



**To:
All members of the
Council**

Please reply to:

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Date: 19 February 2026

Supplementary Agenda

Council - Thursday, 26 February 2026

Dear Councillor

I enclose the following items which were marked 'to follow' on the agenda for the Council meeting to be held on Thursday, 26 February 2026:

11. Detailed Budget and Medium Term Financial Strategy

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Report to follow

Yours sincerely

Karen Wyeth
Committee Services

To the members of the Council

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L. Barker
C. Bateson
S.N. Beatty

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Council 26th February 2026

Title	Draft Detailed Revenue Budget and Medium-Term Financial Strategy 2026/27 – 2028/29
Purpose of the report	To make a decision
Report Author	Terry Collier - Chief Finance Officer
Ward(s) Affected	All Wards
Exempt	No
Exemption Reason	N/A
Corporate Priority	Community Addressing Housing Needs Resilience Environment Services Statutory Direction issued May 2025
Recommendations	<p>The Council is asked to:</p> <ol style="list-style-type: none"> 1. Consider the statutory Section 25 and Section 26 report of the Chief Finance Officer (Section 151 Officer) in Appendix J in determining: <ol style="list-style-type: none"> (a) The proposed Revenue Budget for 2026/27; (b) The medium-term financial plans for 2026/27 – 2028/29; (c) The robustness of estimates and reserves projections 2. Note, the level of projected reserves balances (see explanation in paragraph i to vii) at 31.03.26 is £32.2m, included is the earmarked reserves forecast balance of £21.7m as set out in Appendix F; 3. Recommend that the Council approve: <ol style="list-style-type: none"> 3.1 The Revenue Budget for 2026/27 including: <ol style="list-style-type: none"> a) The Revenue Budget Requirement of £19.318m for 2026/27. See Appendix A for full details. b) Growth and pressures of £1.252m for 2026/27. Please see Table 2, paragraph 2.28, for full details.

	<p>c) Proposed savings of £5.752m for 2026/27. See Appendix D for full details.</p> <p>3.2 An increase in the Council's element of the Council Tax for a Band D property by £6.64 per annum for 2026/27 (2.90%) giving a Band D Council Tax of £235.50 per year, excluding the precepts from Surrey County Council, and the Surrey Police and Crime Commissioner.</p> <p>3.3 Notes the following Council tax increases and precepts as detailed in Appendix I</p> <p>a) Surrey County Council has increased Council Tax for a Band D property to £1,938.42 per annum, a 4.99% increase on 2025/26, resulting in a precept of £80,014,295;</p> <p>b) The Police and Crime Commissioner for Surrey has increased Council Tax for a Band D property to £352.57 per annum, a £15 or 4.4% increase on 2025/26, resulting in a precept of £14,553,420</p> <p>c) This results in an overall Band D Council Tax of £2,526.49 for Spelthorne Residents an increase of £113.71, 4.5%.</p> <p>d) The Spelthorne Council element of the Council Tax is 9.3% of the total bill for Spelthorne residents.</p> <p>3.4 The calculations for determining the Council Tax requirement for the year 2026/27 in accordance with the Local Government Finance Act 1992 as set out in the Council Tax Resolution in Appendix I.</p> <p>3.5 The Fees and Charges for 2026/27 as set out in Appendix H.</p> <p>3.6 Continuing the complete disregard of war pension / armed forces pension income from benefit calculations as set out in paragraph 2.24 of this report.</p>
<p>Reason for Recommendation</p>	<p>Approval of the Council's Revenue Budget is reserved to Council. Council has a statutory responsibility to set a balanced budget</p>

Reserves explanation

There are two types of reserve, namely, usable reserves and unusable reserves.

Unusable reserves are all the reserves required by the Code of Practice on Local Authority Accounting to manage the impact of statutory overrides on council tax. Unusable reserves do not represent money at the disposal of the Council.

Usable reserves are funds at the disposal of the Council. There are three types of usable reserve:

- i. The General Fund reserve or balance – effectively this is like the profit and loss reserve of a company. In the context of a local authority, the General Fund reserve acts as the accumulated surplus on the overall revenue account.
- ii. Capital Receipts Reserve – this is the amount of capital receipts received from the sale of assets. These can only be used by law to fund either capital expenditure, debt repayment and to fund directly attributable costs arising from the sale of assets.
- iii. Capital Grants Unapplied Reserve – this is the balance of capital grants received by the Council. These can only be used to fund capital expenditure.

As part of medium-term financial planning, Chartered Institute of Public Finance and Accountancy (CIPFA) recommend local authorities establish sub-reserves (known as earmarked reserves) within the General Fund balance. These can be held for four main purposes:

- iv. A working balance to help cushion the impact of uneven cash flows – this forms part of general reserves.
- v. A contingency to cushion the impact of unexpected events or emergencies – this also forms part of general reserves. This will include monies set aside for risk – for example, insurance risk.
- vi. As a means of building up funds referred to as “earmarked” reserves comprising those elements of the General Fund which are “earmarked” (i.e. allocated) to specific projects (effectively to “save up” to fund a particular project). Earmarked reserves can be “unearmarked” and re-purposed should the Council decide as they form part of the General Fund reserve. Thus, the sinking funds set up a number of years ago have been unearmarked to help mitigate additional pressures on the revenue budget.
- vii. Ringfenced Reserves - those elements of the General Fund balance which are ring-fenced under statute and can only be used for specific purposes. The two ringfenced reserves are:
 - The Community Infrastructure Levy (CIL) reserve, which is monies from developers receivable under the Council’s CIL policy and can only be used for purposes defined in that policy; and
 - Developers’ contributions which reflect contributions from developers’ receivable under s.106 planning agreements and can only be used to discharge those agreements.

1. Executive summary of the report

What is the situation	Why we want to do something
<ul style="list-style-type: none"> • Corporate Policy & Resources Committee meeting voted on 17th February to recommend the Revenue Budget proposals to Council. • The Council is facing a challenging financial future with an estimated Revenue Budget gap for 2026/27 before taking into account savings and the use of reserves. Reasons (paragraph 2.20 - 2.31) for this include: <ul style="list-style-type: none"> • Impact on Revenue Budget of applying a compliant Minimum Revenue Provision (MRP) policy. • Council no longer being able to rely on a net income stream from investment assets to subsidise services. • Medium term funding reductions arising from Local Government Funding reform. • Demand pressures such as needed for further temporary accommodation. • Available earmarked reserves are projected to be £21.7m at 31.03.26 of which £11.6m is proposed to be used to balance the 2026/27 Revenue Budget. Please see Table 10 in paragraph 2.63 for details. • Based on unit costs benchmarking the Council is high spending in comparison to statistical neighbours <p>Medium term financial planning is complicated by the Surrey Local Government Reorganisation process with Spelthorne due to be replaced with a new West Surrey Council in April 2027.</p>	<ul style="list-style-type: none"> • The Council has a statutory responsibility to set a balanced budget, and councillors need to ensure agreement is reached on a set of strategies which will deliver a sustainable financial position. • Statutory Directions issued by MHCLG in May 2025 require the Council to implement “A plan to achieve financial sustainability and to identify and close any short and long-term budget gaps across the period of its medium-term financial strategy (MTFS), including a robust multi-year savings plan that reflects the costs and risks identified in the Best Value Inspection report and by external auditors (paragraph 2.10).” • To ensure a sustainable financial legacy to the successor unitary authority, it needs to understand the medium-term financial challenges and agree a strategy for addressing them.
This is what we want to do about it	These are the next steps
<ul style="list-style-type: none"> • Progress an assets rationalisation programme to reduce debt, MRP charges and associated risks. • Progress the deletion of vacant posts that have minimal impact on service provision, unless highlighted in this report. 	<ul style="list-style-type: none"> • Recommend to Council on 26th February 2026 to approve the draft Budget for 2026/27 and Medium Term Financial Strategy for 2026/27- 2028/29. • To progress through the generation of in-year savings options for consideration by Councillors

- Align service arrangements and fees and charges with the other component authorities of the new unitary council some of which are generally higher
- Implement savings of £5.8m that have been built into the 2026/27 Revenue Budget, including £1m to be identified in-year. Please see Appendix D and Table 3, paragraph 2.41, for details.
- Appropriate capitalisation of one-off transformation expenditure relating to LGR, and the Improvement and Recovery transformation workstreams.
- Apply the revised Reserves Strategy (Appendix F) to use £11.6m (includes in year use of reserves and to close the budget gap of £8.8m) of available earmarked revenue reserves to close the budget gap (after taking into account savings and capitalisation of transformation costs).

2. **Background: requirements for setting a balanced budget and ensuring a sustainable medium-term financial strategy (MTFS)**

- 2.1 This report sets out the draft Revenue Budget proposals for Spelthorne Borough Council for 2026/27 and an updated MTFS for the Council. It addresses the requirements of the statutory directions and actions of the Improvement and Recovery Plan approved by Council. This Budget provides the detailed financial plan for the last financial year of the Council's existence.
- 2.2 The MTFS provides a financial framework over a medium-term period, extending beyond the end of the Council's existence, within which financial stability can be achieved and sustained. It sets out the financial strategies to support the delivery of the Council's vision, key strategic outcomes, priorities and sustainable services for both the Council and the successor unitary West Surrey Council.
- 2.3 The report is informed by the changes to the Minimum Revenue Provision (MRP) policy and Debt Rescheduling approved at 17.11.25 Full Council, and the planned asset rationalisation programme to further mitigate MRP charges and reduce risks. The draft Revenue Budget and updated MTFS draw together the implications to the Council of these changes together with changes to grants, business rates, cost pressures and other demands.
- 2.4 Surrey Local Government Reorganisation (LGR) will take effect from 1 April 2027 which means Spelthorne will cease to exist as an independent sovereign body from that date. However, a MTFS will still be produced so that the estimates can be passed to a new shadow unitary authority to be considered as part of the baseline for its budget setting process from 2027/28 onwards.
- 2.5 The Revenue Budget and MTFS bring together key issues affecting the:

- Revenue Budget
- Capital Strategy and Capital Programme – see separate report on the Agenda
- Treasury Management Strategy, including revised MRP policy - see separate report on this Agenda
- Reserves Strategy – see Appendix F

Structure of this report

2.6 This report will:

- Outline our starting position and set out how Spelthorne’s Revenue Budget and MTFs need to adapt to the current context including the statutory Best Value directions and external auditor recommendations;
- The Revenue Budget and MTFs is also framed by the context of the Surrey Local Government Reorganisation process with Spelthorne Borough Council merging into West Surrey Council on 1st April 2027. This makes financial projections beyond 2026/27 indicative, but at the same time reinforces the importance of leaving a sustainable medium-term financial position to pass across to the new council;
- Overall proposed approach of the Council to closing the budget gap;
- Set out the key pressures impacting on the Council’s financial position;
- Set out the proposed actions, including savings and efficiencies being built into the Budget, approach to fees and charges being proposed to help mitigate the pressures;
- After taking into account savings realistically available to offset pressures, highlight the resulting Budget Gap for 2026/27;
- Summarise the resulting projected Revenue Budget Gaps over the period 2026/27 to 2028/29 and explain how key components such as management of reserves’ balances are designed to ensure a sustainable financial future for the remainder of Spelthorne’s time and to pass on a viable financial plan for the new unitary council.

Budget Starting Point

2.7 At the time of setting the 2025/26 Budget in February 2025, projections provided to Council set out a significant budget gap for 2026/27, and this was before factoring in the additional costs of significantly increased MRP as a result of implementing a new compliant MRP Policy (as referenced in paragraph 2.3). The Budget Gaps identified when the Council set its revenue budget for 2025/26 and the Outline Budget for period 2026/27 to 2028/29 in February 2025, identified the following revenue budget gaps:

	2026/27	2027/28	2028/29
	£m	£m	£m
Budget gap	3.9	6.9	8.6

- 2.8 It can be seen from the above that the Council even before the impact of applying MRP and refinancing changes, was facing a challenging budget process for 2026/27.
- 2.9 The above table is referring to the position a year ago whilst the focus of the report is on what the position is currently, following implementation of MRP, refinancing and all other changes that have taken place since.

- **Context for the MTFS**

- **Impact of complying with Statutory Directions and External Auditor Recommendations**

- 2.10 A key context for the Council and its budget position is the Best Value Intervention which happened in May 2025. The [Statutory Directions](#), issued by the Ministry of Housing, Communities and Local Government (MHCLG) included a number of requirements in respect of financial management that are addressed in the MTFS:
- A plan to achieve financial sustainability and to identify and close any short and long-term budget gaps across the period of its medium-term financial strategy (MTFS), including a robust multi-year savings plan that reflects the costs and risks identified in the Best Value Inspection report and by external auditors.
 - A plan to ensure the Authority's capital, investment and treasury management strategies are sustainable and affordable, including an asset rationalisation programme for assets and commercial investments.
 - A comprehensive and strict debt reduction plan, demonstrating how overall capital financing requirement and external borrowing will be reduced over a realistic but expedient timescale, reducing debt servicing costs.
 - A plan to ensure the Authority is complying with all relevant rules and guidelines relating to the financial management of the Authority, including updating the minimum revenue provision (MRP) policy.
 - A plan to reconfigure the Authority's services commensurate with the Authority's available financial resources.
- 2.11 The External Auditor recommendations set out in their 2023/24 Annual Audit report included:
- Robust plans are approved to address the medium-term budget gaps and reinstate its transformation programme as a matter of urgency
 - Urgently review the options for the suspended housing projects
 - Root causes of budget growth are identified and explained to Members to ensure the accuracy of financial plans
- 2.12 The External Auditor in their 2024/25 Annual Audit report recommendations included the following recommendations:
- The Medium-Term Financial Plan should be updated to reflect new costs and risks identified by the best value inspection; appointment of Commissioners; and adoption of an Improvement and Recovery Plan.
 - To update the Medium-Term Financial Plan, the Council should include all relevant additional costs associated with changes to minimum revenue provision (MRP); with asset valuations, refurbishments and upgrades; with breaks in

commercial income as tenancies come up for renewal; and with the recruitment of skilled resources to lead recovery and improvement.

- 2.13 The financial impact of implementing the statutory directions and external auditor recommendations are included in the draft Budget.
- 2.14 The additional cost of complying with statutory MRP guidelines are largely mitigated by debt rescheduling and adopting an asset rationalisation strategy. Since 2019/20, Spelthorne had been assuming a £10m contribution per annum to its revenue budget from investment property surpluses. With increased costs and reducing returns, this benefit can no longer be assumed. The £10m contribution represented approximately 30% of the Council's gross expenditure, excluding Housing Benefits. Spending is also on average 30% higher in comparison to statistically similar councils.
- 2.15 Grant funding changes- significant changes to the local government funding system are being phased in from 2026/27. The Provisional Funding Settlement was announced in late December, showing a significant increase in 2026/27 and then yearly reductions of funding over the following two financial years as shown by Table 1, below. The increase in 2026/27 is partially offset by £0.836m reduction in business rates income projected to be retained in 2026/27.

Table 1 Grant Funding change for the MTFS period

	2025-26	2026-27	2027-28	2028-29
Grants	£'000	£'000	£'000	£'000
Core Spending Power Guarantee	1,728	0	0	0
Revenue Support	116	5,406	4,448	3,453
New Homes Bonus	12	0	0	0
National Insurance Contribution	197	0	0	0
100% income protection	0	392	886	1,415
Total	2,053	5,798	5,334	4,868
Yearly change £'000 - Increase/(Decrease)		3,745	(464)	(466)
Yearly change % Increase/(Decrease)		182%	(8%)	(9%)

- 2.16 Whilst the provisional funding settlement was again relatively late this year, in part due to the lateness of the Chancellor's Budget on 26th November, one longer term positive is that there is a three-year settlement which gave councils increased medium-term certainty. This will aid the financial planning for the new West Surrey Council. (their funding allocation will be made up from combining their constituent district and boroughs' allocations, and the split of the funding allocations of Surrey County Council).
- 2.17 The government published the final Local Government Finance Settlement for 2026/27 to 2028/29 on 9 February 2026. It has net nil impact on the overall budget position of the Council.

Business Rates Reset and Business Rates Pooling

- 2.18 In 2026/27, the government is implementing a full reset of business rates. A business rates reset establishes new baseline funding levels for local authorities.

The reset is on basis of gross rateable values on 31.03.26 and will involve an updated assessment of need to redistribute business rates income. This process is separate from the 2026 revaluation of properties, which adjusts the rateable value of individual properties to ensure fair redistribution of liabilities among ratepayers.

- 2.19 There is little to gain from business rate pooling (this is where a combination of districts and boroughs combine with their county council to offset the potential to pay a levy on business rates growth above the baseline. In 2026/27, all councils should be relatively close to the baseline) and potentially risks from so doing, so the Surrey districts and boroughs and County Council have agreed not to create a business rates pool for 2026/27. This means in contrast to previous years Spelthorne will not be in the Surrey Business Rates Pool as there will be no pool to join.

There is a net underlying movement of £0.836m in retained business rates from £4.910m to £4.704m.

Overall Approach to Closing the Budget Gap

- 2.20 In seeking to close the budget gap through implementing proportionate efficiencies and savings, the Council will be careful not to pre-empt decisions for the incoming West Surrey Council. The Council, in considering further savings during 2026/27, will not for example be looking to close or reduce Community Centres provision as the unitary will want to have the discretion to consider best how to maximise synergies from having Community Centres in the same council as statutory adult social services.
- 2.21 Therefore, the Council **will not**, as part of savings options to be considered:
- reduce the number of community centres
 - reduce the leisure centre provision
 - reduce the amount of parks and open spaces being provided
 - remove the Spelride service
- 2.22 The generation of savings within the budget will in turn facilitate the funding of policy priorities of the Council, such as tackling Homes in Multiple Occupation, retaining the Jobs and Skills Hub, and progressing the Staines Masterplan. There is therefore an element of prioritisation with the draft Budget.
- 2.23 Given the scale of the budget gap, it important to increase Council Tax to the maximum level without requiring a referendum. It is therefore recommended that Council Tax should increase by 2.9% in 2026/27. The same rate of increase has been assumed for year 2 to 4 (although the unitary authority is also likely to have an additional 2% headroom for Adult Social Care precept). The combined impact, in 2026-27, of a rise in council tax base of 1.62% and a proposed increase of 2.9% equates to a £0.425m increase in council tax income.

There will be a harmonisation of council tax rates in 2027/28 across the new unitary council. The calculation of the rate is based on a weighted average of council tax levels using the council tax base for the boroughs in West Surrey. Spelthorne is slightly below the weighted average, around 0.1% for the current County and Borough charge. This means the starting point before any increase in 2027/28 will be approximately £2,176.35 as opposed to this year's proposed charge for both of £2,173.95, £2.43 more.

2.24 The Council believes it is sensible and appropriate to re-confirm the Council's position with respect to the complete disregard of war pension/armed forces pension income from benefit calculations. If the full amount is disregarded, the cost of this measure falls on the local authority as only the first £10.00 is disregarded by central government. Spelthorne have agreed to do this for our Council tax support scheme. The Council have always disregarded the full amount since the housing benefit scheme came into existence along with practically every other local authority, the cost to the authority in the last subsidy claim was £1,738. The Council intend to continue to make this disregard for 2026/27.

Pressures

2.25 An element of the additional spending in 2026/27 is in relation to the cost of homelessness in Spelthorne, due to the Council's proximity to London. The draft 2026/27 budget accounts for an increase in costs of c£0.200m to cover pressures in this area. Similar to other Surrey boroughs, the Council provides preventative services to adults in the community (Independent Living Services including Community Centres, Meals on Wheels, and Community Alarms) that in other parts of the country are provided by County or Unitary Councils.

- As had been anticipated, the impact of the national Business Rates Reset for Spelthorne has been adverse, with an estimated net decrease in retained business rates of £0.843m (previously £4.9m). 2026/27 has seen a significant number of changes to the way the business rates retention scheme operates nationally including a full reset of how much councils are allowed to retain.

Impact of complying with rules and guidelines on MRP

- The MRP policy and calculations have been updated using revised asset lives. The implication of compliance, as set out in the MRP Policy report to Full Council on 17.11.25, is a £40m pressure for 2026/27 (i.e. MRP for 2026 at £53m is £40m more than the £13m MRP for 2025/26). This is dependent on assumed asset disposals in 2025/26.

Without mitigating action to fund this cost pressure would have used all balances of revenue reserves, prompted a s114 notice and a request for Exceptional Financial Support from government as the Council would not have been able to balance the 2026/27 Budget. Exceptional Financial Support merely allows the Council to capitalise revenue spending which in turn adds additional MRP and interest charges. It is not additional grant.

2.26 Mitigating actions include debt rescheduling approved at Full Council on 17.11.25 and a managed investment and regeneration asset rationalisation programme.

Other Pressures

2.27 The Council has provisionally agreed a local pay settlement for its staff of 4% for 2026/27 under the Local Pay Agreement with the local Unison branch which will add £1.024m to the revenue budget. A 2.5% per annum increase has been assumed for 2027/28 and 2028/29 based on Bank of England projections around inflation and wage growth.

2.28 The table overleaf shows the main pressures for each year:

Table 2 Budget pressure area for the MTFFS period

Pressures	2026/27	Comment
	£'000s	
Service Area		
Pay Agreement	1,024	Local settlement of 4% for 2026/27 and a backdated settlement of 0.2% for 2025-26.
Third Party Inflation	281	2% inflation for third party service providers.
Unavoidable Growth	1,252	Please see Appendix C for full details.
Subtotal Service Area	2,557	
Corporate Items		
Discount on Early Loan Redemption	(34,261)	Discount on Early Loan Redemption
Minimum Revenue Provision	40,103	Implementation of the New MRP Policy
Sinking Fund Contributions	5,052	Contribution to be ended in 2026-27
Loan Interest Payment	7,461	Increase reflects restructuring of loan portfolio in 2025-26.
Interest receivable	99	Various interest receivable covering lending activity.
Reduction in Collection Fund Surplus	76	
Subtotal Corporate Items	18,529	
Total	21,086	

The Budget Gap Challenge

2.29 All of the above pressures result in a budget gap which needs to be mitigated to ensure that a balanced and sustained budget can be set.

Debt rescheduling

2.30 Rescheduling all loans maturing over 10 years totalling £905m in November 2025 has enabled the Council to reduce its outstanding loan debt by £342m from £1,057m at 31 March 2025 to £715m – a 32% reduction.

- 2.31 The £34m annual discount generated from restructuring the debt will be credited to revenue over a 10-year period in line with Local Authority Capital Financial Regulations.

Savings

- 2.32 A key strand of the Budget in order to limit the extent to which reserves are drawn down will be progressing over the remaining year of the Council's existence a programme to deliver savings which are achievable in that timescale, and in the context of Local Government Reorganisation.
- 2.33 The generation of savings within the budget in turn facilitates the funding of policy priorities of the Council such as tackling Homes in Multiple Occupation, retaining the Jobs and Skills Hub, and progressing the Staines Masterplan. There is therefore an element of prioritisation in the draft Budget.
- 2.34 The Finance team will be working with Group Heads and Budget heads, and with some external expertise to scrutinise and drill down into unit cost benchmarking against the other councils that will form West Surrey and relevant "nearest neighbours" to better understand the Council's cost base and to identify opportunities for reducing net cost i.e. through reducing cost or increasing income. The focus will be measures which can be implemented and generate benefits within the time remaining before vesting day of the new council. This rules out significant IT systems changes, changing office footprint etc.
- 2.35 The MTFs build in a target assumption of additional £1m part year savings to be delivered in 2026/27. The savings is currently sitting under Finance and Corporate Services budget and further work is underway to work up options and validate those before the range of options will be presented to Committees in the summer for consideration and approval.
- 2.36 The only way the Council would be able to make such significant reductions in its expenditure is to consolidate its service provision with other district councils and with upper tier service provision which Local Government Reorganisation in West Surrey will help to achieve.
- 2.37 An assumption of £1m deleted posts savings is part of the projection for 2026/27. These are savings not in the 2025/26 Base Budget but identified and delivered in 2025/26 and as ongoing in nature have been built in 2026/27 base Budget. These are not part of the Appendix D savings list, which are new in 2026/27.
- 2.38 Employers' pension contributions (these are revalued every three years for each local government pension fund) based on advice from the actuaries for the Surrey Local Government Pension Fund, it has been confirmed that employer contribution rates for the period 2026/27 to 2028/29 will fall from 24.6% to 23.1%. This is a budget saving of £0.550m per annum.
- 2.39 Investment & Regeneration covers the council's regeneration asset and investments. The saving of £2.120m is mainly due to reduced landlord costs that cover refurbishment and management costs.
- 2.40 A significant amount of work has been undertaken to find upfront savings which can be built into the 2026/27 budget. These are listed in Appendix D and total £5.8m. This includes taking into account £1m savings relating to the deletion of vacant posts.

2.41 **Table 3** below, shows the impact of savings per area. Across Revenue line covers savings from pension £0.550m, referenced above and savings to be allocated of £1m.

Table 3 Budget Savings

Area	£'000
Supported Housing Team	219
Environment Enhancements	98
Parks	107
Commissioning & Transformation	383
Community & Wellbeing	150
Assets	965
Place, Protection & Prosperity	100
Finance & Corporate Services	61
Pension - Employer Contributions	550
Savings target to be achieved by the Council in 2026/27	1,000
Investment & Regeneration property	2,120
Total	5,752

Use of specific grants to support individual services

2.42 In order to manage a £320k financial pressure in the Strategic Planning Service, an amount has been allocated from reserves and grants, this is set out in table 4, below.

The allocation is part of the overall reserve allocation stated in Tables 9 and 10 in paragraph 2.63.

Table 4 - Use of Specific Reserves/Grants	
Strategic Planning	£000
Environmental Impact Reserve	154
MHCLG – Custom Build Grant Local Authority Grant	90
MHCLG – New Burdens funding for the Brownfield Register	26
Funding for Masterplan from Assets	50
Total	320

Fees and charges

2.43 The default assumption is that for those fees and charges over which the Council has discretion to set the fee level, the fees and charges will rise by at least 5% in

2026/27. As part of the LGR transition process, the Council will be undertaking benchmarking analysis to compare its fees with the other component districts and boroughs in the new unitary authority.

- 2.44 Where fees in the other councils for specific services differ, the Council will look to align our fees to move towards those of the other councils. An example of this, which the Council has acted on is Meals on Wheels charges where the Council is moving its fees closer to the West Surrey average. This is in the expectation that when the new unitary authority sets its fees and charges, it will level up rather than level down the fees which will apply across its area. The Council, by taking steps to align, will be helping residents to adjust to the higher rates which are likely to be applicable as a result of LGR. Fees projections are shown in Appendix H, and a summary in table 5 below.

Table 5 Summary of Fees and charges changes,

Committees	2025/26	2026/27	Movement
	Budget £'000	Draft £'000	Increase/ (Decrease) £'000
Business Infrastructure & Growth Committee	204	205	0
Community Wellbeing & Housing Committee	1,876	2,093	217
Corporate Policy & Resources Committee	580	505	(75)
Environment & Sustainability Committee	4,187	4,240	53
Total	6,847	7,043	196

Mitigations and solutions available to the Council

Budget Gap Covered by Reserves

- 2.45 The Council legally needs to set a balanced budget, ideally it would do this by reducing costs to match available resources. However, given the significant budget pressures set out in this report resulting from implementing a compliant MRP policy this is not possible. As such the Council will use £8.8m of earmarked reserves to balance the 2026/27 budget.

Budget Gap after pressures, savings, grant changes and use of reserves

- 2.46 Table 6 overleaf shows how budget pressures, savings and grant changes set out in this report result in a budget gap and the proposed use of earmarked reserves to close it. For details of the gap are available in Appendix A/B.

Table 6 Budget Gap

Budget Gap	£'000
Council Tax Increase	(425)
Grants change	(3,745)
Business rates change	836
Pressures	21,086
Savings	(5,752)
Fees and Charges	(196)
Change in use of earmarked reserves	(3,009)
Gap	8,796
Use of earmarked reserves	(8,796)
Net Gap	0

- 2.47 The budget deficit is after assuming the use of a PWLB loan discount of £342m for early repayment of loans which is then spread equally over the next 10 years. The expiry of this will need to be factored into future financial planning.
- 2.48 **Table 7** overleaf summarises the changes between the 2025/26 revised budget and 2026/27 budget at net service expenditure level. The Budget process addresses the impact of movements in the base budget since the Budget and Council tax was set in February 2025 and therefore original budget is the correct comparator. In-year forecasts provide information which are fed into the 26-27 projections.

Flexible Use of Capital Receipts

- 2.49 The Council in December 2025 approved a Flexible Use of Capital Receipts Policy (see Appendix G), In accordance with Section 15(1) of the Local Government Finance Act 2003, the Secretary of State is empowered to issue Directions allowing revenue expenditure incurred by local authorities to be treated as capital expenditure. Where such a direction is made, the specified expenditure can then be funded from capital receipts under the Regulations. This will then allow the Council to capitalise as eligible expenditure, transformation expenditure relating to IRP and LGR.
- 2.50 It is proposed that transitional costs incurred as part of the process of moving towards the unitary authority can be treated as qualifying expenditure. The Council's share of the estimated £35m pre-vesting Surrey LGR costs is £0.557m. It is proposed that this is capitalised and funded from receipt. Equally, elements of the Improvement and Recovery Plan, which are driving transformation, are qualifying expenditure. In total, expenditure of £1.133m is proposed to be capitalised and funded from Flexible Use of Capital Receipts.

Table 7: Summary of Changes from 2025/26 to Draft 2026/27 Budget

	2025/26		2026/27	Difference Increase/ (Decrease)
	Original Budget		Draft Budget	(Decrease)
	£000		£000	£000
Gross Expenditure	64,955		57,771	(7,184)
Less: Fees/Charges and Specific Grants	(16,618)		(18,368)	(1,750)
Less: Housing Benefits Grant	(21,556)		(14,522)	7,034
Net Expenditure	26,781		24,882	(1,900)
Broken down by Service Area				
Assets Mgt.	2,086		1,923	(163)
Commissioning & Transformation	5,742		5,235	(507)
Community & Wellbeing	3,994		4,079	85
Finance & Corporate Services	5,269		4,017	(1,252)
Legal and Elections	1,974		2,043	69
Neighbourhood Services	3,806		3,082	(724)
Place, Protection & Prosperity	3,911		4,504	592
Total Expenditure at Service Level	26,781		24,882	(1,900)
Investment & Regeneration property	(45,581)		(42,629)	2,952
<i>Net Rental Income receivable</i>	(41,199)		(43,319)	(2,120)
<i>Sinking Fund and Mng Costs</i>	(4,382)		690	5,072
Minimum Revenue Provision	13,025		53,127	40,103
Loan Interest	25,425		32,886	7,461
Loan Discount	-		(34,261)	(34,261)
Prior yr exp on Housing Schemes write-off	8,710		-	(8,710)
Interest Receivable	(2,112)		(2,013)	99
Budget Requirement	26,247	-	31,991	5,744
General Government Grants	(2,053)		(5,798)	(3,745)
Business Rates	(4,910)		(4,074)	836
Appropriation to/(from) Reserves:	(9,110)		(2,801)	6,309
Net Budget Requirement	10,173		19,318	9,145
Collection Fund (Surplus)/Deficit	(877)		(801)	76
Income from Council Tax	(9,296)		(9,721)	(425)
Net Position - Over/ (Under) budget	0		8,796	8,796
Appropriation from reserves to close the budget gap	(0)		(8,796)	(8,796)
Balance at Year-end	-		-	-

2.51 Appendix E shows a more detailed view of Total Expenditure at Service Level budget movements by services within each area. Appendix B shows the Budget movements since the draft MTFS of 11th December 2025.

Medium Term Financial Strategy (MTFS)

2.52 The objectives of the MTFS are to look beyond the 2026/27 year detailed Budget and are:

- To set a path to financial sustainability for the new unitary authority
- To significantly reduce debt levels through asset rationalisation

An ongoing measured approach to asset rationalisation to continue beyond 2026/27 into the medium-term, ensuring that best value is achieved, this includes addressing the follow aspects:

- Remove risks for the future unitary authority in respect of investment and regeneration property risks

- Assuming a compliant MRP Policy continues to be applied addressing the recommendations of the Best Value Inspection report, the Statutory Directions and the recommendations of the external auditor
- To have a plan to reduce service costs to comparable levels of other district councils
- To have an unqualified audit opinion on the 2026/27 statement of accounts to give assurance to West Surrey Council
- To satisfy MHCLG that the Council has complied with all of the Statutory Directions by the end of 2026/27.

2.53 Table 8 below summarises the current projected budget position across the MTFS period.

Table 8 Service Area Budget projection across MTFS period

	2025/26	2026/27	2027/28	2028/29
	Original Budget £000	Draft Budget £000	Draft Budget £000	Draft Budget £000
Gross Expenditure	64,955	57,771	55,706	54,802
Less: Fees/Charges and Specific Grants	(16,618)	(18,368)	(19,040)	(19,499)
Less: Housing Benefits Grant	(21,556)	(14,522)	(14,522)	(14,522)
Net Expenditure	26,781	24,882	22,144	20,782
Broken down by Service Area				
Assets Mgt.	2,086	1,923	2,023	2,126
Commissioning & Transformation	5,742	5,235	5,397	5,562
Community & Wellbeing	3,994	4,079	3,031	3,112
Finance & Corporate Services	5,269	4,017	1,688	(146)
Legal and Elections	1,974	2,043	2,381	2,464
Neighbourhood Services	3,806	3,082	2,994	2,907
Place, Protection & Prosperity	3,911	4,504	4,629	4,757
Total Expenditure at Service Level	26,781	24,882	22,144	20,782
Investment & Regeneration property	(45,581)	(42,629)	(30,363)	(23,912)
<i>Net Rental Income receivable</i>	(41,199)	(43,319)	(31,073)	(24,642)
<i>Sinking Fund and Mng Costs</i>	(4,382)	690	710	730
Minimum Revenue Provision	13,025	53,127	37,078	34,663
Loan Interest	25,425	32,886	28,804	26,152
Loan Discount	-	(34,261)	(34,261)	(34,261)
Prior yr exp on Housing Schemes write-off	8,710	-	-	-
Interest Receivable	(2,112)	(2,013)	(1,759)	(1,658)
Budget Requirement	26,247	-	31,991	21,643
General Government Grants	(2,053)	(5,798)	(5,334)	(4,868)
Business Rates	(4,910)	(4,074)	(2,000)	(2,358)
Appropriation to/(from) Reserves:	(9,110)	(2,801)	(514)	(514)
Net Budget Requirement	10,173	19,318	13,795	14,026
Collection Fund (Surplus)/Deficit	(877)	(801)	-	-
Income from Council Tax	(9,296)	(9,721)	(10,153)	(10,604)
Net Position - Over/ (Under) budget	0	8,796	3,642	3,422
Appropriation from reserves to close the budget gap	(0)	(8,796)	(3,642)	(3,422)
Balance at Year-end	-	-	-	-

- 2.54 The estimated remaining budget gap for 2026/27 of £8.8m reduces in the following years.
- 2.55 If the Council sought to solely close the Budget gap over the MTFS period 2026/27 – 2028/29 by use of earmarked reserves this would consume £19.7m of reserves. Leaving a balance of total reserves of £14.242m, including £2.033m of earmarked revenue reserves as per Table 10 overleaf. Further savings will need to be identified following LGR to ensure that the new Council can operate without using reserves which is not sustainable.
- 2.56 As highlighted above, under Surrey Local Government Reorganisation, Spelthorne is due to cease to exist on 1st April 2027. With the Council's abolition, there is little scope for the Council to reap the benefits from savings initiatives, but the work done now will generate benefits over the medium-term for the successor authority.

Reserves

- 2.57 A key strand of the MTFS for both Spelthorne and West Surrey councils will be to use the reserves the Council has available to help smooth the impacts of the financial challenges across the MTFS period.
- 2.58 Reserves should be maintained above a minimum level as assessed by the S151 Officer as part of his Section 25 Statement on the Budget (see Appendix J). This is the minimum level that, if there is a risk that reserves are projected to fall below, immediate corrective action will need to be taken to bring the level of reserves back to that level.
- 2.59 As set out in the proposals for Local Government re-organisation in Surrey, the new unitary authorities are likely to face significant costs to implement the re-organisation and significant budget pressures going forward. Therefore, it is important for the future sustainability of the new unitary authorities and the services that they need to deliver, that reserves are maintained at current levels and are not reduced unnecessarily before the implementation of LGR.
- 2.60 As at 31 March 2025, the Council held £56.2m in revenue reserves. Of this, £8.3m related to developer contributions (CIL), £3m formed part of the Business Rates Equalisation Reserve set aside to fund future deficits, and £0.065m and £0.149m have been earmarked in the Bronzefield and Building Control reserves respectively to meet future commitments.
- 2.61 This left £40.9m of earmarked revenue reserves available at the start of 2025/26 that the Council could use to support its budget.
- 2.62 The Reserves Strategy in Appendix F shows repurposing the Sinking Funds and other earmarked reserves, reflecting the fact that the Council is no longer planning to hold its investment assets long term in line with the Statutory Directions. As a result, these reserves will be released to support the transition period and help close the MTFS budget gaps.
- 2.63 As shown in Table 9 overleaf, using £24.0m of reserves in 2025/26 to cover the originally approved planned use of reserves of £10.3m and the projected overspend of £13.7m (based on Q3 monitoring). This leaves an estimated balance of £32.2m in reserves as at 31 March 2026. Tables 10 provides an analysis of projected reserve levels over the MTFS period.

Table 9 Total Estimated Balances in Revenue Reserves as at 31 March 2026

Movement in Reserves Summary to end of 2025-26			
	Earmarked Reserves	Ringfenced Reserves/General Fund	Total Reserves
	£'000	£'000	£'000
Opening Balances			
Developer Contributions (CIL) Reserves		8,319	
Business Rates (element to cover future deficits, Bronzefield and Building Control Reserves		3,000	11,319
General Fund Reserve		4,065	4,065
Available Earmarked Reserves	40,862		40,862
Total Reserves at 31.03.25	40,862	15,384	56,246
2025/26 Approved Usage Earmarked	(5,452)		(5,452)
Q3 Projected Outturn at 31st December 2025	(13,689)		(13,689)
2025/26 Approved Usage CIL		(1,871)	(1,871)
2025/26 Approved Usage Business Rates		(3,000)	(3,000)
Projected use of reserves – 2025/26	(19,141)	(4,871)	(24,012)
Projected reserves at 31.03.26	21,721	10,513	32,234
<i>Of which</i>			
<i>Earmarked</i>			21,721
<i>CIL</i>			6,448
<i>Business Rates</i>			0
<i>General Fund Reserve</i>			4,065
<i>Projected Reserves at 31.03.26</i>			32,234

Table 10 Projected Reserves balances over MTFS period 2026/27 – 2028/29

	Earmarked Reserves Use	Earmarked Reserves Balance	Ringfenced Reserves Use	Ringfenced Reserves Balance	Total Reserve Balance
	£000	£000	£000	£000	£000
Balance at 31.03.26		21,721		10,513	32,234
In year contributions			2,600		
In year use 2026/27	(2,801)		(2,674)		
To close 2026/27 deficit	(8,796)				
Balance at 31.03.27		10,124		10,439	20,563
In year contributions			1,100		
In year use 2027-28	(514)		(215)		
To close 2027/28 deficit	(3,642)				
Balance at 31.03.28		5,968		11,324	17,292
In year contributions			1,100		
To close 2028/29 deficit	(514)		(215)		
Deficit 2028/29	(3,422)				
Balance at 31.03.29		2,033		12,209	14,242

In year contributions are drawn for committed and dedicated areas of spend known in advance during the year. To close the budget deficit, it is used at year to cover the potential budget gap which it is accurate only at year end.

Capital Strategy

2.64 A full Capital Strategy for 2026/27 will come to Council in February 2026. In the context of local government reorganisation and Best Value Intervention, the strategy will reflect the following:

- Maintain a minimal Capital Programme with no major multi-year capital projects being commenced which would extend beyond March 2027.
- Financing the Capital Programme is mainly from grants and capital receipts, thus avoiding the need to borrow in line with the Statutory Direction to implement a strict debt reduction policy.
- Capitalising some transformation costs which will allow them to be funded from capital receipts.

3. Options appraisal and proposal

- 3.1 Option 1: Accept the proposed Budget and updated MTFS. The recommended option is to accept the proposed MTFS, in so doing the Council would be complying with the statutory directions and implementing one of the actions from the “Improving Financial Sustainability” theme of the Improvement and Recovery Plan. The MTFS in turn provides the parameters for then working up a balanced budget for 2026/27.
- 3.2 Option 2: Make modifications to the proposed budget ensuring that any amendments still result in a balanced budget.
- 3.3 Option 3: Reject the proposed budget. This is not recommended as councils have a statutory obligation to set a balanced budget annually.

3.4 With respect to the savings strand within the proposed budget, proposals will be reported back to Councillors on options for consideration, setting out impacts on services.

4. Risk implications

4.1 Key financial risks are included on the Corporate Risk Register: The following risks should be considered when agreeing the recommendations of this report:

<i>Risk Description</i>	<i>Mitigations</i>	<i>RAG status</i>
The impact of Devolution and Local Government Reorganisation	<p>Currently the Council has a £0.557m budget for LGR costs.</p> <p>As the Budget and updated MTFS sets out the Council will capitalise transformation costs related to LGR and fund from capital receipts</p>	Amber
External factors, outside of the control of the Council, will be subject to volatility with upward volatility creating a financial risk on the Budget and MTFS.	<p>Demand and inflationary growth evidence based on the most up today date information at the time of budget setting</p> <p>Robust monthly in year monitoring to capture volatility / potential volatility to ensure mitigating actions can be implemented</p> <p>Monitoring reported through the governance channels including Corporate Risk Register/scrutiny to ensure areas of risk are transparent and addressed</p> <p>Significant reserve balances which could be applied</p>	Amber
That the target level of in-year savings proves undeliverable	Council to consider a broad range of savings sufficient in value and scope to deliver	Amber

<i>Risk Description</i>	<i>Mitigations</i>	<i>RAG status</i>
	target. Savings delivery to be informed by data analysis, input from managers, and engagement with councillors	
<p>The assets rationalisation programme from which financial modelling underpins the Budget and updated MTFS, proceeds more slowly and or rationalisation values prove less than anticipated. Slippage in delivery of receipts or values has potential to have significant impact on MRP provision required to be charged to Revenue and in turn the Budget gap.</p> <p>Financing the capital programme in 2025/26 and reducing MRP charges in 2026/27 are predicated on using £26.5m of capital receipts in 2025/26. Failure to achieve expected asset values will impact MRP in 2026/27. For example, if capital receipts generated were either late or less than anticipated by £10m, this would increase MRP in 2026/27 by £3.3m.</p>	The Council is appointing through a framework a specialist that has the skills to assist with an asset rationalisation programme.	Amber

5. Financial implications

5.1 Financial implications are set out in the report above.

6. Legal comments

6.1 Section 151 of the Local Government Act 1972 requires that every local authority make arrangements for the proper administration of their financial affairs.

6.2 Section 31A of the Local Government Finance Act 1992 (“the 1992 Act”) requires billing authorities to calculate their Council Tax requirements in accordance with the prescribed requirements of that section. The function of setting the Council Tax is the responsibility of Full Council. The Council is required by the 1992 Act to make estimates of gross revenue expenditure and anticipated income, leading to a calculation of a budget requirement and the setting of an overall budget to ensure proper discharge of the Council’s statutory duties and to lead to a balanced

budget. The budget should include sufficient allowances for contingencies and financial reserves.

- 6.3 Section 30(6) of the 1992 Act requires the Council to agree its budget and Council Tax resolutions before 11 March 2026.
- 6.4 Local authorities owe a fiduciary duty to Council tax payers, which means it must consider the prudent use of resources, including control of expenditure, financial prudence in the short and long term, the need to strike a fair balance between the interests of Council tax payers and ratepayers and the community's interest in adequate and efficient services and the need to act in good faith in relation to compliance with statutory duties and exercising statutory powers.
- 6.5 Section 25 of the Local Government Act 2003 require that, when the Council is making the calculation of its budget requirement, it must have regard to the report of the Chief Finance (section 151) Officer as to the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves. It is essential, as a matter of prudence that the financial position continues to be closely monitored.
- 6.6 Full Council is responsible for setting the overall budget framework. However, some of the proposed savings will be subject to further analysis and decision making and as such the savings are an estimate. Individual service decisions will be subject to Committee approval, taking account of the statutory framework, any requirement to consult and consideration of overarching duties, such as the public sector equality duty.
- 6.7 The Local Government Act 2003 and associated regulations set out rules in relation to use of capital reserves. S.15 requires local authorities to have regard to relevant statutory guidance. The statutory guidance on flexible use of capital receipts confirms that local authorities cannot borrow to finance service delivery, however they can use capital receipts from sale of assets to finance the revenue costs of reforming services. The guidance states that qualifying expenditure is expenditure on a project that is designed to generate ongoing revenue savings in the delivery of public services or transform service delivery in a way that reduces costs or demand for services in future years. The Council is expected to publish an annual Flexible Use of Capital Receipts Strategy, although this can be included in wider strategy documents.

Corporate implications

7. S151 Officer comments

- 7.1 The Council has a statutory duty to set a balanced budget. The focus of this report is to pull together the pressures and uncertainties the Council is facing in setting a balanced budget and to set out a set of strategies and parameters which will help ensure an ongoing sustainable future both for the Council and the successor unitary. The report sets out the proposals for a balanced Budget for 2026/27 will need to be balanced. In order to achieve a balanced budget in total it has been necessary to use £11.6m of earmarked reserves. With the projected revenue budget gaps to the end of MTFS period reserve usage could be sustained for the full period leaving a balance of £14.2m (Table 10, paragraph 2.63). Hence essential that through the unitary transformation process significant longer-term savings are achieved.

8. Monitoring Officer comments

8.1 The Monitoring Officer confirms that the relevant legal implications have been taken into account.

9. Procurement comments

9.1 There are no procurement implications arising directly from this report.

10. Equality and Diversity

10.1 There are no direct diversity implications identified in this report. Moving forwards where savings are being evaluated have the potential to impact on equality and diversity, equality impact assessments will be undertaken.

11. Sustainability/Climate Change Implications

11.1 Addressing climate change priorities continues to be a priority of the Council and is likely to be priority for the new unitary. Potentially there are significant overlaps between reducing running costs and reducing use of resources such as heating, energy, materials and reducing emissions and moving towards the Council's goal of reaching net-zero. In reviewing savings opportunities, it therefore it will be important to look at alignment with climate change objectives.

12. Other considerations

12.1 There are none.

13 Timetable for implementation

13.1 The Council's Budget is due to be approved on 26th February 2026.

14 Contact

Terry Collier, Chief Finance Officer, T.Collier@spelthorne.gov.uk

Please submit any material questions to the Committee Chair and Officer Contact by two days in advance of the meeting.

Background papers: There are none.

Appendices:

Appendix A - Summary of General Fund Revenue 2025/26 to 2028/29 by Committee

Appendix B - 2026/27 General Fund Revenue Budget Movement since 11th December 2025 Version - Group Head Structure

Appendix C - Unavoidable Revenue Expenditure Pressures 2026/27

Appendix D - General Fund Revenue Savings 2026/27

Appendix E -Yearly Revenue Budget Movements

Appendix F - Reserves Strategy

Appendix G Flexible Use of Capital Receipts Strategy 2026-27

Appendix H - Draft Fees and Charges - Statutory & Discretionary (H-Hd)

Appendix I - Council Tax Resolution 2026/27

Appendix J - Section 25 Report - Section 151 Officer Report on the Robustness of the 2026-27 Budget Estimates and the Adequacy of Reserves

Appendix K- Local Government Finance Glossary

Appendix L - What is the Minimum Revenue Provision (MRP)

Committee Report Checklist

Please submit the completed checklists with your report. If final draft report does not include all the information/sign offs required, your item will be delayed until the next meeting cycle.

Stage 1

Report checklist – responsibility of report owner

ITEM	Yes / No	Date
Councillor engagement / input from Chair prior to briefing	Y	09/02/2026
Commissioner engagement (if report focused on issues of concern to Commissioners such as Finance, Assets etc)	Y	09/02/2026
Relevant Group Head review	Y	06/02/2026
MAT+ review (to have been circulated at least 5 working days before Stage 2)	Y	06/02/2026
This item is on the Forward Plan for the relevant committee		
Finance comments (circulate to Finance)	Y	31/1/26
Risk comments (circulate to Lee O’Neil)	Y	04/02/26
Legal comments (circulate to Legal team)	LH	04/02/26
HR comments (if applicable)	N/A	N/A

For reports with material financial or legal implications the author should engage with the respective teams at the outset and receive input to their reports prior to asking for MO or s151 comments.

Do not forward to stage 2 unless all the above have been completed.

Stage 2

Report checklist – responsibility of report owner

ITEM	Completed by	Date
Monitoring Officer commentary – at least 5 working days before MAT	L Heron	04/02/26
S151 Officer commentary – at least 5 working days before MAT	T. Collier	31/1/26
Confirm final report cleared by MAT	T.Collier	06/02/26

Appendix A - Summary of General Fund Revenue Budget 2025/26 to 2028/29 - Committee Structure

	2025/26	2026/27	2027/28	2028/29
	Original Budget £000	Draft Budget £000	Draft Budget £000	Draft Budget £000
Gross Expenditure	64,955	57,752	55,686	54,783
Less: Fees/Charges and Specific Grants	(16,618)	(18,368)	(19,040)	(19,499)
Less: Housing Benefits Grant	(21,556)	(14,522)	(14,522)	(14,522)
Net Expenditure	26,781	24,862	22,124	20,762
Broken down by Committee				
Corporate Policy & Resources Committee	11,098	10,111	7,523	7,059
Business Infrastructure & Growth Committee	2,510	2,361	2,337	2,193
Community Wellbeing & Housing Committee	6,217	5,775	5,717	5,366
Environment & Sustainability Committee	6,956	6,635	6,567	6,164
Total Expenditure at Service Level	26,781	24,882	22,144	20,782
Investment & Regeneration property	(45,581)	(42,629)	(30,363)	(23,912)
<i>Net Rental Income receivable</i>	(41,199)	(43,319)	(31,073)	(24,642)
<i>Sinking Fund and Mng Costs</i>	(4,382)	690	710	730
Minimum Revenue Provision	13,025	53,127	37,078	34,663
Loan Interest	25,425	32,886	28,804	26,152
Loan Discount	-	(34,261)	(34,261)	(34,261)
Prior yr on yr exp on Housing Schemes write-off	8,710	-	-	-
Interest Receivable	(2,112)	(2,013)	(1,759)	(1,658)
Budget Requirement	26,247	31,991	21,642	21,766
General Government Grants	(2,053)	(5,798)	(5,334)	(4,868)
Business Rates	(4,910)	(4,074)	(2,000)	(2,358)
Appropriation to/(from) Reserves:	(9,111)	(2,801)	(514)	(514)
Net Budget Requirement	10,173	19,318	13,795	14,026
Collection Fund Surplus/(deficit)	(877)	(801)	-	-
Income from Council Tax	(9,296)	(9,721)	(10,153)	(10,604)
Net Position - Over/ (Under) budget	(0)	8,796	3,642	3,422
Appropriation from reserves to close the budget gap		(8,796)	(3,642)	(3,422)
Balance at Year-end	(0)	-	-	-

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	2026/27	2026/27	2026/27	
	Draft Budget	Draft Budget	Movement Increase/ (Decrease) against 11th December	Comment
	11/12/2025	17/02/2026		2026/27
	£000	£000	£000	
Gross Expenditure	56,832	55,507	(1,325)	Thorough review, efficiency forecast adjustments.
Less: Fees/Charges and Specific Grants	(17,698)	(16,955)	743	Thorough review, efficiency forecast adjustments.
Less: Housing Benefits Grant	(14,522)	(14,522)	0	
Net Expenditure	24,613	24,030	(582)	
Net Service Expenditure				
Assets Mgt.	2,122	1,865	(257)	Reduction driven by staff efficiencies, deleted vacant posts
Commissioning & Transformation	5,516	3,894	(1,622)	Due to realignment of budgets to other areas.
Community & Wellbeing	3,951	5,082	1,131	Due to budget realignment to recognise pressures in demand led services.
Finance & Corporate Services	3,819	4,394	575	Increase mostly because budget realignments to increase transparency and to reflect the correct service (£518K) and, increase of £38k on external audit fees and other.
Legal and Elections	1,958	1,967	9	Driven by running cost adjustment due to forecasted service demand.
Neighbourhood Services	3,333	2,977	(357)	£161k due to staff efficiencies (deleted vacant posts), the rest (£196k) due to net impact of reimbursements and running costs.
Place, Protection & Prosperity	3,915	3,852	(63)	Driven by efficiency savings on running costs.
Net Expenditure	24,613	24,030	(582)	
Inflation and Pay	1,012	1,013	1	No change as driven by the 4% pay rise on salary base.
Savings	(276)	(1,413)	(1,137)	Driven by efficiency savings especially cashable unallocated savings sitting in corporate resources (£1m) and the rest (£117k) efficiencies from Asset Mng (£57k) and Community and Wellbeing (£60k)
Unavoidable Growth Expenditure	548	1,252	704	Driven by staff budget because of increased demand in HMO licencing, increased application validation and enforcements.
Total Expenditure at Service Level	25,897	24,882	(1,015)	
Investment & Regeneration property	(41,381)	(42,629)	(1,248)	Driven mostly by lower landlord costs.
Minimum Revenue Provision	51,428	53,127	1,699	Increase due to inclusion of KGE loans (£412k), leases (£515k), increase in MRP provision (£377k) and the rest (£395k) due to review of unsupported borrowing in investment properties and land and buildings. It must be emphasised that lease impact is offset by an increase in earmarked revenue (£449k) leaving only a net bottom line impact of £66k.
Loan Interest	29,782	32,803	3,021	The increase is due to loan restructure driven by the latest review of costs of our loans, and reflects inclusion of KGE and leases interest, previously siting separately.
Loan Discount	(34,261)	(34,261)	0	Redeemed PWLB loan discount
Prior yr to yr exp on Housing Schemes write-off	0	0	0	
Interest Receivable	(2,056)	(1,932)	124	Improvements in few other interest receivable budget areas.
Budget Requirement	29,408	31,989	2,581	
General Government Grants	(5,970)	(5,798)	172	Lead by the latest announced provisional local government figures as previously was based on estimates.
Business Rates	(3,800)	(4,074)	(274)	Improvement advised by the external specialist advisor.
Appropriation to/(from) Reserves:	(2,342)	(2,799)	(457)	Driven mostly by the allocation of earmarked reserve to offset the impact of leases on MRP
Net Budget Requirement	17,296	19,318	2,022	
Collection Fund Surplus/(deficit)	0	(801)	(801)	
Income from Council Tax	(9,721)	(9,721)	0	
Net Position - Over/ (Under) budget	7,575	8,796	1,221	
Appropriation from reserves to close the budget gap	(7,575)	(8,796)	(1,221)	
Net Budget Balance	0	0	0	

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Appendix C - Unavoidable Expenditure Pressures 2026/27

Service	Descriptions	Additional Resource Required	Cost £000	Comments
Strategic Planning	Staines Masterplan (as required by IRP)	Consultant	82.5	Cost of consultancy will depend on the final output required, which will be developed through work with Members and Commissioners.
		1x FTE Senior Officer (Contractor)	60	The Officer time required to deliver the Masterplan is beyond the capacity of the Team. Resource requirements (in time and experience) for the development of the Design Code indicate that delivery of the masterplan at pace will require 1x fte at a senior level. In the current LGR environment and as evidenced by recent challenges with recruitment to fixed term roles, the most expedient route to fill this role is through the use of a contractor. The IRP requires an extensive community engagement programme for the masterplan work. As far as possible this will be managed through existing budgets and resources but may be subject to change depending on the requirements agreed in the final programme.
	Heathrow Expansion Project	1x FTE Senior Officer (Contractor)	60	The current capacity within the team is not sufficient to manage the DCO process regarding Heathrow Expansion. Based on the experience gained through the last DCO process, this will require an officer of senior level in the Strategic Planning team to oversee the day-to-day management through the process and to coordinate the input from teams across the Council. The resource requirement is likely to be greater than the previous DCO as a result of the two proposals being put forward on this occasion. It is likely that this funding will be met in part through cost recovery from the applicant(s), but the mechanism for this has not yet been agreed, and we must budget accordingly. This is an area where discussions are ongoing and it is not possible to expand further at this time. There will also be a requirement to use external experts for some areas, but the cost of this is not yet known and therefore not included at this time. Any costs incurred through the Examination of the DCO will need to be funded by the LPA's and will not be subject to cost recovery.
	(DCO process, to submission/Examination. Further resources will be required for Examination Phase)			
	Affordable Housing SPD	Funding for consultant to produce SPD	37.5	The production of an Affordable Housing SPD has been in the future plan for the Strategic Planning team to produce in house, however, in light of the accelerated timescale set out in the IRP the team does not have capacity to produce this SPD.
Environmental Health	HMO	HMO agency for 2627 has been added to further reduce the backlog of HMO applications	100	This bid relates only to the additional resource required by the Environmental Health (£100k) and there is also a Planning Enforcement element which will kick in once we have the Article 4 Direction covering the whole Borough in March 2026 and when we adopt a planned SPD controlling HMO growth in the Borough.
Environmental Health	Temp staff cost in Env Health Residential for Renters Rights	2X EH Renters Rights Technical Officers	133	Renters' rights re the legal protections and entitlements given to individuals who rent or lease residential properties.
Planning Development	HMO enforcement	Planning Enforcement element which will kick in once we have the Article 4 Direction covering the whole Borough in March 2026 and when we adopt a planned SPD controlling HMO growth in the Borough	60	£60k to cover increased work, which cannot be absorbed by the existing team planning enforcement team.
Leisure Centres	NNDR Rate Relief at Leisure Centres	Level of discretionary rate relief for the Eclipse and Sunbury leisure centres now run by Places for People (PfP).	53.6	The mandatory rate relief is funded by the Government as only a portion of the 10% discretionary relief is covered. The 2026 Annual cost to Spelthorne Borough Council is £53.6k
Supported Housing Team	Solar film – Harper	Protection measures for H&S due to excess summer temps in resident rooms	7	
	Staffing Costs –White House	Increase in staff costs to include NI & Pension & overtime	60	
	Harper House – operational contracts inc Voids/ R&M	Previous budgets did not allow for void works and/or the full cost of service contracts	29	
	White House – operational contracts inc Voids/ R&M	Previous budgets did not allow for void works and/or the full cost of service contracts	59	
Assets	Legal fees for municipal portfolio		5	Legal fees for adverse possession and boundary disputes. This has been unbudgeted to date and Finance have requested contained within budget
	Business rates for municipal portfolio		15	Old Library void pre-letting/obtaining planning. Mitigation will be implemented
Finance & Corporate Services	Commissioners		490	Appointed by the central government under Best Value duty directive (Local Government Act 1999)
Finance & Corporate Services				
Total Unavoidable Expenditure Pressure - Revenue			1,252	

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Service Area	Area	£000
Supported Housing		
	White House & Harper House	
	Increase In income	12
	Increase In income	24
	Staffing provision mainly covers White House	76
	Out of hours call is done on a rota at a set weekly cost	107
Environment & Sustainability		
	ENV ENHANCEMENTS	
	Staffing Efficiencies, removal of vacant posts	73
	Decrease in Protective Clothing Budget	10
	Running cost efficiencies	15
Parks	Staffing Budget Efficiencies	107
	Commissioning & Transformation	
ICT	Staffing Budget Efficiencies	94
Customer Services	Staffing Budget Efficiencies	56
Community & Wellbeing		
	Reduction in voluntary grants programme	61
	Staffing Budget Efficiencies	10
Eclipse & Sunbury mgt Fee	Uplift in fee from contract and CPI increase from Sept.	637
Longford Housing		
	Lease finished in Aug25	257
Assets		
	Increase in income from municipal portfolio, old library letting	20
	Increase in income from municipal portfolio, uplifts in rent from rent reviews/lease expiries est, and Knowle Green Nursey.	37
	Savings due to refinement of planned maintenance requirements	257
	Facilities Management -Staffing Budget Efficiencies	69
Planning Dev Consultants	Budget efficiencies	100
Finance & Corporate Services		
	Halving the Better Neighbourhood Grants of £1k per councillor to achieved a £19.5k saving .	20
	Corporate Publicity Efficiencies and Other	42
ACROSS Revenue Budget	Across Revenue Budget savings to be allocated	
	Pension - Employer Contributions	550
	Savings target to be achieved by the Council in 2026/27	1,000
Investment & Regeneration property	Net Rental income increase driven by reduced landlord costs.	2,120
Total		£5,752

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Appendix E Yearly Budget Movements					Appendix E
Committee/Service	Original 2025/26 £000s	Proposed 2026/27 £000s	Change from 2025/26 £000s	Increase Decrease %	Brief Explanation for increase or decrease in budget
Corporate Policy & Resources Committee					
Senior Management					
Chief Executive	245	262	17	7%	A combination of pay rise and pension costs (past contributions) previously charged to corporate pot.
Deputy Chief Executives	320	351	31	10%	A combination of pay rise and pension costs (past contributions) previously charged to corporate pot.
MAT Secretariat & Support	109	118	9	9%	A combination of pay rise and pension costs (past contributions) previously charged to corporate pot.
Project Management	721	785	63	9%	A combination of pay rise and pension costs (past contributions) previously charged to corporate pot.
Sub Total - Senior Management	1,394	1,515	120	9%	
Support Functions					
Accountancy	1,048	1,303	256	24%	IRP costs of £75k for support of consultants for accounts closing and remainder relates to restructure and Mole Vally partnership ending.
Audit	253	357	103	41%	Expected uplift of £32k for the existing contract with Reigate & Banstead BC and remainder relates to uplift to the existing contract with Hampshire County Council to provide internal audit service.
Corporate Governance	335	362	27	8%	Inflationary increases.
Corporate Management	1,202	1,157	(45)	-4%	£616k expected IRP funding from capital receipts & additional costs of £94k relating to IRP Programme Co-ordinator, 19.5k savings on Better Neighbourhood Grants, offset by £490k to cover Commissioners costs.
Corporate Publicity	472	428	(45)	-9%	Deletion of 1 post & savings identified against software & Consultants budget.
Payroll	80	85	5	6%	Inflationary increases.
HR	454	489	36	8%	Inflationary increases.
Information & Comms Technology	1,294	1,213	(81)	-6%	Deletion of 2 posts and reduction in hours for another post.
Insurance	368	395	26	7%	Based on 2026-27 estimates from LB Sutton.
Legal	740	739	(1)	0%	
Building Control	21	120	98	459%	Reduction in income budgets due to loss of business to the private sector.
Sub Total - Support Functions	6,268	6,646	378	6%	
Customer Focused Services					
CServ Management & Support	1,312	1,363	51	4%	
Electoral Registration	295	287	(8)	-3%	
Democratic Rep & Management	424	455	31	7%	£18k uplift of NI costs in line with actual costs and remainder relating to inflationary increases.
Committee Services	340	319	(21)	-6%	Deletion of 1 vacant post.
Elections	11	36	25	228%	Shadow Authority elections due in May 2026 and assuming Govt will not fully reimburse costs.
Land Charges	(28)	(3)	24	88%	Reduction in expected income to be received due to property market slowing down.
Sub Total - Customer Focused Services	2,354	2,457	103	4%	
Overheads					
Unapportionable CentralO/head	1,083	(506)	(1,589)	-147%	£1.246m Budget removed following the changes to pension payments. The rest (£342.8) includes savings still to be allocated to individual services.
Sub Total - Overheads	1,083	(506)	(1,589)	-147%	
Corporate Policy & Resources Committee Total	11,098	10,111	(987)	-9%	

Appendix E Yearly Budget Movements					Appendix E
Committee/Service	Original 2025/26	Proposed 2026/27	Change from 2025/26	Increase Decrease	Brief Explanation for increase or decrease in budget
	£000s	£000s	£000s	%	
Business Infrastructure & Growth Committee Total					
Asset Mgn Administration	358	317	(41)	-12%	Reduction in salaries due to posts offered up as savings.
Bus Station	26	24	(2)	-9%	In year savings for 2025/26 reflected in 2026/27 budget.
Development Properties	67	119	52	78%	Security and void-related costs for the sites.
Economic Development	324	286	(38)	-12%	Reduction in salaries due to posts offered up as savings, & overall saving in marketing/stimulate economic activity
Facilities Management	699	683	(15)	-2%	
General Property Expenses	(81)	(132)	(51)	-62%	Some Municipal rent increases as well as additional rental income expected
Incubator	19	23	4	22%	Closure of Business incubator at Summit Centre, relocation to Knowle Green
Planned Maintenance Programme	1,413	1,316	(98)	-7%	Movement from Sunbury LC maintenance budget as the costs are managed by the assets team. Partially offset by some programmed and responsive maintenance savings
Shared Prosperity Fund	0	0	0	0%	
Staines Market	(61)	(59)	3	5%	
Staines Town Centre Management	(373)	(385)	(12)	-3%	
Jobs and Skills Hub	120	170	50	41%	No longer receiving one-off SCC Grant (Direct Award Contract).
Business Infrastructure & Growth Committee Total	2,510	2,361	(149)	-6%	

Appendix E Yearly Budget Movements					Appendix E
Committee/Service	Original 2025/26	Proposed 2026/27	Change from 2025/26	Increase Decrease	Brief Explanation for increase or decrease in budget
	£000s	£000s	£000s	%	
Community Wellbeing & Housing Committee					
Arts Development	33	32	(1)	-3%	
Community Care Administration	460	488	29	6%	
Community Centres	552	563	11	2%	
Community Development	39	39	0	0%	
Community Safety	325	342	17	5%	
Food Safety	1	1	0	0%	
General Grants	231	170	(61)	-26%	Reduction in grants budget agreed at committee meeting 13/1/26
Homelessness	1,485	1,854	369	25%	Loss of Homelessness Prevention Grant & Rough Sleeper grant to RSG.
Home Improvement Agency	0	(42)	(42)	0%	New budget for DFG management fee - funds DFG officers and any surplus reinvested back into funding DFGs.
Assets Homelessness	(60)	(49)	11	18%	Service brought back in house.
Housing Benefits Admin	469	535	67	14%	Reduction in budget of £100k of DWP admin grant
Housing Benefits Payments	113	113	0	0%	
Housing Needs	1,790	1,853	64	4%	Inflationary rises on pay and pension increase.
Leisure Administration	385	418	33	8%	Inflationary rises on pay and pension increase.
Leisure Centres	64	(636)	(700)	-1100%	Uplift in management fee for Yr2 - includes a CPI uplift as per the contract.
Licensing	39	38	(2)	-4%	
Meals on Wheels	120	57	(64)	-53%	Increase of MoW fee from £5 to £6. Uplift to leases budget as out of contract and costs increased.
Museum	(5)	(5)	0	0%	
Opal High Needs	55	113	58	105%	1.0 FTE omitted from 2025/26 budget. Now included in financial year 2026/27.
Public Halls	(22)	(24)	(2)	-7%	Inflationary increases
Public Health	5	14	10	198%	Increased budget as figures are increasing year on year & it is a statutory requirement
Refugee Schemes	(43)	(325)	(282)	-651%	Closure of Longford Village as lease came to an end Aug25
Resource Centre	14	13	(0)	-2%	
Rodent & Pest Control	17	17	0	1%	
SAT	178	174	(3)	-2%	
Social Prescribing	46	95	49	106%	Loss of grant funding - revenue reserves funding the deficit.
Spelthorne Family Support	0	0	0	0%	
Step-Down Accommodation	0	(0)	(0)	0%	
Sports and Active Lifestyle	17	13	(3)	-19%	In year savings for 2025/26 reflected in 2026/27 budget.
Sunbury Golf Club	(50)	(50)	0	0%	
Taxi Licensing	(67)	(54)	14	20%	More realistic budget put forward as under achieved income the past 3 years
Youth	29	19	(11)	-36%	In year savings for 2025/26 reflected in 2026/27 budget.
Community Wellbeing & Housing Committee Total	6,217	5,775	(442)	-7%	

Appendix E Yearly Budget Movements					Appendix E
Committee/Service	Original 2025/26 £000s	Proposed 2026/27 £000s	Change from 2025/26 £000s	Increase Decrease %	Brief Explanation for increase or decrease in budget
Environment & Sustainability Committee					
Abandoned Vehicles	4	4	0	3%	
Allotments	(20)	(24)	(4)	-18%	Savings identified of £2k and remainder relating to inflationary increases
Car Parks	(484)	(495)	(11)	-2%	
Cemeteries	(411)	(433)	(22)	-5%	
Depot	123	123	(0)	0%	
Emergency Planning	96	76	(20)	-21%	Reduction of contract costs
Energy Initiatives	10	11	0	2%	
Environmental Enhancements	14	4	(10)	-70%	Savings identified for 26/27 onwards
Environmental Health Admin	1,430	1,795	365	25%	£100k Agency growth bid to deal with HMO's, plus 2x additional FTEs from in year growth bid, also relating to HMOs
Environmental Protection Act	145	97	(48)	-33%	Removal of one-off growth bid from 2025/26
Grounds Maintenance	1,948	1,736	(211)	-11%	Additional income of £284k to manage highway verges and weeds maintenance within Spelthorne on behalf of Surrey County Council, partially off-set by higher pension costs and Trees management
Neighbourhood Serv Mgt Support	1,417	1,490	73	5%	Inflationary increases
Parks Properties project	3	5	2	55%	Council Tax budget input for 2026/27
Parks Strategy	(12)	(12)	0	2%	
Planning Development Control	892	1,025	133	15%	More realistic budget put forward as income under achieved the past 3 years
Planning Policy	993	977	(16)	-2%	
Refuse Collection	1,084	1,030	(54)	-5%	
Street Cleaning	873	824	(49)	-6%	Deletion of 3 posts & 1 post moved against Refuse Collection
Waste Recycling	(1,174)	(1,623)	(449)	-38%	Higher pEPR Grant income of £634k from Govt. and expected higher income of £22k from Surrey Heath BC, partially off-set by expected payments due to them due to change of financial mechanism
Water Courses & Land Drainage	26	27	1	2%	
Environment & Sustainability Committee Total	6,956	6,635	(322)	-5%	
Overall Service Budget	26,781	24,882	(1,900)	-7%	

Spelthorne Borough Council's Reserves Strategy for 2026/27

What are Reserves?

Reserves are revenue resources the Council has accumulated over time and set aside for a particular purpose as part of an integrated approach to the financial management of the Authority over the short, medium and long-term.

What the Law and the Chartered Institute of Public Finance and Accountancy (CIPFA) say about reserves:

The Local Government Act 2003 (section 25) requires local authorities, when setting their budgets and the level of Council tax, to have regard to the advice of the Chief Financial Officer, namely the officer appointed under s.151 of the Local Government Act 1972 ("the CFO"), on the adequacy of the proposed financial reserves.

The CIPFA Financial Management (FM) Code states that

- Local authorities are directed to have regard to the level of reserves when considering their budget requirement. Consequently, reserves are a recognised and intrinsic part of financial planning and budget setting. The assessment of 'adequate' and 'necessary' levels of reserves is a matter for local authorities to determine. It is the responsibility (with statutory backing in England and Wales) of the CFO to advise the local authority on the appropriate level of reserves and the robustness of the estimates.
- A well-managed authority, with a prudent approach to budgeting, should be able to operate with a level of general reserves appropriate for the risks (both internal and external) to which it is exposed.
- These should be maintained at a level appropriate for the profile of the authority's cash flow and the prospect of having to meet unexpected events from within its own resources.
- The budget report should include details of the earmarked reserves held, and explain the purpose of each reserve, together with the estimated opening balances for the year, details of planned additions/withdrawals and the estimated closing balances
- The budget report includes a statement by the chief finance officer on the robustness of the estimates and a statement on the adequacy of the proposed financial reserves

What is a Reserves Strategy?

A reserves strategy sets out the choices we make in relation to the level and purposes for which we hold the reserves we have accumulated. It is made up of three key elements:

1. Our strategic intent – what we are seeking to achieve through holding reserves;
2. Our programme – the level of reserves we hold and our plans for their use over in 2026/27 and in 2027/28 onwards when the reserves will be passed across to the successor unitary and
3. Our framework – the way we will determine the level of reserves we need, manage those reserves and plan for their use in line with best practice and statutory requirements. Together these elements set out our ambition for reserves, the nature of

that ambition and how we provide assurance.

Usable and Unusable Reserves

In accordance with the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom (the Code) our reserves are categorised in the Statement of Accounts as either usable or unusable.

The Code describes usable reserves as those that represent resources that the authority might use to support service delivery at the reporting date. Some usable reserves may have restrictions upon their use dependent upon the relevant legislative requirements.

Unusable reserves are not available to use to support service delivery at the reporting date. These reserves arise from either:

- a) statutory adjustments required to reconcile balances to the amounts chargeable to council tax (or rents) for the year, in order to comply with legislation, or
- b) accounting gains or losses recognised in other comprehensive income and expenditure in accordance with accounting standards adopted by the Code, rather than in the surplus or deficit on the provision of services

This strategy relates to usable reserves only.

Why do we need a Reserves Strategy?

The Council needs to keep up to date a Reserves Strategy to understand the purposes for which it is holding reserves and the risks those reserves are seeking to mitigate, and ensure that the levels of those reserves are appropriate for the risks the Council is facing

Whilst the Council, at the time of setting the Strategy, may only have a year and half of existence left as a sovereign council it has a responsibility to be mindful of the risks it will be passing on the successor unitary and how a Reserves Strategy can help mitigate some of those risks.

The Council is operating in a complex and uncertain world and faces many of the same risks as other councils. These include:

- Unforeseen events, emergencies
- General economic impacts on both the council and its residents as a result of higher inflation or higher interest rates resulting in more households presenting in need of housing support, or tenants in the Council's assets becoming less willing to pay current rental levels
- Uncertainty of business rates income streams due to complexities and timing issues around appeals
- Fluctuations in investment returns including from investment assets

The above risks can be related to the different purposes for which the Council holds reserves:

General Contingency – the General Fund Reserve acts as a general contingency or buffer against the impact of unforeseen events or emergencies

Equalisation Reserves- the Business Rates Equalisation Reserve or the Interest Rate Equalisation reserve are examples. The Sinking Funds Reserves were originally designed to equalise or smooth out the impact of dips in investment income rental streams on the Revenue Budget

Reserves to deal with timing differences between the receipt of funds and the application of funds – for example grants unapplied where the Council may receive grants in advance of meeting the criteria for applying those funds. The UK Shared Prosperity Reserve was an example of this.

Reserves to supplement risk mitigation arrangements – for example the Insurance fund reserve.

Reserves to fund future anticipated spending requirements – for example, setting aside of service charge income for Harper House and White House to build up funds which can be applied in future to assist in funding maintenance costs. Similarly, the Environmental Impact Reserve, Social Housing Initiatives Fund, and Green Belt Fighting Reserve represent funds which have been set aside or earmarked to address future specific spending requirements.

Mitigating risk relating to investment and commercial activity -

The Council through its reliance on investment assets income streams is exposed to the risk of future decline in those net income streams, potentially due to greater voids, higher rent-free incentives, increased refurbishment costs etc. The potential risk is that income reduces below financing costs and not only would the Council be able to rely on a subsidy from the income stream to support the Revenue Budget but a financing shortfall would squeeze the Revenue Budget. It was in anticipation of this risk that the Council established Sinking Funds earmarked reserves at the time of acquisition of the investment assets to seek to build up sufficient funds to offset the risk of future dips in rental income.

The Best Value intervention has directed the Council to reduce this risk for itself and the successor unitary by undertaking a comprehensive investment assets disposal programme. This means that that over the medium term the reliance on this income stream will be removed and the exposure to the risk of voids or maintaining those assets will cease. Therefore, the need to hold earmarked sinking funds reserves for the original long-term reasons has fallen away. Instead, there is now a short to medium term period of additional Revenue Budget pressure, part of which could be eased by applying some use of re-purposed Sinking Funds reserves.

How does it fit with our other strategies?

The Reserves Strategy is a key underpinning strategy for the Medium-Term Financial Strategy which identifies over the medium-term Revenue Budget pressures. Having a clear Reserves Strategy helps identify how Reserves can be used to help allow the Council and its successor unitary time to make transformational change to help close budget gaps.

Our Reserves

General Fund Balance Reserve (£3.895m as at 31/3/25)- The General Fund Balance Reserve acts as a corporate contingency to cushion the impact of unexpected events or emergencies. It also provides a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing.

There is no statutory minimum for the level of General Fund Balance to be held although it is widely accepted that a minimum of 5% of net budget is best practice. In making a recommendation as to the level of General Fund Balance Reserve which should be maintained, the Section 151 Officer considers.

Useable Earmarked Reserves

As at the end of 2024/25 these totalled (including Revenue Grants balances unapplied) £36.8m with the largest component being earmarked sinking fund reserves (£26.3m) set aside to smooth potential future dips in investment income rental.

Developer's Contributions

As at end of 2024/25 these totalled £8.3million. These are received in relation to Section 106 affordable housing agreements and Community Infrastructure Levy agreements. These funds can only be used to support expenditure agreed under the agreements and are therefore not available to the Council to use for other purposes.

Capital Receipts (£2.681m as at 31/3/25)

Balance of capital receipts as at 31/3/25 was £2.7m.

Capital Receipts can only be used to fund capital expenditure, or eligible expenditure under the Flexible Use of Capital Receipts Strategy or to pay down outstanding debt.

Unapplied Capital Grants

As at 31/3/25 these totalled £1.8m and are only used to fund capital expenditure in accordance with the terms of the grants. The funds are not available to support the Revenue Budget.

Use of the Reserves

In 2025/26 there is an additional £7m of MRP being applied to Revenue relating to MRP on surplus assets (in line with accounting requirements that once capital projects are aborted that MRP starts to be applied). This had not been anticipated in the original budget for 2025/26 and it is decided to make use of repurposed Sinking Funds Reserves to offset the impact on the Revenue Budget. **Movement on Usable Revenue Reserves from £54.9m to £30.9m.**

The Medium-Term Financial Strategy is currently projected budget gaps for 2026/27 to 2028/29 as shown in the Table below.

Estimated Budget Gaps

	26-27	27-28	28-29
	£m	£m	£m
Budget Gaps after in year use of reserves	8.8	3.6	3.4

Estimated End of Year Useable Earmarked Revenue Reserves

	25/26	26/27	27/28	28/29
	£'000	£'000	£'000	£'000
<u>Opening Balance</u>				
Earmarked Reserves	40,862	21,721	10,124	5,968
In-year usage of available reserves to close budget gap	(19,141)	(11,597)	(4,155)	(3,936)
Balance at year end	21,721	10,124	5,968	2,033
<u>Opening Balance</u>				
Ringfenced Reserves	11,319	6,448	6,374	7,259
In year contributions		2,600	1,100	1,100
In-year use to cover committed spend	(4,871)	(2,674)	(215)	(215)
Balance at year end	6,448	6,374	7,259	8,144
General Fund Reserve	4,065	4,065	4,065	4,065
Closing Balance	32,234	20,563	17,292	14,242

Summary of the purpose's reserves are currently held for at 31.03.25

Name of Earmarked Reserves	Purpose of Earmarked Reserve	Value of reserve at 31.12.25
		£'000
Revenue Grants Unapplied	These are grants received by the council but not yet used. They are held in reserve to be applied in future years, often for specific services or projects they were awarded for.	6,213
Insurance Fund	A reserve for covering insurance claims, premiums, or self-insured liabilities. It provides a financial buffer for unexpected events (e.g. property damage, legal claims).	50
Planned Spending Funds	Money set aside for specific future projects or known upcoming costs, i.e. Housing Initiatives Fund, New Schemes Revenue Projects, Interest Equalisation, Bridge Street. This helps the council manage financial planning and avoids sudden funding gaps.	10,312
Acquired Properties Fund	Sinking Funds related to the management, maintenance, or development of the Council's investment properties. There are properties the council has purchased for regeneration, housing, and investment purposes.	26,261
Youth Council Fund	Supports activities, initiatives, or projects led by or for the youth council, engaging young people in local democracy and decision-making.	20
Local Environmental Assessment Fund	A reserve supporting environmental assessments, studies, or other work in relation to development decisions and conservation efforts.	154
Green Belt Fund	For projects to protect and enhance the green belt, often creation of green belt areas, improvements to environmental amenity, and preservation of green spaces.	619
Harper & White House Accommodation Fund	A reserve for accommodation-related services or improvements in specific properties (Harper & White House).	153
Woodthorpe Recreation Ground & Fordbridge Park Fund	Funds set aside for the two local recreation grounds for upkeep, investment/development of these two local areas and recreation grounds.	80
Contributions from Developers	This reflects Section 106 and Community Infrastructure Levy (CIL) funds contributed by developers to support infrastructure and community facilities e.g. Local Plan, Planning Develop Appeal, Open Stanwell Play Facility, etc.	8,319
Earmarked Reserves 31st March		52,181
<i>Plus</i>		
General fund Revenue Reserve		4,065
Total Revenue Reserves		56,246
<i>Plus Capital Reserves</i>		
Capital Receipts Reserve		2,681
Unapplied Capital Grants		2,105
Total Usable Reserves		61,032

Appendix G

Flexible Use of Capital Receipts Strategy 2026-27

This strategy applies from the **1st of April 2025** until **31st March 2030** but will be reviewed on an annual basis as part of the budget setting process.

Background and Rules of Qualification 1.1 This strategy sets out Spelthorne Borough Council's approach to the use of the Government's Direction for the Flexible Use of Capital Receipts, in accordance with Section 15(1) of the Local Government Act 2003^{1,2}. The Secretary of State, through Section 15 (1) of the Local Government Act 2003, gave local authorities the power to spend up to 100% of capital receipts from the disposal of property, plant, and equipment assets on the revenue costs of reform projects. This flexibility is limited to the application of those capital receipts received in the years to which this direction applies and does not allow borrowing to finance the revenue costs of service reform. From 2016/17 Local Authorities were given the power to use capital receipts from the disposal of property, plant and equipment assets received in the years in which this flexibility is offered, to spend up to 100% of their fixed asset receipts (excluding Right to Buy receipts) on the revenue costs of reform projects. Local Authorities may not use their existing stock of capital receipts to finance the revenue costs of reform; therefore, capital receipts realised before 2016/17 cannot be used flexibly under these arrangements.

- The Council has the flexibility to apply capital receipts to fund transformation projects as enabled by the Secretary of State's Direction and outlined in the Government's Statutory Guidance on the flexible use of capital receipts. The current extension of flexibility would have ceased in March 2025, but it was announced by Government alongside the Provisional Settlement on 18 December 2023 that the current scheme, which currently applies to expenditure and receipts incurred between 1st April 2022 and 31st March 2025, has been extended to 31st March 2030. Therefore, to make eligible use of the scheme the capital receipts, and any qualifying revenue expenditure, need to be incurred between **1st April 2022** and **31st March 2030**.
- The authority should prepare an annual strategy that includes separate disclosure of the individual projects that will be funded, or part funded through capital receipts flexibility and that the strategy is approved by Full Council or the equivalent.
- This initial Strategy may be replaced by another Strategy ("the revised Strategy") at any time during the year, on one or more occasions. The initial Strategy should specify the circumstances in which a revised Strategy is to be prepared, but a revised Strategy may be prepared in other circumstances, if at any time it is considered to be appropriate. When setting a revised Strategy its impact on the local authority's Prudential Indicators shall be considered and whether it is necessary to amend the Prudential Indicators at the same time
- Qualifying revenue expenditure is time-limited expenditure incurred by the Council 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 or demand for services in future years for any of the public sector delivery partners. Although 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 are excluded.

- An important feature of this flexibility requires the Council to demonstrate the highest standards of accountability and transparency and each individual project that will be funded or part-funded in this way must be disclosed and approved by a meeting of the Council.
- For 2026-27 and through to the current available extended period (31st March 2030), the Council initially proposes to use the flexibility to fund up to **£1.123m** of qualifying transformation expenditure. **Table 2** below sets out specific projects which could qualify for the use of capital receipts. Further schemes may be identified during the year which meet the use of capital receipts criteria. In this case, these schemes will be reported to a meeting of the Committee.
- The Council's use of capital receipts to fund transformation projects will continue to be subject to development and approval of robust business cases. The business cases will need to demonstrate that:
 - (a) The initiative will transform services, generate future savings, or reduce future costs; and
 - (b) The costs being funded are implementation or set up costs and not on-going operational revenue costs.

2. Flexible Use of Capital Receipts Process

- Flexible use of capital receipts is a means to fund one-off project costs which enable the process of transformation and the resulting benefit realisation. In applying this funding, several measures have been applied to ensure that the qualifying funding criteria are met. These include a robust approval process that is applied whenever the use of capital receipts is considered and to ensure that this funding source is only applied to qualifying expenditure.
- Governance includes reporting accountability to the Committee and regular performance reporting with detailed monitoring undertaken to provide assurance over the value of qualifying spend benefits realisation and the delivery of anticipated outcomes.
- This strategy allows the flexible use of capital receipts but does not determine they have to be used for the purpose set out. It provides flexibility to use capital receipts to fund the expenditure detailed if it is determined that is the best funding stream to use.
- Approval of projects and allocation of funds arising from the use of flexible capital receipts will be at the discretion of the Committee in consultation with the Chief Finance Officer (S151 officer), in accordance with this strategy.
- There are a wide range of projects that could generate qualifying expenditure, and the list below is not prescriptive. Examples of projects include:
 - Funding the cost of service, implementing the Council Best Value Inspection recommendations and the Improvement and Recovery Plan actions.
 - 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.
- Contributing towards the transformation Surrey Local Government Reorganisation process.

3. Impact on Affordability of Prudential Borrowing

- The Council will have due regard to the requirements of the Prudential Code and the impact on the prudential indicators. Capital receipts from the sale of assets are used to finance the Council’s Capital Strategy. The Council currently has unallocated capital receipts which can be used to fund this Strategy, therefore the utilisation of receipts for capital receipts flexibility will not have an impact on the Council’s prudential indicators.
- The incremental impact on the Council’s Prudential Indicators of **£0.566m** additional Capital Expenditure in 2025/26 due to its Flexible use of Capital Receipts Strategy might slightly change the CFR balances set out in Table 1 below:

Table 1 – Flexible Use of Capital Receipts change to Prudential Indicators

Prudential Indicators	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
Capital Financing Requirement	1,097	889	804	703
Operational Boundary	748	699	560	532
Authorised Borrowing Limited	1,097	889	804	702

Projects to be Funded from Flexible Use of Capital Receipts

4.1 The Council intends to apply capital receipts of up to **£0.566m** in 2026/27. Projects which are likely to qualify for the capital receipts flexibility are shown in Table 2 below.

Table 2 – 2025/26 Projects to be Funded from Flexible Use of Capital Receipts

	Description of Project	Qualifying Expenditure	Service Transformation	Planned use of Capital Receipts £000	Committee
	Contribution towards creation of new unitary and estimated cost of £35m across Surrey pre-vesting day	Contribution towards the Surrey LGR	As set out in LGR business case	250,000	CPRC
	To achieve financial sustainability through disciplined planning, effective governance, and transparent reporting. Reducing operating costs	Statement of accounts financial accounting	As set out in the Improvement and Recovery Plan (IRP)	75,000	CPRC
Regeneration and Housing Theme	To develop a strategy for the council's regeneration sites which provide realistic and credible plans for the sites, increases the provision of housing, reduces homelessness, and minimises the use of temporary accommodation and assessing the viability of Knowle Green Estates company	<p>Appoint experts to develop a Staines Masterplan to support housing and regeneration, and agree timelines for delivery (£60k).</p> <p>Consultant for affordable housing SPD (£30k).</p> <p>Strategic planning to deliver may need assistance in other areas or an interim to lead on other service priorities under IRP and service support (57k).</p> <p>Programme Co-ordinator re-recruit (£94k).</p>	As set out in the Improvement and Recovery Plan (IRP)	241,000	CPRC
				566,000	

CP&R - Fees and Charges Projections - Statutory & Discretionary					Appendix H		Commentary
	Income 24/25	Budget 25/26	Forecast 25/26	Budget 26/27	F&C Increase Total £'	Budget Increase (- Decrease)%	
	£	£	£	£			
BUSINESS INFRASTRUCTURE-GROWTH							
Property Fees	1,292	4,400	3,500	4,600	200	5%	
Staines Market	202,628	200,000	200,000	200,000	-	0%	
BUSINESS INFRASTRUCTURE-GROWTH TOTALS	203,920	204,400	203,500	204,600	200		
COMMUNITY WELLBEING & HOUSING - 2026/27 FEES AND CHARGES PROJECTION							
	£	£	£	£			
Day Centres							
Fordbridge Centre - room hire	7,499	14,800	18,000	15,000	200	1%	
Greeno Centre - room hire	1,190	2,000	1,200	2,000	-	0%	
Older Peoples Services	16,060	14,700	18,100	17,500	2,800	19%	
OPAL Group	129,631	152,900	123,000	152,900	-	0%	
Staines Community Centre - room hire	1,646	5,000	5,000	5,000	-	0%	
Licensing - Street Trading	15,870	16,100	19,900	16,700	600	4%	
Food Safety	635	-	-	-	-	0%	
Funerals	4,173	3,900	3,900	10,000	6,100	156%	Budget historically lower than actual, this was realigned in FY26.
Health and Safety	-	-	-	-	-	0%	
Bed & Breakfast	1,383,142	1,202,200	1,206,500	1,244,000	41,800	3%	increase in forecast given by Budget Holder. Spoke to Fidelma 28/01/26, who confirmed that perhaps the increase is a little ambitious. At the time the forecast was provided, there was an expectation of better debt recovery procedures, and in reality many burials do not have estate funds to cover them.
Licensing							
Animal welfare	6,336	-	-	-	-	0%	
Gambling Act Fees	10,561	13,100	13,100	13,700	600	5%	
HMO Licensing Scheme	74,866	30,300	105,000	105,000	74,700	247%	Tracey requested budget to be increased to £105K, due to increased volume of licences & 'Walk on the Wild Side' in April
Licensing Act Fees	2,816	3,800	2,300	3,000	- 800	-21%	

CP&R - Fees and Charges Projections - Statutory & Discretionary	Appendix H						Commentary
	Income 24/25	Budget 25/26	Forecast 25/26	Budget 26/27	F&C Increase Total £'	Budget Increase (- Decrease)%	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>			
Mobile Homes	302	-	400	400	400		
Scrap Metal Dealers	-	900	900	900		0%	
Retail	68,336	82,400	82,900	85,700	3,300	4%	
Meals On Wheels	178,743	175,400	215,000	271,500	96,100	55%	
Pavement Licensing	2,520	-	1,300	1,200	1,200		
Shepperton Hall	23,889	29,900	29,900	31,400	1,500	5%	
Water Testing Charges	-	-	-	-		0%	
Rodent & Pest Control	950	500	2,800	500	-	0%	
SAT							
Membership	3,227	1,600	5,600	1,700	100	6%	Budget increased as agreed with GH
Spelride	56,373	55,800	57,800	58,600	2,800	5%	Budget increased as agreed with GH
Taxi Licensing	45,216	71,000	47,800	56,700	- 14,300	-20%	BH agreed to budget reduction based on previous two years trends
COMMUNITY WELLBEING & HOUSING TOTALS	2,033,980	1,876,300	1,960,400	2,093,400	217,100		
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>			
CORPORATE POLICY & RESOURCES							
Building Control	321,049	427,500	343,900	343,800	- 83,700	-20%	26-27 budget based on a more realistic assessment of current income
Electoral Registration	2,561	1,000	2,000	1,100	100	10%	Although Fees income has been increased, all Fees & Charges are statutory
Legal Fees	18	10,400	35,700	37,500	27,100	261%	Budget moved from other reimbursements to Legal Other Fees from 26/27 with 5% overall increase
Local Land Charges	137,054	140,700	121,500	122,600	- 18,100	-13%	Budget decrease due to lack of reduced demand in housing market.
CORPORATE POLICY & RESOURCES TOTALS	460,682	579,600	503,100	505,000	- 74,600		
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>			
ENVIRONMENT & SUSTAINABILITY							

CP&R - Fees and Charges Projections - Statutory & Discretionary	Appendix H						Commentary
	Income 24/25	Budget 25/26	Forecast 25/26	Budget 26/27	F&C Increase Total £'	Budget Increase (- Decrease)%	
	£	£	£	£			
Abandoned Vehicles	-	-	-	-		0%	
Allotments	47,925	44,400	53,000	46,600	2,200	5%	Budget increased by 5%
Car Parks	1,515,959	1,658,800	1,766,200	1,663,800	5,000	0%	
Cemeteries	512,762	447,500	497,500	469,900	22,400	5%	Budget increased by 5%
Pollution Prevention & Control Act	2,931	3,200	3,200	3,200	-	0%	
Spelthorne In Bloom	50,864	52,500	52,500	55,100	2,600	5%	Budget increased by 5%
Housing Enforcement/ Licensing - Housing	55	-	-	-	-	0%	
Parks Strategy							
Filming Rights	5,750	3,500	1,000	3,500	-	0%	No increase
Football	591	1,100	600	1,100	-	0%	No increase
Funfairs	4,473	4,800	4,500	4,800	-	0%	No increase
Outdoor Group Fitness Training fees	-	-	-	-		0%	
Tennis	-	-	-	-		0%	
Usage of Parks	-	-	-	-		0%	
Planning Development Control							
Pre-Application Charges	57,563	76,400	100,000	100,000	23,600	31%	Planning the use of pre applications as much as possible. Local Plan adoption could lead to more, pre applications going through. Increase based on historical trends
Planning Application Fees	477,405	717,700	717,700	567,200	- 150,500	-21%	More realistic budget put forward as under achieved income the past 3 years
Planning Miscellaneous Fees	207	-	-	-	-	0%	
Refuse Collection							
Domestic - Bins for New Developments	78,671	46,000	25,000	48,300	2,300	5%	Budget increased by 5%
Domestic - Green Waste Bins	962,535	1,024,300	1,001,300	1,165,200	140,900	14%	Budget increased, Green waste bins of 240 lt. are up by 14%
Domestic - Bulky Items	2,910	15,500	500	15,500	-	0%	
Non Domestic	79,060	91,000	77,300	95,600	4,600	5%	Budget increased by 5%
Strategic Planning							
Custom and Self Build Register	-	-	-	-		0%	
S106 Monitoring Fees	-	-	-	-		0%	
Works in Default	2,336	-	-	-	-	0%	
ENVIRONMENT & SUSTAINABILITY TOTALS	3,801,888	4,186,700	4,300,300	4,239,800	53,100		

CP&R - Fees and Charges Projections - Statutory & Discretionary	Appendix H						
	Income	Budget	Forecast	Budget	F&C	Budget	
	24/25	25/26	25/26	26/27	Increase	Increase (-	
	£	£	£	£	Total £'	Decrease)%	Commentary
TOTAL FEES & CHARGES INCOME	6,500,470	6,847,000	6,967,300	7,042,800	<u>195,800</u>	3%	

Fees and Charges

2026/27



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A full schedule of the fees and charges for all Council services for the coming year

Community Wellbeing & Housing

Day Centres

Greeno & Fordbridge Centres (Community Use)

Committee/Meeting Rooms

	<u>Record</u>	<u>2025/26 Charge</u>	<u>2026/27 Charge</u>	<u>VAT</u>	<u>Statute</u>
Mon-Fri Evening (per hour)	558	£19.00	£20.00	E	Discretionary
Saturday (per hour)	561	£25.00	£30.00	E	Discretionary

Large Hall

	<u>Record</u>	<u>2025/26 Charge</u>	<u>2026/27 Charge</u>	<u>VAT</u>	<u>Statute</u>
Mon-Fri Evening (per hour)	551	£30.00	£35.00	E	Discretionary
Saturday Day Time Rates before 6.00 PM (per hour)	553	£35.00	£40.00	E	Discretionary
Saturday Evening after 6.00 PM (per hour)	554	£50.00	£55.00	E	Discretionary
Sunday (per hour)	555	£50.00	£55.00	E	Discretionary

Quiet Lounge

	<u>Record</u>	<u>2025/26 Charge</u>	<u>2026/27 Charge</u>	<u>VAT</u>	<u>Statute</u>
Mon-Fri Evening (per hour)	562	£19.00	£20.00	E	Discretionary
Saturday Day Time Rates before 6.00 PM (per hour)	564	£30.00	£35.00	E	Discretionary
Saturday Evening after 6.00 PM (per hour)	565	£35.00	£40.00	E	Discretionary

Greeno & Fordbridge Centres (Semi Commercial Use e.g. Weight Watchers and Dance Classes)

Large Hall

	<u>Record</u>	<u>2025/26 Charge</u>	<u>2026/27 Charge</u>	<u>VAT</u>	<u>Statute</u>
Mon - Fri Evening (per hour)	1,222	£35.00	£40.00	E	Discretionary

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				VATII	
Saturday Day Time Rates before 6.00 PM (per hour)	1,223	£40.00	£45.00	E	Discretionary
Saturday Evening after 6.00 PM (per hour)	1,224	£65.00	£70.00	E	Discretionary
Sunday (per hour)	1,225	£65.00	£70.00	E	Discretionary

Older Peoples Services

Membership Fees

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Joint Day Centre/Spelride	959	£30.00	£35.00	S	Discretionary
Non SBC Resident	604	£30.00	£35.00	S	Discretionary
SBC Resident	603	£19.00	£20.00	S	Discretionary

OPAL Group (High Needs)

Attendance Fees (Daily Charge)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
OPAL	1,692	£45.00	£50.00	O	Discretionary
OPAL	1,691	£45.00	£50.00	O	Discretionary

Staines Community Centres (Community Use)

Upstairs meeting room

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Mon-Fri Evening (per hour)	1,435	£19.00	£20.00	E	Discretionary
Saturday Daytime (per hour)	1,436	£25.00	£30.00	E	Discretionary
Saturday Evening (per hour)	1,437	£35.00	£40.00	E	Discretionary
Sunday all day (per hour)	1,438	£35.00	£40.00	E	Discretionary

Upstairs or downstairs area

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Mon-Fri Evening (per hour)	1,431	£25.00	£30.00	E	Discretionary
Saturday Daytime (per hour)	1,432	£30.00	£35.00	E	Discretionary
Saturday Evening (per hour)	1,433	£45.00	£50.00	E	Discretionary
Sunday all day (per hour)	1,434	£45.00	£50.00	E	Discretionary

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Staines Community Centres (Semi-Commercial Use)

Upstairs meeting room

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Mon-Fri Evening (per hour)	1,443	£25.00	£30.00	E	Discretionary
Saturday Daytime (per hour)	1,444	£30.00	£35.00	E	Discretionary
Saturday Evening (per hour)	1,445	£45.00	£50.00	E	Discretionary
Sunday all day (per hour)	1,446	£45.00	£50.00	E	Discretionary

Upstairs or downstairs area

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Mon-Fri Evening (per hour)	1,439	£30.00	£30.00	E	Discretionary
Saturday Daytime (per hour)	1,440	£35.00	£40.00	E	Discretionary
Saturday Evening (per hour)	1,441	£55.00	£60.00	E	Discretionary
Sunday all day (per hour)	1,442	£55.00	£60.00	E	Discretionary

Environmental Health

Licensing

Street Trading

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
New Application Submission Fee	1,243	£105.00	£110.00	S	Discretionary

Street Trading - Occasional and Temporary

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Occasional Street Trader Event (Multi Trader) 21 plus traders(New Fee))	1,818		£600.00	S	Discretionary
Occasional Street Trader Event (Multi Trader) under 20 traders (New Fee)	1,819		£335.00	S	Discretionary
One month street trading consent (New Fee)	1,820		£205.00	S	Discretionary

Street Trading - Per Annum

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) Consent For Mobile Shops, Ice Cream Vans And The Like For Not More Than 30 Minutes In Any One Place: All Residential Areas Where Streets Are Not Classified Roads	101	£1,080.00	£1,134.00	S	Discretionary
b) Consent For Mobile Shops, Ice Cream Vans And The Like For Not More Than 30 Minutes In Any One Place: Sites In Classified Roads Which Are Not Prohibited Streets	102	£1,080.00	£1,134.00	S	Discretionary
c) Consent For Sites Adjacent To The Public Highway (Static Sites), for Specified Periods From Identified Sites During Street Trading Hours	103	£1,080.00	£1,134.00	S	Discretionary

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Food Safety

Food Safety

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Voluntary Surrender Of Foodstuffs Certificate	308	£90.00	£95.00	S	Discretionary

Food Hygiene Rating Scheme

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Request for re-inspection under the Food Hygiene Rating Scheme	1,592	£240.00	£265.00	S	Discretionary

Foodstuffs For Export

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Per Certificate (If Visit Needed)	307	£195.00	£205.00	O	Discretionary
Per Certificate (If Visit Not Needed)	306	£100.00	£105.00	O	Discretionary

Imported Foodstuffs

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Officer Hourly Rate	309		£85.00	O	Discretionary

Funerals

Welfare Funerals

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Recovery of officer time	1,453	£75.00	£80.00	S	Discretionary

Health and Safety

Health and Safety

Health And Safety At Work Act 1974

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Officer Statement Of Facts - hourly rate	314	£77.00	£85.00	O	Discretionary

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Homelessness

Homelessness

Bed & Breakfast

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Charge Is Maximum Eligible For Housing Benefit (2 Bed Rate, Per Week, Per Individual)	550	£288.46	£288.46	○	Statutory
Charge Is Maximum Eligible For Housing Benefit (4 Bed Rate, Per Week, Per Individual)	1,320	£413.01	£413.01	○	Statutory

Licensing

Animal Welfare

New or renewal application (Plus all associated vet fees and charges)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Arranging for the Provision of Boarding (Application Fee 468, Grant Fee 132)	1,585	£568.00	£600.00	○	Discretionary
Boarding for cats (Application Fee 468, Grant Fee 132)	1,577	£568.00	£600.00	○	Discretionary
Boarding in dogs in kennels - (Application Fee 468, Grant Fee 132)	1,575	£568.00	£600.00	○	Discretionary
Dog Breeders - (Application Fee 468, Grant Fee 132)	1,569	£568.00	£600.00	○	Discretionary
Dog Day Care (Application Fee 468, Grant Fee 132)	1,579	£568.00	£600.00	○	Discretionary
Each additional licensable activity/inspection	1,588	£125.00	£135.00	○	Discretionary
Each additional site visit to hosts as part of the arrangers licence application/ renewal	1,610	£125.00	£135.00	○	Discretionary
Hiring out horses (Application Fee 468, Grant Fee 132)	1,571	£568.00	£600.00	○	Discretionary
Home boarders (dogs only) (Application Fee 468, Grant Fee 132)	1,573	£568.00	£600.00	○	Discretionary
Keeping or training animals for exhibition (Application Fee 468, Grant Fee 132)	1,583	£568.00	£600.00	○	Discretionary
Replacement Licence	1,591	£65.00	£70.00	○	Discretionary
Re-rating Inspection.	1,587	£285.00	£300.00	○	Discretionary
Selling Animals as Pets (Application Fee 468, Grant Fee 132)	1,581	£568.00	£600.00	○	Discretionary

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Animals

Variation to any Animal Licence

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
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				VATII	
Variation to Licence with no visit required	1,024	£105.00	£115.00	○	Discretionary
Variation to Licence with visit	1,025	£285.00	£300.00	○	Discretionary

Zoo and Dangerous Wild Animal Licences

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Dangerous Wild Animals (Plus all associated vet fees and Charges)	1,611	£570.00	£600.00	○	Discretionary
Initial zoo applications (plus all associated vet fees and charges)	1,023	£570.00	£600.00	○	Discretionary

Gambling Act 2005

Gambling Act Fees

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Adult Gaming Centres: a) New Applications	488	£2,000.00	£2,000.00	○	Statutory
Adult Gaming Centres: b) Annual Fees	489	£1,000.00	£1,000.00	○	Statutory
Adult Gaming Centres: c) Variations	490	£1,000.00	£1,000.00	○	Statutory
Adult Gaming Centres: d) Transfers	491	£1,200.00	£1,200.00	○	Statutory
Adult Gaming Centres: e) Reinstatements	492	£1,200.00	£1,200.00	○	Statutory
Adult Gaming Centres: f) Provisionals Statements	493	£2,000.00	£2,000.00	○	Statutory
Adult Gaming Centres: g) Licence Application (Provisional Statement Holders)	494	£1,200.00	£1,200.00	○	Statutory
Adult Gaming Centres: h) Copy of licence	927	£25.00	£25.00	○	Statutory
Adult Gaming Centres: i) Notification of change	926	£50.00	£50.00	○	Statutory
Betting Premises (Excluding Tracks): a) New Applications	467	£2,700.00	£2,700.00	○	Statutory
Betting Premises (Excluding Tracks): b) Annual Fees	468	£600.00	£600.00	○	Statutory
Betting Premises (Excluding Tracks): c) Variations	469	£1,500.00	£1,500.00	○	Statutory
Betting Premises (Excluding Tracks): d) Transfers	470	£1,200.00	£1,200.00	○	Statutory
Betting Premises (Excluding Tracks): e) Reinstatements	471	£1,200.00	£1,200.00	○	Statutory
Betting Premises (Excluding Tracks): f) Provisionals Statements	472	£3,000.00	£3,000.00	○	Statutory
Betting Premises (Excluding Tracks): g) Licence Application (Provisional Statement Holders)	473	£1,200.00	£1,200.00	○	Statutory
Betting premises (Excluding Tracks): h) Copy of licence	921	£25.00	£25.00	○	Statutory
Betting premises (Excluding Tracks): i) Notification of change	920	£50.00	£50.00	○	Statutory
Bingo Clubs: a) New Applications	460	£3,500.00	£3,500.00	○	Statutory
Bingo Clubs: b) Annual Fees	461	£1,000.00	£1,000.00	○	Statutory

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Bingo Clubs: c) Variations	462	£1,750.00	£1,750.00	○	Statutory
Bingo Clubs: d) Transfers	463	£1,200.00	£1,200.00	○	Statutory
Bingo Clubs: e) Reinstatements	464	£1,200.00	£1,200.00	○	Statutory
Bingo Clubs: f) Provisionals Statements	465	£3,500.00	£3,500.00	○	Statutory
Bingo Clubs: g) Licence Application (Provisional Statement Holders)	466	£1,200.00	£1,200.00	○	Statutory
Bingo Clubs: h) Notification of change	918	£50.00	£50.00	○	Statutory
Bingo Clubs: i) Copy of licence	919	£25.00	£25.00	○	Statutory
Club Gaming Permit (Where The Applicant Holds A Club Premises Certificate Under The Licensing Act 2003): ε Application Fee (New Permit)	519	£100.00	£100.00	○	Statutory
Club Gaming Permit (Where The Applicant Holds A Club Premises Certificate Under The Licensing Act 2003): κ Application Fee (Conversion Of Part 2 / Part 3 Registration)	520	£100.00	£100.00	○	Statutory
Club Gaming Permit (Where The Applicant Holds A Club Premises Certificate Under The Licensing Act 2003): c Annual Fee	521	£50.00	£50.00	○	Statutory
Club Gaming Permit (Where The Applicant Holds A Club Premises Certificate Under The Licensing Act 2003): c Renewal Fee	522	£100.00	£100.00	○	Statutory
Club Gaming Permit (Where The Applicant Holds A Club Premises Certificate Under The Licensing Act 2003): ε Variation Fee	523	£100.00	£100.00	○	Statutory
Club Gaming Permit (Where The Applicant Holds A Club Premises Certificate Under The Licensing Act 2003): f Copy Of Permit	524	£15.00	£15.00	○	Statutory
Club Gaming Permit: a) Application Fee (New Permit)	513	£200.00	£200.00	○	Statutory
Club Gaming Permit: b) Application Fee (Conversion Of Part 2 / Part 3 Registration)	514	£100.00	£100.00	○	Statutory
Club Gaming Permit: c) Annual Fee	515	£50.00	£50.00	○	Statutory
Club Gaming Permit: d) Renewal Fee	516	£200.00	£200.00	○	Statutory
Club Gaming Permit: e) Variation Fee	517	£100.00	£100.00	○	Statutory
Club Gaming Permit: f) Copy Of Permit	518	£15.00	£15.00	○	Statutory
Family Entertainment Centre: a) New Applications	481	£2,000.00	£2,000.00	○	Statutory
Family Entertainment Centre: b) Annual Fees	482	£750.00	£750.00	○	Statutory
Family Entertainment Centre: c) Variations	483	£1,000.00	£1,000.00	○	Statutory
Family Entertainment Centre: d) Transfers	484	£950.00	£950.00	○	Statutory
Family Entertainment Centre: e) Reinstatements	485	£950.00	£950.00	○	Statutory
Family Entertainment Centre: f) Provisionals Statements	486	£2,000.00	£2,000.00	○	Statutory
Family Entertainment Centre: g) Licence Application (Provisional Statement Holders)	487	£950.00	£950.00	○	Statutory

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				VATII	
Family Entertainment Centre: h) Copy of licence	925	£25.00	£25.00	○	Statutory
Family Entertainment Centre: i) Notification of change	924	£50.00	£50.00	○	Statutory
Licensed Premises - Notification Of Intent To Use Automatic Entitlement (1-2 Machines)	495	£50.00	£50.00	○	Statutory
Licensed Premises Gaming Machine Permit (3+ Machines): a) Application Fee (New Permit)	496	£150.00	£150.00	○	Statutory
Licensed Premises Gaming Machine Permit (3+ Machines): b) Application Fee (Conversion Of S34 Permit)	497	£100.00	£100.00	○	Statutory
Licensed Premises Gaming Machine Permit (3+ Machines): c) Annual Fee	498	£50.00	£50.00	○	Statutory
Licensed Premises Gaming Machine Permit (3+ Machines): d) Variation Fee	499	£100.00	£100.00	○	Statutory
Licensed Premises Gaming Machine Permit (3+ Machines): e) Transfer Fee	500	£25.00	£25.00	○	Statutory
Licensed Premises Gaming Machine Permit (3+ Machines): f) Change Of Name	501	£25.00	£25.00	○	Statutory
Licensed Premises Gaming Machine Permit (3+ Machines): g) Copy Of Permit	502	£15.00	£15.00	○	Statutory
Prize Gaming Permit: a) Application Fee (New Permit)	508	£300.00	£300.00	○	Statutory
Prize Gaming Permit: b) Application Fee (Conversion Of S34 Permit)	509	£100.00	£100.00	○	Statutory
Prize Gaming Permit: c) Renewal Fee	510	£300.00	£300.00	○	Statutory
Prize Gaming Permit: d) Change Of Name	511	£25.00	£25.00	○	Statutory
Prize Gaming Permit: e) Copy Of Permit	512	£15.00	£15.00	○	Statutory
Small Society Lotteries: a) New Registration	525	£40.00	£40.00	○	Statutory
Small Society Lotteries: b) Annual Fee	526	£20.00	£20.00	○	Statutory
Tracks: a) New Applications	474	£2,500.00	£2,500.00	○	Statutory
Tracks: b) Annual Fees	475	£1,000.00	£1,000.00	○	Statutory
Tracks: c) Variations	476	£1,250.00	£1,250.00	○	Statutory
Tracks: d) Transfers	477	£950.00	£950.00	○	Statutory
Tracks: e) Reinstatements	478	£950.00	£950.00	○	Statutory
Tracks: f) Provisionals Statements	479	£2,500.00	£2,500.00	○	Statutory
Tracks: g) Licence Application (Provisional Statement Holders)	480	£950.00	£950.00	○	Statutory
Tracks: h) Copy of licence	923	£25.00	£25.00	○	Statutory
Tracks: i) Notification of change	922	£50.00	£50.00	○	Statutory
Unlicensed Family Entertainment Centre Gaming Machine Permit: a) Application Fee (New Permit)	503	£300.00	£300.00	○	Statutory
Unlicensed Family Entertainment Centre Gaming Machine Permit: b) Application Fee (Conversion Of S34 Perm	504	£100.00	£100.00	○	Statutory
Unlicensed Family Entertainment Centre Gaming Machine Permit: c) Renewal Fee	505	£300.00	£300.00	○	Statutory
Unlicensed Family Entertainment Centre Gaming Machine Permit: d) Change Of Name	506	£25.00	£25.00	○	Statutory

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Unlicensed Family Entertainment Centre Gaming Machine Permit: e) Copy Of Permit	507	£15.00	£15.00	<u>VAT</u> ○	Statutory
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HMO Licensing Scheme

HMO Licence

	<u>Record</u>	<u>2025/26 Charge</u>	<u>2026/27 Charge</u>	<u>VAT</u>	<u>Statute</u>
Cancelled licence application (to cover aborted work on processing the application)	1,695	£175.00	£185.00	○	Discretionary
e) Penalty for late or incomplete applications	1,012	£175.00	£185.00	○	Discretionary

HMO Licence:- 5% discount of licence fee given for membership of professional landlord association;10% discount of licence fee given for landlord accreditation with recognised scheme

	<u>Record</u>	<u>2025/26 Charge</u>	<u>2026/27 Charge</u>	<u>VAT</u>	<u>Statute</u>
a) Application for a new licence (of which processing fee £818; maintenance fee £1,312)	1,724	£1,368.00	£2,130.00	○	Discretionary
Application for a licence renewal (of which processing fee £818; maintenance fee £1312)	1,725	£1,368.00	£2,130.00	○	Discretionary

Licensing Act 2003

Licensing Fees

	<u>Record</u>	<u>2025/26 Charge</u>	<u>2026/27 Charge</u>	<u>VAT</u>	<u>Statute</u>
Application For Provisional Statement Where Premises Are Being Built etc (Sec 29)	444	£315.00	£315.00	○	Statutory
Application For Transfer Of A Premises Licence (Section 42)	447	£23.00	£23.00	○	Statutory
Application To Vary Licence To Specify Individual As Premises Supervisor (Section37)	446	£23.00	£23.00	○	Statutory
Change Of Relevant Registered Address Of Club (Section 83,(1) Or (2)	451	£10.50	£10.50	○	Statutory
Duty To Notify Change Of Name Or Address (Section 127)	454	£10.50	£10.50	○	Statutory
Interim Authority Notice Following Death Etc Of Licence Holder (Section 47)	448	£23.00	£23.00	○	Statutory
Notification Of Change Of Name And Address (Section 33)	445	£10.50	£10.50	○	Statutory
Notification Of Change Of Name Or Alteration Of Rules Of The Club (Section 82)	450	£10.50	£10.50	○	Statutory
Personal Licence	423	£37.00	£37.00	○	Statutory
Personal Licence Grant Or Renewal (Section 117)	442	£37.00	£37.00	○	Statutory
Right Of Freeholder Etc To Be Notified Of Licensing Matters (Section 178)	455	£21.00	£21.00	○	Statutory
Temporary Events Notice	422	£21.00	£21.00	○	Statutory
Temporary Events Notice (Section100)	441	£21.00	£21.00	○	Statutory
Theft, Loss etc Of Certificate Or Summary (Section 79)	449	£21.00	£21.00	○	Statutory

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				VAT	Statute
Theft, Loss etc Of Personal Licence (Section 126)	453	£10.50	£10.50	<input type="radio"/>	Statutory
Theft, Loss etc Of Premises Licence Or Summary (Section 25)	443	£10.50	£10.50	<input type="radio"/>	Statutory
Theft, Loss etc Of Temporary Event Notice (Section 110)	452	£10.50	£10.50	<input type="radio"/>	Statutory

Licensing Register Entries

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
For All Entries (If Plans Are Required)	440	£3,000.00	£3,000.00	<input type="radio"/>	Statutory
For All Entries (No Plans Are Required)	439	£1,000.00	£1,000.00	<input type="radio"/>	Statutory
Per Individual Copy	438	£26.00	£26.00	<input type="radio"/>	Statutory

Premises Licence

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Minor Variation	917	£89.00	£89.00	<input type="radio"/>	Statutory

Premises Licence - Annual Fee

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
A	431	£70.00	£70.00	<input type="radio"/>	Statutory
B	432	£180.00	£180.00	<input type="radio"/>	Statutory
C	433	£295.00	£295.00	<input type="radio"/>	Statutory
D	434	£320.00	£320.00	<input type="radio"/>	Statutory
E	435	£350.00	£350.00	<input type="radio"/>	Statutory

Premises Licence - Annual Fee (For Town Centre Pubs Only)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
D X 2	436	£640.00	£640.00	<input type="radio"/>	Statutory
E X 3	437	£1,050.00	£1,050.00	<input type="radio"/>	Statutory

Premises Licence - New And Full Variation Applications

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
A	424	£100.00	£100.00	<input type="radio"/>	Statutory
B	425	£190.00	£190.00	<input type="radio"/>	Statutory
C	426	£315.00	£315.00	<input type="radio"/>	Statutory
D	427	£450.00	£450.00	<input type="radio"/>	Statutory
D X 2	429	£900.00	£900.00	<input type="radio"/>	Statutory
E	428	£635.00	£635.00	<input type="radio"/>	Statutory
E X 3	430	£1,905.00	£1,905.00	<input type="radio"/>	Statutory

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VATII

Mobile Home Site Licensing Scheme

Mobile Home Site Licence

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) Application for a new site licence - 1 to 5 pitches	1,336	£605.00	£640.00	○	Discretionary
b) Application for a new site licence - 6 to 24 pitches	1,337	£705.00	£745.00	○	Discretionary
c) Application for a new site licence - 25 to 99 pitches	1,338	£780.00	£820.00	○	Discretionary
d) Application for a new site licence - 100+ pitches	1,339	£925.00	£975.00	○	Discretionary
e) Application to alter conditions to a site licence - 1 to 5 pitches	1,340	£290.00	£305.00	○	Discretionary
f) Application to alter conditions to a site licence - 6 to 24 pitches	1,341	£300.00	£315.00	○	Discretionary
g) Application to alter conditions to a site licence - 25 to 99 pitches	1,342	£315.00	£335.00	○	Discretionary
h) Application to alter conditions to a site licence - 100+ pitches	1,343	£340.00	£360.00	○	Discretionary
i) Application to transfer a site licence	1,344	£165.00	£175.00	○	Discretionary
j) Annual fee - 1 to 5 pitches	1,345	£230.00	£245.00	○	Discretionary
k) Annual fee - 6 to 24 pitches	1,346	£285.00	£300.00	○	Discretionary
l) Annual fee - 25 to 99 pitches	1,347	£320.00	£340.00	○	Discretionary
m) Annual fee - 100+ pitches	1,348	£395.00	£415.00	○	Discretionary
n) Recover of cost of enforcement - hourly rate	1,415	£80.00	£85.00	○	Discretionary
o) Fit and proper person register application fee	1,693	£435.00	£460.00	○	Discretionary

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Pollution

Scrap Metal Dealers

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Scrap Metal collector fee	1,307	£415.00	£440.00	○	Discretionary
Scrap Metal dealer site license fee	1,308	£655.00	£690.00	○	Discretionary
Scrap Metal Licence Variation	1,315	£75.00	£80.00	○	Discretionary
Scrap Metal replacement of Licence	1,316	£35.00	£40.00	○	Discretionary

Retail

Fees and Charges

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Registration for skin piercing treatments: acupuncture, tattooing, skin piercing, electrolysis, semi-permanent skin colouring

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Practitioner registration	458	£280.00	£295.00	○	Discretionary
Registration of premises	459	£280.00	£295.00	○	Discretionary
Replacement certificate	935	£65.00	£70.00	○	Discretionary
Variation of registration	1,430	£75.00	£80.00	○	Discretionary

Sex establishment licence fee

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Change of licence details	1,269	£205.00	£220.00	○	Discretionary
New,Renewal,Intermediate,Temporary	1,268	£4,025.00	£4,230.00	○	Discretionary

Sex Shop Registration

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
New,Renewal,Intermediate,Temporary	456	£4,025.00	£4,230.00	○	Discretionary
Transfer Of Licence	457	£4,025.00	£4,230.00	○	Discretionary

Meals On Wheels

Luncheon Clubs

Service Fees

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Charge Per Meal	609	£5.00	£6.00	○	Discretionary

Meals on Wheels

Service Fees

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Charge for Sandwich	1,683	£2.00	£3.00	○	Discretionary
Charge Per Meal	608	£5.00	£6.00	○	Discretionary

Pavement Licensing

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VATII

Pavement Licensing

Pavement Licensing

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Street Pavement License New	1,785		£500.00	O	Discretionary
Street Pavement License Renewal	1,679	£100.00	£350.00	O	Discretionary

Public Halls

Shepperton Hall

Community Use (9am to Midnight) (Hire to local groups)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Mon-Fri 9am to 5pm per hour	641	£25.00	£30.00	E	Discretionary
Mon-Fri After 5pm per hour	642	£30.00	£35.00	E	Discretionary
Sat 9am to 6pm per hour	643	£35.00	£40.00	E	Discretionary
Sat After 6pm per hour	644	£55.00	£60.00	E	Discretionary
Sunday 9am to 10.30pm per hour	645	£55.00	£60.00	E	Discretionary

Semi Commercial Use (9am to Midnight) (Commercial firms providing a community benefit)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Mon-Fri 9am to 5pm per hour	1,006	£35.00	£40.00	E	Discretionary
Mon-Fri After 5pm per hour	1,016	£40.00	£45.00	E	Discretionary
Sat 9am to 6pm per hour	1,021	£40.00	£45.00	E	Discretionary
Sat After 6pm per hour	1,031	£70.00	£75.00	E	Discretionary
Sunday 9am to 10.30pm per hour	1,221	£70.00	£75.00	E	Discretionary

Public Health

Water Testing Charges

Private water supply

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) Private water supply sample (each visit)= officer hourly rate plus PLUS all associated external sampling, laboratory and reporting costs	1,027	£100.00	£104.00	O	Statutory

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				VATII	
Analysing a sample taken during monitoring of Group B parameters and monitoring under regulation 11,= office hourly rate PLUS all associated external sampling, laboratory and reporting costs	1,034	£63.50	£66.00	<input type="radio"/>	Statutory
b) Risk Assessment (each assessment) = officer hourly rate, PLUS all associated costs for commissioning appropriately trained and competent specialists	1,028	£63.50	£66.00	<input type="radio"/>	Statutory
c) Investigation (per investigation) = officer hourly rate, PLUS all associated costs for commissioning competent specialists (including sampling, laboratory analysis, risk assessment and engineering	1,029	£63.50	£66.00	<input type="radio"/>	Statutory
d) Granting an Authorisation (per authorisation) = officer hourly rate, PLUS all associated external costs	1,030	£63.50	£66.00	<input type="radio"/>	Statutory
e) Analysing a Sample Taken Under Regulation 10 (for parameters referred to in paragraph (1)(a) to (e) of that regulation) = officer hourly rate, PLUS all associated external sampling, laboratory and reporting costs	1,032	£63.50	£66.00	<input type="radio"/>	Statutory
f) Analysing a Sample Taken during monitoring of Group A parameters = officer hourly rate, PLUS all associated external sampling, laboratory and reporting costs	1,033	£63.50	£66.00	<input type="radio"/>	Statutory

Rodent & Pest Control

Rodent and Pest Control

Pest Control

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Bedbugs (based on a 3 bedroom property, more than 3 bedrooms subject to survey)	1,260	£135.00	£0.00	S	Discretionary
Fleas, Cockroaches etc. (based on a 3 bedroom property, more than 3 bedrooms subject to survey)	327	£105.00	£0.00	S	Discretionary
Mice (Up to 3 visits)	326	£80.00	£0.00	S	Discretionary
Rats (Up to 3 visits)	325	£65.00	£0.00	S	Discretionary
Wasps (per visit)	1,629	£80.00	£0.00	S	Discretionary

Stray Dogs

Stray Dogs - Collection Fee (comprising of £25 statutory fee, contractor collection fee £187)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Plus Kennelling of £30/day, if the owner wants their dog delivered back to them £40, and any vet fees incurred charged in addition	295	£235.00	£250.00	<input type="radio"/>	Discretionary

SAT

Fees and Charges

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VATII

Spelride Accessible Transport (S A T)

Membership

Annual

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
758	£24.00	£25.00	Z	Discretionary

Spelride

Per Single Trip

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
759	£5.00	£6.00	Z	Discretionary

Return Trip

760	£9.00	£10.00	Z	Discretionary
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Taxi Licensing

Taxi Licensing fee structure

Cancellation of booked appointment fee

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,718	£44.00	£46.00	O	Discretionary

Change of Vehicle

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,707	£180.00	£189.00	O	Discretionary

DBS

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,717	£48.50	£48.50	O	Discretionary

Discounted HC vehicle with wheelchair accessibility

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,709	£128.50	£149.00	O	Discretionary

Discounted PH vehicle with wheelchair accessibility

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,708	£130.00	£137.00	O	Discretionary

English & Numeracy Test & Retest

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,716	£32.00	£34.00	O	Discretionary

Hackney Carriage Conditions Test & Retest

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
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	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
	1,713	£54.00	£57.00	<input type="radio"/>	Discretionary
Hackney Carriage Geographic Test & Retest	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
	1,712	£76.00	£80.00	<input type="radio"/>	Discretionary
New Driver Hackney Carriage (1 year)	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
	1,696	£249.00	£275.00	<input type="radio"/>	Discretionary
New Driver Hackney Carriage (3 year)	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
	1,697	£429.00	£464.00	<input type="radio"/>	Discretionary
New Driver Private Hire (1 year)	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
	1,698	£253.00	£280.00	<input type="radio"/>	Discretionary
New Driver Private Hire (3 year)	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
	1,699	£429.00	£466.00	<input type="radio"/>	Discretionary
Operators 1 year	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
	1,710	£367.00	£385.00	<input type="radio"/>	Discretionary
Operators 5 year	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
	1,711	£1,030.00	£1,082.00	<input type="radio"/>	Discretionary
Private Hire Conditions Test & Retest	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
	1,714	£54.00	£57.00	<input type="radio"/>	Discretionary
Private Hire Geographic Test & Retest	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
	1,715	£54.00	£57.00	<input type="radio"/>	Discretionary
Reissue of PH/HC driver or vehicle licence due to any other reason	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
	1,719	£29.00	£30.00	<input type="radio"/>	Discretionary

Fees and Charges

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VATII

Renewal Driver Hackney Carriage (1 year)

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,700	£233.00	£260.00	○	Discretionary

Renewal Driver Hackney Carriage (3 year)

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,701	£468.00	£505.00		Discretionary

Renewal Driver Private Hire (1 year)

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,703	£236.00	£262.00	○	Discretionary

Renewal Driver Private Hire (3 year)

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,704	£457.00	£494.00	○	Discretionary

Replacement of plates

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,720	£27.00	£28.00		Discretionary

Upgrade Private Hire Driver to Hackney Carriage Driver (Includes 1 attempt at conditions test, 1 attempt at geographic test, vehicle check & processing & issuing driver and vehicle licence)

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,702	£234.00	£246.00	○	Discretionary

Vehicle Hackney Carriage

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,705	£260.00	£287.00	○	Discretionary

Vehicle Private Hire

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,706	£257.00	£270.00	○	Discretionary

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Fees and Charges

2026/27



Printed Date: 02/12/2025

Last modified: 02/12/2025

A full schedule of the fees and charges for all Council services for the coming year

Business Infrastructure-Growth

Asset Management

Property Fees

Work charges (general fees)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Consent under Lease (assignment, alterations etc.)	1,493	£485.00	£510.00	S	Discretionary
Disposal of Council land (at third party's request)	1,496	£905.00	£950.00	S	Discretionary
Entering into a new Lease	1,487	£905.00	£950.00	S	Discretionary
Entering into a new Licence	1,488	£485.00	£510.00	S	Discretionary
Lease Renewal (substantially new terms)	1,489	£725.00	£760.00	S	Discretionary
Lease Renewal (substantially same terms as before)	1,490	£545.00	£570.00	S	Discretionary
Licence Renewal (substantially new terms)	1,491	£390.00	£410.00	S	Discretionary
Licence Renewal (substantially same terms as before)	1,492	£300.00	£315.00	S	Discretionary
New Wayleave, Easement etc.	1,494	£605.00	£635.00	S	Discretionary
Regularisation of encroachment	1,495	£605.00	£635.00	S	Discretionary

Work charges (third sector fees)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Consent under Lease (assignment, alterations etc.)	1,503	£240.00	£250.00	S	Discretionary
Disposal of Council land (at third party's request)	1,506	£905.00	£950.00	S	Discretionary
Entering into a new Lease	1,497	£450.00	£475.00	S	Discretionary
Entering into a new Licence	1,498	£240.00	£250.00	S	Discretionary
Lease Renewal (substantially new terms)	1,499	£360.00	£380.00	S	Discretionary
Lease Renewal (substantially same terms as before)	1,500	£270.00	£285.00	S	Discretionary

Fees and Charges

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				VATII	
Licence Renewal (substantially new terms)	1,501	£190.00	£200.00	S	Discretionary
Licence Renewal (substantially same terms as before)	1,502	£150.00	£160.00	S	Discretionary
New Wayleave, Easement etc.	1,504	£300.00	£315.00	S	Discretionary
Regularisation of encroachment	1,505	£300.00	£315.00	S	Discretionary

Staines Market

Markets

Staines High Street

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Ad Hoc Rentals (Price on Application)	1,425			S	Discretionary
Casual Pitch (Friday)	1,252	£52.00	£52.00	S	Discretionary
Casual Pitch (Saturday)	109	£59.00	£59.00	S	Discretionary
Causal Pitch (Wednesday)	108	£52.00	£52.00	S	Discretionary
Permanent Pitch (Friday)	111	£47.00	£47.00	S	Discretionary
Permanent Pitch (Saturday)	110	£52.00	£52.00	S	Discretionary
Permanent Pitch (Wednesday)	1,253	£47.00	£47.00	S	Discretionary

Fees and Charges

2026/27



Printed Date: 02/12/2025

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A full schedule of the fees and charges for all Council services for the coming year

Corporate Policy and Resources

Building Control

Building Control

Building Control

Sale Of Approval Notices

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
357	£30.00	£35.00	S	Discretionary

Building Control Research

Additional Copies of Documents/Notices

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
360	£40.00	£45.00	S	Discretionary

Historical Research Per Hr (Inc 4 Copies)

359	£90.00	£95.00	S	Discretionary
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Charges For Certain Small Buildings And Extensions - Additional Charge (Non Part P Electrician)

01 Extensions Under 10m2 (single storey)

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,074	£355.00	£375.00	S	Discretionary

02 Extensions 10m2 - 40m2 (single storey)

1,075	£355.00	£375.00	S	Discretionary
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03 Extensions 40m2 - 100m2 (single storey)

1,076	£355.00	£375.00	S	Discretionary
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04 Two storey extension not exceeding 40m2

1,077	£355.00	£375.00	S	Discretionary
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05 Two storey extension 40m2 - 100m2

1,078	£355.00	£375.00	S	Discretionary
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06 Two storey extension 100m2 to 200m2

1,080	£355.00	£375.00	S	Discretionary
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07 Loft conversion without dormers (max 60m2)

1,081	£355.00	£375.00	S	Discretionary
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08 Loft conversion that includes a dormer or changes to roof line (max 60m2)

1,082	£355.00	£375.00	S	Discretionary
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09 Erection or extension of a non exempt domestic detached garage or carport up to 100m2

1,083	£355.00	£375.00	S	Discretionary
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10 Erection of a single storey domestic garage extension or carport up to 100m2

1,084	£355.00	£375.00	S	Discretionary
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Fees and Charges

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				VAT	Statute
11 Conversion of a domestic garage to habitable rooms (max 40m2)	1,085	£355.00	£375.00	S	Discretionary
12 Alterations to extend or create a basement up to 100m2	1,086	£355.00	£375.00	S	Discretionary

Charges For Certain Small Buildings And Extensions - Building Notice Charge (Note 1)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
00 No Fee Required i.e. Cavity Wall	227	£0.00	£0.00	S	Discretionary
01 Extensions Under 10m2 (single storey)	228	£830.00	£870.00	S	Discretionary
02 Extensions 10m2 - 40m2 (single storey)	229	£1,200.00	£1,260.00	S	Discretionary
03 Extensions 40m2 - 100m2 (single storey)	230	£1,410.00	£1,475.00	S	Discretionary
04 Two storey extension not exceeding 40m2	231	£1,410.00	£1,475.00	S	Discretionary
05 Two storey extension 40m2 - 100m2	232	£1,780.00	£1,870.00	S	Discretionary
06 Two storey extension 100m2 to 200m2	1,046	£2,110.00	£2,215.00	S	Discretionary
07 Loft conversion without dormers (max 60m2)	1,047	£990.00	£1,040.00	S	Discretionary
08 Loft conversion that includes a dormer or changes to roof line (max 60m2)	1,048	£1,175.00	£1,230.00	S	Discretionary
09 Erection or extension of a non exempt domestic detached garage or carport up to 100m2	1,049	£660.00	£690.00	S	Discretionary
10 Erection of a single storey domestic garage extension or carport up to 100m2	1,050	£780.00	£820.00	S	Discretionary
11 Conversion of a domestic garage to habitable rooms (max 40m2)	1,051	£925.00	£970.00	S	Discretionary
12 Alterations to extend or create a basement up to 100m2	1,052	£1,805.00	£1,895.00	S	Discretionary

Charges For Certain Small Buildings And Extensions - Inspection Charge

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
00 No Fee Required i.e. Cavity Wall	220	£0.00	£0.00	S	Discretionary
01 Extensions Under 10m2 (single storey)	221	£620.00	£670.00	S	Discretionary
02 Extensions 10m2 - 40m2 (single storey)	222	£885.00	£960.00	S	Discretionary
03 Extensions 40m2 - 100m2 (single storey)	223	£1,095.00	£1,175.00	S	Discretionary
04 Two storey extension not exceeding 40m2	224	£1,095.00	£1,175.00	S	Discretionary
05 Two storey extension 40m2 - 100m2	225	£1,470.00	£1,570.00	S	Discretionary
06 Two storey extension 100m2 to 200m2	1,053	£1,800.00	£1,915.00	S	Discretionary
07 Loft conversion without dormers (max 60m2)	1,054	£675.00	£740.00	S	Discretionary
08 Loft conversion that includes a dormer or changes to roof line (max 60m2)	1,055	£860.00	£930.00	S	Discretionary
09 Erection or extension of a non exempt domestic detached garage or carport up to 100m2	1,056	£450.00	£490.00	S	Discretionary

Fees and Charges

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				VAT	Statute
10 Erection of a single storey domestic garage extension or carport up to 100m2	1,057	£570.00	£620.00	S	Discretionary
11 Conversion of a domestic garage to habitable rooms (max 40m2)	1,058	£610.00	£670.00	S	Discretionary
12 Alterations to extend or create a basement up to 100m2	1,059	£1,495.00	£1,595.00	S	Discretionary

Charges For Certain Small Buildings And Extensions - Plan Charge

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
00 No Fee Required i.e. Cavity Wall	213	£0.00	£0.00	S	Discretionary
01 Extensions Under 10m2 (single storey)	214	£210.00	£200.00	S	Discretionary
02 Extensions 10m2 - 40m2 (single storey)	215	£315.00	£300.00	S	Discretionary
03 Extensions 40m2 - 100m2 (single storey)	216	£315.00	£300.00	S	Discretionary
04 Two storey extension not exceeding 40m2	217	£315.00	£300.00	S	Discretionary
05 Two storey extension 40m2 - 100m2	218	£315.00	£300.00	S	Discretionary
06 Two storey extension 100m2 to 200m2	1,060	£315.00	£300.00	S	Discretionary
07 Loft conversion without dormers (max 60m2)	1,061	£315.00	£300.00	S	Discretionary
08 Loft conversion that includes a dormer or changes to roof line (max 60m2)	1,062	£315.00	£300.00	S	Discretionary
09 Erection or extension of a non exempt domestic detached garage or carport up to 100m2	1,063	£210.00	£200.00	S	Discretionary
10 Erection of a single storey domestic garage extension or carport up to 100m2	1,064	£210.00	£200.00	S	Discretionary
11 Conversion of a domestic garage to habitable rooms (max 40m2)	1,065	£315.00	£300.00	S	Discretionary
12 Alterations to extend or create a basement up to 100m2	1,066	£315.00	£300.00	S	Discretionary

Charges For Certain Small Buildings And Extensions - Regularisations (Note 2)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
00 No Fee Required i.e. Cavity Wall	234	£0.00	£0.00	O	Discretionary
01 Extensions Under 10m2 (single Storey)	235	£1,035.00	£1,090.00	O	Discretionary
02 Extensions 10m2 - 40m2 (single Storey)	236	£1,495.00	£1,570.00	O	Discretionary
03 Extensions 40m2 - 100m2 (single storey)	237	£1,760.00	£1,845.00	O	Discretionary
04 Two storey extension not exceeding 40m2	238	£1,760.00	£1,845.00	O	Discretionary
05 Two storey extension 40m2 - 100m2	239	£2,225.00	£2,335.00	O	Discretionary
06 Two storey extension 100m2 to 200m2	1,067	£2,640.00	£2,770.00	O	Discretionary
07 Loft conversion without dormers (max 60m2)	1,068	£1,235.00	£1,295.00	O	Discretionary
08 Loft conversion that includes a dormer or changes to roof line (max 60m2)	1,069	£1,465.00	£1,540.00	O	Discretionary
09 Erection or extension of a non exempt domestic detached garage or carport up to 100m2	1,070	£788.00	£865.00	O	Discretionary

Fees and Charges

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				VAT	Statute
10 Erection of a single storey domestic garage extension or carport up to 100m2	1,071	£975.00	£1,025.00	○	Discretionary
11 Conversion of a domestic garage to habitable rooms (max 40m2)	1,072	£1,155.00	£1,210.00	○	Discretionary
12 Alterations to extend or create a basement up to 100m2	1,073	£2,255.00	£2,370.00	○	Discretionary

Street Numbering & Re-Numbering

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) Renaming Property Per Property	367	£75.00	£80.00	○	Discretionary
b) Single Property	363	£125.00	£135.00	○	Discretionary
c) 2-5 Properties	364	£170.00	£180.00	○	Discretionary
d) 6-10 Properties	365	£240.00	£255.00	○	Discretionary
e) 11 Plus Properties (£100 plus an additional £2 per property up to a max of £300)	366	£240.00	£255.00	○	Discretionary

Domestic Alterations to a Single Building - Building Notice Charge

Electrical work (non competent persons scheme)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Any electrical work	1,115	£500.00	£525.00	S	Discretionary

Internal alterations, installation of fittings (not electrical) and/or structural alterations

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Estimated cost less than £5,000	1,109	£540.00	£565.00	S	Discretionary
02 Estimated cost exceeding £5,000 and up to £25,000	1,110	£845.00	£885.00	S	Discretionary
03 Estimated cost exceeding £25,001 and up to £50,000	1,111	£1,105.00	£1,160.00	S	Discretionary
04 Estimated cost exceeding £50,001 and up to £75,000	1,112	£1,715.00	£1,800.00	S	Discretionary

Renovation of thermal element

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Renovation of thermal element to a single dwelling	1,108	£540.00	£565.00	S	Discretionary

Underpinning

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Underpinning (POA)	1,107			S	Discretionary

Window replacement (non competent persons scheme)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Per installation over 20 windows	1,114	£445.00	£470.00	S	Discretionary
Per installation up to 20 windows	1,113	£305.00	£320.00	S	Discretionary

Fees and Charges

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VATII

Domestic Alterations to a Single Building - Inspection Charge

Electrical work (non competent persons scheme)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Any electrical work (Inc in Plan Charge)	1,105	£0.00	£0.00	S	Discretionary

Internal alterations, installation of fittings (not electrical) and/or structural alterations

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Estimated cost less than £5,000 (Inc in Plan Charge)	1,099	£0.00	£0.00	S	Discretionary
02 Estimated cost exceeding £5,000 and up to £25,000 (Inc in Plan Charge)	1,100	£535.00	£570.00	S	Discretionary
03 Estimated cost exceeding £25,001 and up to £50,000	1,101	£790.00	£845.00	S	Discretionary
04 Estimated cost exceeding £50,001 and up to £75,000	1,102	£1,400.00	£1,485.00	S	Discretionary

Renovation of thermal element

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Renovation of thermal element to a single dwelling (Inc in Plan Charge)	1,098	£0.00	£0.00	S	Discretionary

Underpinning

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Underpinning (Price on Application)	1,097		£0.00	S	Discretionary

Window replacement (non competent persons scheme)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Per installation over 20 windows (Inc in Plan Charge)	1,104	£0.00	£0.00	S	Discretionary
Per installation up to 20 windows (Inc in Plan Charge)	1,103	£0.00	£0.00	S	Discretionary

Domestic Alterations to a Single Building - Plan Charge

Electrical work (non competent persons scheme)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Any electrical work	1,095	£500.00	£525.00	S	Discretionary

Internal alterations, installation of fittings (not electrical) and/or structural alterations

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Estimated cost less than £5,000	1,089	£540.00	£565.00	S	Discretionary
02 Estimated cost exceeding £5,000 and up to £25,000	1,090	£315.00	£300.00	S	Discretionary
03 Estimated cost exceeding £25,001 and up to £50,000	1,091	£315.00	£300.00	S	Discretionary
04 Estimated cost exceeding £50,001 and up to £75,000	1,092	£315.00	£300.00	S	Discretionary

Fees and Charges

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VATII

Renovation of thermal element

Renovation of thermal element to a single dwelling

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,088	£540.00	£565.00	S	Discretionary

Underpinning

Underpinning (POA)

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,087			S	Discretionary

Window replacement (non competent persons scheme)

Per installation over 20 windows

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,094	£445.00	£470.00	S	Discretionary

Per installation up to 20 windows

1,093	£305.00	£320.00	S	Discretionary
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Domestic Alterations to a Single Building - Regularisation Charge

Electrical work (non competent persons scheme)

Any electrical work

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,125	£625.00	£655.00	O	Discretionary

Internal alterations, installation of fittings (not electrical) and/or structural alterations

01 Estimated cost less than £5,000

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,119	£670.00	£705.00	O	Discretionary

02 Estimated cost exceeding £5,000 and up to £25,000

1,120	£1,055.00	£1,110.00	O	Discretionary
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03 Estimated cost exceeding £25,001 and up to £50,000

1,121	£1,380.00	£1,450.00	O	Discretionary
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04 Estimated cost exceeding £50,001 and up to £75,000

1,122	£2,145.00	£2,250.00	O	Discretionary
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Renovation of thermal element

Renovation of thermal element to a single dwelling

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,118	£670.00	£705.00	O	Discretionary

Underpinning

Underpinning (POA)

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,117			O	Discretionary

Window replacement (non competent persons scheme)

Per installation over 20 windows

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,124	£560.00	£620.00	O	Discretionary

Per installation up to 20 windows

1,123	£380.00	£400.00	O	Discretionary
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Fees and Charges

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VATII

Non Domestic Alterations - Inspection Charge

Alterations not described elsewhere including structural alterations and installation of controlled fittings

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Estimated cost up to £5,000 (Included in Plan Charge)	1,194	£0.00	£0.00	S	Discretionary
02 Estimated cost exceeding 567.00£5,000 and up to £25,000	1,195	£590.00	£635.00	S	Discretionary
03 Estimated cost exceeding £25,000 and up to £50,000	1,196	£1,045.00	£1,110.00	S	Discretionary
04 Estimated cost exceeding £50,000 and up to £100,000	1,197	£1,365.00	£1,450.00	S	Discretionary
05 Estimated cost exceeding £100,000 and up to £150,000	1,198	£1,610.00	£1,705.00	S	Discretionary
06 Installation of a Mezzanine floor up to 500m2	1,199	£1,085.00	£1,150.00	S	Discretionary

Office / Shop fit out

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Floor area up to 500m2	1,200	£675.00	£720.00	S	Discretionary
02 Floor area 500m2 to1000m2	1,201	£1,085.00	£1,150.00	S	Discretionary
03 Change of use of a Building (charged in addition to the above works)(Included in Plan Charge)	1,202	£0.00	£0.00	S	Discretionary

Renovation of thermal element

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Estimated cost up to £50,000 (Included in Plan Charge)	1,191	£0.00	£0.00	S	Discretionary
02 Estimated cost exceeding £50,001 and up to £100,000	1,192	£430.00	£505.00	S	Discretionary
03 Estimated cost exceeding £100,001 and up to £250,000	1,193	£590.00	£635.00	S	Discretionary

Window replacement (non competent persons scheme).

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Per installation over 20 windows (Included in Plan Charge)	1,190	£0.00	£0.00	S	Discretionary
Per installation up to 20 windows (Included in Plan Charge)	1,189	£0.00	£0.00	S	Discretionary

Non Domestic Alterations - Plan Charge

Alterations not described elsewhere including structural alterations and installation of controlled fittings

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Estimated cost up to £5,000	1,180	£605.00	£615.00	S	Discretionary
02 Estimated cost exceeding £5,000 and up to £25,000	1,181	£315.00	£300.00	S	Discretionary

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				VAT	Statute
03 Estimated cost exceeding £25,000 and up to £50,000	1,182	£315.00	£300.00	S	Discretionary
04 Estimated cost exceeding £50,000 and up to £100,000	1,183	£365.00	£350.00	S	Discretionary
05 Estimated cost exceeding £100,000 and up to £150,000	1,184	£365.00	£350.00	S	Discretionary
06 Installation of a Mezzanine floor up to 500m2	1,185	£315.00	£300.00	S	Discretionary

Office / Shop fit out

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Floor area up to 500m2	1,186	£315.00	£300.00	S	Discretionary
02 Floor area 500m2 to 1000m2	1,187	£315.00	£300.00	S	Discretionary
03 Change of use of a Building (charged in addition to the above works)	1,188	£315.00	£330.00	S	Discretionary

Renovation of thermal element

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Estimated cost up to £50,000	1,177	£580.00	£610.00	S	Discretionary
02 Estimated cost exceeding £50,001 and up to £100,000	1,178	£315.00	£300.00	S	Discretionary
03 Estimated cost exceeding £100,001 and up to £250,000	1,179	£315.00	£300.00	S	Discretionary

Window replacement (non competent persons scheme).

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Per installation over 20 windows	1,176	£445.00	£500.00	S	Discretionary
Per installation up to 20 windows	1,175	£305.00	£320.00	S	Discretionary

Non Domestic Alterations - Regularisation Charge

Alterations not described elsewhere including structural alterations and installation of controlled fittings

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Estimated cost up to £5,000	1,208	£755.00	£790.00	O	Discretionary
02 Estimated cost exceeding £5,000 and up to £25,000	1,209	£1,130.00	£1,185.00	O	Discretionary
03 Estimated cost exceeding £25,000 and up to £50,000	1,210	£1,695.00	£2,095.00	O	Discretionary
04 Estimated cost exceeding £50,000 and up to £100,000	1,211	£2,160.00	£2,270.00	O	Discretionary
05 Estimated cost exceeding £100,000 and up to £150,000	1,212	£2,465.00	£2,590.00	O	Discretionary
06 Installation of a Mezzanine floor up to 500m2	1,213	£1,745.00	£1,835.00	O	Discretionary

Office / Shop fit out

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
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				VAT	Statute
01 Floor area up to 500m2	1,214	£1,230.00	£1,290.00	0	Discretionary
02 Floor area 500m2 to1000m2	1,215	£1,745.00	£1,835.00	0	Discretionary
03 Change of use of a Building (charged in addition to the above works)	1,216	£340.00	£275.00	0	Discretionary

Renovation of thermal element

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Estimated cost up to £50,000	1,205	£725.00	£760.00	0	Discretionary
02 Estimated cost exceeding £50,001 and up to £100,000	1,206	£975.00	£1,025.00	0	Discretionary
03 Estimated cost exceeding £100,001 and up to £250,000	1,207	£1,130.00	£1,185.00	0	Discretionary

Window replacement (non competent persons scheme).

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Per installation over 20 windows	1,204	£560.00	£585.00	0	Discretionary
Per installation up to 20 windows	1,203	£380.00	£400.00	0	Discretionary

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Non Domestic Extensions and New Build - Inspection Charge

All Other Use Classes

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Floor Area not exceeding 10m2	1,167	£805.00	£875.00	S	Discretionary
02 Floor area exceeding 10m2 but not exceeding 40m2	1,168	£985.00	£1,065.00	S	Discretionary
03 Floor area exceeding 40m2 but not exceeding 100m2	1,169	£1,295.00	£1,390.00	S	Discretionary
04 Floor area exceeding 100m2 but not exceeding 200m2	1,170	£1,705.00	£1,820.00	S	Discretionary

Assembly and Recreational Use & Other Residential (Institution and Other)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Floor Area not exceeding 10m2	1,143	£845.00	£915.00	S	Discretionary
02 Floor area exceeding 10m2 but not exceeding 40m2	1,144	£1,295.00	£1,390.00	S	Discretionary
03 Floor area exceeding 40m2 but not exceeding 100m2	1,145	£1,870.00	£1,995.00	S	Discretionary
04 Floor area exceeding 100m2 but not exceeding 200m2	1,146	£2,450.00	£2,605.00	S	Discretionary

Industrial and Storage Use

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Floor Area not exceeding 10m2 (Inc in Plan Charge)	1,155	£430.00	£480.00	S	Discretionary
02 Floor area exceeding 10m2 but not exceeding 40m2	1,156	£550.00	£605.00	S	Discretionary
03 Floor area exceeding 40m2 but not exceeding 100m2	1,157	£880.00	£950.00	S	Discretionary

Fees and Charges

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04 Floor area exceeding 100m2 but not exceeding 200m2	1,158	£1,045.00	£1,130.00	VATII S	Discretionary
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Non Domestic Extensions and New Build - Plan Charge

All Other Use Classes

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Floor Area not exceeding 10m2	1,163	£315.00	£300.00	S	Discretionary
02 Floor area exceeding 10m2 but not exceeding 40m2	1,164	£365.00	£350.00	S	Discretionary
03 Floor area exceeding 40m2 but not exceeding 100m2	1,165	£365.00	£350.00	S	Discretionary
04 Floor area exceeding 100m2 but not exceeding 200m2	1,166	£365.00	£350.00	S	Discretionary

Assembly and Recreational Use & Other Residential (Institution and Other)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Floor Area not exceeding 10m2	1,139	£315.00	£300.00	S	Discretionary
02 Floor area exceeding 10m2 but not exceeding 40m2	1,140	£365.00	£350.00	S	Discretionary
03 Floor area exceeding 40m2 but not exceeding 100m2	1,141	£365.00	£350.00	S	Discretionary
04 Floor area exceeding 100m2 but not exceeding 200m2	1,142	£365.00	£350.00	S	Discretionary

Industrial and Storage Use

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Floor Area not exceeding 10m2	1,151	£315.00	£300.00	S	Discretionary
02 Floor area exceeding 10m2 but not exceeding 40m2	1,152	£365.00	£350.00	S	Discretionary
03 Floor area exceeding 40m2 but not exceeding 100m2	1,153	£365.00	£350.00	S	Discretionary
04 Floor area exceeding 100m2 but not exceeding 200m2	1,154	£365.00	£350.00	S	Discretionary

Non Domestic Extensions and New Build - Regularisation Charge

All Other Use Classes

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Floor Area not exceeding 10m2	1,171	£1,400.00	£1,470.00	O	Discretionary
02 Floor area exceeding 10m2 but not exceeding 40m2	1,172	£1,685.00	£1,770.00	O	Discretionary
03 Floor area exceeding 40m2 but not exceeding 100m2	1,173	£2,070.00	£2,175.00	O	Discretionary
04 Floor area exceeding 100m2 but not exceeding 200m2	1,174	£2,585.00	£2,715.00	O	Discretionary

Assembly and Recreational Use & Other Residential (Institution and Other)

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
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				VAT	Statute
01 Floor Area not exceeding 10m2	1,147	£1,445.00	£1,520.00	○	Discretionary
02 Floor area exceeding 10m2 but not exceeding 40m2	1,148	£2,070.00	£2,175.00	○	Discretionary
03 Floor area exceeding 40m2 but not exceeding 100m2	1,149	£2,790.00	£2,930.00	○	Discretionary
04 Floor area exceeding 100m2 but not exceeding 200m2	1,150	£3,515.00	£3,690.00	○	Discretionary

Industrial and Storage Use

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01 Floor Area not exceeding 10m2	1,159	£925.00	£945.00	○	Discretionary
02 Floor area exceeding 10m2 but not exceeding 40m2	1,160	£1,140.00	£1,195.00	○	Discretionary
03 Floor area exceeding 40m2 but not exceeding 100m2	1,161	£1,550.00	£1,625.00	○	Discretionary
04 Floor area exceeding 100m2 but not exceeding 200m2	1,162	£1,760.00	£1,845.00	○	Discretionary

Small Domestic Buildings - Building Notices (New Dwellings Up To 300M2 Each)

Number Of Dwellings

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) 1	191	£1,785.00	£1,870.00	S	Discretionary
b) 2	192	£2,400.00	£2,520.00	S	Discretionary
c) 3	193	£2,815.00	£2,955.00	S	Discretionary
d) 4	194	£3,225.00	£3,385.00	S	Discretionary
e) 5	195	£3,765.00	£3,950.00	S	Discretionary
f) 6	196	£4,300.00	£4,515.00	S	Discretionary
g) 7	197	£4,755.00	£4,995.00	S	Discretionary
h) 8	198	£5,210.00	£5,470.00	S	Discretionary
i) 9	199	£5,665.00	£5,945.00	S	Discretionary
j) 10	200	£6,120.00	£6,425.00	S	Discretionary
k) exceeding 10 - Price on Application	201			S	Discretionary

Small Domestic Buildings - Inspection Charge (New Dwellings Up To 300M2 Each)

Number Of Dwellings

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) 1	169	£1,470.00	£1,570.00	S	Discretionary
b) 2	170	£2,085.00	£2,220.00	S	Discretionary

Fees and Charges

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				VAT	Statute
c) 3	171	£2,500.00	£2,655.00	S	Discretionary
d) 4	172	£2,705.00	£2,885.00	S	Discretionary
e) 5	173	£3,245.00	£3,450.00	S	Discretionary
f) 6	174	£3,260.00	£3,515.00	S	Discretionary
g) 7	175	£3,715.00	£3,995.00	S	Discretionary
h) 8	176	£4,170.00	£4,470.00	S	Discretionary
i) 9	177	£4,625.00	£4,945.00	S	Discretionary
j) 10	178	£5,080.00	£5,425.00	S	Discretionary
k) exceeding 10 - Price on Application	179			S	Discretionary

Small Domestic Buildings - Plan Charge (New Dwellings Up To 300M2 Each)

Number Of Dwellings

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) 1	147	£315.00	£300.00	S	Discretionary
b) 2	148	£315.00	£300.00	S	Discretionary
c) 3	149	£315.00	£300.00	S	Discretionary
d) 4	150	£520.00	£500.00	S	Discretionary
e) 5	151	£520.00	£500.00	S	Discretionary
f) 6	152	£1,040.00	£1,000.00	S	Discretionary
g) 7	153	£1,040.00	£1,000.00	S	Discretionary
h) 8	154	£1,040.00	£1,000.00	S	Discretionary
i) 9	155	£1,040.00	£1,000.00	S	Discretionary
j) 10	156	£1,040.00	£1,000.00	S	Discretionary
k) exceeding 10 - Price on Application	157			S	Discretionary

Small Domestic Buildings - Regularisation Charge (New Dwellings Up To 300M2 Each)

Number Of Dwellings

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) 1	1,035	£2,230.00	£2,340.00	O	Discretionary
b) 2	1,036	£3,000.00	£3,145.00	O	Discretionary

Fees and Charges

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				VATII	
c) 3	1,037	£3,515.00	£3,695.00	<input type="radio"/>	Discretionary
d) 4	1,038	£4,035.00	£4,235.00	<input type="radio"/>	Discretionary
e) 5	1,039	£4,705.00	£4,940.00	<input type="radio"/>	Discretionary
f) 6	1,040	£5,375.00	£5,645.00	<input type="radio"/>	Discretionary
g) 7	1,041	£5,945.00	£6,260.00	<input type="radio"/>	Discretionary
h) 8	1,042	£6,515.00	£6,840.00	<input type="radio"/>	Discretionary
i) 9	1,043	£7,080.00	£7,435.00	<input type="radio"/>	Discretionary
j) 10	1,044	£7,645.00	£8,030.00	<input type="radio"/>	Discretionary
k) exceeding 10 (POA)	1,045			<input type="radio"/>	Discretionary

Electoral Registration

Electoral Registration

Statutory Fees

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Provision of marked register & marked absent voting lists per thousand entries (Statutory Fixed Charge) - Data Copy	1,814		£1.00	<input type="radio"/>	Statutory
Provision of marked register & marked absent voting lists per thousand entries (Statutory Fixed Charge) - Hard Copy	1,816		£2.00	<input type="radio"/>	Statutory
Provision of marked register and marked absent voting lists - Data copy	1,813		£10.00	<input type="radio"/>	Statutory
Provision of marked register and marked absent voting lists per thousand entries - Hard Copy	1,815		£10.00	<input type="radio"/>	Statutory
Register Of Electors And Marked Copies Of Polling Station Registers Per Sale (Statutory Fixed Charge) - Data Copy	33	£20.00	£20.00	<input type="radio"/>	Statutory
Register Of Electors And Marked Copies Of Polling Station Registers Per Sale (Statutory Fixed Charge) - Hard Copy	32	£10.00	£10.00	<input type="radio"/>	Statutory
Register Of Electors And Marked Copies Of Polling Station Registers Per Thousand Names (Statutory Fixed Charge) - Data Copy	31	£1.50	£1.50	<input type="radio"/>	Statutory
Register Of Electors And Marked Copies Of Polling Station Registers Per Thousand Names (Statutory Fixed Charge) - Hard Copy	30	£5.00	£5.00	<input type="radio"/>	Statutory
Register of Overseas electors (Statutory Fixed Charge) - Data Copy	1,809		£20.00	<input type="radio"/>	Statutory
Register of Overseas electors (Statutory Fixed Charge) - Hard copy	1,811		£10.00	<input type="radio"/>	Statutory
Register of Overseas electors for each 100 entries (Statutory Fixed Charge) - Hard copy	1,812		£5.00	<input type="radio"/>	Statutory

Fees and Charges

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				VAT	
Register of Overseas electors for each 100 entries (Statutory Fixed Charge) - Data Copy	1,810		£1.50	0	Statutory
Return Of Election Expenses - Per Copy	35	£0.20	£0.20	0	Statutory

Legal Fees

Legal Fees (where £nil charge shown, no equivalent in that year). VAT is applied dependent on whether or not the Council has opted to tax the land or property

Commercial Organisations

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
G. Licence to Assign	1,551	£1,820.00	£1,950.00	S	Discretionary

Legal Fees (where £nil charge shown, no equivalent in that year). VAT is applied dependent on whether or not the Council has opted to tax the land or property

Commercial Organisations

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
A. Lettings and renewals (£0-£50,000 yearly rental income)	1,545	£2,500.00	£2,630.00	S	Discretionary
B. Lettings and renewals (£50,000 - £300,000 yearly rental income)	1,546	£3,500.00	£3,800.00	S	Discretionary
C. Lettings and renewals (£300,000 - £750,000 yearly rental income)	1,547	£5,500.00	£5,775.00	S	Discretionary
D. Lettings and renewals (> £750,000 yearly rental income)	1,548	£8,500.00	£8,925.00	S	Discretionary
E. Rent Deposit Agreement	1,549	£1,500.00	£1,600.00	S	Discretionary
F. Deed of Variation	1,550	£1,820.00	£1,910.00	S	Discretionary
H. Licence to Alter	1,552	£2,500.00	£2,625.00	S	Discretionary
I. Licence to Sublet	1,553	£2,500.00	£2,625.00	S	Discretionary
J. Tenancy at Will	1,554	£600.00	£650.00	S	Discretionary
K. Easement or Wayleave	1,555	£2,500.00	£2,625.00	S	Discretionary
L. Licences	1,556	£1,250.00	£1,310.00	S	Discretionary
M. Surrender	1,557	£2,500.00	£2,625.00	S	Discretionary

Commercial Organisations - Hourly rates

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
A. Solicitor/ Legal Executive with over 8 years experience	1,291	£500.00	£525.00	S	Discretionary
B. Solicitor/ Legal Executive with between 4 to 8 years experience	1,290	£400.00	£420.00	S	Discretionary

Fees and Charges

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C. Solicitor/ Legal Executive with less than 4 years experience	1,289	£300.00	£315.00	VATII S	Discretionary
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Community Groups

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
A. Lettings and renewals	1,558	£650.00	£680.00	S	Discretionary
B. Rent Deposit Agreement	1,559	£350.00	£370.00	S	Discretionary
C. Deed of Variation	1,560	£450.00	£470.00	S	Discretionary
E. Licence to Alter	1,562	£450.00	£470.00	S	Discretionary
K. Surrender	1,568	£450.00	£470.00	S	Discretionary

Community Groups - Hourly rates

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
B. Solicitor/ Legal Executive with between 4 to 8 years experience	1,299	£170.00	£180.00	S	Discretionary
C. Solicitor/ Legal Executive with less than 4 years experience	1,298	£150.00	£160.00	S	Discretionary

Legal Fees (where £nil charge shown, no equivalent in that year). VAT is applied dependent on whether or not the Council has opted to tax the land or property.

Community Groups

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
J. Grazing Licences (grants and renewals)	1,567	£180.00	£200.00	S	Discretionary

Legal Fees (where £nil charge shown, no equivalent in that year).VAT is applied dependent on whether or not the Council has opted to tax the land or property

Commercial Organisations - Hourly rates

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
D. Trainee/ Paralegal	1,287	£280.00	£295.00	S	Discretionary

Community Groups

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
D. Licence to Assign	1,561	£450.00	£470.00	S	Discretionary
G. Tenancy at Will	1,564	£250.00	£265.00	S	Discretionary
H. Easement or Wayleave	1,565	£650.00	£685.00	S	Discretionary
I. Licences	1,566	£280.00	£295.00	S	Discretionary

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Community Groups - Hourly rates

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
A. Solicitor/ Legal Executive with over 8 years experience	1,300	£200.00	£210.00	S	Discretionary
D. Trainee/ Paralegal	1,296	£120.00	£125.00	S	Discretionary

VATII

Legal Fees (where £nil charge shown, no equivalent in that year)VAT is applied dependent on whether or not the Council has opted to tax the land or property.

Community Groups

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
F. Licence to Sublet	1,563	£450.00	£470.00	S	Discretionary

Local Land Charges

A) Service Fees

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) Full Search Fees (b+c)	1,248	£275.40	£290.40	S	statutory
b) Con29R Enhanced	1,682	£210.00	£216.00	S	statutory
c) Con29R Surrey County Council Search Fee (payable in addition to the fees above on all full searches completed)	611	£65.40	£74.40	S	statutory
d) Additional Parcel (Con29)	613	£23.40	£26.40	S	statutory
e) Each Con 29 'O' Optional Enquiry	614	£27.60	£31.20	S	statutory
f) Each Additional Enquiry/Solicitors Question	615	£24.60	£26.40	S	statutory
g) Personal Search Con29 Component data per question	1,247	£2.15	£2.40	S	statutory

B) Copying Charges

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Copy Of Duplicate Search	620	£9.10	£9.60	S	statutory
Copy of Tree Preservation Order	1,447	£35.40	£54.00	S	statutory
Each Agreement - Each Following Sheet	619	£1.20	£3.60	S	statutory
Each Agreement - First Sheet	618	£3.96	£7.20	S	statutory

Fees and Charges

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Fees and Charges

2026/27



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A full schedule of the fees and charges for all Council services for the coming year

Environment & Sustainability

Abandoned Vehicles

Abandoned Vehicles

Collection Fee

Collection And Disposal From Private Property

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
106	£150.00	£160.00	0	Discretionary

Miscellaneous

Collection Fee

E Bikes- Collection charge per Bike

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,808	£92.00	£100.00	S	Discretionary

Supermarket Trolleys - Collection Charge Per Trolley

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
750	£90.00	£95.00	S	Discretionary

Allotments

Allotments

Rental

Gate Key Deposit

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
39	£25.00	£30.00	0	Discretionary

With Piped Water (Per 25.29Sq Meter Per Annum)

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
37	£20.00	£21.00	0	Discretionary

Without Piped Water (Per 25.29Sq Meter Per Annum)

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
38	£15.00	£16.00	0	Discretionary

Fees and Charges

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Car Parks

Dumsey Meadow, Abbey Drive, The Broadway Laleham

Pay And Display

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) Up to 1 hour	88	£0.00	£0.00	S	Discretionary
b) Up to 2 hours	89	£2.00	£2.00	S	Discretionary
c) Over 2 hours	90	£4.00	£4.00	S	Discretionary

Green Street & Old Bathing Station, Sunbury

Pay And Display

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) Up to 1 hour	1,466	£0.00	£0.00	S	Discretionary
b) Up to 2 hours	1,467	£2.00	£2.00	S	Discretionary
c) Over 2 hours	1,468	£4.00	£4.00	S	Discretionary

Laleham Park/Thameside Car Parks

Pay And Display

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) Up to 1 hour	1,229	£0.00	£0.00	S	Discretionary
b) Up to 2 hours	1,228	£2.00	£2.00	S	Discretionary
c) Up to 4 hours	1,230	£4.00	£4.00	S	Discretionary
d) Over 4 hours	1,231	£8.00	£8.00	S	Discretionary
e) 3 consecutive days	1,465	£15.00	£15.00	S	Discretionary

Lammas Park

Pay And Display

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) Up to 1 hour	72	£0.00	£0.00	S	Discretionary
b) Up to 2 hours	71	£2.00	£2.00	S	Discretionary
c) Up to 4 hours	73	£4.00	£4.00	S	Discretionary
d) Over 4 hours	74	£8.00	£8.00	S	Discretionary

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Manor Park

Local Season Tickets

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) 3 Months	953	£100.00	£100.00	S	Discretionary
b) 6 months	954	£150.00	£150.00	S	Discretionary
c) 12 months	955	£200.00	£200.00	S	Discretionary

Pay and Display

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) Up to 1 hour	947	£0.00	£0.00	S	Discretionary
b) Up to 2 hours	948	£2.00	£2.00	S	Discretionary
c) Over 2 hours	949	£4.00	£4.00	S	Discretionary

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Orchard Meadow, Walled Garden & Thames Street Sunbury

Local Season Tickets

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) 3 Months	85	£100.00	£100.00	S	Discretionary
b) 6 Months	86	£150.00	£150.00	S	Discretionary
c) 12 Months	87	£200.00	£200.00	S	Discretionary

Pay And Display

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) Up to 1 hour	79	£0.00	£0.00	S	Discretionary
b) Up to 2 hours	80	£2.00	£2.00	S	Discretionary
c) Over 2 hours	81	£4.00	£4.00	S	Discretionary

Other

Off Street Suspensions

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Suspensions - reserved parking (one off admin fee)	98	£30.00	£30.00	S	Discretionary
Suspensions - Vehicle Charge Per Day	1,426	£15.00	£15.00	S	Discretionary

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Other

			VAT	
	Record	2025/26 Charge	2026/27 Charge	Statute
Film Concessions (£15-£25 per vehicle per day - Price on application)	99	£15.00	£15.00	S Discretionary
Lost Or Replacement Tickets & Entry/Exit Cards	100	£14.00	£14.00	S Discretionary

Penalties

Penalty Bands

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Full Band 1	56	£70.00	£70.00	S	Discretionary
Full Band 2	57	£50.00	£50.00	S	Discretionary
Mitigated Band 1	58	£35.00	£35.00	S	Discretionary
Mitigated Band 2	59	£25.00	£25.00	S	Discretionary

Shepperton Village Hall

Local Season Tickets

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) 3 Months	1,471	£100.00	£100.00	S	Discretionary
b) 6 Months	1,472	£150.00	£150.00	S	Discretionary
c) 12 Months	1,473	£200.00	£200.00	S	Discretionary

Pay and Display

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) Up to 1 hour	950	£0.50	£0.50	S	Discretionary
b) Up to 2 hours	951	£2.00	£2.00	S	Discretionary
c) Over 2 hours	952	£4.00	£4.00	S	Discretionary

Staines Long-Stay - Monday to Sunday 8am to 7pm

Pay And Display

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) Up to 1 hour	46	£1.50	£1.50	S	Discretionary
b) Up to 2 hours	47	£2.50	£2.50	S	Discretionary
c) Up to 3 hours	48	£3.50	£3.50	S	Discretionary
d) Up to 4 hours	1,427	£4.50	£4.50	S	Discretionary

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				VAT	Statute
e) Up to 5 Hours	49	£5.50	£5.50	S	Discretionary
f) Over 5 Hours	50	£8.00	£8.00	S	Discretionary
g) 7pm to 12 midnight	1,753	£2.00	£2.00	S	Discretionary

Staines Long-Stay - Monday to Sunday Evening Charge

Staines - Town centre car parks

Sunday Charge (excludes Lammas Park)

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,311	£2.00	£2.00	S	Discretionary

Staines Pay and Display

Contract Parking - Elmsleigh Road, South Street West & Bridge Street

Up to 12 Months

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
991	£950.00	£950.00	S	Discretionary

Season Tickets - Kingston Road CP only - Railway Users

a) 3 Months

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
993	£275.00	£275.00	S	Discretionary

b) 12 Months

994	£900.00	£900.00	S	Discretionary
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Season Tickets - Staines (working in Staines)

a) 3 Months

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
52	£250.00	£250.00	S	Discretionary

b) 6 Months

53	£450.00	£450.00	S	Discretionary
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c) 12 Months

54	£850.00	£850.00	S	Discretionary
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Staines Short-Stay

Pay And Display

a) Up to 1 hour

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
40	£1.30	£1.30	S	Discretionary

b) Up to 2 hours

41	£2.40	£2.40	S	Discretionary
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c) Up to 3 hours

42	£3.60	£3.60	S	Discretionary
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d) Up to 4 hours

43	£4.80	£4.80	S	Discretionary
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e) Up to 5 Hours

44	£6.00	£6.00	S	Discretionary
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				VAT	Statute
f) Over 5 Hours	45	£12.20	£12.20	S	Discretionary
g) 7pm to 12 midnight	1,005	£2.00	£2.00	S	Discretionary

The Broadway, Laleham Village

Local Season Tickets

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) 3 Months	94	£100.00	£100.00	S	Discretionary
b) 6 Months	95	£150.00	£150.00	S	Discretionary
c) 12 Months	96	£200.00	£200.00	S	Discretionary

Cemeteries

Interment

Adult Grave

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Adult Grave 24 Hour Burial for one only (5 foot)	1,245	£2,450.00	£2,575.00	O	Discretionary
Adult Grave For 1 Interment	725	£1,745.00	£1,830.00	O	Discretionary
Adult Grave For 1 Interment - Casket	726	£1,945.00	£2,040.00	O	Discretionary
Adult Grave For 2 Interments	727	£1,815.00	£1,910.00	O	Discretionary
Adult Grave For 2 Interments - Casket	728	£2,075.00	£2,180.00	O	Discretionary
Brick Vault (Inter only) Include brick vault fee and loss of 1 x grave space	1,305	£3,630.00	£3,810.00	O	Discretionary

Advance Purchase

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Brick Vault - include brick vault fee and lost of 1 x grave space- New for 26/27	1,817		£5,140.00	O	Discretionary
Cremated Remains PIA*	1,684	£1,920.00	£2,015.00	O	Discretionary
Cremated Remains PIA* Ashford Old Section GOR	1,685	£2,215.00	£2,325.00	O	Discretionary
Purchase in advance of additional earthen grave	785	£4,470.00	£4,695.00	O	Discretionary

Child Grave

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Child Grave For 1 Interment	729	£570.00	£600.00	O	Discretionary
Child Interment within 24 hours	1,414	£700.00	£735.00	O	Discretionary

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				VAT	Statute
Child plot within 24 hours	1,413	£800.00	£840.00	○	Discretionary
Stillborn Interment	731	£465.00	£490.00	○	Discretionary

Cremated Remains

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Cremated Remains	732	£625.00	£655.00	○	Discretionary
Secondary Interment	1,722	£90.00	£95.00	○	Discretionary

Non Residents/Parishioners Charge

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Treble Fees For Residents out of Borough (Price on Application)	744			○	Discretionary

Memorial Garden

Ashford

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Plot Fee - Cremated remains (old garden of remembrance - Ashford) only	1,001	£1,165.00	£1,225.00	E	Discretionary

Miscellaneous Fees

Exclusive Right - Purchase of

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Issue of duplicate deed of grant (Transfer of ownership)	1,321	£130.00	£140.00	E	Discretionary

Other

Exclusive Right - Purchase of

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Burial in a Vault	1,416	£2,550.00	£2,680.00	E	Discretionary
Child Grave	735	£650.00	£685.00	E	Discretionary
Cremated Remains	734	£1,030.00	£1,080.00	E	Discretionary
Earthen Grave	733	£2,330.00	£2,450.00	E	Discretionary
Earthen Grave within 24 hours (Adult)	1,301	£2,835.00	£2,980.00	E	Discretionary

Exhumation

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Exhumation of ashes (Price on Application)	784			E	Discretionary
Exhumation of body (Price on Application)	1,246			E	Discretionary

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Miscellaneous Fees

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Late Arrival for Service - (TBC, Depending on circumstances)	1,686				Discretionary
Registration Of Assignment (Transfer of ownership)	749	£180.00	£190.00	0	Discretionary

Right to Erect Memorial Bench

Memorial Bench

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Supply & Installation of Memorial Bench -Price on application (Prices may vary depending upon the size and type of bench being provided and installed)	967	£1,674.00	£1,760.00	S	Discretionary

Right to Erect Memorial Plaque

Memorial Tower Plaque

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
10 Yrs	998	£430.00	£450.00	E	Discretionary
15 Yrs	999	£605.00	£635.00	E	Discretionary
25 Yrs	1,000	£810.00	£850.00	E	Discretionary

Right To Erect Monument

1. Traditional Graves

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Additional Inscription	742	£235.00	£245.00	E	Discretionary
Headstone	739	£460.00	£485.00	E	Discretionary
Headstones And Kerbstones	736	£700.00	£735.00	E	Discretionary
Kerbs Only	741	£440.00	£460.00	E	Discretionary
Monument Over 91.5cm (3')	737	£1,215.00	£1,275.00	E	Discretionary
Tablet Or New (New & Additional)	738	£310.00	£325.00	E	Discretionary

2. Garden Of Remembrance Tablet

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Garden of Remembrance Tablet	743	£255.00	£270.00	E	Discretionary

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Right to erect Monuments

Installation of Memorials

Service Permit (Repair, Clean, Replace)

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,723	£60.00	£65.00	E	Discretionary

Temporary wooden cross for one year

1,613	£95.00	£100.00	S	Discretionary
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Use Of Chapel

Location

Ashford And Staines

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
724	£365.00	£385.00	E	Discretionary

Environmental Protection Act

Environmental Information Regulations 2004

Contaminated Land Enquiries

General Inquiries - Hourly Rate

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
324	£70.00	£75.00	S	Discretionary

Pollution Prevention & Control Act

Additional fee for operating mobile plant without a permit

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,609	£1,188.00	£1,188.00	O	Statutory

Additional fee where Operation subject to reporting obligation of the EC Regulation

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,608	£104.00	£104.00	O	Statutory

LAPPC & LAIPPC substance charges

Where paid quarterly the total amount payable will be increased by

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
908	£38.00	£38.00	O	Statutory

LAPPC Annual Subsistence Charge

1.a) Standard process Low

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
807	£772.00	£772.00	O	Statutory

1.a) Standard process Low (where permit is for a combined Part B and waste installation)

1,235	£876.00	£876.00	O	Statutory
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				VATII	
1.b) Standard process Medium	809	£1,161.00	£1,161.00	<input type="radio"/>	Statutory
1.b) Standard process Medium (where permit is for a combined Part B and waste installation)	1,236	£1,317.00	£1,317.00	<input type="radio"/>	Statutory
1.c) Standard process High	811	£1,747.00	£1,747.00	<input type="radio"/>	Statutory
1.c) Standard process High (where permit is for a combined Part B and waste installation)	1,237	£1,954.00	£1,954.00	<input type="radio"/>	Statutory
2.a) Reduced fee activities (Low)	813	£79.00	£79.00	<input type="radio"/>	Statutory
2.b) Reduced fee activities (Med)	814	£158.00	£158.00	<input type="radio"/>	Statutory
2.c) Reduced fee activities (High)	815	£237.00	£237.00	<input type="radio"/>	Statutory
3.a) PVR I & II combined (Low)	1,234	£113.00	£113.00	<input type="radio"/>	Statutory
3.b) PVR I & II combined (High)	821	£341.00	£341.00	<input type="radio"/>	Statutory
3.c) PVR I & II combined (Med)	820	£226.00	£226.00	<input type="radio"/>	Statutory
4.a) Other reduced fee activities (Low)	825	£228.00	£228.00	<input type="radio"/>	Statutory
4.b) Other reduced fee activities (Med)	826	£365.00	£365.00	<input type="radio"/>	Statutory
4.c) Other reduced fee activities (High)	827	£548.00	£548.00	<input type="radio"/>	Statutory
6.a) Standard mobile plant, for first and second permits (Low)	837	£626.00	£626.00	<input type="radio"/>	Statutory
6.b) Standard mobile plant, for first and second permits (Medium)	838	£1,034.00	£1,034.00	<input type="radio"/>	Statutory
6.c) Standard mobile plant, for first and second permits (High)	839	£1,551.00	£1,551.00	<input type="radio"/>	Statutory
7.a) For the third to seventh permits (Low)	843	£385.00	£385.00	<input type="radio"/>	Statutory
7.b) For the third to seventh permits (Medium)	844	£617.00	£617.00	<input type="radio"/>	Statutory
7.c) For the third to seventh permits (High)	845	£924.00	£924.00	<input type="radio"/>	Statutory
8.a) Eighth and subsequent permits (Low)	849	£198.00	£198.00	<input type="radio"/>	Statutory
8.b) Eighth and subsequent permits (Medium)	850	£314.00	£314.00	<input type="radio"/>	Statutory
8.c) Eighth and subsequent permits (High)	851	£473.00	£473.00	<input type="radio"/>	Statutory

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LAPPC charges - Application Fee

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Additional fee for operating without a permit	1,217	£1,188.00	£1,188.00	<input type="radio"/>	Statutory
Additional fee where a LAPPC application for any of the above is for a combined Part B and waste application	806	£279.00	£279.00	<input type="radio"/>	Statutory
Other Reduced Fee Activities	801	£362.00	£362.00	<input type="radio"/>	Statutory
PVR I & II combined	800	£257.00	£257.00	<input type="radio"/>	Statutory
PVRI, SWOBs, and Dry Cleaners Reduced Fee Activities	799	£155.00	£155.00	<input type="radio"/>	Statutory
Reduced fee activities: Additional fee for operating without a permit	802	£0.00	£0.00	<input type="radio"/>	Statutory

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LAPPC mobile plant charges - Application fees

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Number of permits = 1	867	£1,650.00	£1,650.00	○	Statutory
Number of permits = 2	868	£1,650.00	£1,650.00	○	Statutory
Number of permits = 3 through to 8	869	£985.00	£985.00	○	Statutory
Number of permits = 8 and over	874	£498.00	£498.00	○	Statutory

LAPPC subsistence fees

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Late Payment Fees	1,233	£52.00	£52.00	○	Statutory

LAPPC Substantial change

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Reduced fee activities	866	£102.00	£102.00	○	Statutory
Standard process	864	£1,050.00	£1,050.00	○	Statutory
Standard process where the substantial change results in a new PPC activity	865	£1,650.00	£1,650.00	○	Statutory

LAPPC Temporary transfer for mobiles

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
First transfer	861	£53.00	£53.00	○	Statutory
Repeat following enforcement or warning	863	£53.00	£53.00	○	Statutory

LAPPC Transfer and Surrender

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
New operator at low risk reduced fee activity	857	£0.00	£0.00	○	Statutory
Reduced fee activities: partial transfer	860	£47.00	£47.00	○	Statutory
Reduced fee activities: transfer - Price on application	859	£0.00	£0.00	○	Statutory
Standard process partial transfer	856	£497.00	£497.00	○	Statutory
Standard process transfer	855	£169.00	£169.00	○	Statutory
Surrender: all Part B activities	858	£0.00	£0.00	○	Statutory

Reduced fee activity(low)change of operator. additional inspection fee

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
	1,607	£78.00	£78.00	○	Statutory

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Grounds Maintenance

Spelthorne In Bloom

Spelthorne In Bloom

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) Hanging Basket - Winter	962	£44.00	£45.00	○	Discretionary
b) Window Box - Winter	966	£67.00	£70.00	○	Discretionary
c) Hanging Basket - Summer	961	£71.00	£75.00	○	Discretionary
d) Window Box - Summer	965	£111.00	£120.00	○	Discretionary
e) Round Basket - Winter	1,507	£52.00	£55.00	○	Discretionary
f) Round Basket - Summer	1,508	£79.00	£85.00	○	Discretionary

Housing

Housing Enforcement

Housing Act 1985 - Section 265 Demolition order

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Hourly Rate	1,628	£80.00	£85.00	○	Discretionary

Housing Act 2004 - Section 11,12,20,21,28,29,40 & 43 - Enforcement Notices

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Hourly Rate	356	£80.00	£85.00	○	Discretionary

Immigration Housing Inspection

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Cancellation of booked appointment (no fee applies if notification of cancellation is given more that 24 hours in advance)	1,486	£35.00	£40.00	S	Discretionary
Housing Inspection	915	£205.00	£220.00	○	Discretionary

Parks Strategy

All Recreation Grounds

Filming Rights

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
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		VAT	Statute
Still Photography Per Hour (Price on Application)	142	S	Discretionary
TV or Films (Per Day Or Part Of) (Price on Application)	141	S	Discretionary

Fitness & Personal Training Fees & Licences

Details of fees & charges available at www.spelthorne.gov.uk/fitnesstrainingfees

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,417			S	Discretionary

Football

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Adult booking (per 1/2 season)	1,479	£1,300.00	£1,365.00	O	Discretionary
Adult booking (per season, payable in 3 instalments)	1,478	£2,600.00	£2,730.00	O	Discretionary
Adult Booking without pavilion (casual)	1,721	£105.00	£110.00	O	Discretionary
Adult individual bookings	621	£125.00	£130.00	O	Discretionary
Junior booking (per 1/2 season) No pavilion	1,483	£410.00	£430.00	O	Discretionary
Junior booking (per 1/2 season) with pavilion use	1,481	£570.00	£600.00	O	Discretionary
Junior booking (per season, payable in 3 instalments) No pavilion	1,482	£815.00	£855.00	O	Discretionary
Junior booking (per season, payable in 3 instalments) with pavilion use	1,480	£1,155.00	£1,215.00	O	Discretionary
Junior individual bookings No pavilion	639	£40.00	£45.00	O	Discretionary
Junior individual bookings with pavilion use	638	£55.00	£60.00	O	Discretionary

Funfairs

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Daily Hire Charge	145	£915.00	£960.00	E	Discretionary
Deposit Against Damage	144	£1,830.00	£1,920.00	O	Discretionary

Outdoor Group Fitness Training fees

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
3 Monthly Licence Charge - up to 15 people per session, 5-7 times a week	1,797	£180.00	£190.00	S	Discretionary
3 Monthly Licence Charge- up to 15 people per session, 2-4 times a week	1,793	£120.00	£125.00	S	Discretionary
3 Monthly Licence Charge up to 15 people per session, once a week	1,789	£60.00	£65.00	S	Discretionary
6 Monthly Licence Charge - up to 15 people per session, 5-7 times a week	1,796	£324.00	£340.00	S	Discretionary
6 Monthly Licence Charge- up to 15 people per session, 2-4 times a week	1,792	£216.00	£230.00	S	Discretionary
6 Monthly Licence Charge up to 15 people per session, one session a week	1,788	£108.00	£115.00	S	Discretionary
Annual Licence Charge - up to 15 people per session, 5-7 times a week	1,794	£540.00	£570.00	S	Discretionary
Annual Licence Charge - up to 15 people per session, one session a week	1,786	£180.00	£190.00	S	Discretionary

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				VAT	
Annual Licence Charge - up to 15 people per sessions , 2-4 times a week	1,790	£360.00	£380.00	S	Discretionary
Annual Licence Charge 16-35 people per session, 2-4 times a week	1,791	£600.00	£630.00	S	Discretionary
Annual Licence Charge 16-35 people per session,once a week	1,787	£300.00	£315.00	S	Discretionary
Annual Licence Charge16-35 people per session, 5-7 times a week	1,795	£900.00	£945.00	S	Discretionary

Tennis (Price on Application)

Hire of court for private coaching (per hour per court)

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
792			O	Discretionary

Usage of Parks

Hire of park for non-charity events

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,329	£690.00	£725.00	E	Discretionary

Planning Development Control

A) Pre-Application Charges

a) Householder Applications - Advice (Written)

Householder advice on acceptability of a proposal

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,249	£125.00	£135.00	S	Discretionary

b) Householder Applications - Other

Site Visit and advice on historic buildings

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,251	£250.00	£265.00	S	Discretionary

bb) Trees

Site visit and advice on trees - development site

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,673	£405.00	£430.00	S	Discretionary

Site visit and advice on trees - householder

1,250	£130.00	£140.00	S	Discretionary
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c) Planning Investigation/Research - Commercial Organisations Only

Investigation/ Research Requiring Both Office And Site Based Work Per Hr

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
667	£400.00	£420.00	S	Discretionary

Investigation/ Research Requiring Office Based Work Only Per Hr

666	£330.00	£350.00	S	Discretionary
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d) Planning Investigation/Research - Service Fees

High Hedge Legislation

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
665	£755.00	£795.00	S	Discretionary

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e) Written Advice (Initial advice plus one additional response)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01) Single New Dwelling/Replacement Dwelling	1,303	£380.00	£400.00	S	Discretionary
02) Minor Proposals - 2 - 3 dwellings)	780	£545.00	£575.00	S	Discretionary
02b) Larger Minor Proposal (4-9 dwellings) or up to 1000 sq m commercial/other new build	1,672	£1,045.00	£1,500.00	S	Discretionary
05) Dropped kerbs - confirmation whether planning permission required	1,322	£80.00	£85.00	S	Discretionary
06) Advertisements, per advertisement	1,422	£160.00	£170.00	S	Discretionary
07) Other Miscellaneous developments (as agreed by the Planning Development Management)	1,423	£170.00	£180.00	S	Discretionary
08) Large miscellaneous developments (as agreed by the Planning Development Management)	1,778	£420.00	£445.00	S	Discretionary

f) Meetings (charge per meeting)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01) Single New Dwelling/Replacement Dwelling	1,304	£490.00	£515.00	S	Discretionary
02) Minor Proposal (2-3 dwellings)	777	£810.00	£855.00	S	Discretionary
02b) Large Minor Proposal (4-9 dwellings) or up to 1000 sq m commercial/other new build	1,671	£1,750.00	£1,840.00	S	Discretionary
03) Major Proposal 10 - 24 dwellings or 1,000 - 2,000 sq m commercial floor space	776	£3,425.00	£3,600.00	S	Discretionary
05) Strategic Proposals (25 -49 dwellings or 2,000- 10,000sq m commercial floor space)	774	£4,725.00	£4,965.00	S	Discretionary
06) Strategic Proposals (50 -99 dwellings or +10,000 sq m commercial)	775	£7,200.00	£7,560.00	S	Discretionary
07) Advertisements	1,424	£435.00	£460.00	S	Discretionary
08) Planning Performance Agreements for major/complex proposals (Terms to be agreed)	1,454			S	Discretionary

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B) Planning Application Fees

c) Outline Applications

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
The site area does not exceed 1 hectare: fee for each 0.1 hectare (or part thereof)	1,727	£578.00	£578.00	S	Statutory
The site area exceeds 2.5 hectares (and an additional £186 for each 0.1 hectare (or part thereof) in excess of 2 hectares, subject to a maximum in total of £202,500)	1,729	£15,433.00	£15,433.00	S	Statutory
The site area is between 1 hectare and 2.5 hectares: fee for each 0.1 hectare (or part thereof)	1,728	£624.00	£624.00	S	Statutory

c) Outline Applications - The erection of buildings (not dwellinghouses)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
The site area is between 1 hectare and 2.5 hectares: fee for each 0.1 hectare (or part thereof)	1,756	£624.00	£624.00	S	Statutory

d) Full Applications

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
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Erection Of Dwellings (1 To 9 Dwellings): fee for each dwellinghouse	1,730	£578.00	£578.00	VATII S	Statutory
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B) Planning Application Fees * Statutory planning application fees are set down by Central Government and will increase in April 2025 resulting in higher fees than shown. Also, the Government is consulting on additional fees changes which may come into effect in 2025/26.

a) Household Development

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Alteration/Addition To Existing Dwelling	669	£258.00	£258.00	S	Statutory
Alteration/Addition To Two Or More Existing Dwellings	670	£509.00	£509.00	S	Statutory
Erection Of Outbuildings, Fences Etc Within Curtilage Of A Dwelling	671	£258.00	£258.00	S	Statutory

b) Outline Applications

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
The site area does not exceed 0.5 hectares: fee for each 0.1 hectare (or part thereof)	1,726	£578.00	£578.00	s	Statutory
The site area exceeds 2.5 hectares (and an additional £186 for each 0.1 hectare (or part thereof) in excess of 2 hectares, subject to a maximum in total of £202,500)	672	£15,433.00	£15,433.00	S	Statutory
The site area is between 0.5 and 2.5 hectares: for each 0.1 hectare of the site area (or part thereof)	673	£624.00	£624.00	S	Statutory

d) Full Applications - The erection of dwellinghouses

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Erection Of Dwellings (10 To 50 Dwellings): fee for each dwellinghouse	674	£624.00	£624.00	S	Statutory
Where the number of dwellinghouses to be created by the development exceeds 50 (and £186 for each additional dwelling house in excess of 50 up to a maximum fee of £405,000)	675	£30,860.00	£30,860.00	S	Statutory

e) Erection Of Buildings Other Than Dwellings, Agricultural Buildings, Glasshouses Or Plant And Machinery

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
No new floor space	680	£293.00	£293.00	S	Statutory
Where floor space does not exceed 40m ²	678	£293.00	£293.00	S	Statutory
Where the floor space created is between 40m ² and 1000m ² : fee for each 75m ² (or part thereof)	679	£578.00	£578.00	S	Statutory
Where the floor space created is more than 3750m ² (with £186 for each additional 75m ² in excess of 3750m ² subject to a maximum fee of £405,000)	676	£30,860.00	£30,860.00	S	Statutory

e) Erection Of Buildings Other Than Dwellings, Agricultural Buildings, Glasshouses Or Plant And Machinery

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Where the floor space created is between 1000m ² and 3750m ² ; fee for each 75m ² (or part thereof)	677	£624.00	£624.00	S	Statutory

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f) Erection Of Other Agricultural Buildings On Land Used For Purposes Of Agriculture (Other Than Glasshouses)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Where the gross floor space does not exceed 465m ²	686	£120.00	£120.00	S	Statutory
Where the gross floor space exceeds 540m ² but does not exceed 4215m ² £385 for the first 540m ² and an additional £385 for each 75m ² in excess of 540m ²	685	£578.00	£578.00	S	Statutory
Where the gross floor space exceeds 4215m ² £19,049 (and an additional £115 for each 75m ² in excess of 4215 up to a maximum fee of £250,000)	683	£30,860.00	£30,860.00	S	Statutory
Where the gross floor space exceeds 465m ² but does not exceed 540m ²	684	£578.00	£578.00	S	Statutory

g) Erection Of Glasshouses Used For Purposes In Agriculture

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Where the gross floor space does not exceed 465m ²	681	£120.00	£120.00	S	Statutory
Where the gross floor space exceeds 1000m ²	1,731	£3,483.00	£3,483.00	S	Statutory
Where the gross floor space exceeds 465m ² but not more than 1000m ²	682	£3,225.00	£3,225.00	S	Statutory

h) Erection, Alteration Or Replacement Of Plant And Machinery

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Where the site area does not exceed 5 hectares, £385 for each 0.1 hectare of the site area	688	£578.00	£624.00	S	Statutory
Where the site area exceeds 5 hectares £19,049 (an additional £115 for each 0.1 hectares in excess of 5 hectares subject to a maximum of £405,000)	687	£30,860.00	£30,860.00	S	Statutory
Where the site area is less than 1 hectare	1,780		£578.00	S	Statutory
Where the site area is mote than 1 hectare but does not exceed 5 hectares: fee for each 0.1 hectare (or part thereof)	1,735	£624.00	£624.00	s	Statutory

i) Applications other than Building Works

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Car Parks, Service Roads Or Other Accesses (Existing Uses Only)	704	£293.00	£293.00	S	Statutory

j) Exploratory Drilling For Oil Or Natural Gas

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Where the site area does not exceed 7.5 hectares: fee for each 0.1 hectare (or part thereof)	699	£686.00	£686.00	S	Statutory
Where the site area exceeds 7.5 hectares (and £204 for each additional 0.1 hectare (or part thereof) in excess of 7.5 hectares up to a maximum fee of £405,000)	1,273	£51,395.00	£51,395.00	S	Statutory

k) Operations (other than exploratory drilling) for the winning And working Of Minerals of oil or natural gas

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Where the site area does not exceed 15 hectares: fee for each 0.1 hectare (or part thereof)	1,736	£347.00	£347.00	S	Statutory

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	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Where the site area exceeds 15 hectares (and additional £204 for each 0.1 hectare in excess of 15 hectares up to a maximum fee of £105,300)	1,737	£52,002.00	£52,002.00	S	Statutory

I) Other operations (Winning And Working Of Minerals) excluding oil and natural gas

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Where the site area does not exceed 15 hectares: fee for each 0.1 hectare (or part thereof)	701	£316.00	£316.00	S	Statutory
Where the site area exceed 15 hectares and an additional £186 for each 0.1 hectares in excess of 15 hectares to a maximum of £105,000)	1,274	£47,161.00	£47,161.00	S	Statutory

m) The carrying out of any operations not coming within any of the above categories

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
£293 for each 0.1 hectare of the site area, subject to a maximum of £2,535	703	£293.00	£293.00	S	Statutory
For Non-Compliance With Conditions , Including Retention Of Temporary Building (If Not As A Revision)	705	£293.00	£293.00	S	Statutory

n) Change of Use of a building to use as one or more separate dwellinghouses, or other cases:

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Not more than 10 dwellinghouses: fee for each dwellinghouse	1,762	£578.00	£578.00	S	Statutory

o) Change Of Use Of Building To Use As One Or More Separate Dwellings - change of use is from a previous use as a single dwelling house to use as two or more single dwelling houses:

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Not more than 10 dwellinghouses: fee for each dwellinghouse	1,733	£578.00	£578.00	S	Statutory
Where the change of use is to use as between 10 and 50 dwelling houses £385 per new dwelling	1,275	£624.00	£624.00	S	Statutory
where the change of use is to use as more than 50 dwelling houses, £19,049 (and an additional £115 for each dwelling house in excess of 50, up to a maximum fee of £405,000)	1,276	£30,860.00	£30,860.00	S	Statutory

p) The use of land for: a) the disposal of refuse or waste materials; b) the deposit of material VAT remaining after minerals have been extracted from land; or c) the storage of minerals in the open

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Where the site area does not exceed 15 hectares, £195 for each 0.1 hectares of the site area	1,279	£316.00	£316.00	S	Statutory
Where the site area exceeds 15 hectares, £29,112 (and an additional £115 for each 0.1 hectare in excess of 15 hectares, subject to a maximum fee of £65,000)	1,280	£47,161.00	£47,161.00	S	Statutory

q) Other Changes Of Use

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Other Changes Of Use of a building or land	710	£578.00	£578.00	S	Statutory

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r) Concessionary Fees and Exemptions

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01) Works To Improve The Disabled Person Access To A Public House, Or To Improve His Access, Safety, Health Or Comfort At His Dwelling House	689			S	Statutory
02) Applications By Parish etc. Councils (Advertisement Applications Also) - Half the normal fee	690			S	Statutory
03) If the application relates to an alternate use of buildings or land within the same Use Class that requires permissions only by the requirements of a condition imposed on a permission granted or deemed to be granted under Part 3 of the	691			S	Statutory
04) Playing Fields (For non-profit making sports clubs and not involving buildings)	692	£578.00	£578.00	S	Statutory
05) Applications for Listed Building Consent; Demolition in a Conservation Area; Works to Trees covered by a Tree Preservation Order or in a Conservation Area; Hedgerow Removal Notice; Certificate of Lawfulness for Proposed Works to a Listed Building	723			S	Statutory
06) If the application is an alternative proposal being submitted on the same site by the same on the same day, where the application of lesser costs then the fee is 50%	695			S	Statutory
07) Alternative Applications For One Site. Highest Of Fees Applicable For Each Alternative And A Sum Equal To Half The Rest.	696			S	Statutory
8) Development Crossing Planning Authority Boundaries, Requiring Several Applications - Only 1 Fee Is Paid To The Authority Having The Larger Site, But Calculated For The Whole Scheme And Subject To Special Ceiling.	697			S	Statutory
9) Reserved Matters Where The Applicants Earlier Reserved Matters Applications Have Incurred Total Fees Equalling That For A Full Application For Entire Scheme	698	£578.00	£578.00	S	Statutory

s) Applications In Relation To Permission In Principle

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Fee for each 0.1 hectare of the site area (or part thereof)	1,219	£503.00	£503.00	S	Statutory

t) Advertisements

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Advance Signs Directing The Public To A Business	718	£165.00	£165.00	S	Statutory
Advertisements Relating To The Business On The Premises	717	£165.00	£165.00	S	Statutory
Other Advertisements	719	£578.00	£578.00	S	Statutory

u) Fees For Applications For Certificates Of Lawful Use Or Development

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
For existing use or operation - lawful not to comply with any condition or limitation	1,428	£293.00	£293.00	S	Statutory
For existing use or operation - The amount that would be payable In respect of an application for full planning permission	720			S	Statutory
For proposed use or operation - Half the amount that would be payable in respect of the normal planning fee	722			S	Statutory

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v) Miscellaneous Applications

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Notification of Agricultural Or Forestry Development Or Demolition Under The General Development Order	712	£120.00	£120.00	S	Statutory
Notification of Demolition under the General Development Order	1,281	£120.00	£120.00	S	Statutory
Notification of Telecommunication Development Under The General Development Order	713	£578.00	£578.00	S	Statutory

w) Confirmation of Compliance with planning condition attached to Planning Permission

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Application or removal or variation of a condition following grant of planning permission	1,429	£293.00	£293.00	S	Statutory
Approval of details and/or confirmation that one or more planning conditions have been complied with - all other permissions	979	£145.00	£145.00	S	Statutory
Approval of details and/or confirmation that one or more planning conditions have been complied with - householder permission	978	£43.00	£43.00	S	Statutory

x) Requests for Non Material Amendments

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Householder	783	£43.00	£43.00	S	Statutory
Others	782	£293.00	£293.00	S	Statutory

y) Hazardous Substances Consent

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Applications For Removal Of Conditions And Continuation Of An Existing Consent	716	£250.00	£250.00	S	Statutory
Applications Where Twice The Controlled Quantity Of Substance Is Not Exceeded	714	£313.00	£313.00	S	Statutory
Applications Where Twice The Controlled Quantity Of Substances Will Be Exceeded	715	£500.00	£500.00	S	Statutory

z) Fees For Certain Applications Under The General Permitted Development Order

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01) Part 4 Class CA (Provision of a temporary state-funded school on "vacant commercial land")	1,509	£120.00	£120.00	S	Statutory
02) Part 4 Class E (temporary use of land or building for the purposes of "commercial film making")	1,510	£120.00	£120.00	S	Statutory
03) Part 7 Class C (erection of a "collection facility" within the curtilage of a shop)	1,511	£120.00	£120.00	S	Statutory
04) Part 14 Class J (Installation of solar panels on a non-domestic building)	1,512	£120.00	£120.00	S	Statutory
05) Larger Home Extensions	1,738	£120.00	£120.00	S	Statutory
06) Additional storeys on a home	1,739	£120.00	£120.00	S	Statutory
07) Change of Use from Commercial/Business/Service (Class E) or Betting Office or Pay Day Loan Shop to mixed use including two flats (C3)	1,740	£120.00	£120.00	S	Statutory
08) Change of Use of a building or land from Commercial/Business/Service (Class E), Hotels (C1), Residential Institutions (C2), Secure Residential Institutions (C2A) to a State Funded School	1,741	£120.00	£120.00	S	Statutory

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09) Change of Use of a building or land within its curtilage from an Agricultural Building to a State Funded School	1,742	£120.00	£120.00	S	Statutory
10) Change of Use of a building and any land within its curtilage from an Agricultural Building to a flexible commercial use within Commercial/Business/Service (E3), Storage or Distribution (B8) or Hotels (C1)	1,743	£120.00	£120.00	S	Statutory
11) Change of Use of a building or land within its curtilage from Commercial/Business/Service (Class E) to dwellinghouses (C3): fee for each dwellinghouse	1,744	£125.00	£125.00	S	Statutory
12) Change of Use of a building or land within its curtilage from an Agricultural Building to Dwellinghouses (C3): fee for change of use or £258 if it includes building operations in connection with the change of use)	1,745	£120.00	£120.00	S	Statutory
13) Change of Use of a building from Betting Office, Pay Day Loan Shop, Launderette, a mixed use combining one of these uses and use as dwellinghouse(s);or Hot Food Takeaways to Dwellinghouses (C3): fee for change use or £258 if it includes building operations in connection with the change of use	1,746	£120.00	£120.00	S	Statutory
14) Change of Use of a building or land within its curtilage from Amusement Arcades/Centres and Casinos to Dwellinghouses (C3): fee for change of use or £258 if it includes building operations in connection with the change of use)	1,747	£120.00	£120.00	S	Statutory
15) Moveable structure within the curtilage of a historic visitor attraction or listed pub/restaurant/etc.	1,748	£120.00	£120.00	S	Statutory
16) Construction of not more than 10 new dwellinghouses: fee for each dwellinghouse	1,749	£418.00	£418.00	S	Statutory
17) Construction of between 10 and 50 new dwellinghouses: fee for each dwellinghouse	1,750	£451.00	£451.00	S	Statutory
18) Construction of more than 50 new dwellinghouses: fee plus £135 for each dwellinghouse in excess of 50 up a maximum fee of £405,000	1,751	£22,309.00	£22,309.00	S	Statutory
Construction of between 10 and 50 new dwellinghouses: fee for each dwellinghouse	1,776	£451.00	£451.00	S	Statutory

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C) Planning Miscellaneous Fees

a) Photocopying Charges For Current Applications

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01) A4 - First Sheet	654	£5.00	£6.00	S	Discretionary
02) A4 - Each Subsequent Sheet	655	£2.00	£3.00	S	Discretionary
03) A3 - First Sheet	656	£6.00	£7.00	S	Discretionary
04) A3 - Each Subsequent Sheet	657	£2.00	£3.00	S	Discretionary
05) A2 - First Sheet	658	£25.00	£30.00	S	Discretionary
06) A2 - Each Subsequent Sheet	659	£4.00	£5.00	S	Discretionary
07) A1 - First Sheet	660	£25.00	£30.00	S	Discretionary
08) A1 - Each Subsequent Sheet	661	£5.00	£6.00	S	Discretionary
09) A0 - First Sheet	662	£25.00	£30.00	S	Discretionary
10) A0 - Each Subsequent Sheet	663	£7.00	£8.00	S	Discretionary

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b) Other Charges

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
01) Additional payment to submit an application by email	1,781	£60.00	£65.00	S	Discretionary
02) Additional payment to submit an application on paper	1,782	£100.00	£105.00	S	Discretionary
03) Enforcement Officer Charges Per Hour: Team Leader £185ph,.	1,783	£185.00	£195.00	S	Discretionary
04) Enforcement Officer Charges Per Hour: Enforcement Officers: £140 ph	1,784	£140.00	£150.00	S	Discretionary

b) Service Fees

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Planning Decision Notice and copies of TPO's (Each)	651	£40.00	£45.00	S	Discretionary

c) Publicity Schedule Of Planning Proposals

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
By email	1,282			S	Discretionary
Paper Copy	664	£130.00	£140.00	S	Discretionary

Refuse Collection

Collection of Contaminated bins

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Initial charge	1,675	£245.00	£260.00	O	Discretionary
Per Bin lift	1,676	£24.00	£25.00	O	Discretionary

Collection of contaminated waste bins

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Excess waste per bin lift	1,677	£24.00	£25.00	O	Discretionary

Collection of contaminated communal 140 ltr food textile WEEE bins

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Initial charge	1,689	£35.00	£40.00	O	Discretionary

Collection of contaminated communal 140ltr food textile WEEE bins

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Per Bin lift	1,690	£12.00	£13.00	O	Discretionary

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Domestic

Purchase of Bins for New Development

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1100L - Plastic Recycle With Aperture	1,687	£395.00	£415.00	○	Discretionary
140L- Food Waste	1,674	£75.00	£80.00	○	Discretionary

Purchase of bins for New Developments

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) 140L - Plastic	793	£75.00	£80.00	○	Discretionary
b) 240L - Plastic	794	£75.00	£80.00	○	Discretionary
c) 660L - Plastic	795	£325.00	£340.00	○	Discretionary
d) 1100L - Plastic	796	£390.00	£410.00	○	Discretionary
e) 1100L - Metal	1,455	£520.00	£545.00	○	Discretionary

Service Fees

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Annual Charge for 240 ltr Green Waste Bin	756	£70.00	£75.00	○	Discretionary
Annual Charge for 660 ltr Green Waste Bin	1,314	£180.00	£190.00	○	Discretionary
Annual charge for emptying of 2nd & 3rd 240L garden bin	1,513	£40.00	£45.00	○	Discretionary
Annual Charge for Green Waste Sack	757	£50.00	£55.00	○	Discretionary
Bulky Items (Excess) And Other Items By Arrangement	755	£215.00	£225.00	○	Discretionary
Provision of a waste skip - on private land	1,312	£315.00	£330.00	S	Discretionary
Replacement AWC Bin	751	£75.00	£80.00	○	Discretionary
Sale of new 240 ltr Green Waste Bin to new scheme members	1,309	£30.00	£35.00	○	Discretionary
Sale of second hand 240 ltr Green waste bin (if available)	1,457	£19.00	£10.00	○	Discretionary

Non - Domestic

Non - Domestic Properties only, not commercial waste (charge for the emptying of each individual bin per occasion)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) Rubbish 240 ltr bin	787	£14.00	£15.00	○	Discretionary
b) Rubbish 660 ltr bin	788	£17.00	£20.00	○	Discretionary

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				VAT	
c) Rubbish - Large 1100 ltr bin	937	£17.00	£20.00	<input type="radio"/>	Discretionary
d) Recycling 240 ltr bin	938	£5.00	£6.00	<input type="radio"/>	Discretionary
e) Recycling 660 ltr bin	939	£7.00	£8.00	<input type="radio"/>	Discretionary
f) Recycling - Large 1100 ltr bin	940	£8.00	£9.00	<input type="radio"/>	Discretionary
g) Food Waste - up to 240 ltr bin	1,306	£5.00	£6.00	<input type="radio"/>	Discretionary

Non - Domestic Properties only, not commercial waste (disposal cost of each individual bin per occasion)

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
a) Rubbish 240 ltr bin	1,458	£2.00	£3.00	<input type="radio"/>	Discretionary
b) Rubbish 660 ltr bin	1,459	£5.00	£6.00	<input type="radio"/>	Discretionary
c) Rubbish - Large 1100 ltr bin	1,460	£9.00	£10.00	<input type="radio"/>	Discretionary
d) Recycling 240 ltr bin	1,461	£2.00	£3.00	<input type="radio"/>	Discretionary
e) Recycling 660 ltr bin	1,462	£4.00	£5.00	<input type="radio"/>	Discretionary
f) Recycling - Large 1100 ltr bin	1,463	£7.00	£8.00	<input type="radio"/>	Discretionary
g) Food Waste - up to 140 ltr bin	1,464	£4.00	£5.00	<input type="radio"/>	Discretionary

Strategic Planning

Custom and Self Build Register

a) Joining Fees

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Joining fee for Part 1 of the register (association)	1,799	£130.00	£140.00	<input type="radio"/>	Discretionary
Joining fee for Part 1 of the register (individual)	1,798	£80.00	£85.00	<input type="radio"/>	Discretionary
Joining fee for Part 2 of the register (association)	1,801	£130.00	£140.00	<input type="radio"/>	Discretionary
Joining fee for Part 2 of the register (individual)	1,800	£80.00	£85.00	<input type="radio"/>	Discretionary

b) Annual Fees

	Record	2025/26 Charge	2026/27 Charge	VAT	Statute
Annual fee for Part 1 of the register (association)	1,803	£35.00	£40.00	<input type="radio"/>	Discretionary
Annual fee for Part 1 of the register (individual)	1,802	£35.00	£40.00	<input type="radio"/>	Discretionary
Annual fee for Part 2 of the register (association)	1,805			<input type="radio"/>	Discretionary
Annual fee for Part 2 of the register (individual)	1,804			<input type="radio"/>	Discretionary

Fees and Charges

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VATII

S106 Monitoring Fees

Financial Obligation (Fee per Obligation)

5% of Financial Obligation (Capped at £10,000)

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,806			0	Discretionary

Non- Financial Obligation (Fee per Obligation)

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,807	£600.00	£630.00	0	Discretionary

Works in Default

Works in Default

Works in Default

30% administration fee applied to cost of any works that are carried out in default by Environmental Health

Record	2025/26 Charge	2026/27 Charge	VAT	Statute
1,752			S	Discretionary

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Council Tax Resolution 2026/27

Following consideration of its budget, the Council is required under Statute to make a formal resolution in respect of the amount of Council Tax to be levied in the Spelthorne Borough for the financial year commencing 1st April 2026.

The figures below have been calculated in accordance with regulations made under Sections 31B (3) and 34 (4) of the Local Government Finance Act 1992 (as amended) (“the Act”).

1. To note that the Corporate Policy & Resources Committee at its meeting on 9 February 2026, calculated the Council Tax Base 2026/27 for the Council as 41,278.13 in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.
2. That the following amounts now be calculated for the year 2026/27 in accordance with Sections 31 to 36 of the Act:
 - (a) £144,772,100 being the aggregate of the amount which the Council estimates for the items set out in Section 31A (2) (a) to (f) of the Act;
 - (b) £135,051,100 being the aggregate of the amount which the Council estimates for the items set out in Section 31A (3) (a) to (d) of the Act;
 - (c) £9,721,000 being the amount by which the aggregate at 2(a) above exceeds the aggregate at 2(b) above, calculated by this Council in accordance with Section 31A (4) of the Act as its Council Tax requirement for the year.
 - (d) £235.50 being the amount at 2(c) above, divided by the Council Tax base (item 1 above), calculated by the Council, in accordance with Section 31B (1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts)
 - (e) £0.00 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act
 - (f) £235.50 being the amount at 2(d) above less the result given by dividing the amount at 2(e) above by the Council Tax base, calculated by the Council in accordance with Section 34(2) of the Act as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special item (Parish precept) relates.
 - (g) That the following amounts be calculated for the year 2026/27 in accordance with Sections 31 to 36 of the Act as amended.

Valuation Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Spelthorne Borough Council	157.00	183.17	209.33	235.50	287.83	340.17	392.50	471.00

Being the amounts given by multiplying the amount at 2(f) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a valuation band ‘D’ calculated by the Council in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

3. To note for the year 2026/27 Surrey County Council and the Police and Crime Commissioner for Surrey have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Act for each of the categories of dwelling in the Council's area as shown below:

Valuation Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
County Council	1,292.32	1,507.71	1,723.10	1,938.42	2,369.26	2,800.03	3,230.80	3,876.97
Police & Crime Commissioner	235.05	274.22	313.4	352.57	430.92	509.27	587.62	705.14

4. That, having calculated the aggregate in each case of the amounts in 2(g) and 3 above, the Council, in accordance with Sections 30 to 36 of the Local Government Finance Act 1992 as amended by the Localism Act 2011, hereby sets the amounts of Council Tax for the year 2026/27 for each of the categories of dwellings:

Valuation Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Total Council Tax due	1,684.37	1,965.10	2,245.83	2,526.49	3,088.01	3,649.47	4,210.92	5,053.11

5. The Council has determined that its relevant basic amount of Council Tax for 2026/27 is not excessive in accordance with the principles approved under Section 52ZB of the Act.

As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of council tax for 2026/27 is excessive and therefore the billing authority is not required to hold a referendum in accordance with Section 52ZK of the Act.

6. The payment dates for the statutory ten monthly instalments scheme be set to run from 1 April 2026 to 1 January 2027.

The Council Tax (Administration and Enforcement Regulations 1992 allow customers to opt out of the ten monthly instalment scheme and request payment over a 12-month period.

Where this is requested, the Council authorises that the payment dates are to be on such a day in each month as is most efficient for administrative purposes.

Explanatory Note: The following narrative provides some additional explanation of the figures contained within the formal resolution at section 2.

2(a)	£144,772,100	This represents the gross expenditure of the Council
2(b)	£135,051,100	This represents the total income to the Council, including Government support and share of any Council Tax surplus from prior years
2(c)	£9,721,000	This represents the balance to be raised by Council Tax (including any Parish precepts)
2(d)	£235.50	This represents the average Band D Council Tax for the year (including any Parish precepts)
2(e)	£0.00	This represents the amount reapportioned to specific areas under special expenses or Parish precepts. There are no such charges for Spelthorne Borough Council

2(f)	£235.50	This represents the average Band D Council Tax excluding the amounts covered by special expenses or Parish precepts. As there are no such charges in Spelthorne, the Band D amount remains the same as in 2(d)
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Section 25 Report - Section 151 Officer Report on the Robustness of the 2026/27 Budget Estimates and the Adequacy of Reserves

1. Introduction

- 1.9 The Council has a legal duty to set a balanced budget and must take all reasonable factors into account when doing so. Under Section 25(1)(b) of the Local Government Act 2003, the Section 151 Officer (Chief Finance Officer) has a personal responsibility to advise the Council on the robustness of the budget estimates and the adequacy of the Council's reserves when it considers its budget and council tax. The Act requires Members to have regard to this advice when making their decisions.
- 1.10 To support Chief Finance Officers (CFOs) in fulfilling this responsibility, the Chartered Institute of Public Finance and Accountancy (CIPFA) provides guidance on the CFO's role in the budget-setting process, including the requirement to provide a statement on the robustness of estimates and the adequacy of reserves. This statement has been prepared in accordance with that guidance, and Members are advised to consider the content of this report carefully.

2. The robustness of the estimates

- 2.1 The robustness of the estimates involves scrutinising the detailed elements of the budget, weighing all relevant factors, and taking a balanced view of the associated risks. Depending on the level of risk identified within the proposed budget, the Chief Finance Officer is required to consider the Council's contingency arrangements should planned savings not materialise. This report seeks to outline the risks associated with delivering the proposed savings, together with the implications and contingency measures should those savings not be achieved as planned.
- 2.2 In these exceptionally challenging times, councils continue to face the ongoing impacts of the cost-of-living crisis and the housing crisis. In the case of Spelthorne following the Best Value Directions, it is seeking to reduce its risk exposure by paying down debt more rapidly and rationalise its investments assets portfolio. Additionally in April 2027 the Council will be passing across its assets and liabilities to West Surrey Council. It is therefore more important than ever that the Council adopts a careful and prudent approach to budget setting and sets out a medium-term strategy for achieving financial sustainability, for both revenue and capital, and to the assessment and management of budgetary risk.
- 2.3 Whilst in the long term the revised Minimum Revenue Provision Policy adopted by Council in November 2025 will ensure debt is written down faster and reduces longer term risk, in the short term it places greater pressure on the Revenue Budget. One key mitigation of this factor will be the delivery of a medium-term assets rationalisation programme, and a second mitigating approach will be the combination of using reserves and delivering revenue savings to close the Budget gap.

- 2.4 Officers, will closely monitor movements in interest rates, make informed judgements regarding the recovery of income from fees and charges, and assess and manage the risks affecting the Council's commercial and retail income streams. The ongoing impact of these factors on the Council's current and future financial position will be kept under regular review.
- 2.5 In light of the challenges outlined earlier in this report, officers will continue to closely monitor collection rates for Council Tax and Business Rates, as well as income from investment assets. The Knowle Green Estates Board will oversee the management of residential rental income, including monitoring rent arrears, reducing costs where possible, and seeking opportunities to increase income, while effectively managing the Council's 174 residential rental units. The Council as the sole shareholder of KGE is currently evaluating options for determining the longer future direction of the assets under the company's control.
- 2.6 There are a range of other legislative measures in Local Government Acts which are in place to ensure local authorities do not over-commit themselves financially. These include the Chief Finance Officer's power and duty under S114 of the Local Government Finance Act 1988, which requires a report to all members of the Council if there is, or likely to be, unlawful expenditure or an the expenditure of the authority (including expenditure it proposes to incur) in a financial year is likely to exceed the resources, including reserves.
- 2.7 The Prudential Code issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) which guides local authorities on the affordability of their capital programme. This is addressed in the Treasury Management Strategy 2026/27 report going to February Council.
- 2.8 The 2003 Act does not provide any specific guidance on how to evaluate the robustness of the estimates. However, it does identify the need to allow for risks and uncertainties that might lead to expenditure exceeding budget by:
- Making prudent allowance in the estimates for inflation, known cost increases, or reductions in income and in addition
 - Ensuring that there are adequate reserves to draw on if the estimates are insufficient.
- 2.5 It is stressed that the advice contained in this report on the appropriate level of reserves is not based on a percentage of spend, but on an assessment of all the circumstances likely to affect the Council. Whilst we are aware that Spelthorne as other West Surrey councils, is in the first wave of Reorganisation, we have for the moment continued business as usual projections. Guidance issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) states the following factors should be considered by the section 151 officer in undertaking an assessment on the overall level of reserves and balances:
- Assumptions regarding inflation, which clearly are of increased significance at present.
 - Treatment of demand led pressures.
 - Treatment of savings
 - Risks inherent in new partnerships etc.

- Financial standing of the authority (i.e., level of borrowing, debt outstanding etc).
 - The Authority's track record in budget management
 - The Authority's capacity to manage in year budget pressures.
 - The Authority's virements and year end procedures in relation to under and overspends.
- 2.6 Estimates of the level and timing of capital receipts. Given the assets rationalisation programme this will be of particular significance. Timing of realisation of capital receipts relative to the year end date of 31st March has a particular impact on each subsequent year's Minimum Revenue Provision charge to the Revenue Budget.
- 2.7 In making this assessment, the Section 151 Officer has had regard to the most recent findings and recommendations arising from the Best Value Inspection and reports from the Council's External Auditors, particularly those relating to the need to strengthen medium-term financial planning.
- 2.8 In assessing the robustness of the Council's budget approach, the Section 151 Officer, working with senior officers and Councillors, has considered the Council's financial position over the next three years and how that impacts on West Surrey's baseline position. The Government has confirmed the outcome of the local government funding reform, which is intended to direct additional resources towards areas with lower tax bases and higher levels of need. This reform has resulted in a redistribution of grant funding between councils and has been accompanied by a reset of business rates. These changes begin to take effect from 2026/27, with Spelthorne, along with other Surrey councils, over a three-year period will be relatively disadvantaged in real terms but cushioned by a grant floor.
- 2.9 A full business rates reset also takes effect with effect from 1st April 2026. In 2026/27 Spelthorne is assisted by the business rates safety net. While the reset has highlighted significant challenges from 2026/27 onwards, it also indicates that, given current levels of reserves, the Council has sufficient reserves to balance its budget in 2026/27 and hypothetically in 2027/28 and 2028/29 as well. This is based on the recent updated Reserves Strategy which was approved by the Council in December 2025.
- 2.10 Over the coming year, the Council will place particular emphasis on two key priorities. First, it will ensure the robust monitoring and delivery of the £1 million of unidentified efficiency savings built into the budget, with progress reported regularly to Councillors. These savings will deliver larger full year benefits for West Surrey. Second, the Council will actively engage with the Surrey Local Government Reorganisation transitional process to help ensure a safe and legal transfer to West Surrey. Once the new Council is established significant transformation work will be undertaken. This is informed by options analysis undertaken by consultants. It is important that the in-year target savings levels are delivered in 2026/27.
- 2.11 It remains essential that the Council continues to critically review its financial management performance. One of the key messages of the CIPFA Financial Management Code is that responsibility for effective

financial management rests with the whole senior management team, encompassing both Members and officers.

2.12 Key areas of focus over the last 12 Months include:

- Improvements in financial management, governance, and reporting processes as part of the Improvement Plan agreed with government appointed Commissioners.
- The Council has developed and implemented a new MRP Policy to ensure long-term financial sustainability and adherence to updated regulatory guidelines.
- Improved the accuracy and timeliness of the Statement of Accounts, significantly enhancing the quality of financial reporting and transparency. This included a more rigorous review process, which resulted in clearer and more comprehensive financial statements for stakeholders. Improvements in the have been confirmed by the external auditors in their 2024/25 Audit Findings report.
- Refinanced Council debt to reduce outstanding debt by 32.3% - reducing future financial liabilities. The new debt structure aligns with the Council's financial strategy and IRP objectives, providing enhanced financial flexibility and resilience.
- Drafted a new Medium-Term Financial Strategy (MTFS) which outlines clear financial priorities and the pathway to financial recovery over the next 3-5 years.
- Strengthened Financial Governance and Compliance - Implemented improvements in financial governance and compliance, strengthening internal controls and reporting mechanisms in line with the IRP's objectives. Ensured full adherence to regulatory requirements and financial best practices, enhancing the Council's credibility with stakeholders and external auditors.
- Enhanced Stakeholder Engagement and Reporting - Increased transparency and communication around financial performance and the recovery plan by enhancing stakeholder engagement and regular reporting. Developed clear and accessible financial reports for both internal and external audiences, ensuring all key stakeholders were informed and aligned with progress on the IRP. Still progress to be made in improving the clarity and usefulness of reports.
- Improved service delivery and efficiency through more efficient use of resources, faster processing times for payments, better oversight of budgets, and improved accuracy in financial reporting.
- Enhanced service delivery to budget managers across the Council to ensure that services continue to be funded and operate effectively despite the challenges of financial cuts or inflationary pressures, and ongoing improvement through an updated financial management system, which allows for better forecasting, reporting, and compliance.

- 2.13 The Council and the Finance team have collaborated effectively with the Finance Commissioner to ensure alignment of key financial policies and strategic objectives with the overall Council recovery plan. This includes engaging in collaborative decision-making on critical financial issues and projects, including the adoption of the new MRP Policy, debt refinancing, and the MTFs, driving positive outcomes for the Council's financial health.

Adequacy of Reserves

- 2.14 The Local Government Act 2003 requires the Chief Finance Officer to report on the adequacy of the Council's financial reserves when the General Fund budget requirement for the year is being considered. Under the Local Government Finance Act 1988, all usable revenue balances held by the Council are, in principle, at the disposal of the General Fund, with the exception of the Collection Fund and Section 106 / Community Infrastructure Levy (CIL) reserves. However, all of Spelthorne Borough Council's reserves have been approved by Council as earmarked and may only be used for their intended purposes.
- 2.15 The requirement for financial reserves is acknowledged in statute (Local Government Finance Act 1992). There are also safeguards in place to prevent local authorities over-committing themselves financially. These include:
- The balanced budget requirement
 - Chief Finance Officer's S114 powers
 - The external auditor's responsibility to review and report on financial standing
 - The prudential code for capital finance
- 2.16 The minimum prudent level of reserves that the Council should maintain is a matter of professional judgement. Reserves act as the Council's safety net, providing a contingency to cushion the impact of unexpected events or emergencies, as well as a working balance to manage uneven cash flows. Reserves can also be used to build up funds commonly referred to as earmarked reserves to meet known or anticipated liabilities.
- 2.17 These issues, together with the Council's Reserves Policy approved by Council at its meeting on 11 December 2025. The Council's General Fund revenue reserve, which acts as the primary contingency reserve, currently stands at £4.1m, representing 20% of the proposed net budget requirement for 2026/27.
- 2.18 The Chartered Institute of Public Finance and Accountancy (CIPFA), in its Financial Management Code, states that "the aim of the authority's financial reserves is to provide funding for investment in future activities and to act as a safety net in case of short-term financial challenges."
- 2.19 During the 2023/24 financial year, the Council applied £15.8m from reserves to mitigate the impact of accumulated capitalised costs relating to abortive housing sites that were required to be charged to revenue. In addition, £6.5m of reserves were applied in 2024/25 to offset the impact of the Minimum Revenue Provision (MRP) on regeneration assets reclassified as surplus with effect from 1 April 2024.

- 2.20 Despite these significant applications, the Council retained a reasonable level of reserves. As at 31 March 2025, total usable reserves stood at £56.2m. Of these £40.9m available from the start of 2025/26 to be used flexibly to support the MTFs. It is estimated that at the end of 2025/26 £21.7m of these reserves will remain available to support future budgets.
- 2.21 This position must be considered in the context of the Council's outstanding loan debt, which stood at £715m following the refinancing of PWLB debt completed on 25 November 2025.
- 2.22 Not all reserves are available for use. Some arise from statutory and accounting requirements and are therefore classified as unusable reserves. These reserves cannot be applied for any other purpose and are excluded from the Reserves Strategy, as their creation, purpose, and use are prescribed and not subject to local discretion.
- 2.23 An effective Reserves Strategy must be subject to regular review and adaptation to reflect the evolving risks faced by the Council. The context in which the Council holds reserves has changed significantly in recent years. Historically, the strategy focused on the long-term retention of investment assets and the management of associated risks through the accumulation of earmarked sinking fund reserves to support the sustainability of rental income streams.
- 2.24 In May 2025, the Council received Statutory Directions requiring the implementation of a strict debt reduction programme and the disposal of a substantial proportion of its investment assets. Under the Improvement and Recovery Plan, the majority of these assets are expected to be sold over the medium term. As a result, the original rationale for maintaining sinking fund reserves has materially changed.
- 2.25 In parallel with these Statutory Directions, the Council has revised its Minimum Revenue Provision (MRP) policy to comply with statutory guidance. This revision has led to a significant increase in the annual MRP charge to the Revenue Budget, placing additional pressure on the Council's overall financial position. To help mitigate these pressures, the Council has undertaken a debt rescheduling exercise and will implement an asset rationalisation programme. While these actions will provide some relief, they are not expected to fully offset the ongoing budgetary pressures.
- 2.26 Consideration has also been given to risks arising from group relationships between the Council and its two subsidiary companies. The more material of these is Knowle Green Estates (KGE), which has loan financing of approximately £45.3m from the Council. This loan exposure is supported by rental income generated from KGE tenants. Over time, rental income is expected to increase through annual rent uplifts, while interest rates on the loans are fixed for a 50-year period. The company operates a target of re-letting void properties within 10 days and has a strong track record in achieving this. Performance on voids is reported monthly to the KGE Board, alongside rent arrears, which remain consistently low.

Conclusion

- 2.27 The Chief Finance Officer is satisfied that each service budget has been prepared in the context of the Council's corporate strategies, including the Capital Strategy and longer-term financial strategy which means that the

Council is presented with robust estimates as a basis for making decisions about the level of Council tax.

- 2.28 Having reviewed the Council's reserves position in the context of the current economic and financial environment, it is concluded that the Council continues to operate with an acceptable level of reserves in the near term. However, it is important to note that plans to generate significant additional income and reduce expenditure will need to be developed over the coming year, in conjunction with other West Surrey councils. This will be necessary to mitigate key risks—particularly those relating to commercial property income, potential reductions in government grant and business rates income—and to address rising service costs, most notably the cost of nightly paid temporary accommodation, in order to balance budgets over the life of the Medium-Term Financial Strategy.

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GLOSSARY

Local Authority Treasury Management Terms



Terms	Descriptions
Bond	A certificate of long-term debt issued by a company, government, or other institution, which is tradable on financial markets.
Borrowing	Usually refers to the stock of outstanding loans owed, and bonds issued.
CFR	Capital Financing Requirement. A council's underlying need to hold debt for capital purposes, representing the cumulative capital expenditure that has been incurred but not yet financed. The CFR increases with capital expenditure and decreases with capital finance and MRP.
Capital gain or loss	An increase or decrease in the capital value of an investment, for example through movements in its market price.
CIPFA	The Chartered Institute of Public Finance and Accountancy (CIPFA) is a UK-based international accountancy membership and standard-setting body. The only such body globally dedicated to public financial management.
Collective investment scheme	Scheme in which multiple investors collectively hold units or shares. The investment assets in the fund are not held directly by each investor, but as part of a pool (hence these funds are also referred to as 'pooled funds').
Cost of carry	When a loan is borrowed in advance of need, the difference between the interest payable on the loan and the income earned from investing the cash in the interim.
Counterparty	The other party to a loan, investment, or other contract.
Counterparty limit	The maximum amount an investor is willing to lend to a counterparty, in order to manage credit risk.
Covered bond	Bond issued by a financial institution that is secured on that institution's assets, usually residential mortgages, and is therefore lower risk than unsecured bonds.
CPI	Consumer Price Index - the measure of inflation targeted by the Monetary Policy Committee.
Deposit	A regulated placing of cash with a financial institution. Deposits are not tradable on financial markets.
Diversified income fund	A collective investment scheme that invests in a range of bonds, equity, and property in order to minimise price risk, and also focuses on investments that pay income.
Dividend	Income paid to investors in shares and collective investment schemes. Dividends are not contractual, and the amount is therefore not known in advance.
DMADF	Debt Management Account Deposit Facility – a facility offered by the DMO enabling councils to deposit cash at very low credit risk. Not available in Northern Ireland.

Terms	Descriptions
MHCLG	Ministry of Housing, Communities & Local Government - The Ministry of Housing, Communities and Local Government is central to the mission-driven government, from fixing the foundations of an affordable home to handing power back to communities and rebuilding local government.
DMO	Debt Management Office – an executive agency of HM Treasury that deals with central government’s debt and investments.
Equity	An investment which usually confers ownership and voting rights
Floating rate note (FRN)	Bond where the interest rate changes at set intervals linked to a market variable, most commonly 3-month LIBOR or SONIA
FTSE	Financial Times Stock Exchange – a series of indices on the London Stock Exchange. The FTSE 100 is the index of the largest 100 companies on the exchange, the FTSE 250 is the next largest 250 and the FTSE 350 combines the two.
GDP	Gross domestic product – the value of the national aggregate production of goods and services in the economy. Increasing GDP is known as economic growth.
Income Return	Return on investment from dividends, interest and rent but excluding capital gains and losses.
Gilt	Bond issued by the UK Government, taking its name from the gilt-edged paper they were originally printed on.
LIBID	London Interbank bid rate - the benchmark interest rate at which banks bid to borrow cash from other banks, traditionally 0.125% lower than LIBOR.
LOBO	Lender Option Borrower option loan under which a lender advances a loan on certain terms which can only be varied when the lender exercises their option (which may be change terms such as the interest rate), which then permits the borrower to exercise their option to either accept the new terms or repay the loan.
MMF	Money Market Funds. Collective investment schemes which invest in a range of short-term assets providing high credit quality and high liquidity.
MPC	The Monetary Policy Committee (MPC) decides what monetary policy action the Bank of England will take to keep inflation low and stable.
MRP	Where the Authority finances capital expenditure by debt, it must set aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (“MRP”) . Since 2008, local authorities have been required to set a “prudent” level of MRP. In setting a “prudent” level of MRP local authorities are required to have regard to the Statutory Guidance on Minimum Revenue Provision , most recently issued in April 2024.
OBR	The Office for Budget Responsibility was created to provide independent and authoritative analysis of the UK’s public finances. It is one of a growing number of official independent fiscal watchdogs around the world.
PMI	Purchasing Managers' Index (PMI) - A composite PMI is the weighted average of manufacturing and service sector PMIs for a given geography or economy, produced by IHS Markit. Weights are derived from official data relating to each sector's contribution to GDP (value added).
Pooled Fund	Scheme in which multiple investors hold units or shares. The investment assets in the fund are not held directly by each investor, but as part of a pool (hence these funds are also referred to as ‘pooled funds’).

Terms	Descriptions
Price Risk Indicator	Price risk is the risk of a decline in the value of a security or an investment portfolio excluding a downturn in the market, due to multiple factors. Investors can employ a number of tools and techniques to hedge price risk, ranging from relatively conservative decisions (e.g., buying put options) to more aggressive strategies (e.g., short selling).
PWLB	Public Works Loan Board – a statutory body operating within the Debt Management Office (DMO) that lends money from the National Loans Fund to councils and other prescribed bodies and collects the repayments. Not available in Northern Ireland.
RPI	The Retail Prices Index which tracks the cost of a “basket” of goods including housing costs (mortgage interest and council tax).
RPIx	RPIx is RPI excluding the direct impact of interest rate changes. Long-term contracts sometimes include an inflator element such as RPIx.
Quantitative easing (QE)	Process by which central banks directly increase the quantity of money in the economy to promote GDP growth and prevent deflation. Normally achieved by the central bank buying government bonds in exchange for newly created money.
SME	SME finance is the funding of small and medium-sized enterprises and represents a major function of the general business finance market – in which capital for different types of firms are supplied, acquired, and costed or priced.
SONIA	Sterling overnight interest average – a benchmark interest rate for overnight deposits. This has replaced LIBOR as the benchmark lending rate.
Short-dated	Usually means less than one year.
TMSS	Approved Council’s Treasury Management Strategy Statement
Total return	The overall return on an investment, including interest, dividends, rent, fees and capital gains and losses.
VRP	The Council is required to pay off an element of the accumulated general fund capital spend each year (the Capital Financing Requirement (CFR)) through a revenue charge (the minimum revenue provision - MRP), and it is also allowed to undertake additional voluntary payments (Voluntary Revenue Provision - VRP).
Usable Reserves	Usable reserves as those that represent resources that the authority can use to support service delivery. There are three types of usable reserve: <ul style="list-style-type: none"> • The General Fund, which is the accumulated balance on the General Fund – see Earmarked Reserves and Ringfenced Reserves; • The Capital Receipts Reserve which reports the capital receipts from the sale of assets, and can only be used to fund either new capital expenditure, repay debt or fund the directly attributable costs of disposing an asset; • The Capital Grants Reserve which reports all capital grants received and can only be used to fund capital expenditure. Some capital grants have conditions limiting the purpose for which the grant can be used.
Earmarked Reserves	Local authorities are permitted to “ earmark” parts of the General Fund balance for specific policy purposes (i.e. saving up funds for a particular project or smoothing expenditure over a number of years) or known/predicted risks (eg insurance risks). -Fenced internally by the authority for a defined purpose such as meeting specific risks, funding future projects, smoothing expenditure, or holding unspent ring-fenced grants.
Ringfenced Reserves	These are those elements of the General Fund balance which have to be ringfenced for specific purposes comprising: <ul style="list-style-type: none"> • The CIL Reserve which reports contributions from developers under the local authority’s approved Community Infrastructure Levy (CIL) Scheme and can only be used for the purposes set out in the CIL Scheme; and

Terms	Descriptions
	<ul style="list-style-type: none"> Developer contributions which are monies received from developers to discharge obligations under planning agreements granted under section 106 of the Town and Country Planning Act 1990. S.106 contributions can only be used for the purpose set out in the s.106 agreement. These can be used for both revenue and capital expenditure depending on the s.106 agreement
Unusable Reserves	<p>Unusable reserves are not available to use to support service delivery. These reserves arise from either:</p> <p>a) statutory adjustments required to reconcile balances to the amount chargeable to council tax for the year, to comply with legislation, or</p> <p>b) accounting gains or losses recognised in other comprehensive income and expenditure in accordance with accounting standards adopted by the Code, rather than in the surplus or deficit on the provision of services</p>

What is the Minimum Revenue Provision (MRP)?

The Minimum Revenue Provision (MRP) is an annual charge that councils must record in their accounts to set aside money for repaying the principal on debt used to fund capital projects. It ensures that borrowing for long-term assets is repaid over the period those assets provide value, avoiding a situation where a fully used asset still has unpaid debt. By law, local authorities must calculate a “prudent” amount, guided by government rules.

Key Concepts

- **Capital expenditure:**
Spending on long-term assets such as buildings, vehicles, and equipment.
- **Capital Financing Requirement (CFR):**
The total value of capital expenditure that has not yet been financed through capital receipts, grants, or revenue contributions.
The CFR increases when capital expenditure is incurred and falls when resources are used to finance it.
- **Prudent provision:**
Councils must decide a prudent amount to charge to their revenue account each year.
- **Debt repayment:**
The MRP charge enables councils to gradually pay back the debt linked to their capital expenditure.
- **Matching repayment to asset life:**
The aim is to align debt repayment with how long the asset is used for its intended purpose by the council, which may be less than its economic life. This aims to ensure that there is no overhanging debt after an asset has reached then of its intended use by the council.

Regulatory Requirements

- **Statutory duty:**
Councils are legally required to set a prudent MRP amount.
- **Government guidance:**
Authorities must follow guidance from the Secretary of State to ensure their approach is sound and consistent.

Why is MRP important?

1. **Promotes financial responsibility**
It helps prevent overspending and stops large debt from being passed on to future generations.
2. **Supports better budget planning**
Setting money aside each year improves financial stability and avoids unexpected pressures on future budgets.

3. **Encourages fairness and transparency**

It ensures that current residents, who benefit from new facilities like leisure centres, contribute to their cost rather than leaving the full burden to future taxpayers.