



**FINANCIAL PLANS
AND BUDGETS
SUPPORTING INFORMATION
2025/26**

26 February 2025

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Contents

	Page Number
Summary of General Fund Revenue Budget Report to Executive	2
Detailed General Fund Revenue Budget	
Summary	194
Central	195
Communities	196
People	197
Summary of Capital Programme Report to Executive	199
Communities	203
People	204
Place	205
Flexible Use of Capital Receipts Strategy 2024/25 to 2026/27	206

Summary of 2025/26 General Fund Revenue Budget Proposals to the Cabinet

1 INTRODUCTION

- 1.1 As part of the Council's financial and policy planning process the Council is required to approve a balanced budget ahead of the new financial year. The Cabinet agreed draft revenue budget proposals for 2025/26 as the basis for consultation on 10 December 2024.
- 1.2 Over the course of the last two months a number of issues have become clearer, in particular the details of the Provisional Local Government Financial Settlement which was announced on 18 December. This report therefore builds on the draft budget proposals agreed by the Cabinet in December and sets out the Cabinet's final budget proposals for 2025/26. Once determined, these will be submitted to the Council for consideration on 26 February 2025.
- 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 2025/26 - 2027/28 (Agenda Item 5). Changes to the proposals included within that report may therefore necessitate revisions to the 2025/26 General Fund revenue budget proposals set out below. Should this happen a short adjournment of the meeting might be required.
- 1.4 **The report to Cabinet had to be produced for publication before the Final Local Government Finance Settlement was announced and reflected the known position at that point. A supplementary report highlighting changes from the settlement was published before the Cabinet meeting. These changes are summarised in paragraph 6.2 of this report and included in the Cabinet's final budget proposals to Council.**

2 DRAFT BUDGET PROPOSALS SUBMITTED TO THE EXECUTIVE MEETING ON 10 DECEMBER 2024

- 2.1 In the face of significant pressures on Local Government expenditure and grant funding, the scope to invest in new service provision is severely restricted. Many of the pressures accommodated in the budget package are, however, unavoidable as they relate to current levels of demand or legislation changes.
- 2.2 As in previous years, savings have focused as far as possible on increasing efficiency, income generation, reducing central and departmental support and business change rather than reducing front line services.
- 2.3 The draft budget proposals, which reflect the priorities in the Council Plan and included a suggested approach for inflation, are summarised in Table 1. The starting point is the Commitment budget, which represents a rolling base budget adjusted only for the impact of any previously agreed policy or financial commitments.

Table 1: Draft Budget Proposals

Directorate	Commitment Budget (CB)	Reverse transfer from Business Rates Revaluation Reserve	Reverse transfer from Future Funding Reserve	Inflation	Service Pressures / Savings ¹	Business Rates Income	Specific Grant Assumptions	Draft Budget 2025/26
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Central	11,309	0	0	0	182	0	0	11,491
Communities	23,030	0	0	0	626	0	-2,345	21,311
People	90,298	0	0	0	1,838	0	-750	91,386
Non Departmental / Council Wide	-27,444	3,721	1,519	3,850	470	-500	-114	-18,498
Total	97,193	3,721	1,519	3,850	3,116	-500	-3,209	105,690

¹ Includes 2025/26 Capital Programme revenue impact of £0.104m.

3 DEVELOPMENTS SINCE THE EXECUTIVE MEETING ON 10 DECEMBER 2024

3.1 Local Government Finance Settlement

3.1.1 The Provisional Settlement was published on 18 December 2024 and covered one year only. This provided details at council level of additional funding announced as part of the Autumn Statement and subsequently clarified in the Policy Statement issued on 28 November 2024. The final settlement has still to be published and is expected to be announced by the Ministry of Housing, Communities & Local Government (MHCLG) in early February.

3.1.2 Funding from central government is currently received through a share of Business Rates, Revenue Support Grant (RSG) and Specific Grants. The provisional settlement delivers additional grant of -£1.270m compared to the expectation at the time of the draft budget proposals of grants within Core Spending Power totalling -£32.824m, with further details provided below.

3.2 Revenue Support Grant (RSG)

3.2.1 The provisional settlement confirmed that RSG would be increased in line with the September increase in the Consumer Price Index (1.67%) and that four separate grants would be rolled into it. RSG will increase by -£0.069m to -£2.360m and budget adjustments relating to the grant consolidations total £0.014m. This is an overall net increase of -£0.016m compared to the assumption made in the draft proposals.

3.3 Specific Grants

3.3.1 The Provisional Settlement confirmed £515 million of new funding to support councils with the costs associated with the increase in employer National Insurance Contributions. Allocations will be based on 2023/24 Revenue Outturn data but as this has not been finalised for all organisations final allocations at council level will not be available until the final local government finance settlement is published. The overall cost to the Council has been calculated as £1.173m. Early indications are that the level

of grant will be insufficient to cover the full amount and government grant of -£0.950m has been assumed in the revised budget proposals.

- 3.3.2 Grant funding for social care increased nationally by £880m. This is £200m more than announced in the Policy Statement. Most of this additional funding will be allocated using the adult social care relative needs formula, while £240 million will be used to equalise the variation in yield from the adult social care precept. The Council's share of the increase is -£0.915m which is -£0.215m more than assumed in the draft budget proposals. The Social Care Grant will now total -£7.384m in 2025/26.
- 3.3.3 As assumed in the draft budget proposals, the Services Grant was abolished, and the Council received no Recovery Grant or Funding Guarantee Grant (renamed Funding Floor Grant). Recovery Grant has been targeted towards councils with the highest levels of deprivation and the threshold for Funding Floor Grant has been amended, significantly reducing its value in 2025/26.
- 3.3.4 The Domestic Abuse Safe Accommodation Grant has now been included in Core Spending Power within the settlement and has been increased by £30m to £160m. The Council's allocation is -£0.265m which is -£0.052m more than last year. It has been assumed the additional funding will be spent on new initiatives and is therefore cost neutral on the budget.
- 3.3.5 Two existing grants, the improved Better Care Fund (iBCF) and the Adult Social Care Discharge Fund, have been merged to form the Local Authority Better Care Grant. These have retained the same distribution and quantum as in 2024/25 (-£1.881m) which is the position assumed in the draft budget proposals. The grant will be required to be pooled as part of the BCF and represents the Council's minimum contribution.
- 3.3.6 The government is putting £250 million of funding into a new Children's Social Care Prevention Grant. This will be used, alongside funding in the Children and Families Grant, to invest in the national rollout of Family Help. Family Help is a preventative, whole-family service. This has been allocated using a new formula with the Council's allocation being £0.251m. The government has however committed to increasing the funding to £263m as part of the final settlement which could increase the Council's share to £0.263m. No grant was assumed in the draft budget proposals as details of the allocation formula were not available at that time. As the funding is likely to be matched by additional expenditure it has been assumed that the budgetary impact will be cost neutral for the Council.
- 3.3.7 The provisional settlement confirmed that there would be a new round of New Homes Bonus (NHB) allocations for 2025/26 which would again be for one year only. The existing allocation mechanism has been maintained for a further year and the Council's allocation for 2025/26 will be -£1.090m. This is -£0.095m more than the allocation assumed in the draft budget proposals. This will be the final year of NHB in its current format. The government is consulting on the NHB beyond 2025/26 as part of the [consultation on the principles and objectives of funding reform](#) which has been launched alongside the provisional settlement.
- 3.3.8 Public health grant is outside Core Spending Power and is announced separately from the settlement itself. Allocations have still to be announced for 2025/26. The ring fence is likely to be maintained so the impact on the budget is expected to be cost neutral.

3.3.9 Information on several smaller Specific Grants have yet to be received. Any changes in these grants will be managed within Directorate budgets and will therefore not impact on the overall budget proposals.

3.4 Business Rates Baseline

3.4.1 Another 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), periodic revaluations, the impact of appeals and local growth or decline as local businesses and economic conditions expand or contract.

3.4.2 The Government sets a baseline level of funding against which any growth or reduction is shared between local and central government. It has been confirmed this will be increased by -£0.248m or 1.35% (based on a blended rate for the increases in the small (0%) and standard (1.67%) Business Rates multipliers) to -£18.648m, a decrease of £0.006m compared to the income assumed in the draft budget proposals.

Table 2: Summary of Grant Changes From Draft Budget Expectations

	December Report	Actual Change	Variance
	£'000	£'000	£'000
Revenue Support Grant and consolidation adjustments	-39	-55	-16
Business Rates Baseline Funding	-254	-248	6
New Homes Bonus	-500	-595	-95
Services Grant	118	118	0
Funding Guarantee Grant	268	268	0
Social Care Grant	-750	-915	-215
Children's Social Care Prevention Grant	0	-263	Cost Neutral
Local Authority Better Care Grant ¹	0	0	0
Recovery Grant	0	0	0
Domestic Abuse Safe Accommodation Grant	0	-52	Cost Neutral
Extended producer responsibility for packaging scheme	-2,345	-2,345	0
National Insurance Grant	0	-950	-950
Total			-1,270

¹The Improved Better Care Fund and Adult Social Care Discharge Fund have been merged to form the Local Authority Better Care Grant

3.5 Business Rates Retention System

3.5.1 The National Non Domestic Rates (NNDR1) return effectively sets the Council's budget for the Business Rates Retention Scheme and identifies the amount to be paid across to Central Government and the Royal Berkshire Fire Authority. It also identifies Section 31 grant receivable in relation to Business Rates. This is designed

to cover the loss of income resulting from the capping or freezing of Business Rates increases in several previous years, the freezing of the Small Business Rates multiplier in 2024/25 and 2025/26 and the impact of several Business Rate Reliefs. The completion of this return in mid-January has enabled the net impact of all these factors on the Council's budget to be calculated.

- 3.5.2 Business Rates growth above baseline and net of any levy payment to Central Government has increased by -£1.823m compared to 2024/25, in part due to reductions in reliefs. This has been partly offset by a reduction in section 31 income (£0.799m) primarily resulting from a reduction in Retail, Hospitality and Leisure relief, partly offset by additional income from the freezing of the small business rates multiplier in 2025/26. The net overall impact is an increase in income of -£1.024m which the Council can use to support the budget. This is an increase in income of -£0.524m above the -£0.500m assumed in the draft budget proposals.
- 3.5.3 Against this increase in income for 2025/26, a deficit of £0.509m is now projected on the Business Rates element of the Collection Fund for 2024/25, which needs to be funded in the 2025/26 budget. This partly relates to the successful late appeals relating to Vodafone and the 2017 listing requiring an increase in the appeals provision at the end of 2023/24 which in most cases were backdated to 2017. The Council has set aside funding in its Business Rates Revaluation Reserve, which was established to guard against the impact of any in-year Business Rates valuation adjustments. It is proposed that this reserve be used to fund the collection fund deficit as intended, to avoid a negative impact on the 2025/26 budget.
- 3.6 Medium Term Financial Situation
- 3.6.1 In the Policy Statement the Government confirmed its commitment to reforming the local government funding system and redistributing funding to ensure that it reflects an up-to-date assessment of need and local resources. This has started with a deprivation-based approach in 2025/26 with additional funding targeted to the places that are assessed as needing it most. As the 2025/26 settlement covers one year only a broader re-distribution is then expected to follow as part of a multi-year settlement from 2026/27.
- 3.6.2 A [consultation on the principles and objectives of funding reform](#) has been published alongside the provisional settlement. The objectives are in line with those proposed by the previous government in its 'Fair Funding Review' however these will be retested as part of the process. The government also intends to apply measures to smooth changes in Settlement allocations and the consultation invites views on possible Transitional Arrangements. As part of the reform there will be a 'Reset' of the Business Rates Retention System, followed by regular resets in the future, and a technical consultation is expected later in the year. In addition to reforming the distribution mechanism further consolidation of funding streams is expected.
- 3.6.3 The outcome of these deliberations is impossible to accurately determine, although it will almost certainly have a significant long-term detrimental impact on the funding of the Council. This is a key strategic risk, however, the actual impact along with any transition arrangements that will dampen the immediate impact is unlikely to be known for some time.
- 3.6.4 The impact of these factors 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 one of the lowest of any Unitary Authority in England. While a high level of increase in any year is unlikely to be welcomed by

residents, for many years the Council's financial plans have assumed the maximum level of increase permitted is applied. This is in line with Government assumptions and provides the greatest level of protection possible for essential services in the period from 2025/26.

3.7 Council Tax and Collection Fund

- 3.7.1 The Council Tax Base for 2025/26 has been calculated as 50,488 Band D equivalents which at current levels would generate total income of -£81.595m in 2025/26.
- 3.7.2 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 included in the Local Government Financial Settlement. The Government has set a core referendum limit of 3% plus the option for councils with responsibility for adult social care, such as Bracknell Forest, to set an adult social care precept of up to a further 2%. Every 1% increase in Council Tax in Bracknell Forest would generate -£0.816m of additional income.
- 3.7.3 A deficit will be generated on the Council Tax element of the Collection Fund in the current year, primarily due to a deterioration in the final outturn position for 2023/24 and less income in 2024/25 than budgeted. The Council's share of this one-off deficit is £0.569m, which increases the budget gap.

3.8 Consultation

- 3.8.1 The Cabinet'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. An extract from the minutes of the meeting is attached as Annexe B, with the key theme discussed being around identifying and assessing as part of the final budget considerations risks including inflation, borrowing costs and the National Insurance and national living wage increases.
- 3.8.2 The Schools' Forum considered the Cabinet's proposals relating to the schools' element of the People's Directorate at its meeting on 15 January. The Forum:
- welcomed the proposed additional funding allocations to support disabled children, the Educational Psychology Service, and the Safeguarding our Schools Officer;
 - further welcomes the proposal for increased support for disabled children including increased provision at Larchwood, specialist equipment support and short breaks;
 - noted that it had become increasingly challenging for public sector organisations to maintain the same level of provision with reduced financial resources;
 - expressed concern regarding the level of funding allocated to the Council for delivering services and the additional pressures on the budget, as well as the extent of the proposed economies. The Forum is apprehensive that budgets continuing to move in this direction would not only negatively impact maintained schools but all schools, along with everyone who works or lives with children in the borough, and the services providing support for them.
- 3.8.3 The draft budget proposals were published on the Council's website with a link to an

online questionnaire to enable individuals and organisations to respond to the budget consultation. 137 responses were received, with over 50% indicating “strongly agree” or “agree” to all questions. The highest levels of support were recorded for capital spending on highways repairs and improvements (86%) and promoting independence in Adult Social Care (80%). The results from the main public consultation are set out in Annexes Ci and Cii. 64% of respondents agreed that the council should review options for our discretionary business rates relief policy, which was the subject of a separate consultation and is not part of the 2025/26 budget proposals.

- 3.8.4 Responses to the draft budget were submitted by both the Liberal Democrat and Conservative groups. These are set out in Annexes Ciii and Civ respectively.
- 3.8.5 The Bracknell Forest Economic Partnership considered the Cabinet's proposals at its meeting on 15 January. The relevant extract from the meeting's minutes is attached as Annexe Cv to this report. In summary, the Partnership's view was that there needs to be careful consideration of decisions that impacted the town's economy, support for small businesses, and the balance between cost-saving measures and maintaining the town's prominence.

3.9 Inflation

- 3.9.1 The Cabinet established a framework for calculating an appropriate inflation provision at its December meeting. Inflation allowances have now been finalised within this framework and total £4.616m, £0.766m more than the figure included in the draft budget proposals. This reflects an increase in the inflation allocation for social care providers and Contract Services. The directorate analysis is shown in Table 3.

Table 3: Inflation Allocations

Directorate	2025/26 £'000
Central	229
Communities	979
People (excluding schools)	3,408
Non Departmental / Council Wide	0
Total	4,616

Inflation on schools' expenditure is provided for within the Dedicated Schools Budget expenditure, which is funded by the Dedicated Schools Grant.

3.10 Other Revisions to the Draft Budget Proposals

- 3.10.1 As outlined above, in the two months since the Cabinet published the draft budget proposals more information has inevitably become available. The suggested amendments to the draft budget proposals are set out in paragraphs a) to g) below, with the net impact being an increase in the net revenue budget for 2025/26 (£1.470m). These changes have been reflected in the full budget proposals set out in Annexe D and the Commitment Budget (Annexe A).

- a) Central: Resources (Revenues) - Council Tax Bills
To support the most vulnerable households with their Council Tax bills, it is

proposed to provide £50 of council tax support to low income working age households (£0.170m) in receipt of council tax support. Additional proposed one-off funding is to be provided for Section 13A Council Tax reliefs (£0.088m) to supplement the current funding of £0.012m, to enable targeted support to be provided to households whose income only marginally exceeds the current benefits threshold that has been frozen for several years and for the associated administrative support (£0.045m). All three elements (£0.303m in total) to be funded from the Financial Hardship Reserve. The Cabinet was requested to grant delegated authority to the Executive Director: Resources in consultation with the Cabinet Members for Finance and Corporate Improvement and Environment, Community and Housing to agree a policy for distribution of the Section 13A budget.

- b) Central: Place – Preparations for Devolution
Following the publication of the government's white paper on devolution and the need to define Strategic Combined Authority areas, an expenditure budget is required to cover costs for developing an options appraisal, working with other Berkshire Local Authorities. (£0.050m).
- c) Communities – Waste Disposal
The Council will receive new un-ringfenced funding in 2025/26 through the implementation of the Extended Producer Responsibility scheme to improve recycling outcomes from January 2025 (-£2.345m). Providing funding to Waste Services will enable the preliminary works associated with the Government's Simpler Recycling proposal to start during 2025/26 (£0.100m).
- d) Communities – Business Rates
The High Street Car Park has been successfully removed from the rating list and the other Business Rates changes have been reflected in the inflation calculation. The associated pressure that was included in the draft budget proposals has therefore been removed (-£0.135m).
- e) People – Social Care Costs
Due to changes in the number and cost of placements since the December report, the Social Care pressures and savings have been updated to reflect the impact in 2025/26 of existing placements at 31 December 2024 (Adults -£0.330m and Children's +£0.612m).
- f) Employers' National Insurance Contributions
The impact of the increase in the employers' National Insurance rate from 13.8% to 15% and the lowering of the threshold at which point this becomes payable from £9,500 to £5,000 has now been calculated at Directorate level. The resultant pressure totals £0.285m for Central (£0.156m Place and £0.129m Resources), £0.201m for Communities and £0.687m for People. This pressure will be partly funded by government grant (see paragraph 6.2).
- g) Non-departmental / Council Wide – Earmarked Reserves
A transfer from the Financial Hardship Reserve to fund the £50 reduction in Council Tax bills for working age households in receipt of Council Tax support and other support to households (-£0.303m) as outlined at item a).

3.10.2 The Cabinet is asked to support the changes above and confirm that there are no further changes to the draft budget proposals that they wish to make following representations made during the consultation period.

4 Other Budget Issues

4.1 Schools Budget

- 4.1.1 To date, under powers delegated through the December budget report, the Cabinet Member for Children, Young People has agreed funding for the Schools Budget of -£104.308m, the Central School Services Budget of -£0.913m and an Early Years Budget of -£23.689m. These amounts represent the estimated level of Dedicated Schools Grant (DSG) funding, with the detailed budget decisions matching those previously approved by the Schools Forum in January.
- 4.1.2 The High Need Block (HNB) Budget will be considered by the Cabinet Member for Children, Young People in March 2025 following engagement sessions with stakeholders including head teachers, through a series of workshops. These workshops will provide a forum for discussion, input, and coproduction of ideas, ensuring that the proposals are informed by those directly impacted by them.
- 4.1.3 In terms of current information, core HNB DSG income is estimated at -£26.206m. As part of the Safety Valve Programme, the Department for Education (DfE) has agreed to pay additional DSG contributions to the council with -£1.370m due in 2025/26. Therefore, at this stage, total DSG income for 2025/26 is estimated at -£156.486m. In addition to the DSG income, the council has agreed to contribute -£0.412m from reserves to the Safety Valve Programme. This has been reflected in the Commitment Budget.
- 4.1.4 In respect of the HNB, the Cabinet will be aware that the amount of income received is insufficient to fund the forecast costs which for 2024/25 amounted to a forecast £10.731m overspend for the year. This primarily arises from underfunding of current commitments with further increases in costs expected as the numbers of pupils requiring support and the complexity of need increase as well as general inflationary pressures. Reflecting on estimates for the financial performance in the current year, the impacts of the Safety Valve programme and the anticipated amount of DSG income and contribution from the council, there is a forecast overspending in 2025/26 to £8.695m.
- 4.1.5 This deficit will be balanced in the Council's budget by a charge to the DSG Adjustment Account as it will need to be funded over the medium term. A contribution from the DSG Adjustment Account of £6.483m is already reflected in the base budget. An increase in contribution of £2.212m will therefore be required which has been reflected in the Commitment Budget.
- 4.1.6 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 by the Council is a decision for the Schools Forum. To meet DfE deadlines, council statutory decisions around the Schools Budget are normally delegated to the Cabinet Member for Children, Young People and Learning. The Cabinet Member also endorses the decisions of the Schools Forum when these are undertaken in its statutory decision making role.

4.2 Pensions

- 4.2.1 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 26 February. This will not impact upon the Council's net overall budget or the level of Council Tax.

4.3 Investments

- 4.3.1 For many years the Council was able to use internal resources to fund its annual capital programme, with borrowing reserved primarily for one-off large capital investments. However, since 2023/24 these resources became fully utilised, and the Council has increased its level of external borrowing to support capital expenditure. The level of external borrowing is likely to increase annually, however it should remain substantially below the Capital Financing Requirement over the next 3 years.
- 4.3.2 In November 2024, the Bank of England cut its Bank Rate by 25 basis points to 4.75%, the second reduction in four years, due to slowing price growth and inflation dropping to 1.7% in September. Following the UK October Budget and the US Presidential election, economists revised forecasts, predicting the Bank Rate to be 50-75 basis points higher than had previously been projected by the end of 2025. The UK October Budget is expected to be inflationary, with CPI inflation remaining slightly above previous expectations, then dropping to 1.8% in 2027. Another rate cut is anticipated in February 2025, potentially leading to quarterly reductions. The November 2024 Monetary Policy Committee report reflected inflation concerns, especially with rising public sector wages. Short-to-medium term rates are expected to remain elevated, influenced by further Bank Rate adjustments and inflation. Long-term rates could be affected by global debt issuance and geopolitical risks. US policies may impact inflation and UK gilt yields. Despite market expectations of declining rates, significant risks could prevent sharp reductions, as seen with the rise in government borrowing costs in early January 2025.
- 4.3.3 The 2025/26 Treasury Management Report attached as Annexe E re-affirms the strategy adopted by the Cabinet [then Executive] in December 2016 that governs the amount, duration and credit worthiness of institutions that the authority will place investments with during 2025/26. 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 £10m 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 22 January 2025, the Treasury Management Strategy remains unchanged from that consulted on in December.
- 4.3.4 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. They are included at Annexe E (i) and within the Treasury Management Strategy Statement at Annexe E (iii).
- 4.3.5 The capital programme is being considered separately in Agenda Item 5 on tonight's agenda and proposes Council funded capital expenditure of £8.388m and an externally funded programme (including self-funding schemes) of £5.998m for 2025/26. After allowing for projected receipts of approximately £4.0m (including Community Infrastructure Levy) in 2025/26, S106, other contributions, and carry

forwards, the additional revenue costs will be £0.104m in 2025/26 and £0.354m in 2026/27. These figures have now been reflected in the Commitment Budget and the impact on 2025/26 is unchanged from the draft budget proposals. Costs will need to be revised at the meeting if the Cabinet decides on a different level of capital spending.

- 4.3.6 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 Levelling Up, Housing, and Communities (DLUHC) 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.
- 4.3.7 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".
- 4.3.8 The draft budget proposals included an estimate of £3.247m for the Minimum Revenue Provision required to be made in 2025/26. The figures have been reviewed based on the latest capital projections and MRP remains unchanged. The actual charge made in 2025/26 will be based on applying the approved MRP policy to actual capital expenditure and funding decisions.

4.4 Capital Charges

- 4.4.1 Capital charges are made to service directorates 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, 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.
- 4.4.2 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 directorate 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 2025/26 total £16.597m which is an increase of £1.086m compared to the current year and primarily relates to new spend, the impact of the new leasing standard and assets previously held by Downshire Homes Limited. There will be no impact on the charge to the General Fund which is based on the MRP not depreciation.
- 4.4.3 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 26 February.

4.5 Internal Services Recharges

- 4.5.1 Members' decisions on the capital programme may affect capital charges and this will determine the overall cost of services in 2025/26. Due to their corporate nature, some services do not relate to a single service directorate, 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 directorates responsible for providing them (Central & Communities). However, all such costs must be charged to the services that receive support from them.
- 4.5.2 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 Cabinet's budget proposals being approved.

4.6 Statement by the Executive Director: Resources

- 4.6.1 Under section 25 of the Local Government Act 2003, the Executive Director: Resources (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, guidance issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) 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

- 4.6.2 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:

- significant pressures on the Council's ability to balance its finances whilst maintaining satisfactory service standards;
- the impact of pressures on the local health system on joint areas of work;
- changes in the local economy resulting from changes to working practices, relocation of businesses and the local skills mix;
- the impact of the use of long term locums and agency workers for key posts, loss of experienced staff and labour market pressures on finances and business resilience;
- the impact of demand led services and the need to plan for and respond to future and in-year demographic changes, changes in the market for services, levels of need and any associated financial pressures;
- the impact of increases to employers' national insurance rates and the national living wage, most particularly on social care providers commissioned by the council and other key suppliers;
- Delivery of an IT Strategy and digital infrastructure that meets business needs, compliance, information accuracy, data protection, greater reliance on end users

- and the threat of cyber-attacks;
- Delivery of the Council's climate change strategy and delivery plan to meet environmental objectives and climate change targets and the ability to influence overall emissions in the Borough;
- Delivery of a safety valve programme which will return the Schools Budget to a balanced position and meet any cumulative deficit within the timescales required by the Department for Education.

4.6.3 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

- a) Production and regular monitoring of a robust medium-term financial strategy.
- b) Regular analysis of budgets to identify legislative, demographic, essential and desirable service pressures / enhancements.
- c) Detailed consideration of budgets by officers and Members to identify potential budget proposals.
- d) Robust scrutiny of budget proposals prior to final agreement.
- e) Reviewing the adequacy of budgets for volatile services including social care prior to the final budget being proposed, to ensure that adequate provision is made for likely demand and price changes based on the most up to date position possible.
- f) Ensuring adequacy and appropriateness of earmarked reserves, both for the immediately following and future years.

Budget Monitoring

- a) Robust system of budgetary control with regular reporting to the Corporate Management Team (CMT) and through the Quarterly Service Reports (QSRs).
- b) Exception reports to the Cabinet.
- c) Regular review of the Councils' budget monitoring arrangements by both internal and external audit to ensure they remain fit for purpose.
- d) Taking corrective action where necessary during the year to ensure the budget is delivered.
- e) Specific regular review by Finance Business Partners of particularly volatile budget areas.

4.6.4 The Executive Director: Resources receives regular updates from Finance 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 2025/26 budget have been identified as the following:

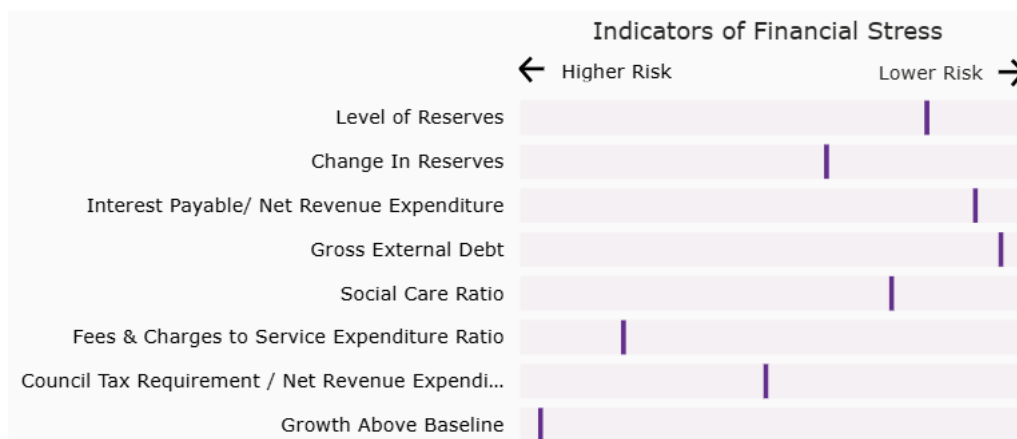
- a) **Safety Valve Programme** – balancing the Schools Budget within the timeframe required by the Department for Education and financing the cumulative deficit.
- b) **Demographics** – the number of “demand” led adult and child client placements, the rising cost and numbers of looked after children, 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;
- c) **Income** - specifically in Leisure, 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;
- d) **Major schemes / initiatives** – progress with the Town Centre redevelopment, Joint Venture, Waste Management PFI and the implementation of savings proposals;
- e) **Inflation** – the provision is based on estimates of inflationary pressures at the current time, recognising the UK’s economic situation and the impact of Government decisions including the employers’ national insurance and national living wage increases.
- f) **Treasury Management** – return on investments and additional borrowing are affected by cash flow and the level of the Bank rate.
- g) **Uninsured losses** – the Council’s insurances cover foreseeable risks. However, some risks are uninsurable, including former County Council self-insured liabilities and mandatory excesses;
- h) **Contractual Issues** – disputes, contract inflation (in particular rates for care providers which are increasing due to rising demand, reducing supply and the increases in the National Living Wage and Employers National Insurance) and renewal of major contracts:
 - i) **Legislative Changes** – difficulty in identifying the financial and non-financial impacts and whether any future burdens will be fully funded;
 - j) **Independent external providers** – changes in provision by independent service providers may result in increased costs to the Council;
 - k) **Service interdependencies** – the potential impact of service reductions in one area on the demand for other services provided by the Council;
 - l) **External inspections** –any improvements identified through external inspection;
- m) **Safeguarding** – failure to adequately safeguard vulnerable people could result in cost pressures.

4.6.5 The probability of some of the above risks occurring is high. However, it is unlikely that all will occur at the same time. The measures in place set out in this section of the report, together with the level of the Corporate Contingency within the budget proposals and the level of general and earmarked reserves held, lead the Executive Director: Resources 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.

4.6.6 For the 2025/26 budget it is important to note that the level of immediate risk to the General Fund budget from pressures on the Dedicated Schools Grant is minimised by the Government’s statutory override that enables a DSG deficit to be carried forward as a “negative reserve”. The backstop date for this arrangement is currently set at 31 March 2026. Should the override not be extended by the Government beyond this date, there is a risk that the Council may be unable to set a robust budget for 2026/27, should the level of the accumulated deficit exceed the level of reserves held by the council at that point.

4.6.7 CIPFA have published a “resilience index” comparing authorities using 2023/24 data in terms of a range of “indicators of financial stress”. The table below summarises Bracknell Forest’s position relative to other unitary authorities.



4.6.8 Looking beyond 2025/26, this indicates that Bracknell Forest would be particularly affected by the Government's proposed reset of the business rates retention system (growth above baseline). The Council therefore needs to plan for a potentially material reduction in funding from retained business rates income and most likely Government grant in the years ahead, alongside facing continuing increases in demand for statutory services. While Bracknell Forest is relatively well positioned financially to cope with these impacts (having higher reserves and lower borrowing than most similar authorities), it is highly likely that significant changes to the current range and standard of services being offered by the Council will be needed in the coming years to remain within available funding levels.

4.7 Contingencies

4.7.1 In setting the budget for 2024/25, the level of General Contingency was increased to £4.000m. Within the draft budget proposals for 2025/26 the Contingency was maintained at £4.000m, although it was recognised that this would need to be reviewed.

4.7.2 The Executive Director: Resources, Chief Executive and the Corporate Management Team have reflected upon the outlook for the economy, the impact of demographic changes, current market conditions for social care services and the resulting pressures on services and other risks regarding the proposed budget. Having considered all the significant risks to the budget, in particular the volatility of changes in social care costs and demographic changes and the changes to the draft budget proposals in that regard, a small decrease of £0.050m in the General Contingency to £3.950m is now felt to be appropriate. The decrease is shown as a Council Wide saving in Annexe D.

4.8 Earmarked Reserves

4.8.1 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 £62.572m in Earmarked Reserves at the start of 2024/25 which were approved by the Cabinet in July 2024. The Executive Director: Resources has undertaken a review of existing earmarked reserves and Annexe F sets out each reserve considered, two of which are to be used in support of the 2025/26 budget, for one-off expenditure (the Financial Hardship and Business Rates Revaluation Reserves). The Executive Director: Resources will review again the earmarked reserves considering the changing risks facing the Council as part of the 2024/25 closedown process and any proposed changes will be presented to the Cabinet and the Governance and Audit Committee as part of the closure of the accounts.

5 NET REVENUE BUDGET

- 5.1 Tables 4a and 4b summarise the budget changes for each directorate, 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 directorate budgets.

Table 4a: Summary of budget changes

	Inflation (Section 9.2)	Revisions to draft budget proposals (Sections 7.4, 7.5, 8.3, 9.3, 10.1 and 11.10)	Changes to Specific Grants (Section 7.3)	Total Changes Identified
	£'000	£'000	£'000	£'000
Central	229	633	0	862
Communities	979	181	0	1,160
People	3,408	3,593	-215	6,786
Non Departmental / Council Wide	-3,850	-4,020	-1,031	-8,901
TOTAL	766	387	-1,246	-93

Table 4b: Non Departmental / Council Wide – revisions to draft proposals and grant adjustments included in Table 4a

Non Departmental / Council Wide	Revisions to draft budget proposals & specific grants £'000
Grant adjustments (paragraph 7.3)	
New Homes Bonus	-95
Extended Rights Home to School Travel rolled into RSG	14
National Insurance Grant (estimate)	-950
Bank Charges saving reallocated from Central to Non Departmental	-10
Changes in Business Rates Growth, S31 income projections and levy payment (7.5.2)	-524
Additional movements in earmarked reserves (7.5.3, 9.3.1 and 10.1.3)	-1,224
DSG Adjustment Account (10.1.5 with the contra entry in the total for the People Directorate)	-2,212
Change in Contingency (11.10)	-50
TOTAL	-5,051

- 5.2 These figures are added to the draft proposals to produce a final budget proposal for each directorate. This is summarised in Table 5.

Table 5: Draft Budget Proposals 2025/26

Directorate	2025/26 Draft Proposals (Table 1)	Changes Identified (Table 3a)	Revised Budget Proposals
	£'000	£'000	£'000
Central	11,491	862	12,353
Communities	21,311	1,160	22,471
People (excluding schools)	91,386	6,786	98,172
Non Departmental / Council Wide	-18,498	-8,901	-27,399
Total	105,690	-93	105,597

6 FUNDING THE BUDGET PROPOSALS

- 6.1 The proposals in this report would set the Council's planned expenditure (including levying bodies) £105.597m before allowing for additional interest resulting from use of general balances (dependant on decisions but currently estimated to be £0.000m). This compares with income totalling -£101.525m, from Revenue Support Grant (-£2.360m), Business Rates baseline funding (-£18.648m), Council Tax at 2024/25 levels (-£81.595m), Collection Fund – Business Rates deficit (£0.509m) and the Collection Fund – Council Tax deficit (£0.569m). The Net Revenue Budget is therefore now £4.072m above the level of income for 2025/26.
- 6.2 The Final Local Government Finance Settlement, published after the report to Cabinet was produced, set out the level of Employer National Insurance Contributions Grant allocations for individual local authorities. The figure for Bracknell Forest Council totals £0.992m, slightly higher than the assumed allocation of £0.950m. This grant is not ringfenced to any specific service. The additional sum available of £0.042m will therefore be added to the Corporate Contingency and will be available to help fund the impact of the National Insurance increase, noting that the grant allocation is below the additional budgeted costs totalling £1.173m. Final allocations of the Children's Social Care Prevention Grant were also confirmed, with a larger sum made available nationally than indicated in the Provisional Settlement. Bracknell Forest's allocation has been confirmed as £0.271m, slightly above the assumed £0.263m. This grant is ringfenced for Children's Social Care and therefore the increased grant will be matched by an equivalent increased expenditure budget. Both changes therefore have no overall impact on the net revenue budget.
- 6.3 Each 1% increase in Council Tax in 2025/26 will generate approximately -£0.816m of additional revenue towards the budget gap. It is recommended that the Council increase Council Tax by 4.99%. This is the maximum increase permissible under the referendum principles (2.99%) plus an Adult Social Care Precept of 2%. The additional income generated (-£4.072m) will reduce the budget gap to £0.000m. No contribution is therefore required from balances.
- 6.4 The following budget summary outlines the Council's Council Tax Requirement.

BUDGET SUMMARY STATEMENT
Subject to amendment in the light of final budget decisions

Line		2025/26	2024/25
		£'000	£'000
	Bracknell Forest's Expenditure		
1	Central	12,278	21,613
2	Communities	23,662	13,276
3	People	97,524	90,889
4	Corporate Wide Items (to be allocated)	(771)	(960)
5	Sub-Total	132,693	124,818
6	Non-Departmental Expenditure		
7	Contingency provision	3,992	4,000
8	Debt Financing Costs (Minimum Revenue Provision)	3,247	2,944
9	Levying Bodies	129	129
10	Interest	3,001	2,300
11	Pension Interest Cost & Administration Expenses	3,837	4,966
12	Other Services	214	214
13	Business Rates Growth	(12,697)	(11,674)
14	Contribution from Capital Resources	(200)	(200)
15	Capital Charges	(16,597)	(15,511)
16	Contribution from Pension Reserve	(20)	(1,767)
17	Contribution to/(from) Earmarked Reserves	(1,224)	(5,485)
18	Contribution from DSG Adjustment Account	(8,695)	(6,483)
19	New Homes Bonus grant	(1,091)	(495)
20	Flood and Travel Related Grants	0	(14)
21	Services Grant	0	(118)
22	Funding Guarantee Grant	0	(268)
23	Employer National Insurance Contributions Grant	(992)	0
24	Net Revenue Budget	105,597	97,356
25	Movement in General Fund Balances	0	0
26	Net Revenue Budget after use of balances	105,597	97,356
27	Less - External Support		
28	Business Rates	(18,648)	(18,400)
29	Revenue Support Grant	(2,360)	(2,291)
30	Collection Fund Adjustment – Council Tax	569	(74)
31	Collection Fund Adjustment – Business Rates	509	3,721
32	Bracknell Forest's Council Tax Requirement	85,667	80,312
33	Collection Fund		
34	Bracknell Forest's Requirement	85,667	80,312
35	divided by the Council Tax Base ('000)	50.488	49.694
36	Council Tax at Band D (excluding Parishes)		
37	Bracknell Forest	£1,696.77	£1,616.13

Commitment Budget 2025/26 to 2027/28

	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Central				
Approved Budget	17,850	11,128	10,822	11,267
Local Development Framework		-37	-12	26
External Auditor Fees		18		
HR/Payroll		80		
Revenues - Additional £75 Ctax payment to households on LCTS		-245		
Internal Audit			-25	
Traffic Signals		-15		
Highways (S278/38) fee income			300	
Commuted Sums			50	
Public Bus Subsidies		13	132	0
Planning Development Management		-320		
Suitable Alternative Natural Green Space Drawdown		200		
Business Change Programme - Programme Costs				76
Net Inter Departmental Virements	-6,722			
Central Departments Adjusted Budget	11,128	10,822	11,267	11,369
Communities				
Approved Budget	18,440	25,053	24,918	24,957
Waste Disposal PFI		88	68	124
Library Assistant FYE - funding agreed in 2024/25 budget amendment		30		
Greening Waste Collection Arrangements		-15	-15	
Borough Elections				120
Street Cleansing		-4		
Libraries		-88		
In-Phase Contract		-4	-14	
Review of PA support		-85		
Revenue impact of 2024/25 Capital Programme - Leisure Centre (Subject to review)		-57		
Business Change Programme - Programme Costs				25
Net Inter Departmental Virements	6,613			
Communities Adjusted Budget	25,053	24,918	24,957	25,226
People				
Approved Budget	77,722	77,139	79,755	80,215
Suitability surveys		-20		20
Schools Budget - High Needs deficit to be charged to the Dedicated Schools Grant Adjustment Account		2,212		
Housing - Temporary Accommodation		-216	0	
Standards and Effectiveness		-24		
PRC / Dismissal Costs		-30	-30	
Early Years Services (-253 included in budget proposals)		253		
Housing and Welfare		25	25	
Early Help Youth Service Review		32		
Funding Contribution from Maintained Schools		25	25	
Historic Commitments in the Schools Block		26	21	
Education and Learning Services		-79		
Business Change Programme - Programme Costs				5
Safety Valve Contribution from Safety Valve Reserve		412	419	477
Net Inter Departmental Virements	-583			
People Adjusted Budget	77,139	79,755	80,215	80,717
Total Service Departments	113,320	115,495	116,439	117,312
Non-Departmental / Council Wide				
Approved Budget	-16,656	-15,964	-18,198	-18,648
Minimum Revenue Provision		158	186	148
Increase in employers Pension Fund contributions		183	305	305
2023/24 Capital Programme - (Full Year Effect) Interest			60	
2024/25 Capital Programme - (Full Year Effect) Interest		106		
2024/25 Use of Balances (Full Year Effect) - Interest		40		
2025/26 Capital Programme - Interest		104	104	
Schools Budget - High Needs deficit to be charged to the Dedicated Schools Grant Adjustment Account		-2,212		
Earmarked Reserves - Revenues		245		
Business Change Programme - Neighbourhood Assets and Regeneration / Climate Change		-200	-250	
Business Change Programme - Digital Efficiency		-246	-436	
Safety Valve Contribution from Safety Valve Reserve		-412	-419	-477
Net Inter Departmental Virements	692			
Non-Departmental / Council Wide Adjusted Budget	-15,964	-18,198	-18,648	-18,672
TOTAL BUDGET	97,356	97,297	97,791	98,640
Change in commitment budget		-59	494	849

For management purposes budgets are controlled on a cash basis. The following figures which are used for public reports represent the cost of services including recharges and capital charges:

	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Central	11,615	11,309	11,754	11,856
Communities	23,165	23,030	23,069	23,338
People	90,306	92,922	93,382	93,884
Non-Departmental / Council Wide	-27,730	-29,964	-30,414	-30,438
	97,356	97,297	97,791	98,640

Movements

Central
Communities
People
Non Departmental/Council Wide

	2025/26 £'000	2026/27 £'000	2027/28 £'000
Central	-306	445	102
Communities	-135	39	269
People	2,616	460	502
Non Departmental/Council Wide	-2,234	-450	-24
	-59	494	849

Description of Commitment Budget Items for 2025/26 to 2027/28

Directorate and Item	Description
Central	
Local Development Framework	<p>The Framework comprises a set of Local Plans containing policies to guide the future development of the Borough including where new development should go and policies to protect valuable and sensitive areas. The Council is required to produce evidence to support their policies and to be able to demonstrate that they are sound to an independent Inspector. This requires a large amount of specialist consultancy advice to provide information on the levels of need for housing, employment, leisure, retail, and other forms of development. The identification of areas for development requires assessments of many factors such as archaeological potential, landscape quality, ecology, accessibility, and flood risk.</p> <p>The regulations covering the preparation of Local Plans also require the Council to carry out extensive consultation at various stages in the process and the Council is required to cover the cost of holding public examinations into Local Plans.</p>
External Auditor Fees	Public Sector Audit Appointments Ltd (PSAA) has procured audit services for local authorities spanning the audits from 2023/24 to 2027/28. External audit fees will increase significantly under the new contracts due to the turbulent market and a local audit system that is facing unprecedented difficulties in delivering audit opinions on time. This is the full year effect.
Occupational Health	The budget for Occupational Health services is held centrally and managed on behalf of the organisation by the Human Resources and Organisational Development team. This is the full year effect of cost increases.
HR/Payroll	An extension of the Midland Software contract at additional cost.
Revenues	Reversal of the payments of £75 to households in receipt of Council Tax support (households paying council tax on lowest incomes) which was continued for 2024/25 only. This was funded from the Covid-19 Earmarked Reserve.
Internal Audit	Removal of the additional budget for external resources provided temporarily while apprentices were trained and developed.
Traffic Signals	Terminate the Urban Traffic Management Control (UTMC) system service payment to Reading Borough Council and establish local Bracknell Forest Council control (Full Year Effect).
Highways (S278/38) fee income	The use of one-off reserves was increased for 2024/25 – 2025/26 only.
Commuted Sums	The use of one-off reserves was increased for 2024/25 – 2025/26 only

Directorate and Item	Description
Public Bus Subsidies	Availability of Bus Service Improvement Plan grant funding to support bus services will end in August 2026.
Planning Development Management	Part reversal of the reduction in income budget built into the 2024/25 budget.
Suitable Alternative Natural Green Space Drawdown	Due to a slowdown in receipts, the current drawdown to support budgets is unsustainable and needs to be reduced.
Business Change Programme – Programme Costs	Alternative funding of programme sponsors, and part of the support service costs included in the flexible use of capital receipts strategy. Transfer to be reversed in 2027/28.
Communities	
Waste Disposal PFI	Projection of contract costs for Recycling and Waste Disposal. The contract is shared with Wokingham and Reading Borough Councils.
Library Assistant FYE	Funding agreed in the 2024/25 budget amendment agreed at Council.
Green Waste Collection Arrangements	A food waste collection service and a change to the refuse collection frequency to once every three weeks was introduced from March 2021. This will reduce the Council's impact on Climate Change and generate savings over the life of the contract.
Borough Elections	Borough Elections will be held in May 2027.
Street Cleansing	Full Year Effect of changing the specification for the town centre cleansing operation.
Libraries	Review of the Home Library Service to identify alternative delivery options.
In-Phase Contract	Termination of In-Phase contract used to monitor key deliverables. This will be replaced with a Microsoft based alternative.
Review of PA support	Review of PA support council wide and requirements in the context of digital transformation and increased self-service.
Revenue impact of 2024/25 Capital Programme - Leisure Centre	Reversal of the revenue impact of closing the pool whilst capital works were progressed.
Business Change Programme – Programme Costs	Alternative funding of programme sponsors, and part of the support service costs included in the flexible use of capital receipts strategy. Transfer to be reversed in 2027/28.

Directorate and Item	Description
People	
Suitability surveys	Suitability and access surveys are undertaken every three years to update the Asset Management Plan so that up to date information is available to inform investment decisions on the capital programme.
Schools Budget - High Needs deficit	Bracknell Forest along with many other councils has had to set a deficit budget for the High Needs Block. This deficit will be balanced in the Council's budget by a contribution from school reserves as it will need to be met from the DSG over the medium term (currently until 31 March 2026).
Housing - Temporary Accommodation	Rental income from additional units purchased through the Local Authority Housing Fund.
Standards and Effectiveness	Reduction in capacity as schools that convert to an academy are no longer supported.
PRC / Dismissal Costs	Former teacher pension liabilities continue to reduce as a result of mortality rates with no new commitments being made.
Early Years Services	Government reforms of the early years entitlements will result in significantly more income being received. This enables more grant to be applied to council funded expenditure where this is incurred to support providers. This saving was built into the budget for one year only and is subject to review once longer term government plans are confirmed.
Housing and Welfare	Updating of Software systems.
Early Help Youth Service Review	Provision of an educational youth programme for young people with mild to moderate SEND from year 9, in line with preparing for adulthood, to age 25, offering a series of life skills workshops alongside enrichment activities.
Funding Contribution from Maintained Schools	Income to support statutory education related duties is automatically lost from schools that convert to an academy.
Historic Commitments in the Schools Block	A range of defined services that support vulnerable young people are currently jointly funded by the Council and the grant funded Schools Budget. Funding is being reduced which increases the element met by the Council.
Education and Learning Services	To offset loss of income from Council statutory and regulatory education services a review is to be undertaken to identify areas for cost reduction. This includes Standards and Effectiveness, Business Support, Early Years, School Property, Places and Admissions and NEETs (not in education, employment, or training) provision. A consultation on final proposals will then be undertaken with schools if required. Savings are expected to be generated over two years with 2025/26 being the second year.

Directorate and Item	Description
Business Change Programme – Programme Costs	Alternative funding of programme sponsors, and part of the support service costs included in the flexible use of capital receipts strategy. Transfer to be reversed in 2027/28.
Safety Valve Contribution from Safety Valve Reserve	Contribution from the Council’s reserves towards the Safety Valve Programme.
Non-Departmental / Council Wide	
Minimum Revenue Provision	The change in the principal repayment on borrowing used to finance capital expenditure.
Increase in employers Pension Fund contributions	Increase in payments required to meet prior year deficits at the level stipulated by the Berkshire Pension Fund.
2023/24 Capital Programme (full year effect) - Interest	The full year effect of the additional interest arising from the funding of the 2023/24 capital programme. This element relates to the supplementary capital approval for a new SEMH school as part of the safety valve programme.
2024/25 Capital Programme (full year effect) - Interest	The full year effect of the additional interest arising from the funding of the 2024/25 capital programme.
2024/25 use of balances (full year effect) - Interest	The full year effect of the additional interest arising from the use of balances in 2024/25.
2025/26 Capital Programme – Interest	The additional interest arising from the funding of the 2025/26 capital programme.
Schools Budget - High Needs deficit	Bracknell Forest along with many other councils has had to set a deficit budget for the High Needs Block. This deficit will be balanced in the Council’s budget by a contribution from school reserves as it will need to be met from the DSG over the medium term (currently until 31 March 2026).
Earmarked Reserves - Revenues	Reversal of the one-off payments of £75 to households in receipt of Council Tax support (households paying council tax on lowest incomes). The associated funding from the Covid-19 Earmarked Reserve is therefore no longer required.
Business Change Programme - Neighbourhood Assets and Regeneration / Climate Change	<p>Significantly reduce operating costs and generate income by taking a strategic planned approach to analysing and rationalising our property estate. Ensure an efficient and suitable property portfolio that suits the requirements of service delivery and minimises underutilisation.</p> <p>Complementing and informing the Council's Borough-wide climate change and net zero activities, provide a clear focus on our internal work to drive at pace the Council's adaption to climate change and deliver reductions in our own carbon emissions and those from our supply chain and commissioned services.</p>

Directorate and Item	Description
Business Change Programme - Digital Efficiency	Focus on delivering efficient, sustainable, innovative, digital-enabled customer focussed services. Simplify and rationalise systems and data storage to maximise efficiencies and deliver better value from data insight.
Safety Valve Contribution from Safety Valve Reserve	Contribution from the Council's reserves towards the Safety Valve Programme.

The draft capital and revenue budget proposals for 2025-2026 were presented by Councillor Neil, cabinet member for finance and corporate improvement, and Stuart McKellar, Executive Director: Resources. The focus was on protecting services for vulnerable residents, maintaining high-quality frontline services, and balancing the budget amidst rising costs and service demands.

Financial Challenges:

- The budget pressures amounted to £8.4 million, with identified savings of £5.3 million, leaving a projected budget gap of just over £3 million.
- Inflationary pressures, increased service demands, and funding uncertainty were highlighted as key financial challenges.

Capital Programme:

- The capital program budget proposals for 2025-2026 to 2027-2028 included a total proposed capital program of £14.4 million.
- Key priorities included property maintenance, new school places, housing stock maintenance, and highways maintenance.
- The program emphasized maintaining critical infrastructure while balancing fiscal responsibility and community needs.

Funding Sources:

- The proposed capital program for 2025-2026 included £8.4 million funded by the Council and just under £6 million from external sources such as government grants, Section 106 contributions, capital receipts, and borrowing.
- There was increased reliance on borrowing, which required careful management to avoid further pressure on the revenue budget while properly maintaining assets.

Identified Savings:

- Identified savings of £5.3 million focused on efficiency, income generation, and support service reductions.
- Proposed reductions to non-essential services included scaling back grounds maintenance, reducing parking payment machines, and closing the upper decks of Braccan Walk car park for three months a year to save £9,000 on business rates.
- Fee increases were proposed, including increasing residents' parking zone fees by £10 and the brown bin garden waste service by £5 to make these schemes self-funding.

Public Engagement and Consultation:

- Public engagement and consultation on the budget proposals ran from 11 December 2024 to 21 January 2025.
- Feedback from the consultation would be considered before the final budget recommendation to the cabinet on 11 February 2025.

Discretionary Rate Relief for Charities:

- The consultation aimed to align the local relief system with other authorities and make it fairer and more affordable.
- The current rate relief provided an automatic 80% relief on business rates for charities, with local authorities offering relief on the remaining 20%.
- Proposed changes aimed to provide appropriate financial relief for charities supporting local people, paid for by local taxpayers.

Technical Update on Finance Settlement:

- The finance settlement included minor changes in grants and additional funding for social care.
- The higher social care grants allocation resulted in an additional £200,000, and a children's social care prevention grant of £250,000.

- The employers' National Insurance increase was expected to cost Bracknell Forest Council about £1.2 million, with an estimated government funding of £950,000, leaving a shortfall of around £250,000.

Budget Risks and Assumptions:

- Budget risks and assumptions included social care demand, inflation, and asset maintenance.
- Concerns were raised regarding the impact of National Insurance and minimum wage increases on local charities and care providers.

RESOLVED that cabinet is asked to:

- Conduct a detailed analysis of the risks articulated in the meeting, including inflation, and borrowing costs.
- Assess the impact of changes on residents, particularly those related to services outside the Council's direct control.
- Ensure that the Overview and Scrutiny Commission has greater input into the budget throughout the year in advance of September.
- Consider the maintenance requirements of suburban highways to ensure their upkeep and functionality.
- Use personas in next year's budget consultation.
- Consider the impact of National Insurance and minimum wage increases on local charities.

Annexe Ci - Main Budget Questionnaire Responses

Report Settings Summary

Event	Budget Consultation 2025 - 2026
Total Responses	137
Total Respondents	1
Questions	<i>Custom selection (see Table Of Contents)</i>
Filter	<i>(none)</i>
Pivot	<i>(none)</i>
Document Name	
Created on	2025-01-30 16:17:54
Created by	Louise Gofford

Table .1

Capital programme proposals	4
1a roads	5
2a environmental	6
3a SHP	7
4a council buildings	8
5a magistrates	9
6a Housing	10
Revenue savings budget proposals	11
1b car park	12
2b parking	13
3b garden waste	14
4b grounds maintenance	15
5b disc business rate	16
Info	17
6b Look Out	18
7b Adult Social Care	19
General questions	20
1c council tax reductions	21
Type of support low income	22
2c agree with proposals	23
3c agree with savings	24

4c agree with fees and charges	25
5c agree with spending proposals	26
Comments	27
About yourself	28
Where in BF	29
Where do you live	30
Which organisation	31

Capital programme proposals

There is no data to display for this question

1a roads

Question responses: **134 (97.81%)**

1. I support spending £2.7m on repairing and improving Bracknell Forest roads in 2025/26 (this includes part of the £5m pledge made last year and is in addition to £3m on highways maintenance funded by grant and developer contributions).

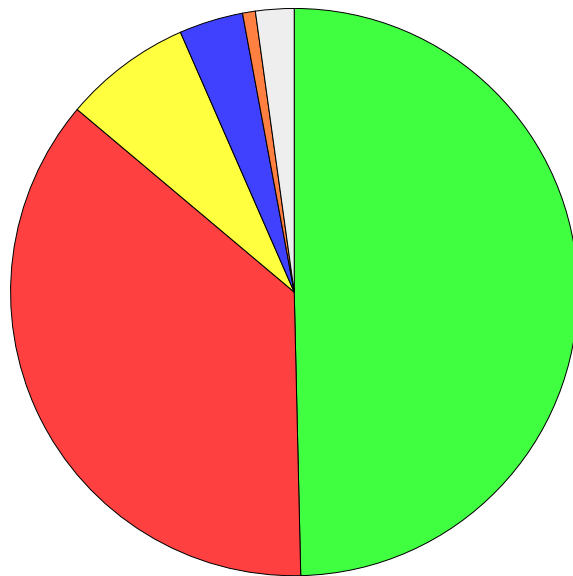


Table .1

	% Total	% Answer	Count
Strongly agree	49.64%	50.75%	68
Agree	36.50%	37.31%	50
Neutral/no opinion	7.30%	7.46%	10
Disagree	3.65%	3.73%	5
Strongly disagree	0.73%	0.75%	1
[No Response]	2.19%	--	3
Total	100.00%	100.00%	137

Table .2

2a environmental

Question responses: 135 (98.54%)

2. I support spending £100,000 on environmental work to stop some of our ponds, streams and wetland areas from becoming flooded and harming wildlife and biodiversity.

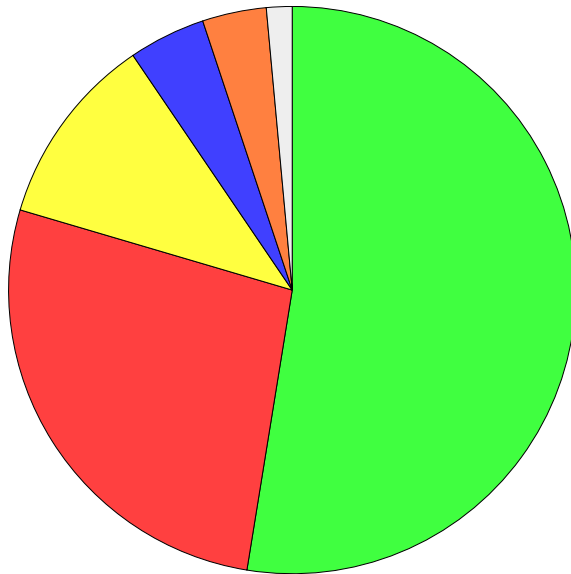


Table .1

	% Total	% Answer	Count
Strongly agree	52.55%	53.33%	72
Agree	27.01%	27.41%	37
Neutral/no opinion	10.95%	11.11%	15
Disagree	4.38%	4.44%	6
Strongly disagree	3.65%	3.70%	5
[No Response]	1.46%	--	2
Total	100.00%	100.00%	137

Table .2

3a SHP

Question responses: 133 (97.08%)

3. I support investing £445,000 in South Hill Park on essential maintenance to help keep the building and Wilde Theatre running.

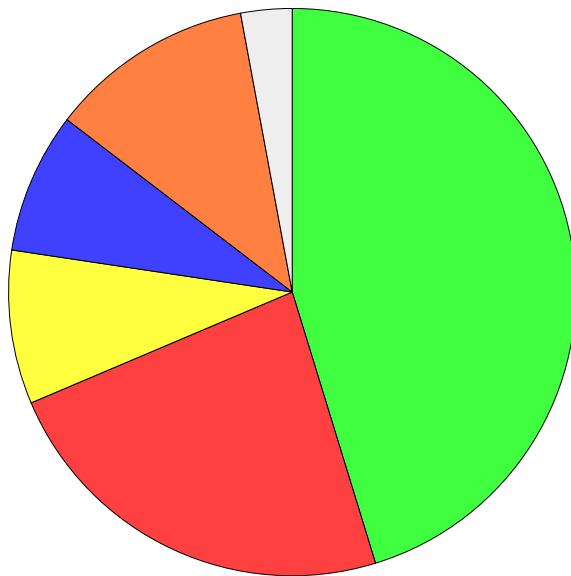


Table .1

	% Total	% Answer	Count
Strongly agree	45.26%	46.62%	62
Agree	23.36%	24.06%	32
Neutral/no opinion	8.76%	9.02%	12
Disagree	8.03%	8.27%	11
Strongly disagree	11.68%	12.03%	16
[No Response]	2.92%	--	4
Total	100.00%	100.00%	137

Table .2

4a council buildings

Question responses: **132 (96.35%)**

4. I support investing £445,000 as the first phase of a programme to make council buildings more energy efficient and reduce their impact on the environment, in line with the borough's Net Zero ambitions.



Table .1

	% Total	% Answer	Count
■ Strongly agree	30.66%	31.82%	42
■ Agree	21.17%	21.97%	29
■ Neutral/no opinion	19.71%	20.45%	27
■ Disagree	13.14%	13.64%	18
■ Strongly disagree	11.68%	12.12%	16
■ [No Response]	3.65%	--	5
Total	100.00%	100.00%	137

Table .2

5a magistrates

Question responses: 133 (97.08%)

5. I support investing £210,000 in the old magistrates' courtbuilding used by Involve and various community groups to upgrade the windows and improve energy efficiency.

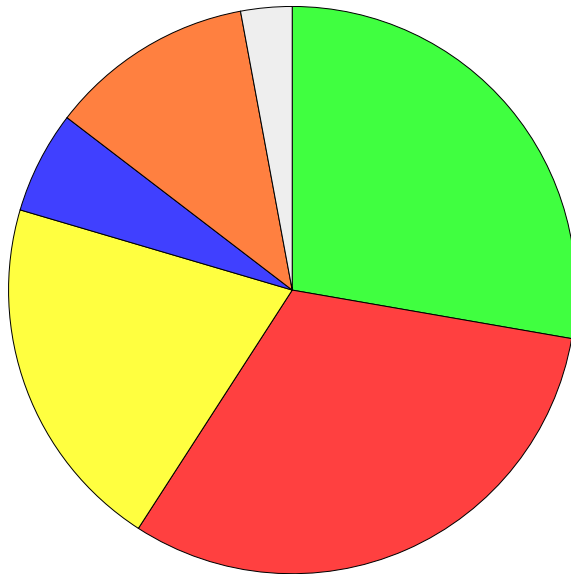


Table .1

	% Total	% Answer	Count
■ Strongly agree	27.74%	28.57%	38
■ Agree	31.39%	32.33%	43
■ Neutral/no opinion	20.44%	21.05%	28
■ Disagree	5.84%	6.02%	8
■ Strongly disagree	11.68%	12.03%	16
■ [No Response]	2.92%	--	4
Total	100.00%	100.00%	137

Table .2

6a Housing

Question responses: **133 (97.08%)**

6. I support investing £500,000 in council properties used mainly for temporary accommodation (please note, these are separate to housing association properties e.g. Abri – previously Silva Homes) to make improvements so they remain safe and secure for residents.

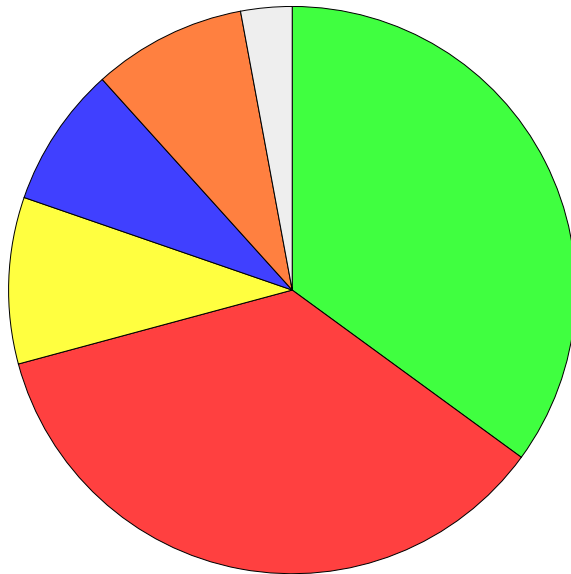


Table .1

	% Total	% Answer	Count
Strongly agree	35.04%	36.09%	48
Agree	35.77%	36.84%	49
Neutral/no opinion	9.49%	9.77%	13
Disagree	8.03%	8.27%	11
Strongly disagree	8.76%	9.02%	12
[No Response]	2.92%	--	4
Total	100.00%	100.00%	137

Table .2

Revenue savings budget proposals

There is no data to display for this question

1b car park

Question responses: 133 (97.08%)

1. I support closing the upper decks of Braccan Walk car park for three months a year when the car park is less well used to save £9,000 on business rates.



Table .1

	% Total	% Answer	Count
Strongly agree	46.72%	48.12%	64
Agree	26.28%	27.07%	36
Neutral/no opinion	11.68%	12.03%	16
Disagree	7.30%	7.52%	10
Strongly disagree	5.11%	5.26%	7
[No Response]	2.92%	--	4
Total	100.00%	100.00%	137

Table .2

2b parking

Question responses: **133 (97.08%)**

2. I support increasing the residents' parking zone fees by £10 so the scheme becomes self-funding by the end of 2025/26.



Table .1

	% Total	% Answer	Count
■ Strongly agree	40.15%	41.35%	55
■ Agree	18.98%	19.55%	26
■ Neutral/no opinion	21.17%	21.80%	29
■ Disagree	9.49%	9.77%	13
■ Strongly disagree	7.30%	7.52%	10
■ [No Response]	2.92%	--	4
Total	100.00%	100.00%	137

Table .2

3b garden waste

Question responses: **134 (97.81%)**

3. I support increasing the charge for the garden waste (brown bins service) by £5 so the scheme becomes self-funding by the end of 2025/26.



Table .1

	% Total	% Answer	Count
■ Strongly agree	34.31%	35.07%	47
■ Agree	28.47%	29.10%	39
■ Neutral/no opinion	9.49%	9.70%	13
■ Disagree	11.68%	11.94%	16
■ Strongly disagree	13.87%	14.18%	19
■ [No Response]	2.19%	--	3
Total	100.00%	100.00%	137

Table .2

4b grounds maintenance

Question responses: **134 (97.81%)**

4. I agree that grounds maintenance work should focus on essential tasks like highway safety rather than appearance-related work to save £15,000 a year.



Table .1

	% Total	% Answer	Count
■ Strongly agree	37.23%	38.06%	51
■ Agree	24.82%	25.37%	34
■ Neutral/no opinion	8.03%	8.21%	11
■ Disagree	14.60%	14.93%	20
■ Strongly disagree	13.14%	13.43%	18
■ [No Response]	2.19%	--	3
Total	100.00%	100.00%	137

Table .2

5b disc business rate

Question responses: **134 (97.81%)**

5. I agree that it is appropriate for the council to look at options for bringing the local discretionary business rate relief system for charities (including regional and national charities based in the borough) closer in line with what other local authorities offer.

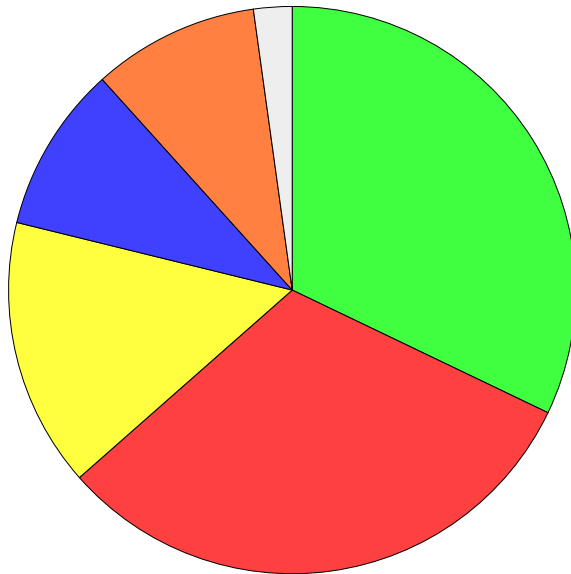


Table .1

	% Total	% Answer	Count
Strongly agree	32.12%	32.84%	44
Agree	31.39%	32.09%	43
Neutral/no opinion	15.33%	15.67%	21
Disagree	9.49%	9.70%	13
Strongly disagree	9.49%	9.70%	13
[No Response]	2.19%	--	3
Total	100.00%	100.00%	137

Table .2

Info

There is no data to display for this question

6b Look Out

Question responses: **131 (95.62%)**

6. I support reducing the number of parking machines at The Look Out from eight to four to save £4,000 in contract and maintenance costs; reducing the number of parking machines in The Avenue from ten to five to save £3,000 in maintenance costs and reducing the agreed repair response time at The Avenue car park to save £8,000, making an overall £15,000 saving.

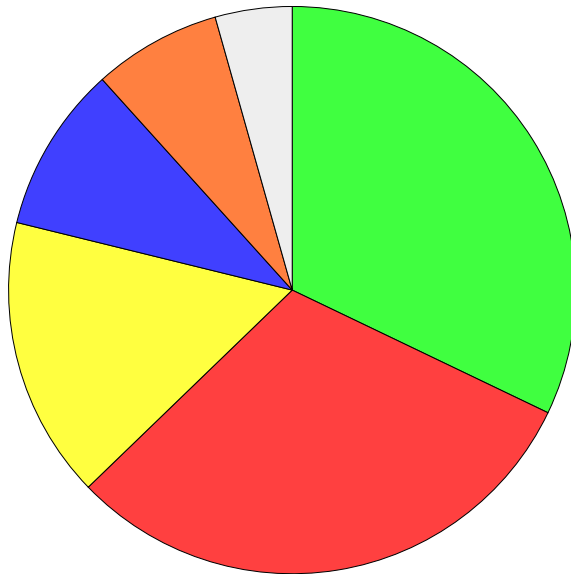


Table .1

	% Total	% Answer	Count
■ Strongly agree	32.12%	33.59%	44
■ Agree	30.66%	32.06%	42
■ Neutral/no opinion	16.06%	16.79%	22
■ Disagree	9.49%	9.92%	13
■ Strongly disagree	7.30%	7.63%	10
■ [No Response]	4.38%	--	6
Total	100.00%	100.00%	137

Table .2

7b Adult Social Care

Question responses: **132 (96.35%)**

7. I support the council's approach to promoting independence for adults through early intervention and prevention and using assistive technology, to help people live independently for as long as possible. This is estimated to reduce adult social care costs by around £458,000, compared with the alternative of purchasing care home places.

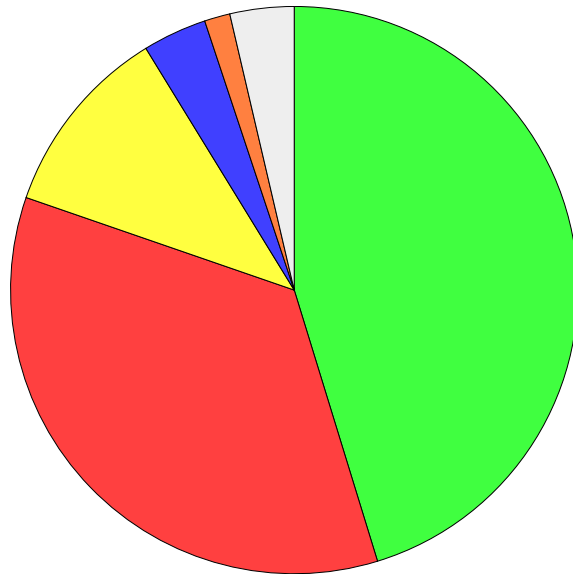


Table .1

	% Total	% Answer	Count
■ Strongly agree	45.26%	46.97%	62
■ Agree	35.04%	36.36%	48
■ Neutral/no opinion	10.95%	11.36%	15
■ Disagree	3.65%	3.79%	5
■ Strongly disagree	1.46%	1.52%	2
■ [No Response]	3.65%	--	5
Total	100.00%	100.00%	137

Table .2

General questions

There is no data to display for this question

1c council tax reductions

Question responses: 133 (97.08%)

1. I believe the council should provide financial support for the borough’s lowest income households in 2025/26.

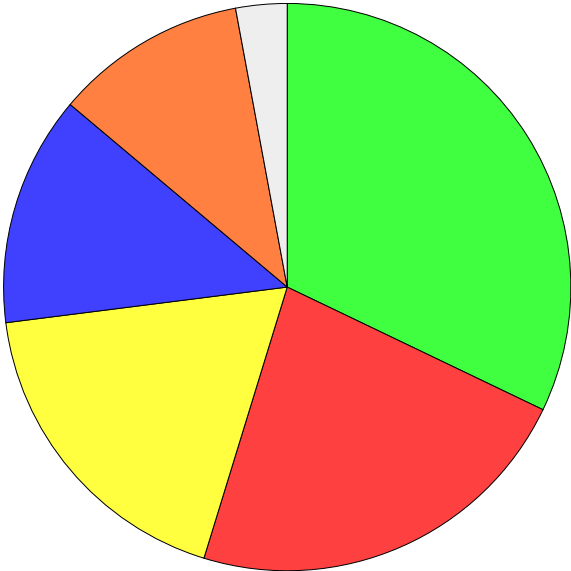


Table .1

	% Total	% Answer	Count
Strongly agree	32.12%	33.08%	44
Agree	22.63%	23.31%	31
Neutral/no opinion	18.25%	18.80%	25
Disagree	13.14%	13.53%	18
Strongly disagree	10.95%	11.28%	15
[No Response]	2.92%	--	4
Total	100.00%	100.00%	137

Table .2

Type of support low income

Question responses: **62 (45.26%)**

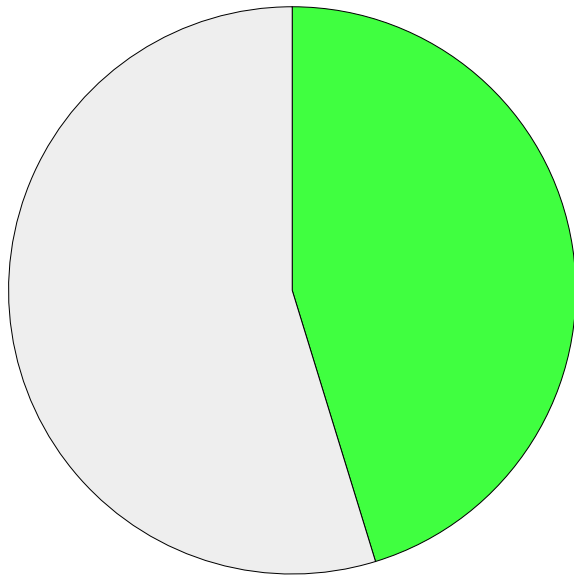


Table .1

	% Total	% Answer	Count
■ [Responses]	45.26%	100.00%	62
■ [No Response]	54.74%	--	75
Total	100.00%	100.00%	137

Table .2

2c agree with proposals

Question responses: **129 (94.16%)**

2. I agree with the council's proposals to increase spending in specific areas, included as revenue budget pressures.

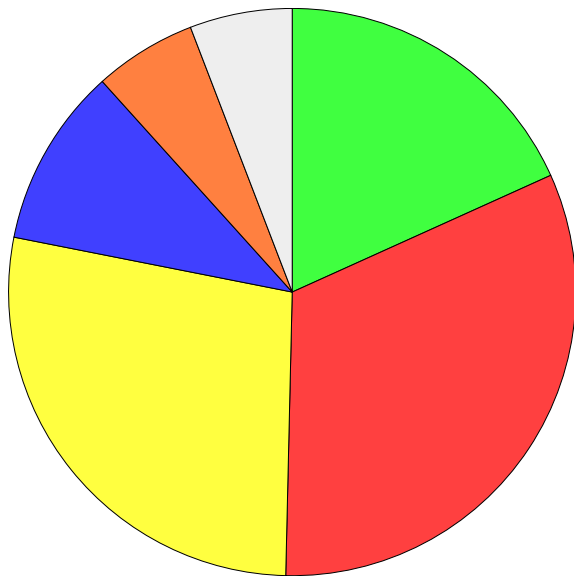


Table .1

	% Total	% Answer	Count
Strongly agree	18.25%	19.38%	25
Agree	32.12%	34.11%	44
Neutral/no opinion	27.74%	29.46%	38
Disagree	10.22%	10.85%	14
Strongly disagree	5.84%	6.20%	8
[No Response]	5.84%	--	8
Total	100.00%	100.00%	137

Table .2

3c agree with savings

Question responses: 131 (95.62%)

3. I generally agree with the proposed revenue budget savings (efficiencies).

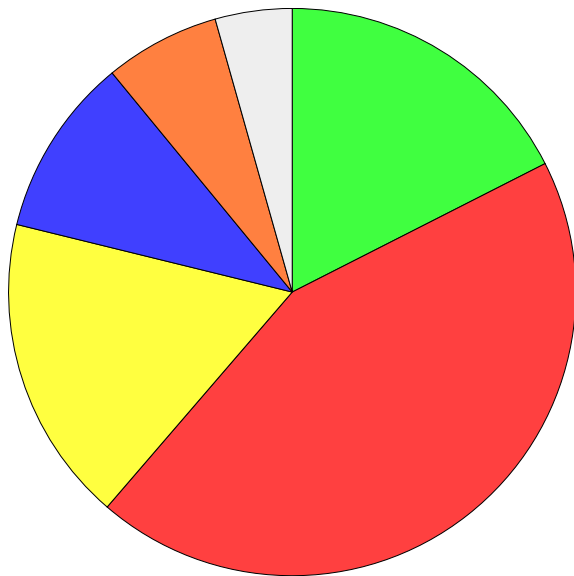


Table .1

	% Total	% Answer	Count
Strongly agree	17.52%	18.32%	24
Agree	43.80%	45.80%	60
Neutral/no opinion	17.52%	18.32%	24
Disagree	10.22%	10.69%	14
Strongly disagree	6.57%	6.87%	9
[No Response]	4.38%	--	6
Total	100.00%	100.00%	137

Table .2

4c agree with fees and charges

Question responses: 131 (95.62%)

4. I agree with the council's proposed fees and charges.

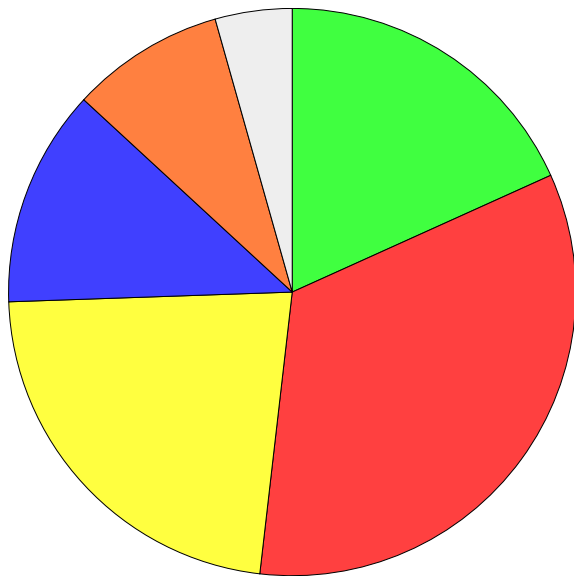


Table .1

	% Total	% Answer	Count
Strongly agree	18.25%	19.08%	25
Agree	33.58%	35.11%	46
Neutral/no opinion	22.63%	23.66%	31
Disagree	12.41%	12.98%	17
Strongly disagree	8.76%	9.16%	12
[No Response]	4.38%	--	6
Total	100.00%	100.00%	137

Table .2

5c agree with spending proposals

Question responses: 128 (93.43%)

5. To what extent do you agree with the council's capital spending proposals?



Table .1

	% Total	% Answer	Count
Strongly agree	20.44%	21.88%	28
Agree	31.39%	33.59%	43
Neutral/no opinion	23.36%	25.00%	32
Disagree	8.76%	9.38%	12
Strongly disagree	9.49%	10.16%	13
[No Response]	6.57%	--	9
Total	100.00%	100.00%	137

Table .2

Comments

Question responses: **45 (32.85%)**

Do you have any comments that you would like to add?

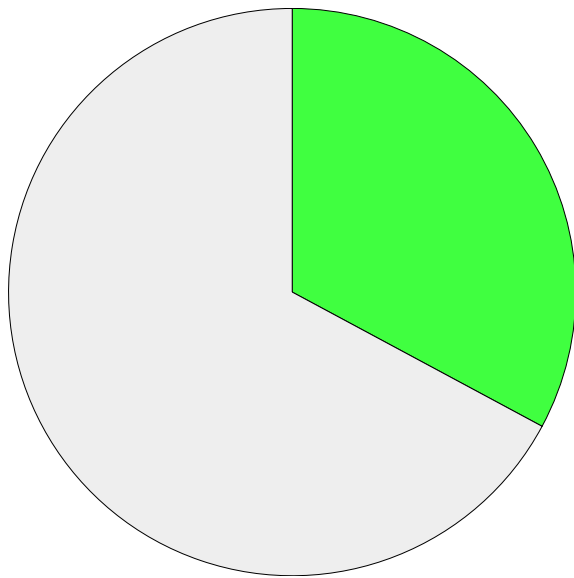


Table .1



	% Total	% Answer	Count
 [Responses]	32.85%	100.00%	45
 [No Response]	67.15%	--	92
Total	100.00%	100.00%	137

Table .2

About yourself

Question responses: 129 (94.16%)

Are you a Bracknell Forest resident?

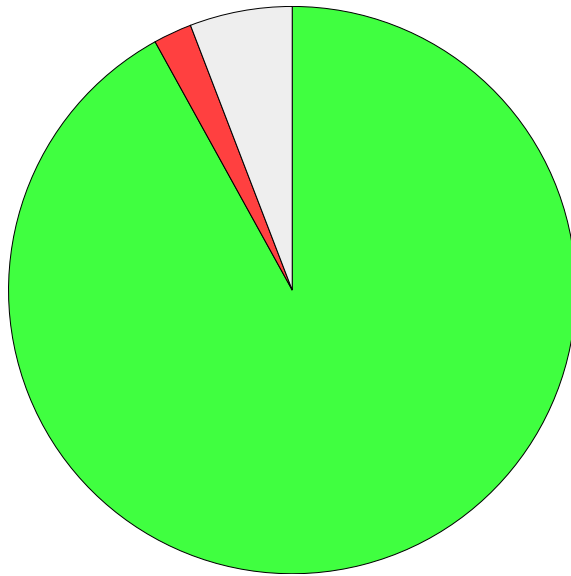


Table .1

	% Total	% Answer	Count
Yes	91.97%	97.67%	126
No	2.19%	2.33%	3
[No Response]	5.84%	--	8
Total	100.00%	100.00%	137

Table .2

Where in BF

Question responses: 125 (91.24%)

If yes, which part of Bracknell Forest do you live in?

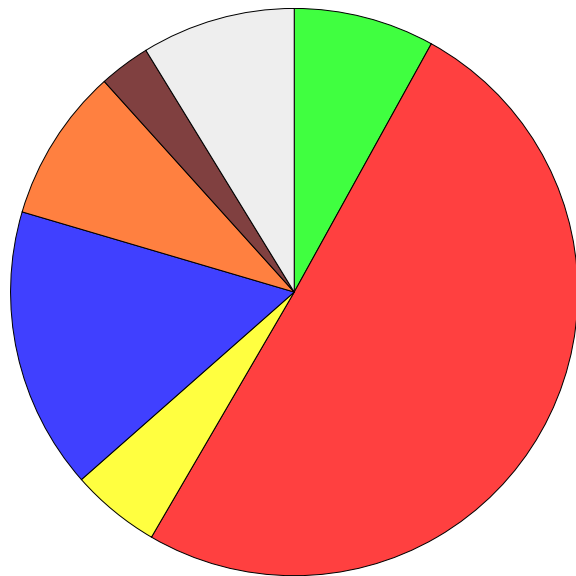


Table .1

	% Total	% Answer	Count
Binfield	8.03%	8.80%	11
Bracknell	50.36%	55.20%	69
Crowthorne	5.11%	5.60%	7
Sandhurst	16.06%	17.60%	22
Warfield	8.76%	9.60%	12
Winkfield	2.92%	3.20%	4
[No Response]	8.76%	--	12
Total	100.00%	100.00%	137

Table .2

Where do you live

Question responses: 2 (1.46%)

If no, please indicate where you live and what has motivated you to participate in the council's budget consultation.



Table .1

	% Total	% Answer	Count
■ [Responses]	1.46%	100.00%	2
■ [No Response]	98.54%	--	135
Total	100.00%	100.00%	137

Table .2

Which organisation

Question responses: 4 (2.92%)

Or alternatively if you are responding on behalf of an organisation, please provide the name of the organisation.

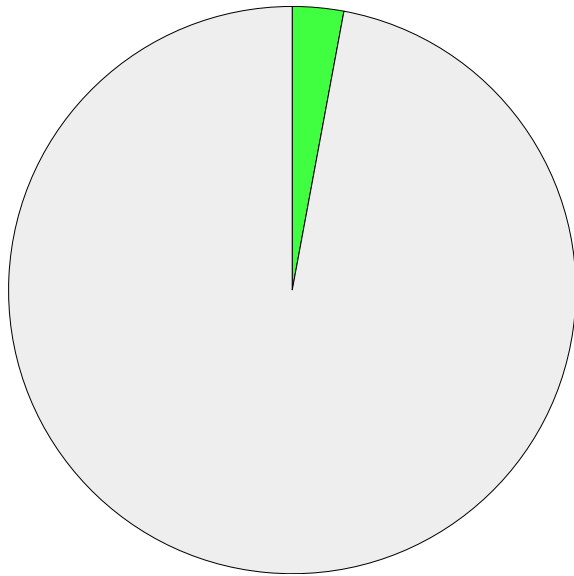


Table .1

	% Total	% Answer	Count
[Responses]	2.92%	100.00%	4
[No Response]	97.08%	--	133
Total	100.00%	100.00%	137

Table .2

Copies of this booklet may be obtained in large print, Braille, on audio cassette or in other languages.
To obtain a copy in an alternative format please telephone 01344 352000

Nepali

यस प्रचारको सक्षेप वा सार निचोड चाहिं दिइने छ, ठूलो अक्षरमा, ब्रेल वा क्यासेट सूनको लागी । अरु भाषाको नक्कल पनि हासिल गर्न सकिने छ । कृपया सम्पर्क गर्नुहोला ०१३४४ ३५२००० ।

Tagalog

Mga buod/ mga hango ng dokumentong ito ay makukuha sa malaking letra, limbag ng mga bulag o audio kasette. Mga kopya sa ibat-ibang wika ay inyo ring makakamtan. Makipag-alam sa 01344 352000

Urdu

اس دستاویز کے خلاصے یا مختصر متن جلی حروف، بریل لکھائی یا پھر آڈیو کیسٹ پر ریکارڈ شدہ صورت میں فراہم کئے جا سکتے ہیں۔ دیگر زبانوں میں اس کی کاپی بھی حاصل کی جا سکتی ہے۔
اس کے لیے براہ مہربانی ٹیلیفون نمبر 01344 352000 پر رابطہ کریں۔

Polish

Streszczenia lub fragmenty tego dokumentu mogą być dostępne w wersji napisanej dużym drukiem, pismem Brajla lub na kasecie audio. Można również otrzymać kopie w innych językach. Proszę skontaktować się z numerem 01344 352000.

Portuguese

Podemos disponibilizar resumos ou extractos deste documento em impressão grande, em Braille ou em audiocassete. Podem também ser obtidas cópias em outros idiomas. Por favor ligue para o 01344 352000

Note, all responses have been copied and pasted from the entries made by respondents to the online questionnaire.

Question – What type of financial support should be given to low income households?

Reduction on their council tax

This is a job for central Government not BFC

Only by providing, back to work schemes, waste reduction schemes, and not victimising and creating a needy community, which doesn't provide what people actually need

Give help paying for household bills.

I feel young families and those who are disabled or old on low incomes should get additional support.

believe the council should provide financial support for the borough's lowest income households in 2025/26.

People must be working, I don't know why you just give people a house and money for all their bills when some people can't afford to have children, work every hour they can, save and make sacrifices so they can support their family and afford accommodation. After rent, council tax is the biggest outgoing, and its on things which are of little to no benefit to the majority of residents.

Food/meals for school children, after school activities (to support in work parents), bill support particularly those paid to the council

Support for fuel / food. School uniform grants.

Helping to make sure their homes are fit for purpose, whether you're a low income family, a disabled person or an elderly person, the council should help where needed.

Emergency funds for all aspects of family life, funds specifically aimed at supporting children, funds to support families otherwise heading for homelessness

Reducing the amount of council tax payable.

Consider not wasting money just because you have it. Consider the people that have been in Bracknell from the beginning.

Food vouchers Household bill vouchers Bus passes

Support with travel, housing, food provision at school and food hubs/ vouchers for food banks/supermarkets. Support with council tax. Support with discounts for leisure centre access. Support to set up and maintain local youth clubs in deprived areas. Support with council tax.

More clarity needed on what this support entails, this is a very open question and so not helpful for neurodivergent people to answer, low earning households are supported by central government in the form of benefits to subsidise, why is the local council also required to support? More information would be needed, school meals for all would be one, but again

this is provided by central government, perhaps after school clubs but again like to be subsidised already. I think the central government need to take responsibility more

Should only get help if no other options. those who can work should

Help with fuel costs and council tax

Anything that allows a more equal footing for the most disadvantaged of our society.

Money to help with heating bills.

Council tax relief or a fund residents can apply to when in need

Child support allowance Food vouchers

Help with heating bills.

To help families to not be homeless

subsidised energy costs in winter where low income families do not get any other form of subsidy. Support for families with school aged children to help minimise the disadvantage gap and children get wider opportunities. Support for families with children under 16 who would be eligible for free school meals during school holidays to help ensure children can access a decent meal each day

Reduction in council tax

Food support, bill support

Council Tax Relief

Food or energy vouchers

Reduced rates

Reducing their Council Tax.

Council tax reduction

Why is this necessary? Surely low income households are eligible for various benefits from central government or HMRC.

They should be given jobs with the council or the councils service providers (as part of the contract)

To ensure that people are warm and fed

No comments

dhp for rent over runs

Home isits

Discretionary grants

Would love to see more money go in to early years 0 to 5 funding for nurseries and childminders. To provide more youth groups for teenagers so they are not wondering the streets. Funding also needs to be provided for children and adults who are at risk from harm as well as send We need to invest for the future and that starts with the children

Financial crisis grants, assistance with domestic rental deposits to reduce homelessness and associated costs..e.ergency energy grants for vulnerable residents to reduce hospital admissions and support those who lack capacity

Greater support for those unable to pay heating bills

Uncertain

Extend free school meals and holiday HAF provision. Support carers and families with children with disabilities

The council should consider direct monetary grants and/or relief from council tax or other council services focused on those most in need.

There used to be a pool of money available to provide grants for urgently needed essential household items for folk who are on benefits. Maybe this? Support to allow children from low income families to enjoy leisure activities at BFBC amenities that they would otherwise be unable to benefit from.

Help with paying for energy costs, food etc and to help to maximise income for those that are struggling

Financial assistance on an individual basis

Means tested at least.

Help with heating costs

I think a consultation with the service-users would be beneficial if this is a question. For some home insulation and water-saving devices would be helpful to reduce bills. Others might need transport, childcare or groceries support.

Council tax relief, emergency funding, support for children's services

Help with energy bills, help with childcare

Council Tax Reduction

Vouchers to use on food, energy costs

Energy food and council tax

Lower council tax

Support with; food, energy, council tax, other essentials etc to ensure no-one is in poverty through no fault of their own

Council tax reductions, Support for foodbanks, Encouragement of a circular economy/library of things to promote sharing/reuse of tools, appliances, clothes, etc.

Council tax reduction; access to hardship fund; multi-agency support

Help with bills.

Question - Do you have any comments that you would like to add?

There is no detail on the amount of net debt BFC is responsible for ; and no indication of the total amount of interest that is being paid as part of the normal running costs of BFC. How much extra debt will be incurred in the period under review?

Examine working practices to ensure streamlined and effective. I see many examples of ineffective resource's of labour.

lacklustre, nothing is happening, all these proposals do is play round the dges, and make our beautiful town, look shabby "Blacknell" where the streetlights either don't work, or the beautiful new LED ones have deliberately been turned off to "save money" - oh and potholes, they are the most expensive way to repair roads, so longer term plan to invest properly in resurfacing, so we don't have as many potholes to fill.

Typical Labour, happy to spunk taxpayer money up the wall, then come April, Mary Templeton will do her video saying they have no choice but to ramp up council tax

You've not provided details Of these with the questions - so all no option increasing CT but cutting down in services except council pay and benefits, either cut your pay or don't increase CT

Maybe cut the Ludacris £56+ million on a cycle scheme if you are cutting services and putting up prices. Typical labour!

Last years budget proposed library staffing cuts, reduced services such as Home Library Service with reliance on Open+ raising concerns around diminished access and quality. Libraries are essential community hubs, requiring staff for IT support and online access and the core library business. I have not seen any reference to how this years budget will affect the library and no mention of funding for the replacement of the central library. In the interests of transparency I hope it is to be addressed.

Many of the council staff are over paid to 'work' from home. When they don't even live in the borough. Processes are very inefficient, any private company run like this would fail. Nobody is held accountable. People who commit crimes including ASB are let off because they are from poor backgrounds. It's not an excuse. they have a choice. Their actions should have consequence. Why is there no glass recycling collection? Stop increasing car park charges. What is the point in the town centre ambassadors, you would be better off hiring dedicated police officers. With some of the other pointless roles you could hire social workers or councillors. you need to support businesses as they drive economy not increasing their tax. I can't believe anyone voted for this council - what have you done since you got elected? Seriously?

The budget lacks detail on the impact of transferring staff costs to capital costs, particularly where those savings are a one-off yet the requirements are on-going, which will effectively leave us in deficit in the future. Significant savings can be commuted for example the demolition of the high street car park should be borne by whoever wants the space instead of being shouldered by residents - this alone would free up £2m that could be redirected to one-off expenditure. The IT cost should be reconsidered in light of new technology - virtual PCs open up the ability for employees to use their own computers or devices, with an

individual budget given as part of their remuneration package. IT in general could be centralised Bracknell wide and even brought in-house and then provisioned to residents and businesses - this could turn an existing cost into a revenue generator.

There is no mention of council headcount reductions if it is trying to reduce waste. Recently the council advertised for 2 Migration Support officers and a climate control officer....really? The proposed savings are minor when compared to the cost of council staff. Each individual's salary attracts over 40% in overheads and what about councillors' expenses. I saw figures some years ago where senior councillors were claiming over £40,000 pa. Where is the concept of 'public service'?

It would be useful for these questions to indicate which sections of the supporting literature they relate to

Provide solar panels on all council owned houses as the properties come due for upgrades.

Much of it is a waste of money. The roads need to be maintained and housing needs to be made available for local people and not new arrivals. All the environmental stuff should be scrapped as we are already incredibly "Green" as a town. Also, don't award contracts to your friends.

The council should support those who are most vulnerable. Support youth projects like youth clubs that help improve confidence and ultimately drive young people towards a more independent life. Support projects that give a good return on social investment, even if it takes time to realise that social investment.

I feel like I need a degree to understand some of these questions, it's not really accessible and probably why you get such poor turnout when you request feedback, I would have appreciated more transparency in the proposals, what is deemed to be the maintenance repairs for the highway safety and what is deemed to be suitable to reduce? Why is the maintained of ponds and rivers not included in the budget for the maintenance of natural areas? This seems like it should sit with them, what is deemed to be the measures for environmental impact? Is £100,000 going on led light bulbs or is it more? This needed more detail in which to make opinions on the value for public money, changing windows seemed very expensive is the entire building made of glass, and I am concerned that money for road repairs was not spent last year and is being included in this years budget which is also less than last year, these roads have been in a horrific state, some of the worst for my memory, and it seems the money was there to roll over but not utilised, and because those repairs were not done they will get worse and less money to tackle the situation now. Need more police in the area and more punishment for those breaking the law. Stealing from vans, shoplifting and robberies are happening daily

I appreciate the council's efforts to balance the budget, it can't be easy. We must absolutely ensure that South Hill Park survives and flourishes, £445,000 is a lot of money but unfortunately it doesn't go very far.

more money spent on removing graffiti as soon as possible

Guess one comment really? There needs to be more social housing. 4 people that are single and with no independence to be on the waiting list for such a long time is hard. Especially when you are living with your parents. And you would like your own space, but you can't afford it because you haven't got a good ink. So we need affordable social housing. If we can get on with that would be absolutely great.

For the Avenue car park, please retain machines on floors ground, 2 and 3 so that if using stores with a pushchair you don't have to go to ground and back up if possible

You only put up the brown bins last year I will not renew this year

The council do not own south hill Tell them to manage it better and put funds aside

I do not agree in increasing charges for brown bins or cutting anything from grounds maintenance. I don't understand why so much money is going to SHP that could be used elsewhere.

Could you please elaborate on what you class as astetic grounds work, would this effect alleyways etc Would a groundsman lose their job?

It depends on where the capital spending is spent.

Everyone should be paying in

No

SE water should deal with their issues SHP pay for itself Safe crossing bucklers park Safe crossing Afton chemicals to Bullbrook underpass unsafe Paths unsafe and overgrown More bins around bus stops Deal with litter in general Hold housing associations to account more. Repairs and to make warm and secure Garages not repaired from storm Ernest Councillors and members of the council should wear bodycams particularly social workers

I would like some money spent to add double yellow lines around the corners of Westmoreland Drive and Essex Rise so that our children at Whitegrove Primary can be kept safe from appalling parking on the school run. Also double yellow lines from the roundabout on Harvest Ride up to Essex Rise so that I can safely get to my house without having to go around appalling parking blocking the roundabout.

The magistrates are due in the mid term to be sold.. the money should be used to move involve into Time Square saving 300k

The council should explore ways to improve indoor air quality, through improved ventilation, HEPA filters, far UV etc., to reduce the pressures on the NHS and economy (absence from work, long Covid) from respiratory diseases. Since some of these technologies are expensive, I appreciate that directly incorporating them into council capital investment might not be possible. However, the council should explore where these considerations could be integrated into existing capital spending plans, consult local businesses (e.g. Syngenta) which have invested in this area and encourage the sharing of best practices with local healthcare providers (e.g. GP surgeries such as Mount Lane where the windows cannot be opened). Finally, the council should engage with Andrew Gwynne to ensure these considerations are firmly integrated into the government's clean air plans.

Within the constraints imposed by the central government, the Borough Council's Proposals are logical and support the borough's further development and the support of its most vulnerable residents. I also support the proposals for funding for net zero improvements to the council estate to both reduce emissions and ongoing fuel costs. I also support the revenue proposals to ensure that all discretionary user services are self funding. Buildings owned by BFBC on behalf of all in the borough should not be allowed to deteriorate and thus incur more costs in later years. So fully agree.

The parking on some of the residential estates is very poor, people are parking opposite disabled spots or using them, parking from other streets, blocking peoples gates, and parking on both sides of the road so in the event of an emergency vehicle needing to get through they will not. Having HMO houses does not help as that brings additional cars (we live next door to one with 6 rooms). Maybe the council can sort out the current issues before turning all buildings in to flats that normal people cannot afford.

There is a specific short section on Climate Action ans an amount of £250,00 for one year only. There are other items scattered about in the budget. I suggest that it be helpful to see a complete climate action and mitigation budget showing all relevant items (not as to double count). Are able to show the bdget by line item and by function / outcome?

I have some reservations about the Council's proposal that grounds maintenance work should focus on essential tasks like highway safety rather than appearance-related work to save £15,000 a year. This should not prevent the grounds maintenance team from removing vegetation and other debris from the edges of cycle paths, which is essential for user safety.

Some of the questions in the survey were too vague for me to answer.

Having visited the Involve (and other charities) building, I wonder if there is any space for the New Hope team in there, or maybe a space in Easthampstead Works is available and already mostly suitable (reducing adaptation costs). As New Hope users are currently traveling to Market Square, moving closeby might be helpful - if there's no concern of reduced service user's when leaving the town location then it could be a helpful long-term investment of a recently vacant council asset.

Just like in ordinary households, savings have to be made which, although may seem hard at the time will benefit all in the future

South hill park can fund themselves. No transport there Poor mobility takes 20 minutes to walk to the bus stop

I am in broad agreement with the council's savings proposals in Braccan Walk, The Look Out and The Avenue car parks providing car park usage has been analysed and the measures proposed will not be detrimental to car park usage (and therefore visits to the Lexicon and Look Out). I would expect any changes made to be monitored for impact. Regarding residents' parking fees, I do not believe residents should be further penalised for living close to the Lexicon.

I strongly support the council's proposed investments in climate change. We need to hasten our move towards net-zero, reaching it as soon as possible. I support the additional both the revenue expenditure and capital plans - for the latter I look forward to a Local Climate Bond (or similar), where us residents can also help invest in the boroughs move towards net-zero.

If any council employees earn more than the prime minister (in councillors) of this country then something is seriously wrong with our payment structure. Vacant posts being deleted - is there a time limit? Does this mean Binfield won't get a dedicated maintenance man? (for open areas i.e. around Foxes Den). Is there a budget to check benefit claimants are genuine?

Liberal Democrat Group's Comments on the Proposed Bracknell Forest Borough Council Budget for 2025-26

General

1. For some years, the Council has faced significant financial pressures, largely for reasons beyond its control. These have included, for example: declining financial support from central government; inflationary pressures sometimes being much higher than expected; and above-average increases in expensive demand-led services, such as in adult social care, and the number of children with Special Educational Needs and Disabilities. Those pressures continue, and there remains material uncertainty over the level of future funding from central government. The Liberal Democrats believe that this challenging scenario requires an innovative, and ideally zero-based approach to setting the council's budget. We are therefore disappointed to see that the formulation of the budget looks very much like that used in previous years, with little sign of genuine innovation. We accept what officers told us - that that no local authority has the resources to carry out zero based budgeting across the board - but we believe that it should be done in stages, starting with those long-running budget items which have not been re-assessed for many years.
2. The origin of many of the figures in the budget is unclear. We think it would assist the credibility of the budget if the source or evidential basis of the figures is given, where possible. We do not concur with officers' views that the underlying workings supporting budget pressures and proposed savings should not be made available publicly. That is not in the interests of openness and transparency. We therefore recommend that in future, originating information should be published in a 'Supporting Information' annex, alongside the draft budget for public consultation.
3. The minutes of the Overview and Scrutiny Commission meeting held on 11 January 2024, when the proposed 2023-24 budget was under consideration, record a recommendation, *'To adopt a set of representative 'personas' to better explain to residents the impact of the proposals in future budget consultations.'* The minutes also record that *'The Leader of the Council, Councillor Mary Temperton, committed to ensuring the Executive would give full consideration to the four recommendations from the Overview and Scrutiny Commission.'* We are therefore very disappointed that this year's proposed budget report makes no use of 'personas', and we would ask the Cabinet to remedy that omission. The budget document is long, technical and complex, and we believe that the use of personas would make it more readily comprehensible and meaningful.

Capital Programme 2025/26

4. We believe that failing to look after property assets wisely is a false economy, certainly in the long-term. Therefore, we were concerned to see (in paragraphs 6.7 - 6.8) that the spend on capital maintenance will be £1.5million, whereas maintenance requirements totalling £11.8million have been identified, meaning that some essential works will not be provided for. This limitation is said to be due to what is *'deemed affordable'*. The deleterious effects of this are alluded to in paragraph 6.11, but the impact is left to the reader's imagination. We believe that just setting an 'affordable' amount in one year is too short-sighted. A better approach would be to set out the long-term accumulated costs and benefits of a full maintenance programme. That should then lead to an informed decision over the initial one-year spend. Conceivably,

that might demonstrate that it would be cost-effective to borrow now to keep on top of maintenance, so as to avoid larger costs down the track – *a stitch in time saving nine*.

5. Page 174 of the Cabinet report states that £200,000 is to be spent on the roof at South Hill Park (SHP), and £225,000 on the windows and doors at the SHP Wilde Theatre. We would ask for an assurance that these are legitimate legal liabilities of the council, and not the SHP Trust. On the same note, but on the revenue budget, we would welcome an assurance that the Council is re-charging the SHP Trust for any grounds maintenance, etc. works which are the legal responsibility of the Trust.

General Fund Revenue Budget 2025/26

6. Page 200 of the Cabinet report refers to the Waste Disposal Private Finance Initiative (PFI) contract. We consider that this very long and expensive contract, which is nearing its end, should not be re-procured unless and until there has been a fundamental and cross-party review of the most cost-effective way of providing this major service.
7. Page 207 of the Cabinet report estimates that there will be a sizeable increase in the cost of adult social care packages, also in the costs of 'Children Looked After'. Having had supplementary briefing from officers, we are satisfied that the budgetary provisions for both Adults And Children's Social Care are based on up to date and thorough historical information, and that the planned contingency reserve makes a reasonable provision for unanticipated demands. Whilst the estimated expenditure figures can therefore be considered to be rigorous, we would like to see a more prominent recognition in the budget that as the number of residents seeking these services is very much demand-led and consequently outside the Council's control, there is an inherent and significant risk that the budgetary provision may prove to be insufficient in practice.
8. Page 215 of the Cabinet report states that major savings of £458,000 are anticipated on adult social care because there will be alternative and cheaper services provided to residents. We support the drive for early intervention and the promotion of independent living, but we are concerned about how this saving will be perceived by current users of adult social care services. We trust that this will be handled sensitively, and that service users will be reassured that this will not manifest itself in an inferior service provision for them.
9. Page 217 of the Cabinet report proposes a consultation on reducing discretionary business rates relief for any organisation in the borough registered as a charity. The Council relies heavily on partnership working with the voluntary and charitable sector, of an intrinsic value well in excess of the estimated £75,000 increased income at stake. We would therefore ask that the consultation is handled very sensitively, and nothing is done to lose the goodwill and commitment of organisations in that sector.

Public Toilets

10. During our on-going discussions with Sandhurst residents, we often hear requests for Sandhurst library to have toilet facilities. We consider this to be a reasonable request, and we believe it would be of further benefit for the use of the library by people seeking a warm place because they struggle to afford to heat their homes in the

winter. Despite the increase in the Borough's population, there has been a decline in the number of public toilets in Bracknell Forest over the years— indeed, the Council's website lists only one public toilet. Some local businesses offer toilet facilities for their paying customers, which is commendable. However, it is an unfair burden on local businesses for their toilet facilities to be used by people who are not customers (but who necessarily use the facilities because no public toilets are available). There would of course, be a cost of constructing and maintaining public toilets at each of the Council's libraries, but this would not be large. The cost of this investment in an essential and valued public service would certainly be tiny compared to the £80 million which the previous administration borrowed to fund the speculative buying of commercial properties. We therefore recommend that a public-access toilet is installed at Sandhurst library, and at any other of the Council's libraries where one would be of benefit to residents.

This is the response to the 2025/26 budget consultation by the Conservative Group:

Overall we have few issues with the budget as it stands. However, there are some standout figures which need to be highlighted as being of significant concern.

The most significant numbers is the overall increase in the Adult Social Care budget. The pressures are much higher this year than last year. Even taking into account the potential £750k in additional Government funding, we are still looking at an increase of around £3M in Adult Social Care spend. This compares with an increase in the previous year of around £600k. This year's increase is five times bigger than last years.

Based on a 4.99% increase in the Council Tax, this would give the Council an additional £4.07M in revenue. However, this year the Adult Social Care bill will increase by over £3M - using up three quarters of the additional revenue. Whilst the 4.99% includes a 2% surcharge for adult social care, the actual increase for the Council is nearly double that. This puts a real squeeze on the rest of council services. These levels of increase are not sustainable. It would be useful to have more detailed view of what is causing these increases so that we can examine where any efficiencies might be made. In previous years efforts have been made to manage social care pressures in-year. What steps are planned to contain the impact of demand growth? How do Bracknell Forest's eligibility thresholds compare with other councils?

More worryingly, is that during the consultation period both the Cabinet Member and the Executive Director for Resources both pointed out that the adult social care numbers pressures did not include any estimation of the likely increases in charges from our private sector partners who provide our services. Some of these increases will be inflationary, but more will come from the changes to the National Minimum Wage and employer National Insurance contributions from April 2025 introduced in the October budget statement.

Note that some councils around the country have a majority of their adult social care covered by council personnel. This is not the case in Bracknell Forest where most is outsourced to partners in the private sector. So the effect of the National Minimum Wage and employer National Insurance changes on councils around the country will vary, but suffice to say that Bracknell Forest is unlikely to fare very well.

The Executive Director for Resources stated at the time that whilst the numbers had not been finalised, it was thought that the increase in charges from the private sector may be around 8%. The question that has not yet been answered is 8% of what number. Looking around the Council website is it not easy to get a definitive figure on the spend on adult social care alone. The total budget for the People directorate is around £70M. For every £10M spent on private sector providers of adult social care, that amounts to another £800k pressure. If the Adult Social Care bill is half of this, an 8% increase in charges could add another £4M to the pressures. We are keen to see what the final numbers come out to when the revised draft budget is sent to the Cabinet in February.

The adult social care bills for some of our residents are covers by Personal Independence Payments (PIPs), where people have a certain amount of flexibility in how they purchase the care they need. However, we are assuming the these payments will be increasing in line with inflation - so will not take into account the increase in charges from the private sector providers. Does this mean that residents on PIPs will get not be able to afford the same level of care in 2025 that they got in 2024?

Moving on to the rest of the budget with the uncertainty around finances - it is really wise to be spending £250k on climate change. This would result in more officers. No mention has been made as to these being short term contracts, so we are assuming these new staff would be on permanent contracts. Is this being done on an invest to save basis – or is it just additional cost.

There have been comments circulating that the pot of money available to cover the National Insurance increases for public sector organisations is significantly smaller than the total requirement. So it may be apportioned by the greatest need - which would put Bracknell Forest near the back of the queue. We may not get any of the NI increase covered. It may be that we will need every penny we can get next year, so increasing the overall staff budget by hiring new employees into the Climate Change team may not be a good use of our resources. Whilst we are supportive of moving forwards on climate change, it should not be to the detriment of our finances. Note that there are voluntary groups who can provide advice on climate change issues. Maybe this would be an option.

The Business Rate support for charities. Whilst we agree that 20% across the board for all charities may be overly generous - reducing all down to 2.5% seems exceptionally harsh. We would like to see charities which are local to Bracknell Forest being treated more generously than national charities. The smaller local charities are less able to weather the storm of significant changes in their finances and it would seem unfair to withdraw all the business rate support when these are the charities which tend to be most associated with our residents. Maybe there could even be a sliding scale.

Residents have pointed out that the Council owned parts of Bracknell town centre are looking particularly untidy, especially when compared to how clean and tidy the parts owned by BRP are kept. Have we stopped funding the cleaning of our parts of the town centre, or are we just getting a bad service from our provider. If we have stopped funding, then maybe we could find out how much it would cost to have a weekly tidy up. If we are just getting a bad service, then maybe we need to find out what is going wrong.

**BRACKNELL FOREST ECONOMIC
PARTNERSHIP
21 JANUARY 2025
10.00 AM - 12.00 PM**



Extract from minutes of meeting

4. Bracknell Forest Council budget 2025/26 consultation

Stuart McKellar, Executive Director for Resources, gave a presentation to the Partnership on the current budget 2025/26 proposals which was currently out for public consultation. Residents, local groups, and partner organisations were encouraged to provide feedback on the draft budget plans through an online survey available on the council's website.

The presentation outlined several proposals for consultation. For the revenue budget, these included:

- Closing the upper decks of Braccan Walk car park for three months a year to save £9,000 on business rates.
- Increasing residents' parking zone fees by £10 to make the scheme self-funding by the end of 2025/26.
- Increasing the charge for the garden waste service by £5 to make the scheme self-funding by the end of 2025/26; and
- Other proposals included focusing grounds maintenance work on essential tasks to save £15,000 a year, reviewing the local discretionary business rate relief system for charities, reducing the number of parking machines and extending repair times to save £15,000, and promoting independence for adults through early intervention and prevention to save £458,000.

For the capital programme, the proposals included spending:

- £2.7 million on repairing and improving Bracknell Forest roads in 2025/26.
- £100,000 on environmental work to prevent flooding and protect wildlife.
- £445,000 on essential maintenance at South Hill Park.
- £445,000 to make council buildings more energy efficient
- £210,000 to upgrade windows and improve energy efficiency in the old magistrates' court building; and
- £500,000 for council properties used mainly for temporary accommodation.

Key points arising from discussion were as follows:

- Economic impact on car parks: There was a general sense of disappointment with some of the decisions made, particularly those affecting the town's car parks. The concern was that targeting car parks could reduce opportunities for customers to come into town, which could negatively impact the local economy. The importance of car parks to the town's economy was emphasised. The belief

was that it was only a small amount of money but would make a significant impact, and decisions regarding car parks should be more carefully considered. There was a discussion about using online payment methods like Ringo, but concerns were raised about impact of the cost of entirely using this method for users. The BID already used a shuttle bus for businesses in the BID business areas.

- Small businesses and charities: There was a worry that seemingly limiting charity and independent use in the town could have made it seem like corporate giants were preventing smaller businesses from thriving. The public talked passionately about supporting charity and independent businesses, and any actions that limited these could be viewed negatively. There was a call for more support in the form of rate relief or funding to help small businesses start and grow. It was noted that there was a national small business rate relief scheme that could be utilised.
- Grounds maintenance savings: There was concern about the decision to focus grounds maintenance work on essential tasks like highway safety only rather than appearance-related work to save £15,000 a year. This went against previous discussions about enhancing the town centre.

The Partnership highlighted the need for careful consideration of decisions that impacted the town's economy, support for small businesses, and the balance between cost-saving measures and maintaining the town's prominence. **Following the meeting the link to the consultation would be circulated and members were asked to feedback to officers as soon as it were possible.**

RESOURCES DIRECTORATE

Description Impact	2025/26 £'000	2026/27 £'000	2027/28 £'000
Devolved Staffing Budget Vacant posts across the directorate will be deleted.	-43	0	0
Organisational Development Centralised training budgets are to be reduced to reflect recent levels of spending on external courses.	-40	0	0
Human Resources Grant is available to support funding for workforce development, which is currently part of the core budget.	-25	0	0
Corporate Procurement A restructure of the central procurement team is proposed to increase the level of resource to deal with the new requirements of the Procurement Act 2023, that comes into effect in February 2025.	271	0	0
Internal Audit A review of roles and grading within this statutory service has been carried out to propose a structure that is more resilient and market competitive.	24	0	0
HR & Payroll Software Procurement for the HR and Payroll system started in autumn 2024. Based on the recently extended contract with the existing supplier, the annual license and maintenance costs are expected to increase to reflect market pricing.	15	0	0
Finance & Payroll The number of academy schools in the borough is growing. These organisations operate at arms-length from the council. Generally, they have their own shared support services. As a result, financial contributions from schools to the council's support services, which previously provided services to them, are steadily reducing.	78	0	0
Accountancy Software The council's accountancy software (Agresso) is used by several other local authorities in Berkshire as their core accounting system. The software owners are changing their licensing model to include support only through their own Cloud hosted	100	0	0

Note: Negative numbers are savings, positive numbers are pressures

Description Impact	2025/26 £'000	2026/27 £'000	2027/28 £'000
environment. While remaining with Agresso will see a significant increase in costs, the product remains market competitive against alternative accountancy systems.			
ADDITIONAL PROPOSALS SINCE DECEMBER			
Devolved Staffing Budget – Employers’ National Insurance			
Impact of the increase in the employers’ National Insurance rate from 13.8% to 15% and the lowering of the threshold at which point this becomes payable from £9,500 to £5,000.	129	0	0
Revenues			
To support the most vulnerable households with their Council Tax bills, the Council has decided to provide £50 of council tax support to low income working age households (£0.170m). Additional one-off funding will also be provided for Section 13A Council Tax reliefs (£0.088m) and the associated administrative support (£0.045m). All three elements (£0.303m in total) are to be funded from the Financial Hardship Reserve.	303	-303	0
RESOURCES TOTAL	812	-303	0

PLACE DIRECTORATE

Description Impact	2025/26 £'000	2026/27 £'000	2027/28 £'000
Highways & Transport Concessionary fares holders not returning to pre COVID levels. Reducing trend continues.	-25	0	0
Highways & Transport Reduction in supplies and services budget to reflect actual expenditure.	-15	0	0
Highways & Transport Increased use of reserve established as part of developer agreements for highways works for two year saving option (continuation of existing plan).	0	-50	0
Highways & Transport Increased use of commuted sums reserve for two year saving option (continuation of existing plan).	0	-50	0
Highways & Transport Capitalisation of engineering salaries. Redirection of staff costs to capital work programme where associated with programme delivery.	-150	0	0
Highways & Transport Capitalisation of external fees and works. Redirection of internal/external costs to capital work programme where associated with programme development.	-100	0	0
Highways & Transport Delete technician post within highway engineering team	-40	0	0
Highways & Transport Use of legacy reserve balance from better bus grant to off-set bus contract.	-7	7	0
Highways & Transport Use of travel planning S106 developer agreement receipts.	-30	0	0

Note: Negative numbers are savings, positive numbers are pressures

Description Impact	2025/26 £'000	2026/27 £'000	2027/28 £'000
Town Centre Reduction in supplies and services budget to reflect actual expenditure.	-10	0	0
Town Centre Additional digital media screen advertising income.	-13	-15	0
Planning Delete principal planning officer post - major sites team.	-64	0	0
Planning Reduction in consultant fees due to termination of heritage advice contract.	-9	0	0
Planning Increase to Community Infrastructure Levy administration income target.	-70	0	0
Property One year only of reducing reactive maintenance to urgent and emergency repair items.	-150	150	0
Property Capitalisation of salaries. Redirection of staff costs to capital work programme where associated with programme delivery.	-50	0	-25
Depot Redevelopment Project Reduction in energy costs due to more efficient new buildings, installation of solar panels and reduction in energy costs.	-15	0	0
Property Surveys and management of asbestos.	40	0	-40
Property Loss of income for Market Street properties due to re-development of site.	144	0	0

Description Impact	2025/26 £'000	2026/27 £'000	2027/28 £'000
Property Extra resources are needed to achieve higher regulatory standards across all the council's properties. This initial investment will enable the service to absorb this function after two years.	75	0	-75
Property All commercial properties need to have valid energy performance certificates (EPCs) so they can be let.	30	0	-30
Property Specialist external expertise is needed to provide statutory asset valuations for financial reporting and insurance purposes.	50	25	0
Property Income target for Time Square lettings and café not achieved due to lack of demand for office accommodation.	31	0	0
Highways & Transport Government requirement to digitalise Traffic Regulation Orders and provide API file to Department for Transport needs specialist software.	35	0	0
Highways & Transport Resourcing for highway tree priority route inspection and work.	40	-40	0
Highways & Transport Increase to reactive highway maintenance budgets to manage impact of road surface deterioration and extreme weather events.	100	-20	-20
ADDITIONAL PROPOSALS SINCE DECEMBER			
Devolved Staffing Budget – Employers' National Insurance Impact of the increase in the employers' National Insurance rate from 13.8% to 15% and the lowering of the threshold at which point this becomes payable from £9,500 to £5,000.	156	0	0
Executive Director: Place – Preparations for Devolution Following the publication of the government's white paper on devolution and the need to define Strategic Combined Authority areas, an expenditure budget is required to cover costs for developing an options appraisal, working with other local authorities in line with the Council motion approved on 8 January.	50	-50	0
PLACE TOTAL	3	-43	-190

Note: Negative numbers are savings, positive numbers are pressures

COMMUNITIES DIRECTORATE

Description Impact	2025/26 £'000	2026/27 £'000	2027/28 £'000
Democratic & Registration Services Reduction in scrutiny and complaints supplies and services due to underspends in previous years (£0.001m) and an increase in the school appeals income budget (£0.001m) due to overachievement in previous years.	-2	0	0
Registration Services Increase in income budget for registration services due to overachievement in previous years.	-10	0	0
Members & Mayoral Reduction in members' allowances budget due to some councillors continuing to take reduced allowances.	-30	0	0
Members & Mayoral Reduction in budgets for mayoral allowances (£0.002m) and car hire/hospitality (£0.002m) due to underspends in previous years.	-4	0	0
Car Parking Temporarily close off the upper decks of Braccan Walk car park to make a saving on business rates for three months of each year.	-9	0	0
Car Parking Reduction in the number of Flowbird parking payment machines at The Look Out to reduce service contract and maintenance costs (£0.004m). Reduction in the number of S&B parking payment machines in The Avenue to reduce maintenance costs (£0.003m). Reduction in S&B service level agreement for response times at The Avenue (£0.008m).	-15	0	0
Car Parking Reduction in budget for contracted services due to underspends in previous years.	-30	0	0
Car Parking Above inflationary increases (£10) to the residents' parking zones fees and charges. This will enable the scheme to become self-funding by the end of 25/26.	-9	0	0
Leisure Reduction in publicity and marketing budget (£0.005m). Reduction in consultancy budgets (£0.004m) due to underspends in previous years.	-9	0	0
Leisure Additional income to be received from Everyone Active relating to COVID repayment monies.	-59	0	0

Note: Negative numbers are savings, positive numbers are pressures

Description Impact	2025/26 £'000	2026/27 £'000	2027/28 £'000
Waste Collection Above inflationary increases for garden waste collection charges to cover costs of service.	-45	0	0
Cemetery & Crematorium Removal of need for medical referee due to changes to the Registration of Deaths in England and Wales process.	-15	-35	0
Grounds Maintenance / Street Cleaning Reduction in discretionary works. The focus will be on statutory requirements, for example highway safety rather than work for aesthetic reasons.	-15	0	0
Communications & Marketing End the contract for the current media database and look for free/low-cost alternatives.	-4	0	0
Legal Reduction in budgets for staff transport (£0.001m), reference books (£0.001m), seminar costs (£0.001m). Increase the income budget for schools' service level agreement (SLA) income (£0.001m) due to underspends in previous years.	-4	0	0
Legal Aim to secure additional schools' service level agreement (SLA) income from schools/trusts outside of the borough.	-4	0	0
ICT The bursar support service has been discontinued. This is due to falling demand from schools and increased third party costs. The associated income target is therefore no longer achievable.	34	0	0
Engagement and Equalities Additional budget to meet the costs of the consultation and engagement online portal contract retender.	11	0	0
Communications and Marketing Increased graphic design capacity to further improve the accessibility of publications, marketing and communications. Funding for a part-time post had previously been available from a grant that is no longer available.	49	0	0
Communications and Marketing Recruitment of a two-year fixed term part-time copy writer to further improve the accessibility of communications and marketing across the organisation.	26	0	-26
Legal Creating an additional post to help with the team's ongoing additional workload.	65	0	0

Note: Negative numbers are savings, positive numbers are pressures

Description Impact	2025/26 £'000	2026/27 £'000	2027/28 £'000
ICT Additional on-off budget to support the shortfall in funding for onboarding costs associated with the replacement of a major IT system used by the directorate.	80	-80	0
Public Protection Partnership (PPP) Additional budget to support funding shortfall to meet the council's share of the service costs.	195	0	0
Waste Disposal Additional budget to support the council's share of costs relating to the re-procurement of the waste disposal contract.	52	100	-25
Utilities Reinstating energy budgets to the current level of spending, with anticipated savings from energy efficiency investments not having been fully achieved.	8	0	0
Climate Change Providing additional resources (staffing and external costs) to ensure there is capacity to progress actions arising from the developing climate change strategy, aligned to the Council Plan.	250	0	0
ADDITIONAL PROPOSALS SINCE DECEMBER			
Devolved Staffing Budget – Employers' National Insurance Impact of the increase in the employers' National Insurance rate from 13.8% to 15% and the lowering of the threshold at which point this becomes payable from £9,500 to £5,000.	201	0	0
Waste Disposal The Council will receive new un-ringfenced funding in 2025/26 through the implementation of the Extended Producer Responsibility scheme (-£2.345m). Funding of £0.100m is proposed for Waste Services to support preliminary works associated with Government proposed changes to kerbside recycling collection arrangements.	100	-100	0
COMMUNITIES TOTAL	807	-115	-51

PEOPLE DIRECTORATE

Description Impact	2025/26 £'000	2026/27 £'000	2027/28 £'000
Adult Social Care – Packages and Case Reviews Review of high-cost packages, double handed packages and step-down transfers.	-68	-50	0
Adult Social Care – Promoting Independence Our new way of working (the target operating model) has been developed with a focus on building independence for adults through early intervention and prevention to ensure people achieve their optimum level of independence. This is being achieved by providing effective information, advice and guidance, the use of equipment and Assistive Technology and rehabilitation / reablement. It will also look at supporting people within friendship groups and activities to improve outcomes.	-458	0	0
Adult Social Care – Maximising Health Partners contribution for Identified cases via Challenges. Work with health partners to ensure joint funding via S117 or full funding for continuing health care (CHC) cases for eligible clients.	-110	-10	-10
Adult Social Care - Supported Living Framework Contract Review Current purchased supported living care and support services will be recommissioned under the new supported living framework (SLFW). It will use a core/flexi hours model, making it more efficient compared to how services are currently purchased.	-200	0	0
Service Operational Reviews and Realignment of Budget Management structure reviews of Forestcare and business intelligence service. Re-purposing of grant funding to fairly reflect business operations.	-505	0	0
Children Looked After Practice continues to see the number of Children Looked After reducing. The average for the last two years has reduced to 111 placements compared to 117 over the last four years. Current data, which is high cost, volatile and subject to change at short notice, projects a net saving against accommodation and care provision. Associated savings are also expected in a range of related support services, such as specialist childcare solicitors.	-997	0	0
Children’s Social Care staffing An assistant team manager post is proposed to be deleted and replaced with a team manager role. A related cost increase is identified in pressures.	-67	0	0

Note: Negative numbers are savings, positive numbers are pressures

Description Impact	2025/26 £'000	2026/27 £'000	2027/28 £'000
Children’s Services support to families Alternative funding sources have been identified for some areas of support to families with no recourse to public funds and children’s specialist services team.	-32	0	0
Additional grant income Additional social care and supported accommodation grant income was received in 2024-25 and is expected to continue.	-596	0	0
Standards and Effectiveness Income from schools will reduce at the expiry of service level agreements, at which point staffing reduction will take place. There is also additional income expected from the Open Learning Centre.	-5	-47	-8
Early Years Services Government reforms of the early years entitlements will result in significantly more income being received. This enables more grant to be applied to council funded expenditure where this is incurred to support providers. This will need to be reviewed for subsequent years once longer term government plans are confirmed.	-254	254	0
Home to School Transport The proposal to recruit additional drivers will reduce costs currently being incurred on some of the more expensive routes. Additionally, new academic year contracts are expected to provide cost savings.	-126	0	0
Early Help A decrease in the number of leaders is proposed to reflect the reduction of delivery to three sites. There is also the opportunity to pay site management costs from capital rather than by employing a site manager. There are a number of other savings on resources which will not impact delivery by removing uncommitted budgets and using external partners for service delivery.	-126	0	0
Adult Social Care Costs This pressure represents estimated costs arising from known young people turning 18 and transferring into adult social care services.	1,494	650	997
Adult Social Care Pressure from the increase in cost of care packages for the current clients being supported.	2,626	0	0
Adult Social Care More funding is required to ensure the available budget reflects current operational needs.	196	0	0

Note: Negative numbers are savings, positive numbers are pressures

Description Impact	2025/26 £'000	2026/27 £'000	2027/28 £'000
Early Help & Communities Due to changes in grant allocations, there is a shortfall in the available budget for community safety staff.	36	0	0
Early Help & Communities Additional costs due to above inflation increases in housing repair costs. Industry data suggests an average 15 per cent increase.	35	0	0
Early Help & Communities The financial inclusion team provides information and guidance to residents who need support with financial hardship. It was initially funded for one year but is now proposed to continue for a further year, funded from a combination of core council funding and the extended Household Support Fund.	35	0	0
Support to disabled children A number of changes are proposed, including increased provision at Larchwood (our short break children's home), specialist equipment support and short breaks. This includes increased contract costs and inclusion funding.	262	0	0
Children Looked after costs Withdrawal of funding contributions from health for children previously recognised as presenting health needs.	518	0	0
Connected person fostering allowance. Increasing the fostering allowance for connected persons allowance to the same rate as mainstream foster carers.	110	0	0
Unaccompanied Asylum Seeker Children (UASC) and Care Leavers Estimated cost impact from current know clients and expectations around the national transfer scheme.	20	52	0
Children's Social Care staffing An assistant team manager post is proposed to be deleted and replaced with a team manager role, with relevant reductions identified in savings. Additional staffing is also proposed to support payment of provider invoices.	95	0	0
Income Income targets for Make Safe, education welfare and standards and effectiveness services have been reset to a realistic level. Additionally, external funding for the edge of care team is due to end next year.	87	192	0
Support to vulnerable pupils The education psychology service is proposed to be expanded, with recruitment of trainees to support children with special educational needs. Permanent funding is also proposed to the safeguarding our schools team manager.	110	19	0

Note: Negative numbers are savings, positive numbers are pressures

Description Impact	2025/26 £'000	2026/27 £'000	2027/28 £'000
Home to Schools Transport Additional drivers are proposed to support the home to school transport service, which will help reduce current transport costs.	40	0	0
ADDITIONAL PROPOSALS SINCE DECEMBER			
Devolved Staffing Budget – Employers’ National Insurance Impact of the increase in the employers’ National Insurance rate from 13.8% to 15% and the lowering of the threshold at which point this becomes payable from £9,500 to £5,000.	687	0	0
PEOPLE TOTAL	2,807	1,060	979

COUNCIL WIDE

Description Impact	2025/26 £'000	2026/27 £'000	2027/28 £'000
Car Mileage Claims A saving was included in the 2024/25 budget related to reduced levels of spending on staff travel. The saving achieved during the year, based on an analysis of current spending, was £9,000 more than the savings target built into the budget.	-9	0	0
Salary Sacrifice Staff Benefits A salary sacrifice Additional Voluntary (pension) Contributions scheme has been introduced to the staff benefits package during 2024/25. It is planned to introduce a salary sacrifice car lease scheme for electric vehicles for 2025/26, as part of the council's aim to reduce carbon emissions both directly and indirectly related to its operations. Salary sacrifice schemes benefit both employees and employers, since employer national insurance contributions are lower when such schemes are taken up. The level of savings is indicative at this stage and may need to be revised once actual take up data is available.	-25	-25	-25
Bank Charges The council has received notification that its banking charges and credit card fees are to be reduced, with a backdated sum having been received during 2024/25.	-10	-5	0
Interest Costs The pressure being experienced in the current year's budget on interest costs is expected to continue into 2025/26. Cashflows are tighter than in previous years due to spending on the capital programme and the growing Dedicated Schools Grant deficit caused by increasing costs of supporting pupils with special educational needs and disabilities. Latest indications are that borrowing rates are unlikely to fall quickly from their current relatively high levels.	400	300	300
ADDITIONAL PROPOSALS SINCE DECEMBER			
Corporate Contingency The Contingency has been decreased from £4.000m to £3.992m as part of the final proposals to reflect the latest position on funding, demographic pressures and risks to the budget.	-8	0	0
Earmarked Reserves Transfer from the Financial Hardship Reserve to fund a £50 reduction in Council tax bills for working age households in receipt of Council Tax support and other support measures.	-303	303	0
COUNCIL WIDE TOTAL	45	573	275

Note: Negative numbers are savings, positive numbers are pressures

TREASURY MANAGEMENT REPORT

- 1.1 The Local Government Act 2003 requires the Council to “have regard to” the Prudential Code and to set Prudential Indicators for the next three years to ensure that the Council’s capital investment plans are affordable, prudent and sustainable.
- 1.2 The Council is required to operate a balanced budget, which broadly means that cash raised during the year will meet cash expenditure. Part of the treasury management operation is to ensure that this cash flow is adequately planned, with cash being available when it is needed. Surplus monies are invested in low-risk counterparties or instruments commensurate with the Council’s low risk appetite, providing adequate liquidity initially before considering investment return.
- 1.3 The second main function of the treasury management service is the funding of the Council’s capital plans. These capital plans provide a guide to the borrowing need of the Council, essentially the longer-term cash flow planning, to ensure that the Council can meet its capital spending obligations. This management of longer-term cash may involve arranging long or short-term loans, or using longer-term cash flow surpluses. On occasion, when it is prudent and economic, any debt previously drawn may be restructured to meet Council risk or cost objectives.
- 1.4 The contribution the treasury management function makes to the authority is critical, as the balance of debt and investment operations ensure liquidity or the ability to meet spending commitments as they fall due, either on day-to-day revenue or for larger capital projects. The treasury operations will see a balance of the interest costs of debt and the investment income arising from cash deposits affecting the available budget. Since cash balances generally result from reserves and balances, it is paramount to ensure adequate security of the sums invested, as a loss of principal will in effect result in a loss to the General Fund Balance.
- 1.5 CIPFA defines treasury management as:
- “The management of the local authority’s borrowing, investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.”*

Capital Strategy

- 1.6 The CIPFA 2021 Prudential and Treasury Management Codes require all local authorities to prepare a Capital Strategy report which will provide the following: -
- a high-level long-term overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services
 - an overview of how the associated risk is managed
 - the implications for future financial sustainability
- 1.7 The aim of the strategy is to ensure that all the Authority’s elected members fully understand the overall long-term policy objectives and resulting Capital Strategy requirements, governance procedures and risk appetite.
- 1.8 The Council published its Capital Strategy in 2019. It has been reviewed by officers and has been updated for 2025/26 (Annex Evi) to be reviewed by Governance and Audit Committee before being published. If any non-treasury investment sustains a

loss during the final accounts and audit process, the strategy and revenue implications will be reported through the same procedure as the capital strategy.

Treasury Management reporting

- 1.9 The Authority is currently required to receive and approve, as a minimum, three main treasury reports each year, which incorporate a variety of policies, estimates and actuals.
- a. **Prudential and treasury indicators and treasury strategy** (this report) - The first, and most important report is forward looking and covers: -
 - the capital plans, (including prudential indicators)
 - a minimum revenue provision (MRP) policy, (how residual capital expenditure is charged to revenue over time)
 - the Treasury Management Strategy, (how the investments and borrowings are to be organised), including treasury indicators; and
 - an Annual Investment Strategy, (the parameters on how investments are to be managed)
 - b. **A mid-year treasury management report** – This is primarily a progress report and will update members on the capital position, amending prudential indicators as necessary, and whether any policies require revision. In addition, this Authority will receive quarterly update reports.
 - c. **An annual treasury report** – This is a backward-looking review document and provides details of a selection of actual prudential and treasury indicators and actual treasury operations compared to the estimates within the strategy.
- 1.10 The above reports are required to be adequately scrutinised before being recommended to the Council. This role is undertaken by the Governance and Audit Committee.
- 1.11 The Treasury Management Strategy for 2025/26 covers two main areas which meet the requirements of the Local Government Act 2003, DLUHC Investment Guidance, DLUHC MRP Guidance, the CIPFA Prudential Code and the CIPFA Treasury Management Code:

Capital issues

- the capital expenditure plans and the associated prudential indicators;
- the minimum revenue provision (MRP) policy.

Treasury management issues

- the current treasury position;
- treasury indicators which limit the treasury risk and activities of the Council;
- prospects for interest rates;
- the borrowing strategy;
- policy on borrowing in advance of need;
- debt rescheduling;
- the investment strategy;
- creditworthiness policy; and
- the policy on use of external service providers.

- 1.12 The CIPFA Treasury Management Code requires the responsible officer to ensure that members with responsibility for treasury management receive adequate training in treasury management. This especially applies to members responsible for scrutiny.

- 1.13 Furthermore, pages 47 and 48 of the Code state that they expect “all organisations to have a formal and comprehensive knowledge and skills or training policy for the effective acquisition and retention of treasury management knowledge and skills for those responsible for management, delivery, governance and decision making.

The Capital Prudential Indicators 2025/26 – 2027/28

The Local Government Act 2003 requires the Council to adopt the CIPFA Prudential Code and produce prudential indicators. Each indicator either summarises the expected capital activity or introduces limits upon that activity and reflects the outcome of the Council's underlying capital appraisal systems. Within this overall prudential framework there is an impact on the Council's treasury management activity – as it will directly impact on borrowing or investment activity and as such the Treasury Management Strategy for 2025/26 to 2027/28 complements these indicators.

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

The Capital Expenditure Plans

The Council's capital expenditure plans are summarised below, and this forms the first of the prudential indicators. A certain level of capital expenditure is grant supported by the Government; any decisions by the Council to spend above this level will be considered unsupported capital expenditure. This capital expenditure needs to have regard to:

- Service objectives (e.g. strategic planning);
- Stewardship of assets (e.g. asset management planning);
- Value for money (e.g. option appraisal);
- Prudence and sustainability (e.g. implications for external borrowing and whole life costing);
- Affordability (e.g. implications for the council tax);
- Practicality (e.g. the achievability of the forward plan).

The revenue consequences of capital expenditure, particularly the unsupported capital expenditure, will need to be paid for from the Council's own resources. This capital expenditure can be paid for immediately (by applying capital resources such as capital receipts, capital grants, or revenue resources), but if these resources are insufficient any residual capital expenditure will add to the Council's borrowing need.

The key risks to the plans are that the level of Government support has been estimated and is therefore maybe subject to change. Similarly some estimates for other sources of funding, such as capital receipts, may also be subject to change over this timescale. For instance anticipated asset sales may be postponed due to external factors such as the impact of the wider economy.

The Council is asked to approve the summary capital expenditure projections below.

Capital Expenditure	2025/26 Estimate £000	2026/27 Estimate £000	2027/28 Estimate £000
Capital Expenditure	14,386	10,422	3,905
Commercial Activities	0	0	0
Financed by:			
Capital receipts	4,000	3,300	3,300
Capital grants & Contributions	5,998	3,230	3,230
Net financing need	4,388	3,892	605

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

The second prudential indicator is the Council's Capital Financing Requirement (CFR). The CFR is simply the total outstanding capital expenditure which has not yet been paid for from either revenue or capital resources. It is essentially a measure of the Council's underlying borrowing need. The capital expenditure above which has not immediately been paid for will increase the CFR. Due to the nature of some of the capital expenditure identified above (ie grant), an element will be immediately impaired or will not qualify as capital expenditure for CFR purposes. As such the net financing figure above may differ from that used in the CFR calculation. The CFR does not increase indefinitely, as the minimum revenue provision (MRP) is a statutory annual revenue charge which broadly reduces the indebtedness in line with each assets life, and so charges the economic consumption of capital assets as they are used.

The Council is asked to approve the CFR projections below:

	2024/25	2025/26	2026/27	2027/28
	Estimate	Estimate	Estimate	Estimate
	£m	£m	£m	£m
Capital Financing Requirement				
CFR – services	153.112	153.874	167.284	169.216
CFR - Commercial activities/ non-financial investments	82.977	81.873	80.744	79.589
Total CFR	236.089	235.748	248.028	248.806
Movement in CFR	6.542	-0.341	12.280	0.778
Movement in CFR represented by				
Net financing need for the year (above)	2.971	-4.070	8.295	-3.431
Less MRP and other financing movements	3.571	3.729	3.985	4,119
Movement in CFR	9.452	-0.341	12.280	0.778

The net financing need for the year includes expenditure related to budgets approved in prior years in addition to the new capital expenditure approved in 2025/26.

Regulations have been issued which require full Council to approve an MRP Statement in advance of each year. The Council is recommended to approve the MRP Statement attached in Annex E(ii)

Minimum Revenue Provision (MRP) Policy Statement

Under Regulation 27 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003, where the Authority has financed capital expenditure by borrowing it is required to make a provision each year through a revenue charge (MRP).

The Authority is required to calculate a prudent provision of MRP which ensures that the outstanding debt liability is repaid over a period that is reasonably commensurate with that over which the capital expenditure provides benefits. The MRP Guidance (2018) gives four ready-made options for calculating MRP, but the Authority can use any other reasonable basis that it can justify as prudent.

The MRP policy statement requires full council approval (or closest equivalent level) in advance of each financial year. As such the Council is recommended to approve the following MRP Statement

- For capital expenditure incurred before 1 April 2008 or which in the future will be Supported Capital Expenditure, the MRP policy will be:

Based on CFR – MRP will be based on the CFR. This option provides for an approximate 4% reduction in the borrowing need (CFR) each year.

- From 1 April 2008 for all unsupported borrowing (including PFI and finance leases but excluding CPIS expenditure) the MRP policy will be:

Asset life method - MRP will be based on the annuity basis, in accordance with the regulations. Repayments included in annual PFI, or finance leases are applied as MRP.

There will be a presumption that capital receipts will be allocated to the appropriate assets in relation to the constraints of the medium-term financial strategy.

Bracknell Forest Cambium Partnership LLP – Joint Venture

In December 2020, the Authority and Countryside Properties UK (“Countryside”) formed a Joint Venture (“JV”) named Bracknell Forest Cambium Partnership LLP, a limited liability partnership. The principal purpose of the Partnership is to lead on the regeneration of three sites identified by the Authority for mixed use development, and to bring forward additional sites for regeneration in accordance with the Bracknell Town Centre Vision 2032. Capital expenditure in relation to this partnership is to be treated as an investment for service purposes.

The Prudential Code paragraph 95 defines “investments for service purposes” as:

***Investments for service purposes’** (or service investments) are taken or held primarily and directly for the delivery of public services (including housing, regeneration and local infrastructure) or in support of joint working with others to deliver such services. Where the capital loan is classed as a service loan, authorities can opt not to provide MRP*

For capital expenditure funded from borrowing and identified as investment for service purposes, where there is an intention to repay the borrowing from future related receipts (including loans to companies wholly or partly owned by the Council)

and there is a strong likelihood that this will happen, the MRP policy will be: Deferral method - MRP will be deferred and the liability repaid through future capital receipts from disposing of the asset or loan repayments from third part

Capital expenditure incurred during 2025/26 will not be subject to an MRP charge until 2026/27, or in the year after the asset becomes operational.

TREASURY MANAGEMENT STRATEGY STATEMENT

The Treasury Management service is an important part of the overall financial management of the Council's affairs. The prudential indicators in Annex E(i) consider the affordability and impact of capital expenditure decisions and set out the Council's overall capital framework. The Treasury Management service considers the effective funding of these decisions. Together they form part of the process which ensures the Council meets its balanced budget requirement under the Local Government Finance Act 1992.

The Council's treasury activities are strictly regulated by statutory requirements and a professional code of practice - 2011 revised CIPFA Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes ("the CIPFA TM Code"). This Council has adopted the revised Code.

As a result of adopting the Code the Council also adopted a Treasury Policy Statement. This adoption is the requirement of one of the prudential indicators.

The Code of Practice requires an annual strategy to be reported to Council outlining the expected treasury activity for the forthcoming 3 years. A key requirement of this report is to explain both the risks, and the management of the risks, associated with the treasury service. A further treasury report is produced after the year-end to report on actual activity for the year, and a new requirement of the revision of the Code of Practice is that there is a mid-year monitoring report.

This strategy covers:

- The Council's debt and investment projections;
- The Council's estimates and limits on future debt levels;
- The expected movement in interest rates;
- The Council's borrowing and investment strategies;
- Treasury performance indicators;
- Specific limits on treasury activities;

Debt and Investment Projections 2025/26 – 2027/28

The borrowing requirement comprises the expected movement in the CFR and any maturing debt which will need to be re-financed.

	2025/26 Estimated	2026/27 Estimated	2027/28 Estimated
External Debt			
Debt at 31 March	£140m	£150m	£160m
Investments			
Investments at 31 March	£10m	£10m	£10m

Current Portfolio

The overall treasury management portfolio as at 31 March 2024 and for the position as at 31st October 2024 are shown below for both borrowing and investments

	Actual	Actual	Current	Current
	31/03/24	31/03/24	31/10/24	31/10/24
Treasury Investments	£000	%	£000	%
Money Market Funds	12,075	100	17,085	100
External Borrowing	£000	%	£000	%
Local Authorities	24,200	0	35,000	30
PWLB	80,000	100	80,000	70
Net Treasury Borrowing	92,125		97,915	

Limits to Borrowing Activity

Within the prudential indicators there are a number of key indicators to ensure the Council operates its activities within well defined limits. For the first of these the Council needs to ensure that its total borrowing net of any investments, does not, except in the short term, exceed the total of the CFR in the preceding year plus the estimates of any additional CFR for 2025/26 and the following two financial years. This allows some flexibility for limited early borrowing for future years but ensures that borrowing is not undertaken for revenue purposes.

The Executive Director:Resources reports that the Council has complied with this prudential indicator in the current year and does not envisage difficulties for the future. This view takes into account current commitments, existing plans, and the proposals in this budget report.

The Authorised Limit for External Debt

A further key prudential indicator represents a control on the overall level of borrowing. This represents a limit beyond which external debt is prohibited, and this limit needs to be set or revised by full Council. It reflects the level of external debt which, while not desired, could be afforded in the short term.

The Council is asked to approve the following Authorised Limit:

Authorised limit	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Borrowing	£240m	£250m	£260m
Other long term liabilities	£20m	£20m	£20m
Total	£260m	£270m	£280m

Operational Boundary for External Debt

The Authority is also recommended to approve the Operational Boundary for external debt for the same period. The proposed Operational Boundary is based on the same estimates as the Authorised Limit but reflects directly the estimate of the most likely but not worst case scenario, without the additional headroom included within the Authorised Limit to allow for unusual cash movements.

Operational Boundary	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Borrowing	£230m	£240m	£250m
Other long term liabilities	£20m	£20m	£20m
Total	£250m	£250m	£270m

Borrowing in advance of need.

The Executive Director:Resources may do this under delegated power where, for instance, a sharp rise in interest rates is expected, and so borrowing early at fixed interest rates will be economically beneficial or meet budgetary constraints. Whilst the Executive Director:Resources will adopt a cautious approach to any such borrowing, where there is a clear business case for doing so borrowing may be undertaken to fund the approved capital programme or to fund future debt maturities. Risks associated with any advance borrowing activity will be subject to appraisal in advance and subsequent reporting through the mid-year or annual reporting mechanism.

Expected Movement in Interest Rates

The Council's treasury advisor, Link Asset Services has provided the following forecast on interest and borrowing rates:

	Dec-24	Jun-25	Dec-25	Jun-26	Dec-26	Dec-27
BANK RATE	4.75	4.25	4.00	3.75	3.50	3.50
5yr PWLB	5.00	4.80	4.50	4.40	4.20	3.90
10yr PWLB	5.30	5.00	4.80	4.50	4.40	4.10
25yr PWLB	5.60	5.40	5.20	5.00	4.80	4.50

For many years the Council was able to use internal resources to fund its annual capital programme, with borrowing reserved primarily for one-off large capital investments. However, since 2024/25 these resources were fully utilised, and the Council has increased its level of external borrowing to support past and current capital schemes. The level of external borrowing is likely to increase annually, however should remain substantially below the CFR over the next 3-years.

The Bank of England lowered its Bank Rate by 25bps to 4.75% in its November decision, as expected, marking the second rate cut in 4 years following the start of its cutting cycle in August. The decision was aligned with evidence of slowing price growth in the UK economy, with September's inflation print dropping to an over 3-year low of 1.7%.

Following the 30 October Budget, the outcome of the US Presidential election on 6 November, and the movement in the UK Bank Rate, economists have significantly revised central forecasts for the first time since May. In summary, the Bank Rate forecast is now 50bps – 75bps higher than was previously the case, whilst PWLB forecasts have been materially lifted to not only reflect the increased concerns around the future path of inflation, but also the increased level of government borrowing over the term of the current Parliament.

Reflecting on the 30 October Budget, the central case is that those policy announcements will be inflationary, at least in the near-term. The Office for Budgetary Responsibility and the Bank of England concur with that view. The latter have the CPI measure of inflation hitting 2.5% y/y by the end of 2024 and staying sticky until at least 2026. The Bank forecasts CPI to be 2.7% y/y (Q4 2025) and 2.2% (Q4 2026) before dropping back in 2027 to 1.8% y/y.

The central view is that monetary policy is sufficiently tight at present to cater for some further moderate loosening, the extent of which, however, will continue to be data dependent. The next forecasted reduction in Bank Rate is to be made in February and for a pattern to evolve whereby rate cuts are made quarterly and in keeping with the release of the Bank's Quarterly Monetary Policy Reports (February, May, August and November).

Any movement below a 4% Bank Rate will, nonetheless, be very much dependent on inflation data in the second half of 2025. The fact that the November MPC rate cut decision saw a split vote of 8-1 confirms that there are already some concerns around inflation's stickiness, and with recent public sector wage increases beginning to funnel their way into headline average earnings data, the market will be looking very closely at those releases

Regarding the PWLB forecast, the short to medium part of the curve is forecast to remain elevated over the course of the next year, and the degree to which rates moderate will be tied to the arguments for further Bank Rate loosening or otherwise. The longer part of the curve will also be impacted by inflation factors, but there is also the additional concern that with other major developed economies such as the US and France looking to run large budget deficits there could be a glut of government debt issuance that investors will only agree to digest if the interest rates paid provide sufficient reward for that scenario.

The recent outcome of the US Election paves the way for the introduction/extension of tariffs that could prove inflationary whilst the same could be said of further tax cuts and an expansion of the current US budget deficit. Invariably the direction of US Treasury yields in reaction to core policies will, in all probability, impact UK gilt yields. So, there are domestic and international factors that could impact PWLB rates whilst, as a general comment, geo-political risks abound in Europe, the Middle East and Asia. In terms of current market view, pricing suggests that rates will continue on a reducing path, however there is considerable risks identified above and actual borrowing rates are unlikely to fall as sharply.

Investment and borrowing rates

- **Investment returns** are expected to reduce in 2025/56 in line with a falling UK Base rate.
- **Borrowing interest rates** have not substantially responded to the recent reduction in Base Rate and are reacting more to macroeconomic issues as noted above. The policy of avoiding new borrowing by running down spare cash balances has served local authorities well over the last few years however there is limited recourse to this as the Council runs its balances down and continues to invest in a capital programme in excess of receipts.

Borrowing Strategy 2025/26

The Council is currently maintaining an under-borrowed position. This means that the capital borrowing need (the Capital Financing Requirement), has not been fully funded with loan debt as cash supporting the Council's reserves, balances and cash flow has been used as a temporary measure. This strategy was prudent when investment returns are low, however the ability to maintain this strategy is challenging as reserves and balances are depleted as part of the Council's budget strategy.

Against this background and the risks within the economic forecast, caution will be adopted with the 2025/26 treasury operations. The Executive Director:Resources will monitor interest rates in financial markets and adopt a pragmatic approach to changing circumstances:

- if it was felt that there was a significant risk of a sharp fall in long and short term rates then any long term borrowings will be postponed, and potential rescheduling from fixed rate funding into short term borrowing will be considered.
- if it was felt that there was a significant risk of a much sharper rise in long and short term rates than that currently forecast, perhaps arising from an increase in world economic activity or a further spikes in inflation risks, then the portfolio position will be re-appraised.

The current and short-term economic conditions place considerable challenges on the Council's treasury activities. There was a re-financing need in 2024/25 of PWLB loans taken out in 2017 at rates considerably higher than the original rate. Furthermore, as the Local Authority sector faces continuing budget pressures there has been a material drop in inter-authority lending leading to much lower liquidity (availability of lenders) and higher rates. The Council will continue to focus any borrowing activity at the shorter-dated maturities with the expectation that rates will fall over the coming 12 months. Any decisions will be reported to the Cabinet at the next available opportunity.

The Council will not borrow more than or in advance of its needs purely in order to profit from the investment of the extra sums borrowed. Any decision to borrow in advance will be within forward approved Capital Financing Requirement estimates and will be considered carefully to ensure that value for money can be demonstrated and that the Council can ensure the security of such funds.

Debt rescheduling

There may be potential opportunities to generate savings by switching from long-term debt to short-term debt. However, these savings will need to be considered in the light of the current treasury position and the size of the cost of debt repayment (premiums incurred).

The reasons for any rescheduling to take place will include:

- the generation of cash savings and / or discounted cash flow savings;
- helping to fulfil the treasury strategy;
- enhance the balance of the portfolio (amend the maturity profile and/or the balance of volatility).

All rescheduling will be reported to the Council, at the earliest meeting following its action.

Investment Strategy 2024/25 – 2026/27

Investment Policy

The Department of Levelling Up, Housing and Communities (DLUHC) and CIPFA have extended the meaning of ‘investments’ to include both financial and non-financial investments. This report deals solely with treasury (financial) investments, (as managed by the treasury management team). Non-financial investments, essentially the purchase of income yielding assets and service investments, are covered in the Capital Strategy

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

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

The Council’s investment priorities will be security first, portfolio liquidity second and then yield, (return).

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

1. Minimum acceptable **credit criteria** are applied in order to generate a list of highly creditworthy counterparties. This also enables diversification and thus avoidance of concentration risk. The key ratings used to monitor counterparties are the short term and long-term ratings.
2. Other information: ratings will not be the sole determinant of the quality of an institution; it is important to continually assess and monitor the financial sector on both a micro and macro basis and in relation to the economic and political environments in which institutions operate. The assessment will also take account of information that reflects the opinion of the markets. To achieve this consideration the Council will engage with its advisors to maintain a monitor on market pricing such as “credit default swaps” and overlay that information on top of the credit ratings.
3. Other information sources used will include the financial press, share price and other such information pertaining to the banking sector in order to establish the most robust scrutiny process on the suitability of potential investment counterparties.
4. This authority has defined the list of types of investment instruments that the treasury management team are authorised to use. There are two lists in appendix under the categories of ‘specified’ and ‘non-specified’ investments.
 - **Specified investments** are those with a high level of credit quality and subject to a maturity limit of one year.
 - **Non-specified investments** are those with less high credit quality, may be for periods in excess of one year, and/or are more complex instruments which require greater consideration by members and officers before being authorised for use.

5. Lending and transaction limits, (amounts and maturity), for each counterparty will be set through applying the matrix table shown under the Council's creditworthiness policy
6. This authority has engaged external consultants, (see paragraph 1.5), to provide expert advice on how to optimise an appropriate balance of security, liquidity and yield, given the risk appetite of this authority in the context of the expected level of cash balances and need for liquidity throughout the year.
7. All investments will be denominated in sterling.

Creditworthiness policy

This Council applies the creditworthiness service provided by Link Asset Services. This service employs a sophisticated modelling approach utilising credit ratings from the three main credit rating agencies - Fitch, Moody's and Standard and Poor's. The credit ratings of counterparties are supplemented with the following overlays:

- credit watches and credit outlooks from credit rating agencies;
- CDS spreads to give early warning of likely changes in credit ratings;
- sovereign ratings to select counterparties from only the most creditworthy countries.

This modelling approach combines credit ratings, credit watches and credit outlooks in a weighted scoring system which is then combined with an overlay of CDS spreads for which the end product is a series of colour coded bands which indicate the relative creditworthiness of counterparties. These colour codes are used by the Council to determine the suggested duration for investments. The Council will therefore use counterparties within the following maturities .

Dark pink	5 years for Enhanced money market funds (EMMFs) with a credit score of 1.25
Light pink	5 years for Enhanced money market funds (EMMFs) with a credit score of 1.5
Blue	1 year (only applies to nationalised or semi nationalised UK Banks)
Orange	1 year
Red	6 months
Green	100 days
No colour	not to be used

Y	Pi1	Pi2	P	B	O	R	G	N/C
1	1.25	1.5	2	3	4	5	6	7
Up to 5yrs	Up to 5yrs	Up to 5yrs	Up to 2yrs	Up to 1yr	Up to 1yr	Up to 6mths	Up to 100days	No Colour

	Colour (and long term rating where applicable)	Money and/or % Limit	Time Limit
Banks	orange	£7m	1 yr
Banks – part nationalised	blue	£7m	1 yr
Banks	red	£7m	6 months
Banks	green	£7m	100 days
Banks	No colour	£0m	0 days
Debt Management Account Deposit Facility	AAA	£10m	6 months
Local authorities	n/a	£7m	1 yr
Money Market Funds (CNAV, LVNAV & VNAV)	AAA	£10m	liquid
Enhanced money market funds with a credit score of 1.25	Dark pink / AAA	£10m	liquid
Enhanced money market funds with a credit score of 1.5	Light pink / AAA	£10m	liquid

The creditworthiness service uses a wider array of information than just primary ratings and by using a risk weighted scoring system, does not give undue influence to just one agency's ratings.

Typically the minimum credit ratings criteria the Council use will be a short term rating (Fitch or equivalents) of short term rating F1, long term rating A-, viability rating of A-, and a support rating of 1. There may be occasions when the counterparty ratings from one rating agency are marginally lower than these ratings but may still be used. In these instances consideration will be given to the whole range of ratings available, or other topical market information, to support their use.

All credit ratings will be monitored in real time. The Council is alerted to changes to ratings of all three agencies through its use of our creditworthiness service.

- if a downgrade results in the counterparty / investment scheme no longer meeting the Council's minimum criteria, its further use as a new investment will be withdrawn immediately.
- in addition to the use of credit ratings the Council will be advised of information in movements in credit default swap spreads against the iTraxx benchmark and other market data on a weekly basis. Extreme market movements may result in downgrade of an institution or removal from the Council's lending list.

Sole reliance will not be placed on the use of this external service. In addition this Council will also use market data and market information, information on government support for banks and the credit ratings of that supporting government

In the normal course of the council's cash flow operations it is expected that both Specified and Non-specified investments will be utilised for the control of liquidity as both categories allow for short term investments.

The use of longer term instruments (greater than one year from inception to repayment) will fall in the Non-specified investment category. These instruments will only be used where the Council's liquidity requirements are safeguarded however the current investment limits for 2024/25 restrain all investments to less than 1 year. Any amendment to this strategy will require the credit-criteria to be amended to include a long-term rating. This will be addressed through the formal approval by Council of a revised Treasury Management Strategy and Annual Investment Strategy.

Country and Sector Considerations

Due care will be taken to consider the country, group and sector exposure of the Council's investments. The current investment strategy limits all investments to UK Banks, Building Societies and Local Authorities, in addition to Sterling denominated AAA Money Market Funds.

Economic Investment Considerations

Investments will be made with reference to the core balance and cash flow requirements and the outlook for short-term interest rates. The criteria for choosing counterparties set out above provides a sound approach to investment in "normal" market circumstances. Whilst Members are asked to approve this base criteria above, under the exceptional current market conditions the Executive Director:Resources may temporarily restrict further investment activity to those counterparties considered of higher credit quality than the minimum criteria set out for approval. These restrictions will remain in place until the banking system returns to "normal" conditions. Similarly the time periods for investments will be restricted.

Examples of these restrictions would be the greater use of the Debt Management Deposit Account Facility (a Government body which accepts local authority deposits), Money Market Funds, and strongly rated institutions. The credit criteria have been amended to reflect these facilities.

Treasury Management Limits on Activity

There are four further treasury activity limits, which were previously prudential indicators. The purpose of these are to contain the activity of the treasury function within certain limits, thereby managing risk and reducing the impact of an adverse movement in interest rates. However if these are set to be too restrictive they will impair the opportunities to reduce costs/improve performance. The indicators are:

Upper limits on variable interest rate exposure – This identifies a maximum limit for variable interest rates based upon the debt position net of investments

Upper limits on fixed interest rate exposure – Similar to the previous indicator this covers a maximum limit on fixed interest rates.

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

Total principal funds invested for greater than 364 days – These limits are set with regard to the Council's liquidity requirements and are based on the availability of funds after each year-end. The Council is asked to approve the limits:

	2024/25	2025/26	2026/27
Interest rate Exposures			
	Upper	Upper	Upper
Limits on fixed interest rates based on net debt	£260m	£270m	£270m
Limits on variable interest rates based on net debt	£260m	£270m	£270m
Maturity Structure of fixed interest rate borrowing 2017/18			
	Lower	Upper	
Under 12 months	0%	100%	
12 months to 2 years	0%	100%	
2 years to 5 years	0%	100%	
5 years to 10 years	0%	100%	
10 years and above	0%	100%	
Maximum principal sums invested > 364 days			
Principal sums invested > 364 days	£m 0	£m 0	£m 0

Performance Indicators

The Code of Practice on Treasury Management requires the Council to set performance indicators to assess the adequacy of the treasury function over the year. These are distinct historic indicators, as opposed to the prudential indicators, which are predominantly forward looking. For 2024/25 the relevant benchmark will relate only to investments and will be the Sterling Overnight Index Average (SONIA). The results of these indicators will be reported in the Treasury Annual Report.

Treasury Management Advisers

The Council uses Link Asset Services as its treasury management consultants. The Council recognises that responsibility for treasury management decision remains with the organisation at all times and will ensure that undue reliance is not placed upon our external service providers.

It also recognises that there is value in employing external providers of treasury management services in order to acquire access to specialist skills and resources. The Council will ensure that the terms of their appointment and the methods by which their value will be assessed are properly agreed and documented, and subject to regular review.

Member and Officer Training

The increased Member consideration of treasury management matters and the need to ensure officers dealing with treasury management are trained and kept up to date requires a suitable training process for Members and officers. Following the nomination of the Governance and Audit Committee to examine and assess the effectiveness of the Treasury Management Strategy and Policies, initial training was provided and additional training has been undertaken as necessary. Officer training is carried out in accordance with best practice and outlined in TMP 10 Training and Qualifications to ensure that all staff involved in the Treasury Management function are fully equipped to undertake the duties and responsibilities allocated to them.

SPECIFIED INVESTMENTS

All investments listed below must be sterling-denominated.

Investment	Share/ Loan Capital?	Repayable/ Redeemable within 12 months?	Security / Minimum Credit Rating **	Circumstance of use	Maximum period
Debt Management Agency Deposit Facility* (DMADF) * this facility is at present available for investments up to 6 months	No	Yes	Govt-backed	In-house	364 Days
Term deposits with the UK government or with Local Authority (including Parish Councils) in England, Wales, Scotland or Northern Ireland with maturities up to 364 Days	No	Yes	High security although LAs not credit rated.	In-house and by external fund managers subject to the guidelines and parameters agreed with them	364 Days
Term deposits with credit-rated deposit takers (banks and building societies), including callable deposits, with maturities up to 364 Days	No	Yes	<i>As per list of approved Counterparties</i>	In-house and by external fund managers subject to the guidelines and parameters agreed with them	364 Days
Certificates of Deposit issued by credit-rated deposit takers (banks and building societies) : up to 364 Days. <i>Custodial arrangement required prior to purchase</i>	No	Yes	<i>As per list of approved Counterparties</i>	To be used by external fund managers only subject to the guidelines and parameters agreed with them	364 Days
Gilts : up to 364 Days	No	Yes	Govt-backed	To be used by external fund managers only subject to the guidelines and parameters agreed with them	364 Days

Investment	Share/ Loan Capital?	Repayable/ Redeemable within 12 months?	Security / Minimum Credit Rating **	Circumstance of use	Maximum period
Money Market Funds CNAV, LVNAV, and VNAV <i>These funds do not have any maturity date</i>	No	Yes	<i>AAA Rating by Fitch, Moodys or S&P</i>	In-house and by external fund managers subject to the guidelines and parameters agreed with them	The period of investment may not be determined at the outset but would be subject to cash flow and liquidity requirements
Forward deals with credit rated banks and building societies < 1 year (i.e. negotiated deal period plus period of deposit)	No	Yes	<i>As per list of approved Counterparties</i>	In-house and by external fund managers subject to the guidelines and parameters agreed with them. Tracking of all forward deals to be undertaken and recorded.	1 year in aggregate
Commercial paper <i>[short-term obligations (generally with a maximum life of 9 months) which are issued by banks, corporations and other issuers]</i> <i>Custodial arrangement required prior to purchase</i>	No	Yes	<i>As per list of approved Counterparties</i>	To be used by external fund managers only subject to the guidelines and parameters agreed with them	9 months
Treasury bills <i>[Government debt security with a maturity less than one year and issued through a competitive bidding process at a discount to par value] Custodial arrangement required prior to purchase</i>	No	Yes	Govt-backed	To be used by external fund managers only subject to the guidelines and parameters agreed with them	1 year

NON-SPECIFIED INVESTMENTS

All investments listed below must be sterling-denominated.

<u>Investment</u>	<u>(A) Why use it?</u> <u>(B) Associated risks?</u>	<u>Share/ Loan Capital?</u>	<u>Repayable/ Redeemable within 12 months?</u>	<u>Security / Minimum credit rating **</u>	<u>Circumstance of use</u>	<u>Maximum maturity of investment</u>
Deposits with Authority's Banker where credit rating has dropped below minimum criteria	Where the Council's bank no longer meets the high credit rating criteria set out in the Investment Strategy the Council has little alternative but to continue using them, and in some instances it may be necessary to place deposits with them, these deposits should be of a very short duration thus limiting the Council to daylight exposure only (i.e. flow of funds in and out during the day, or overnight exposure).	No	Yes	n/a	In-House	364 Days
Term deposits with credit rated deposit takers (banks and building societies) with maturities greater than 1 year	(A) (i) Certainty of rate of return over period invested. (ii) No movement in capital value of deposit despite changes in interest rate environment. (B) (i) Illiquid : as a general rule, cannot be traded or repaid prior to maturity. (ii) Return will be lower if interest rates rise after making the investment. (iii) Credit risk : potential for greater deterioration in credit quality over longer period	No	No	<i>As per list of approved Counterparties</i>	In-house and by external fund managers subject to the guidelines and parameters agreed with them	5 Years
Certificates of Deposit with credit rated deposit takers (banks and building societies) with maturities greater than 1 year <i>Custodial arrangement required prior to purchase</i>	(A) (i) Although in theory tradable, are relatively illiquid. (B) (i) 'Market or interest rate risk' : Yield subject to movement during life of CD which could negatively impact on price of the CD.	No	Yes	<i>As per list of approved Counterparties</i>	To be used by external fund managers only subject to the guidelines and parameters agreed with them	5 years

<u>Investment</u>	<u>(A) Why use it?</u> <u>(B) Associated risks?</u>	<u>Share/ Loan Capital?</u>	<u>Repayable/ Redeemable within 12 months?</u>	<u>Security / Minimum Credit Rating?</u>	<u>Circumstance of use</u>	<u>Maximum maturity of investment</u>
Callable deposits with credit rated deposit takers (banks and building societies) with maturities greater than 1 year	(A) (i) Enhanced income ~ Potentially higher return than using a term deposit with similar maturity. (B) (i) Illiquid – only borrower has the right to pay back deposit; the lender does not have a similar call. (ii) period over which investment will actually be held is not known at the outset. (iii) Interest rate risk : borrower will not pay back deposit if interest rates rise after deposit is made.	No	No	<i>As per list of approved Counterparties</i>	In-house and by external fund managers subject to the guidelines and parameters agreed with them	<i>5 years</i>
UK government gilts with maturities in excess of 1 year <i>Custodial arrangement required prior to purchase</i>	(A) (i) Excellent credit quality. (ii) Very Liquid. (iii) If held to maturity, known yield (rate of return) per annum ~ aids forward planning. (iv) If traded, potential for capital gain through appreciation in value (i.e. sold before maturity) (v) No currency risk (B) (i) 'Market or interest rate risk' : Yield subject to movement during life of sovereign bond which could negatively impact on price of the bond i.e. potential for capital loss.	No	Yes	Govt backed	To be used by external fund managers only subject to the guidelines and parameters agreed with them	<i>10 years including but also including the 10 year benchmark gilt</i>

Investment	(A) Why use it? (B) Associated risks?	Share/ Loan Capital?	Repayable/ Redeemable within 12 months?	Security / Minimum credit rating **	Circumstance of use	Maximum maturity of investment
Forward deposits with credit rated banks and building societies for periods > 1 year (i.e. negotiated deal period plus period of deposit)	(A) (i) Known rate of return over period the monies are invested ~ aids forward planning. (B) (i) Credit risk is over the whole period, not just when monies are actually invested. (ii) Cannot renege on making the investment if credit rating falls or interest rates rise in the interim period.	No	No	<i>As per list of approved Counterparties</i>	In-house and by external fund managers subject to the guidelines and parameters agreed with them. Tracking of all forward deals to be undertaken and recorded.	<i>5 years</i>
Deposits with unrated deposit takers (banks and building societies) but with unconditional financial guarantee from HMG or credit-rated parent institution : any maturity	(A) Credit standing of parent will determine ultimate extent of credit risk	No	Yes	<i>As per list of approved Counterparties</i>	In-house and by external fund managers subject to the guidelines and parameters agreed with them	<i>1 year</i>

BRACKNELL FOREST COUNCIL

CAPITAL STRATEGY 2025/26 – 2027/28

1 Purpose

The Chartered Institute of Public Finance and Accountancy's (CIPFA) Prudential Code requires local authorities to produce a Capital Strategy to demonstrate that capital expenditure and investment decisions are taken in line with service objectives and take account of stewardship, value for money, prudence, sustainability and affordability.

The Capital Strategy is a key document for the Council and forms part of the authority's integrated revenue and capital budget and balance sheet planning. It provides a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services. It also provides an overview of how associated risk is managed and the implications for future financial sustainability. It includes an overview of the governance processes for approval and monitoring of capital expenditure.

2 Scope

This Capital Strategy includes all capital expenditure and capital investment decisions. It sets out the long term context in which decisions are made with reference to the life of the projects/assets. The capital strategy specifically focusses on the key areas of:

- Capital expenditure
 - Investments for service purposes
 - Investments for commercial purposes
- Debt, borrowing and treasury management
 - Investments for treasury management purposes

2.1 Investment for Service Purposes

Capital expenditure is incurred on the acquisition or creation of assets, or expenditure that enhances or adds to the life or value of an existing fixed asset that is needed to provide services. Fixed assets are tangible or intangible assets that yield benefits to the Council generally for a period of more than one year, e.g. land, buildings, roads, vehicles. This is in contrast to revenue expenditure which is spending on the day to day running costs of services such as employee costs and supplies and services.

The capital programme is the authority's plan of capital works for future years, including details on the funding of the schemes. Included are the projects such as the purchase of land and buildings, the construction of new buildings, design fees and the acquisition of vehicles and major items of equipment.

Local authorities are permitted to treat as capital various types of expenditure which do not create or enhance Council-owned assets providing that spend creates an asset which would be classified as capital expenditure in another entity's accounts. The Council has used these powers to deliver against its priorities by establishing joint ventures, making loans available to undertake capital investment.

The establishment of Bracknell Forest Cambium Partnership has combined private sector expertise and commercial acumen with public sector ambition and resources in a joint venture with Countryside. The principal purpose of the Partnership is to lead on the regeneration of the three sites identified by the Council for mixed use development, and to bring forward additional sites for regeneration in accordance with the Bracknell Town Centre Vision 2032. The Partnership aspires to deliver exceptional regeneration and community outcomes across Bracknell, acting as a catalyst for sustainable growth and economic development.

A Business Plan is published each year setting out activity and performance and reviewing the initial objectives of the partnership, as set out in the Members Agreement, including risk and future opportunities. The Business Plan and Members Agreement addresses matters related to security, risk, liquidity and proportionality as well as demonstrating that Members and Officers have the necessary skills to evaluate investment decisions.

A recent review of the partnership was undertaken by the Council's Treasury advisors to consider the recent changes in the Prudential Code and an evaluation of the statutory powers and associated regulatory framework. This has informed the accounting treatment and confirmed the treasury management implications. This review has confirmed the view that expenditure related to the Joint Venture should be treated as investment for service purposes and the Council's Minimum Revenue Provision (MRP) Policy had been updated to reflect this.

A detailed description of the Council's approach to ensuring that its land and property assets best serve day to day service requirements is set out in the Asset Management Strategy, which is a key supporting document of the Capital Strategy.

2.2 Commercial Investments

These are investments for policy reasons outside of normal treasury management activity. These are investments taken for mainly financial reasons and may include:

- investments arising as part of business structures, such as shares and loans in subsidiaries or other outsourcing structures
- investments explicitly taken with the aim of making a financial surplus for the Council.

Commercial investments also include fixed assets which are acquired and held primarily for financial benefit, such as investment properties. A Commercial Property Investment Strategy was approved by the Council in November 2016 setting out the due diligence required before considering an investment decision. The Cabinet receives an annual report setting out performance of the portfolio and a review of risk.

CIPFA released guidance on prudential property investment in 2019. This considers the concept of 'proportionality' when considering the size and scale of new property investments, whether they are consistent with the authority's corporate and financial strategies and if they expose the authority to unacceptable levels of risk.

The council is aware of the range of risks associated with investment in commercial property and works to ensure appropriate due diligence and prudence. These risks include the reliance on income from commercial properties to fund council services. It has also sought to provide greater diversification of risk through acquisitions in terms of property type, location, management costs and covenant strength.

Due to the nature of the assets, such investments do not always give priority to security and liquidity over yield. In these cases, such a decision will be explicit, with the additional risks set out and the impact on financial sustainability identified and reported. The Council's approach to managing such risks is threefold:

- The overall level of investment in commercial properties has been capped at £90m, with the aim of achieving additional net rental income of £3m. This figure represents only 1% of the Council's gross revenue expenditure.
- The investment matrix adopted by the Council (Commercial Property) specifies a number of minimum criteria that need to be fulfilled before any property is considered for purchase, including particularly the strength of the tenancy and the age and condition of the building. Any potential investment opportunity that has not met these criteria has been rejected. The relatively low yields that the Council is receiving from purchases made reflects the market view that they represent a relatively low level of risk.
- The portfolio will be reviewed annually in the context of specific and general market conditions at the time in order to determine the optimum approach to each property, having regard to opportunities to re-negotiate existing leases or dispose of individual properties with a view to acquiring replacements to ensure that income generated is sustained by having a strong and balanced portfolio into the long-term.

The Council acknowledges that local authorities are no longer permitted to make new investments in commercial property primarily for yield although investment in an existing portfolio is permitted. The existing strategy acknowledges the need for specific and periodic investment in these assets to retain tenants. The sale of individual properties would generate one-off capital receipts that postpone the need to borrow externally to fund the Council's overall capital programme. However, disinvestment of this nature may inhibit the achievement of the Council's long-term vision and associated priorities.

Within this clear framework, the Executive Director: Resources and Borough Solicitor will ensure that the Council has the appropriate legal powers to maintain such investments and will continue to ensure the proportionality of all investments so that the Council does not undertake a level of investing which exposes it to an excessive level of risk compared to its financial resources.

2.3 Treasury Management Investments

Treasury Management investment activity covers those investments which arise from the organisation's cash flows and debt management activity, and ultimately represent funds which need to be invested until the cash is required for use in the course of business.

For Treasury Management investments the security and liquidity of funds are placed ahead of the investment return. The management of associated risk is set out in detail in the Council's Treasury Management Policy and the Annual Investment Strategy.

The Council has both external borrowing is managed alongside the investment of cash balances as part of the council's treasury management function. The Council has a cautious approach to the management of cash balances. Link Asset Services is the Council's appointed treasury management advisor. The arrangement with Link ensures that the creditworthiness of potential counterparties is closely monitored using a sophisticated modelling approach utilising credit ratings from the three main credit rating agencies – Fitch, Moody's and Standard & Poor's and relevant market data including Credit Default Swaps (CDS) and Credit Watches. More details can be found in the Council's Treasury Management Strategy Statement (TMSS) which is reviewed and approved annually.

Decisions regarding external borrowing are undertaken with reference to the Prudential Code published by CIPFA which requires that capital expenditure be 'affordable, prudent and sustainable'.

3 Due Diligence

For all capital investments, the appropriate level of due diligence will be undertaken with the extent and depth reflecting the level of additional risk being considered.

Due diligence process and procedures will include:

- effective scrutiny of proposed investments by the relevant decision makers;
- identification of the risk to both the capital sums invested and the returns;
- understanding the extent and nature of any external underwriting of those risks;
- the potential impact on the financial sustainability of the Council if those risks come to fruition;
- identification of the assets being held for security against debt and any prior charges on those assets;
- where necessary independent and expert advice will be sought.

The Executive Director: Resources will ensure that Members are adequately informed and understand the level of risk exposure.

4 Council Objectives

The Council has agreed a number of corporate aims, priorities and objectives which guide its work. These are set out in the Council Plan. Capital investment projects must be in line with these overall objectives as well as individual service aims and objectives. The following processes are designed to ensure this happens.

5 The Capital Budget Setting Process

5.1 Identifying the need for Capital Expenditure/Investment

The need for a capital scheme may be identified by a Department through one or more of the following processes.

- Services prepare Project Approval Decision Sheets (PADS) identifying any capital investment needed to meet future service demands;
- The Corporate Asset Management Strategy (completed by Property Services alongside Service Departments) and the Education and Schools Asset Management Plans highlight deficiencies in the condition, suitability and sufficiency of the Council's existing building stock and identify future areas of need;
- The Local Transport Plan is a comprehensive and rolling plan of local transport strategies for achieving an integrated transport system to tackle the problems of congestion and pollution, looking at the roads and infrastructure needs of the Council;
- Reviews and external Inspections may also identify areas that need capital investment;
- The need to respond to Government initiatives and new laws and regulations;
- The desire to generate a revenue income to contribute to the funding of services.

These plans and review outcomes must be considered by Departmental Management Teams who must identify their key capital priorities for the relevant service planning period by the end of August each year.

Property schemes are initially considered by specific officer groups with schemes ranked using a matrix of priorities and needs. Following the review process by these Officer groups final schemes are submitted to Corporate Management Team as part of the overall Capital Programme Budget process in September each year, as part of the work to provide Members with choices around future year budget proposals.

5.2 Deciding which Schemes are to be included within the Council's Budget Consultation Proposals

Once the list of key capital priorities has been identified, consideration is given to the following by both Members and Officers

Prudence:

- Recognition of the capacity in the organisation to deliver such a programme;
- Recognition of the knowledge and skills available and whether these are commensurate with the appetite for risk;
- Recognition of the future vision of the authority;

- The approach to commercial activities including ensuring effective due diligence, expert advice and scrutiny, defining the risk appetite and considerations of proportionality in respect of overall resources;
- The approach to treasury management and the management of risk as set out in the Treasury Management Strategy.

Affordability:

- Revenue impact of the proposals on the Medium Term Financial Plan;
- The borrowing position of the Council, projections of external debt and the use of internal borrowing to support capital expenditure;
- The authorised limit and operational boundary for the following year.
- Whether schemes are profiled to the appropriate financial year.

Sustainability:

- A long-term view of capital expenditure plans, where long term is defined by the financing strategy of and risks faced with reference to the life of the project/assets;
- Provision for the repayment of debt over the life of the underlying debt as set out in the Minimum Revenue Provision policy;
- An overview of asset management planning including maintenance requirements and planned disposals.

Possible sources of funding can then be considered for each of the proposed capital schemes and the overall programme in total. Each project will also be considered in terms of revenue funding needed to cover the operational running costs of the asset in addition to the total borrowing repayment costs, and also how the asset will be funded in terms of capital expenditure.

5.3 Prioritisation of Schemes put forward

A formalised corporate system for prioritising capital projects has been adopted by the Council and used for many years. This has resulted in:

- Identifying essential capital investment for the next three financial years only;
- Utilising feasibility studies where needed;
- The ability to enter items into the capital programme in a managed way through the annual budget round;
- Being mindful of the current level of the programme in relation to capacity to deliver, the relevant financing of schemes and any other running costs.

This results in a list of capital project proposals to be considered as part of that year's budget approval process.

5.4 Member Approval Process

In autumn, managers will present the agreed list of key capital projects for their Service to the Corporate Management Team. These proposals are considered by Members in various forums before a final capital programme is published as part of the Budget Consultation in December.

A final Revenue and Capital Budget is then proposed by the Cabinet in February, reflecting any changes following the consultation process. Members also approve the overall borrowing levels at the budget meeting in February each year as part of the Treasury Management Strategy Report. The taking of loans then becomes an operational decision for the Executive Director; Resources who will decide on the basis of the level of reserves and money market position whether borrowing should be met internally from the Capital Reserve/Capital Receipts or whether to enter into external borrowing.

Once the Council has approved the capital programme, expenditure can be committed against these approved schemes subject to the normal contract procedure rules and the terms and conditions of funding.

Whether capital projects are funded from grant, contributions, capital allocations or borrowing, the revenue costs must be able to be met from existing revenue budgets or identified (and underwritten) savings or income streams.

Following approval by Council the capital programme expenditure is then monitored monthly and corporately reported on each quarter.

5.5 Monitoring of the Capital Programme Expenditure

Once the Capital Programme has been approved by members, the financial spend is monitored on a monthly basis. Monthly reports are prepared by Business Partners in conjunction with budget holders and sent to the Capital and Treasury Team, where they are collated and checked. Quarterly reports are reviewed by the Corporate Management Team and any decisions needed to ensure the programme stays within budget are taken.

A provisional and final Out-Turn report is provided to the Cabinet at the end of each financial year.

5.6 Multi-Year Schemes

Payments for capital schemes often occur over many years, depending on the size and complexity of the project. Therefore, estimated payment patterns are calculated for each project so that the expected capital expenditure per year is known. This is called a cash flow projection.

The approval of a rolling multi-year capital programme assists the Council in a number of ways. It assists service managers, allowing them to develop longer term capital plans for service delivery. It allows greater flexibility in planning workloads and more certainty for preparation work for future schemes. It will also allow greater integration of the revenue budget and capital programme. It also matches the time requirement for scheme planning and implementation since capital schemes have a considerable initial development phase.

6 Funding Strategy and Capital Policies

This section sets out the policies of the Council in relation to funding capital expenditure and investment. Historically the strength of the Council's Balance Sheet meant that the Council was able to fund capital expenditure from existing balances without needing to undertake external borrowing except for its Commercial Investment strategy. The consequence of this was that compared to many comparable authorities the Council has a low capital financing requirement. However, since 2023/24 these internal funds were depleted and the Council's Medium Term Financial Strategy acknowledged that future capital investment will need to be financed through borrowing, including external debt, and that the cost of financing will have a progressively more significant impact each year.

6.1 External Funding

Services must seek to maximise external funding wherever possible to support capital schemes. This can be in the form of grants and contributions from outside bodies including central government.

6.2 Capital Receipts

A capital receipt is an amount of money which is received from the sale of an asset. Capital receipts cannot be spent on revenue items. The Council will review its property portfolio regularly against the aims and objectives of the Corporate Asset Management Strategy. The general policy is that any capital receipts are then pooled and used to finance future capital expenditure and investment according to priorities, although they may be used to repay outstanding debt on assets financed from loans, as permitted by the regulations.

6.3 Capital Receipt Flexibilities

Under a direction issued by central government authorities can choose to use capital receipts received from 1 April 2016 to fund the revenue costs of transformation projects. Qualifying expenditure must '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 will reduce costs or demand for services in future years. The Council has a policy in place to use this direction as part of its Business Change strategy.

6.4 Revenue Funding

Services may use their revenue budgets to fund capital expenditure. The Executive Director:Resources will take an overview and decide where this is appropriate, having regard to the Council's overall financial resources.

6.5 Prudential/Unsupported Borrowing

Local Authorities can set their own borrowing levels based on their capital need and their ability to pay for the borrowing. The levels will be set by using the indicators and factors set out in the Prudential Code. The borrowing costs are not supported by the Government

so services need to ensure they can fund the repayment costs. This borrowing may also be referred to as Prudential Borrowing.

Capital projects that cannot be funded from any other source can be funded from Prudential Borrowing. The Council must be able to afford the borrowing repayment and interest charges on the loan and for this to be factored into the medium term financial strategy accordingly.

The Executive Director:Resources will make an assessment of the overall prudence, affordability and sustainability of the total borrowing requested. The impact of this borrowing will be reported in the Treasury Management Strategy alongside the Prudential Indicators required by CIPFA's Prudential Code for Capital Finance.

The view of the Executive Director:Resources will be fed into the corporate bidding process so that, should the borrowing levels be unaffordable or not prudent, then the schemes will be prioritised against the available funding from borrowing using the corporate prioritisation system.

6.6 Invest to Save Schemes

Each year the Council is asked to agree a £1m budget for Invest-to-save schemes. These are defined as schemes that can pay for the cost of borrowing and principal repayment within the life of the asset. These are approved by Corporate Management Team throughout the year based on a business case and the savings required to fund the investment are added to the Commitment Budget for the relevant service. If the additional savings/income does not cover the additional costs incurred, then the service will be required to fund the gap from their existing budgets (i.e. they will underwrite the savings/income).

6.7 Leasing

The Executive Director:Resources may enter into finance leasing agreements to fund capital expenditure. However, a full option appraisal and comparison of other funding sources must be made and the Executive Director:Resources must be certain that leasing provides the best value for money method of funding the scheme. Under the Prudential Code finance leasing agreements are counted against the overall borrowing levels when looking at the prudence of the authority's borrowing.

7 Procurement and Value for Money

Procurement is the purchase of goods and services, with a strategy being developed to assist with the definition of quality standards and securing provision of the best possible services for local people for a given price. The Council has a Procurement team that considers value for money and to see where efficiency savings can be achieved. This also covers capital procurement.

Procurement must also comply with the Councils policies and regulations such as Contract Procedural Rules and Financial Regulations. The main aim is to hold 'value for money' as a key goal in all procurement activity to optimise the combination of cost and quality.

8 Partnerships and Relationships with other Organisations

Wherever possible and subject to the usual risk assessments services should look to expand the number of capital schemes which are completed on a partnership basis and continually look for areas where joint projects can be implemented.

9 Management Framework

The governance structure of the Council has the Corporate Management Team that takes a corporate and group view on the capital programme and investment.

The Corporate Management Team will also ensure a corporate and group portfolio perspective to the use and allocation of the Council's capital assets and those within its control, and in planning capital investment. The team receives reports on proposed capital projects and recommends to the Cabinet proposals for the development of the capital programme.

The Neighbourhood Regeneration and Assets Group has been setup to simplify governance to bring together oversight of property and regeneration programmes, with a particular focus on neighbourhood regeneration. It will focus on a plan of rationalisation to generate revenue savings, income and capital receipts and to form a better understanding of priorities for our partners to help neighbourhood improvement and regeneration feasibility studies and service planning at a borough-wide and locality-based level, including increased opportunities for partnership working and sharing space in buildings.

10 Performance Management

Clear measurable outcomes should be developed for each capital scheme. After the scheme has been completed, services should check if outcomes have been achieved.

11 Risk Management

Risk is the threat that an event or action will adversely affect the Council's ability to achieve its objectives and to execute its strategies successfully.

Risk management is the process of identifying risks, evaluating their potential consequences and determining the most effective methods of managing them and/or responding to them. It is both a means of minimising the costs and disruption to the organisation caused by undesired events and of ensuring that staff understand and appreciate the element of risk in all their activities.

The aim is to reduce the frequency of adverse risk events occurring (where possible), minimise the severity of their consequences if they do occur, or to consider whether risk can be transferred to other parties. To manage risk effectively, the risks associated with each capital project need to be systematically identified, analysed, influenced and monitored.

11.1 Credit Risk

This is the risk that the organisation with which we have invested capital monies becomes insolvent and cannot pay us our investment returns or complete the agreed contract. Accordingly, the Council will ensure that robust due diligence procedures cover all external capital investment. Where possible contingency plans will be identified at the outset and enacted when appropriate.

11.2 Liquidity Risk

This is the risk that the timing of any cash inflows from a project will be delayed, for example if other organisations do not make their contributions when agreed. This is also the risk that the cash inflows will be less than expected, for example due to the effects of inflation, interest rates or exchange rates. Our exposure to this risk will be monitored via the revenue and capital budget monitoring processes. Where possible appropriate interventions will occur as early as possible.

11.3 Interest Rate Risk

This is the risk that interest rates will move in a way that has an adverse effect on the value of capital expenditure or the expected financial returns from a project. Interest rates will be reviewed as part of the on-going monitoring arrangements to identify such adverse effects. As far as possible our exposure to this risk will be mitigated via robust contract terms and when necessary contract re-negotiations.

11.4 Exchange Rate Risk

This is the risk that exchange rates will move in a way that has an adverse effect on the value of capital expenditure or the expected financial returns from a project. Where relevant, exchange rates will be reviewed as part of the on-going monitoring arrangements to identify such adverse effects. As far as possible our exposure to this risk will be mitigated via robust contract terms and when necessary, contract re-negotiations.

11.5 Inflation Risk

This is the risk that rates of inflation will move in a way that has an adverse effect on the value of capital expenditure or the expected financial returns from a project. Rates of inflation will be reviewed as part of the on-going monitoring arrangements to identify such adverse effects. As far as possible our exposure to this risk will be mitigated via robust contract terms and when necessary contract re-negotiations.

11.6 Legal and Regulatory Risk

This is the risk that changes in laws or regulation make a capital project more expensive or time consuming to complete, make it no longer cost effective or make it illegal or not advisable to complete. Before entering into capital expenditure or making capital investments, the Council will understand the powers under which the investment is made. Forthcoming changes to relevant laws and regulations will be kept under review and factored into any capital bidding and programme monitoring processes.

11.7 Fraud, Error and Corruption

This is the risk that financial losses will occur due to errors or fraudulent or corrupt activities. Officers involved in any of the processes around capital expenditure or funding are required to follow the Council's policies and procedures.

12 Knowledge and Skills

The council's S151 officer is required to report explicitly on the affordability and risk associated with the capital strategy. The S151 officer is an experienced CCAB qualified accountant with statutory responsibilities for the proper administration of the council's financial affairs and for advising the council on budgetary matters. As such the S151 officer oversees the council's capital expenditure and investment activities and ensures that professional advice is obtained where the council does not have the necessary skills in house.

Treasury management activity is managed by a CCAB qualified accountant. The team has many years of treasury management experience. The CIPFA Code requires the responsible officer to ensure that members and officers are adequately trained in treasury management. Training is arranged as required and is regularly reviewed.

The council's investment property is managed by its property services team with extensive experience including dealing with a mix of property types and professional work including professional services, landlord and tenant, statutory valuations, acquisitions and disposals, commercial and residential property management. Property services also works with external agents where specialist expertise is required to deal with particular properties or resource is not available to deal with matters in a timely way. The council's asset valuations for its financial statements are prepared by external agents with an agreed rolling programme of valuations for the whole council property portfolio

The council makes use of other external advice as necessary for capital and treasury activity. This includes getting appropriate legal and other professional advice on more complex projects and capital transactions and the appointment of treasury management advisors.

13 Other Considerations

Capital schemes must comply with legislation and also Council policies. Reference should also be made to other strategies and plans of the Council.

Important Linking Documents for reference are:

- The Council Plan.
- Corporate Asset Management Strategy.
- Education Asset Management Plan.
- JV Business Plan.
- Local Transport Plan.
- Individual Service Plans.
- Procurement Strategy.
- Financial Regulations.
- Contract Standing Orders
- Treasury Management Strategy.
- Minimum Revenue Provision Policy.

Reserves & Balances Policy Statement

As part of the financial planning process the Council will consider the establishment and maintenance of reserves and balances. In setting these, account is taken of the key assumptions underpinning the budget and financial strategy, together with the Council's financial management arrangements. Key factors considered include;

- Cash flow
- Assumptions on inflation and interest rates
- Level and timing of capital receipts
- Demand led pressures
- Planned economies
- Risk associated with major projects
- Availability of other funding (e.g. insurance)
- General financial climate

Reserves and Balances are held for a number of purposes, as set out below. These are regularly reviewed to ensure they continue to reflect the Council's key risks and issues. Changes are normally made at the end of each financial year, as part of the accounts closure process.

General Balances

Balance	Purpose	Policy	Value
General Fund	Provides general contingency for unavoidable or unforeseen expenditure and to cushion against uneven cash flows and provides stability in longer term financial planning.	Policy based on a risk assessment of budget and medium term financial plans. Historically a sum equivalent to 5% of the net revenue budget (c.£5m) has been considered to be the minimum prudent level, though this needs to be kept under review as risks change.	March 22 £11.346m March 23 £11.077m March 24 £9.852m March 25 £9.852m March 26 £9.852m

Earmarked Reserves

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 has the following earmarked reserves:

Reserve	Purpose	Policy	Value
Insurance and other Uninsured Claims	This provides cover for the excess payable on claims under the Council's insurance policies (self insurance). It also provides for any potential future claims not covered by existing policies, including contractual disputes and legal claims.	Needs to be at a level where the provision could sustain claims in excess of current claims history	March 22 £3.096m March 23 £3.084m March 24 £3.032m March 25 £3.121m March 26 £3.121m
Budget Carry Forward	Used to carry forward approved unspent monies to the following year.	Budget Carry Forwards are permitted only in accordance with the scheme set out in financial regulations.	March 22 £1.035m March 23 £0.036m March 24 £0.000m March 25 £0.000m March 26 £0.000m
Cost of Structural Change	The reserve gives an opportunity to fund the one-off additional costs arising from restructuring before the benefits are realised.	This reserve will be used to meet organisational wide and departmental restructures where there are demonstrable future benefits.	March 22 £2.128m March 23 £2.096m March 24 £1.000m March 25 £1.000m March 26 £1.000m
Schools' Balances	These funds are used to support future expenditure within the Dedicated Schools Block and include individual school balances.	Balances are permitted to be retained by Schools under the Schools Standards & Framework Act 1998. Policies are set and the reserves are managed by schools and the LEA has no practical control over the level of balances.	March 22 £2.906m March 23 £2.307m March 24 £1.302m March 25 £0.802m March 25 £0.402m

Reserve	Purpose	Policy	Value
Discretionary School Carry Forwards	The statutory requirement to carry forward school balances has been extended to cover those held for Pupil Referral Units and the Schools Specific Contingency as set out in the financial regulations.	As the Schools Budget is in an overall deficit position the balance on this earmarked reserve has been transferred to the Dedicated Schools Grant Adjustment Account, a new unusable reserve, as required under the legislation for the financial years 2020/21 to 2025/26.	March 22 £0.000m March 23 £0.000m March 24 £0.000m March 25 £0.000m March 26 £0.000m
Unused Schools Budget Balance	The Schools Budget is a ring fenced account, fully funded by external grants, the most significant of which is the Dedicated Schools Grant. Any under or overspending remaining at the end of the financial year must be carried forward to the next year's Schools Budget and as such has no impact on the Council's overall level of balances.	As the Schools Budget is in an overall deficit position the balance on this earmarked reserve has been transferred to the Dedicated Schools Grant Adjustment Account, a new unusable reserve, as required under the legislation for the financial years 2020/21 to 2025/26.	March 22 £0.000m March 23 £0.000m March 24 £0.000m March 25 £0.000m March 26 £0.000m
SEN Resource Units	An earmarked reserve set up in 2012/13 from the under spend on the Schools Budget to fund building adaptations required to develop SEN (special education needs) resource units.	As the Schools Budget is in an overall deficit position the balance on this earmarked reserve has been transferred to the Dedicated Schools Grant Adjustment Account, an unusable reserve, as required under the legislation for the financial years 2020/21 to 2025/26.	March 22 £0.000m March 23 £0.000m March 24 £0.000m March 25 £0.000m March 26 £0.000m
School Expansion Rates	An earmarked reserve set up in 2013/14 from the under spend on the Schools Budget to help finance the increase in Business Rates arising from school expansions. School budgets are normally set on a provisional figure and the reserve will absorb the differences between provisional and actual figures.	As the Schools Budget is in an overall deficit position the balance on this earmarked reserve has been transferred to the Dedicated Schools Grant Adjustment Account, a new unusable reserve, as required under the legislation for the financial years 2020/21 to 2025/26.	March 22 £0.000m March 23 £0.000m March 24 £0.000m March 25 £0.000m March 26 £0.000m

Reserve	Purpose	Policy	Value
School Diseconomy Costs	An earmarked reserve set up in 2016/17 from the under spend on the Schools Budget to help finance the medium term cost pressure that will arise from new schools being built. These will generally open with relatively low pupil numbers and will therefore need additional financial support until pupil numbers reach a viable level.	As the Schools Budget is in an overall deficit position the balance on this earmarked reserve has been transferred to the Dedicated Schools Grant Adjustment Account, a new unusable reserve, as required under the legislation for the financial years 2020/21 to 2025/26.	March 22 £0.000m March 23 £0.000m March 24 £0.000m March 25 £0.000m March 26 £0.000m
SEN Strategy Reserve	An earmarked reserve set up in 2017/18 from the under spend on the Schools Budget to help finance the additional medium term costs arising from implementation of the SEN Strategy, assisting with the early implementation of change to improve the outcomes of children and to explore the potential for different models of alternative provision.	As the Schools Budget is in an overall deficit position the balance on this earmarked reserve has been transferred to the Dedicated Schools Grant Adjustment Account, a new unusable reserve, as required under the legislation for the financial years 2020/21 to 2025/26.	March 22 £0.000m March 23 £0.000m March 24 £0.000m March 25 £0.000m March 26 £0.000m
Repairs & Renewals	The Council has accumulated funding in an earmarked reserve from service charges paid by tenants at Longshot Lane, Forest Park and Liscombe.	The reserve is held in order to finance future improvement works thereby reducing pressure on maintenance budgets.	March 22 £0.057m March 23 £0.054m March 24 £0.071m March 25 £0.071m March 26 £0.071m
Building Regulation Chargeable Account	A statutory ring fenced account which over time must breakeven.	This reserve is held for specific accounting reasons. The funds in this reserve are ring fenced and cannot be used for any other purpose. The account is currently in deficit and therefore there is no balance on the reserve.	March 22 £0.000m March 23 £0.000m March 24 £0.000m March 25 £0.000m March 26 £0.000m
Commutated Maintenance of Land	Money is received and set aside for the ongoing maintenance of land transferred to the Council under Section 106 agreements.	The reserve will be used to cover the cost of maintaining land transferred to the Council under Section 106 agreements.	March 22 £1.622m March 23 £1.532m March 24 £1.400m March 25 £1.317m March 26 £1.237m

Reserve	Purpose	Policy	Value
S106 and Travel Plan Monitoring	Money is received and set aside to cover the costs of monitoring developers' compliance with Section 106 agreements, including any travel plan requirements.	The reserve will be used to cover the cost of monitoring developers' compliance with Section 106 agreements, including any travel plan requirements.	March 22 £0.145m March 23 £0.146m March 24 £0.146m March 25 £0.091m March 25 £0.006m
Property Searches Chargeable Account	A reserve created for a statutory ring fenced account which over time must breakeven.	This reserve is held for specific accounting reasons. The funds in this reserve are ring fenced and cannot be used for any other purpose.	March 22 £0.143m March 23 £0.138m March 24 £0.124m March 25 £0.124m March 26 £0.124m
Transformation	A reserve to support investment in service innovation and improvements.	The reserve will be used to meet the upfront costs of the Council's business change programme.	March 22 £3.499m March 23 £3.234m March 24 £0.750m March 25 £0.296m March 26 £0.000m
Revenue Grants Unapplied	A reserve to hold unspent revenue grants and contributions where there are no outstanding conditions.	The reserve will be used to match the grant income to the associated expenditure.	March 22 £16.071m March 23 £16.681m March 24 £17.225m March 25 £15.721m March 26 £15.006m
School Masterplans and Feasibility Studies	A reserve to meet the cost of masterplans and feasibility studies for schools expansion.	Any upfront costs incurred prior to a decision being taken to construct an asset may need to be met from revenue.	March 22 £0.200m March 23 £0.200m March 24 £0.200m March 25 £0.200m March 26 £0.200m
Public Health	Under the conditions of the Public Health grant, any under spend of the ring fenced grant can be carried over via a reserve into the next financial year.	The reserve will be used to fund Public Health priorities and projects.	March 22 £2.642m March 23 £2.139m March 24 £1.296m March 25 £0.603m March 26 £0.000m

Reserve	Purpose	Policy	Value
Better Care Fund	A reserve to help meet the cost of Better Care Fund priorities and projects.	The reserve will be used to fund Better Care Fund priorities and projects.	March 22 £5.511m March 23 £2.614m March 24 £1.528m March 25 £1.228m March 26 £1.001m
Regeneration of Bracknell Town Centre	A reserve to help meet the cost of Council funded Town Centre initiatives	The reserve will be used to fund Town Centre initiatives.	March 22 £8.036m March 23 £6.931m March 24 £0.500m March 25 £0.500m March 26 £0.500m
London Rd Feasibility	A reserve which will be used to meet professional fees regarding the London Road landfill site.	The reserve will be used to cover professional fees relating to the feasibility study. It includes contributions from the other Berkshire Unitaries.	March 22 £0.191m March 23 £0.180m March 24 £0.180m March 25 £0.180m March 26 £0.180m
Future Funding	A reserve which will be used to smooth the impact of changes in Business Rates income and central government funding decisions.	The reserve will help to balance the revenue budget over the medium term.	March 22 £18.424m March 23 £19.924m March 24 £2.000m March 25 £0.481m March 26 £0.481m
Dilapidations	A reserve to hold funds from tenants for end-of-lease property repairs and reinstatements.	The reserve will be used to carry out repairs and reinstatements to commercial properties required before they can be re-let.	March 22 £0.045m March 23 £0.045m March 24 £0.045m March 25 £0.045m March 26 £0.045m
Waste PFI Excess Profits	A reserve to hold excess profits payments by the contractor under the Waste PFI scheme.	Excess profits payments are potentially repayable, depending on future performance, and have therefore been placed in a reserve.	March 22 £0.302m March 23 £0.302m March 24 £0.118m March 25 £0.156m March 26 £0.156m

Reserve	Purpose	Policy	Value
Feasibility Studies	A reserve to provide revenue funding in the event that proposed capital schemes do not proceed beyond initial feasibility stage.	Any upfront costs incurred prior to a decision being taken to construct an asset may need to be met from revenue.	March 22 £0.394m March 23 £0.394m March 24 £0.394m March 25 £0.394m March 26 £0.394m
CIL Administrative Costs	Up to 5% of CIL income can be used to meet administrative costs. Income in excess of the budgeted administrative costs will be transferred into this reserve at year end to meet future costs of administering the scheme.	The reserve will be used to meet administrative costs of the scheme where insufficient CIL is received in year.	March 22 £0.426m March 23 £0.625m March 24 £0.625m March 25 £0.625m March 26 £0.000m
Covid-19	A reserve to hold revenue funding provided by Central Government to support the Covid-19 Pandemic.	The reserve will be used to match the grant income to the associated expenditure. No longer required after 2024/25.	March 22 £2.289m March 23 £1.952m March 24 £0.245m March 25 £0.000m
Business Rates Revaluations	A reserve to guard against the impact of in-year Business Rates valuation adjustments	The reserve will be used to meet the cost of any significant downward Business Rates valuations.	March 22 £7.500m March 23 £6.260m March 24 £6.361m March 25 £2.640m March 26 £2.131m
Business Rates Reliefs	A reserve to reflect the timing difference between the receipt of S31 grant relating to new Business Rates reliefs and the funding of the resulting deficit on the Collection Fund.	The reserve will be used to meet any Collection Fund deficits relating to Business Rates reliefs agreed by the Government after the budget is set. Funding will be provided from S31 grant received in the previous year.	March 22 £6.875m March 23 £4.480m March 24 £0.000m March 25 £0.000m March 26 £0.000m
Street Works - Permit Scheme Reserve	A reserve created for a statutory ring fenced account which over time must breakeven.	This reserve is held for specific accounting reasons. The funds in this reserve are ring fenced and cannot be used for any other purpose.	March 22 £0.098m March 23 £0.109m March 24 £0.040m March 25 £0.110m March 26 £0.110m

Reserve	Purpose	Policy	Value
Street Works - Penalties Reserve	A new reserve created from Highways Network Enforcement income to help develop transport facilities and services in the future.	It is a regulatory requirement that any excess income from Highway Network Enforcement is used to develop, safe, integrated, efficient and economic transport facilities and services.	March 23 £0.194m March 24 £0.122m March 25 £0.102m March 26 £0.082m
Carbon Reduction Initiatives Reserve	A new revolving invest to save reserve to support climate change / carbon reduction initiatives.	The reserve will be used to help meet the cost of new initiatives.	March 23 £0.145m March 24 £0.145m March 25 £0.145m March 26 £0.145m
Joint Venture Cashflow Reserve	A new reserve to hold the interest accrued through the loan note agreement with Countryside Properties Limited.	The reserve is used to meet council costs associated with managing the relationship with the Joint Venture and will be available to meet costs or other initiatives once each redevelopment scheme is successfully completed.	March 24 £0.261m March 25 £0.486m March 26 £0.686m
Safety Valve Reserve	A new reserve to fund the Council's share of the expected deficit on the Schools Budget.	This will be drawn down over the six year period of the Safety Valve agreement between the Council and the Department for Education, with the most significant contribution to be made in the final year.	March 24 £22.761m March 25 £22.330m March 26 £21.918m
Financial Hardship Reserve	A new reserve to support the most vulnerable low-income households in times of financial crisis	The reserve will be used to fund initiatives for low income households such as providing additional Council Tax support.	March 24 £0.700m March 25 £0.691m March 26 £0.388m

Unusable Revenue Reserves

Certain reserves are kept to manage the accounting processes and do not represent usable resources for the Council.

Balance	Purpose	Policy	Value
Collection Fund Adjustment Account	A reserve required to reflect Collection Fund changes included in the SORP 2009. The balance represents the difference between the Council Tax income included in the Income and Expenditure Account and the amount required by regulation to be credited to the General Fund.	This balance is held for specific accounting reasons.	March 21 -£11.378m March 22 -£6.247m March 23 -£6.542m March 24 -£6.137m March 25 -£1.700m March 26 -£0.000m
Accumulated Absences Account	A reserve which absorbs the differences that would otherwise arise on the General Fund Balance from accruing for compensated absences earned but not taken in the year (e.g. annual leave and flexi-time entitlement carried forward at 31 March). Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to or from the Account.	This balance is held for specific accounting reasons.	March 21 -£6.182m March 22 -£6.009m March 23 -£6.855m March 24 -£7.581m March 25 -£7.581m March 26 -£7.581m
Pensions	Reflects the Council's share of the Royal County of Berkshire Pension Fund's assets and liabilities. Contributions will be adjusted to ensure any projected deficit is funded.	This balance is held for specific accounting reasons.	March 21 -£354.422m March 22 -£314.696m March 23 -£97.622m March 24 -£70.396m March 25 -£70.396m March 26 -£70.396m
Dedicated Schools Grant Adjustment Account	This is a new unusable reserve required under the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 as amended by The Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2020.	If the Schools Budget is in a deficit position for the financial years 2020/21 to 2025/26 the balance is held against this account per the new legislation	March 21 -£2.626m March 22 -£9.340m March 23 -£15.477m March 24 -£18.062m March 25 -£26.670m March 26 -£35.365m

PLACE DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service: Town Centre Management

Purpose of the Charge: To contribute to the costs of the service

Income the proposed fees will generate:	2024/25 Budget £'000 59	Proposed 2025/26 Budget £'000 61
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Are concessions available? Yes, Community groups and local charities pay a reduced cost - non refundable admin fee only (£50)

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£	£	£	£	%

All commercial activity in the town centre is going to be booked via our commercialisation contractor. There are no set fees as each proposal is considered on a case by case basis

**PLACE DIRECTORATE
2025/26 PROPOSED FEES & CHARGES**

Service : Building Control

Purpose of the Charge: To recover the costs of the service

	2024/25 Budget £'000	Proposed 2025/26 £'000
Income the proposed fees will generate:	465	465

Are concessions available? There are some concessions for the disabled, which are detailed in the tables below.

Description	Fees 1/4/2024 (Inc VAT)	Fees 1/4/2024 (Exc VAT)	Fees 1/10/2024 (Inc VAT)	Fees 1/10/2024 (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£	£	£	£	£	£	%
BUILDING REGULATIONS							
Where FULL PLANS are submitted, the charges for Building Regulations are normally submitted in two stages; Stage One: (The Plan Charge) - on submission of the application; Stage Two: (The Inspection Charge) - Following the first site inspection, for which you will be invoiced. You must pay the first charge when depositing the application; the second charge is payable on demand from the Council after the first relevant site inspection has been carried out.							
Where a BUILDING NOTICE is submitted instead of Full plans, the full charge is payable at the time of submission.							
The charges for Building Regulation work are established at a level to cover the cost of the service so the applicant only pays for the service they need. Under the new Building (Local Authority Charges) Regulations 2010, there are two methods that Bracknell Building Control may use to establish the charge for building work. 1) Establishment of a standard charge or; 2) An individually determined charge.							
Standard Charges:							
The majority of domestic extensions and alteration work will generally attract a charge which falls within our 'Standard Charges' tables. Charges will not be payable for certain aspects of work, carried out for the benefit of disabled persons. The standard charges have been set on the basis that building work does not consist of, or include high risk or innovative construction which may require additional checking for compliance. Also, that the duration of the project from commencement to completion does not exceed 12 months. It is also assumed that the building work will be undertaken by a person or company who is competent to carry out the relevant design and building work. If not the work may incur supplementary charges.							
If the charge for your building regulations work is not listed as a standard charge it will be individually determined.							
Individually Determined Charges:							
This method of determining the charge relates mainly to commercial projects or larger domestic schemes and includes all other work that is not listed in or 'Standard Charges' tables A to C. This includes:							
<ul style="list-style-type: none"> • Building work in relation to more than one building. • Building work consisting of a domestic extension where the floor area exceeds 60m². • Applications subject to a reversion charge (work reverting form and approved inspector to the local authority). • Building work consisting of alterations to a domestic property where the estimated cost of work exceeds £100,000. • Building work consisting of a non-exempt domestic garage or carport with a floor area in excess of 60m². • Non-domestic building work consisting of alterations, extension or new build where the cost of work exceeds £100,000. • Work consisting of the erection or conversion of 5 or more dwellings or where the floor area of a dwelling exceeds 500m². For all new housing schemes please contact our office in the first instance for an individually determined quote. 							
If your building work is defined as requiring an individual determined charge, please contact us at 01344 354100 or email building.control@bracknell-forest.gov.uk with a description of the work and we will contact you to discuss a charge.							
PROPOSAL							
Domestic Plan Charge (Full Plans)							
Domestic extension not exceeding 10 sq. m floor area	275.00	229.17	303.00	252.50	334.00	278.33	21.5
Domestic extension exceeding 10 sq. m but not exceeding 40 sq. m floor area	344.00	286.67	378.00	315.00	416.00	346.67	20.9
Domestic extension exceeding 40 sq. m but not exceeding 60 sq. m floor area	611.00	509.17	672.00	560.00	740.00	616.67	21.1
Loft conversion - Any extension or alteration of a dwelling consisting of one or more rooms in a roof space providing the cost of the works is less than £38,000.	477.00	397.50	525.00	437.50	578.00	481.67	21.2
Attached/Detached garage or car port (or both) not exceeding 60 sq. m in floor area and to be used in common with an existing building and which is not an exempt building	163.00	135.83	179.00	149.17	197.00	164.17	20.9
Conversion of garage into habitable use (Cost of works not exceeding £10,000).	275.00	229.17	303.00	252.50	334.00	278.33	21.5
Window replacement (non competent persons scheme)	285.00	237.50	314.00	261.67	346.00	288.33	21.4
Installation of domestic solar panels/wind turbines	285.00	237.50	314.00	261.67	346.00	288.33	21.4
Re-wiring or new electrical installation of a dwelling	163.00	135.83	179.00	149.17	197.00	164.17	20.9
Any electrical work other than re-wiring of a dwelling	163.00	135.83	179.00	149.17	197.00	164.17	20.9
Renovation of a thermal element	285.00	237.50	314.00	261.67	346.00	288.33	21.4
Domestic Inspection Charge (Full Plans)							
Domestic extension not exceeding 10 sq. m floor area	476.00	396.67	524.00	436.67	577.00	480.83	21.2
Domestic extension exceeding 10 sq. m but not exceeding 40 sq. m floor area	541.00	450.83	595.00	495.83	655.00	545.83	21.1
Domestic extension exceeding 40 sq. m but not exceeding 60 sq. m floor area	601.00	500.83	661.00	550.83	728.00	606.67	21.1
Loft conversion - Any extension or alteration of a dwelling consisting of one or more rooms in a roof space providing the cost of the works is less than £38,000.	471.00	392.50	518.00	431.67	570.00	475.00	21.0
Attached/Detached garage or car port (or both) not exceeding 60 sq. m in floor area and to be used in common with an existing building and which is not an exempt building	453.00	377.50	498.00	415.00	548.00	456.67	21.0
Conversion of garage into habitable use (Cost of works not exceeding £10,000).	339.00	282.50	373.00	310.83	411.00	342.50	21.2
Re-wiring or new electrical installation of a dwelling	392.00	326.67	431.00	359.17	475.00	395.83	21.2
Any electrical work other than re-wiring of a dwelling	285.00	237.50	314.00	261.67	346.00	288.33	21.4
Domestic Charge (Building Notice)							
Domestic extension not exceeding 10 sq. m floor area	753.00	627.50	828.00	690.00	911.00	759.17	21.0
Domestic extension exceeding 10 sq. m but not exceeding 40 sq. m floor area	886.00	738.33	975.00	812.50	1,073.00	894.17	21.1
Domestic extension exceeding 40 sq. m but not exceeding 60 sq. m floor area	1,217.00	1,014.17	1,339.00	1,115.83	1,473.00	1,227.50	21.0
Loft conversion - Any extension or alteration of a dwelling consisting of one or more rooms in a roof space providing the cost of the works is less than £38,000.	949.00	790.83	1,044.00	870.00	1,149.00	957.50	21.1
Attached/Detached garage or car port (or both) not exceeding 60 sq. m in floor area and to be used in common with an existing building and which is not an exempt building	613.00	510.83	674.00	561.67	742.00	618.33	21.0
Conversion of garage into habitable use (Cost of works not exceeding £10,000).	613.00	510.83	674.00	561.67	742.00	618.33	21.0
Window replacement (non competent persons scheme)	285.00	237.50	314.00	261.67	346.00	288.33	21.4
Installation of domestic solar panels/wind turbines	285.00	237.50	314.00	261.67	346.00	288.33	21.4
Re-wiring or new electrical installation of a dwelling	549.00	457.50	604.00	503.33	665.00	554.17	21.1
Any electrical work other than re-wiring of a dwelling	445.00	370.83	490.00	408.33	539.00	449.17	21.1
Renovation of a thermal element	285.00	237.50	314.00	261.67	346.00	288.33	21.4

PLACE DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service : Building Control

Purpose of the Charge: To recover the costs of the service

	2024/25 Budget £'000 465	Proposed 2025/26 Budget £'000 465
Income the proposed fees will generate:		

Are concessions available? There are some concessions for the disabled, which are detailed in the tables below.

Description	Fees 1/4/2024 (Inc VAT)	Fees 1/4/2024 (Exc VAT)	Fees 1/10/2024 (Inc VAT)	Fees 1/10/2024 (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£	£	£	£	£	£	%
CHARGES FOR OTHER WORK							
Plan Charge (Full Plans)							
Table A Where the estimated cost is (£)							
0 - 2000	285.00	237.50	314.00	261.67	346.00	288.33	21.4
2,001 - 5,000	410.00	341.67	451.00	375.83	497.00	414.17	21.2
5,001 - 10,000	479.00	399.17	527.00	439.17	580.00	483.33	21.1
10,001 - 20,000	663.00	552.50	729.00	607.50	802.00	668.33	21.0
20,001 - 30,000	258.00	215.00	284.00	236.67	313.00	260.83	21.3
30,001 - 40,000	308.00	256.67	339.00	282.50	373.00	310.83	21.1
40,001 - 50,000	356.00	296.67	392.00	326.67	432.00	360.00	21.3
50,001 - 60,000	412.00	343.33	453.00	377.50	499.00	415.83	21.1
60,001 - 70,000	467.00	389.17	514.00	428.33	566.00	471.67	21.2
70,001 - 80,000	519.00	432.50	571.00	475.83	629.00	524.17	21.2
80,001 - 90,000	554.00	461.67	609.00	507.50	670.00	558.33	20.9
90,001 - 100,000	623.00	519.17	685.00	570.83	754.00	628.33	21.0
Inspection Charge (Full Plans)							
Table A Where the estimated cost is (£)							
0 - 2000	N/A				N/A		
2,001 - 5,000	N/A				N/A		
5,001 - 10,000	N/A				N/A		
10,001 - 20,000	N/A				N/A		
20,001 - 30,000	581.00	484.17	639.00	532.50	703.00	585.83	21.0
30,001 - 40,000	709.00	590.83	780.00	650.00	858.00	715.00	21.0
40,001 - 50,000	833.00	694.17	916.00	763.33	1,008.00	840.00	21.0
50,001 - 60,000	952.00	793.33	1,047.00	872.50	1,152.00	960.00	21.0
60,001 - 70,000	1,074.00	895.00	1,181.00	984.17	1,300.00	1,083.33	21.0
70,001 - 80,000	1,197.00	997.50	1,317.00	1,097.50	1,449.00	1,207.50	21.1
80,001 - 90,000	1,278.00	1,065.00	1,406.00	1,171.67	1,547.00	1,289.17	21.0
90,001 - 100,000	1,443.00	1,202.50	1,587.00	1,322.50	1,746.00	1,455.00	21.0
Building Notice Charge (Building Notice)							
Table A Where the estimated cost is (£)							
0 - 2000	285.00	237.50	314.00	261.67	346.00	288.33	21.4
2,001 - 5,000	410.00	341.67	451.00	375.83	497.00	414.17	21.2
5,001 - 10,000	479.00	399.17	527.00	439.17	580.00	483.33	21.1
10,001 - 20,000	663.00	552.50	729.00	607.50	802.00	668.33	21.0
20,001 - 30,000	834.00	695.00	917.00	764.17	1,009.00	840.83	21.0
30,001 - 40,000	1,010.00	841.67	1,111.00	925.83	1,223.00	1,019.17	21.1
40,001 - 50,000	1,185.00	987.50	1,304.00	1,086.67	1,435.00	1,195.83	21.1
50,001 - 60,000	1,359.00	1,132.50	1,495.00	1,245.83	1,645.00	1,370.83	21.0
60,001 - 70,000	1,533.00	1,277.50	1,686.00	1,405.00	1,855.00	1,545.83	21.0
70,001 - 80,000	1,711.00	1,425.83	1,882.00	1,568.33	2,071.00	1,725.83	21.0
80,001 - 90,000	1,828.00	1,523.33	2,011.00	1,675.83	2,213.00	1,844.17	21.1
90,001 - 100,000	2,060.00	1,716.67	2,266.00	1,888.33	2,493.00	2,077.50	21.0
FULL PLAN APPLICATIONS - DWELLINGS UP TO 500M2 AND FLATS UP TO THREE STOREYS							
Number of Dwellings (Plan Charge)							
1	638.00	531.67	702.00	585.00	773.00	644.17	21.2
2	711.00	592.50	782.00	651.67	861.00	717.50	21.1
3	780.00	650.00	858.00	715.00	944.00	786.67	21.0
4	851.00	709.17	936.00	780.00	1,030.00	858.33	21.0
5	926.00	771.67	1,019.00	849.17	1,121.00	934.17	21.1
Number of Dwellings (Inspection Charge)							
1	643.00	535.83	707.00	589.17	778.00	648.33	21.0
2	995.00	829.17	1,095.00	912.50	1,205.00	1,004.17	21.1
3	1,243.00	1,035.83	1,367.00	1,139.17	1,504.00	1,253.33	21.0
4	1,489.00	1,240.83	1,638.00	1,365.00	1,802.00	1,501.67	21.0
5	1,734.00	1,445.00	1,907.00	1,589.17	2,098.00	1,748.33	21.0

PLACE DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service : Building Control

Purpose of the Charge: To recover the costs of the service

	2024/25 Budget £'000 465	Proposed 2025/26 Budget £'000 465
Income the proposed fees will generate:		

Are concessions available? There are some concessions for the disabled, which are detailed in the tables below.

Description	Fees 1/4/2024 (Inc VAT)	Fees 1/4/2024 (Exc VAT)	Fees 1/10/2024 (Inc VAT)	Fees 1/10/2024 (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£	£	£	£	£	£	%
REGULARISATION CERTIFICATES							
Type of Work							
Domestic extension not exceeding 10 sq. m floor area		767.00		844.00		929.00	21.1
Domestic extension exceeding 10 sq. m but not exceeding 40 sq. m floor area		904.00		994.00		1,094.00	21.0
Domestic extension exceeding 40 sq. m but not exceeding 60 sq. m floor area		1,252.00		1,377.00		1,515.00	21.0
Loft conversion - Any extension or alteration of a dwelling consisting of one or more rooms in a roof space providing the cost of the works is less than £38,000.		975.00		1,073.00		1,181.00	21.1
Detached garage or car port (or both) not exceeding 60 sq. m in floor area and to be used in common with an existing building and which is not an exempt building		629.00		692.00		762.00	21.1
Conversion of garage into habitable use (Cost of the works not exceeding £10,000)		629.00		692.00		762.00	21.1
Window Replacement (Non competent persons scheme)		285.00		314.00		346.00	21.4
Installation of domestic solar panels/wind turbines		285.00		314.00		346.00	21.4
Re-wiring or new electrical installation of a dwelling		559.00		615.00		677.00	21.1
Any electrical work other than re-wiring of a dwelling		457.00		503.00		554.00	21.2
Renovation of a thermal element		295.00		325.00		358.00	21.4
Estimated Cost £							
0 - 2000		285.00		314.00		346.00	21.4
2,001 - 5,000		422.00		464.00		511.00	21.1
5,001 - 10,000		489.00		538.00		592.00	21.1
10,001 - 20,000		680.00		748.00		823.00	21.0
20,001 - 30,000		853.00		938.00		1,032.00	21.0
30,001 - 40,000		1,036.00		1,140.00		1,254.00	21.0
40,001 - 50,000		1,214.00		1,335.00		1,469.00	21.0
50,001 - 60,000		1,394.00		1,533.00		1,687.00	21.0
60,001 - 70,000		1,570.00		1,727.00		1,900.00	21.0
70,001 - 80,000		1,752.00		1,927.00		2,120.00	21.0
80,001 - 90,000		1,873.00		2,060.00		2,266.00	21.0
90,001 - 100,000		2,109.00		2,320.00		2,552.00	21.0
FULL PLAN APPLICATIONS - DWELLINGS UP TO 500M2 AND FLATS UP TO THREE STOREYS							
Number of Dwellings (Plan Charge)							
1		1,311.00		1,442.00		1,587.00	21.1
2		1,742.00		1,916.00		2,108.00	21.0
3		2,066.00		2,273.00		2,501.00	21.1
4		2,395.00		2,635.00		2,899.00	21.0
5		2,717.00		2,989.00		3,288.00	21.0
Building Regulations Questions for anyone undertaking a Property Search							
Building Regulations (1f)		5.00		6.00		7.00	40.0
Building Regulations (1g)		5.00		6.00		7.00	40.0
Building Regulations (1h)		5.00		6.00		7.00	40.0
Other Charges							
Hoarding / Scaffold Licences - Per Licence		261.00		287.00		316.00	21.1
Dealing with Demolition Notices		237.00		261.00		288.00	21.5
Officer Letter - Confirmation to Solicitor	69.00	57.50	76.00	63.33	84.00	70.00	21.7

PLACE DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service : Local Land Charges

Purpose of the Charge: To recover the costs of the service

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	148	148

Are concessions available? No

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£	£	£	£	%
LOCAL LAND CHARGES					
Fees for Official Search of Register and Standard Enquiries					
Personal search		Free		Free	0.0
Copy search		26.00		27.00	3.8
Requisition (LLC1)		33.00		34.00	3.0
Extra Parcel Fee on (LLC1)		6.00		6.00	0.0
Standard Enquiries CON2a	129.00	107.50	133.00	110.83	3.1
Additional					
Additional Parcels and Garages	35.00	29.17	36.00	30.00	2.8
Other					
Optional Enquiries (each enquiry)	19.00	15.83	20.00	16.67	5.3
Added Enquiries (each enquiry)	34.00	28.33	35.00	29.17	3.0
Cancellation Administration Fee		48.00		50.00	4.2
Commons Registration Searches	19.00	15.83	20.00	16.67	5.3

**PLACE DIRECTORATE
2025/26 PROPOSED FEES & CHARGES**

Service : **Monitoring Streetworks**Purpose of the Charge: **To contribute to the costs of the service**

	2024/25 Budget £'000	Proposed 2025/26 £'000
Income the proposed fees will generate:	655	668

Are concessions available? **No**

Description	Fees	Fees	Fees	Fees	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	1/4/2024 (Inc VAT)	1/4/2024 (Exc VAT)	1/10/2024 (Inc VAT)	1/10/2024 (Exc VAT)			
	£	£	£	£	£	£	%
Highway Licences and Consents							
Sample Inspection Fee		50.00		50.00		Set by Statute	0.0
Defect Inspection Fee		47.50		47.50		Set by Statute	0.0
Skip Operators Licence annual fee		105.00		105.00		107.00	1.9
Skip Licence:							
application fee including one week occupation of the highway		27.00		27.00		28.00	3.7
per additional week or part there of		16.00		16.00		16.00	0.0
for those found without a licence		228.00		228.00		233.00	2.2
HIPPO Bags (placed on highway):							
application fee including one week occupation of the highway		27.00		27.00		28.00	3.7
per additional week or part there of		15.00		15.00		15.00	0.0
for those found without a licence		71.00		75.00		77.00	8.5
Commercial / Statutory Undertaker - Temporary Traffic Regulation Order (Non refundable application fee)		943.00		2,000.00		2,040.00	116.3
Commercial / Statutory Undertaker - Temporary Traffic Regulation Order (Advertising costs)			Rechargeabl e Advertising Cost +15% Admin Fee	850.00		870.00	
Registered Charity - Temporary Traffic Regulation Order (Non refundable application fee)		5.00		5.00		5.00	0.0
Registered Charity - Temporary Traffic Regulation Order (Advertising costs)			Advertising Cost	850.00		870.00	
Community street event closure celebrating nationally important events (e.g. Royal Weddings, Births etc.) on minor non through roads. Traffic Regulation Order. (Non refundable application fee)		5.00		5.00		5.00	0.0
Community street event closure celebrating nationally important events (e.g. Royal Weddings, Births etc.) on minor non through roads. Traffic Regulation Order.			Advertising Cost	850.00		870.00	
Community street event closure celebrating nationally important events (e.g. Royal Weddings, Births etc.) on minor non through roads. Traffic Regulation Notice. (Non refundable application fee)		5.00		5.00		5.00	0.0
Community street event closure on minor non through roads. Traffic Regulation Notice.		224.00		250.00		255.00	13.8
Commercial / Statutory Undertaker - Temporary Traffic Regulation Notice (Non-refundable application fee)		950.00		2,000.00		2,040.00	114.7
Traffic Management Technical Advice (Officers time per hour - 1 hour minimum)		118.00		125.00		128.00	8.5
Temporary Deposit of Materials on Public Highway:							
Non-refundable application fee including one week occupation of the highway		57.00		75.00		77.00	2.7
per additional week or part there of		23.00		25.00		26.00	13.0
per necessary inspection		0.00		71.00		72.00	
for those found without a licence		200.00		250.00		255.00	27.5
Inspection of Illegally Constructed Works / Retrospective Approval inspection and admin cost		570.00		600.00		612.00	7.4
Charge for turning off/on permanent traffic signals for set up of portable temporary traffic signals (per visit up to 1hr)(Includes £50 non-refundable application fee)							
Fee		520.00		600.00		612.00	17.7
per additional hour or part thereof		65.00		75.00		77.00	18.5
Charge for turning off/on permanent traffic signals for set up of portable temporary traffic signals (per visit) Out of Hours 16.30-08.00 Mon-Fri & All Day Sat, Sun & B/H'S							
Fee		780.00		820.00		836.00	7.2
Per additional hour or part thereof		130.00		140.00		143.00	10.0
Bus Stop Suspensions							
Application fee (minimum 7 days notice)		330.00		360.00		365.00	10.6
Application fee (minimum 3 days notice)		475.00		525.00		535.00	12.6
Application fee (≤ 2 days notice)		775.00		850.00		865.00	11.6
Parking suspension or dispensation							
Utilities, Contractors, Builders & Commercial Removals:							
Application fee (minimum 7 days notice)		314.00		525.00		535.00	70.4
Application fee (minimum 3 days notice)		441.00		700.00		714.00	61.9
Application fee (≤ 2 days notice)		570.00		850.00		867.00	52.1
Domestic Removals (per day)		71.00		100.00		100.00	40.8
Blood Transfusion Service, Health Screening		FREE		FREE		FREE	0.0
Application to place 'A' Board on the Public Highway							
per board per annum (including £35.00 non refundable application fee)		90.00		90.00		92.00	2.2
for those found without a licence		444.00		444.00		453.00	2.0

PLACE DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service : Monitoring Streetworks

Purpose of the Charge: To contribute to the costs of the service

	2024/25 Budget £'000	Proposed 2025/26 £'000
Income the proposed fees will generate:	655	668

Are concessions available? No

Description	Fees 1/4/2024 (Inc VAT)	Fees 1/4/2024 (Exc VAT)	Fees 1/10/2024 (Inc VAT)	Fees 1/10/2024 (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£	£	£	£	£	£	%
Street Café Licence under Business and Planning Act 2020 Application Fee		100.00		500.00		Set by Statute	400.0
Street Café Licence under Business and Planning Act 2020 Renewal Fee				350.00		Set by Statute	100.0
Application for Street Café (Registered charity)							
Fee, plus charge based on number of chairs:		151.00				0.00	-100.0
1-4 Chairs		102.00				0.00	-100.0
5-10 Chairs		134.00				0.00	-100.0
11+ Chairs		166.00				0.00	-100.0
Application for Street Café							
Fee, plus charge based on number of chairs:		334.00				0.00	-100.0
1-4 Chairs		255.00				0.00	-100.0
5-10 Chairs		636.00				0.00	-100.0
11+ Chairs		1,145.00				0.00	-100.0
for those found without a licence		444.00				0.00	-100.0
Renewal for Street Café							
Fee, plus charge based on number of chairs:		224.00				0.00	-100.0
1-4 Chairs		165.00				0.00	-100.0
5-10 Chairs		434.00				0.00	-100.0
11+ Chairs		763.00				0.00	-100.0
Application to place Automatic Traffic Counters (ATC's) on the highway.							
Application Fee (Non-refundable) plus		180.00		200.00		204.00	13.3
per site (as appropriate)		71.00		75.00		77.00	8.5
Fees for administering unlicensed ATC's.		612.00		650.00		663.00	8.3
Crane/Machinery/Structure on Public Highway Licence (Includes £50 non-refundable application fee)							
Fee plus		180.00		200.00		204.00	13.3
per necessary inspection		71.00		75.00		77.00	8.5
for those found without a licence		612.00		650.00		610.00	-0.3
Street Works Licence Application Fee (Initial 200m)/(Includes £100 non-refundable application fee)							
Fee plus		800.00		800.00		816.00	2.0
per additional 200 metres or part thereof		180.00		180.00		184.00	2.2
per inspection		50.00		50.00		Set by Statute	0.0
Cash Bond for Street Work Licences							
< 1.5 metres depth							
<5m2		1,000.00		1,000.00		1,000.00	0.0
5-10m2		1,500.00		1,500.00		1,500.00	0.0
10-30m2		2,000.00		2,000.00		2,000.00	0.0
>1.5 metres depth							
<5m2		1,500.00		1,500.00		1,500.00	0.0
5-10m2		2,500.00		2,500.00		2,500.00	0.0
10-30m2		3,500.00		3,500.00		3,500.00	0.0
Planting/Cultivation of Public Highway - Includes £50 non-refundable application fee							
Commercial fee or		271.00		300.00		306.00	12.9
Domestic fee plus		136.00		150.00		153.00	12.5
per necessary inspection		71.00		75.00		77.00	8.5
Road Occupation Licence with excavation							
Fee (non-refundable) plus		800.00		825.00		845.00	5.6
per necessary inspection		50.00		75.00		77.00	54.0
Road Occupation without excavation							
Fee plus		280.00		300.00		306.00	9.3
per necessary inspection		71.00		75.00		77.00	8.5
Application to place Cables etc. over the Public Highway							
Fee (Includes £50 non-refundable application fee) plus		230.00		260.00		265.00	15.2
per necessary inspection		71.00		75.00		77.00	8.5
Cost per failed core sample (layer thickness test)			Actual cost + 15% Admin	Actual cost + 20% Admin		Actual cost + 20% Admin	5.0
Cost per failed core sample (Air Voids test)			Actual cost + 15% Admin	Actual cost + 20% Admin		Actual cost + 20% Admin	5.0
Traffic Management Costs			Actual cost + 15% Admin	Actual cost + 20% Admin		Actual cost + 20% Admin	5.0
Licence to place Temporary signs on the Highway (Per 6 months or part thereof -							
Fee plus		470.00		500.00		510.00	8.5
Per site (USRN)		71.00		75.00		77.00	8.5
Penalty for Temporary signs on the Highway without authorisation or Licence			780.00	800.00		816.00	4.6
Plus, removal charge per sign			71.00	75.00		77.00	8.5
Authorisation for the installation of temporary Traffic Signals. Does not apply to Statutory undertakers as per HAUC advice note No. 2009/09 by virtue of section 65 NRSWA.			278.00	300.00		306.00	10.1

PLACE DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service : Monitoring Streetworks

Purpose of the Charge: To contribute to the costs of the service

	2024/25 Budget £'000	Proposed 2025/26 £'000
Income the proposed fees will generate:	655	668

Are concessions available? No

Description	Fees 1/4/2024 (Inc VAT)	Fees 1/4/2024 (Exc VAT)	Fees 1/10/2024 (Inc VAT)	Fees 1/10/2024 (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£	£	£	£	£	£	%
Street Works Permit Scheme							
Main Roads							
Provisional Advance Authorisation (PAA)		105.00		105.00		Set by Statute	0.0
Major Activity [over 10 days] and all major works requiring a traffic regulation order.		240.00		240.00		Set by Statute	0.0
Major Activity [4 – 10 days]		130.00		130.00		Set by Statute	0.0
Major Activity [up to 3 days]		65.00		65.00		Set by Statute	0.0
Standard activity		130.00		130.00		Set by Statute	0.0
Minor Activity		65.00		65.00		Set by Statute	0.0
Immediate activity		60.00		60.00		Set by Statute	0.0
Permit Variation		45.00		45.00		Set by Statute	0.0
Minor Roads							
Provisional Advance Authorisation (PAA)		75.00		75.00		Set by Statute	0.0
Major Activity [over 10 days] and all major works requiring a traffic regulation order.		150.00		150.00		Set by Statute	0.0
Major Activity [4 – 10 days]		75.00		75.00		Set by Statute	0.0
Major Activity [up to 3 days]		45.00		45.00		Set by Statute	0.0
Standard activity		75.00		75.00		Set by Statute	0.0
Minor Activity		45.00		45.00		Set by Statute	0.0
Immediate activity		40.00		40.00		Set by Statute	0.0
Permit Variation		35.00		35.00		Set by Statute	0.0
Rechargeable Street Works							
Repair/Replacement	Actual cost + 15% Admin		Actual cost + 20% Admin		Actual cost + 20% Admin		5.0
Specialist Contracted Services	Actual cost + 15% Admin		Actual cost + 20% Admin		Actual cost + 20% Admin		5.0
Street Works / Permit Team project registration fees for s38 and s278 or in lieu of. Fee for schemes up to £25k value		750.00		800.00		800.00	6.7
Fee for schemes over £25k value.		1,700.00		2,100.00		2,100.00	23.5
Vetting of Traffic Signals designs linked to S278 & S38 schemes							
Fee (Up to £25k Signals, Controller & Installation Costs)		1,929.00		2,000.00		2,040.00	5.8
Fee (Over £25k Signals, Controller & Installation Costs)		3,215.00		3,350.00		3,417.00	6.3
Traffic Signal Factory Acceptance Test (FAT), Site Acceptance Test (SAT) and joint post commissioning monitoring linked to S278 & S38 schemes.							
Fee (Up to £25k Signals, Controller & Installation Costs)		772.00		825.00		842.00	9.1
Fee (Over £25k Signals, Controller & Installation Costs)		1,544.00		1,700.00		1,734.00	12.3

PLACE DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service : Highways

Purpose of the Charge: To contribute to the costs of the service

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	21	22

Are concessions available? No

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£	£	£	£	%
Vehicle Access Crossings					
Construction of crossing		Actual cost + 15% Admin Fee		Actual cost + 15% Admin Fee	
Domestic Vehicle Access Application Fee (BFC Contractor)		50.00		51.00	2.0
Domestic Vehicle Access Inspection Fee - Per Occasion		70.00		72.00	2.9
Domestic Vehicle Access Application Fee (Private Contractor)		96.00		98.00	2.1
Domestic Vehicle Access Inspection Fee - Per Occasion		70.00		72.00	2.9
Property Developers or Commercial Vehicle Access					
Fee plus charge based on number of properties:		548.00		562.00	2.6
1 Property		333.00		341.00	2.4
2-5 Properties		596.00		611.00	2.5
6 + Properties		928.00		951.00	2.5
per inspection		70.00		72.00	2.9
Access Protection Markings	124.00	103.33	128.00	106.67	3.2
Ordinary Watercourse Consent					
Application fee per structure or per alteration to channel - minimum charge - Legislative	50.00	41.67	Set by Statute		

PLACE DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service : Development & Adoptions

Purpose of the Charge: To contribute to the cost of the services

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	492	507

Are concessions available? No

Description	Current Fee (Inc VAT) £	Current Fee (Exc VAT) £	Proposed Fee (Inc VAT) £	Proposed Fee (Exc VAT) £	Increase %
HIGHWAY ENQUIRIES					
Standard rate per hour - minimum charge		78.00		80.00	2.6
Provision of a copy of Section 38 and/or Section 278 agreement	34.00	28.33	35.00	29.17	3.0
RECHARGEABLE WORKS					
All works and staff costs, including accident damage, to be recharged at actual cost plus 15% administration - minimum charge		Minimum - At Cost Plus 15%		Minimum - At Cost Plus 15%	
HIGHWAY ADOPTIONS					
Road Adoptions					
Minimum application fee (part of the overall Section 38/278 fees)		3,250.00		3,250.00	0.0
Surety deposit (minimum cash element of total surety value)		3,500.00		3,500.00	0.0
Formal declarations (outside section 38)		1,290.00		1,320.00	2.3
Re-inspection rate per hour - minimum charge		110.00		113.00	2.7
SECTION 38 & SECTION 278					
Section 38/Section 278 fees					
Schemes up to £25,000 - minimum charge		3,250.00		3,250.00	
Schemes over £25,000		13% of value		13% of value	
Commutated sums in respect of additional highway maintenance costs					
The Council will require a payment for the commuted annual maintenance costs of new work carried out under agreements made under S278 and S38 of the 1980 Highways Act where the costs of maintenance are estimated to be higher than those of the Highway Authority's standard requirements for infrastructure and street furniture or where non standard items are provided within the extent of the highway. Arrangements for such payments are set out in the council's Streetscene Supplementary Planning Document - Commuted Sums. This document is reviewed periodically and any revision will reflect any sums agreed now or in the future through the fees and charges process. Set out below are rates for infrastructure and street furniture.					
Commutated sums - Payable before the issue of the Provisional Completion Certificate or before the issue of the Final Completion Certificate, depending on the S278/S38 agreement in place.					
Section 38					
Manhole per item <3m depth		3,613.00		3,703.00	2.5
New Tree per item		499.00		511.00	2.4
Existing Tree per item		432.00		443.00	2.5
Parking Bay		916.00		939.00	2.5
Swales (<500mm deep) per m2		99.00		101.00	100.0
Permeable paving m2		158.00		162.00	2.5
Infiltration Trench Lin m		419.00		429.00	2.4
Ditches Lin m		473.00		485.00	2.5
Headwalls		See notes below			
Coloured concrete asphalt surfacing		See notes below			
Section 278					
Manhole per item <3m depth		3,613.00		3,703.00	2.5
Headwalls		See notes below			
Carriageway - concrete asphalt (blacktop) m2		158.00		162.00	2.5
Carriageway m2 HRA		158.00		0.00	-100.0
Carriageway - block paved m2		170.00		174.00	2.4
Coloured concrete asphalt surfacing		See notes below			
Footway m2		105.00		108.00	2.9
Footway block paved m2		118.00		121.00	2.5
Verge m2		26.00		27.00	3.8
Shrub inspection maintenance m2		66.00		68.00	3.0
Anti-Skid m2		130.00		133.00	2.3
Gully per item		693.00		710.00	2.5
Beaney Blocks lin m		419.00		429.00	2.4
New Tree per item		499.00		511.00	2.4
Existing Tree per item		432.00		443.00	2.5
Street light 12m column		2,435.00		2,496.00	2.5
Street light 10m		2,382.00		2,442.00	2.5
Street light 8m		2,225.00		2,281.00	2.5
Street light 6m		2,160.00		2,214.00	2.5
Street Light 5m		2,135.00		2,188.00	2.5
Parking Bay		916.00		939.00	2.5
Illuminated Bollard		1,178.00		1,207.00	2.5
Illuminated sign <600mm replace and maintain		983.00		1,008.00	2.5
Non Lit Sign <600mm replace and maintain		275.00		282.00	2.5
Timber Bollard		615.00		630.00	2.4
Feeder pillar		263.00		270.00	2.7
Traffic Signal per head (pedestrian)		13,090.00		13,417.00	2.5
Traffic Signal per head (junction)		16,365.00		16,774.00	2.5

The above is not a comprehensive list of all the items for Commuted Sums and other items will be considered as part of the initial design discussions. Non-standard materials that relate to items on this list will also need to be discussed early on in the process.

In respect of all S278/38 schemes the developer must pay an initial fee of at least £3,250 before we can undertake any assessment. On larger schemes, that require a greater level of assessment, the initial fee will be decided on a scheme by scheme basis but it will be greater than the minimum amount stated above. Once agreed and paid we will then undertake the assessment. Any final fees due will reflect the level of initial fees secured prior to scheme assessment.

Structures - costs to be agreed for individual structures at an early stage. Any structure that is to be adopted or maintained by the Highway Authority will require commuted sums and this will need to be assessed and agreed at an early Stage. Structural design assessment and approval (AIP etc.) will require additional fees and this will be on a case by case basis.

PLACE DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service : Development & Adoptions

Purpose of the Charge: To contribute to the cost of the services

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	492	507

Are concessions available? No

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£	£	£	£	%

Section 38/278 continued

Headwalls - costs to be agreed for individual headwalls at an early stage. Any headwall that is to be adopted or maintained by the Highway Authority will require commuted sums and this will need to be assessed and calculated on a case by case basis.

Coloured concrete asphalt surfacing - Any proposal for coloured concrete asphalt surfacing (excluding blacktop) will need to be discussed and agreed at an early stage. The use of such materials, if agreed, will attract a commuted sum, the level of which will depend on the type of material being proposed.

Any non standard drainage and SuDs systems that are to be either adopted/maintained by the Highway Authority will need to be reviewed separately and discussed at an early stage and will require Commuted Sums.

Additional rates would relate to S38 agreements where non-standard highway detail has been applied. These rates will follow those S278 agreed rates.

STREET NAMING & NUMBERING

Property Name Change (Sole identity) or Addition of Property name (To numbered property)		111.00		114.00	2.7
Addition of Property name (To numbered property)		51.00		0.00	-100.0
Amendment to Postal Address		111.00		114.00	2.7
New Build - Individual Property		111.00		114.00	2.7
New Development Fixed Fee		208.00		213.00	2.4
Plus fee per Unit		30.00		31.00	3.3
Conversion of Property into Flats - Fee per Flat		58.00		59.00	1.7
Renumbering of a Development or Block of Flats - Fee per Unit/Flat		32.00		33.00	3.1

TRAFFIC SURVEY DATA

Observed or modelled junction turning counts - per junction	726.00	605.00	744.00	620.00	2.5
Traffic count information from automatic counters	214.00	178.33	219.00	182.50	2.3
Select link information to show indicative origin-destination movements of traffic on a specific link - Per request. *Such data requests will also be subject to the hourly Senior Engineer modelling rate as shown below.	381.00	317.50	391.00	325.83	2.6
Other data requests will be assessed on their merits and charged at the discretion of the Council					

Bracknell Forest Multi-Modal Transport Model (BFMMTM) - Developers Charges

Use of model for one month or each additional month exceeding six months	5,193.00	4,327.50	5,323.00	4,435.83	2.5
Use of model for first six months	25,619.00	21,349.17	26,259.00	21,882.50	2.5
In-house modelling including pro-rata licence fee. Senior Engineer - per hour	143.00	119.17	147.00	122.50	2.8

CONCESSIONARY FARES

Replacement Pass		10.00		11.00	10.0
New annual Senior Citizen Railcard (with any increases made by SWT during the year to be passed on) by SWT during the year to be passed on)		20.00		21.00	5.0
Renewal of Disabled Person's Railcard		12.00		13.00	8.3

**PLACE DIRECTORATE
2025/26 PROPOSED FEES & CHARGES**

Service : Development Management

Purpose of the Charge: To contribute to the costs of the service

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	525	858

Are concessions available? No

Description	Fees 1/4/2024 (Inc VAT)	Fees 1/4/2024 (Exc VAT)	Fees 1/10/2024 (Inc VAT)	Fees 1/10/2024 (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£	£	£	£	£	£	%
PLANNING APPLICATIONS							
Please note that 25% of statutory fees will be charged for invalid applications where relevant information is repeatedly not provided within a reasonable timescale.							
1. The erection of dwellinghouses (other than development in category 6)							
(1) Where the application is for outline planning permission and-							
(a) Less than 0.5 hectares		578.00		578.00		Set by Statute	
Charge per 0.1 hectares (or part thereof) of the site area							
(b) More than 0.5 hectares but not more than 2.5 hectares (each 0.1 ha (or part) of site area)		624.00		624.00		Set by Statute	
Charge per 0.1 hectares							
(c) More than 2.5 hectares (£+£ each 0.1 ha (or part) of site area)		15,433.00		15,433.00		Set by Statute	
Standard charge plus		186.00		186.00		Set by Statute	
Charge per 0.1 hectares in excess of 2.5 hectares		202,500.00		202,500.00		Set by Statute	
Maximum							
(2) Permission in principle, £503 for each 0.1 hectare (or part thereof) of the site area.		503.00		503.00		Set by Statute	
(3) In any other case							
(a) 9 dwellings or fewer (each dwelling)		578.00		578.00		Set by Statute	
(b) At least 10 dwellings but no more than 50 (each dwelling)		624.00		624.00		Set by Statute	
(c) More than 50 dwellings		30,860.00		30,860.00		Set by Statute	
Standard charge		186.00		186.00		Set by Statute	
Each dwelling in excess of 50		405,000.00		405,000.00		Set by Statute	
Maximum							
2. The erection of buildings (other than buildings in categories 1, 3, 4, 5 or 7)							
(1) Where the application is for outline planning permission and-							
(a) site less than 1 ha for each 0.1 ha (or part) of the site area;		578.00		578.00		Set by Statute	
(b) site at least 1 ha but not more than 2.5 ha - for each 0.1 ha (or part) of the site area;		624.00		624.00		Set by Statute	
(c) the site area exceeds 2.5 hectares		15,433.00		15,433.00		Set by Statute	
Standard charge		186.00		186.00		Set by Statute	
each 0.1 hectare (or part thereof) in excess of 2.5 hectares		202,500.00		202,500.00		Set by Statute	
Maximum							
(2) Permission in principle, £503 for each 0.1 hectare (or part thereof) of the site area.		503.00		503.00		Set by Statute	
(3) In any other case							
(a) where no floor space is to be created by the development		293.00		293.00		Set by Statute	
(b) where gross floor area does not exceed 40 sqm		293.00		293.00		Set by Statute	
(c) where gross floor space is over 40 sqm but below 1000 sqm - each 75 sqm (or part)		578.00		578.00		Set by Statute	
(d) where gross floor space is over 1000 sqm but below 3750 sqm - each 75 sqm (or part)		624.00		624.00		Set by Statute	
(e) where gross floor space is over 3750 sqm		30,680.00		30,680.00		Set by Statute	
Standard charge		186.00		186.00		Set by Statute	
each 75 sqm (or part thereof) in excess of 3750 sqm		405,000.00		405,000.00		Set by Statute	
Maximum							
3. The erection, on land used for the purposes of agriculture, or buildings used for agricultural purposes (other than buildings in category 4)							
(1) Where the application is for outline planning permission and-							
(a) site less than 1 ha for each 0.1 ha (or part) of the site area;		578.00		578.00		Set by Statute	
(b) site at least 1 ha but not more than 2.5 ha - for each 0.1 ha (or part) of the site area;		624.00		624.00		Set by Statute	
(c) the site area exceeds 2.5 hectares		15,433.00		15,433.00		Set by Statute	
Standard charge		186.00		186.00		Set by Statute	
each 0.1 hectare (or part thereof) in excess of 2.5 hectares		202,500.00		202,500.00		Set by Statute	
Maximum							
(2) Permission in principle, £503 for each 0.1 hectare (or part thereof) of the site area.		503.00		503.00		Set by Statute	
(3) In any other case							
(a) where gross floor area does not exceed 465 sqm		120.00		120.00		Set by Statute	
(b) where gross floor space is over 465 sqm but below 540 sqm - each 75 sqm (or part)		578.00		578.00		Set by Statute	
(c) where gross floor space is over 540 sqm but below 1000 sqm - each 75 sqm (or part)		578.00		578.00		Set by Statute	
Standard charge		578.00		578.00		Set by Statute	
each 75 sqm (or part thereof) in excess of 540 sqm		578.00		578.00		Set by Statute	
(d) where gross floor space is over 1000 sqm but below 4215 sqm - each 75 sqm (or part)		624.00		624.00		Set by Statute	
Standard charge		624.00		624.00		Set by Statute	
each 75 sqm (or part thereof) in excess of 1000 sqm		30,860.00		30,860.00		Set by Statute	
(e) the gross floor area exceeds 4215 sqm		186.00		186.00		Set by Statute	
Standard charge		405,000.00		405,000.00		Set by Statute	
each 75 sqm (or part thereof) in excess of 4215 sqm							
Maximum							
4. The erection of glasshouses on land used for the purposes of agriculture							
(1) Where gross floor space does not exceed 465 square metres		120.00		120.00		Set by Statute	
(2) Where gross floor space exceeds 465 sqm but is less than 1000 sqm		3,225.00		3,225.00		Set by Statute	
(3) Where gross floor space is 1000 square metres or more.		3,483.00		3,483.00		Set by Statute	
5. The erection, alteration or replacement of plant or machinery							
(1) site less than 1 ha for each 0.1 ha (or part) of the site area;		578.00		578.00		Set by Statute	
(2) site at least 1 ha but not more than 5 ha - for each 0.1 ha (or part) of the site area;		624.00		624.00		Set by Statute	
(3) the site area exceeds 5 hectares		30,860.00		30,860.00		Set by Statute	
Standard charge		186.00		186.00		Set by Statute	
each 0.1 hectare (or part thereof) in excess of 5 hectares		405,000.00		405,000.00		Set by Statute	
Maximum							
6. The enlargement, improvement or other alteration of existing dwellinghouses							
(1) Where the application relates to a single dwellinghouse		258.00		258.00		Set by Statute	
(2) Where the application relates to two or more dwellinghouses		509.00		509.00		Set by Statute	
7. Carrying out operations (including the erection of a building) within the curtilage of an existing dwelling, for purposes ancillary to the enjoyment of the dwellinghouse, or the erection or construction of gates, fences, walls or other means of enclosure along a boundary of the curtilage of an existing dwelling.							
Fee		258.00		258.00		Set by Statute	

PLACE DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service : Development Management

Purpose of the Charge: To contribute to the costs of the service

	2024/25 Budget £'000	Proposed 2025/26 £'000
Income the proposed fees will generate:	525	858

Are concessions available? No

Description	Fees 1/4/2024 (Inc VAT)	Fees 1/4/2024 (Exc VAT)	Fees 1/10/2024 (Inc VAT)	Fees 1/10/2024 (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£	£	£	£	£	£	%
8. The construction of car parks, service roads and other means of access on land used for the purposes of a single undertaking, where the development is required for a purpose incidental to the existing use of the land.							
Fee		293.00		293.00		Set by Statute	
9. The carrying out of any operations connected with exploratory drilling for oil or natural gas.							
(1) Where the site area does not exceed 7.5 ha for each 0.1 ha (or part) of site area.		686.00		686.00		Set by Statute	
(2) Where the site area exceeds 7.5 hectares							
Standard charge		51,395.00		51,395.00		Set by Statute	
each 0.1 hectare (or part thereof) in excess of 5 hectares		204.00		204.00		Set by Statute	
Maximum		405,000.00		405,000.00		Set by Statute	
10. The carrying out of any operations (other than operations coming within category 9) for the winning and working of oil or natural gas.							
(1) Where the site area does not exceed 15 ha for each 0.1 ha (or part) of the site area.		347.00		347.00		Set by Statute	
(2) Where the site area exceeds 15 hectares							
Standard charge		52,002.00		52,002.00		Set by Statute	
each 0.1 hectare (or part thereof) in excess of 15 hectares		204.00		204.00		Set by Statute	
Maximum		105,300.00		105,300.00		Set by Statute	
11. The carrying out of any operations not coming within any of the above categories.							
(1) In the case of operations for the winning and working of minerals-							
(a) where the site area does not exceed 15 ha for each 0.1 ha (or part) of the site;		316.00		316.00		Set by Statute	
(b) where the site area exceeds 15 hectares							
Standard charge		47,161.00		47,161.00		Set by Statute	
each 0.1 hectare (or part thereof) in excess of 15 hectares		186.00		186.00		Set by Statute	
Maximum		105,300.00		105,300.00		Set by Statute	
(2) In any other case							
For each 0.1 ha (or part thereof) of the site area		293.00		293.00		Set by Statute	
Maximum		2,535.00		2,535.00		Set by Statute	
12. The change of use of a building to use as one or more separate dwellinghouses.							
(1) change of use is from a single dwelling to use as two or more single dwellings-							
(a) where change is to use as fewer than 10 dwellings - for each additional dwelling		578.00		578.00		Set by Statute	
(b) where change is to use as at least 10 and up to 50 dwellings for each additional dwelling		624.00		624.00		Set by Statute	
(c) where the change of use is to use as more than 50 dwellinghouses							
Standard charge		30,860.00		30,860.00		Set by Statute	
Each dwelling in excess of 50		186.00		186.00		Set by Statute	
Maximum		405,000.00		405,000.00		Set by Statute	
(2) In all other cases--							
(a) where the change of use is to use as fewer than 10 dwellings for each dwelling house		578.00		578.00		Set by Statute	
(b) where the change is to at least 10 but no more than 50 dwellings for each dwelling		624.00		624.00		Set by Statute	
(c) where the change of use is to use as more than 50 dwellinghouses							
Standard charge		30,860.00		30,860.00		Set by Statute	
Each dwelling in excess of 50		186.00		186.00		Set by Statute	
Maximum		405,000.00		405,000.00		Set by Statute	
13. The use of land (waste and minerals)							
(a) the disposal of refuse or waste materials.							
(1) Where the site area does not exceed 15 ha for each 0.1 ha (or part) of the site area.		316.00		316.00		Set by Statute	
(2) where the site area exceeds 15 hectares							
Standard charge		47,161.00		47,161.00		Set by Statute	
each 0.1 hectare (or part thereof) in excess of 15 hectares		186.00		186.00		Set by Statute	
Maximum		105,300.00		105,300.00		Set by Statute	
(b) the deposit of material remaining after minerals have been extracted from land							
(1) Where the site area does not exceed 15 ha for each 0.1 ha (or part) of the site area.		316.00		316.00		Set by Statute	
(2) where the site area exceeds 15 hectares							
Standard charge		47,161.00		47,161.00		Set by Statute	
each 0.1 hectare (or part thereof) in excess of 15 hectares		186.00		186.00		Set by Statute	
Maximum		105,300.00		105,300.00		Set by Statute	
(c) the storage of minerals in the open.							
(1) Where the site area does not exceed 15 ha for each 0.1 ha (or part) of the site area.		316.00		316.00		Set by Statute	
(2) where the site area exceeds 15 hectares							
Standard charge		47,161.00		47,161.00		Set by Statute	
each 0.1 hectare (or part thereof) in excess of 15 hectares		186.00		186.00		Set by Statute	
Maximum		105,300.00		105,300.00		Set by Statute	
14. The making of a material change in use of a building or land (other than a material change of use in category 12 or 13(a), (b) or (c)).							
Fee		578.00		578.00		Set by Statute	
15. Approval of Reserved Matters Following Outline Approval							
Full Fee due		See above				Set by Statute	
Or, if Full Fee already paid		578.00				Set by Statute	
16. Lawful Development Certificate							
Existing use - in breach of a planning condition		Same as full planning fee		Same as full planning fee		Set by Statute	
Existing use - lawful not to comply with a particular condition		293.00		293.00		Set by Statute	
Proposed use		Half the normal planning fee		Half the normal planning fee		Set by Statute	
17. Non-material amendment following grant of planning permission							
Non-Material amendments to a planning permission - Householder		43.00		43.00		Set by Statute	
Non-Material amendments to a planning permission - Non-Residential		293.00		293.00		Set by Statute	

PLACE DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

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Are concessions available? No

Description	Fees	Fees	Fees	Fees	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	1/4/2024 (Inc VAT)	1/4/2024 (Exc VAT)	1/10/2024 (Inc VAT)	1/10/2024 (Exc VAT)			
	£	£	£	£	£	£	%
18. Prior Approval of a building to use as one or more separate dwelling houses, or other cases							
Proposed larger home extension		120.00		120.00		Set by Statute	
Additional storeys on a home		120.00		120.00		Set by Statute	
Agricultural and forestry buildings and operations or demolition of buildings		120.00		120.00		Set by Statute	
Communications (Telecommunications code systems operators)		578.00		578.00		Set by Statute	
Change of use from commercial/business/service Use Class E, or Betting Office or Pay Day Loan Shop to mixed use including up to two flats (Use Class C3)		120.00		120.00		Set by Statute	
Change of Use of building and any land within its curtilage from commercial/business/service (Use Class E), Hotels (Use Class C1), Residential Institutions (Use Class C2), Secure Residential Institutions (Use Class C2A) to a State Funded School		120.00		120.00		Set by Statute	
Change of Use of a building and any land within its curtilage from an Agriculture Building to a State-Funded School.		120.00		120.00		Set by Statute	
Change of Use of a building and any land within its curtilage from an Agriculture Building to a flexible commercial use within commercial/business/service (Use Class E), Storage or Distribution (Use Class B8), or Hotels (Use Class C1).		120.00		120.00		Set by Statute	
Change of Use of a building and any land within its curtilage from commercial/business/service (Use Class E) to Dwelling houses (Use Class C3) - per dwelling house		125.00		125.00		Set by Statute	
Change of Use of a building and any land within its curtilage from an Agriculture Building to Dwelling houses (Use Class C3),		120.00		120.00		Set by Statute	
- if it includes building operations in connection with the change of use		258.00		258.00		Set by Statute	
Change of use of a building from Betting Office, Pay Day Loan Shop, Laundrette; a mixed use combining one of these uses and use as dwellinghouses(s); or Hot Food Takeaways to Dwellinghouses (Use Class C3)		120.00		120.00		Set by Statute	
if it includes building operations in connection with the change of use		258.00		258.00		Set by Statute	
Change of use of a building and any land within its curtilage from Amusement Arcades/Centres and Casinos to Dwelling houses (Use Class A3)		120.00		120.00		Set by Statute	
if it includes building operations in connection with the change of use		258.00		258.00		Set by Statute	
Development Consisting of the Erection or Construction of a Collection Facility within the Curtilage of a Shop		120.00		120.00		Set by Statute	
Temporary Use of Buildings or Land for the Purpose of Commercial Film-Making and the Associated Temporary Structures, Works, Plant or Machinery required in Connection with that Use		120.00		120.00		Set by Statute	
Provision of temporary school buildings on vacant commercial land and the use of that land as a State-funded School for up to 3 academic years		120.00		120.00		Set by Statute	
Installation, Alteration or Replacement of microgeneration Solar Photovoltaics (PV) equipment or solar thermal equipment on the flat roof of a dwellinghouse or a block of flats (or a building situated within the curtilage) on Article 2(3) land.		120.00		120.00		Set by Statute	
Installation, Alteration or Replacement of other Solar Photovoltaics (PV) equipment on the Roofs of Non-domestic Buildings.		120.00		120.00		Set by Statute	
Installation, alteration or replacement of stand-alone solar for microgeneration within the curtilage of a dwellinghouse or a block of flats in a conservation area, where it would be nearer to any highway which bounds the curtilage than the part of the dwellinghouse or block of flats which is nearest to that highway.		120.00		120.00		Set by Statute	
Installation, alteration or replacement of stand-alone solar for microgeneration within the curtilage of a non-domestic building on Article 2(3)land, where it would be nearer to any highway which bounds the curtilage than the part of the building which is nearest to that highway		120.00		120.00		Set by Statute	
Installation, alteration or replacement of a solar canopy within an area lawfully used as offstreet parking other than for a dwellinghouse or a block of flats		120.00		120.00		Set by Statute	
Erection, extension or alteration of a university building		120.00		120.00		Set by Statute	
Movable structure within the curtilage of a historic visitor attraction or listed pub/restaurant etc.		120.00		120.00		Set by Statute	
Erection, extension or alteration on a closed defence site by or on behalf of the Crown of a single living accommodation and/or non-residential buildings		120.00		120.00		Set by Statute	
Temporary recreational campsite in Flood Zone 2 or 3		120.00		120.00		Set by Statute	
Construction of new dwellinghouses:							
- Fewer than 10 dwellinghouses - per dwelling		418.00		418.00		Set by Statute	
- Between 10 and 50 dwellinghouses - per dwelling		451.00		451.00		Set by Statute	
- More than 50 dwellinghouses:							
(i) Standard charge, plus			22,309.00		22,309.00	Set by Statute	
(ii) Additional fee per dwellinghouse in excess of 50 to maximum of £405,000		135.00		135.00		Set by Statute	
Advertising							
Relating to the business on the premises		165.00		165.00		Set by Statute	
Advance signs which are not situated on or visible from the site, directing the public to a business		165.00		165.00		Set by Statute	
Other advertisements		578.00		578.00		Set by Statute	

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2025/26 PROPOSED FEES & CHARGES**

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Description	Fees 1/4/2024 (Inc VAT)	Fees 1/4/2024 (Exc VAT)	Fees 1/10/2024 (Inc VAT)	Fees 1/10/2024 (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£	£	£	£	£	£	%
Approval/Variation/discharge of condition							
Application for removal or variation of a condition following grant of planning permission		293.00		293.00		Set by Statute	
Approval of details and/or confirmation that one or more planning conditions have been complied with. (Each Application)							
Householder		43.00		43.00		Set by Statute	
Non-householder		145.00		145.00		Set by Statute	
Pre-application Advice							
Residential - all rates based on gross new units							
These fees are based on consideration of a single scheme. Advice on additional options will be charged at 10% of overall fee for each additional option.							
Householders							
Stage 1 In-Principle advice for Permitted Development Enquiries	65.00	54.17	78.00	54.17	80.00	66.67	23.1
Stage 1 In-Principle Pre-App without site visit - Planning officer and policy advice only	105.00	87.50	126.00	87.50	129.00	107.50	22.9
Full Standard Pre-App with site visit and all relevant consultees	162.00	135.00	195.00	135.00	199.00	165.83	22.8
Developers							
Residential Units							
Full Standard Pre-App with site visit and all relevant consultees							
1 unit	321.00	267.50	386.00	321.67	394.00	328.33	22.7
2-5 units	640.00	533.33	768.00	640.00	783.00	652.50	22.3
6-10 units	1,221.00	1,017.50	1,465.00	1,220.83	1,494.00	1,245.00	22.4
11-25 units	1,792.00	1,493.33	2,150.00	1,791.67	2,193.00	1,827.50	22.4
26-50 units	3,200.00	2,666.67	3,840.00	3,200.00	3,917.00	3,264.17	22.4
51+ units	7,169.00	5,974.17	8,600.00	7,166.67	8,772.00	7,310.00	22.4
Follow-up advice (for each additional round of consultation and advice following initial							
1 unit	192.00	160.00	230.00	191.67	235.00	195.83	22.4
2-5 units	385.00	320.83	462.00	385.00	471.00	392.50	22.3
6-10 units	513.00	427.50	616.00	513.33	628.00	523.33	22.4
11-25 units	769.00	640.83	922.00	768.33	940.00	783.33	22.2
26-50 units	1,279.00	1,065.83	1,535.00	1,279.17	1,566.00	1,305.00	22.4
Commercial/Non-Residential Units							
Based on floorspace including change of use							
Full Standard Pre-App with site visit and all relevant consultees							
0-200 sq. metres	257.00	214.17	308.00	256.67	314.00	261.67	22.2
201-1000 sq. metres	576.00	480.00	692.00	576.67	706.00	588.33	22.6
1001-2000 sq. metres	833.00	694.17	1,000.00	833.33	1,020.00	850.00	22.4
2001-3000 sq. metres	1,216.00	1,013.33	1,460.00	1,216.67	1,489.00	1,240.83	22.5
3001-5000 sq. metres	1,794.00	1,495.00	2,152.00	1,793.33	2,195.00	1,829.17	22.4
5001-10000 sq. metres	3,198.00	2,665.00	3,840.00	3,200.00	3,917.00	3,264.17	22.5
10001+ sq. metres	7,164.00	5,970.00	8,596.00	7,163.33	8,768.00	7,306.67	22.4
Follow-up advice (for each additional round of consultation and advice following initial							
0-200 sq. metres	152.00	126.67	182.00	151.67	186.00	155.00	22.4
201-1000 sq. metres	321.00	267.50	385.00	320.83	393.00	327.50	22.4
1001-2000 sq. metres	436.00	363.33	524.00	436.67	534.00	445.00	22.5
2001-3000 sq. metres	512.00	426.67	614.00	511.67	626.00	521.67	22.3
3001-5000 sq. metres	769.00	640.83	922.00	768.33	940.00	783.33	22.2
5001-10000 sq. metres	1,280.00	1,066.67	1,536.00	1,280.00	1,567.00	1,305.83	22.4
10001+ sq. metres	1,918.00	1,598.33	2,300.00	1,916.67	2,346.00	1,955.00	22.3
Bespoke Service							
Please contact the planning service to discuss requirements and charges	POA	POA	POA	POA	POA	POA	
Mixed Developments							
Where a development comprises a mix of commercial and residential development	Pre-app fee payable is 75% of the sum of the fees payable in both categories		Pre-app fee payable is 75% of the sum of the fees payable in both categories		Pre-app fee payable is 75% of the sum of the fees payable in both categories		
Alternative Schemes							
Consideration of alternative versions of the same scheme submitted concurrently with the original pre app	additional 10% of full pre-app fee per alternative		additional 10% of full pre-app fee per alternative		additional 10% of full pre-app fee per alternative		
Extras							
Consideration of additional plans (within 12 weeks of original application)							
Residential							
1 unit	105.00	87.50	230.00	191.67	235.00	195.83	123.8
2-5 units	204.00	170.00	462.00	385.00	471.00	392.50	130.9
6-10 units	384.00	320.00	616.00	513.33	628.00	523.33	63.5
11-25 units	576.00	480.00	922.00	768.33	940.00	783.33	63.2
26-50 units	769.00	640.83	1,535.00	1,279.17	1,566.00	1,305.00	103.6
51+ units	961.00	800.83	2,305.00	1,920.83	2,351.00	1,959.17	144.6
Commercial/Non-Residential							
0 - 200sq. Metres	0.00	0.00	182.00	151.67	186.00	155.00	100.0
201-1000 sq. metres	105.00	87.50	385.00	320.83	393.00	327.50	274.3
1001-2000 sq. metres	204.00	170.00	524.00	436.67	534.00	445.00	161.8
2001-3000 sq. metres	385.00	320.83	614.00	511.67	626.00	521.67	62.6
3001-5000 sq. metres	576.00	480.00	922.00	768.33	940.00	783.33	63.2
5001-10000 sq. metres	769.00	640.83	1,536.00	1,280.00	1,567.00	1,305.83	103.8
10001+ sq. metres	961.00	800.83	2,300.00	1,916.67	2,346.00	1,955.00	144.1

PLACE DIRECTORATE
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	£	£	£	£	£	£	%
Additional charges							
Officer recharge rate per officer in attendance at a meeting:							
Meetings (per officer per hour)	145.00	120.83	174.00	145.00	177.00	147.50	22.1
Letter of confirmation of compliance with an enforcement notice	204.00	170.00	245.00	170.00	250.00	208.33	22.5
Miscellaneous							
Change of use from a dwelling and change of use of land to garden	106.00	88.33	128.00	106.67	131.00	109.17	23.6
Non householder finding out use class, what type of amendment is required on an application e.g. non-material or material amendment	85.00	70.83	102.00	85.00	104.00	86.67	22.4
Letter of confirmation of compliance with enforcement notice	197.00	164.17	245.00	204.17	250.00	208.33	26.9
Local Plan Sites - Including sites being promoted to be included in the Local Plan							
Initial Meeting (up to an hour)	0.00		0.00		0.00		0.0
Follow-up Meetings - Per Office Hour	145.00	120.83	174.00	145.00	177.00	147.50	22.1
Other Charges							
Research Enquiries - Per Hour (min 1hr charge)	145.00	120.83	174.00	145.00	177.00	147.50	22.1
Processing deed of variation to S106 Agreements	361.00	300.83	361.00	300.83	368.00	306.67	1.9
Hire of BFC rooms per day by appellants or any third parties during hearings / inquiries	280.00	233.33	336.00	280.00	343.00	285.83	22.5
Confirmation of deemed advertisement consent 1 - 3 signs	176.00	146.67	176.00	146.67	176.00	146.67	0.0
Confirmation of deemed advertisement consent 3+ signs	348.00	290.00	348.00	290.00	348.00	290.00	0.0
Duty Planner officer appointments	60.00	50.00	60.00	50.00	60.00	50.00	0.0
Provision of electronic copy of S106, 52, 16 or 299A Agreement	30.00	25.00	30.00	25.00	40.00	33.33	33.3
Cost of monitoring response if easily obtainable (response by email)	25.00	20.83	25.00	20.83	35.00	29.17	40.0

PLACE DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service : Natural Estate

Purpose of the Charge: To contribute to the costs of the service

	2024/25 Budget £'000	Proposed 2025/26 £'000
Income the proposed fees will generate:	1,513	1,555

Are concessions available? There are concessions for people under 16, students, people over 64 & the disabled which are detailed in the fees & charges below.

Description	Fees 1/4/2024 (Inc VAT)	Fees 1/4/2024 (Exc VAT)	Fees 1/10/2024 (Inc VAT)	Fees 1/10/2024 (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase %
	£	£	£	£	£	£	%
WESTMORLAND PARK							
Football Pitch (with changing rooms)*							
Senior Pitch	138.60	115.50	138.60	115.50	142.80	119.00	3.0
Senior Pitch for Junior Use	69.70	58.08	69.70	58.08	71.80	59.83	3.0
Junior Pitch	46.35	38.63	46.35	38.63	47.75	39.79	3.0
Annual Charge	7,887.40	6,572.83	7,887.40	6,572.83	8,124.05	6,770.04	3.0
Baseball Diamond with Changing Rooms*							
Adult	138.60	115.50	138.60	115.50	142.80	119.00	3.0
Junior Hire	69.70	58.08	69.70	58.08	71.80	59.83	3.0
Annual Charge	5,544.15	4,620.13	5,544.15	4,620.13	5,710.50	4,758.75	3.0
Baseball Diamond without Changing Rooms*							
Adult	87.60	73.00	87.60	73.00	90.25	75.21	3.0
Junior Hire	43.90	36.58	43.90	36.58	45.25	37.71	3.1
Annual Charge	4,264.40	3,553.67	4,264.40	3,553.67	4,392.35	3,660.29	3.0
PRIORY FIELD							
Football Pitch (without changing rooms)*							
Senior Pitch	87.60	73.00	87.60	73.00	90.25	75.21	3.0
Senior Pitch for Junior Use	43.90	36.58	43.90	36.58	45.25	37.71	3.1
Junior Pitch	29.30	24.42	29.30	24.42	30.20	25.17	3.1
Annual Charge	5,258.80	4,382.33	5,258.80	4,382.33	5,416.60	4,513.83	3.0
FARLEY WOOD							
Football Pitch (without changing rooms)*							
Senior Pitch	87.60	73.00	87.60	73.00	90.25	75.21	3.0
Senior Pitch for Junior Use	43.90	36.58	43.90	36.58	45.25	37.71	3.1
Junior Pitch	29.30	24.42	29.30	24.42	30.20	25.17	3.1
Annual Charge	4,539.30	3,782.75	4,539.30	3,782.75	4,675.50	3,896.25	3.0
*Clubs hiring the pitches for 10 or more consecutive bookings maybe exempt from VAT							
Tennis Association							
Family Membership	125.00	104.17	125.00	104.17	128.75	107.29	3.0
Adult Membership	62.50	52.08	62.50	52.08	64.40	53.67	3.0
Junior Membership	35.00	29.17	35.00	29.17	36.05	30.04	3.0
Tennis - Pay and Play							
Adult	7.50	6.25	7.50	6.25	7.75	6.46	3.3
Under 16/64+	6.20	5.17	6.20	5.17	6.40	5.33	3.2
Tennis Latika Farleywood							
Annual charge additional court booking**	3,848.85	3,207.38	3,848.85	3,207.38	3,964.35	3,303.63	3.0
Cabin Hire	1,504.90	1,254.08	1,504.90	1,254.08	1,550.05	1,291.71	3.0
Additional hourly rate	1.45	1.21	1.45	1.21	1.50	1.25	3.4
** A further £1,250 is invoiced for annual court bookings which is then forwarded to Farley Wood Community Association as a contribution towards the use of floodlights.							
Hall Hire (Large)							
Per Hour	18.40	15.33	18.40	15.33	19.00	15.83	3.3
Hall Hire (Small)							
Per Hour	14.10	11.75	14.10	11.75	14.55	12.13	3.2
Cricket Pitch with Changing room							
Adult	128.65	107.21	128.65	107.21	132.55	110.46	3.0
Junior	64.90	54.08	64.90	54.08	66.85	55.71	3.0
Cricket Pitch without Changing room							
Adult	81.25	67.71	81.25	67.71	83.70	69.75	3.0
Junior	40.85	34.04	40.85	34.04	42.10	35.08	3.1
Multi Use Games Area (MUGA) The Parks							
Hire Per Hour	31.60	26.33	31.60	26.33	31.60	26.33	0.0
Multi Use Games Area (MUGA) Jennetts Hill							
Hire Per Hour	31.60	26.33	31.60	26.33	32.55	27.13	3.0
PodPoint EV Charger							
per kwh	0.48	0.40	0.48	0.40	0.50	0.42	4.2
Lily Hill Park - Fire Circle							
Uniformed groups	34.00	28.33	34.00	28.33	35.05	29.21	3.1
General Open Space Hire							
Field	n/a	n/a	21.30	17.75	21.95	18.29	
Car park	n/a	n/a	27.00	22.50	27.85	23.21	
Equipment Hire							
Pond dipping equipment	n/a	n/a	25.00	20.83	25.75	21.46	
Ranger / Officer led activity (Walks & Talks)							
Per Visit hourly rate (N.B.no charge applicable for audience development and community engagement activities which support site management)	37.50	31.25	37.50	31.25	38.65	32.21	3.1
Local Businesses / Commercial Groups	POA	POA	POA	POA	POA	POA	
With regard to the above charges for pitch and hall hire: discounting may be applied where considered necessary to support establishment and viability of local clubs and groups. This will only be applied for block bookings e.g. per season or per academic year use.							

PLACE DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service : Natural Estate

Purpose of the Charge: To contribute to the costs of the service		
	2024/25 Budget £'000	Proposed 2025/26 £'000
Income the proposed fees will generate:	1,513	1,555

Are concessions available? There are concessions for people under 16, students, people over 64 & the disabled which are detailed in the fees & charges below.

Description	Fees 1/4/2024 (Inc VAT)	Fees 1/4/2024 (Exc VAT)	Fees 1/10/2024 (Inc VAT)	Fees 1/10/2024 (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase %
	£	£	£	£	£	£	%
Rights of Way							
Deposit of Statement: Basic charge to process an application, add to register of deposits and posting notices on site	462.10	385.08	462.10	385.08	476.00	396.67	3.0
Additional parcel (e.g. land divided by public highway or multiple separate parcels) requiring further site notices	92.60	77.17	92.60	77.17	95.40	79.50	3.0
Subsequent declaration to renew Deposit (at up to 20 years intervals)	92.60	77.17	92.60	77.17	95.40	79.50	3.0
Subsequent declaration to renew Deposit (at up to 20 years intervals)	92.60	77.17	92.60	77.17	95.40	79.50	3.0
Temporary Traffic Regulation Order application. 5 day order.	205.15	170.96	567.00	472.50	584.05	486.71	184.7
Temporary Traffic Regulation Order application. 21 day order	205.15	170.96	567.00	472.50	584.05	486.71	184.7
Temporary Traffic Regulation Order up to 6 months. Admin fee, plus cost of 2 x public notices published in the local paper	980.45	817.04	2,155.20	1,796.00	2,219.90	1,849.92	126.4
Traffic Regulation Order (Permanent)	2,734.80	2,279.00	2,734.80	2,279.00	2,816.85	2,347.38	3.0
Public Path Order (creations, diversions and extinguishments) lower end fee	2,092.15	1,743.46	2,092.15	1,743.46	2,154.95	1,795.79	3.0
Public Path Order (creations, diversions and extinguishments) upper end fee			3,600.00	3,000.00	3,708.00	3,090.00	
Public Path Order (fee if there are objections and application has to be submitted to Sec of State)	2,789.50	2,324.58	n/a	n/a	n/a	n/a	
THE LOOK OUT							
Admission							
Adult	10.60	8.83	10.60	8.83	10.60	8.83	0.0
Under 16 / Students / 64+ / Disabled	7.80	6.50	7.80	6.50	7.80	6.50	0.0
Saver Ticket	29.00	24.17	29.00	24.17	29.00	24.17	0.0
School Children	6.50	5.42	6.50	5.42	6.50	5.42	0.0
45 minute visit special needs	5.00	4.17	5.00	4.17	5.00	4.17	0.0
Adult after 4pm	6.00	5.00	6.00	5.00	6.00	5.00	0.0
Under 16 / Students / 64+ / Disabled, after 4pm	4.00	3.33	4.00	3.33	4.00	3.33	0.0
Saver Ticket after 4pm	16.00	13.33	16.00	13.33	16.00	13.33	0.0
Parent & Toddler (Term time only)	10.95	9.13	10.95	9.13	10.95	9.13	0.0
Booking Fee	0.00	0.00	0.00	0.00	1.00	0.83	
Carers for disabled	Free	Free	Free	Free	Free	Free	0.0
Birthday Parties*							
Venue Hire (Per child)	14.95	12.46	14.95	12.46	14.95	12.46	0.0
Commercial Hire							
Whole Day	323.00	269.17	323.00	269.17	333.00	277.50	3.1
Half Day	164.00	136.67	164.00	136.67	169.00	140.83	3.0
Per Hour	77.00	64.17	77.00	64.17	79.00	65.83	2.6
* Where not specifically identified and where applicable courses/retail/catering/birthday parties/commercial bookings are charged at market rates.							
FILMING OPPORTUNITIES							
Filming charges provide an estimated cost of service, full price is confirmed on application, as is required to reflect the bespoke nature of many of the filming requests and to strategically support the ongoing development of a new borough filming business in conjunction with the new Berkshire Film Office.							
Street filming - Small production (up to 5 people)	190.00	158.33	190.00	158.33	195.70	163.08	3.0
Street filming - Medium-larger productions (Between 6-29 people)*	510.00- 2,545.00	425.00- 2,120.83	510.00- 2,545.00	425.00- 2,120.83	522.75- 2,608.65	435.63- 2,173.9	2.5
Street filming -Major productions (30+ people)	POA		POA		POA		
Location filming - e.g. council managed greenspaces, properties etc	n/a		POA		POA		
Student pieces	POA		POA		POA		
News / Weather reporting	Free		Free		Free		
Charities (Normally free, or may charge to recover council costs if these will be incurred)	POA		POA		POA		
Processing fee (per hour)	n/a		n/a		84.00	70.00	
Fast turn-around fee	100.00	83.33	100.00	83.33	120.00	100.00	20.0
Site visit (per day)	n/a		n/a		120.00	100.00	
Use of drone(s)	n/a		n/a		162.00	135.00	
Reschedule fee	n/a		n/a		POA		
Cancellation fee (9 working days or less is 50% of quote and/or costs incurred. 5 working days or less is 100% of quote and/or costs incurred).	n/a		n/a		POA		
Extra requirements / other discretionary services such as: legal / licence fee, exclusivity of site fee, unit base / parking, assisting with filming on the public highway charges, providing access to parks / buildings, coning off areas, providing access to electricity, refuse collection, removal or addition of street furniture, street cleaning, turning off street lights, providing access to water or parking.	POA		POA		POA		
Note: These fees are to be used as a guide only. Prices for applications are agreed by negotiation, in light of the size and nature of the production, using price benchmarking and industry feedback from partnership with Berkshire Film Office, to secure best value while maximising number of filming sales.							

**COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES**

Service: Legal & Surveyors' Fees

Purpose of the Charge: To contribute to the costs of the service

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	248	255

Are concessions available? No

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	£.p	£.p	%
Legal & Surveyors' Fees for Property Transactions					
New Lease *		665		685	3.0
Licence to Assign		500		515	3.0
Contracted Out Lease - fee is dependant on complexity		295/490		305/505	3.4/3.1
License to Alter - fee is dependant upon complexity		295/490		305/505	3.4/3.1
Deed of Variation - fee is dependant on complexity		295/490		305/505	3.4/3.1
Sale of Garages & Freehold Reversions		410		425	3.7
Letter/Deed of Postponement		185		195	5.4
Deprivation of Liberty Safeguard cases (uncontested)		625		645	3.2
Deprivation of Liberty Safeguard cases (contested) - per hour		175		185	5.7
Transfer (or hourly rate as appropriate)		480		495	3.1
Section 106 Agreements **		1,615		2,750	70.3
S38/278 Highways Act Agreement - per hour		230		-	0.0
S38/278 Highways Act Agreement - per document (new for 2025/26) ***		-		3,500	

* With discretion for the Borough Solicitor to increase if time recorded costs exceed £685, at a rate of £240 per hour.

** With discretion for the Borough Solicitor to increase if time recorded costs exceed £2,750, at a rate of £240 per hour.

*** With discretion for the Borough Solicitor to increase if time recorded costs exceed £3,500, at a rate of £240 per hour.

COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service: Electoral Registration

Purpose of the Charge: To Contribute to the costs of the service

Income the proposed fees will generate:	2024/25 Budget £'000 4	Proposed 2025/26 Budget £'000 4
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Are concessions available? No

Description	Current Fee (Inc VAT) £.p	Current Fee (Exc VAT) £.p	Proposed Fee (Inc VAT) £.p	Proposed Fee (Exc VAT) £.p	Increase %
Electoral Registration					
Register of Electors					
In data format, £20 plus £1.50 for each 1,000 entries (or remaining part of 1,000 entries)		Set by Statute		Set by Statute	
In printed format, £10 plus £5 for each 1000 entries (or remaining part of 1,000 entries)		Set by Statute		Set by Statute	
Register of Overseas Electors					
In data format, £20 plus £1.50 for each 100 entries (or remaining part of 100 entries)		Set by Statute		Set by Statute	
In printed format, £10 plus £5 for each 100 entries or (or remaining part of 100 entries)		Set by Statute		Set by Statute	
Marked copy of the Register of Electors					
In data format, £10 plus £1 per 1,000 entries or part thereof		Set by Statute		Set by Statute	
In paper format, £10 plus £2 for each 1000 entries or part thereof		Set by Statute		Set by Statute	

COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service: Registration of Births, Deaths and Marriages Services

Purpose of the Charge: To Contribute to the costs of the service

Income the proposed fees will generate:	2024/25 Budget £'000 181	Proposed 2025/26 Budget £'000 186
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Are concessions available? No, but a variety of services provided at differing prices.

Description	Current Fee (Inc VAT) £.p	Current Fee (Exc VAT) £.p	Proposed Fee (Inc VAT) £.p	Proposed Fee (Exc VAT) £.p	Increase %	2026/27 Proposed Fee (Inc VAT) £.p	2026/27 Proposed Fee (Exc VAT) £.p	Increase %
Marriage and Civil Partnership Ceremonies								
New Licence		2,623.00		2,754.00	5.0		2,850.00	3.5
Licence Renewal		2,248.00		2,360.00	5.0		2,450.00	3.8
Notice of Intent fee for marriage and civil partnership ceremonies at the Register Office - Mon-Fri		Set by Statute		Set by Statute			Set by Statute	
Additional fee for evenings/weekend appointments	47.50	39.50	50.00	41.67	6.3			
Notice of Intent fee for marriage and civil partnership away from the Register Office (includes fee for entry in marriage notice book):		Set by Statute		Set by Statute			Set by Statute	
- for a housebound person		Set by Statute		Set by Statute			Set by Statute	
- for a detained person		Set by Statute		Set by Statute			Set by Statute	
Attendance of Registrar for a marriage or civil partnership:		Set by Statute		Set by Statute			Set by Statute	
- at a registered building		Set by Statute		Set by Statute			Set by Statute	
- of a housebound person		Set by Statute		Set by Statute			Set by Statute	
- of a detained person		Set by Statute		Set by Statute			Set by Statute	
Attendance of Superintendent Registrar for a marriage or civil partnership:		Set by Statute		Set by Statute			Set by Statute	
- of a housebound person		Set by Statute		Set by Statute			Set by Statute	
- of a detained person		Set by Statute		Set by Statute			Set by Statute	
Attendance of Superintendent Registrar and Registrar for a ceremony at approved premises								
- Monday-Thursday		565.00		595.00	5.3		615.00	3.4
- Friday-Saturday		690.00		725.00	5.1		750.00	3.4
- Sunday/Bank Holiday		750.00		785.00	4.7		810.00	3.2
Attendance of celebrant for a venue other than the Haversham Room								
- Monday-Thursday	290.00	241.67	305.00	254.17	5.2	350.00	291.67	14.8
- Friday-Saturday	410.00	341.67	430.00	358.33	4.9	475.00	395.83	10.5
- Sunday/Bank Holiday	465.00	387.50	485.00	404.17	4.3	525.00	437.50	8.2
Marriage, Civil Partnership and individual Citizenship Ceremonies in the Haversham Room (includes Superintendent Registrar's and Registrar's attendance)								
- Monday-Thursday	625.00	520.83	670.00	558.33	7.2	715.00	595.83	6.7
- Friday-Saturday	760.00	633.33	820.00	683.33	7.9	875.00	729.17	6.7
- Sunday/Bank Holiday	835.00	695.83	885.00	737.50	6.0	930.00	775.00	5.1
Other ceremonies in the Haversham Room (includes celebrant's attendance)								
- Monday-Thursday	355.00	295.83	375.00	312.50	5.6	450.00	375.00	20.0
- Friday-Saturday	465.00	387.50	490.00	408.33	5.4	575.00	479.17	17.3
- Sunday/Bank Holiday	520.00	433.33	550.00	458.33	5.8	650.00	541.67	18.2
Pre-ceremony chat appointments								
Daytime Monday - Friday	35.00		36.00		2.9			
Evening Monday - Friday	45.00		46.00		2.2			
Saturday	55.00		56.00		1.8			
Marriage or Civil Partnership, individual Citizenship Ceremonies in the Ceremony Room (Time Square) includes Superintendent Registrar's and Registrar's attendance		295.00		310.00	5.1		325.00	4.8
- Monday - Friday								
- Saturday		365.00		550.00	50.7		600.00	9.1
Other ceremonies in the Ceremony Room (Time Square) includes celebrant's attendance								
- Monday - Friday		170.00		180.00	5.9		190.00	5.6
- Saturday		210.00		220.00	4.8		220.00	0.0
Supplement for evening ceremonies (all venues)		110.00		115.00	4.5		120.00	4.3
Marriage or Civil Partnership Ceremony in the Register Office		Set by Statute		Set by Statute			Set by Statute	
Attendance of Superintendent Registrar for a civil partnership conversion to a marriage at the Register office		Set by Statute		Set by Statute			Set by Statute	
Attendance of Superintendent Registrar for a civil partnership conversion to a marriage at a registered building		Set by Statute		Set by Statute			Set by Statute	
Application to convert a Civil Partnership to a marriage		Set by Statute		Set by Statute			Set by Statute	
Attendance of Superintendent Registrar for a civil partnership conversion to a marriage:								
- of a housebound person		Set by Statute		Set by Statute			Set by Statute	
- of a detained person		Set by Statute		Set by Statute			Set by Statute	
- of a seriously ill person not expected to recover		Set by Statute		Set by Statute			Set by Statute	

Note - Appointment fees will be taken at the time of booking

**COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES**

Service: Registration of Births, Deaths and Marriages Services

Purpose of the Charge: To Contribute to the costs of the service

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	181	186

Are concessions available? No, but a variety of services provided at differing prices.

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase	2026/27 Proposed Fee (Inc VAT)	2026/27 Proposed Fee (Exc VAT)	Increase
	£.p	£.p	£.p	£.p	%	£.p	£.p	%
Certificates and Citizenship Ceremonies								
Certificates								
Birth (short and long), death and marriages certificates(extracts or full):								
- at time of registration		Set by Statute		Set by Statute			Set by Statute	
- after registration but in current register		Set by Statute		Set by Statute			Set by Statute	
- after registration and after register closed		Set by Statute		Set by Statute			Set by Statute	
Civil Partnership certificates (extract or full):								
- at time of registration		Set by Statute		Set by Statute			Set by Statute	
- at any other time		Set by Statute		Set by Statute			Set by Statute	
Commemorative Certificates	16.00	13.33	17.00	14.17	6.2	18.00	15.00	5.9

Note - Appointment fees will be taken at the time of booking

**COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES**

Service: Democratic Services

Purpose of the Charge: To Contribute to the costs of the service

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:		
Very few requests are made for agendas and the income budgets are below £1,000		

Are concessions available? Agendas are available online at no charge.

Description	Current Fee (Exc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	%
Council Publications			
Agendas/Minutes, etc			
Council agenda – Charge per Annum (Based on 8 per Annum)	214.00	220.00	2.8
Executive Agenda – Charge per Annum (based on 11 per Annum)	319.00	329.00	3.1
Planning Committee (based on 12 per Annum)	319.00	329.00	3.1
Any other Committee or Sub Committee Agendas:			
Charge per Annum (Based on 4 per annum)	153.00	158.00	3.3
Charge per single copy	42.00	43.00	2.4
Part extract (any Committee) including background papers - administration fee	14.00	14.00	0.0

**COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES**

Service: Customer Experience

Purpose of the Charge: To Contribute to the costs of the service

	2024/25 Budget £'000 0	Proposed 2025/26 Budget £'000 0
Income the proposed fees will generate:		

Are concessions available? No

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	£.p	£.p	%
Certificate					
Proof of Life/Pension Certificate	21.00	17.50	22.00	18.33	4.8

COMMUNITIES DIRECTORATE 2025/26 PROPOSED FEES & CHARGES

Bracknell Leisure Centre, Coral Reef, Downshire Golf Complex

In the contract there are four pricing elements which are described as –

- **Protected Prices**
Red Diamond Sports Club, Activate GP Referral, Wellbeing & Leisure Team, Fit for Life, Foster Carers
- **Club Prices**
Bracknell & Wokingham Swimming Club, Bracknell Gymnastics Club, Bracknell Lifesaving Club, Bracknell Sub Aqua Club; Bracknell Athletics Club, Downshire Golf Club, Easthampstead Golf Club, Easthampstead Ladies Golf Club
- **Core Prices**
Predominately made up from the charges agreed by Council
- **Non Core Prices**
Everything else

Protected Prices

The Protected Prices can only vary if BFC agrees at its absolute discretion.

Club Prices

The supplier can increase these prices annually in line with inflation, subject to council approval.

The supplier can submit proposals together with supporting documentation and rationale to the Authority to change the Club Prices at the Facilities in excess of inflation but the Council is under no obligation to accept such proposals. The Council will consider the proposed changes to the Club Prices and shall either agree or reject the proposals. The Council's decision will be final.

Core Prices

The supplier can increase these prices annually in line with inflation, subject to council approval.

The supplier can submit proposals together with supporting documentation and rationale to the Authority to change the Core Prices at the Facilities in excess of inflation based on their assessment of market pricing. The Council will consider the proposed changes to the core prices and shall either agree or reject the proposals although changes to prices cannot unreasonably be withheld. The Council's decision will be final.

Non-Core Prices

The supplier can charge customers for activities not covered by the Protected Prices, the Club Prices and the Core Prices. These prices are not authorised by the Council but will be charged at market rates. Typically, these would include classes, new innovations and the like.

**COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES**

Service : Library Service

Purpose of the Charge: To contribute to the costs of the service

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	66	66

Are concessions available? No

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£	£	£	£	%
Overdue Charges Per Loan Period					
Adult Books, inc multimedia	Daily			0.60	0.0
	Max Per item	13.80		13.80	0.0
Childrens Books borrowed by adults	Daily	0.20		0.20	0.0
	Max Per item	5.00		5.00	0.0
Childrens Books borrowed by children	Daily	0.20		0.20	0.0
	Max Per item	2.60		2.60	0.0
Teenage Books borrowed by young people 13-17	Daily	0.20		0.20	0.0
	Max Per item	5.00		5.00	0.0
Spoken Word Cassettes/ CD's	Daily	0.50		0.50	0.0
	Max Per item	11.50		11.50	0.0
Music CD's	Daily	0.50		0.50	0.0
	Max Per item	11.50		11.50	0.0
DVD's	Daily	1.00		1.00	0.0
	Max Per item	14.00		14.00	0.0
Computer Games	Daily	1.00		1.00	0.0
	Max Per item	14.00		14.00	0.0
Loan Charges					
Childrens Spoken Word Cassettes & CD's - 3 weeks		Free		Free	
Adult Spoken Word 3 weeks		2.60		2.60	0.0
Music CD's, Computer Games, DVD's - New i.e. first 3 months		2.60		2.60	0.0
Music CD's, Computer Games, DVD's - Over 3 months to 2 years old		1.80		1.80	0.0
Music CD's, Computer Games, DVD's - Over 2 years old		0.80		0.80	0.0
Requests - Books/Periodical Articles - All per item					
All items held in BFC Libraries					
Requests for children's books		Free		Free	
Requests for all other books		0.90		0.90	0.0
Requests for all other books if a registered disabled person		0.60		0.60	0.0
Subscription - unlimited requests	12 Months - (April-March)	23.00		23.00	0.0
	6 months - (October - March)	16.00		16.00	0.0
Requests to other Authorities and British Library (1st 10 items British Libraries)		6.00		6.00	0.0
British Library Requests (Subsequent Books)		17.00		17.00	0.0
British Library Requests (Subsequent Periodicals)		13.00		13.00	0.0
British Library Urgent Service		POA		POA	
British Library Urgent Service (Student Concession)		23.00		23.00	0.0
Internet Printing Fees					
Printing Mono	A4 Page	0.20	0.17	0.20	0.0
Printing Colour	A4 Page	0.50	0.42	0.50	0.0
Guest Internet Use	Half Hour	4.50	3.75	4.50	0.0
USB SticksCD Rom	Each	6.00	5.00	6.00	0.0
Scan and Print by customer	A4 Page	0.20	0.17	0.20	0.0
Scan and Print by staff	A4 Page	6.00	5.00	6.00	0.0
Scan and Print on Photo Paper	A4 Page	6.00	5.00	6.00	0.0
NEW - Print on Photo Paper	A4 Page	0.60	0.50	0.60	0.0
Photocopying Charges					
Black & White	A4 Page	0.20	0.17	0.20	0.0
Black & White	A3 Page	0.40	0.33	0.40	0.0
Colour	A4 Page	0.80	0.67	0.80	0.0
Colour	A3 Page	2.00	1.67	2.00	0.0
Other Charges					
Printing from microfilm reader	A4 Page	0.50	0.42	0.50	0.0
Facilities Hire at Libraries	Half day	55.00	45.83	55.00	0.0
Facilities Hire at Libraries	Full day	85.00	70.83	85.00	0.0
Loan of vocal scores	Multiples of 10 per week		POA		POA
Facilities Hire at Libraries					
Hourly rate for block bookings		20.00	16.67	20.00	0.0

**COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES**

Service : Cemetery & Crematorium

Purpose of the Charge: To operate in a commercial market and to recover the costs of maintaining high quality facilities

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	2,766	2,904

Are concessions available? No

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	£.p	£.p	%
CEMETERY					
For the interment of the body of:					
a person aged 18 years or over		1,350.00		1,410.00	4.4
re-open Grave aged 18 years or over		1,010.00		1,040.00	3.0
a child up aged 3 years 1 day to 17 years 364 days		164.00		164.00	0.0
a stillborn child, foetus or child under 3 years		98.00		98.00	0.0
For the interment of a cremation urn or casket:					
a person aged 18 years or over		340.00		355.00	4.4
a child up to 17 years 364 days		152.00		152.00	0.0
Exclusive rights of burial (deed for 75 years)					
For the exclusive right of burial of 75 years including the preparation of the Deed of Grant for an person 18 years or over - traditional and muslim faith plots		1,400.00		1,450.00	3.6
For the exclusive right of burial of 75 years including the preparation of the Deed of Grant for an person 18 years or over - natural burial plots				2,450.00	
For the exclusive right of burial of 75 years including the preparation of the Deed of Grant for a Cremated Remains plot for 2 for persons over the age of 18 - traditional		900.00		930.00	3.3
For the exclusive right of burial of 75 years including the preparation of the Deed of Grant for a Cremated Remains plot for 2 for persons over the age of 18 - natural burial				1,675.00	
For the exclusive right of burial for a period of 75 years for child's grave (coffins 4' long or under) under 18 years		620.00		620.00	0.0
For the exclusive right of burial for a period of 75 years for child's grave (coffins 4'1" to 5'4" max) under 18 years		775.00		775.00	0.0
All of the above exclusive rights of burial fees will treble in the case of any person who, at the time of death, was not or no longer (after 12 months) a Bracknell Forest Borough Council Tax payer or inhabitant of the area administered by Bracknell Forest Borough Council. Elderly persons who have been moved into a care facility are subject to the same regulations with the exception of those in the care of Bracknell Forest Council and who have been moved into a care facility chosen by Bracknell Forest Council which is not within the Borough.					
Additional charge for casket shaped grave for a person 16 and over		420.00		430.00	2.4
Right to erect memorial		200.00		205.00	2.5
Additional inscription of each name		90.00		92.00	2.2
Temporary marker on Grave		32.00		32.00	0.0
Transfer of grant of exclusive right of burial		99.00		99.00	0.0
Exhumation of a stillborn child up to 3 years or of a child or person over 3 years or of cremated remains at 4 feet		POA		POA	
The charges for a funeral on a weekend is based on the standard charge for an adult and increased by 50% for a Saturday and 100% on a Sunday.					

**COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES**

Service : Cemetery & Crematorium

Purpose of the Charge: To operate in a commercial market and to recover the costs of maintaining high quality facilities

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	2,766	2,904

Are concessions available? Yes on some services

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	£.p	£.p	%
CREMATORIUM					
For the cremation of the body of:					
a person aged 17 years, 364 days or under		FOC		FOC	
a person aged 18 years or over					
45 Minute Chapel Time		1,045.00		1,095.00	4.8
Additional 45 minutes in chapel/service		550.00		565.00	2.7
Overrun Fee		325.00		335.00	3.1
a person aged 18 years or over 1000 - 1500 Saturday 45 min service		1,535.00		1,610.00	4.9
a person aged 18 years or over 1000 - 1500 Sunday 45 min service		2,025.00		2,125.00	4.9
a person aged 18 years or over 09:00 or 09:30 services only (Mon-Fri)		955.00		995.00	4.2
Attended Cremation -15min chapel time only (No Service) Early Am/Late PM drop off only - cremated remains available for collection within 48 hours.		684.00		684.00	0.0
Body parts		295.00		305.00	3.4
Cremation fee includes Medical Referee fee, use of chapel (if required), provision of recorded music, use of organ (Braccan only - organist not included), disposal of cremated remains in the Gardens of Remembrance excluding weekends and Bank Holidays (see separate pricing below), provision of cardboard container for cremated remains and the cost of recovery for the cremators and mercury abatement (currently £65).					
The charge for a cremation on a weekend is based on the standard charge for an adult (less abatement) and increased by 50% for a Saturday and 100% on a Sunday.					
In the event of the body of child being cremated in the same coffin as the body of its parents, no fees shall be payable in respect of the burial of that child.					
Direct Cremation - no chapel time/service; early am/late pm drop off only; disposal of cremated remains in the Gardens of Remembrance excluding weekends and Bank Holidays (see separate pricing below), provision of cardboard container for cremated remains and the cost of recovery for the cremators and mercury abatement (currently £65).		370.00		395.00	6.8

**COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES**

Service : Cemetery & Crematorium

Purpose of the Charge: To operate in a commercial market and to recover the costs of maintaining high quality facilities

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	2,766	2,904

Are concessions available? Yes on some services

Scattering of Cremated remains - Sat, Sun & Bank Hol		40.00		40.00	0.0
Use of Chapel only for memorial service includes use of organ (Braccan only - organist not included) and/or recorded music		550.00		565.00	2.7
For disposal of cremated remains when cremation has taken place elsewhere		188.00		188.00	0.0
Retention of cremated remains on temporary deposit per month after first month for a maximum of three months		80.00		80.00	0.0
Coffin to Catafalque(24hrs max)		70.00		72.00	2.9
Refrigeration Storage per coffin (per 24hr period)		30.00		32.00	6.7
Certified extract from the Register of Cremation		50.00		50.00	0.0
AUDIO-VISUAL OPTIONS					
Blu-Ray or Audio CD of live stream or Tribute, or both.	55.00	45.83	57.00	47.50	3.6
Each additional copy of above	42.00	35.00	43.00	35.83	2.4
Webcast audio visual recording of Service, Tribute or both - on USB, DVD	66.00	55.00	68.00	56.67	3.0
Each additional copy of above	42.00	35.00	43.00	35.83	2.4
Webcast - per 45 minutes (including 28 day watch again and downloadable)	86.00	71.67	88.00	73.33	2.3
Single Image (Halo Photo)	15.00	12.50	15.00	12.50	0.0
Basic Slideshow (up to 25 photos/no music)	52.00	43.33	53.00	44.17	1.9
Music Tribute (Professional Tribute) - up to 25 photos with music	89.00	74.17	89.00	74.17	0.0
Additional photos for basic slideshow or music tribute - up to 25 extra	26.00	21.67	27.00	22.50	3.8
Themed Tribute (up to 25 image slideshow professionally themed, edited and timed to chosen piece of music)	105.00	87.50	108.00	90.00	2.9
Tribute Download - a downloadable version of the Music or Themed Tribute	10.00	8.33	11.00	9.17	10.0
Family supplied video - checking & loading to Obitus	26.00	21.67	27.00	22.50	3.8
Extra Work Charge - fee applied to any standard product for additional work outside the	26.00	21.67	27.00	22.50	3.8
Webcast copy of Service, Tribute or both - on USB, DVD or Blueray	88.00	73.33	90.00	75.00	2.3
Each additional copy of above	44.00	36.67	45.00	37.50	2.3
Under 18's AV package (Live and on-demand webcast of service with single (halo) image and basic slideshow	20.00	16.67	20.00	16.67	0.0
Bundle AV Package (single halo image, music slideshow, live and on-demand webcast, 1 x USB/DVD product)	178.00	148.33	178.00	148.33	0.0
Video Book (portable video of service/tribute or both set in an A5-sized electronic	99.00	82.50	102.00	85.00	3.00
Memory Box (up to 25 printed photos in presentation box with USB / DVD of service/tribu	135.00	112.50	140.00	116.67	3.70
MEMORIAL FEES					
Entries in The Book of Remembrance					
2 line entry	109.00	90.83	90.00	75.00	-17.4
5 line entry	160.00	133.33	145.00	120.83	-9.4
8 line entry	194.00	161.67	190.00	158.33	-2.1
5 line entry with floral emblem	255.00	212.50	263.00	219.17	3.1
8 line entry with floral emblem	268.00	223.33	277.00	230.83	3.4
5 line entry with badge, bird, crest or shield	284.00	236.67	293.00	244.17	3.2
8 line entry with badge, bird, crest or shield	336.00	280.00	347.00	289.17	3.3
8 line entry with coat of arms	346.00	288.33	357.00	297.50	3.2
Copy of an entry from The Book of Remembrance in a folded remembrance card					
2 line entry	92.00	76.67	70.00	58.33	-23.9
5 line entry	109.00	90.83	95.00	79.17	-12.8
8 line entry	125.00	104.17	115.00	95.83	-8.0
5 line entry with floral emblem	222.00	185.00	229.00	190.83	3.2
8 line entry with floral emblem	237.00	197.50	245.00	204.17	3.4
5 line entry with badge, bird, crest or shield	240.00	200.00	248.00	206.67	3.3
8 line entry with badge, bird, crest or shield	256.00	213.33	264.00	220.00	3.1
8 line entry with coat of arms	288.00	240.00	297.00	247.50	3.1
Memorial Leather Panel					
Prepare and display for a 10 year period	350.00	291.67	330.00	275.00	-5.7
Prepare and display for a 1 year period	150.00	125.00	130.00	108.33	-13.3
Annual Renewal	25.00	20.83	25.00	20.83	0.0
Replacement of memorial leather panel	125.00	104.17	95.00	79.17	-24.0
Babies' Garden of remembrance Plaque					
Babies Picture Book Plaque (10 years)	450.00	375.00	450.00	375.00	0.0
Babies Picture Book Plaque set up and Year 1 Lease	250.00	208.33	250.00	208.33	0.0
Annual Renewal	25.00	20.83	25.00	20.83	0.0
Roses					
Rose standard with plaque set up and 1st year lease	274.00	228.33	280.00	233.33	2.2
Renewal of standard rose annual lease	45.00	37.50	45.00	37.50	0.0
Standard Plaque (additional or replacement)	67.00	55.83	67.00	55.83	0.0
Classic Plaque (additional or replacement)	82.00	68.33	85.00	70.83	3.7
Cast Bronze Plaque	168.00	140.00	174.00	145.00	3.6
Memorial Garden Seats					
A commemorative bench with plaque for a 10 year period	1,594.00	1,328.33	1,597.00	1,330.83	0.2
A commemorative bench, plaque, set up and 1st year lease.	922.00	768.33	925.00	770.83	0.3
Annual renewal of commemorative bench	84.00	70.00	84.00	70.00	0.0
Cast bronze plaque	152.00	126.67	157.00	130.83	3.3
Cremated Remains Desk Tablet (with flower holder) Memdesk					
Prepare and display for a 10 year period incl 80 letters	1,146.00	955.00	1,146.00	955.00	0.0
Prepare and display for a 1 year period incl 80 letters	530.00	441.67	530.00	441.67	0.0
Annual renewal of lease	77.00	64.17	77.00	64.17	0.0
Second and final interment (including new tablet)	405.00	337.50	405.00	337.50	0.0

COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service : Cemetery & Crematorium

Purpose of the Charge: To operate in a commercial market and to recover the costs of maintaining high quality facilities

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	2,766	2,904

Are concessions available? No

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	£.p	£.p	%
Bracken Heal Birdbath					
Plaque Row 1(10 year lease)	459.00	382.50	459.00	382.50	0.0
Plaque Row 1 set up and year 1 lease	155.00	129.17	155.00	129.17	0.0
Plaque Row 2 (10 year lease)	475.00	395.83	475.00	395.83	0.0
Plaque Row 2 set up and year 1 lease	171.00	142.50	171.00	142.50	0.0
Plaque Row 3 (10 year lease)	491.00	409.17	491.00	409.17	0.0
Plaque Row 3 set up and year 1 lease	187.00	155.83	187.00	155.83	0.0
Annual lease on all Bracken Heal Plaques	38.00	31.67	38.00	31.67	0.0
Personal Plaque designs					
Small design	POA	POA	POA	POA	
Medium design	POA	POA	POA	POA	
Large design (unavailable on Birdbath Plaques)	POA	POA	POA	POA	
Birdbath Seat Plaque (designs unavailable)	POA	POA	POA	POA	
Photo Plaque (4x3) with initial order(Planter,Birdbath rows 2&3)	104.00	86.67	108.00	90.00	3.8
Photo Plaque (4x3) added to existing tablet(Planter,Birdbath rows 2&3)	125.00	104.17	129.00	107.50	3.2
Photo Plaque (7x5) with initial order (Sanctum only)	156.00	130.00	161.00	134.17	3.2
Photo Plaque (7x5) added to existing tablet (Sanctum only)	188.00	156.67	194.00	161.67	3.2
AILSA CRAIG					
Memorial Granite Rock 10 year lease	654.00	545.00	664.00	553.33	1.5
Memorial Granite Rock set up and year 1 lease	350.00	291.67	360.00	300.00	2.9
Annual renewal of lease	38.00	31.67	38.00	31.67	0.0
Personal Plaque designs	POA	POA	POA	POA	
COPSE STONE					
Memorial Granite Rock 10 year lease	614.00	511.67	624.00	520.00	1.6
Memorial Granite Rock set up and year 1 lease	310.00	258.33	320.00	266.67	3.2
Annual renewal of lease	38.00	31.67	38.00	31.67	0.0
Personal Plaque designs	POA	POA	POA	POA	
BLUEBELL WOOD - MUSHROOM					
Mushroom Disc - set up and 10 year lease	543.00	452.50	552.00	460.00	1.7
Mushroom Disc - set up and year 1 lease	278.00	231.67	287.00	239.17	3.2
Annual renewal of lease	33.00	27.50	33.00	27.50	0.0
Granite 2000 (Sundial plaque)					
Prepare and display a red/black pearl tablet with three lines on inscription for a ten year period	470.00	391.67	485.00	404.17	3.2
Prepare and display a red/black pearl tablet with three lines on inscription set up and year 1 lease	166.00	138.33	166.00	138.33	0.0
Annual renewal of lease	38.00	31.67	38.00	31.67	0.0
Hand Crafted designs	POA	POA	POA	POA	
Photo on Memorial	POA	POA	POA	POA	
Additional lines (max three - Black granite only)	39.00	32.50	39.00	32.50	0.0
Memorial Vase					
Prepare and display for 10 year period	483.00	402.50	483.00	402.50	0.0
Prepare and display for 1 year	195.00	162.50	195.00	162.50	0.0
Replacement plaque (including inscription)	150.00	125.00	150.00	125.00	0.0
Annual renewal of lease	36.00	30.00	36.00	30.00	0.0
Sanctum 2000® Cremated Remains (with flower holder)					
Prepare and display for 10 year period, an inscribed table for two sets of remains including 80 letters of inscription	1,445.00	1,204.17	1,489.00	1,240.83	3.0
Prepare and display for 1 year period, an inscribed table for two sets of remains including 80 letters of inscription	814.00	678.33	839.00	699.17	3.1
Annual renewal of lease	79.00	65.83	82.00	68.33	3.8
Additional inscription per letter	3.00	2.50	3.00	2.50	0.0
Second & final interment (including 50 letter inscription)	410.00	341.67	423.00	352.50	3.2
Photo Plaque with initial order	152.00	126.67	157.00	130.83	3.3
Photo plaque added to existing tablet	184.00	153.33	190.00	158.33	3.3
Personal Plaque Designs					
Small design	POA	POA	POA	POA	
Medium design	POA	POA	POA	POA	
Large design	POA	POA	POA	POA	
MISCELLANEOUS ITEMS					
Other small miscellaneous items are available, with prices available on request	POA	POA	POA	POA	

**COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES**

Service : Waste Management

Purpose of the Charge: To contribute to the costs of the service

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	827	852

Are concessions available? Yes - Bulky Household and garden waste brown bin collection service - There is a 50% discount where the principal occupant is in receipt of an income related benefit.

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	£.p	£.p	%
SPECIAL REFUSE COLLECTION SERVICE OF BULKY ITEMS AND GARDEN WASTE					
Bulky household refuse (excluding DIY material) Up to 3 items.		54.00		56.00	3.7
Between 4 and 7 items (minimum charge 1 hour)		69.00		71.00	2.9
Annual Collection for Garden Waste Service - 240L Brown Bin		65.00		70.00	7.7
Annual Collection for Garden Waste Service - 140L Brown Bin		60.00		65.00	8.3
Garden waste sacks(to include collection)		1.30		1.40	7.7
MISCELLANEOUS					
Replacement of green or blue Wheeled bin - admin charge		37.00		38.00	2.7
Residents request to return and empty bin not presented for collection		34.00		35.00	2.9
Additional green wheeled bin hire charge, under certain circumstances - charge per annum		47.00		48.00	2.1
Brown Bin for Garden Waste(140L/240L) - one off purchase cost		44.00		45.00	2.3
Brown Bin for Garden Waste Repair		18.00		19.00	5.6
Internal food waste caddy (5 litre)		8.50		9.00	5.9

COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service : On/Off Street Parking

Purpose of the Charge: To maximise income to cover costs and to help fund public transport and road improvement projects.

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	3,433	3,378

Are concessions available? Yes

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	£.p	£.p	%
SEASON TICKETS - SUBJECT TO AVAILABILTY / SURFACE CAR PARK CHARGES					
Braccan Walk					
5 day monthly	120.00	100.00	125.00	104.17	4.2
5 day annual	1,200.00	1,000.00	1,240.00	1,033.33	3.3
7 day annual	1,420.00	1,183.33	1,465.00	1,220.83	3.2
7 day monthly	130.00	108.33	135.00	112.50	3.8
7 day annual season ticket for residential properties	1,075.00	895.83	1,110.00	925.00	3.3
Albert Road					
Per Hour	2.10	1.75	2.20	1.83	4.8
Mon-Sun inc - 10 hrs	7.50	6.25	7.80	6.50	4.0
7 day monthly renewal	85.00	70.83	90.00	75.00	5.9
Wick Hill					
Per Hour	2.10	1.75	2.20	1.83	4.8
Mon-Sun inc - 10 hrs	6.30	5.25	6.50	5.42	3.2
7 day monthly renewal	42.00	35.00	45.00	37.50	7.1
Car Park Spaces Behind Banks					
0-40 minutes	1.50	1.25	1.60	1.33	6.7
Overnight Mon-Sun 6pm until 6am	2.10	1.75	2.20	1.83	4.8
Time Square car park					
0-1hr	2.10		2.10		0.0
1-10hr	7.50		7.50		0.0
Off street parking bay suspensions					
Per bay per DAY (Monday to Sunday Inclusive) for chargeable car parks	0.00	0.00	50.00	41.67	0.0
Per bay per WEEK (Monday to Sunday Inclusive) for non-chargeable car parks	50.00	41.67	50.00	41.67	0.0

TOWN CENTRE DAILY CHARGES

All daily charges for the town centre car parks (Braccan Walk, The Avenue and Weather Way) are linked to the fees for The Avenue car park. The Avenue car park tariffs are set by the terms of the lease and all such tariffs are to be determined by the lease calculation. The fees will be amended annually by using the July CPI inflation rate (released each August) with tariff changes being applied from 1st October each year. The changes applied shall be the product of the following equation:

$$\frac{A \times C}{B}$$

Where:

A = the initial Parking Charges

B = the All Items Index value of the RPI for the month two months before the NRQ Opening Date

C = the All Items Index value of the RPI for the month two months before the month in which the Landlord proposes to increase the Parking Charges

LEISURE PREMISES

Coral Reef Car Park (Monday to Friday 7am to 10.30pm, Saturday and Sunday 8am to 9pm)

No charge for first 10 minutes					
0-5 hrs	5.30	4.42	5.50	4.58	3.8
All day charge	7.60	6.33	7.90	6.58	3.9

The Look Out Discovery Centre Car Park (April to September 7am to 8.30pm, October to March 7am to 6pm)

No charge for first 10 minutes					
0-4 hrs	3.60	3.00	3.80	3.17	5.6
All day charge	7.20	6.00	7.50	6.25	4.2
Annual off-peak permit					
Resident of Bracknell Forest	74.00	61.67	76.00	63.33	2.7
Non resident of Bracknell Forest	159.00	132.50	164.00	136.67	3.1

RESIDENTS PARKING

resident and business 1st Permit	30.00	25.00	40.00	33.33	33.3
resident and business 2nd Permit	45.00	37.50	55.00	45.83	22.2
resident and business 3rd Permit	65.00	54.17	75.00	62.50	15.4
resident and business 4th Permit	85.00	70.83	95.00	79.17	11.8
resident and business 5th Permit	105.00	87.50	115.00	95.83	9.5
resident and business 4 hour reusable permit 1 per household	30.00	25.00	40.00	33.33	33.3
visitor virtual scratchcards initial and additional available after 6 months 10 x 4hr single use	5.00	4.17	15.00	12.50	200.0
visitor virtual scratchcards initial and additional available after 6 months 10 x 24hr single use	10.00	8.33	20.00	16.67	100.0
Visitor scratch cards initial and available after 6 months - 50 x 4 hour	20.00	16.67	30.00	25.00	50.0
Visitor scratch cards initial and available after 6 months - 50 x 24 hour	45.00	37.50	55.00	45.83	22.2
Tradesperson or Service Provider single 4hr permit	65.00	54.17	75.00	62.50	15.4
Healthcare provider per permit	30.00	25.00	40.00	33.33	33.3
Landlord - 10 x 4 hour scratch card	15.00	12.50	25.00	20.83	66.7
Landlord - 10 x 24 hour scratch card	25.00	20.83	35.00	29.17	40.0
Replacement Visitor Permit - where original is surrendered	5.00	4.17	15.00	12.50	200.0
Replacement Visitor Permit - where original is not surrendered	25.00	20.83	35.00	29.17	40.0

OTHER PARKING CHARGES

Penalty Charge Notices (Off Street)

Charge		Set by Statute		Set by Statute
Charge if paid within 14 days		Set by Statute		Set by Statute

Penalty Charge Notices (On-Street)

Charge		Set by Statute		Set by Statute
Charge if paid within 14 days		Set by Statute		Set by Statute

**COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES**

Service : Regulatory Services

Purpose of the Charge: To contribute to the costs of the service

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:		

Are concessions available? Yes

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	£.p	£.p	%
DOG CONTROL					
Return of Stray Dog					
Prescribed fee					
Vet fees		At cost		At cost	-
Fixed penalty notice - failure to chip dog		Set by Statute		Set by Statute	-
Stray Dogs - Not taken to kennel		83.75		155.00	85.1
Stray Dogs - Taken to kennel (any kennelling and vets fees charged at cost)		83.75		155.00	
Miscellaneous stray dog activities e.g. relocating, microchipping etc (hourly rate)				69.00	
Kennels cost		At cost		At cost	
Debit and credit card payments to Noah's Ark				45.00	
Dog Fouling fixed penalty charge		75.00		100.00	33.3
ABANDONED VEHICLES					
Removal (prescribed fee) less than 3.5 tonnes		150.00		150.00	-
Daily storage (prescribed fee) less than 3.5 tonnes		20.00		20.00	-
Enforcement disposal costs (prescribed fee) less than 3.5 tonnes		75.00		75.00	-
Enforcement invoice costs		77.00		77.00	-
CLEAN NEIGHBOURHOOD AND ENVIRONMENT ACT					
FIXED PENALTY NOTICES					
Repairing Vehicles on Road		60.00		100.00	66.7
Graffiti and fly-posting		50.00		100.00	100.0
Street litter notices and litter clearing notices - reduced to £60 if paid within 7 working		60.00		60.00	0.0
Unauthorised distribution of literature on designated land		50.00		50.00	0.0
Failure to produce a waste transfer note		180.00		300.00	66.7
Domestic waste Waste receptacles		60.00		60.00	0.0
Industrial and commercial waste receptacle offences		100.00		100.00	0.0
Failure to produce a waste carrier documentation - reduced to £180 if paid within 7		180.00		180.00	0.0
Offence of Dropping Litter		50.00		150.00	200.0
Offence of Littering from vehicles		50.00		50.00	0.0
Alarm noise: failure to nominate key-holder or to notify local authority of key-holder's details		50.00		50.00	0.0
Nuisance parking		60.00		60.00	0.0
Abandoning a vehicle		120.00		120.00	0.0
Noise exceeding permitted level - domestic premises		100.00		100.00	0.0
Noise exceeding permitted level - licensed premises		500.00		500.00	0.0
Fly Tipping Environment Protection Act 1990					
FIXED PENALTY NOTICES					
S33		400.00		400.00	
S34		300.00		300.00	
MISCELLANEOUS					
Production of Statement of Facts (Discretionary) - an hourly rate of £127 for up to 2 hours work and thereafter a charge of £69		127.00		127.00	0.0
Immigration reports for Home Office		67.00		69.00	3.0
Certificate for surrender of unsound food (per hour) plus disposal costs		456.00		476.00	4.4
		67.00		69.00	3.0
Special Treatments: Single Payment					
Premises		N/A		N/A	-
Person		N/A		N/A	-
Skin Piercing Registrations					
Individuals (4hrs)		268.00		276.00	3.0
Premises (5hrs)		335.00		345.00	3.0
Joint Application (7hrs)		469.00		483.00	3.0
Pre-application advice per hour		67.00		69.00	3.0
Commerical Food Export					
Certificate - minimum		67.00		69.00	3.0
General Business Advice (Non-Primary Authority) pr hour, first 30 minutes free		67.00		69.00	3.0
Resident Request for Advice per hour		67.00		69.00	3.0
Food Hygiene Rating Scheme rescore - New - agreed Dec 2019		134.00		138.00	3.0
ENVIRONMENTAL PROTECTION ACT - All fees and charges set by statute law					
The following fees and charges are in respect of Prescribed Processes . Please contact Environment for information in respect of fees and charges where an operator is applying for, or holds multiple authorisations for the carrying on of a crushing and/or screening process by means of mobile plant.					
Environmental Permitting (E&W) Regulations 2016					
Application Fee					
Standard Process		1,650.00		1,650.00	0.0
Additional fee for operating without a permit		1,188.00		1,188.00	0.0
Service Stations (PVI and PVII)		257.00		257.00	0.0
Service Station (PVR 1)		155.00		155.00	0.0
Dry Cleaners		155.00		155.00	0.0
Vehicle Refinishers		362.00		362.00	0.0
Mobile Screening and Crushing Plant		1,650.00		1,650.00	0.0
For the third to seventh applications		985.00		985.00	0.0
For the eighth and subsequent applications		498.00		498.00	0.0
Substantial Changes (Sections 10 and 11 of the Act)					
Standard Process		1,050.00		1,050.00	0.0
Standad process where substantial change results in a new PPC activity		1,650.00		1,650.00	0.0
Reduced Activites		102.00		102.00	0.0

COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service : Regulatory Services

Purpose of the Charge: To contribute to the costs of the service

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:		

Are concessions available? Yes

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	£.p	£.p	%
Annual Subsistence Charge					
Standard Process LOW		772.00		772.00	0.0
Standard Process MEDIUM		1,161.00		1,161.00	0.0
Standard Process HIGH		1,747.00		1,747.00	0.0
Service Stations LOW		113.00		113.00	0.0
Service Stations MEDIUM		226.00		226.00	0.0
Service Stations HIGH		341.00		341.00	0.0
VR's and other reduced fees LOW		228.00		228.00	0.0
VR's and other reduced fees MEDIUM		365.00		365.00	0.0
VR's and other reduced fees HIGH		548.00		548.00	0.0
Dry Cleaners/PVR1 LOW		79.00		79.00	0.0
Dry Cleaners/PVR1 MEDIUM		158.00		158.00	0.0
Dry Cleaners/PVR1 HIGH		237.00		237.00	0.0
Mobile Screening and Crushing Plant LOW		626.00		626.00	0.0
Mobile Screening and Crushing Plant MEDIUM		1,034.00		1,034.00	0.0
Mobile Screening and Crushing Plant HIGH		1,506.00		1,551.00	3.0
For the second permit LOW		646.00		646.00	0.0
For the second permit MEDIUM		1,034.00		1,034.00	0.0
For the second permit HIGH		1,506.00		1,551.00	3.0
For the third to seventh permit LOW		385.00		385.00	0.0
For the third to seventh permit MEDIUM		617.00		617.00	0.0
For the third to seventh permit HIGH		924.00		924.00	0.0
For the eighth and subsequent applications LOW		198.00		198.00	0.0
For the eighth and subsequent applications MEDIUM		316.00		314.00	-0.6
For the eighth and subsequent applications HIGH		473.00		473.00	0.0
Late payment charge (when invoice issued and not paid within 8 weeks)		52.00		52.00	0.0
Transfer and Surrender					
Transfer		169.00		169.00	0.0
Partial Transfer		497.00		497.00	0.0
Surrender		0.00		0.00	0.0
Transfer Reduced Fees		0.00		0.00	0.0
Partial Transfer Reduced Fees		47.00		47.00	0.0
PRIVATE WATER SUPPLIES					
Risk Assessment - per hour		67.00		69.00	3.0
Sampling					
Per hour of officer time		67.00		69.00	3.0
Laboratory analysis		at cost		at cost	
Pool samples	80.40	67.00		69.00	3.0
Investigation				69.00	
Per hour of officer time		134.00		69.00	-48.5
Laboratory analysis		At cost		At cost	
Analysis of Single Dwelling Supplies laboratory costs		POA		POA	
Analysis - Regulation 10 laboratory costs		POA		POA	
Analysis of Group A Parameters - laboratory costs		POA		POA	
Analysis of Group B Parameters laboratory costs		POA		POA	
PRIVATE SECTOR HOUSING ENFORCEMENT ACTION					
New Houses in Multiple Occupation (HMO) - Assisted Application		1,340.00		1,380.00	3.0
Renewal of HMO Houses in Multiple Occupation		907.00		931.50	2.7
Request for additional information by letter (per hour)		67.00		69.00	
Inspection of Housing Premises for Immigration purpose (Class A - Fee Discretionary)		456.00		476.00	4.4
Enforcement Notices served under Housing Act 2004 per hour		67.00		69.00	3.0
Civil Penalties Housing Offences		Up to £30,000		Up to £30,000	
HIGH HEDGE ENQUIRIES					
Anti-Social Behaviour Act High Hedges Fee (Class A Fee Discretionary)		1,373.00		1,414.50	3.0
OTHER FEES FOR INFORMATION					
Environmental Enquiries by Individuals, Non Commercial - minimum		134.00		138.00	3.0
Commercial and Government minimum		134.00		138.00	3.0
Civil Actions minimum		134.00		138.00	3.0
Safety Certificate and Administration minimum		134.00		138.00	3.0
Pre-application Advice per hour		67.00		69.00	3.0
RESIDENT AND BUSINESS ADVICE					
Charges per hour with the first 30 minutes free:					
General business Advice (non-primary authority)		67.00		69.00	3.0
Request for Advice		67.00		69.00	3.0

COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service : Regulatory Services

Purpose of the Charge: To recover the cost of processing applications and monitoring compliance with conditions

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:		

Are concessions available? No

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	£.p	£.p	%
WEIGHTS AND MEASURES					
All tests to be charged at the prevailing hourly rate. All hourly charges are charged in quarter hour units per officer with a minimum charge of half an hour. When calculating the charges they will be influenced by whether one or more officers are present. The charge will apply in all instances where an officer's attendance is required unless specified otherwise. The charge will apply in any circumstances when Trading Standards staff attend premises at an address. The charge will also apply to travelling time beyond the Bracknell Forest border, when any work is carried out. Where specialist third party equipment is required to complete the test (and not provided by the authority) a second officer may be required. Where instruments incorporate remote display or printing facilities a second officer may be required. All charges are subject to VAT unless otherwise specified. VAT must be charged on all verification work except where the equipment is submitted under the Measuring Instruments (EEC Requirements Regulations 1988)					
Hourly rate of Charge	80.40	67.00	82.80	69.00	3.0
The hourly rate of charge is based on the average cost of supplying an officer, including the provision of technical and administrative support staff and relevant overheads. The charge is based on the number of officers required and is based on the time involved and is not restricted to the time taken for the individual test.					
Certificate of errors					
Fee for provision of certificate containing results of errors found on testing.	N/A	N/A	N/A	N/A	
Out of hours working (subject to staff being available)					
A premium of 100% will be added to the fee as appropriate for all work carried out at the request	N/A	N/A	N/A	N/A	
Explosives Licences - Set by Statute Law					
Licence to store explosives where a separation distance is required by law e.g. over 250kg hazard class 4 fireworks					
1 year		Set by Statute		202.00	
2 years		Set by Statute		266.00	
3 years		Set by Statute		333.00	
4 years		Set by Statute		409.00	
5 years		Set by Statute		463.00	
Renewal of licence to store explosives where a separation distance is required by law e.g. over 250kg hazard class 4 fireworks					
1 year		Set by Statute		94.00	
2 years		Set by Statute		161.00	
3 years		Set by Statute		226.00	
4 years		Set by Statute		291.00	
5 years		Set by Statute		357.00	
Licence to store explosives where no minimum separation distance is required by law e.g. up to 250kg hazard class 4 fireworks					
1 year		Set by Statute		119.00	
2 years		Set by Statute		154.00	
3 years		Set by Statute		190.00	
4 years		Set by Statute		226.00	
5 years		Set by Statute		260.00	
Renewal of licence to store explosives where no minimum separation distance is required by law e.g. up to 250kg hazard class 4 fireworks					
1 year		Set by Statute		59.00	
2 years		Set by Statute		94.00	
3 years		Set by Statute		132.00	
4 years		Set by Statute		166.00	
5 years		Set by Statute		202.00	
Licence variation		Set by Statute		40.00	
Varying the name of licensee or address of site		40.00		40.00	0.0
Any other kind of variation		cost recovery		cost recovery	
Transfer of Licence		40.00		40.00	0.0
Replacement of licence if lost		40.00		40.00	0.0
Full year registration for fireworks		500.00		500.00	0.0

**COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES**

Service : Regulatory Services

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	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:		

Are concessions available? No

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	£.p	£.p	%
Petroleum Licences - per year of licence - Set by Statute Law					
Not exceeding 2,500 litres		46.00		48.00	4.3
Not exceeding 50,000 litres		62.00		65.00	4.8
Exceeding 50,000 litres		131.00		137.00	4.6
Transfer of Licence		Set by Statute		Set by Statute	
Miscellaneous					
Administrative charge for provision of a certificate containing results of errors found on testing		Set by Statute		Set by Statute	
Minimum charge for the attendance of an authorised officer (i.e. excluding verifications carried		Set by Statute		Set by Statute	
Primary Authority					
Primary Authority Work Hourly chargeable rate		67.00		69.00	3.0
Annual charge - previous year usage up to 10 hours officer time		603.00		621.00	3.0
Annual charge - previous year usage up to 20 hours officer time		1,206.00		1,242.00	3.0
Anything likely to be in excess of 20 hours		POA		POA	
Buy with Confidence					
Application Fee					
1-5 Employees	174.00	145.00	179.40	149.50	3.1
6-20 Employees	240.00	200.00	247.20	206.00	3.0
21+ Employees	300.00	250.00	309.00	257.50	3.0
50+ Employees	POA	POA	POA	POA	
Annual Fee					
1-5 Employees	324.00	270.00	333.60	278.00	3.0
6-20 Employees	486.00	405.00	500.40	417.00	3.0
21+ Employees	648.00	540.00	667.20	556.00	3.0
50+	POA	POA	POA	POA	
Legacy members					
1-5 Employees	163.20	136.00	168.00	140.00	2.9
6-20 Employees	247.20	206.00	254.40	212.00	2.9
21+ Employees	328.80	274.00	338.40	282.00	2.9
LICENSING ACT 2003					
The fees for all Licensing Act 2003 permissions are statutory fees set by central government					
Fees for new and variation applications for premises licences and club premises certificates are based on the rateable value of the premises and					
Premises Licences - one-off fee set by statute based upon rateable value (RV) of premises (Class B - Statutory Fee)					
Rateable value band					
A		100.00		100.00	0.00
B		190.00		190.00	0.00
C		315.00		315.00	0.00
D		450.00		450.00	0.00
E		635.00		635.00	0.00
Pre-application Advice per hour, minimum 1 hour.		67.00		69.00	3.00
The fees for new or variation applications for premises licences where (a) the premises are in Band D or Band E; and (b) the premises are used exclusively or primarily for the supply of alcohol on the premises are as set out below:					
Rateable value band					
D		900.00		900.00	0.0
E		1,905.00		1,905.00	0.0
Also, new or variation applications for premises licences and club premises where capacity will exceed 5000, are subject to an additional fee					
Number of people in attendance at any one time					
5,000 - 9,999		1,000.00		1,000.00	0.0
10,000 - 14,999		2,000.00		2,000.00	0.0
15,000 - 19,999		4,000.00		4,000.00	0.0
20,000 - 29,999		8,000.00		8,000.00	0.0
30,000 - 39,999		16,000.00		16,000.00	0.0
40,000 - 49,999		24,000.00		24,000.00	0.0
50,000 - 59,999		32,000.00		32,000.00	0.0
60,000 - 69,999		40,000.00		40,000.00	0.0
70,000 - 79,999		48,000.00		48,000.00	0.0
80,000 - 89,999		56,000.00		56,000.00	0.0
90,000 and over		64,000.00		64,000.00	0.0
Premises licences sought for community centres and some schools that permit regulated entertainment but which do not permit the supply of alcohol and/or the provision of late night refreshment will not incur a fee					
ANNUAL FEES					
Where premises licences and club premises certificates are issued, the holder shall pay an annual fee as set out below:					
Rateable value band					
A		70.00		70.00	0.0
B		180.00		180.00	0.0
C		295.00		295.00	0.0
D		320.00		320.00	0.0
E		350.00		350.00	0.0
Where (a) the premises are in Band D or in Band E; and (b) the premises are used exclusively or primarily for the supply of alcohol on those premises, the holder of the licence/certificate shall pay an annual fee as set out below:					
Rateable value band					
D		640.00		640.00	0.0
E		1,050.00		1,050.00	0.0

COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES

Service : Regulatory Services

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	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:		

Are concessions available? No

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	£.p	£.p	%
Also where the capacity of the premises exceeds 5,000, the holder of the licence/certificate shall pay an additional fee as set out below:					
Number of people in attendance at any one time					
5,000 - 9,999		500.00		500.00	0.0
10,000 - 14,999		1,000.00		1,000.00	0.0
15,000 - 19,999		2,000.00		2,000.00	0.0
20,000 - 29,999		4,000.00		4,000.00	0.0
30,000 - 39,999		8,000.00		8,000.00	0.0
40,000 - 49,999		12,000.00		12,000.00	0.0
50,000 - 59,999		16,000.00		16,000.00	0.0
60,000 - 69,999		20,000.00		20,000.00	0.0
70,000 - 79,999		24,000.00		24,000.00	0.0
80,000 - 89,999		28,000.00		28,000.00	0.0
90,000 and over		32,000.00		32,000.00	0.0

OTHER FEES

There are other occasions that fees and charges must be paid to the Licensing Authority, as set out below:

Section 25 - Theft, loss, etc. of premises licence or summary		Set by Statute		10.50	
Section 29 - Application for a provisional statement where premises being built, etc.		315.00		315.00	0.0
Section 33 - Notification of change of name or address		10.50		10.50	0.0
Section 37 - Application to vary licence to specify individual as premises supervisor		23.00		23.00	0.0
Section 42 - Application for transfer of premises licence		23.00		23.00	0.0
Section 47 - Interim authority notice following death etc. of licence holder		30.00		30.00	0.0
Section 79 - Theft, loss etc. of certificate or summary		10.50		10.50	0.0
Section 82 - Notification of change of name or alteration of rules of club		23.00		23.00	0.0
Section 83(1) or (2) - Change of relevant registered address of club		23.00		23.00	0.0
Section 100 - Temporary event notice		21.00		21.00	0.0
Section 110 - Theft, loss etc. of temporary event notice		10.50		10.50	0.0
Section 117 - Application for a grant or renewal of personal licence		37.00		37.00	0.0
Section 126 - Theft, loss etc. of personal licence		10.50		10.50	0.0
Section 127 - Duty to notify change of name or address		23.00		23.00	0.0
Application to disapply mandatory DPS Condition		23.00		23.00	0.0
Minor Variation		89.00		89.00	0.0
Section 178 - Right of freeholder etc. to be notified of licensing matters		21.00		21.00	0.0
Pre application advice - hourly charge		67.00		69.00	3.0

OTHER PREMISES LICENSING**SEX ESTABLISHMENTS**

Initial		Min £3,100 to max £5,150		6,728.00	
Renewal		Min £3,100 to max £5,150		5,085.00	
Transfer		Min £3,100 to max £5,150		1,340.00	
Variation		Min £3,100 to max £5,150		1,340.00	
Pre-application advice per hour		64.00		69.00	7.8

Dangerous Wild Animal: Annual Licence

Premises - Initial (excludes vets fee)		536.00		552.00	3.0
Premises - Renewal (excludes vets fee)		335.00		345.00	3.0

Riding Establishment: (excluding vet fee - recharged separately)* Inspections are carried out annually, regardless of the star rating or length of licence, by a vet and officer. Vets fees will be recharged separately.

Main inspection fee , plus fee per horse - New		402.00		414.00	3.0
Main inspection fee , plus fee per horse - Renewal		368.50		379.50	3.0
Fee per horse, for the first 10 horses		16.75		17.25	3.0
Fee per horse, for the next 11-50 horses		11.50		11.75	2.2
Fee per horse, for every horse 51 and over		9.50		9.70	2.1

Animal Boarding Establishment: combined (dogs and cats)

Animal Boarding Establishment: combined (dogs and cats) - New		469.00		483.00	3.0
Animal Boarding Establishment: combined (dogs and cats) - Renewal		435.50		448.50	3.0

Animal Boarding Establishment: single species (dogs or cats)

Animal Boarding Establishment: single species (dogs or cats) - New		402.00		414.00	3.0
Animal Boarding Establishment: single species (dogs or cats) - Renewal		368.50		379.50	3.0

Home Boarder

Home Boarder: Franchisee arrangers licence (excludes inspection fee per host) - New		134.00		138.00	3.0
Home Boarder: Franchisee arrangers licence (excludes inspection fee per host) - Renewal		100.50		103.50	3.0
Home Boarder: Assessment of hobby host as part of franchisee licence - New		134.00		138.00	3.0
Home Boarder: Assessment of hobby host as part of franchisee licence - Renewal		134.00		138.00	3.0
Home Boarder - New		268.00		414.00	54.5
Home Boarder - Renewal		234.50		379.50	61.8

Dog Breeding Establishment (excluding vet fee)

Dog Breeding Establishment (excluding vet fee) - New		469.00		483.00	3.0
Dog Breeding Establishment (excluding vet fee) - Renewal		435.50		448.50	3.0

Dog Breeding Establishment (in domestic dwelling)

Dog Breeding Establishment (in domestic dwelling) - New		402.00		414.00	3.0
Dog Breeding Establishment (in domestic dwelling) - Renewal		368.50		379.50	3.0

Pet Vending / Sale of pets

Pet Vending / Sale of pets - New		402.00		414.00	3.0
Pet Vending / Sale of pets - Renewal		368.50		379.50	3.0

**COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES**

Service : Regulatory Services

Purpose of the Charge: To recover the cost of processing applications and monitoring compliance with conditions

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:		

Are concessions available? No

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	£.p	£.p	%
Animal for Exhibition					
Animal for Exhibition - New		469.00		483.00	3.0
Animal for Exhibition - Renewal		435.50		448.50	3.0
Dog Day Care (as defined under)					
Dog Day Care - new		469.00		483.00	3.0
Dog Day Care - Renewal		435.50		448.50	3.0
Other Animal Welfare Act Fees					
Additional mid licence visit		134.00		138.00	3.0
Variation to the licence fee (including one visit)		201.00		207.00	3.0
Replacement licence fee (lost or stolen paperwork, change of name)		33.50		34.50	3.0
Re-evaluation of star rating (inclusive of one visit)		134.00		138.00	3.0
Transfer due to death of licensee		33.50		34.50	3.0
Zoo: Annual Licence (up to 6 years)					
New/Renewal		2,345.00		2,415.00	3.0
Hairdresser: Single Payment					
Premises		33.50		34.50	3.0
Street Trading Consents					
Daily		67.00		69.00	3.0
Week (minimum charge)		163.50		172.50	5.5
1 month		275.00		276.00	0.4
3 months		732.50		759.00	3.6
6 months		917.00		948.75	3.5
Annual		1,558.50		1,604.25	2.9
6 months max trading 2 events per week including Fri ,Sat, or Sun 40% reduction		732.50		759.00	3.6
6 months max trading 2 events per week Monday to Thursday 60% reduction		550.00		569.25	3.5
Street Trading Consent variation fee		100.50		103.50	3.0
Ice Cream van 6 months (per van)		818.50		851.00	4.0
Ice cream van (per van) 1 month		212.00		221.00	4.2
Refund for Street Traders if application withdrawn		50% of application fee		50% of application fee	
Scrap Metal Dealers: Three Year Licence					
Site Licence New		536.00		552.00	3.0
Site Licence Renewal		502.50		517.50	3.0
Mobile Collector New		268.00		276.00	3.0
Mobile Collector Renewal		234.50		241.50	3.0
Variation of licence		268.00		276.00	3.0
Change of site manager		67.00		69.00	3.0
Copy Licence		16.75		17.25	3.0
Change of name		33.50		34.50	3.0
Pre-application advice		67.00		69.00	3.0
HACKNEY CARRIAGES					
Hackney Carriages Vehicle: Annual Fee					
Licensing (annual fee)		301.50		310.50	3.0
Renewal		268.00		276.00	3.0
Private Hire Vehicle: Annual Fee					
Licensing (annual fee)		301.50		310.50	3.0
Renewal		268.00		276.00	3.0
Home to School (annual fee)		167.50		172.50	3.0
Vehicle with dispensation (new)		301.50		310.50	3.0
Vehicle with dispensation (renewal)		268.00		276.00	3.0
Temporary Vehicle Licence (up to 3 months only)		268.00		276.00	3.0
Private Hire Operators - NEW					
Per vehicle calculation of 3.5 hours (at £68.25 hourly rate) plus an hour per year (years 2-5) for first vehicle, plus					
1 vehicle		502.50		517.50	3.0
2 vehicles		586.25		603.75	3.0
3 vehicles		670.00		690.00	3.0
4 vehicles		753.75		776.25	3.0
5 vehicles		837.50		862.50	3.0
6 vehicles		921.25		948.75	3.0
7 vehicles		1005.00		1,035.00	3.0
8 vehicles		1088.75		1,121.25	3.0
9 vehicles		1172.50		1,207.50	3.0
10 vehicles		1256.25		1,293.75	3.0
11 vehicles		1347.00		1,387.00	3.0
12 vehicles		1423.75		1,466.25	3.0
13 vehicles		1507.50		1,552.50	3.0
14 vehicles		1591.25		1,638.75	3.0
15 vehicles		1675.00		1,725.00	3.0
16 vehicles		1758.75		1,811.25	3.0
17 vehicles		1842.50		1,897.50	3.0
18 vehicles		1926.25		1,983.75	3.0
19 vehicles		2010.00		2,070.00	3.0
20 vehicles		2093.75		2,156.25	3.0
20+ vehicles		2093.75		2,156.28	3.0

**COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES**

Service : Regulatory Services

Purpose of the Charge: To recover the cost of processing applications and monitoring compliance with conditions

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:		

Are concessions available? No

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	£.p	£.p	%
Private Hire Operators - RENEWAL					
Per vehicle calculation of 1.5 hours (at £64 hourly rate) plus an hour per year (years 2-5) for first vehicle, plus 15					
1 vehicle		£368.50		379.50	3.0
2 vehicles		£452.25		465.75	3.0
3 vehicles		£536.00		552.00	3.0
4 vehicles		£619.75		638.25	3.0
5 vehicles		£703.50		724.50	3.0
6 vehicles		£787.25		810.75	3.0
7 vehicles		£871.00		897.00	3.0
8 vehicles		£954.75		983.25	3.0
9 vehicles		£1,038.50		1,069.50	3.0
10 vehicles		£1,122.25		1,155.75	3.0
11 vehicles		£1,206.00		1,242.00	3.0
12 vehicles		£1,289.75		1,328.25	3.0
13 vehicles		£1,373.50		1,414.50	3.0
14 vehicles		£1,457.25		1,500.75	3.0
15 vehicles		£1,541.00		1,587.00	3.0
16 vehicles		£1,624.75		1,673.25	3.0
17 vehicles		£1,708.50		1,759.50	3.0
18 vehicles		£1,792.25		1,845.75	3.0
19 vehicles		£1,876.00		1,932.00	3.0
20 vehicles		£1,959.75		1,959.75	0.0
20+ vehicles		£1,959.75		2,018.25	3.0
Variation to Operators Licence - to include reissue of licence with additional vehicle registration		£67.00		2018.25	2912.3
Driver Licences					
New 3 years		340.00		348.00	2.4
Renewal		306.50		313.50	2.3
Home to school new and renewal		233.00		237.60	2.0
Conversion of driver licence to another type		100.50		103.50	3.0
Other Charges					
Transfer of vehicle to new owner		67.00		69.00	3.0
Variation to PHO Licence		67.00		69.00	3.0
Change of vehicle		83.75		86.25	3.0
Knowledge Test		83.75		86.25	3.0
Missed Appointments		33.50		34.50	3.0
Replacement licence		33.50		34.50	3.0
Advertising on Hackney Carriages (New)		67.00		69.00	3.0
Advertising on Hackney Carriages (Renewal)		33.50		34.50	3.0
Replacement badge (+ Badge Cost)		33.50		34.50	3.0
Replacement vehicle licence plate (+ Plate Cost)		33.50		34.50	3.0
Replacement backing plate - at cost		POA		26.00	
Medical exemption from carrying assistance dog		33.50		34.50	3.0
Change of address PH & HC		16.75		17.25	3.0
Refund processing fee		33.50		34.50	3.0
Change of vehicle registration (+ sticker and licence cost)		33.50		34.50	3.0
Pre-application advice per hour, minimum 1 hour		67.00		67.00	0.0
GAMBLING ACT 2005 - All fees and charges for gambling are set by statute law					
Casino (regional)					
New Application		15,000.00		15,000.00	0.0
Provisional/isional Statement		15,000.00		15,000.00	0.0
Application with Provisional Statement		8,000.00		8,000.00	0.0
Variation		7,500.00		7,500.00	0.0
Transfer/Reinstatement		6,500.00		6,500.00	0.0
Annual Fee		15,000.00		15,000.00	0.0
Casino (large)					
New Application		10,000.00		10,000.00	0.0
Provisional/isional Statement		10,000.00		10,000.00	0.0
Application with Provisional Statement		5,000.00		5,000.00	0.0
Variation		5,000.00		5,000.00	0.0
Transfer/Reinstatement		2,150.00		2,150.00	0.0
Annual Fee		10,000.00		10,000.00	0.0
Casino (small)					
New Application		8,000.00		8,000.00	0.0
Provisional/isional Statement		8,000.00		8,000.00	0.0
Application with Provisional Statement		3,000.00		3,000.00	0.0
Variation		4,000.00		4,000.00	0.0
Transfer/Reinstatement		1,800.00		1,800.00	0.0
Annual Fee		5,000.00		5,000.00	0.0
Bingo Club					
New Application		3,500.00		3,500.00	0.0
Provisional/isional Statement		3,500.00		3,500.00	0.0
Application with Provisional Statement		1,200.00		1,200.00	0.0
Variation		1,750.00		1,750.00	0.0
Transfer/Reinstatement		1,200.00		1,200.00	0.0
Annual Fee		1,000.00		1,000.00	0.0
Betting (Other)					
New Application		3,000.00		3,000.00	0.0
Provisional/isional Statement		3,000.00		3,000.00	0.0
Application with Provisional Statement		1,200.00		1,200.00	0.0
Variation		1,500.00		1,500.00	0.0
Transfer/Reinstatement		1,200.00		1,200.00	0.0
Annual Fee		600.00		600.00	0.0

**COMMUNITIES DIRECTORATE
2025/26 PROPOSED FEES & CHARGES**

Service : Regulatory Services

Purpose of the Charge: To recover the cost of processing applications and monitoring compliance with conditions

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:		

Are concessions available? No

Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	£.p	£.p	%
Tracks					
New Application		2,500.00		2,500.00	0.0
Provisional/isional Statement		2,500.00		2,500.00	0.0
Application with Provisional Statement		950.00		950.00	0.0
Variation		1,250.00		1,250.00	0.0
Transfer/Reinstatement		950.00		950.00	0.0
Annual Fee		1,000.00		1,000.00	0.0
Family Entertainment Centres					
New Application		2,000.00		2,000.00	0.0
Provisional/isional Statement		2,000.00		2,000.00	0.0
Application with Provisional Statement		950.00		950.00	0.0
Variation		1,000.00		1,000.00	0.0
Transfer/Reinstatement		950.00		950.00	0.0
Annual Fee		750.00		750.00	0.0
Adult Gaming Centre					
New Application		2,000.00		2,000.00	0.0
Provisional/isional Statement		2,000.00		2,000.00	0.0
Application with Provisional Statement		1,200.00		1,200.00	0.0
Variation		1,000.00		1,000.00	0.0
Transfer/Reinstatement		1,200.00		1,200.00	0.0
Annual Fee		1,000.00		1,000.00	0.0
* Licensed Premises Gaming Machine Permit					
Application (existing holder)		100.00		100.00	0.0
New application		150.00		150.00	0.0
Pre-application advice per hour		67.00		69.00	3.0
Annual Fee		50.00		50.00	0.0
First annual fee (payable within 30 days of permit takes place)		50.00		50.00	0.0
Variation		100.00		100.00	0.0
Transfer		25.00		25.00	0.0
Copy Permit		25.00		15.00	-40.0
Change Name		25.00		25.00	0.0
Notification of 2 or less gaming machines		50.00		50.00	0.0
**Club Gaming/Permit/Club Machine Permit					
New		200.00		200.00	0.0
Existing Holder		100.00		100.00	0.0
Annual Fee		50.00		50.00	0.0
Renewal		200.00		200.00	0.0
Variation		100.00		100.00	0.0
Change of Name		25.00		25.00	0.0
Transfer		25.00		25.00	0.0
Copy Permit		15.00		15.00	0.0
Registration of non-commercial lottery					
Initial Fee		40.00		40.00	0.0
Annual Fee		20.00		20.00	0.0
All Licences					
Notification of change		50.00		50.00	0.0
Copy licence		25.00		25.00	0.0
Pre-application advice per hour		67.00		69.00	3.0
* Where the applicant for a LPGMP is the holder of a s.34 permit issued under the Gaming Act 1968, the fee for a new permit shall be £100.					
** Where the applicant for a club gaming or club machine permit is the holder of a Club Premises Certificate under s.72 of the Licensing Act 2003, or an existing Part II or Part III					
CARAVAN SITES					
New licence		502.50		517.50	3.0
New licence per pitch		18.00		18.50	2.8
Transfer of licence		201.00		207.00	3.0
Alteration of conditions at hourly rate		67.00		69.00	3.0
Annual inspection fee per pitch		16.00		16.50	3.1
Enforcement action - per hour		67.00		69.00	3.0
Deposit, vary or delete site rules		134.00		138.00	3.0
MOBILE HOMES REGULATIONS 2020					
Application Fee Fit and Proper Test (applications taking more than two hours will be charged at hourly rate)		134.00		138.00	3.0
Annual Check Fee (Fit and Proper Test) per hour		67.00		69.00	3.0
Where the authority has to assist with appointing a site manager the costs will be specified in the agreement between the parties.					

**2025-26 PROPOSED FEES AND CHARGES
PEOPLE DIRECTORATE**

Service : Community and Continuing Education

Purpose of the Charge: To fully fund the costs of the service not financed by external grant

	2024/25 Budget	Proposed 2025/26 Budget
	£'000	£'000
Income the proposed fees will generate:	10	10

Are concessions available? Yes. Reductions for those on Universal Credit and other benefits meeting requirements set by Education and Skills Funding Agency.

Description	Current Fee (Exc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£p	%

**Adult and Community Learning
Plan**

Course Fees (per hour)			
Community Learning	6.00 - 14.00	6.25 - 14.50	3.60
Community Learning aimed at Family Hubs	4.25 - 5.25	4.25 - 5.50	3.00
Community Learning for well-being in identified community settings (e.g. sheltered accommodation)	2.00 - 4.25	2.00 - 4.25	0.00
Learners ineligible for grant funding	cost	cost	
Other Courses are fully funded from external grant			

Course fees are agreed on an academic year basis once external funding is confirmed.

Flexibility is required in order for charges to be made dependant on the programme, qualification and costs. Concessions are available to those learners meeting set criteria such as the unemployed.

**2025-26 PROPOSED FEES AND CHARGES
PEOPLE DIRECTORATE**

Service : Community and Continuing Education

Purpose of the Charge: To fully fund the costs of the service not financed by external grant

	2024/25 Budget	Proposed 2025/26 Budget
	£'000	£'000
Income the proposed fees will generate:	438	451

Are concessions available? Yes to charities and associated learning agenda organisations as well as internal BFC usage

Description	Current Fee (Exc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	%

Bracknell Open Learning Centre Room Hire and Refreshments

Room Hire per Hour			
Classroom / meeting room Bracknell Forest Council	19.50	20.50	5.10
Classroom / meeting room - Charities and Associated Agenda	19.50	20.50	5.10
Classroom / meeting room Other external users	25.00	26.00	4.00
IT Suite / Hall Bracknell Forest Council (specific requirement to use IT or Hall)	23.50	24.50	4.30
IT Suite / Hall - Charities and Associated Learning Agenda (specific requirement to use IT or Hall)	23.50	24.50	4.30
IT Suite / Hall Other external users (specific request for IT suite or Hall)	31.50	32.50	3.20
Insurance	7% room hire	7% room hire	

**2025-26 PROPOSED FEES AND CHARGES
PEOPLE DIRECTORATE**

Service : Community and Continuing Education

Purpose of the Charge: To fully fund the costs of the service not financed by external grant

	2024/25 Budget	Proposed 2025/26 Budget
	£'000	£'000
Income the proposed fees will generate:	438	451

Are concessions available? Yes to charities and associated learning agenda organisations as well as internal BFC usage

Description	Current Fee (Exc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	%

Bracknell Open Learning Centre Room Hire and Refreshments

Refreshments			
Tea & Coffee up to 15 delegates per half day	12.00	12.50	4.20
Tea & Coffee 16 to 30 delegates per half day	22.00	23.00	4.50
Tea & Coffee 31 to 60 delegates per half day	42.00	43.50	3.60
Tea & Coffee for 61 to 90 delegates per half day	60.00	62.00	3.30
Tea & Coffee for 91 delegates and above per half day	73.50	76.00	3.40
Lunches	Cost + 10%	Cost + 10%	
Juice per head (as part of lunch order)	0.50	0.50	
External users:			
Photocopying per copy Black and White A4	0.40	0.45	12.50
Photocopying per copy Colour A4	1.05	1.10	4.80
Photocopying per copy Black and White A3	0.60	0.65	8.30
Photocopying per copy Colour A3	2.40	2.50	4.20
(Community Learning charged at cost; other BFC, Charities & Associated Learning Agenda Organisations charged at cost +10%)			

**2025-26 PROPOSED FEES AND CHARGES
PEOPLE DIRECTORATE**

Service : Education and Learning

Purpose of the Charge: To contribute to the costs of the service

	2024/25 Budget	Proposed 2025/26 Budget
	£'000	£'000
Income the proposed fees will generate:	56	58

Are concessions available? Yes, fees to Local Authority schools are lower than those charged to external customers

Description	Current Fee (Exc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	%

Professional Development Courses

Course Fees and Timings			
Internal and Other LA Schools *			
Full Day (09.15 - 15.45)	178.00	184.00	3.40
Half Day (09.15 - 12.15) or (13.00 - 16.00)	99.00	102.00	3.00
Twilight (16.15 - 17.30)	49.00	49.00	0.00
Independent Schools			
Full Day (09.15 - 15.45)	352.00	363.00	3.10
Half Day (09.15 - 12.15) or (13.00 - 16.00)	194.00	200.00	3.10
Twilight (16.15 - 17.30)	89.00	92.00	3.40

Course fees will be increased to take account of any specific additional costs incurred. Charges to academy schools are as internal schools plus 10%. Please note that specific courses are delivered free of charge to those schools who buy into the Standards & Effectiveness SLA.

**2025-26 PROPOSED FEES AND CHARGES
PEOPLE DIRECTORATE**

Service : Education and Learning

Purpose of the Charge: To Contribute to the costs of the service

	2024/25 Budget	Proposed 2025/26 Budget
	£'000	£'000
Income the proposed fees will generate:	68	70

Are concessions available? Yes, internal fees are lower than those charged to external customers see below

Additional Services which fall outside the Standards & Effectiveness SLA	Current Fee (Exc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	%

Consultancy Rates

Chargeable Activities			
Services offered include Curriculum Reviews, Data Analysis, On- site Training and Specialist Advice. All fees include normal preparation time but exclude travel and materials and must be agreed with Head of Service / Assistant Director.			
BFC Schools and Academies			
Daily rate	590.00	610.00	3.40
Half Day	370.00	385.00	4.10
Hourly rate	130.00	135.00	3.80
Twilight session	270.00	280.00	3.70
Evening Session	370.00	385.00	4.10
Non BFC Schools, Independent Schools and Academies			
Daily rate	720.00	745.00	3.50
Half Day	435.00	450.00	3.40
Hourly rate	185.00	195.00	5.40
Twilight session	365.00	380.00	4.10
Evening Session	485.00	500.00	3.10
Headteacher Performance Management Model A	625.00	645.00	3.20
Headteacher Performance Management Model B	430.00	445.00	3.50
Assessment Service Annual Charge	160.00	165.00	3.10
Moderation 1 form entry	405.00	420.00	3.70
Moderation 2 form entry	520.00	540.00	3.80
Moderation 3 form entry	640.00	660.00	3.10

Fees for extended work with schools and other agencies will be negotiated and agreed in advance with the Assistant Director. They cover direct costs and contribute to overall running costs.

**2025-26 PROPOSED FEES AND CHARGES
PEOPLE DIRECTORATE**

Service : Education Transport

Purpose of the Charge: To contribute to the costs of the service where there is spare capacity on an existing route. The farepayer scheme is to allow those not eligible for transport, especially Post 16 to access seats that are available on existing routes.

	2024/25 Budget	Proposed 2025/26 Budget
	£'000	£'000
Income the proposed fees will generate:	8	8

Are concessions available? Low income concession, proof as per policy

Description	Current Fee (Exc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	%

Home to School Transport

Farepayer fees per term on existing routes: We do not charge for lost passes, the parent/carer is expected to approach the bus company for a replacement pass. We work on a six term year as this will reduce the amount we may have to refund and allows parents to put in place a payment plan if not paid a one off payment in September. Termly charge will be for six terms £145 (14.50) overall charge per academic year of £870.	27.50	29.00	5.50
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**2025-26 PROPOSED FEES AND CHARGES
PEOPLE DIRECTORATE**

Service : Larchwood

Purpose of the Charge: To cover the costs of the service when used by other Local Authorities

	2024/25 Budget	Proposed 2025/26 Budget
	£'000	£'000
Income the proposed fees will generate:	45	46

Are concessions available? Yes, free service for Bracknell children

Description	Current Fee (Exc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	%

Residential short break care

Overnight			
Per Night	561.70	578.60	3.00
Day-care			
Standard per hour	23.00	23.70	3.00
Additional 1:1 staffing per hour	19.20	19.80	3.10
Additional 2:1 staffing per hour	38.10	39.25	3.00
Day-care - New Clients			
Standard per hour	29.35	30.25	3.10
Additional 1:1 staffing per hour	23.70	24.45	3.20
Additional 2:1 staffing per hour	47.15	48.60	3.10

**2025-26 PROPOSED FEES AND CHARGES
PEOPLE DIRECTORATE**

Service : Children Looked After

Purpose of the Charge: To cover the costs of foster care charges when BFC foster carers are used by other Local Authorities

	2024/25 Budget	Proposed 2025/26 Budget
	£'000	£'000
Income the proposed fees will generate:	31	32

Are concessions available? No

Description	Current Fee (Exc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	%

Foster care charges

Charge per week	Minimum	313.95	323.40	3.00
	Maximum	751.45	774.00	3.00
Fees are increased in line with allowance inflation figure				
Additional amount: Emergency placement		60.60	62.45	3.10
Additional amount: Long term placement		121.05	124.70	3.00
Additional amounts agreed through negotiation with Berkshire Local Authorities.				

**2025-26 PROPOSED FEES AND CHARGES
PEOPLE DIRECTORATE**

Service : Youth Justice

Purpose of the Charge: To charge for Training provided by Bracknell Youth Justice Service

	2024/25 Budget	Proposed 2025/26 Budget
	£'000	£'000
Income the proposed fees will generate:	2	2

Are concessions available? No

Purpose of the Charge: To contribute to the costs of the service

Description	Current Fee (Exc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	%

Training Fees

Supply training to external organisations	per day	383.00	395.00	3.10
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**2025-26 PROPOSED FEES AND CHARGES
PEOPLE DIRECTORATE**

Service : Children's Specialist Support Services

Purpose of the Charge: To charge for Training provided by Makesafe Service

	2024/25 Budget	Proposed 2025/26 Budget
	£'000	£'000
Income the proposed fees will generate:	23	24

Are concessions available? No

Description	Current Fee (Exc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	%

Income generation from bid writing and training fees

Supply training to external organisations	per day	819.00	844.00	3.10
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**2025-26 PROPOSED FEES AND CHARGES
PEOPLE DIRECTORATE**

Service : Youth Service

Purpose of the Charge: To Contribute to the costs of the service

	2024/25 Budget	Proposed 2025/26 Budget
	£'000	£'000
Income the proposed fees will generate:	15	15

Are concessions available? No charge to complimentary BF internal users, with not for profit groups charged at lower rates than external customers.

Description	Current Fee (Exc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	%

Braccan Walk: Hire Fees

Youth & Community Groups - not for profit basis				
Hall	per hour	17.00	17.55	3.20
Yellow Room	per hour	13.55	14.00	3.30
Green Room	per hour	7.70	7.95	3.20
Purple Room	Per hour	7.70	7.95	3.20
Blue Room	per hour	7.70	7.95	3.20
Private & Commercial				
Hall	per hour	28.25	29.10	3.00
Yellow Room	per hour	17.00	17.55	3.20
Green Room	per hour	10.20	10.55	3.40
Purple Room	Per hour	10.20	10.55	3.40
Blue Room	per hour	10.20	10.55	3.40

The opening of the new Braccan Walk town centre youth service has necessitated a review of charging and the amount of income to be generated. This will need to be kept under review as the new facility develops.

**2025-26 PROPOSED FEES AND CHARGES
PEOPLE DIRECTORATE**

Service : Family Hubs

Purpose of the Charge: To contribute to the costs of the service

	2024/25 Budget	Proposed 2025/26 Budget
	£'000	£'000
Income the proposed fees will generate:	26	27

Are concessions available? Yes. Family Hubs are able to incentivise registration and engagement of families with the use of promotional offers which may be less than the fees detailed below.

Description	Current Fee (Exc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	%

Sessional Fees

Sessional Fees			
BFC families - per child	1.75	1.85	5.70
Families from outside BFC - per child	2.30	2.40	4.30
Journey to Parenthood (fixed price for 6 sessions)	33.90	34.95	3.10

These charges would only apply to those sessions where additional costs are incurred, for example (but not limited to) family play sessions. In some circumstances a reduced or waiver may be applied, there may be a charge for families from outside BFC. The charging basis has been revised to amount per child.

Family Hubs are able to incentivise registration and engagement of families with the use of promotional offers which may be less than the fees detailed above. This is subject to budget limitations and management approval.

**2025-26 PROPOSED FEES AND CHARGES
PEOPLE DIRECTORATE**

Service : Family Hubs

Purpose of the Charge: To contribute to the costs of the service

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
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Are concessions available? Yes. Groups directly supporting the delivery of Family Hub services may not be charged. BFC internal users will not be charged.

Description	Current Fee (Exc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	%

Room Hire Fees

Rowans Family Hub			
Private group/ Statutory Agencies			
Hall	20.80	21.45	3.1
Creative Room	20.80	21.45	3.1
Owl Room	12.05	12.45	3.3
Meeting Room	12.05	12.45	3.3
Kitchen (if used for cooking)	14.90	15.35	3.0
Nurture Room	9.15	9.45	3.3
Family Room	12.05	12.45	3.3
Voluntary/non profit making Group			
Hall	16.40	16.90	3.0
Creative Room	16.40	16.90	3.0
Owl Room	7.70	7.95	3.2
Meeting Room	7.70	7.95	3.2
Kitchen (if used for cooking)	10.50	10.85	3.3
Nurture Room	4.80	4.95	3.1
Family Room	7.70	7.95	3.2
Willows Children's Centre			
Private group/ Statutory Agencies			
Hall & kitchen	17.75	18.30	3.1
Voluntary/non profit making Group			
Hall & kitchen	13.55	14.00	3.3

**2025-26 PROPOSED FEES AND CHARGES
PEOPLE DIRECTORATE**

Service : Family Hubs

Purpose of the Charge: To Contribute to the costs of the service.

	2024/25 Budget	Proposed 2025/26 Budget
	£'000	£'000

Are concessions available? Yes. Groups directly supporting the delivery of Family Hub services may not be charged. BFC internal users will not be charged.

Description	Current Fee (Exc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	%

Room Hire

Oaks Family Hub:			
Private group/ Statutory Agencies			
Green Room	13.55	14.00	3.3
Yellow Room and Kitchen	17.75	18.30	3.1
Family room	20.80	21.45	3.1
Yellow room only	13.55	14.00	3.1
Kitchen only (for cooking)	14.90	15.35	3.0
Voluntary/non profit making Group			
Green Room	9.15	9.45	3.3
Yellow Room and Kitchen	13.55	14.00	3.3
Family room	16.40	16.90	3.0
Yellow room only	9.15	9.45	3.3
Kitchen only (for cooking)	10.50	10.85	3.3
Alders Family Hub			
Private group/ Statutory Agencies			
Family Room	14.90	15.35	3.0
Meeting Room 1	10.50	10.85	3.3
Meeting Room 2	9.15	9.45	3.3
Voluntary/non profit making Group			
Family Room	10.50	10.85	3.3
Meeting Room 1	7.70	7.95	3.2
Meeting Room 2	4.80	4.95	3.1

Groups directly supporting the delivery of Family Hub services may not be charged. BFC internal users will not be charged.

In addition, rental income is generated from a site sharing agreement with the Health Service for accommodation used in Family Hubs.

**2025-26 PROPOSED FEES AND CHARGES
PEOPLE DIRECTORATE**

Service : Unauthorised non-school attendance

Purpose of the Charge: Statutory requirement.

	2024/25 Budget	Proposed 2025/26 Budget
	£'000	£'000
Income the proposed fees will generate:	25	26

Are concessions available? No

Description	Current Fee (Exc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	%

Fine

Parental fine:			
Penalty for each parent if fine paid within 21 days	80.00	80.00	0.0
Penalty for each parent if fine not paid within 21 days (between 22 and 28 days)	160.00	160.00	0.0

The statutory framework allows for parents to be a fined for unauthorised non-pupil attendance. Fees are set by the government and may be subject to change

**2025-26 PROPOSED FEES AND CHARGES
PEOPLE DIRECTORATE**

Service : Free entitlement to early years childcare

Purpose of the Charge: To Contribute to the costs of the service.

	2024/25 Budget	Proposed 2025/26 Budget
	£'000	£'000
Income the proposed fees will generate:	0	0

All concessions are included in the fee structure detailed below

Description	Current Fee (Exc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	%

Additional support charge

Charge per hour	17.00	17.55	3.2

A charge may be incurred, capped at £51 in the following circumstances:

- a provider missing the submission deadline for a funding claim
- a submission contains substantial omissions
- a submission contains substantial errors,
- a provider does not renew their agreement and requests to re-register within the same academic year

PEOPLE DIRECTORATE

2025-26 PROPOSED FEES & CHARGES

Service : Adult Residential and Nursing Care - Contributions from people supported

Purpose of the Charge: To contribute to the costs of accommodation

	2024-25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	5,239	5,396

Are concessions available? Yes - The actual contribution will be assessed in accordance with the Care Act Guidance issued by the Department of Health (DoH).

Description	Current Fee (Exc VAT) £.p	Proposed Fee (Exc VAT) £.p	Increase %
Residential and Nursing Care This includes permanent, respite and short term care. Where people are in accommodation funded by the Council, the maximum contribution they will be asked to make is the cost of the accommodation, but this will be subject to a financial assessment under DH charging guidance and so the actual contribution may be lower. Fee increases will depend on each person's financial circumstances but for most people will be linked to the increase in pensions and benefits they receive	Various	Various	3% (Estimate)
Deferred Payments Interest payable The Council will adhere to the maximum interest rate which is set twice-yearly (1 Jan - 30 Jun, 1 Jul - 31 Dec) by the Department of Health.			
Deferred Payment Arrangement Fee	1,162.00	1,197.00	3.0%
Deferred Payment Annual administration fee	391.00	403.00	3.0%
Arrangement of self funder social care			
Arrangement Fee	391.00	403.00	3.0%
Annual Administration Fee	258.00	266.00	3.0%
Provider Failure Making arrangements for people who fund their own care, or people funded by Other Local Authorities, in the event of their current provider going out of business.	340.00	350.00	3.0%

PEOPLE DIRECTORATE

2025-26 PROPOSED FEES & CHARGES

Service : Adult non residential services - Contributions from people supported
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Purpose of the Charge: To contribute to the costs of support
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	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	3,202	3,363

Are concessions available? Yes - The actual contribution will be assessed in accordance with the Council's Charging Policy issued which complies with national guidance issued by the DoH under the Care Act.

Description	Current Fee (Exc VAT) £.p	Proposed Fee (Exc VAT) £.p	Increase %
<p>Non Residential Support</p> <p>This includes direct payments, homecare, day care and other support in the community.</p> <p>Where people are supported by the Council, the maximum contribution they will be asked to make is the cost of the support, but this will be subject to a financial assessment under the Council's Charging Policy and so the actual contribution may be lower.</p> <p>Fee increases will depend on each person's financial circumstances but for most people will be linked to the increase in pensions and benefits they receive.</p>	Various	Various	3% (Estimate)

PEOPLE DIRECTORATE

2025-26 PROPOSED FEES & CHARGES

Service : Council provided residential and day care

Purpose of the Charge: To recover the costs of the service

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	28	29

Are concessions available? No

Description	Current Fee (Exc VAT) £.p	Proposed Fee (Exc VAT) £.p	Increase %
Waymead			
Respite Charge per night	277.86	286.20	3.0%
Day Care			
Waymead Day Services			
Per hour	21.80	22.45	3.0%
Bracknell Day Centre			
Full day	130.64	134.56	3.0%
Half day	65.32	67.28	3.0%
Transport (per day - Wokingham only)	26.01	26.79	3.0%

Service : Blue Badge Scheme

Purpose of the Charge: To contribute to the cost of the service

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	1	1

Are concessions available? No

Description	Current Fee (Exc VAT) £.p	Proposed Fee (Exc VAT) £.p	Increase %
Blue Badge - Issues and Duplicate Badges	10.00	10.00	0.0%

PEOPLE DIRECTORATE

2025-26 PROPOSED FEES & CHARGES

Service: Forestcare						
Purpose of the Charge: To recover the costs of the service						
	2024/25 Budget	Proposed 2025/26 Budget				
	£'000	£'000				
Income the proposed fees will generate:			1,639	1,667		
Are concessions available? No						
Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase	
	£.p	£.p	£.p	£.p	%	
Lifeline Rental and Monitoring						
- BFBC Per week	5.70	4.75	5.87	4.89	3.0%	
- Others Per week	6.06	5.05	6.24	5.20	3.0%	
GSM Lifeline Per week	9.78	8.15	10.07	8.39	3.0%	
Extra/Lost Pendants						
- Flat Charge	86.86	72.38	89.46	74.55	3.0%	
- Lost ivi Pendants	121.24	101.03	124.87	104.06	3.0%	
- Rental of additional pendant Per week	1.50	1.25	1.55	1.29	3.0%	
Sensors						
Smoke Per week	2.72	2.27	2.81	2.34	3.0%	
Carbon Monoxide Per week	4.10	3.42	4.22	3.52	3.0%	
Flood Per week	3.46	2.88	3.56	2.97	3.0%	
Temperature Extreme / Heat Per week	2.72	2.27	2.81	2.34	3.0%	
Door Exit Per week	1.50	1.25	1.55	1.29	3.0%	
Universal Per week	1.43	1.19	1.48	1.23	3.0%	
PIR / Fast PIR Per week	1.43	1.19	1.48	1.23	3.0%	
Medication Dispenser Per week	6.06	5.05	6.24	5.20	3.0%	
Epilepsy sensor kit Per week	15.16	12.63	15.61	13.01	3.0%	
Chair & bed sensor kit Per week	7.60	6.33	7.82	6.52	3.0%	
Falls pendant Per week	3.05	2.54	3.14	2.62	3.0%	
Bogus Caller Per week	1.43	1.19	1.48	1.23	3.0%	
Minuet watch Per week	3.05	2.54	3.14	2.62	3.0%	
Arm/ Disarm Zoning Trigger Per week	1.43	1.19	1.48	1.23	3.0%	
Jellybean Switch Per week	3.05	2.54	3.14	2.62	3.0%	
Natural Gas Detector Per week	5.28	4.40	5.44	4.53	3.0%	
Wrist Worn Epilepsy Pendant Per week	65.18	54.32	67.14	55.95	3.0%	
Responder service for lifeline customers						
- up to 12 visits per year Per week	13.18	10.98	13.57	11.31	3.0%	
- up to 24 visits per year	22.75	18.96	23.44	19.53	3.0%	
- extra visits (excluding bank holidays)	46.97	39.14	48.37	40.31	3.0%	
- extra visits (including bank holidays)	70.46	58.72	72.58	60.48	3.0%	
Responder service for commercial customers						
- up to 6 visits per year Per week	9.55	7.96	9.84	8.20	3.0%	
- per additional visit	68.22	56.85	70.27	58.56	3.0%	
Key Safes						
Keysafe Supply and Fit Supply only	83.36	69.47	85.86	71.55	3.0%	
Supply + fit	90.95	75.79	93.67	78.06	3.0%	
Moving keysafe	68.22	56.85	70.27	58.56	3.0%	
Monitoring of security diallers Per week	15.85	13.21	16.33	13.61	3.0%	
Monitoring of two security diallers Per week	23.20	19.33	23.89	19.91	3.0%	
Lone Workers						
GPS Lone Worker - BFC Per person per year	301.61	251.34	310.66	258.88	3.0%	
GPS Lone Worker - External Per person per year	416.78	347.32	429.29	357.74	3.0%	
Hourly charge for adhoc work	68.22	56.85	70.27	58.56	3.0%	
Extension lead	14.94	12.45	15.38	12.82	3.0%	
Care calls						
- 1 care call per day Per week	12.11	10.09	12.47	10.39	3.0%	
- 2 care calls per day Per week	22.75	18.96	23.44	19.53	3.0%	
- 3 care calls per day Per week	30.31	25.26	31.22	26.02	3.0%	
- 3 care calls per day + 1 customer Per week	45.47	37.89	46.84	39.03	3.0%	
Pocket Pal						
GPS Device - customer renting device (includes SIM and monitoring) Weekly	9.83	8.19	10.13	8.44	3.0%	

PEOPLE DIRECTORATE

2025-26 PROPOSED FEES & CHARGES

Service: Homelessness					
Purpose of the Charge: To contribute to the costs of the service					
	2024/25 Budget	Proposed 2025/26 Budget			
	£'000	£'000			
Income the proposed fees will generate:	2,130	2,215			
Are concessions available? No					
Description	Current Fee (Inc VAT)	Current Fee (Exc VAT)	Proposed Fee (Inc VAT)	Proposed Fee (Exc VAT)	Increase
	£.p	£.p	£.p	£.p	%
Homelessness					
Bed and Breakfast					
- Current Tenancies (Rent) Per week		150.00		150.00	0.0%
- Service Charges Per week		14.00		14.00	0.0%
Bed and Breakfast (Self Contained)					
- 1 bed Per week		135.00		135.00	0.0%
- 2 bed Per week		165.11		165.11	0.0%
- 3 bed Per week		186.92		186.92	0.0%
- 4 bed Per week		270.00		270.00	0.0%
- 5 bed Per week		327.11		327.11	0.0%
- Service Charges Per week		35.00		35.00	0.0%
10a Portman (Flat 1)					
- Rent Per week		380.65		380.65	0.0%
- Service Charge Per week		28.69		28.69	0.0%
- Fuel* Per week		5.97		5.97	0.0%
- Water* Per week		2.85		2.85	0.0%
10a Portman (Flat 2)					
- Rent Per week		299.18		299.18	0.0%
- Service Charge Per week		28.69		28.69	0.0%
- Fuel* Per week		5.97		5.97	0.0%
- Water* Per week		2.85		2.85	0.0%
10a Portman (Flat 1&2 Combined)					
- Rent Per week		380.65		380.65	0.0%
- Service Charge Per week		28.69		28.69	0.0%
- Fuel* Per week		5.97		5.97	0.0%
- Water* Per week		2.85		2.85	0.0%
Tenterden Lodge					
- Rent Per week		195.62		195.62	0.0%
- Service Charge Per week		12.89		12.89	0.0%
- Fuel* Per week		3.32		3.32	0.0%
-Water* Per week		2.90		2.90	0.0%
Council owned properties: Reading					
- 1 bed Per week		195.62		195.62	0.0%
- 2 bed Per week		252.00		252.00	0.0%
- 3 bed Per week		299.18		299.18	0.0%
- 4 bed Per week		380.65		380.65	0.0%
Council owned properties: Blackwater Valley					
- 1 bed Per week		184.11		184.11	0.0%
- 2 bed Per week		230.14		230.14	0.0%
- 3 bed Per week		298.03		298.03	0.0%
- 4 bed Per week		391.23		391.23	0.0%
Council owned properties: East Thames Valley					
- 1 bed Per week		207.12		207.12	0.0%
- 2 bed Per week		276.16		276.16	0.0%
- 3 bed Per week		333.70		333.70	0.0%
- 4 bed Per week		437.26		437.26	0.0%
* These charges will be uplifted in line with fee increases from utility companies					
Small Landsales - Administration Fee					
Flat Charge	246.00	195.23	246.00	201.09	3.0%
Passport and Driving Licence Checking Service					
For landlords	28.10	22.28	28.10	22.95	3.0%
For employers	28.10	22.28	28.10	22.95	3.0%

PEOPLE DIRECTORATE

2025-26 PROPOSED FEES & CHARGES

Service : Housing

Purpose of the Charge: To contribute to the costs of the service

	2024/25 Budget £'000	Proposed 2025/26 Budget £'000
Income the proposed fees will generate:	133	133

Are concessions available? No

Description		Current Fee (Exc VAT)	Proposed Fee (Exc VAT)	Increase
		£.p	£.p	%
Rents - Learning Disability Accommodation				
151 Holbeck	Per week per bedroom	99.75	99.75	0.0%
9 Portman Close	Per week per bedroom	99.75	99.75	0.0%
11 Little Ringdale	Per week per bedroom	99.75	99.75	0.0%
51 Evedon	Per week per bedroom	118.90	118.90	0.0%
34 Bywood	Per week per bedroom	132.33	132.33	0.0%
25 Durham	Per week per bedroom	132.33	132.33	0.0%
20 Birchetts Close	Per week per bedroom	109.32	109.32	0.0%
19 Harcourt	Per week per bedroom	88.22	88.22	0.0%
9 Avocet	Per week	201.37	201.37	0.0%
2 Downshire Cottages	Per week	232.76	232.76	0.0%
97 Jameston	Per week	150.00	150.00	0.0%
103 Point Royal	Per week	227.82	227.82	0.0%
The Bungalow South	Per week	255.32	255.32	0.0%
Service Charges				
151 Holbeck, 9 Portman, 11 Little Ringdale	Per week per bedroom	14.05	14.05	0.0%
103 Point Royal	Per week per bedroom	13.27	13.27	0.0%
51 Evedon	Per week per bedroom	10.28	10.28	0.0%
34 Bywood	Per week per bedroom	12.27	12.27	0.0%
25 Durham	Per week per bedroom	51.85	51.85	0.0%
20 Birchetts Close	Per week per bedroom	14.66	14.66	0.0%
19 Harcourt	Per week per bedroom	11.88	11.88	0.0%
Fuel Charges *				
51 Evedon	Per week per bedroom	12.82	12.82	0.0%
34 Bywood	Per week per bedroom	17.24	17.24	0.0%
25 Durham	Per week per bedroom	14.00	14.00	0.0%
20 Birchetts Close	Per week per bedroom	12.72	12.72	0.0%
19 Harcourt	Per week per bedroom	10.66	10.66	0.0%
Water Charges *				
51 Evedon	Per week per bedroom	6.41	6.41	0.0%
34 Bywood	Per week per bedroom	8.63	8.63	0.0%
25 Durham	Per week per bedroom	7.02	7.02	0.0%
20 Birchetts Close	Per week per bedroom	6.37	6.37	0.0%
19 Harcourt	Per week per bedroom	5.34	5.34	0.0%
Easthampstead Mobile Home Park				
Water Charge*		-	-	0.0%
Site Rent	Per week	48.40	49.71	2.7%
* These charges will be uplifted in line with fee increases from utility companies				
** Rents have not been uplifted due to a wider rents review				

GENERAL FUND REVENUE BUDGET

SUMMARY

	2025/26 Budget
	£'000
<u>Services</u>	
Central	12,278
Delivery	23,662
People	97,524
Corporate Wide issues (to be allocated)	(771)
Sub Total	<u>132,693</u>
<u>Other Expenditure</u>	
Contingency	3,992
Debt Financing Costs (MRP and VRP)	3,247
Levying Bodies	129
Interest	3,001
Pension Interest Cost & Administration Expenses	3,837
Other Services	214
Business Rates Growth	(12,697)
Contribution from Capital Resources	(200)
Capital Charges	(16,597)
Capital Expenditure charged against the General Fund	0
Contribution to/from Pension Reserve	(20)
Contribution to/from Earmarked Reserve	(1,224)
Contribution to/from DSG Adjustment Account	(8,695)
New Homes Bonus Grant	(1,091)
Employer National Insurance Contributions Grant	(992)
Net Revenue Budget	<u>105,597</u>
Use of General Fund Balances	<u>0</u>
Net Revenue Budget after use of Balances	105,597
<u>Less External Support</u>	
Business Rates Baseline Funding	(18,648)
Revenue Support Grant	(2,360)
Total External Support	<u>(21,008)</u>
Collection Fund Adjustment - Council Tax	569
Collection Fund Adjustment - Business rates	509
Bracknell Forest's Council Tax Requirement	85,667
Bracknell Forest's Council Tax Base (Band D equivalents)	50,488
Council Tax at Band D	£1,696.77

Central - Revenue Budget

	2024/25 Original Budget £'000	2024/25 Revised Budget £'000	2025/26 Original Budget £'000
Chief Executives Office	2,041	0	0
Director: Place, Planning & Regeneration	8,857	5,162	3,967
Director: Resources	6,952	7,161	7,900
Non Cash Budgets	3,763	487	411
	21,613	12,810	12,278

Variation Analysis

	£'000
Original Approved Budget 2024/25	21,613
Virements (Ongoing)	-9,998
Commitments	-306
Inflation	230
Pressures	1,671
Economies	-856
Pension (IAS17) Adjustment	-134
Capital Financing Charges	132
Allocation of Recharges	-74
	12,278

Communities - Revenue Budget

	2024/25 Original Budget £'000	2024/25 Revised Budget £'000	2025/26 Original Budget £'000
Executive Director Communities	232	279	285
Assistant Director Digital, Customer Focus & ICT	8,900	8,650	8,966
Assistant Director Communities & Policy	0	1,971	1,980
Assistant Director Property Services	-4,832	0	0
Borough Solicitor	743	733	840
Assistant Director Democratic& Registration Services	1,864	1,865	1,900
Assistant Director Contract Services	11,533	11,497	10,388
NON CASH BUDGETS	-5,164	-1,888	-697
	<u>13,276</u>	<u>23,107</u>	<u>23,662</u>

Variation Analysis

	£'000
Original Approved Budget 2024/25	13,276
Virements (Ongoing)	9,889
Commitments	-135
Inflation	979
Pressures	1,071
Economies	-264
Grant Adjustments	-2,345
Pension (IAS17) Adjustment	-107
Capital Financing Charges	198
Allocation of Recharges	1,100
	<u><u>23,662</u></u>

People - Revenue Budget

	2024/25 Original Budget £'000	2024/25 Revised Budget £'000	2025/26 Original Budget £'000
Executive Director	1,749	1,559	1,789
Education & Learning	6,088	6,077	6,204
Children & Families Social Care	20,661	21,051	21,061
Education Related Statutory and Regulatory Duties	-158	-158	-133
Commissioning	2,269	2,142	2,271
Adult Social Care	35,749	36,148	40,649
Early Help & Communities	4,881	4,279	4,057
Non Cash Budgets	13,167	13,167	12,518
Schools Block	97,155	42,649	105,221
High Needs Block	31,170	28,699	36,683
Early Years Block	15,149	15,713	23,690
Dedicated Schools Grant and Other income	-136,991	-80,578	-156,486
	<u>90,889</u>	<u>90,748</u>	<u>97,524</u>

Variation Analysis

	£'000
Original Approved Budget 2024/25	90,889
Virements (Ongoing)	-583
Commitments	2,616
Inflation	3,408
Pressures	6,351
Economies	-3,544
Grant Adjustments	-965
Pension (IAS17) Adjustment	-378
Capital Financing Charges	756
Allocation of Recharges	-1,026
	<u><u>97,524</u></u>

Summary of Capital Programme Report to Cabinet

1 Introduction

As part of the Council's financial and policy planning process, the Cabinet issued draft Capital Programme proposals for 2025/26 - 2027/28 for consultation on 10 December 2024. The main focus was inevitably departmental spending needs for 2025/26, although future year's schemes do also form an important part of the programme. This report sets out the proposed capital programme, following the consultation exercise. The revenue implications of the recommendations in this report are reflected in the Council's revenue budget proposals for 2025/26.

2 Background

The Local Government Act 2003 requires councils to have regard to the Prudential Code for Capital Finance in Local Authorities when setting their capital expenditure plans, which must be affordable, prudent and sustainable. The proposed capital programme for 2025/26 has been developed, therefore, with particular regard to affordability and the impact of the Council's capital expenditure plans on the revenue budget. The financing costs associated with the Capital Programme have been provided for in the Council's revenue budget plans.

In addition to those schemes funded directly by the Council, the capital programme is supplemented by schemes funded by government grants and other external contributions.

3 New Schemes

The Cabinet's proposals for the Council's Capital Programme for 2025/26 – 2027/28 were evaluated and prioritised into several broad categories in accordance with the Council's existing Corporate Capital Strategy and Asset Management Plan.

Committed schemes

This category covers one-off schemes which were approved in 2024/25 but which will straddle two or more financial years. These schemes will have either started or be in an advanced stage of planning. These will form a first call on the available resources to fund the Capital Programme.

Rolling programmes

These programmes cover more than one year and give a degree of certainty for forward planning schemes to improve service delivery. They make an important contribution towards the Council's medium-term objectives and established Asset Management Plans.

Property Maintenance

An assessment has been made of the condition of the Council's property assets to arrive at an estimate of the outstanding maintenance works required. These are based on a 5-year rolling programme of surveys and updated for any works that have been undertaken to date. This assessment is made of the state of each building element and its repair priority with a condition rating and repair urgency.

Historically the Schools Maintenance Programme has been funded from the Capital Maintenance grant allocation from the Department for Education (DfE). The allocations from the DfE will be used to tackle the highest priority items identified in the condition surveys.

The implications of failing to maintain Council buildings and to address the backlog will be a significant issue for the Council over the coming years and efforts will be focussed on ensuring that the highest priority items are tackled first, that efficiencies are maximised in the procurement of works and that maintenance which will result in energy efficiencies are undertaken through the invest-to-save programme.

Other Desirable

In addition to the schemes identified in the above categories, each service has requested funding for other high priority schemes that meet the needs and objectives of their service and the Council's medium-term objectives.

Invest To Save Schemes

These are schemes where the additional revenue income or savings arising from their implementation exceeds the additional revenue costs. The Council's approach to Invest to Save schemes is included in its Capital Strategy and in accordance with this a further £1m is included in the 2025/26 capital programme for potential Invest to Save schemes.

Capital Programme 2025/26 – 2027/28

A summary of the cost of schemes proposed by departments is set out in the table below. This shows that the total net funding £8.388m in 2025/26. A list of these new schemes, for each service, is included in the Annexes A – D.

Capital Programme 2025/26-2027/28				
Annex	Service Area	2025/26 £000	2026/27 £000	2027/28 £000
B	Communities	1,959	1,402	535
C	People	3,374	0	0
D	Place	9,053	9,020	6,600
	Total Capital Programme	14,386	10,422	7,135
	less Externally Funded schemes	5,998	3,230	3,230
	Council Funded Programme	8,388	7,192	3,905

4 Externally Funded Schemes

A number of external funding sources are available to fund schemes within the capital programme. External support has been identified from two main sources:

Government Grants

A number of capital schemes attract specific grants. It is proposed that all such schemes should be included in the capital programme at the level of external funding that is available.

A significant element of the grant-funded capital programme relates to the planned investment in Schools. The schools investment programme included in this report reflects the highest priority schemes identified by the People Department and the

Education Capital Programme Board. A second key constituent of capital grant funding relates to the Highway Maintenance and the Integrated Transport Block totalling £2.768m for 2025/26.

Section 106 (£0.380m)

Each year the Council enters into a number of agreements under Section 106 of the Town & Country Planning Act 1990 by which developers make a contribution towards the cost of providing facilities and infrastructure that may be required as a result of their development. Usually, the monies are given for work in a particular area and/or for specific projects. Officers have identified a number of schemes that could be funded from Section 106 funds in 2025/26, where funding becomes available.

5 Funding Options

The proposed capital programme for 2025/26 has been developed on the assumption that it will be funded by a combination of approximately £4m of capital receipts, Government grants, other external contributions and borrowing. The financing costs associated with the Capital Programme have been provided for in the Council's revenue budget plans.

Following the introduction of the Prudential Borrowing regime local authorities are able to determine the level of their own capital expenditure with regard only to affordability on the revenue account. In practice this represents the amount of borrowing they can afford to finance and will necessitate taking a medium-term view of revenue income streams and capital investment needs.

To achieve its aim of ensuring that capital investment plans are affordable, prudent and sustainable, the Local Government Act requires all local authorities to set and keep under review a series of prudential indicators included in the CIPFA Prudential Code for Capital Finance in Local Authorities. The Capital Programme recommended in this report can be sustained and is within the prudential guidelines.

6 Flexible Use of Capital Receipts

Capital receipts can only be used for specific purposes, and these are set out in Regulation 23 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 made under Section 11 of the Local Government Act 2003. The main permitted purpose is to fund capital expenditure, and the use of capital receipts to support revenue expenditure is not allowed by the regulations. The Secretary of State is empowered to issue Directions allowing 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.

The Council adopted its first Flexible Use of Capital Receipts strategy alongside approval of the Council Plan in November 2023 with the aim of using capital receipts to fund its transformation and business change activities. This strategy (Annex E) has been updated to reflect the changes in the Council's transformation plans and estimates of capital receipts (in addition to those identified in this report to fund the capital programme) in the period 2024/25 to 2026/27.

**CAPITAL PROGRAMME 2025/26-27/28
BY DIRECTORATE**

	2025/26	2026/27	2027/28	TOTAL
	£000	£000	£000	£000
Communities	1,959	1,402	535	3,896
People	3,374	0	0	3,374
Place	9,053	9,020	6,600	24,673
Total Capital Programme	<u>14,386</u>	<u>10,422</u>	<u>7,135</u>	<u>31,943</u>
External Funding	5,998	3,230	3,230	12,458
Council Funding	<u>8,388</u>	<u>7,192</u>	<u>3,905</u>	<u>19,485</u>

CAPITAL PROGRAMME - COMMUNITIES

PADS REF	2025/26	2026/27	2027/28	TOTAL
	£000	£000	£000	£000
Committed				
Capitalisation of Project Mgt Costs	300	300	300	900
Surface Car Parks	134	-	-	134
Cemetery Extension	537	-	-	537
	971	300	300	1,571
Rolling Programme				
1 IT Schemes - Hardware	432	673	-	1,105
2 IT Schemes - Infrastructure	233	389	195	817
3 Equipment Downshire Golf Complex	40	40	40	120
	705	1,102	235	2,042
Maintenance				
No Schemes	-	-	-	-
Other Desirable				
4 High Street CP - Office Relocation	144	-	-	144
5 Coral Reef Boiler Replacement	100	-	-	100
6 Mercury Abatement Filter	39	-	-	39
	283	-	-	283
TOTAL COUNCIL FUNDING	1,959	1,402	535	3,896
External Funding				
No Schemes	-	-	-	-
TOTAL EXTERNAL FUNDING	-	-	-	-
TOTAL CAPITAL PROGRAMME	1,959	1,402	535	3,896

CAPITAL PROGRAMME - PEOPLE

PADS REF	2025/26	2026/27	2027/28	TOTAL
	£000	£000	£000	£000
Committed				
No Schemes	-	-	-	-
	-	-	-	-
Rolling Programme				
No Schemes	-	-	-	-
	-	-	-	-
Maintenance				
7 Housing Planned Maintenance	500	500	500	1,500
	500	500	500	1,500
Other Desirable				
Non-Schools				
8 Larchwood Air Conditioning	86	-	-	86
Departmental Bids:				
9 NSH School Access	20	-	-	20
Total	106	-	-	106
TOTAL REQUEST FOR COUNCIL FUNDING	606	-	-	106
External Funding - Other				
Non-Schools				
No Schemes	-	-	-	-
Schools				
DfE Grant: Schools Maintenance	1,470	-	-	1,470
DfE Grant: Basic Needs Grant	1,298	-	-	1,298
DfE Grant: Devolved Formula Capital	<i>tba</i>	<i>tba</i>	<i>tba</i>	-
	2,768	-	-	2,768
TOTAL EXTERNAL FUNDING	2,768	-	-	2,768
TOTAL CAPITAL PROGRAMME	3,374	-	-	2,874

CAPITAL PROGRAMME - PLACE

PADS REF	2025/26	2026/27	2027/28	TOTAL
	£000	£000	£000	£000
Committed				
Feasibility Studies	200	200	200	600
	200	200	200	600
Rolling Programme				
¹⁰ Flood Alleviation	100	100	100	300
¹¹ Design and Construction PMO Costs	100	100	100	300
	200	200	200	600
Maintenance				
¹² Corporate Planned Maintenance	1,500	-	-	1,500
¹³ South Hill Park - Maintenance	200	-	-	200
¹⁴ South Hill Park - Wilde Theatre	225	-	-	225
¹⁵ Highways Maintenance	2,700	2,700	2,700	8,100
	4,625	2,700	2,700	10,025
Other Desirable				
¹⁶ High Street Demolition	-	2,000	-	2,000
¹⁷ Zero Carbon Schemes	445	690	270	1,405
¹⁸ Magistrates Courthouse - Windows	210	-	-	210
¹⁹ New Hope Relocation	75	-	-	75
²⁰ The Willows Adaptations	35	-	-	35
²¹ Time Square - New Space	15	-	-	15
²² Tractor Tedder	11	-	-	11
²³ Timber Planking Machine	7	-	-	
	798	2,690	270	3,751
TOTAL COUNCIL FUNDING	5,823	5,790	3,370	14,976
External Funding				
Highways Maintenance	1,888	1,888	1,888	5,664
Highways Maintenance - Incentive	236	236	236	708
Integrated Transport & Maintenance	726	726	726	2,178
Section 106 Schemes (LTP)	100	100	100	300
SANGS (Section 106)	280	280	280	840
	3,230	3,230	3,230	9,690
TOTAL EXTERNAL FUNDING	3,230	3,230	3,230	9,690
TOTAL CAPITAL PROGRAMME	9,053	9,020	6,600	24,666

Flexible Use of Capital Receipts Strategy 2024/25 to 2026/27

Background and guidance

1. Capital receipts can only be used for specific purposes, and these are set out in Regulation 23 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 made under Section 11 of the Local Government Act 2003. The main permitted purpose is to fund capital expenditure, and the use of capital receipts to support revenue expenditure is not allowed by the regulations. The Secretary of State is empowered to issue Directions allowing 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.
2. As part of the finance settlement for 2016/17 the government announced new flexibilities allowing local authorities to use capital receipts received in 2016/17, 2017/18 and 2018/19 to be used to fund transformational expenditure, which can include redundancy costs. There have been several extensions to the qualifying years in which the flexibilities can be used, most recently in December 2024 when the Government announced that the flexibility would be extended to 2029/30.
3. This strategy provides background information with regards the statutory guidance on the flexible use of Capital Receipts and its application within this authority. The most recent guidance was issued in August 2022 and is summarised in paragraph 5 below. [Changes announced by the Government in December 2024 that are yet to be included in the formal guidance are shown in square brackets.]
4. Accordingly, the Secretary of State directs, in exercise of his powers under sections 16(2)(b) and 20 of the Local Government Act 2003 (“the Act”), that local authorities treat as capital expenditure, expenditure which:
 - *is incurred by the Authorities 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; and*
 - *is properly incurred by the Authorities for specified financial years [to be extended to the year beginning 1 April 2029]*
 - *is not incurred with respect to redundancy payments, except where such redundancy costs are necessarily incurred and limited to the amounts available as statutory redundancy payments [to be extended to include non-statutory redundancy payments]*

In further exercise of the Secretary of State’s powers under section 20 of the Act, it is a condition of this direction that expenditure treated as capital expenditure in accordance with it only be met from capital receipts, within the meaning of section 9 of the Act and regulations made under that section (for current provisions see Part 4 of S.I. 2003/3146,

as amended), which have been received in the years to which this direction and the previous direction applies.

It is a condition that the disposal of assets by which the capital receipts, as per paragraph 4, are obtained must be disposals by the local authority outside the “group” structure. Here, “group” has the same meaning as defined in “group accounts” in the Code of Practice on Local Authority Accounting, as issued by Chartered Institute of Public Finance and Accountancy (CIPFA), whether or not these transactions are consolidated into group accounts and irrespective of whether the authority produces group accounts.

It is a further condition that local authorities applying this direction must send details of their planned use of the flexibility to the Secretary of State, for each financial year in which the direction is used. This should be sent as soon as is practicable after the council has determined and approved its strategy for the use of the direction, but must be sent before the flexibility is used. Where local authorities update their plans during the financial year, an updated plan reflecting the changes must be sent to the Secretary of State. This requirement can be met by providing to the Secretary of State a copy of the authority’s own planning documents. However, details provided to the Secretary of State must include as a minimum:

- the amount of planned capitalisation using the flexibility for the relevant financial year*
- the purpose of the expenditure to be capitalised with a description of the associated projects*
- the amount of expenditure that was capitalised using the flexibility for the prior financial year*
- the efficiency savings that are directly attributable to the use of the flexibility that were achieved for the prior financial year*
- If any of this information is unavailable or unknown, the council must set this out with a description as to why it cannot be provided.*

The value of expenditure capitalised must not exceed the amount set out in the plan, including any updated plans, provided to the Secretary of State.

By submitting the information to the Secretary of State the council will have met the condition; there is no further requirement to receive explicit consent in order to use the flexibility as set out in this direction. It is expected that authorities will evidence, as necessary, to their external auditors that they complied in full with this condition.

When applying the direction, the Authorities are required to have regard to the Guidance on flexible use of capital receipts issued by the Secretary of State under section 15(1)(a) of the Act.

6. An extract from the Government guidance on the flexible use of capital receipts is attached as Annex E(ii). The key determining criteria to use when deciding whether

expenditure can be funded by the new capital receipts flexibility is that it is forecast to generate ongoing savings to an authority's net service expenditure.

Objectives and purpose

7. The Council Plan 2023 – 2027 sets out the Council's vision for Bracknell Forest, including the key priorities to be delivered over the medium term. It complements and extends priorities across a number of existing strategies which contain more detailed work to improve outcomes for residents. The Plan sets three overarching priorities, each of which is underpinned by specific ambitions:
 - **Engaged and healthy communities**
 - **Thriving and connected economy**
 - **Green and sustainable environment**

8. We have set out a core enabling priority to be an ambitious, resilient and sustainable organisation and will deliver this through our business change programme. This includes five programmes of activity, as below:
 - **Climate change** - enabling the organisation to achieve our climate change and carbon reduction goals.
 - **Digitalisation and efficiency** – delivering efficient, sustainable, innovative, digital enabled customer focussed services.
 - **Workforce, retention, and recruitment** - ensuring we have the right capabilities, retaining an engaged and motivated workforce and growing our own talent.
 - **Neighbourhood regeneration and assets** - building resilient communities and making best use of our property assets to support effective services and financial sustainability.
 - **Corporate improvement** – an intensive corporate support and challenge programme to enable the turnaround of any service or function that is at risk of failure, initially focusing on the Council's participation in the Department for Education's Safety Valve programme to address deficits on the Dedicated Schools Grant

9. This flexible use of capital receipts strategy is intended to support the Council in delivering its objectives outlined against the themes, initially for the period ending 31 March 2026.

Historic Use of Capital Receipts Flexibility 2016/17 to 2023/24

10. Since the flexibility was introduced, Bracknell Forest Council chose not to make use of it in the period up to November 2023 and instead used earmarked reserves to fund its transformation and business change activities. Through these, a total of £12.5m in savings was secured against a target of £11m.

Use of Capital Receipts Flexibility 2023/24 to 2026/27

11. The Council adopted its first Flexible Use of Capital Receipts strategy alongside approval of the Council Plan in November 2023. This indicated potential spending of up to £0.55m in the remainder of that financial year, although the lack of capital receipts

generated between November 2023 and March 2024 meant that the flexibility was not able to be used in 2023/24. Costs associated with the Business Change programme in that period therefore had to be funded from alternative sources, including grant from the Delivering Better Value in SEND programme and the Transformation Reserve.

12. The strategy approved by Council in November 2023 earmarked spending totalling £1.5m in 2024/25, £1.4m in 2025/26 and £1.5m in 2026/27 for transformative change, through delivery of the Business Change programme. The value of expenditure capitalised must not exceed the amount set out in the plan, including any updated plans, provided to the Secretary of State. If capital receipts generated are insufficient to meet these commitments, other funding sources will need to be identified or expenditure reduced.
13. The projects in Annex E(i) 1 of the Flexible Use of Capital Receipts Strategy now proposed have been included as being potentially eligible for capital receipts funding to support their delivery (subject to its availability and their approval), with a description of the project, project objectives, and potential planned use of receipts. The projects are the same as those identified in the Strategy previously approved, which is to be expected given that the Business Change Programme is expected to have a duration of three years.
14. These projects (subject to their approval) will directly support the release of net financial benefits within the Council's budget plans. This list is not definitive and is subject to availability of this value of receipts. Should further or more priority projects with qualifying expenditure be identified, further revisions will be made to the strategy and will be requested through the relevant channels for resubmission in line with the council's Budget and Policy Framework Rules.

Impact of Approved Strategy

15. The Business Change programme has been developed to deliver both financial and non-financial benefits for the Council and its residents. It is not possible at this time to quantify accurately the financial benefits that have been achieved to date, since the 2024/25 financial year has not yet concluded, however updates based on currently available information is provided below.
16. Significant progress has been made during the year by the Workforce Retention and Recruitment project in reducing the level of expenditure on agency workers. It is expected that spending will be around £1.5m lower in 2024/25 than it was in the 2023/24 (baseline) year, comfortably exceeding the target of £1m.
17. Similarly, the level of savings delivered in services to pupils with Special Educational Needs and Disabilities through pursuing the actions identified in the Council's Safety Valve programme within the Corporate Improvement programme has significantly exceeded the target of £0.5m in the current financial year. Activities such as the closure of the College Hall Pupil Referral Unit, an overhaul of the Tuition service and robust commissioning negotiations on the cost of independent non-maintained special school placements, have realised savings totalling £1.5m, well in excess of the £0.5m target included for 2024/25 in the flexible use of capital receipts strategy approved in November

2023. It is unfortunate that the continuing increase in the number of Education Health and Care Plans, together with the high costs of purchasing external placements for pupils whose needs cannot currently be met locally, have outweighed this progress, causing the overall level of High Needs expenditure to continue rising.

18. Work on the Neighbourhood Regeneration and Assets and Digitalisation and Efficiency programmes has focussed in the current year on ensuring there is accurate and comprehensive baselining information available to measure progress against. As a consequence, the level of savings delivered by these programmes to date has not been material. It is viewed that this is a matter of phasing, rather than providing a justification to reduce the overall scale of ambition for these programmes. Any savings not delivered in the current year will therefore be rolled forward as requirements for 2025/26.

Disposals

19. Local authorities will only be able to use capital receipts from the sale of property, plant and equipment received in the years in which this flexibility is offered. They may not use their existing stock of capital receipts to finance the revenue costs of reform.
20. It is a condition that the disposal of assets by which the capital receipts are obtained must be disposals by the local authority outside the "group" structure. Here "group" has the same meaning as defined in "group accounts" in the Code of Practice on Local Authority Accounting, as issued by Chartered Institute of Public Finance and Accountancy (CIPFA), whether or not these transactions are consolidated into group accounts and irrespective of whether the authority produces group accounts.
21. Capital receipts when they are realised are primarily used to fund capital investment which has a relatively short economic life, such as IT investment where borrowing is not economical. In setting its capital programme budget each year, Bracknell Forest Council typically estimates that income of around £2m - £3m will be secured from a combination of Community Infrastructure Levy funding from developers and capital receipts from asset sales. These include proceeds from housing sales realised by Silva Homes under right to buy arrangements, which is the arrangement following the externalisation of the Council's housing stock to Silva Homes (formerly Bracknell Forest Homes) in 2008.
22. While the proposed strategy includes spending of up to £1.5m in the current financial year, it is possible that the level of capital receipts to be received during the current financial year will fall short of the approved spending of £1.5m, by around £0.2m. However, primarily due to delays in recruiting to some posts expected to be funded from this source, the level of spending is not expected to be materially different from the level of capital receipts. Work has been undertaken to develop a pipeline of asset disposals in future years to provide sufficient funding for the strategy, leading to a high degree of confidence that the level of spending proposed in 2025/26 will be matched by asset sales.

Impact of Strategy on Prudential Indicators

23. The guidance requires that the impact on the council's Prudential Indicators should be considered when preparing a Flexible Use of Capital Receipts Strategy. The capital

receipts assumed to fund the strategy have not currently been factored into the council's Capital Financing Requirement (CFR) by way of either reducing debt or financing capital expenditure. Therefore, there will be no change to the council's Prudential Indicators that are contained in the Treasury Management Strategy Statement which will be presented to Full Council in February 2025 for approval.

24. The prudential indicators show that this strategy is affordable and will not affect the council's operational boundary and authorised borrowing limit.
25. In using the flexibility, the council will have due regard to the Guidance on Flexible Use of Capital Receipts issued by the Secretary of State under section 15(1)(a) of the Act, the requirements of the Prudential Code, the CIPFA Local Authority Accounting Code of Practice and the current edition of the Treasury Management in Public Services Code of Practice.

Proposed Use of Capital Receipts Flexibility

Annex E(i)

Business Change Programme	Savings Targets (Cumulative)			Description	Savings Targets (Cumulative)		
	2024/25 £000	2025/26 £000	2026/27 £000		2024/25 £000	2025/26 £000	2026/27 £000
Neighbourhood Regeneration and Assets	211.2	203.8	208.0	Significantly reduce operating costs and generate income by taking a strategic planned approach to analysing and rationalising our property estate. Ensure an efficient and suitable property portfolio that suits the requirements of service delivery and minimises underutilisation.	250	200	250
Climate Change ¹	108.9	40.3	41.1	Complementing and informing the Council's Borough-wide climate change and net zero activities, provide a clear focus on our internal work to drive at pace the Council's adaption to climate change and deliver reductions in our own carbon emissions and those from our supply chain and commissioned services.	Savings to be delivered through programme above and other initiatives		
Digitalisation and Efficiency	181.7	220.3	193.6	Focus on delivering efficient, sustainable, innovative, digital-enabled customer focussed services. Simplify and rationalise systems and data storage to maximise efficiencies and deliver better value from data insight.	250	250	450
Workforce Retention and Recruitment ²	166.2	128.3	130.9	Build a thriving, diverse and engaged workforce that drives our organisational effectiveness. Be known for attracting, nurturing and retaining exceptional talent. Through this, increase the number of permanent, core employees and enable reliance on agency workers to be reduced.	1000	1000	1000
Corporate Improvement ³	305.3	400.7	347.5	Provide a corporate focus, support and challenge for services or functions that are identified as failing or at risk of failure. Initially focused on services to pupils with Special Educational Needs or Disabilities (SEND) and their families, working with schools and other stakeholders to improve services and reduce costs as required by the Council's current participation in the Safety Valve programme.	500	1000	3000
Business Change Delivery Capacity	526.7	606.6	578.9	Programme and project management capacity and allowance for training to support delivery of the Business Change programmes and realise their expected benefits, including the financial savings identified against them.	Supporting delivery of all programmes and their identified savings		
Total Potential Expenditure	1500.0	1600.0	1500.0	Total Target Savings	2000	2450	4700

¹ Additional on-going revenue budget of £0.25m proposed as part of 2025/26 budget.

² Target reduction from 2023/24 baseline spending of £8.4m on agency staff, mitigating pressures / overspends on staffing budgets but not initially enabling budget reductions.

³ Reductions in spending contributing to the Dedicated Schools Grant budget deficit.

Extract from Government Guidance on Flexible Use of Capital Receipts

Types of qualifying expenditure

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

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

Examples of qualifying expenditure

4.3 There are a wide range of projects that could generate qualifying expenditure and the list below is not prescriptive. Examples of projects include:

- Sharing back-office and administrative services with one or more other council or public sector bodies;
- Investment in service reform feasibility work, e.g. setting up pilot schemes;
- Collaboration between local authorities and central government departments to free up land for economic use;
- Funding the cost of service reconfiguration, restructuring or rationalisation where this leads to ongoing efficiency savings or service transformation;
- Driving a digital approach to the delivery of more efficient public services and how the public interacts with constituent authorities where possible;
- 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;
- 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;
- Setting up commercial or alternative delivery models to deliver services more efficiently and bring in revenue (for example, through selling services to others); and
- Integrating public facing services across two or more public sector bodies (for example children’s social care or trading standards) to generate savings or to transform service delivery.