

## Slough Borough Council

<b>Report To:</b>	Cabinet – Urgency Procedure – Leader’s Action
<b>Date:</b>	23 <sup>rd</sup> October 2025
<b>Subject:</b>	Collection Fund Income Maximisation Partner – Contract Award
<b>Lead Member:</b>	Cllr Bedi, Lead Member for Finance, Children and Life-Long Learning
<b>Chief Officer:</b>	Ian O’Donnell, Executive Director Corporate Resources (S151)
<b>Contact Officer:</b>	Andy Jeffs, Director of Revenues and Welfare Services
<b>Ward(s):</b>	All
<b>Key Decision:</b>	YES
<b>Exempt:</b>	NO, with the exception of Appendix 1 – Paragraph 3, Schedule 12A Local Government Act 1972 – information relating to financial or business information of the Council and a third party.
<b>Decision Subject To Call In:</b>	NO – Due to urgency in contract award and commencement of contract the Chair of CISC has agreed that call-in can be waived.
<b>Appendices:</b>	Appendix 1 – Part II confidential information

### 1. Summary and Recommendations

- 1.1 To seek approval to award a contract to Inform Holdings Ltd, trading as Analyse Local to provide the Council with strategic support through the identification of unassessed or under-assessed properties in the area of the Council liable for Council Tax and Business Rates following a procurement exercise/Call -Off carried out via the CCS G-Cloud 14 Framework (RM1557.14 – Lot 2) via a mini-competition.
- 1.2 The cost of this contract to the Council is hard to estimate and is uncertain as it depends on the number of properties that the Supplier is likely to identify. The Council will pay the Supplier only when new Business Rates Rateable Value (RV) or missing Council Tax (CT) liability is identified and successfully billed by the Council.
- 1.3 It is proposed that the contract starts as soon as practically possible due to the urgency in submitting the Billing Authority Reports (BAR), with a 2-year initial term, with options to extend for a further period of 1-year (3-years in total).

## **Recommendations:**

Cabinet is recommended to:

- I. Approve the award of the contract to Inform Holdings Ltd, trading as Analyse Local for a period of 3-years from the earliest possible date for the provision of services to identify unassessed or under-assessed properties liable for Council Tax, or Business Rates.
- II. Delegate authority to the Executive Director Corporate Resources, in consultation with the Lead Member for Children & Lifelong Learning and Finance, to finalise the contractual arrangements and enter into the contract.

## **Reason**

There is a possibility of the value of the contract exceeding £500k, therefore this would normally require Cabinet approval, however due to tight timescales and necessity to award a contract before the 1 November 2025, to allow the submission of BARs to allow the Valuation Office Agency to process them before the 31 March 2026, the end of the current Business Rates list, it is recommended that the Leader uses his urgency powers to approve the contract award.

## **Commissioner Review**

*"The Council is seeking to increase core revenue by identifying and assessing under-assessed or un-assessed properties, a process often outsourced to private companies. The expenditure is justified during financial constraints by the long-term financial and operational benefits that are expected to outweigh the initial costs. To ensure a successful partnership, the Council must maintain transparency with the private company, verify their margins, and implement robust, efficient verification methods that minimise future appeals, and associated learning should ultimately build internal expertise.*

*The commissioners note the key decision proposed is being treated as a matter of urgency, and timescale now permitting this can be justified and will result in the exemption from the call-in process. This should be used rarely and in exceptional circumstances. Good governance requires quality and timely evidence, to inform decision making processes that are transparent, accountable, and open to scrutiny by the public. The Council needs to ensure that effective procedures and forward planning is in place and followed, and that members and officers at all levels comply with good public law decision making principles (reasonableness, proportionality, fairness, etc) and relevant internal policies and procedures.*

*It is recommended that there is a subsequent report to Cabinet that signpost this key decision, the reasons for it and why the decision was treated as a matter of urgency."*

## 2. Report

### Introduction - Background

- 2.1 The Council is seeking a strategic partner to support its ambition to maximise income within our Collection Fund through the identification of unassessed or under-assessed properties liable for Council Tax and Business Rates.
- 2.2 The Council currently has the lowest Business Rates base growth of any unitary authority in the UK, and it is imperative that we close any gaps in revenue potential through a targeted and efficient approach.
- 2.3 Considering that plan, a request was made, and approval received to identify and procure a supplier which had the skills, experience and capacity to assist the Council with its ambition.
- 2.4 Advice sought suggested that the Crown Commercial Service (CCS) G-Cloud 14 Framework Agreement (RM1557.14) (FA) was a good route to market.
- 2.5 The Council used an Invitation to Tender (ITT) in which it set out the specification of the Services required. The ITT was issued to Bidders under Lot 2 of the FA for a mini competition.
- 2.6 The ITT explained the Service requirements/expectations of the Council for the successful Bidder, namely:
  - To identify properties not currently assessed for Council Tax or Business Rates, including:
    - New dwellings and commercial properties
    - Properties with material changes warranting revaluation (e.g., extensions, splits, amalgamations)
    - Change of use or occupation that may affect liability.
  - To provide clear, auditable evidence suitable for submission as a Billing Authority Report (BAR) to the Valuation Office Agency (VOA), including:
    - Geo-tagged photographs
    - Site plans or maps
    - Source references or databases used, etc.
  - To work in close collaboration with the Council inspections resources to coordinate workload, avoid duplication, and ensure an integrated public-facing service
  - To recommend and utilise appropriate technology, such as remote sensing, property intelligence platforms, or GIS tools, to identify liable properties or changes
  - To offer a transparent and auditable pricing model, ideally outcome-based, linked to confirmed entries in the Rating or Council Tax list.

## **Format of submission**

- 2.7 The Bidders made submissions in response to the ITT.
- 2.8 The ITT required the Bidder to structure their submission around the following priority areas, which were also used as Award Criteria and were given each a score:
  - Approach & Methodology – 10 points
  - Technology & Innovation – 10 points
  - Collaboration & Integration – 10 points
  - Audit, Data Governance & Compliance – 10 points
  - Commercial/Financial Proposal – 10 points
  - Dispute Resolution & Transparency – 10 points

## **3. Implications of the Recommendation**

- 3.1 Financial implications (See also Appendix 1 – Part II for confidential information)
  - 3.1.1 For Business Rates the RV finder service, it is based on a percentage contingent fee basis of the additional/new RV found.
  - 3.1.2 For Council Tax finder, it is based on a charge per successful case.
  - 3.1.3 For cases where the Ratepayer is eligible for Small Business Rate Relief and Mandatory Charitable Relief, the fee will reduce to reflect this.
  - 3.1.4 The implications of RV finder on the Council's General Fund is complicated by the accounting requirements of the Collection Fund, which dictate the Business Rate levy and S31 grant variances are accounted for in-year, with changes to Business Rate income by comparison to the amount included in the budget accounted for the following year.
  - 3.1.5 Any one-off costs in 2025/26 for fees and impacts on the collection fund can be met from the Budget Smoothing Reserve. This reserve will be replenished in 2026/27 as the Council draws down from the Collection Fund.

### **3.2 Legal implications**

- 3.2.1 Non-domestic rates (Business Rates) are chargeable on non-domestic properties, unless an exemption applies. The Council is responsible for collection of Business Rates based on Ratable Value. Ratable Value is calculated by the Valuation Office Agency. Local authorities can refer any undervalued or missing properties from its rating list to the Valuation Office Agency. The use of a third party is intended to assist the Council with ensuring its Rating List is up to date and that it is collecting the required amount of rates from non-domestic properties. The Council cannot collect new Business Rates or higher rates until the Valuation Office Agency has completed its valuation, and any new properties are added to the rating list.

### 3.3 Risk management implications

3.3.1 There are no specific issues arising directly from this report.

### 3.4 Environmental implications

3.4.1 There are no direct environmental impacts anticipated from the recommendations contained within this report.

### 3.5 Equality implications

3.5.1 There are no equality implications arising directly from this report.

## **3.6 Procurement implications**

3.6.1 As set out in the body of the report this procurement was carried out via a Competitive Process in accordance with the G-Cloud 14 Framework.

### 3.7 Workforce implications

3.7.1 There are no workforce implications arising directly from this report.

### 3.8 Property implications

3.8.1 There are no property implications arising directly from this report.

## **4. Background Papers**

None.