

Improvement and Recovery Plan Progress – October 2025-April 2026

Chief Executive Position Statement

Introduction

I am pleased to present the second of Spelthorne Borough Council's (SBC) Improvement and Recovery Plan (IRP) progress reports, providing an update on how the Council has responded to the Government Best Value Directions. The first report was presented 23rd October 2025, being the formal response to the Directions through the adoption of our first IRP. This report sets out progress since October 2025 to April 2026. This position statement recognises the continued progress of the Council, whilst also highlighting the continuing key challenges and risks our Council faces.

Our situation is quite unique in that the Council is in the early stages of delivery of the Improvement Plan, whilst simultaneously seeking to play a full and active part in the reorganisation of local government in Surrey (LGR) and ultimately in the closure of SBC. The requirement to change the culture of a Council, improve governance, improve our commercial and financial acumen and find budget savings has the added challenge of this backdrop of accelerated sectoral change.

We acknowledge that we are positively supported in this by the Commissioners, who are advising and being pragmatic in their approach to what can be achieved whilst being demanding of the progress we need to actively and consistently demonstrate.

I accepted the position of Chief Executive in March 2026 and will continue to lead our improvement as an authority until we pass responsibilities to West Surrey Council in April 2027.

Background

On receiving the Directions, the priority was to focus on addressing our debt position. We have restructured our debt (in November 2025) reducing outstanding debt by 32%, corrected the disparity in our MRP, and repurposed our reserves to support the medium-term financial strategy transitional process of putting the Council on a more financially stable basis. We have commenced the process of rationalisation of our commercial properties and regeneration assets to implement a programme that generates capital receipts from disposals whilst simultaneously leveraging other assets to achieve desired outcomes and social value for residents.

The initial phase was to diagnose what we needed to do, understanding the options open to us to make immediate progress and implement the urgent recovery actions. This report highlights the achievements in this recovery phase.

The medium- and longer-term phases of evidencing sustained improvement will form subsequent progress reports.

The initial IRP plan was divided into five themes; we have recently consolidated this into four themes. Our six-monthly report sets out in detail the achievements and plans for the next phase. I shall report on each of these briefly.

Previous IRP Themes	Revised IRP Priorities
Local Government Reorganisation	Strengthening and Improving Leadership
Financial Recovery	Improving Financial Sustainability
Governance	Improving Governance and Assurance
Commercial	Improving Commercial, Regeneration and Housing
Regeneration and Housing	

Theme 1: Strengthening and Improving Leadership

This theme originally was solely focused on Local Government Reorganisation. In the amendment to our plan, we have broadened the scope of the theme to better reflect the cultural and leadership improvement we collectively need to demonstrate in addition to ensuring we transition well to West Surrey Council. Our LGR work commenced in earnest following confirmation on 28th October 2025, of the preferred option for Surrey reorganisation. Since this point we have played an active role in the Future Surrey partnership in the preliminary work to scope the programme of work, provide dedicated resource and assume strategic leadership of one of the theme areas (Procurement and Contracts). We have subsequently set up our response to LGR as a separate strand to reflect this evolving work, and to regulate the competing demands for scarce resources.

Theme 2: Improving Financial Sustainability

The initial priority was to stabilise our financial base by refinancing our debt and making prudent and compliant Minimum Revenue Provision for debt. This we achieved in November 2025. Our position now requires us to realise significant additional capital receipts from asset rationalisation and to make budgetary part year savings of £1m in 2026/27. Alongside continuing our work to restructure and to strengthen our financial service and continuing on the journey towards obtaining a clean audit opinion on our statement of accounts.

There remains work to do to improve the internal culture of budgetary management, ownership and accountability. This is a priority as we move from the *diagnose and recover phase* of our improvement planning and into the *improve and embed phase* of the IRP and seek to ensure the savings.

Theme 3: Improving Governance and Assurance

The governance theme is one where change will take time before we experience and observe the tangible evidence of improvement. This said, in the period since

adoption of the IRP we have put in place foundational governance improvement work.

In quarters 3 and 4 of 2025/ 2026, we commenced work to improve our approach to risk management. This work, being led by a sector expert, has led to a fundamental overhaul in our approach. We are focused more broadly on improving confidence in our governance assurance processes. We have trained Group Heads, team members and Councillors, and work to embed this approach is continuing.

We reviewed, and the Audit Committee agreed, a new framework of assurance governance and how it interacts with other committees and the Council.

In July 2025, we commissioned training to improve our committee papers and processes. The training on its own has proved insufficient to realise the improvements required and we continue with actions to build internal accountability for developing high-quality committee papers, particularly prioritising the focus on the Forward Plan and Committee Paper processes at Management Team meeting (MAT).

MAT has restructured its meeting agenda, to include a monthly assurance focus, to cover budget monitoring, performance management, audit recommendations and completion and complaints. We have also stood up a Staffing (vacancy control) Panel and strengthened oversight of procurement with a refreshed Procurement Board

We have learned from other councils in intervention, where Councillors expressed the need to receive targeted training and support. In response in January 2026, we shared an outline development programme, for Councillor consideration, to ensure we are supporting any needs and requirements. Realising engagement in the programme is proving challenging in the context of Future Surrey and the closure of the council.

Theme 4: Commercial, Housing and Regeneration

Good progress is being made within the Commercial Theme of the IRP. In the six months since adoption of the IRP, we have reviewed our asset base, updated valuations and are close to implementing an overarching Commercial Strategy (which is subject to Committee and Council approval in late April 2026). This is in parallel to work to implement an asset rationalisation plan to further assist the reduction of debt during 2026/27.

We are mindful of the importance of this work and of the need to rationalise our assets to generate capital receipts. We have appointed a disposal advisor to advise on a phased strategy and to market our investment assets approved for disposal. Asset rationalisation is critical to our financial plan for 2026/2027 and to West Surrey for 2027/28 and beyond; we will maintain a strong focus on reducing our commercial and debt exposure in our next phase.

In contrast to the commercial asset rationalisation programme our regeneration approach is to maximise social value and to deliver affordable housing across the

Borough. We have introduced a Social Value strategy, which sets out an assessment framework to support our decision making on the Council's regeneration assets.

We have strengthened our internal capacity, commissioning external expertise to support our regeneration and housing programmes. We have after eight and half year's work achieved in March 2026 an approved a Local Plan, and are developing a Staines Masterplan, considering options for Knowle Green Estates housing assets and for future housing planning.

A major risk identified by Commissioners was in the cost of and our strategy for temporary accommodation. We received a positive deep dive from MHCLG on the manifestation of how we work with families but fundamentally there is more to do in our next phase to reduce the cost and time spent in all temporary accommodation, particularly nightly paid accommodation (B&Bs).

Final reflections

The work required to be active in LGR alongside developing and embedding the cultural change and operational practices and protocols, required to improve is challenging. We are very much alive to the fact that our resources will be stretched, and we are building our case to secure additional resource from the shared Future Surrey pot to enable us to meet these demands.

We must navigate a challenging and competing set of priorities and are prioritising our focus for the remaining 12 months of the Councils sovereignty. As a team of Officers and Councillors our focus must be to deliver the improvements we need to make to ensure we close our Council in a way that we, collectively as Councillors and Officers, can be proud of and transition in the strongest possible position to West Surrey.

Improvement and Recovery Plan Six Month Progress Report

October 2025 – April 2026

1. Government Intervention

Concerns regarding the financial, commercial and governance of Spelthorne Council led the Secretary of State, to commission a Best Value Inspection. The Best Value Inspection Report published in March 2025 highlighted significant deficits across a breadth of responsibilities, underpinned by poor member officer relationships, and a perception of a lack of openness to scrutiny, challenge and learning. The Report described *a culture of mistrust and broken relationships and a hostile environment*.

The Council was required to prepare and agree its Improvement and Recovery Plan (IRP) to the satisfaction of the Commissioners, within 6 months of receipt of Directions. The initial IRP was adopted in October 2025 and focused principally on diagnosis and recovery actions.

2. Improvement and Recovery Plan

The first iteration of the IRP (October 2025) was structured around five workstreams:

- Financial Recovery,
- Commercial,
- Housing and Regeneration,
- Governance, and
- Local Government Reorganisation.

Following a review of the IRP, the decision was made by CPRC in February 2026 to reframe the plan around four themes. A new theme of Strengthening Leadership and Culture includes the LGR strand and Commercial and Housing and Regeneration have been brigaded under a single area, whilst retaining their distinct emphasis.

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Table 1: Aligning previous plan, revised plan and the Corporate Plan

3. Progress since October 2025

This section describes the progress that the Council has made since the adoption of the IRP in October 2025, reporting our progress against the relevant Secretary of State Direction.

Direction 1a: 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 BVI report and by external auditors.

Our success measure is to instigate a savings programme of £1m (full year value approx £2m) to be delivered in 2026/2027.

Within the period October 2025 to April 2026 the following has been achieved:

- 26.02.2026: Following the recommendations of CPRC, Council approved a balanced budget (without reliance on any Exceptional Financial Support), approved the Capital Strategy and Capital Programme and approved a Treasury Management Strategy for 2026-27. The 2026/27 Budget includes a £1m savings target.
- We have also continued to change and strengthen our finance function, bringing in improved expertise to manage specific issues including treasury management and the final accounts.
- We have undertaken a skills audit and a team restructure to strengthen business partnering and internal accountability.
- We have worked closely with our External Auditor, and our last external audit had significant reduction in audit recommendations.

Direction 1b: 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.

Our success measures to receive confirmation by External Audit of their assurance of our strategies and ensure capital programme financing does not require any additional borrowing.

Within the period October 2025 to April 2026 the following has been achieved:

- Completed an independent review of the single entity and group accounts in June 2025.
- November 2025 Council approved a revised Treasury Management Strategy for 2025/26 and a new Minimum Revenue Provision Policy for 2025/26.
- December 2025 Council approved a revised Reserves Strategy.
- The External Audit Report of Audit Findings report for 2024/25 presented to Audit Committee in January 2026 included significantly fewer audit recommendations than the previous 2023/24 report and the External Auditor provided the Audit Committee in February 2026 with confirmation of their assurance of the 24/25 accounts.

Direction 1c: 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.

Our success measures to reduce outstanding debt by £342m in November 2025 and to realise c£175M in 2025/26 2026/27 from the sale of commercial assets.

Within the period October 2025 to April 2026 the following has been achieved:

- November 2025: CPRC and Council agreed debt restructure.
- November 2025: CPRC approved the procurement of asset rationalisation advisors.
- February / March: CPRC and Council agree to progress the disposal of two commercial property assets (estimated receipt value approx. £20m)- the sale of one of these was completed on 30th March 2026.
- Comprehensive analysis including valuations of commercial assets, and marketing to seek to realise the value. We have trained the finance team in the use of the Argus property system to ensure accuracy in recording and reporting information and more joined up use of data between Assets and Finance.
- February 2026: Appointed Agent to market investment properties.
- February/March 2026: Approval received to progress the sale of two commercial properties.
- March 2026: Engaged disposal Agents to oversee and manage the disposal process.

Direction 1d: A plan to overhaul the governance arrangements within the authority with regards to decision-making, capacity and skills, aiming to increase transparency, scrutiny and effectiveness of the committee system to ensure that collective responsibility is taken for the Authority's decision-making.

Our success measure is to experience demonstrable improvement in governance practices leading to improved assurance and confidence of Leaders, Commissioners and Councillors.

Within the period October 2025 to April 2026 the following has been achieved:

- November 2025: the Council's internal auditor undertook an audit of the Council's Decision Making and Accountability and returned overall Reasonable Assurance.
- November 2025: Feedback on reports from Councillors and Commissioners incorporated into revised Report templates.
- Council on 17 July 2025: A new protocol on relations between members was agreed.

- July 2025: Report writing training provided with twenty officers attending and video accessible.
- December 2025: Commenced revision to the internal decision-making process through MAT and MAT+ to focus on strategic issues.
- February 2026: Updates to the Constitution include:
 - Climate Change Working Group Terms of Reference
 - Review of the Members Code of Conduct
 - Changes to Contract Standing Orders
 - Audit Committee Terms of Reference
 - Standards Committee Terms of Reference
 - Delegations to Officers
 - Access to Information Rules
- A Vacancy Control Panel has been established to process decisions relating to staffing issues including recruitment, honorarium and market supplements.

Direction 1e: A plan to review and update the sinking fund, taking a long-term view of potential risks and financial consequences with accurate income and expenditure forecasts, and with adequate provisions made for future costs.

Our success measure was to review and repurpose our reserves, following a robust forecast of requirements for assets.

Within the period October 2025 to April 2026 the following has been achieved:

- December 2025: Council agreed removal of the sinking fund provision as part of the approval for a revised Reserves Strategy.

Direction 1f: 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.

Our success measure was to reset the MRP Policy to ensure the Council is fully compliant with regulations.

Within the period October 2025 to April 2026 the following has been achieved:

- November 2025: Following the independent assessment of our investment properties, alongside advice from our External Auditors and utilising CIPFA guidance, Council approve revised MRP policy.
- December 2025: Council approve revised MTFS.
- February 2026 Council approved balanced Budget and Treasury Management Strategy for 2026/27.

Direction 1g: A plan to reconfigure the Authority's services commensurate with the Authority's available financial resources.

Our success measure was to set a balanced budget for 2026/27 with supportive plans to achieve savings.

Within the period October 2025 to April 2026 the following has been achieved:

- February 2026: Council approved a balanced budget without reliance on Exceptional Financial Support. The 2026/27 Budget, includes £1m of savings to be delivered in year.
- February 2026 Council approved a significantly reduced Capital Programme which does not require any additional borrowing.
- The Revenue Budget incorporated £5.7m of savings and reflected budget prioritisation including additional resourcing for tackling Houses in Multiple Occupation, continuing the Jobs and Skills Hub.
- Skills development programme undertaken that covers training of the finance team, budget holders, Councillors.

Direction 1h: A plan to strengthen the Authority's financial and commercial functions, and to secure improvements in risk management, governance and the internal audit function, with the guidance and to the satisfaction of the Commissioners.

Our success measure is to implement a revised Governance Assurance Framework supported by a comprehensive internal audit programme to test improvement.

Within the period October 2025 to April 2026 the following has been achieved:

- October 2025: Expertise commissioned to design and support the implementation of the new Governance Assurance Framework. The Governance Assurance Framework agreed by CPRC.
- October 2025: The s151 and MO meet quarterly with Internal Audit, and the Audit partner attend quarterly MAT meeting to focus on improvement as a response to Internal Audit recommendations.
- March 2026 Officers and Councillors trained in the new approach to governance assurance.
- 27th November 2025: New framework for Audit Committee governance agreed by the Committee.

Direction 1i: A plan to develop a comprehensive commercial strategy, with clear approaches to its investment and regeneration portfolios, including exit strategies for the commercial investments and realistic and deliverable strategies for regeneration sites.

Our success measure for our investment sites is to prepare and seek approval for a comprehensive strategy supported by an individual plan for each commercial asset, leading to the realisation of capital receipts following divestments. For our regeneration sites we are seeking to maximise social value outcomes and develop

plans for each site that maximise outputs and puts in place actions to commence mobilisation.

Within the period October 2025 to April 2026 the following has been achieved:

- Updated the data bluebox for all assets, including for energy performance (EPC) (October 2025).
- November 2025: CPRC approved appointment of advisers for assets rationalisation.
- November 2025: Agreed a Social Value Framework / Criteria.
- November 2025: Appointed experts to develop the Staines Masterplan.
- December 2025: Conducted portfolio analysis and obtained updated valuations.
- January 2026: Adopted a Social Value Strategy.
- February 2026: Appointed Agent to prepare Commercial Strategy

Direction 1j: A realistic plan to deliver housing numbers outlined in its Local Plan and assess the viability of Knowle Green Estates, developing a business case and future options for the company and the housing it currently manages.

Our success measure is to have clear plans to deliver the housing numbers alongside a tangible and deliverable plan to reduce spend on temporary accommodation.

Within the period October 2025 to April 2026 the following has been achieved:

- December 2025: Appointed experts to develop the Affordable Housing SPD.
- 2025/6: Advisors appointed who evaluated financial options for Knowle Green Estates and who are undertaking Stock Condition Survey and Red Book valuation.
- March 2026: Council approves new Local Plan, judged as 'sound' by the Inspector.

Direction 1k: A fully costed programme of cultural change to rebuild trust between officers and members and ensures both Members and Officers understand their respective roles and the way in which the Authority and its activities are regulated and governed.

Our success measure is to build more effective relationship between councillors and officers and to prepare people well for the expectations of the new unitary council.

Within the period October 2025 to April 2026 the following has been achieved:

- January 2026: Councillors surveyed on prioritisation of the development programme.
- March 2026: Political skills programme designed for delivery to officers.

Direction 11: A plan to ensure that the Authority has sufficient skills, capabilities and capacity to deliver the Improvement and Recovery Plan, within a robust officer structure, including appropriate commercial expertise and capacity.

Direction 3: initiate a full and open recruitment exercise for a suitable permanent appointment to lead the improvement work in the Authority and progress against these Directions.

Our success measure is to grow Commissioners' confidence in the improvement programme increases leading to a positive report to the Secretary of State and ultimately progress towards exiting intervention.

Within the period October 2025 to April 2026 the following has been achieved:

- October 2025: Stood up a PMO function to manage the day-to-day delivery of the programme, overseeing monitoring arrangements and to provide first line of assurance.
- November 2025: Support the Improvement and Recovery Board (IRB), including providing Highlight reports for each theme, a PMO report and supporting the Deep Dive discussion into one of the Themes.
- December 2025: Administer the Chief Executive's internal SRO meeting to gain leadership assurance.
- December 2025: Established a change control process to track slippage and risk escalation.
- February 2026: Stood up a Communications and Engagement Plan.
- February 2026: CPRC approved a revised IRP to pivot the plan from the recovery phase to more sustained improvement and embedding phase.
- November 2025-February 2026: Participated in an Internal Audit review of early set up of Governance arrangements.

Direction 2: To actively work with Commissioners on the work with other councils in the Surrey area for unitary local government and on implementing any such proposals later agreed upon.

Our success measure is to do what is required to contribute as an active partner in the arrangements for West Surrey Council and to end SBC well, and with pride.

Within the period October 2025 to April 2026 the following has been achieved:

- Nominated SBC leads identified for all LGR workstreams.
- Commenced an early engagement programme with SBC employees on the Future Surrey programme, including development of a communications plan and information exchange.
- Commenced the creation of SBC LGR action plan.
- Leading work on the Procurement Theme on behalf of Future Surrey.

- Engagement with the initial request for information (RFI) process to supply information to the Future Surrey PMO.
- Participated in the joint committee for West Surrey.

4. Priority actions for the next review period

With less than 12 months remaining until Vesting Day, when Spelthorne Borough Council transitions into the new West Surrey Council, it is important that the Council focus on the improvement activity that will deliver the greatest benefit for the residents of Spelthorne and West Surrey Council. This will help make best use of resources, which will also be required to support the delivery of LGR (Local Government Reorganisation) in Spelthorne whilst also continuing to delivery services to Spelthorne residents and businesses.

The following is the Council's proposed list of priorities for the period up to 31 March 2027, grouped under the 4 Themes of the latest IRP (Improvement and Recovery Plan).

Theme 1: Strengthening and Improving Leadership

- To fully engage with and support the Surrey LGR programme though to Vesting Day (1 April 2027), by providing the requested information and undertaking the activities assigned to the Council in the forthcoming Surrey LGR plan. This will include continuing to lead the Procurement and Contracts Theme.

Theme 2: Improving Financial Sustainability

- To produce an updated MTFs (Medium Term Financial Strategy) for the period FY27/28 to FY29/30 to be approved by the Council by the end of December 2026. The updated MTFs will reflect the latest forecast financial position at the time of being developed.
- Develop and agree a savings plan for the current financial year (FY26/27) and then deliver the plan to achieve a minimum of £1m of in-year, recurring annual savings (rather than one-off savings) this financial year.
- Develop and agree a savings plan for the financial year (FY27/28) aligned to West Surrey and agreed with the West Surrey Section 151 Officer (once appointed).
- Produce final accounts for the last financial year (FY25/26) that when audited will address the 5 key recommendations highlighted by the External Auditors follow a review of the FY24/25 annual accounts.

- Develop and agree a plan with the West Surrey Section 151 Officer (once appointed) to produce the accounts for the current financial year (FY2627).

Theme 3: Improving Governance and Assurance

- Develop and implement an effective Governance and Assurance framework, that includes risk management.

Theme 4: Commercial, Housing and Regeneration

- Develop an updated Commercial asset disposal strategy and programme to include timeline and target values to be achieved, and delivery of the disposal programme to achieve financial targets quarter by quarter.
- Develop and agree a Commercial strategy for the Council with CPRC by end April 2026.
- Complete a review / appraisal of options/issues/liabilities for BP site by end of FY2627.
- Develop and deliver a plan with the aim of disposal of the Council's regeneration sites by the 31 March 2027.
- Develop and get approval for the Staines Master Plan that will help shape the future of Staines and deliver high-quality development. Staines Master Plan to be agreed by Council in Autumn 2026.
- Demonstrate a clear reduction in spend on temporary accommodation quarter on quarter over the next 12 months and aim to reduce by at least half the use of nightly paid accommodation by the end of the current financial year (FY2627).
- Get agreement on the future of Knowle Green Estates (KGE) by the end of December 2026.
- Develop and agree a 3-year plan to deliver the housing number agreed in the Local Plan. Plan to be approved by Council in October 2026.

Programme level next steps

- To support the delivery of these priorities, once agreed, we are refreshing our programme management arrangements and clarifying the associated

programme governance to drive delivery, including identifying key risks early so suitable mitigations can be implemented.

- In addition to reporting progress in relation to key deliverables, we will develop and agree a set of outcomes measures that will track and demonstrate the resulting improvement (outcomes).

Secretary of State Directions

The actions to be taken by the Authority are:

1. Prepare and agree an Improvement and Recovery Plan to the satisfaction of the Commissioners, within 6 months, with resource allocated accordingly. This should integrate relevant contents and recommendations of the Best Value Inspection, published on 17 March, the Grant Thornton 2023/24 audit report and July 2023 CIPFA Capital assurance review. The plan should feature a comprehensive performance management framework that sets out measures to be undertaken, together with milestones and delivery targets against which to measure performance, to deliver rapid and sustainable improvements in governance, finance, property, housing, and commercial functions, thereby securing compliance with the best value duty. This programme should build on existing work to reset the culture of the organisation. The Improvement and Recovery Plan should include at a minimum:
 - a. 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 BVI report and by external auditors.
 - b. 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.
 - c. 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.
 - d. A plan to overhaul the governance arrangements within the authority with regards to decision-making, capacity and skills, aiming to increase transparency, scrutiny and effectiveness of the committee system to ensure that collective responsibility is taken for the Authority's decision-making.
 - e. A plan to review and update the sinking fund, taking a long-term view of potential risks and financial consequences with accurate income and expenditure forecasts, and with adequate provisions made for future costs.
 - f. 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.
 - g. A plan to reconfigure the Authority's services commensurate with the Authority's available financial resources.

- a. to any premises of the Authority;
 - b. to any document relating to the Authority; and
 - c. to any employee or member of the Authority.
8. To provide the Commissioners, at the expense of the Authority, with such reasonable amenities and services and administrative support as the Commissioners may reasonably require from time to time to carry out their functions and responsibilities under these Directions.
9. To pay the Commissioners reasonable expenses, and such fees as the Secretary of State determines are to be paid to them.
10. To provide the Commissioners with such assistance and information, including any views of the Authority on any matter, as the Commissioners may reasonably request.
11. To co-operate with the Secretary of State for Housing, Communities and Local Government in relation to implementing the terms of these Directions