

Slough Borough Council

Report To:	Corporate Improvement Scrutiny Committee
Date:	4 th February 2026
Subject:	Report of the Budget Task and Finish Group
Chief Officer:	Sukdave Ghuman, Director for Law and Governance and Monitoring Officer
Contact Officer:	Amy O'Brien, Scrutiny and Governance Officer
Ward(s):	All
Exempt:	No

1. Summary

- 1.1** This report summarises the work done by the Budget Task and Finish Group on scrutiny of the budget setting process for 2026/27, including recommendations from the group on this current cycle, and subsequent budget cycles.
- 1.2** It sets out the topics discussed by the group, what recommendations they gave, and a response from the Lead member and officers.

2. Recommendations:

This report recommends that:

- 2.1.1** The Committee agrees the recommendations it wishes to put to the Cabinet, having considered the report and the proposed recommendations of the Task and Finish Group
- 2.1.2** The Committee subsequently directs these recommendations to Cabinet for consideration

3. Report

- 3.1** The Budget Task and Finish Group was convened as part of the 2025/26 Corporate Improvement Scrutiny Committee (CISC) Work Programme, with the aim of ensuring that the CISC, and members of the Task Group are given the opportunity to carry out better financial scrutiny, propose real-time improvements to the budget and MTFS development and feed into subsequent annual cycles.

As a result of the work of the Task and Finish Group, the following recommendations were made. The table includes:

- i. Recommendation
- ii. The response from lead member and officers

i. Recommendation	ii. Initial view from lead member and officers.
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Any Executive decision in relation to the Budget for the following year to be reviewed (in whatever way is deemed appropriate in consultation with the Chair and Officers) by the CISC, even in outside of the formal budget Scrutiny timeline.	Timescales for the 2026/27 budget process were heavily compressed due to a late start linked to the scale of the 2025/26 overspend and staffing changes in Finance. 2027/28's budget process will follow a timetable to be presented to Cabinet early in the financial year, with adequate provision made for CISC involvement.
Cabinet to further review/stress test assumptions made about the 2026/27 Budget	Assumptions were tested by EY as part of their commission to review opportunities for closing the 2026/27 budget gap. Cabinet and officers tested assumptions through a series of workshops that discussed and challenged the budget proposals. The combined effect of this led to a reduction in pressures of c.£4m over the course of the MTFS. Cabinet will continue to review and stress test assumptions for 2027/28 and across the MTFS. The budget includes provision for known demand pressures, but small changes in client numbers, particularly in Children's Social Care can have a significant impact on overall cost, which cannot be readily predicted. A level of contingency is being built into the budget risk assessment to make allowance for demand growth and savings delivery risk.
Prioritise the investment in IT systems that function across multiple/all directorates and that impact the whole Council	The Council's budget for IT investment covers maintenance of a business-as-usual service, including network resilience and planned equipment replacement. In addition, the transformation programme funding allows for investment in IT where it is key to delivering service recovery, improvement and savings, notably in Housing systems and in cross-cutting data and automation capabilities, including targeted investment in Artificial Intelligence.
Revert back to the management of service budgets centrally, by the Corporate team to ensure that budgets are appropriately managed and overseen	Generally, best practice would say that budget holders should be the managers who are held accountable for delivering services. This is set out in the CIPFA FM Code of Practice for Local Government which the Council should adhere to. This states that "Finance staff provide business partner support by interpreting and

	explaining performance as well as advising and supporting on key business decisions. Managers understand they are responsible for delivering services cost effectively and are held accountable for doing so. Financial literacy is diffused throughout the organisation so that decision makers understand and manage the financial implications of their decisions.” All budgets are managed by the appropriate service manager, subject to monthly monitoring in partnership with the finance business partners. This is done line-by-line for every cost centre (e.g service) and account (e.g. salaries). There is work to do to strengthen budget management, by continuing to refine budgets and training budget managers, as well as improving tools in Unit 4, some of which were only launched in the last few months. This is embedded within the Finance Improvement Plan. Variances are reported up to DLTs and CLTs monthly and then Cabinet quarterly with remedial action taken where appropriate and possible.
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3.2 Introduction

The membership of the Task and Finish Group is as follows:

Cllr Pavitar K. Mann (Chair)

Cllr Hulme

Cllr Mohindra

Cllr Matloob

Cllr Tomar

The Chair was appointed by members at the July 2025 CISC meeting, from a pool of designated Chairs (appointed at the June meeting). The members were also appointed at the July meeting, by members of the CISC.

At the beginning of this process, the Chair of the Task and Finish Group in September 2025 with the Executive Director for Corporate Resources (S151) to discuss the scope and the direction of the group’s work. Notably, they discussed and considered the delayed start of the budget setting process, and the impact it may have on scrutiny. This issue, and recommendations for future budget setting will be fully addressed in the final report that will be presented at the April committee meeting.

They developed an initial timetable for what topics members wanted to review and scrutinise, taking in the context of the budget setting process.

The below table shows the sessions that were held with members:

Session	Date
Initial Scoping with Chair	September 2025
Scoping with Task and Finish Group members	October 2025
Scene Setting and Current position	November 2025
Temporary Accommodation and Housing (Joint session with Improvement and Recover Task and Finish Group)	November 2025
Data Modelling	January 2026
Savings Proposals	January 2026
Fees and Charges	January 2026

At these sessions, Members were encouraged to ask questions, raise queries, and make recommendations to officers which were actioned, if appropriate, and taken forward for consideration and response. They are shown in 3.1.

3.3 Summary of main findings

The Task and Finish Group provided detailed commentary and actions throughout the meetings, relating to each of the individual topics, and the wider budget process and developed recommendations as a result of this work.

Temporary Accommodation:

Members noted the ongoing issues and pressures of Temporary Accommodation on the Council's finances. They were particularly interested in the budget forecast of the Housing service, and whether the Council is fully prepared to manage risk, unexpected costs and increase in demand that may arise.

The key outcome was that members felt they had sufficient assurance that the service is in the right position to withstand the pressures it is facing and begin improving.

Actions necessary to improve the position for Temporary Accommodation and deliver medium-term savings are set out in the report to this Committee on 28th October 2025. Key actions include:

- Reducing the use of temporary accommodation from 1,300 to 900 homes over a 2-5 year period.
- Reducing the cost of each individual placement by better procurement and market management.
- Eliminating the use of B&B by implementing the elimination plan.
- Implementing the Landlord Services Service Improvement Plan
- Implementing the TA and Homelessness Service Improvement Plan
- Updating all statutory policies, strategies and plans.

The proposed budget for 2026/27 includes a £15.047m pressure to meet the baseline level of need and cost established at Quarter 2 2025/26. Savings are programmed against this to reduce the cost and provision has been made for risks around savings delivery. Demand will continue to be monitored through fortnightly review meetings and regular reporting to CLT and Members.

Data Modelling

Officers presented details on how data had been modelled in key budget-pressure areas including Adults, Temporary Accommodation, Children's Services and Waste. Officers explained the process for modelling demand in these areas and outlined the additional work that had been commissioned from EY to assess the robustness of modelling. This has led to a reduction in pressures in some areas, and confirmation of pressures in others. Officers were questioned on the robustness of underlying data (e.g. in Adults with ContrOCC) and replied that a significant amount of work had been undertaken over the course of 2025/26 to ensure the source data was more robust than it had previously been.

Further work was planned, e.g. on Housing systems to further improve the data position.

Savings proposals

The group had a detailed presentation on savings proposals for each directorate, and asked questions on the feasibility of these proposals and the impact of them on service delivery and residents. Additionally, they discussed other opportunities for savings that may have not been considered for officers to come back with.

The finalised proposals are due to be presented to members at the 4th of February CISC meeting.

Fees and Charges

This session focused on fees and charges, where members were presented with information about the framework for setting fees and charges, and the current review taking place. Officers outlined current assumptions and the proposals going to the Licensing Committee that may have an impact. Members provided comments on the charging framework, the approach by the Council, and any specific areas to review. Particularly, they queried about assurance around cost recovery, that there is full transparency throughout the process.

Officers confirmed that the process is under review, with the goal to move to a more consistent basis.

4. Implications

4.1 Financial implications

There are no direct financial implications of this report, however it pertains to the 2026/27 Budget and MTFs report to Cabinet and subsequently Council. Any financial impact of recommendations made would need to be considered in context of maintaining a balanced budget and where they pertain to the adequacy of estimates, they will be considered as part of the S151 Officer's Section 25 report.

4.2 Legal implications

There are no known legal implications arising from this report

4.3 Equalities

There are no known equalities implications arising from this report

4.4 Corporate Parenting

There are no known corporate parenting implications arising from this report

4.5 Risk management implications

There are no known direct risk management implications arising from this report.

4.6 Environmental implications

There are no known environmental implications arising from this report.