

**Resources and Personnel Policy Portfolio  
Councillor G Marshall**

**Report to Council – 17 December 2025**

**Finance Services Update**

**Audit of the Statement of Accounts**

As reported to the Governance, Audit and Standards Committee, the audit of the Council's Statement of Accounts 2024/25 has now been completed. The auditors have issued an unqualified audit opinion on the accounts, and this has been achieved in advance of statutory deadlines. The final Auditor's Annual Report has been published alongside the audited accounts at <https://www.broxtowe.gov.uk/about-the-council/performance-spending/annual-accounts/>.

**Business Planning and Budget Setting**

The budget setting process for 2026/27 is well underway with officers busy preparing new business plans, revenue and capital estimates and reviewing fees and charges lists. The proposed business plans and financial estimates will be scrutinised by Overview and Scrutiny Committee on 19 and 20 January 2026, before consideration at Cabinet on 3 February 2026 and a final recommendation onto Council to approve the budget on 4 March 2026.

This is inevitably going to be another challenging budget round. The latest Medium Term Financial Strategy (MTFS) presented to Cabinet on 4 November 2025 showed that the Council continues to experience significant budgetary pressures that will impact on its budgets. The MTFS identified a potential budget gap of £2.0m for 2026/27. This projection assumed no additional core funding being received from central government, in anticipation of the outcome of the 'Fair Funding Review'. The refreshed Business Strategy identified £835k of potential revenue savings and additional growth and income to meet the projected shortfall.

Following the Chancellor's Autumn Statement, we await the finer details in the Local Government Finance Settlement nearer to Christmas. The Section 151 Officer will review the situation as part of budget setting and update the MTFS accordingly.

**Budget Consultation**

The Budget Consultation for 2026/27 has recently concluded and, once again, there has been an encouraging level public engagement with over 1,000 responses. The survey included questions relating to a resident's opinion on Council services, methods of accessing these services, the preferred means of interaction with the Council, cost of living impact, climate change and digital strategy. The survey was actively promoted through the usual channels, with all responders will be entered into a prize draw. The results of the survey are being considered for the latest budget round, with the outcomes due to be presented in a report to Cabinet in early January.

## **Revenues, Benefits and Customer Services**

### **Revenues**

The Revenues Team are responsible for administering the Council Tax and Business Rates. As part of the performance Monitoring we collect data on the in year collection rates. At the end of October 2025 these are 64.81% for Council Tax and 65.72% for Business Rates. These percentage figures are slightly lower than previous year but there is an expectation that this will be back inline by the end of the year.

The Revenues Team are involved in a project to implement Civica OpenChannel. This module within the Civica system will allow customers to access online forms to notify the Council of their changes in circumstances. The forms will provide an integrated platform making the process smoother and more efficient for those wishing to use this approach. In addition, it will free up Customer Services time to assist those that do not have the facility or desire to use online capability. To date, they have rolled out Tranche 1, which are the forms focused around the addition or removal of Single Person Discount. The team have started to see the positives from this as residents are completing them even though there has been no formal advertising. Tranche 2 is currently going through testing before an implementation in the early new year. These forms will focus on those moving home.

### **Council Tax**

During the previous update, it was highlighted that the Government has recently closed an initial consultation on “modernising the administration of Council Tax”. The main aspects of these proposals are

- Changing Council Tax from 10 monthly instalments to 12 by default
- Modernising Council Tax disregards
- Renaming Sever mental impairment disregard to encourage take up.
- How to reduce disproportionate enforcement action when recovering Council Tax.

At the point of writing this update, there have been no updates from the government regarding the responses. If the changes are due to be implemented in April 2026, this will create a significant amount of work for the Revenues Team at a time of significant other changes on Business Rates.

### **Business Rates**

During the Chancellors recent announcements there will be a significant change to the way in which Business Rates are calculated. Following the restrictions imposed during Covid, the government announced a new business rates relief to support businesses. This was called Retail, Hospitality and Leisure Relief (RHL). This relief has remained applicable each year since with slight variations on the levels of relief and the businesses it supports. However, from 1 April 2026, the government has announced that this relief will disappear and will be replaced by a change to the multipliers. This moves the support up the hierarchy of assessment of business rates as this will be applied before any other relief is granted. This will create a

significant amount of additional work for the team. The main reason for the additional work is that those businesses that currently receive small Business Rates Relief do not have to inform the Council if they would be eligible for RHL as they already receive a nil Business Rates bill. Under the new rules, the Council will need to establish if they are RHL first before then awarding them small business rates relief. The business will still not be charged but the initial gross charge will be altered, which will in turn impact on the funding from government to the council. Small Business Rates Relief is currently award to over 500 businesses in the Broxtowe area.

### Benefits

The Benefit service is monitored externally by the Department of Work and Pensions (DWP) through key performance indicators (KPIs) relating to new claims, change in circumstance processing times and the annual subsidy audit.

Performance in benefits remains one of the best in the country with new claims taking on average 7.57 days to process and change in circumstances taking 2.58 up to the end of October 2025.

The Benefits Team have also had official sign off from KPMG on their Housing Benefit Subsidy Audit. This audit was unqualified and is the ninth year in a row.

### Customer Services

During 2025/26 the Customer Services Team continues with its improved performance. The Team is responsible for the following service areas in 2024/25:

- Switchboard
- Rents
- Benefits
- Council Tax
- Business Rates
- Grounds Maintenance
- Street Cleansing
- Refuse
- Garden Waste

The percentage abandonment up to the end of August 2025 is 9.42% against a target of under 10%. The team is currently undertaking a recruitment exercise for two new Customer Services Officers, which we anticipate to improve performance further once in and established.

### **Communications and engagement**

The Communications Team have recently promoted the Council's annual budget consultation, with over 1,000 responses received from residents.

They are also supporting work in the Environment section on the simpler recycling scheme, changes to bin calendars and promoting waste and recycling over Christmas, as well as the keeping residents informed about changes to bin collections over the festive period.

The Team continues to be involved in emergency planning projects to ensure the Council is well positioned to 'warn and inform' in the event of any incidents, such as flooding, over the winter months.

A significant amount of work is being delivered to promote our ongoing investment projects in Kimberley and Stapleford, as well as UKSPF funding. This includes press releases which have attracted considerable media interest, videos showcasing individual projects, case studies highlighting local businesses and direct mail outs.

### **Remembrance Services**

Poignant and respectful tributes were paid across the Borough as part of events to mark Remembrance last month. Thanks to local town and parish councils and partners for their efforts in organising these events.

In Beeston, the Communications, Cultural and Civic Services Team organised a Remembrance Parade and church service which was attended by over 1,000 people – the highest attendance to date.

The Youth Mayor, Toby Goldszmit gave a speech at the event and was praised for his confident delivery and touching words on the day.

### **Holocaust Memorial Event**

The annual Holocaust Memorial Event will take place on 27 January at Bramcote Hills Park. The Mayor and other dignitaries will be joined by members of the local community to mark this important occasion in the civic calendar.

This year's theme is Bridging Generations, emphasising the importance of passing down the responsibility of remembrance from survivors to future generations, encouraging everyone to listen to and learn from the past to build a better future.

The event will also be live streamed on Facebook for those who are unable to join us.

### **Freemen and Aldermen Event**

A cross-party meeting was recently held to consider the nominations put forward for admittance at an extraordinary Council meeting on 28 January.

The titles of Honorary Alderman, Freeman and Freedom of Entry are the highest honours that this Council can bestow.

The title of Honorary Alderman of the Borough is awarded to past councillors who have given outstanding service in their role as councillor.

The title of Honorary Freeman of the Borough is awarded to 'persons of distinction and persons who have rendered eminent services to the Borough.'