

APPENDIX A(i) STRATEGY AND RESOURCES

	2024/25 £000	2025/26 £000	2026/27 £000	Total £000
Brought forward budget	6,187	6,214	6,229	

Virements (Budget adjustments between committees)

Theme	Description	Virement			
		2024/25 £000	2025/26 £000	2026/27 £000	Total £000
Prior year savings	Realignment of Management Structure budgets to reflect the final structure implemented on 1st December 2023.	(40)			(40)
Budget adjustments	Budget review for 2024/25 resulting in minor budget adjustments to reflect current budget ownership.	6			6
Corporate Recharges	Reflecting the HRA recharge element of 2024/25 budget pressures, including audit fees and the Commercial Finance Business Partner	92			92
Total Virements		58	0	0	58

Pressures

Theme	Description	Pressure			
		2024/25 £000	2025/26 £000	2026/27 £000	Total £000
Service Pressures	Additional, unavoidable external audit fees caused by enhanced Financial Reporting Council requirements and market pressures on the Public Sector Audit Appointments contract, and Housing Benefit Audit assurance work.	88			88
Service Pressures	Appointment of a Commercial Finance Business Partner to support the Council's emerging commercial strategy, maximise fees and charges and to robustly support services with external contractual relationships.	71			71
Inflation	Inflation on contracts and non-staff costs across the Committee	15	15	15	45
Total Pressures		174	15	15	204

Savings

Theme	Description	Saving			Total £000
		2024/25 £000	2025/26 £000	2026/27 £000	
Commercial Opportunities	Additional rental income at Quadrant House and Oxted Council Offices, based on a achieving an additional lease at a similar value to recent lettings.	(56)			(56)
Full year effect of FTP savings	Ongoing salary and running cost savings in Communications following a previous restructure.	(22)			(22)
Process reviews and early digital gains	Process reviews across Resources services including Finance, Exchequer and HR	(83)			(83)
Commissioning	Reconfiguration of IT support following software upgrades transferring to cloud-based solutions	(19)			(19)
Commissioning	Full year effect of savings made through the Revenues and Benefits Joint Working Agreement, including commercial opportunities.	(25)			(25)
Total Savings		(205)	0	0	(205)
Net movement for Committee budget		27	15	15	57
Indicative Budget Requirement		6,214	6,229	6,244	

APPENDIX A(ii) - CORPORATE ITEMS

	2024/25 £000	2025/26 £000	2026/27 £000	Total £000
Brought forward budget	(916)	(485)	519	

Virements (Budget adjustments between committees)

Theme	Description	Virement			
		2024/25 £000	2025/26 £000	2026/27 £000	Total £000
Prior year savings	Realignment of Management Structure budgets to reflect the final structure implemented on 1st December 2023.	85			85
Corporate Recharges	Reflecting the HRA recharge element of 2024/25 budget pressures, including audit fees and the Commercial Finance Business Partner	(91)			(91)
Total Virements		(6)	0	0	(6)

Pressures

Theme	Description	Pressure			
		2024/25 £000	2025/26 £000	2026/27 £000	Total £000
Service Pressures	2023/24 Management Structure Saving reinvested in Planning. (The budget for this saving was held corporately)	85			85
Service Pressures	Placeholder for future service pressures (assumed to be c.£500k per year)		500	500	1,000
Corporate Items - Service Pressures		85	500	500	1,085
Inflation	Inflation on contracts and utilities - this pressure assumes CPI inflation of c.5% for 2024/25, but is reviewed on a contract-by-contract basis.	73	79	91	243
Staff costs	Pressure covers a staff pay award to be negotiated, staff increments and unavoidable pension costs.	417	425	435	1,277
Corporate Items - Pressures held for other Committees		490	504	526	1,520
Total Pressures		575	1,004	1,026	2,605

Savings

Theme	Description	Saving			Total £000
		2024/25 £000	2025/26 £000	2026/27 £000	
Commissioning	Full review how services such as Revenues and Benefits, Customer Services, Finance and HR are resourced to deliver Government initiatives such as cost of living and business rate support. These initiatives have been funded externally for a number of years and additional funding for 2024/25 is likely. A new burdens reserve exists to smooth potentially volatile funding streams.	(125)			(125)
Review funding levels	Debt management costs will be subject to a small reduction if a proportion of the Warren Lane Depot site is transferred to the HRA.	(13)			(13)
Total Savings		(138)	0	0	(138)
Net movement for Committee budget		431	1,004	1,026	2,461
Indicative Budget Requirement		(485)	519	1,545	