SBC posts are defined as Chief Officers, and their salary bands are as follows. (The SBC grading structure is attached in Appendix A).

Head of the Paid Service and Statutory Chief Officers		
Post	Reports To	Salary Band
Chief Executive / Head of Paid Service.		£139,277 - £167,135
Director of Adults & Communities	Head of Paid Service	SML 16 £114,637 - £133,708
Director of Children's Learning & Skills Services	Head of Paid Service	SML 16 £114,637 - £133,708
Monitoring Officer	Head of Paid Service	Interim cover – £650 per day (4 days per week)
Director of Finance & Resources / Section 151 Officer	Head of Paid Service	SML 16 £114,637 - £133,708

Service Lead - Finance (Deputy section 151 Officer)	Director of Finance & Resources / Section 151 Officer	SML 12 £68,378 - £76,173
Director of Public Health	The Director of Public Health is employed by Bracknell Forest Council	
Posts that report directly to the Head of Paid Service or Statutory Chief Officer		
Post	Reports To	Salary Band
Director of Place & Development, (Non-statutory Chief Officer).	Head of Paid Service	SML 16 £114,637 - £133,708
Director of Regeneration (Non-statutory Chief Officer).	Head of Paid Service	SML 16 £114,637 - £133,708
Director of Transformation (Non-statutory Chief Officer)	Head of Paid Service	SML 16 £114,637 - £133,708
Service Lead – Schools	Director of Children, Learning & Skills	SML 12 £68,378 - £76,173
Service Lead – Early Years & Prevention	Director of Children, Learning & Skills	SML 12 £68,378 - £76,173
Service Lead - Inclusion	Director of Children, Learning & Skills	SML 12 £68,378 - £76,173
Service Lead - Strategy & Performance	Director of Transformation	SML 12 £68,378 - £76,173
Service Lead – Customer & Communications	Director of Finance & Resources / Section 151 Officer	SML 12 £68,378 - £76,173
Service Lead - Governance	Director of Finance & Resources / Section 151 Officer	SML 12 £68,378 - £76,173
Service Lead - People	Director of Finance & Resources / Section 151 Officer	SML 12 £68,378 - £76,173
Service Lead – Digital & Strategic IT	Director of Finance & Resources / Section 151 Officer	SML 12 £68,378 - £76,173
Service Lead – Public Health	Director of Adults & Communities	SML 12 £68,378 - £76,173
Service Lead – Adult Social Care Operations	Director of Adults & Communities	SML 12 £68,378 - £76,173
Service Lead – Adult Social Care Commissioning	Director of Adults & Communities	SML 12 £68,378 - £76,173
Service Lead – Regulatory Services	Director of Adults & Communities	SML 12 £68,378 - £76,173
Service Lead – Communities & Leisure	Director of Adults & Communities	SML 12 £68,378 - £76,173
Service Lead – Mental Health Services	Director of Adults & Communities	Employed by Berkshire Health Foundation Trust

Posts that report directly to Non-Statutory Chief Officers		
Post	Reports To	Salary Band
Service Lead – Regeneration Delivery	Director of Regeneration	SML 12 £68,378 - £76,173
Service Lead – Regeneration Development	Director of Regeneration	SML 12 £68,378 - £76,173
Service Lead – Planning & Transport	Director of Regeneration	SML 12 £68,378 - £76,173
Service Lead – Major Infrastructure Projects	Director of Regeneration	SML 12 £68,378 - £76,173
Service Lead – Economic Development	Director of Regeneration	SML 12 £68,378 - £76,173
Service Lead – Strategic Housing (People) Services	Director of Place and Development	SML 12 £68,378 - £76,173
Service Lead – Housing Development and Contracts	Director of Place and Development	SML 12 £68,378 - £76,173
Service Lead – Environmental Services	Director of Place and Development	SML 12 £68,378 - £76,173
Service Lead – Building Management	Director of Place and Development	SML 12 £68,378 - £76,173

The Chief Executive is appointed as the Council's Returning Officer in accordance with the Representation of the Peoples Act 1983. The Returning Officer is eligible for fees linked to duties undertaken for running national, European or local elections/referenda. These fees are determined by the number of electors registered in the borough/parliamentary constituency and are paid subject to a formula applied by the Government for determining fees to all Returning Officers across the Country.

2.2 Remuneration on Appointment

Newly appointed chief officers are paid in accordance with the pay scales set out above.

Salary packages amounting to £100,000 or more for new appointments will be approved by Full Council.

2.3 Job Evaluation

The pay of all employees, including Chief Officers, is based on job evaluations undertaken through the Hay Job Evaluation Scheme.

2.4 Terms and Conditions of Employment

The Chief Executive is employed on JNC for Local Authority Chief Executives terms and conditions of employment.

All other chief officers are employed on JNC or NJC terms and conditions of employment. Pay awards for these officers are negotiated nationally, and the Council applies any/all nationally negotiated pay awards to these posts.

2.5 Travel and Subsistence Expenses

There are occasions when employees incur additional expenditure than normal in the course of undertaking their official duties on behalf of the Council away from their normal place of work.

The Council has a comprehensive Travel and Subsistence Expenses Scheme, which applies to all our staff, including Chief Officers, in such circumstances.

2.6 Payment of Professional Fees

The Council will pay the cost of one professional subscription per annum, per employee, including Chief Officers, which is relevant and necessary for the role.

2.7 Honoraria

An honoraria payment may be made to an employee, including to a chief officer, in recognition of undertaking temporarily additional or outstanding extra work, which is:

- outside the normal scope of the duties and responsibilities of the employee
- over an extended period undertaking part of the duties of a higher graded post
- or where the additional duties and responsibilities are exceptionally onerous
- or in situations which merit the employee being rewarded for specific work.

The Honoraria Scheme applies in these circumstances and the amount of payment is based on the duties undertaken.

2.8 Acting Up

Acting up arises when an employee temporarily undertakes full or part duties of a higher graded post for a consecutive period of at least four weeks.

All employees, including Chief Officers, are entitled to an acting up payment in recognition of the responsibilities. Decisions on payment take into account the following:

- The nature and complexity of the responsibilities, undertaken by the employee and their current spinal column point.
- Whether the employee is undertaking full or part responsibilities
- If the employee is placed into post as a development opportunity

2.9 Secondments

Secondments are intended to provide developmental opportunities to gain skills and experience rather than for financial gain. Therefore, secondees will normally transfer from their current position into the secondment on their existing salary. Terms and conditions of the secondee may change depending on the local variations within the department, i.e. flexi-time. However, if there is a significant difference between the secondment and the individual's salary this must be brought to the attention of People Services and a decision will be taken on whether to review salary arrangements in line with complexities of the job.

2.10 Market Supplements

A Market Supplement is payable, in exceptional circumstances, for posts (including Chief Officer posts), which are critical to the delivery of essential/statutory services, and to which the Council has been unable to recruit.

2.11 Pay protection

An employee, who is redeployed to a suitable post which is one grade lower, will receive protection of earnings (basic pay plus local weighting allowance) for a period of one year. The salary will be frozen at its current level and the employee will not receive annual pay awards. At the end of the protection period the employee will be placed on the salary grade relevant to the redeployed post.

Where an employee accepts redeployment to a post which is more than one grade lower, there is no entitlement to protection of earnings. In exceptional circumstances, in order to minimise financial hardship and avoid redundancies Directors may, subject to budgetary considerations, exercise discretion to grant some element of protection. This would apply for no longer than one year.

2.12 Termination Payments

In the event of a redundancy situation, all employees, including chief officers, are entitled to redundancy payments based on a multiple of 1.5 times statutory provision, based on weekly pay, subject to a cap of 30 weeks as the maximum number of weeks payable, and to a cap of 20 years service.

The terms, and any payment relating to the termination of employment of any officer of the Council in any contentious circumstances which do not result from an award made by an Employment Tribunal or Court are settled by the Council on the basis of the legal merits of the case, the time and disruption which protracted litigation would involve, any limit of statutory entitlement on monetary claim available to an employee, and what is considered prudent in all circumstances.

Any redundancy or severance packages of £100,000 or more will be approved by Full Council. In presenting the information to Full Council the components of any such severance package will be set out including; salary paid in lieu, redundancy compensation, pension entitlements, holiday pay and any bonuses, fees or allowances paid.

If an applicant for a post (including Chief Officer posts) is in receipt of a severance payment from any local authority, or a Local Government retirement pension, this does not form part of the Council's decision as to whether or not they should be appointed.

Any employee, who is made redundant, including Chief Officers, must have a break of at least four weeks in order to retain a redundancy payment before they can be re-employed by the Council in a different position.

Consultancies over £5,000 (excluding cover for established posts) or any consultancy/employment offered to former senior officers of the Council of third tier and above are a "significant officer decision." (Significant officer decisions are circulated monthly to all members and published on the website).

2.13 The Government is consulting on regulations regarding the recovery of public sector exit payments. SBC will comply with any future legislative requirements.

2.14 Pension Payments

All employees who are members of the Local Government Pension Scheme, including Chief Officers, are entitled to a retirement pension calculated in accordance with the Local Government Pension Scheme Regulations.

3. Remuneration of Our Lowest Paid Employees

3.1 All SBC employees are paid in accordance with a locally determined salary scale, appendix A.

3.2 “Lowest Paid Employee” means the employee on the lowest grade, assuming that the posts are full-time, excluding apprentices. The lowest grade is Level 2, £18,637 inclusive of LW.

3.3 Unsocial Hours Payments

The Council has a comprehensive Working Pattern Arrangement Scheme which sets out the allowances payable for:

- Overtime (for employees up to and including Level 5)
- Saturday and Sunday working
- Bank holidays
- Night working
- Sleeping-in duty
- Shift working
- Standby, on-call and call-out

3.4 Terms and Conditions of Employment

Employees, who are not Chief Officers, are employed on NJC terms and conditions of employment. Pay awards for these officers are negotiated nationally, and the Council applies any/all nationally negotiated pay awards to NJC employees.

4. Relationship between the Remuneration of Our Chief Officers and our lowest paid employees

4.1 The base pay of the Chief Executive is currently £139,277. This is 7.473 times the pay of our lowest paid employees. ($139,277 / 18,637 = 7.473$)

The median earnings of all employees as of 1 April 2019, was £30,562. The median earnings figure complies with the specific requirements within the Local Government Transparency Code 2015 and includes all elements of remuneration that can be valued.

4.2 The pay of the Chief Executive is currently 4.6 times the pay of median earnings of our employees.

			PAY SPINE 2019				
			Basic	FTE LW	Inclusive Annual Pay	Hourly Rate	
Old SCP	New SCP	PAY LEVEL	Apr-19	0.02			
9	2	Level 2	£ 17,711.00	£ 926.00	£ 18,637.00	£ 9.66	
10 & 11	3	Level 2	£ 18,065.00	£ 926.00	£ 18,991.00	£ 9.84	
13	4	Level 2	£ 18,426.00	£ 926.00	£ 19,352.00	£ 10.03	
14	5	Level 3	£ 18,795.00	£ 926.00	£ 19,721.00	£ 10.22	
16	6	Level 3	£ 19,171.00	£ 926.00	£ 20,097.00	£ 10.42	
18	7	Level 3	£ 19,554.00	£ 926.00	£ 20,480.00	£ 10.62	
19	8	Level 4	£ 19,945.00	£ 926.00	£ 20,871.00	£ 10.82	
20	9	Level 4	£ 20,344.00	£ 926.00	£ 21,270.00	£ 11.02	
	10	Level 4	£ 20,751.00	£ 926.00	£ 21,677.00	£ 11.24	
21	11	Level 4	£ 21,166.00	£ 926.00	£ 22,092.00	£ 11.45	
22	12	Level 4	£ 21,589.00	£ 926.00	£ 22,515.00	£ 11.67	
	13	Level 5	£ 22,021.00	£ 926.00	£ 22,947.00	£ 11.89	
24	15	Level 5	£ 22,911.00	£ 926.00	£ 23,837.00	£ 12.36	
25	17	Level 5	£ 23,836.00	£ 926.00	£ 24,762.00	£ 12.83	
26	19	Level 5	£ 24,799.00	£ 926.00	£ 25,725.00	£ 13.33	
	21	Level 5	£ 25,801.00	£ 926.00	£ 26,727.00	£ 13.85	
29	23	Level 5	£ 26,999.00	£ 926.00	£ 27,925.00	£ 14.47	
30	24	Level 6	£ 27,905.00	£ 926.00	£ 28,831.00	£ 14.94	
31	25	Level 6	£ 28,785.00	£ 926.00	£ 29,711.00	£ 15.40	
32	26	Level 6	£ 29,636.00	£ 926.00	£ 30,562.00	£ 15.84	
	27	Level 6	£ 30,507.00	£ 926.00	£ 31,433.00	£ 16.29	
34	28	Level 6	£ 31,371.00	£ 926.00	£ 32,297.00	£ 16.74	
35	29	Level 6	£ 32,029.00	£ 926.00	£ 32,955.00	£ 17.08	
36	30	Level 7	£ 32,878.00	£ 926.00	£ 33,804.00	£ 17.52	
37	31	Level 7	£ 33,799.00	£ 926.00	£ 34,725.00	£ 18.00	
38	32	Level 7	£ 34,788.00	£ 926.00	£ 35,714.00	£ 18.51	
	33	Level 7	£ 35,934.00	£ 926.00	£ 36,860.00	£ 19.11	
40	34	Level 7	£ 36,876.00	£ 926.00	£ 37,802.00	£ 19.59	
41	35	Level 7	£ 37,849.00	£ 926.00	£ 38,775.00	£ 20.10	
42	36	Level 8	£ 38,813.00	£ 926.00	£ 39,739.00	£ 20.60	
	37	Level 8	£ 39,782.00	£ 926.00	£ 40,708.00	£ 21.10	
44	38	Level 8	£ 40,760.00	£ 926.00	£ 41,686.00	£ 21.61	
	39	Level 8	£ 41,775.00	£ 926.00	£ 42,601.00	£ 22.08	
46	40	Level 8	£ 42,833.00	£ 926.00	£ 43,609.00	£ 22.60	
47	41	Level 8	£ 43,662.00	£ 926.00	£ 44,588.00	£ 23.11	
48	42	Level 9	£ 44,632.00	£ 926.00	£ 45,558.00	£ 23.61	
	43	Level 9	£ 45,591.00	£ 926.00	£ 46,517.00	£ 24.11	
50	44	Level 9	£ 46,558.00	£ 926.00	£ 47,484.00	£ 24.61	
	45	Level 9	£ 47,538.00	£ 926.00	£ 48,464.00	£ 25.12	
52	46	Level 9	£ 48,519.00	£ 926.00	£ 49,445.00	£ 25.63	
53	47	Level 9	£ 49,507.00	£ 926.00	£ 50,433.00	£ 26.14	
54	48	Level 10	£ 50,552.00	£ 926.00	£ 51,478.00	£ 26.68	
55	49	Level 10	£ 51,594.00	£ 926.00	£ 52,520.00	£ 27.22	
	50	Level 10	£ 52,644.00	£ 926.00	£ 53,570.00	£ 27.77	
57	51	Level 10	£ 53,695.00	£ 926.00	£ 54,621.00	£ 28.31	
	52	Level 10	£ 54,736.00	£ 926.00	£ 55,662.00	£ 28.85	
59	53	Level 10	£ 55,778.00	£ 926.00	£ 56,704.00	£ 29.39	