

TO: THE EXECUTIVE
DATE: 13 FEBRUARY 2018

GENERAL FUND REVENUE BUDGET 2018/19
(Chief Executive/Borough Treasurer)

1 PURPOSE OF REPORT

- 1.1 As part of the Council's financial and policy planning process, the Executive agreed draft revenue budget proposals for 2018/19 as the basis for consultation on 19 December 2017.
- 1.2 Over the course of the last two months a number of issues have also become clearer, in particular the details of the Provisional Local Government Financial Settlement and the implications of the Council's successful bid to be involved in a Berkshire-wide Business Rates Pool approved alongside the Settlement. This report therefore builds on the draft budget proposals agreed by the Executive in December, in the light of the consultations and the details of the Settlement itself, to set out the basis of the Executive's final budget proposals for 2018/19. Once determined, these will be submitted to the Council for consideration on 28 February 2018.
- 1.3 The recommendations of this report are, in part, dependent upon proposals to be considered elsewhere on this agenda in respect of the Capital Programme 2018/19 - 2020/21. Changes to the proposals included within that report may therefore necessitate revisions to the 2018/19 General Fund revenue budget proposals set out below. Should this happen a short adjournment of the meeting might be required.

2 RECOMMENDATIONS

That the Executive, in recommending to Council a budget and Council Tax level for 2018/19:

- 2.1 **Confirms the original budget proposals, subject to the revisions in section 8.3 and those decisions to be taken elsewhere on this agenda on the capital programme;**
- 2.2 **Agrees the provision for inflation of £2.422m (section 8.2);**
- 2.3 **Agrees the additional budget proposals as set out in Annexe A and Annexe D and in sections 6.2, 6.3, 6.5 and 7.3;**
- 2.4 **Agrees that the Council should fund the Schools budgets at the level set out in section 9.1 subject to any minor amendments made by the Executive Member for Children, Young People and Learning following the receipt of definitive funding allocations for Early Years and High Needs pupils;**
- 2.5 **Includes a contingency of £2.500m (section 10.7), use of which is to be authorised by the Chief Executive in consultation with the Borough Treasurer in accordance with the delegations included in the Council's constitution;**
- 2.6 **Subject to the above recommendations, confirms the draft budget proposals;**

- 2.7 Approves the Net Revenue Budget before allowance for additional interest from any use of balances as set out in Annexe G;**
- 2.8 Agrees the contribution of £>.>>m to be made from revenue balances (before additional interest from the use of balances) to support revenue expenditure;**
- 2.9 Recommends a >.>>% increase in the Council Tax fo the Council's services and that the Council Tax requirement, excluding Parish and Town Council precepts, be set as £>>.>>m;**
- 2.10 Recommends that the Council Tax for the Council's services and that each Valuation Band is set as follows:**

Band	Tax Level Relative to Band D	£
A	6/9	>>>>.>>
B	7/9	>>>>.>>
C	8/9	>>>>.>>
D	9/9	>>>>.>>
E	11/9	>>>>.>>
F	13/9	>>>>.>>
G	15/9	>>>>.>>
H	18/9	>>>>.>>

- 2.11 Recommends that the Council approves the following indicators, limits, strategies and policies included in Annexe E:**
- The Prudential Indicators and Limits for 2018/19 to 2020/21 contained within Annexe E(i);
 - The Minimum Revenue Provision (MRP) Policy contained within Annexe E(ii);
 - The Treasury Management Strategy Statement, and the Treasury Prudential Indicators contained in Annexe E(iii);
 - The Authorised Limit Prudential Indicator in Annexe E(iii);
 - The Investment Strategy 2018/19 to 2020/21 and Treasury Management Limits on Activity contained in Annexe E(iv);
- 2.12 Approves the virements relating to the 2017/18 budget as set out in Annexe H.**

3 REASONS FOR RECOMMENDATIONS

- 3.1** The recommendations are designed to enable the Executive to propose a revenue budget and Council Tax level for approval by Council on 28 February.

4 ALTERNATIVE OPTIONS CONSIDERED

- 4.1** Background information relating to the options considered is included in the report.

SUPPORTING INFORMATION

5 Basis of Draft Budget Proposals

- 5.1 At its meeting on 19 December 2017, the Executive considered the overall position facing the Council in setting a budget for 2018/19. At the time the Executive agenda was published, the Provisional Local Government Financial Settlement had not been announced. Since the Council had signed up to the Government's offer of a Four Year Settlement, the report was based on an assumption that there would be no significant changes to government funding.
- 5.2 In this broad context, the Executive published its draft budget proposals and these have been consulted on with the public, the Council's Overview & Scrutiny Commission and Scrutiny Panels, with town and parish councils, business ratepayers, the Schools Forum and voluntary organisations.
- 5.3 In the face of significant reductions in public expenditure in general and in grants to Local Government in particular, the scope to invest in new service provision is severely restricted. Many of the pressures accommodated in the budget package are simply unavoidable as they relate to current levels of demand or legislation changes.
- 5.4 As in previous years, economies have focused as far as possible on increasing efficiency, income generation and reducing central and departmental support rather than on front line services. However, since it became a Unitary Authority in 1998 the Council has successfully delivered savings of around £80m in total. As a result it is almost inevitable that further savings will have some impact on services, although the transformation programme put in place by the Council is seeking to minimise this.
- 5.5 The draft budget proposals, which reflect the priorities in the Council Plan and included a suggested approach for inflation, are summarised in Table 1.

Table 1: Draft Budget Proposals

Department	Commitment Budget (CB) Excl. Transformation	CB Transformation	Capital programme	Inflation	Service Pressures / Economies	Change in Contingency	New Homes Bonus & Improved Better Care Fund	Business Rates Reserve	Draft Budget 2018/19
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Adult Social Care, Health and Housing	35,547	-1,800	0	0	1,873	0	-62	0	35,558
Children, Young People and Learning	28,012	-1,165	0	0	936	0	0	0	27,783
Environment, Culture & Communities	35,187	-1,812	0	0	-554	0	0	0	32,821
Resources / Chief Executive's	4,984	-611	0	0	125	0	0	0	4,498
Non Departmental / Council Wide	-14,160	-1,029	40	1,500	18	500	932	-8,863	-21,062
Total	89,570	-6,417	40	1,500	2,398	500	870	-8,863	79,598

6 Local Government Finance Settlement

6.1 Overview

6.1.1 The Council's budget is set within the context of a 4-year Local Government Funding Settlement (LGFS) published following the General Election in May 2015. As such, 2018/19 will be the third year of this agreement. The paragraphs below set out the key issues included in the Provisional Settlement for 2018/19 and this is followed by a section that draws together the likely implications for the Council's medium term funding position.

6.1.2 The Provisional Settlement was published on 19 December 2017. The overall quantum of funding provided in government grant remained largely as expected and proposed further changes to the New Home Bonus regime were withdrawn. As part of the settlement the Government announced that the Berkshire bid to be a pilot area for 100% retention of Business Rates in 2018/19, led by Bracknell Forest, had been accepted. This will provide additional one-off resources to the county as a whole and to the individual Unitary Authorities – work is being undertaken to move forward with this Pilot in the most advantageous way for all parties.

6.1.3 Looking ahead, the Provisional Settlement confirmed that the Government is intending to implement a revised business rates retention scheme in 2020/21. This will now be based on 75% rates retention rather than 100%, which was the stated intention before the impact of the Brexit negotiations on the Parliamentary timetable. Both the pilot and the revised scheme are covered in more detail in section 6.3.

6.1.4 A further consultation document on the fair funding review of relative needs and resources has also been published. This review will calculate the new baseline funding levels for individual local authorities based on an up-to-date assessment of their assessed relative needs and resources. The aim is to have a revised funding system in place in 2020/21 to coincide with the introduction of the new Business

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Rates retention scheme. Core funding from business rates will be redistributed according to the outcome of the new assessment, which will have a significant long-term impact on the funding of the Council.

- 6.1.5 The Council will respond to ensure the issues faced by Bracknell Forest are clearly understood by the Government as part of this review.
- 6.1.6 The Government also announced changes to the Council Tax referendum principles for 2018/19 and 2019/20. It has acknowledged that increasing demand for social care services to vulnerable children is placing significant pressure on local authority finances across the country. However, rather than announcing additional central funding to address these pressures the Government's response is to permit local authorities to meet pressures where appropriate through local taxation. In recognition of this, as well as higher than expected inflation levels, the Government has chosen to set the core referendum principles in line with inflation at 3% - compared to 2% in previous years.
- 6.1.7 We do not yet know when the final settlement will be published by the Department for Communities and Local Government. As such the budget has been constructed on the assumption that there will no material changes from the Provisional Settlement published in December.
- 6.2 Specific Grants
- 6.2.1 From 2013/14 almost all Specific Grants have been rolled into the Baseline Funding that councils receive with only a minority administered outside of the formula mechanism.
- 6.2.2 In 2015/16 the Government consulted on a number of possible reforms to the New Homes Bonus to sharpen the incentive for housebuilding and provide £800m for Adult Social Care. The outcome of the consultation was announced alongside the Provisional Settlement for 2017/18. The Government decided to:
- reduce the number of years for which legacy payments are made from 6 years to 5 years in 2017/18 and then to 4 years from 2018/19 and
 - set a national baseline for housing growth to sharpen the incentive for councils to deliver more new homes. The Government chose to set the initial baseline in 2017/18 at 0.4% below which the Bonus will not be paid but retained the option of making adjustments to the baseline in 2018/19 and future years in the event of significant and unexpected housing growth.
- 6.2.3 The Government consulted over the Summer on further changes to the scheme. The proposal to link New Homes Bonus payments to the number of successful planning appeals has not been implemented in the Provisional Settlement and the national baseline for growth has been maintained at 0.4%. However, NHB will still be £0.079m less than included in the December proposals, based on final figures and the overall sum available for distribution, bringing the total receivable to -£1.767m for 2018/19 (-£2.796m for 2017/18).
- 6.2.4 Two of the largest Specific Grants received by the Council are the ring-fenced Public Health Grant and the NHS funding to support social care and benefit health. The Public Health Grant for 2018/19 has been confirmed at £4.050m, a reduction of £0.107m (2.6%) compared to 2017/18. Indicative figures show a further reduction of £0.107m to £3.943m in 2019/20. With regards to NHS funding, it has been assumed that the pooling of health and social care services budgets under the Better Care Fund will have a neutral impact on the Council's revenue budget.

- 6.2.5 Information on a number of smaller Specific Grants is still awaited. The only significant allocations that has been confirmed relates to Housing Benefit Administration Subsidy grant which has been reduced by £0.036m to -£0.283m, and Local Council Tax Administration Subsidy Grant which remains unchanged at -£0.090m in 2018/19.

6.3 Business Rates

- 6.3.1 A third important stream of income for the Council is Business Rates, a proportion of which is retained locally following the introduction of the Business Rates Retention reforms in April 2013. The level of Business Rates changes each year due to inflationary increases (set by central government), the impact of appeals and local growth or decline as local businesses and economic conditions expand or contract. The Government sets a baseline level of funding against which any growth or reduction is shared between local and central government.
- 6.3.2 Currently the Council collects significantly more Business Rates than it is allowed to keep and only receives approximately a quarter of any Business Rates growth. As indicated above, the Government has announced that it still intends to introduce a new system by 2020/21 based on a 75% retention of local growth in Business Rates by local government. Under the new system existing grants including Revenue Support Grant and the Public Health Grant will be incorporated into the baseline and more responsibilities are likely to be transferred to Local Government.
- 6.3.3 Bracknell Forest is in a virtually unique position in terms of its current business rates income. The transfer of a large multi-national company on to the Council's valuation list in 2013/14 significantly increased the level of Business Rates collected locally. This transfer represented a significant windfall for the Council, creating both a significant opportunity and risk at the time and has been a key factor in providing resources to balance the Council's budget since then.
- 6.3.4 Around half of the additional income was used to support the base budget with the remainder set aside in a Business Rates Equalisation reserve to mitigate against the risk of the additional income reducing or being withdrawn. This prudent approach meant that the Council was not immediately impacted by a successful appeal by the company against the rateable value, which resulted in it being reduced by 28% in 2016/17. A further appeal was lodged last year, which is still outstanding, and the company has also applied to join the Central Rating List, which would mean the income transferring away from Bracknell Forest.
- 6.3.5 As the timing and outcome of these events are uncertain, broad assumptions have had to be made in calculating future income levels. An unavoidable consequence of this has been significant volatility in the Collection Fund balance each year. This continues to represent a considerable risk to the Council's current and future Business Rates income.
- 6.3.6 The Borough Treasurer has received verbal confirmation from a senior official at the MHCLG that they are not proposing to take a decision about a possible transfer to the central list until the new funding system is introduced in 2020/21. While there can be no certainty, the working assumption is that at that point the case to move the company to the Central List will be accepted and Bracknell Forest will lose overnight the significant amount of additional income that is being received, part of which is being used to support the base revenue budget.

- 6.3.7 In addition to this specific issue, the move to the new funding system in 2020/21 will be accompanied by a re-set of the current 50% business rates retention arrangement. This will most likely mean that all or a large part of the additional business rates that the Council has secured through the company referred to above and from the town centre opening in 2017 will no longer directly benefit Bracknell Forest. This is a consequence of Bracknell Forest having for many years been able to generate income significantly in excess of its assessed funding needs, which are unlikely to change relative to other authorities under a new funding system.
- 6.3.8 In terms of the Council's budget plans, Business Rates income for 2018/19 has been forecast to grow in line with the Government's baseline assumptions plus additional growth resulting from the opening of the regenerated Town Centre. The 2017/18 budget assumed an additional -£0.750m of Business Rates from the Town Centre and the Commitment Budget currently assumes a further -£0.750m of income in 2018/19. Actual income will depend on the rateable values agreed for the let units and how quickly the few remaining units are let. At this stage only a small number of valuations have been confirmed by the Valuation Office. However, these give no cause to believe that the Council's assumptions will be widely adrift of the actual position.
- 6.3.9 In the meantime, the projected surplus on the Business Rates element of the Collection Fund for 2017/18 is -£3.045m, largely due to the impact of the single multi-national company. This one-off surplus will be available in 2018/19, but recognising the high probability that it is a time limited benefit, it is proposed that this be transferred to the Business Rates Equalisation Reserve and remain available to guard against medium-term risk.
- 6.4 Medium Term Financial Situation
- 6.4.1 The current four year settlement, despite some changes introduced last year, has provided a degree of certainty in terms of Government funding that has facilitated planning for the 2018/19 and 2019/20 budgets. However, as indicated in the sections above, there is significant uncertainty for the period from 2020/21 due to the potential impact of the following issues in particular;
- Fair Funding review
 - Business Rates system re-set
 - Treatment of multi-national company
- 6.4.2 Given the relative prosperity of Bracknell Forest, it would be imprudent to expect that the impact of these changes, all of which are more likely to mean a re-distribution of resources from wealthier to more deprived areas, will be anything other than detrimental to our local resources, at least in the immediate aftermath of their introduction in 2020/21.
- 6.4.3 Members are also reminded that the predicted level of new savings from the Council's successful Transformation Programme is inevitably expected to fall by 2020, recognising that most services will have been subjected to fundamental reviews by that time. The most likely consequence of all of these factors combining is an additional recurring budget gap of around £7m in 2020/21.
- 6.4.4 The impact of these factors combining at that time will be a greater reliance on Council Tax income as an on-going source of funding to support essential front-line services. The current level of Council Tax in Bracknell Forest is the second lowest of any Unitary Authority in England. While a high level of increase in any year is unlikely to be universally welcomed by residents, Members are advised that

Bracknell Forest is still likely to retain this position even if the maximum level of increase permitted is proposed and that this would provide the greatest level of protection possible for essential services in the period from 2020/21.

6.5 Business Rate Pilot

- 6.5.1 As part of the Provisional Settlement the government announced that another ten areas had been selected to take part in 100% rates retention pilots in 2018/19, including Berkshire. As a result, no Revenue Support Grant (RSG) will be received in 2018/19 as this has been incorporated into the calculation of the Council's Business Rates baseline funding level. The baseline funding level has been set at -£20.636m which is £0.033m less than the combined figure for RSG and baseline funding assumed in the December report. However, no levy will be charged on any growth achieved above this level in 2018/19 enabling 100% to be retained locally. There is also a possibility that will not be confirmed until later in the year that the pilot could be extended to a second year, either as a 100% or 75% pilot, with the revised permanent scheme then coming into effect in 2020/21.
- 6.5.2 Based on Business Rates projections for all the Unitaries within Berkshire at the time the proposal was submitted, it was estimated that the pilot will enable around £35m of additional funding to be secured for the area. Under the joint proposal £25m of this would be provided to the LEP to undertake improvements in transport infrastructure that would help secure further economic and housing growth to benefit the County. The remainder would be allocated across the individual authorities in proportion to their actual growth in business rates income. No authority would be worse off financially than they would have been under the current funding arrangements. The actual benefits will depend on the level of business rates collected during 2018/19.
- 6.5.3 The additional benefit for Bracknell Forest is currently estimated to be £6.9m. While some of the Berkshire authorities are proposing to use their gain to support their 2018/19 budgets, they are in a different starting position to Bracknell Forest. This Council was already planning to use £4m of additional business rates growth to support its budget, from the growth in the Town Centre and the multi-national business referred to above. Any increase in this sum would simply create the potential for a greater "cliff edge" in 2020/21, when a new funding system is to be introduced that will remove or significantly reduce this gain.
- 6.5.4 In order to help ensure that the Council does not face an unmanageable position from 2020/21, it is proposed that the one-off gain from the Business Rate pilot is transferred to the Business Rate Equalisation Reserve and earmarked for one-off uses, including to support the revenue budget from 2020/21 onwards. In recognition of this additional financial flexibility, the transfer of an additional £0.250m into the Business Rates Equalisation Reserve included as part of the December budget proposals has been reversed.
- 6.5.5 The Council will also receive Section 31 grant to cover the loss of income resulting from capping the Business Rates increase to 2% in 2014/15 and 2015/16 and CPI in 2018/19, and a number of Business Rate Reliefs (-£2.178m). Although this is a significant increase over current levels (-£1.253m), as 80% of the increase has resulted from the rates pilot which is a one-off gain it is again proposed that this additional income is not used to support the 2018/19 budget.
- 6.5.6 The net effect of all these changes is that no additional growth or section 31 income is proposed to be used to support the budget compared to the December proposals and an additional £8.2m will be transferred into the Business Rates Equalisation

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Reserve. It is estimated that there will be a balance of £6m available on the reserve at the end of 2017/18 and £17m at the end of 2018/19, of which £3m is the current year's Collection Fund surplus. This sum is available to provide protection against the significant funding changes expected from 2020/21, at which point the level of General Reserves is expected to be close to the minimum prudent level..

7 Council Tax and Collection Fund

- 7.1 The Council Tax Base for 2018/19 has been calculated as 45,298 (Band D equivalents) which at current levels would generate total income of -£54.103m in 2018/19.
- 7.2 The Government limits Council Tax increases by requiring councils to hold a local referendum for any increases equal to or in excess of a threshold percentage which is normally included in the Local Government Financial Settlement. As stated above, the threshold percentage has been increased to 3% for 2018/19. As a council with social care responsibilities, it will now also be possible for Council Tax to be raised by a further 3% to support social care pressures providing certain criteria are met. The Government's financial modelling assumes that all Councils with adult social care responsibilities will raise a 6% precept over two or three years. Every 1% increase in Council Tax in Bracknell Forest would generate approximately -£0.541m of additional income.
- 7.3 A surplus will be generated on the Council Tax element of the Collection Fund in the current year, primarily due to a lower than expected take up of the Local Council Tax Benefit Support Scheme. The Council's share of this surplus which can be used to support the 2018/19 budget is -£0.115m.

8 Developments since the Executive Meeting on 19 December 2017

8.1 Consultation

- 8.1.1 The Executive's draft budget proposals have been subject to a process of public consultation since their publication in December. During the consultation period, the draft proposals have also been scrutinised by the Council's Overview & Scrutiny Commission and Scrutiny Panels. Extracts from the minutes of these meetings are attached as Annexe B and show the Commission broadly supported the draft proposals presented.
- 8.1.2 The draft fees and charges for 2018/19 have also been considered by the Overview and Scrutiny Commission and Scrutiny Panels, which highlighted a small number of issues for further consideration, which has happened.
- 8.1.3 The Schools' Forum considered the Executive's proposals relating to the Children, Young People and Learning department at its meeting on 18 January and, again, no significant issues were raised.
- 8.1.4 Only two responses were received to the public consultation including a detailed response from the Labour Party. The Labour response is included at Annexe C, the second respondent strongly agreed with the Council's proposals.
- 8.1.5 Alongside the final budget proposals being published on the Council's web site, at which time the impact of the Business Rates pilot arrangements were better understood, representatives of business ratepayers were contacted drawing their attention to the consultation. Any responses received will be highlighted to Members as they arrive.

8.2 Inflation

- 8.2.1 The Executive established a framework for calculating an appropriate inflation provision at its December meeting. Inflation allowances have been reviewed further by the Borough Treasurer and the Corporate Management Team within this framework. As a consequence, the inflation provision has been increased to £2.422m, recognising the impact of the current inflation indices on prices for goods and services. The Departmental analysis is shown in Table 2.

Table 2: Inflation Allocations

Department	2018/19 £'000
Adult Social Care, Health and Housing	801
Children, Young People and Learning (excluding schools)	451
Resources / Chief Executive's Office	655
Environment, Culture and Communities	390
Non Departmental / Council Wide	125
Total	2,422

- 8.2.2 This is an additional cost of £0.922m compared to the draft budget proposals. The original allocation assumed pay awards of 1%. National Employers made an offer to the unions on pay on 5 December. The proposal is for the majority of staff to receive a 2% pay rise from April 2018 and a further 2% rise in April 2019. To accommodate the introduction of the National Living Wage, the proposal also includes higher increases for staff on scale point 19 or below. The revised allocation for pay is based on this offer (+£0.5m). An additional allocation of £0.125m is also being held at Council Wide level to cover any in-year issues, given that inflation is currently running significantly above the national target level. If unchanged, this has the potential to impact on contracts and other non-pay items and is the main reason for the rest of the increase.
- 8.2.3 Inflation on schools' expenditure is provided for within the Dedicated Schools Budget expenditure, which is funded by the Dedicated Schools Grant.

8.3 Other Revisions to the Draft Budget Proposals

- 8.3.1 As outlined above, in the two months since the Executive published the draft budget proposals more information has inevitably become available. Details of the suggested amendments to the draft budget proposals are set out in paragraphs a) to k) below with the net impact being an increase in the net revenue budget for 2018/19 of £0.175m. These changes have been reflected in the full budget proposals set out in Annexe D and the Commitment Budget (Annexe A).

- a) Adult, Social Care, Health and Housing - Adult, Social Care
There has been an improvement in the budgetary position since the December report, as the transformation programme begins to have an effect. The pressure arising from care packages has been reduced by £0.564m to £1.645m as a consequence.
- b) Children, Young People and Learning – Transformation
After reviewing the savings projections, the figure included in the Commitment Budget for 2018/19 has been increased by £0.015m to -£1.180m.

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- c) Children, Young People and Learning – Looked After Children
Due to an increase in the number and cost of placements since the December report, this pressure has increased by £0.460m to £1.698m. Should any additional placement costs be incurred during 2018/19 that cannot be accommodated within the approved budget, a request will be made for support from the contingency.
- d) Environment Culture and Communities – Street Lighting LED Invest to Save Scheme
The projected electricity savings resulting from the replacement of conventional street lights with LEDs have been reviewed to reflect the latest information on electricity usage and re-profiled to take into account progress on the capital scheme. As a result a pressure has been included in 2018/19 (£0.261m) and the saving in the Commitment Budget (£0.041m) reviewed and slipped to 2019/20.
- e) Environment Culture and Communities – Waste Management
Savings arising from re3 local initiatives at recycling centres have been reviewed to reflect the latest information. The savings has been reduced by £0.073m but still stands at -£0.627m.
- f) Environment Culture and Communities – car parking income
Net income from the Avenue car park and the latest demand data has now been incorporated into the savings projection (-£0.075m).
- g) Environment Culture and Communities – South Hill Park
The -£0.100m grant reduction has now been phased over two years with £0.075m having been moved to 2019/20, following a revised proposal being submitted by the Trustees.
- h) Environment Culture and Communities – Easthampstead Park Conference Centre
The saving has now been reviewed and phased over two years. The saving achievable in 2018/19 has been reduced by £0.119m to -£0.131m.
- i) Environment Culture and Communities – Library Review
Due to delays in implementing the self service ICT equipment, £0.030m of the saving assumed for 2018/19 has slipped into 2019/20.
- j) Resources – replacement of Huddle
The projected saving from the replacement of Huddle with Microsoft Share Point has been transferred into Resources and reduced by £0.013m to -£0.002m following a review of budgets.
- k) Non Departmental / Council Wide - 2018/19 Capital Programme
For consistency, the impact of the 2018/19 Capital Programme on interest has now been reflected in the Commitment Budget. The Minimum Revenue Provision figure included in the Commitment Budget has also been reviewed using the latest capital projections and has been reduced by £0.243m.
- l) All Departments – Council Wide Support Services and Chief Executive Department restructures
The Commitment Budget now reflects the movement of budgets between departments following the implementation of these reviews. This has no impact on the overall budget.

- 8.3.2 The Executive are asked to confirm that there are no further budget proposals that they wish to change following the consultation period.

9 Other Budget Issues

9.1 Schools Budget

- 9.1.1 Whilst spending on the Schools Budget is generally funded by the ring fenced Dedicated Schools Grant (DSG), and therefore outside of the Council's funding responsibilities, councils retain a legal duty to set the overall level of the Schools Budget. In deciding the relevant amount, councils must plan to spend at least to the level of estimated DSG. The policy of the Council is to fund the Schools Budget up to the level of grant income plus any accumulated balances, with the Executive Member for Children, Young People and Learning responsible for agreeing individual service budgets.
- 9.1.2 As reported in December, following the latest national funding reforms, the DSG now comprises 4 funding Blocks (was 3), each with a separate and new calculation of funding; the Schools Block (SB); the Central School Services Block (CSSB, and the new funding block); the High Needs Block (HNB); and the Early Years Block (EYB). The SB and CSSB directly support mainstream schools and are generally delegated to governors. The HNB and EYB are centrally managed by LAs. The HNB supports pupils whose educational needs are above £10,000 with the EYB mainly funding the cost of the 30 hours a week free entitlement to childcare and early years education for working families.
- 9.1.3 To date, the DfE has confirmed SB funding at £67.494m with the CSSB at £1.041m. There is no update to the provisional estimates for the HNB at £14.70m and the EYB at £7.05m. Therefore, at this stage, total DSG income for 2018/19 is estimated at £90.285m.
- 9.1.4 In recommending the budget requirement next year for the SB, the Schools Forum has considered the best approach to take to fund the additional costs arising from supporting new schools as these are not recognised in the DfE funding settlement and would ordinarily need to be funded from a 'top slice' to the budgets of existing schools. As this pressure has been expected, an earmarked reserve has been created in the SB. In order to fully protect budgets for existing schools, the forum is recommending drawing down £0.394m from the New School Reserve. This will be actioned at the start of the year.
- 9.1.5 Setting the overall level of the Schools Budget and the operation of the funding formula that distributes the money to schools is a statutory council function. Agreeing how much is centrally managed is a decision for the Schools Forum. To meet these deadlines, council statutory decisions around the Schools Budget are delegated by the Full Executive to the Executive Member for Children, Young People and Learning. Recommendation 2.4 sets the parameters for the formal decision to be made that the Schools Budget is set at the level of grant received plus any accumulated balances, which ensures that there can be no impact on Council Taxpayers. The Executive Member also endorses the decisions of the Schools Forum when these are undertaken in its statutory decision making role.

9.2 Pensions

- 9.2.1 Accounting standards on the treatment of pension costs (IAS19) require the inclusion within the total cost of services of a charge that represents the economic benefits of pensions accrued by employees. To simplify the presentation of the budget proposals the IAS19 adjustment has not been incorporated at this stage, although it will be included in the supporting information to the Council meeting on 1 March. This will not impact upon the Council's net overall budget or the level of Council Tax.

9.3 Investments

- 9.3.1 Now that the Council is no longer debt-free and is reliant on external borrowing to fund its capital investments, returns on surplus cash are likely to remain relatively low during 2018/19 and beyond. As such, the impact of interest rates on borrowing rates are of greater significance to the Council. The overall longer run trend is for gilt yields and PWLB rates to rise, albeit gently. In its November 2017 meeting, the Monetary Policy Committee (MPC) raised rates for the first time in 10-years – by 0.25%, in effect reversing the stimulus rate-cut introduced following the Brexit vote.
- 9.3.3 The MPC in its latest Inflation Report made some obvious comments around the fact that the UK is going through a period of heightened uncertainty due, particularly, to the unknowns around how the Brexit negotiations will proceed and the likely effect on households and companies. As such there is a wide spread of potential outcomes during the next 18-24 months. There is, therefore, a likelihood of heightened volatility as events actually unfold.
- 9.3.4 The Council's own forecasts are cautious and in line with a subdued path for increases in Bank Rate; we do not currently see inflation posing a significant threat over the next three years. Our assumptions are based on a 0.25% increase in November 2018 to 0.75%, 1.0% in November 2019 and 1.25% in August 2020. This is much in line with market expectations. Long-term interest rates are at historical lows with 10-year and 25-year Public Works Loan Board rates in the region of 2.2% to 2.7%. Short-term maturities are in the region of 1.5% offering a much smaller cost of carry (this being the difference between the cost of borrowing and the potential re-investment rates). Given a mix of borrowing maturities, the average interest rate on borrowing assumed in the Council's 2018/19 revenue budget is 2.5%.
- 9.3.5 The 2018/19 Treasury Management Report attached as Annexe E re-affirms the strategy adopted by the Executive in December 2016 that governs the amount, duration and credit worthiness of institutions that the authority will place investments with during 2018/19. As such the Council will only place deposits with the most highly rated UK Banks and Building Societies, alongside the part-nationalised UK Banks, up to a limit of £7m and for a maximum period of 364 days (for part-nationalised UK Banks). Additionally the Council will be able to invest up to £7m with AAA Money Market Funds and other UK Local Authorities and an unlimited amount through the Government Debt Office Management Deposit Facility. The Annual Investment Strategy is shown in part (iv) of Annex E. Following the review by the Governance and Audit Committee on the 31 January 2018, the Treasury Management Strategy remains unchanged from that consulted on in December.
- 9.3.6 The Local Government Act 2003 introduced a revised framework for capital expenditure and financing, underpinned by CIPFA's Prudential Code for Capital Finance in Local Authorities. The Code requires the Council to set a number of prudential indicators and limits relating to affordability, capital investment and treasury management. These take account of the Commercial Property Investment Strategy agreed by the Executive on 15 November 2016 and additional funding

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approved by Council on 29 November 2017. They are included at Annexe E (i) and within the Treasury Management Strategy Statement at Annexe E (iii).

- 9.3.7 The capital programme is being considered separately on tonight's agenda and proposes Council funded capital expenditure of £40.741m (including £30m already approved for commercial property purchases) and an externally funded programme of £17.330m in 2018/19. After allowing for projected receipts of approximately £9.8m in 2018/19 and carry forwards, the additional revenue costs will be £0.040m in 2018/19 (as per the draft proposals) and £0.291m in 2019/20. These figures include on-going costs associated with the maintenance and support of IT capital purchases. Costs will need to be revised at the meeting if the Executive decides on a different level of capital spending.
- 9.3.8 The Council is required to pay off an element of the accumulated General Fund capital spend each year through a revenue charge (the Minimum Revenue Provision or MRP), although it is also allowed to undertake additional voluntary payments. The regulations issued by the Department for Communities and Local Government (DHCLG) require full Council to approve an MRP Policy in advance of each year. The Council is therefore recommended to approve the MRP Policy set out in Annexe E (ii) to the Treasury Management Strategy. The MRP policy has been drawn up to ensure the Council makes prudent provision for the repayment of borrowings (in accordance with the Regulations) and at the same time minimises the impact on the Council's revenue budget. The annuity method is used to calculate the annual charge where this is based on the life of the asset. The MRP policy is unchanged from that adopted last year, was reviewed by the Governance and Audit Committee at its meeting on 31 January 2018 and no further changes were proposed.
- 9.3.9 As capital expenditure is incurred which cannot be immediately financed through capital receipts or grant, the Council's borrowing need (its Capital Financing Requirement) and its MRP will increase. The Council also needs to make a charge to revenue for "internal borrowing".
- 9.3.10 The draft budget proposals included an estimate of £2.059m for the Minimum Revenue Provision required to be made in 2018/19. This figure has been reviewed based on the latest capital projections and has been reduced by £0.243m to £1.816m. The actual charge made in 2018/19 will be based on applying the approved MRP policy to the 2017/18 actual capital expenditure and funding decisions.
- 9.4 Capital Charges
- 9.4.1 Capital charges are made to service departments in respect of the assets used in providing services and are equivalent to a charge for depreciation. The depreciation charges are included in the base budget figures and are important as they represent the opportunity cost to the Council of owning non-current assets. They must therefore be considered as part of the overall cost of service delivery, particularly when comparisons are made with other organisations. It is also important that these costs should be recognised when setting the level of fees and charges.
- 9.4.2 Capital charges do, however, represent accounting entries and not cash expenditure. The Council is therefore able to reverse the impact of these charges "below the line", i.e. outside service department costs, thereby reducing the net revenue budget whilst not directly affecting the overall cost of each individual service. This means that the charges do not affect the level of Council Tax. The capital charges in 2018/19 total £14.560m which is a decrease of £4.393m compared to the current year. Last year's budget assumed infrastructure assets would move to being valued on a depreciated

replacement cost basis rather than a depreciated historic cost basis which significantly increased the depreciation figures. This change in valuation basis has been postponed indefinitely and is the primary reason for the decrease in 2018/19. There will be no impact on the charge to the General Fund which is based on the MRP not depreciation.

- 9.4.3 Changes to capital charges do affect internal services recharges (see below). Changes to these have not been incorporated into the budget proposals in this report at this stage, although they will be included in the supporting information to the Council meeting on 28 February.

9.5 Internal Services Recharges

- 9.5.1 Members' decisions on the capital programme may affect capital charges and this will determine the overall cost of services in 2018/19. Due to their corporate nature, some services do not relate to a single service department, e.g. finance, IT, building surveyors, health and safety advisers etc. The budgets for these services are changed only by the specific proposals impacting on the departments responsible for providing them (mainly Resources). However, all such costs must be charged to the services that receive support from them.
- 9.5.2 The impact of changes in recharges for internal services is entirely neutral across the Council as a whole, since the associated budgets are also transferred to the services receiving them. The overall level of recharges is dependent upon the Executive's budget proposals being approved.

10 Statement by the Borough Treasurer

- 10.1 Under the Local Government Act 2003, the Borough Treasurer (as the Council's Section 151 Officer) must report to Members each year at the time they are considering the budget and Council Tax on:

- a) The robustness of estimates; and
- b) The adequacy of reserves.

In addition, CIPFA guidance on Local Authority Reserves and Balances states that a statement reporting on the annual review of earmarked reserves should be made to Council at the same time as the budget. The statement should list the various earmarked reserves, the purpose for which they are held and provide advice on the appropriate level.

Robustness of estimates

- 10.2 The annual statement on the robustness of the estimates formalises the detailed risk assessments that are undertaken throughout the year and which are a standard part of the budget preparations and are included in the Council's Strategic Risk Register.

This identifies a number of key risk areas including:

- financial and economic factors, in particular the need to maintain services whilst achieving significant savings including those from the transformation programme;
- staffing and the need to recruit, train and retain staff with the relevant skills and expertise;

- the impact of the national and global economy on economic activity in the Borough including potential for businesses to relocate following Brexit and other international decisions;
- providing local school places for local children and the consequences if provision is not correct;
- the impact of demand led services and the need to plan for and respond to future changes;
- sustaining adult social care services as external providers withdraw from the market;
- effective safeguarding of children and vulnerable adults;
- IT infrastructure availability and suitability, compliance, information accuracy and the threat of cyber attacks;
- potential for personal sensitive data to be misused or stolen in particular as a result of changing IT controls to meet business needs;
- the need to monitor and control the implementation of the Binfield Learning Village project to ensure delivery on time and within budget.

The budget includes resources sufficient to enable the Council to monitor these key risks and where possible to minimise their effects on services in accordance with the strategic risk action plans. Specific risk reduction measures that are in place include the following:

- **Budget Setting Process**
 - Production and regular monitoring of a robust medium-term financial strategy.
 - Regular analysis of budgets to identify legislative, demographic, essential and desirable service pressures / enhancements.
 - Detailed consideration of budgets by officers and Members to identify potential budget proposals.
 - Robust scrutiny of budget proposals prior to final agreement.
 - Ensuring adequacy and appropriateness of earmarked reserves.
- **Budget Monitoring**
 - Robust system of budgetary control with regular reporting to the Corporate Management Team (CMT) and through the Quarterly Service Reports (QSRs) to Members.
 - Exception reports to the Executive.
 - Regular review of the Councils' budget monitoring arrangements by both internal and external audit to ensure they remain fit for purpose.
 - Taking corrective action where necessary during the year to ensure the budget is delivered.
 - Specific regular review by Business Partners of particularly volatile budget areas.

10.3 The Borough Treasurer receives regular updates from Business Partners on the largest and most volatile budget areas which could place the overall budget most at risk and makes arrangements to report these through the regular monthly budget monitoring process. The most significant risks in the 2018/19 budget have been identified as the following:

- **Demographics** – the number of “demand” led adult and child client placements, the rising cost and numbers of looked after children, increasing support pressures resulting from people living longer, the impact of new housing developments and changing service provision of social care encouraging people to seek support;

- **Income** - specifically in Planning and Building Control Fees, Car Parks, Commercial Property, Land Charges and Continuing Health Care funding. Significant income streams are reliant on customer demand and physical infrastructure remaining operational, placing a heavy reliance on planned and reactive maintenance being adequate;
- **Major schemes / initiatives** – progress with the Town Centre redevelopment, Waste Management PFI, major school redevelopment proposals (Binfield Learning Village in particular) and the implementation of savings proposals in particular the significant savings arising from the Transformation Programme;
- **Inflation** – the provision is based on estimates of inflationary pressures at the current time;
- **Treasury Management** – return on investments is affected by cash flow and the level of the Bank rate. There is also a high degree of uncertainty around the timing at which the Council will commence borrowing;
- **Uninsured losses** – the Council's insurances cover foreseeable risks. However, some risks are uninsurable, including former County Council self-insured liabilities and mandatory excesses;
- **Contractual Issues** – disputes, contract inflation (in particular rates for care providers which are increasing due to rising demand and reducing supply) and renewal of major contracts;
- **Legislative Changes** – for example, the transference of risks resulting from the retention of Business Rates by councils and the localisation of Council Tax support, the introduction of the Better Care Fund and its impact on funding and the way services will be delivered in the future, the implementation of responsibilities under the Care Act 2014 and Children and Families Act 2014, and the transition to universal credit;
- **Independent external providers** – changes in provision by independent service providers may result in increased costs to the Council;
- **Service interdependencies** – the potential impact of service reductions in one area on the demand for other services provided by the Council;
- **External inspections** – improvements identified through external inspection;
- **Safeguarding** – failure to adequately safeguard vulnerable people could result in cost pressures.
- **Schools Budget** – the impact of schools becoming academies on school support services, income generated from selling services and grant income that is calculated on the basis of the number of maintained schools and pupils within.

- 10.4 The probability of some of the above risks occurring is high. However it is unlikely that all will occur at the same time, with the exception of demand pressures in Children's and Adults' Social Care services which are increasing both locally and nationally. The measures in place, set out in paragraph 10.2, lead the Borough Treasurer and CMT to conclude that the budget proposals have been developed in a sound framework and are therefore robust. However, it needs to be recognised that not all adverse financial issues can be foreseen looking almost fifteen months ahead, e.g. the impact of changes in demand led services or severe weather conditions. It is therefore prudent to include, as in previous years, a contingency sum within the budget proposals.

Contingency

- 10.5 In setting the budget for 2017/18, the level of general contingency was increased to £2.000m. Within the draft budget proposals for 2018/19 the Contingency was increased to £2.500m, although it was recognised that this would need to be reviewed.

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- 10.6 The Borough Treasurer, Chief Executive and CMT have reflected upon the outlook for the economy as a whole, the impact of demographic changes and the resulting pressures on services and other risks contained within the proposed budget. In this respect, while the Transformation Programme is currently broadly on track, it is not possible to state with absolute confidence at this time that the full level of target savings will be achieved through these complex reviews, in the timescales originally envisaged.
- 10.7 Given the overall level of risk from both spending pressures and significant savings, a one-off increase in the contingency to £2.500m is felt to be appropriate for 2018/19. This figure includes an earmarked sum of £0.700m to cover a specific known risk in Adult Social Care, over which clarity is expected to be received during the year.

Earmarked Reserves

- 10.8 Earmarked Reserves are sums of money which have been set aside for specific purposes. These are excluded from general balances available to support revenue or capital expenditure. The Council had £19.095m in Earmarked Reserves at the start of 2017/18 which were approved by the Governance and Audit Committee in July 2017. The Borough Treasurer has undertaken a review of existing earmarked reserves and Annexe F sets out each reserve considered. The Borough Treasurer will review again the earmarked reserves in light of the changing risks facing the Council as part of the 2017/18 closedown process and any changes will be presented to the Executive and the Governance and Audit Committee as part of the closure of the accounts.

11 Net Revenue Budget

- 11.1 Table 3 summarises the budget changes for each Department, assuming that all items outlined above and detailed in Annexes A to F are agreed, but before changes to capital charges, pension costs and internal services recharges are incorporated within service department budgets.

Table 3: summary of budget changes

	Inflation (Section 8.2)	Revisions to draft budget proposals (Sections 6.3 and 8.3)	Changes to Specific Grants (Section 6.2)	Total Changes Identified
	£'000	£'000	£'000	£'000
Adult Social Care, Health and Housing	801	-1,212	36	-375
Children, Young People and Learning (excluding schools)	451	-249	0	202
Environment, Culture & Communities	655	-235	0	420
Resources / Chief Executive's	390	2,099	0	2,489
Non Departmental / Council Wide	-1,375	2,568	97	1,290
TOTAL	922	2,971	133	4,026

These figures are added to the draft proposals to produce a final budget proposal for each department. This is summarised in Table 4.

Table 4: Draft Budget Proposal 2018/19

Department	2018/19 Draft Proposals (Table 1)	Changes Identified (Table 3)	Revised Budget Proposals
	£'000	£'000	£'000
Adult Social Care, Health and Housing	35,558	-375	35,183
Children, Young People and Learning (excluding schools)	27,783	202	27,985
Environment, Culture & Communities	32,821	420	33,241
Resources / Chief Executive's	4,498	2,489	6,987
Non Departmental / Council Wide	-21,062	1,290	-19,772
Total	79,598	4,026	83,624

- 11.2 The Net Revenue Budget in 2018/19 if the Executive agreed all of these proposals would be £83.624m before allowing for additional interest resulting from the use of balances. This compares with income of -£77.899m from Business Rates baseline funding (-£20.636m), the Collection Fund – Council Tax surplus (-£0.115m), the Collection Fund – Business Rates surplus (-£3.045m) and Council Tax at the 2017/18 level (-£54.103m). The Net Revenue Budget is therefore £5.725m above the level of income for 2018/19.

12 Funding the Budget Proposals

- 12.1 Members can choose to adopt any or all of the following approaches in order to bridge the remaining gap:

- an increase in Council Tax;
- an appropriate contribution from the Council's revenue reserves, bearing in mind the Medium Term Financial Strategy;
- identifying further expenditure reductions.

12.2 Council Tax Increase

- 12.2.1 Each 1% increase in Council Tax in 2018/19 will generate approximately -£0.541m of additional revenue towards the budget gap. The maximum amount the Council could increase Council Tax by is 5.99%; a general increase of 2.99% plus a further 3% increase to support Social Care pressures.

12.3 Use of Balances

- 12.3.1 The Council needs to maintain reserves to aid cash flow and to protect itself from fluctuations in actual expenditure and income. An allowance for cash flow is reasonably easy to calculate. However, an allowance for variations against planned expenditure is more difficult.
- 12.3.2 In deciding the level of any contribution from balances, the Executive will wish to have regard to the level of balances available. The Council's General Fund balance at the start of 2018/19 is expected to be £8.5m. This is made up as follows:

Table 5: General Balances as at 31 March 2018

General Fund as at 01 April 2017	£m 11.1
Planned use in 2017/18	(2.6)
TOTAL Estimated General Balances	8.5

- 12.3.3 The Council has for many years planned on maintaining a minimum prudential balance of £4m, which indicates that a sum of up to £4.5m is potentially available for use. However, given that these resources are one-off, it is important when considering the use of reserves to not only consider the current year's budget but also future years' pressures.

13 Preceptors' Requirements

- 13.1 On the 2 February 2018 the Thames Valley Police and Crime Panel met to determine the 2018/19 budget for the Thames Valley Police and Crime Commissioner (TVPCC). The tax for a Band D property for the TVPCC will increase by 7.0% to £182.28 in 2018/19. The Royal Berkshire Fire Authority (RBFA) will not determine its budget and precept for 2018/19 until 27 February. The tax for a Band D property for RBFA in 2017/18 was £62.49. The Parish Councils have yet to set their precepts for 2018/19. These totalled £3.157m in 2017/18 with an average tax of £70.83 for a Band D property. The Parish Council, Police and RBFA precepts will be reported to the Council meeting on 28 February 2018.

14 Summary of Matters for Decision

- 14.1 Annexe G outlines the Council's Council Tax Requirement based on the draft budget proposals. The outcome of the Executive's deliberations will be recommended to the Council meeting on 28 February regarding the budget and Council Tax level for 2018/19. These will be incorporated in the formal Council Tax resolution required by the Local Government Finance Act 1992 as amended. However, the following matters need to be determined at this stage in order to allow the Executive to recommend a budget to the Council for 2018/19:

- (a) confirmation of the draft budget proposals, taking account of issues raised during the consultation period and revisions identified to reflect current information (sections 6.2, 6.3, 6.5, 8.2 and 8.3), set out in detail in Annexes A and D;
- (b) confirmation of the impact of changes in investment rates on the budget (section 9.3);
- (c) the level of the corporate contingency (section 10.7);
- (d) the level of Council Tax increase (section 12.2);
- (e) subject to (a) to (d) above and decisions considered elsewhere on the agenda, to determine the appropriate level of revenue reserves to be retained and the consequent use of balances to support the budget in 2018/19 (section 12.3).

- 14.2 As outlined above, dependent upon the decisions made by the Executive concerning these issues, it may be necessary to adjourn the meeting to enable officers to calculate the appropriate figures to include in the recommendations.

- 14.3 A detailed budget book will be prepared during March exemplifying the budget at the level of detail required to support the scheme of virement. This will be made available to all members.

15 Budget Monitoring - Virement requests

- 15.1 A virement is the transfer of resources between two budgets but it does not increase the overall budget approved by the Council. Financial Regulations require formal approval by the Executive of any virement between £0.050m and £0.100m and of virements between departments of any amount. Full Council approval is required for virements over £0.100m. A number of virements have been made since the December Executive meeting which require the approval of the Executive. These have been previously reported to the Corporate Management Team who recommends them to the Executive and the Council for approval. They have been included in the Quarterly Service Reports. Details of the virements are set out in Annexe H.

16 **ADVICE RECEIVED FROM STATUTORY AND OTHER OFFICERS**

Borough Solicitor

- 16.1 In carrying out all of its functions, including the setting of the budget, the Council must comply with the Public Sector Equality Duty set out in the Equality Act 2010. That duty requires the Council to have due regard to the need to:-
- a) eliminate discrimination , harassment, victimisation and any other conduct that is prohibited by the Act;
 - b) advance equality of opportunity between persons who share a "relevant protected characteristic" and persons who do not share it;
 - c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

"Relevant protected characteristics" are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, gender and sexual orientation. As to (b) above due regard has to be had in particular to the need to:-

- remove or minimise disadvantages suffered by persons who share a relevant protected characteristic that are connected to that characteristic;
- take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of persons who do not share it;
- encourage persons who share a relevant protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low.

The Equality Impact Assessments annexed to this report have been prepared in order to assist the Council to meet the Equality Duty in considering the budget.

Borough Treasurer

- 16.2 The financial implications of this report are included in the supporting information.

Equalities Impact Assessment

- 16.3 The Council's budget proposals impact on a wide range of services. A detailed consultation was undertaken on the draft budget proposals published in December to provide individuals and groups the opportunity to provide comments.
- 16.4 Equality impact assessments are attached at Annexe I.

Strategic Risk Management Issues

- 16.5 The Borough Treasurer's Statement in Section 10 sets out the key risks facing the Council's budget and the arrangements in place to manage these risks, including maintaining an appropriate level of reserves and contingency.

17 CONSULTATION

- 17.1 Details of the consultation process and responses received are included in section 8.1.

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