

# THE FINANCIAL INTELLIGENCE TOOLKIT

2025 / 26

Your Virtual Finance Function



**NEW**

Revenue Outturn  
Unit Costs Report

FINANCE WITH VISION

Join over 225 local authorities using our leading Financial Subscription Service

LGFUTURES

**NEW**

## Revenue Outturn Unit Costs Report

**Benefit** from **The Leading Financial Subscription Service** for Local Authorities.

# FOCUS FOR 2025 / 26

- › **Spending Review 2025**
- › **Funding Reform 2026/27**
- › **Business Rates: Reset, Revaluation 2026 and the Multipliers Bill**
- › **Devolution and local government reorganisation**

**1** COLLECTION FUND SUITE

**2** FINANCIAL BENCHMARKING REPORTS

**3** SOCIAL CARE BENCHMARKING REPORTS

**4** FUNDING BRIEFINGS

**5** FORECASTING MODEL

**6** RESOURCE PLANNING HUB

# 1 COLLECTION FUND SUITE

**The Collection Fund Suite is the most comprehensive tool dedicated to Collection Fund Accounting, Monitoring and Budgeting.**

Our models and support are specifically designed to address the complexities and risks associated with the Collection Fund, giving you and your stakeholders essential assurance at every step.

The Collection Fund Suite comprises three modules, which focus on inter-related aspects of Council Tax and Business Rates:

## Key features:

- › **Council Tax and Business Rates Accounting Models** (2024/25 Accounting): Takes the pain and complexity out of Collection Fund accounting
- › **Council Tax and Business Rates Monitoring Models** (2025/26 Monitoring): Ensures your understanding of resource implications and changes throughout the annual cycle, based on 'bottom-up' monitoring, and producing surplus/deficit estimates
- › **NNDRI Review** (2026/27 Budgeting): Provides confidence in knowing your authority's position compared to previous years, against other authorities, and the resources that should therefore be received under the rates retention scheme



## FOCUS FOR 2025/26 SUBSCRIPTION

- › **Webinars on closedown, NNDRI completion and use of the models**
- › **Fully updated and expanded reconciliations and cross-checks**
- › **Complexity and importance of Section 31 grant**
- › **Amended levy and safety net regulations**
- › **Impact of Revaluation 2023 and the settled accrual in 2024/25 closing**
- › **Preparing for Reset and the Multipliers Bill**

# 2

## FINANCIAL BENCHMARKING REPORTS

These user-friendly benchmarking reports enable you to readily compare your financial position against similar authorities and nationally, identifying areas for further investigation. For 2025/26, we have expanded our benchmarking offer, with a new Revenue Outturn Unit Costs Report.

### Key features:

NEW

- › **Unit Costs - Actuals Report:** Expenditure per unit of activity and savings that would potentially be achieved by setting your unit costs to benchmark levels, using RO data
- › **Unit Costs - Budget Report:** Expenditure per unit of activity and savings that would potentially be achieved by setting your unit costs to benchmark levels, using RA data
- › **Annual Budget Changes Report:** Changes in budgeted spending at individual service and sub-service level over time, enabling you to compare your expenditure and savings against other authorities
- › **Fees and Charges Report:** Fees and charges income as a proportion of service expenditure and potential revenue gains that could be achieved by setting your income-to-expenditure ratios to benchmark levels
- › **Local Taxation Report:** Council tax and business rates trends, including taxbase changes; business rates growth and new reliefs analysis; council tax levels; and collection rates



### FOCUS FOR 2025/26 SUBSCRIPTION

- › **Brand new Revenue Outturn Unit Costs report**
- › **Expanded Local Taxation analyses**
- › **Building in the latest expenditure, activity and performance data**
- › **Use of our updated bespoke, nearest neighbour groups**
- › **Further improving the design and accessibility of reports, using infographics and updated charts**

# 3

## SOCIAL CARE BENCHMARKING REPORTS

Access separate comprehensive analysis reports for adult and children's social care, which model and benchmark your authority's social care costs, performance and value for money.

### Key features:

- › Potential range and magnitude of savings at benchmark levels
- › Detailed unit costs, performance data and traffic lights for individual sub-services
- › Value for money scores and charts
- › Future demographic projections for adult social care
- › Workforce statistics for children's social care



### FOCUS FOR 2025/26 SUBSCRIPTION

- › **Building in the latest expenditure, activity and performance data**
- › **Use of our updated bespoke, nearest neighbour groups**
- › **Further improving the design and accessibility of reports, using infographics and updated charts**

# 4

## FUNDING BRIEFING SERVICE

**The Funding Briefing Service provides up-to-the-minute support on local government reforms and funding issues.**

This covers over 150 separate national funding announcements per annum, with comprehensive coverage of national Budget announcements and the local government finance settlement; key annual statistics and specific grant allocations; new government funding schemes and consultations; Council Tax and Business Rates Information Letters; and other local government funding developments.

### Key features:

- › Detailed briefings and rapid email alerts
- › Monthly summary update and interactive lunchtime webinars
- › Briefings and email alerts can be sent to as many officers in your authority as you wish
- › Provides regular, bite-sized CPD for staff in your authority
- › Access to our website library, retaining full details of previous announcements



### FOCUS FOR 2025/26 SUBSCRIPTION

- › **Comprehensive coverage of government's funding reform proposals for 2026/27 and the Comprehensive Spending Review 2025**
- › **Detailed updates and analysis on changes to Business Rates: Revaluation 2026, Reset, and the Multipliers Bill, and how these may affect your authority**
- › **The new multi-year finance settlement 2026/27 and announcements on general/specific grants and council tax**

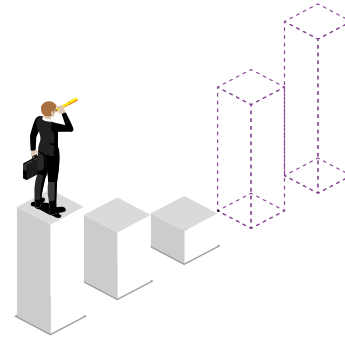
# 5

## FORECASTING MODEL

The comprehensive Medium-Term Revenue Resource model provides forecasts for your authority, with the reassurance of regular updates throughout the year.

### Key features:

- › Forecasting future years' resources, reflecting known national funding and planned reforms
- › Scenario analysis, considering potential upper and lower funding scenarios for your authority
- › Authority data pre-populated, which avoids time-consuming local data input
- › Ability to change national and local assumptions e.g. inflation, council tax and business rates taxbase growth, using local judgement or outputs from the Collection Fund Suite
- › Forecasting resulting business rates income; levy and safety net amounts; pooling income; and increasingly material Section 31 grant payments
- › Forecasting council tax income, based upon forecast taxbase and rate changes



### FOCUS FOR 2025/26 SUBSCRIPTION

- › **With significant reforms planned to local government funding, the Model helps users understand key areas of concern for their authority**
- › **What could happen at a business rates reset: lost growth, the redistribution of funds and possible transitional support**
- › **Modelling the potential value of future years' minimum funding guarantees, with the backdrop of specific grant changes e.g. the removal of New Homes Bonus**

# 6

## RESOURCE PLANNING HUB

**The Resource Planning Hub is your extensive source of forward-looking online guidance, supplemented with our Funding Resilience Dashboard.**

This pulls together over 20 interactive tools, providing in-depth review and analysis of the robustness of your main sources of income, to inform and improve the robustness of your resource planning.

### Key features:

- › Subscribers benefit from unlimited complimentary places at our quarterly Hub webinars
- › Latest detailed local authority funding analysis at your fingertips, including national developments, recent trends and future forecasts
- › Identification of ‘at a glance’ highlights, key implications arising and checklists
- › Coverage of local funding sources: council tax; business rates; fees and charges; and use of reserves
- › Coverage of external funding sources: Revenue Support Grant; New Homes Bonus; and other general/specific grants



### FOCUS FOR 2025/26 SUBSCRIPTION

- › **Extending the Funding Resilience Dashboard, by adding additional analytical tools; in particular, relating to grant funding**
- › **‘Countdown to Funding Reform’, which will provide detailed and interactive webinars/events to explain the practical impact and timetabling of the planned reset of business rates and funding reform proposals**



# ANNUAL SUBSCRIPTION

## PRICING 2025/26

	Financial Tool	Summary of Service	Pricing excl. VAT (District / Other)
1	<b>Collection Fund Suite</b>	<ul style="list-style-type: none"> <li>• Module 1: Council Tax &amp; Business Rates Accounting Models</li> <li>• Module 2: Council Tax &amp; Business Rates Monitoring Models</li> <li>• Module 3: NNDR1 Review</li> </ul>	<p>£3,695 £2,895 £2,895</p> <p><b>Just £8,495 for all 3 modules</b></p> <p><b>£1,000 SAVING</b></p>
2	<b>Financial Benchmarking</b>	<ul style="list-style-type: none"> <li>• Unit Costs (Actuals) Report - <b>NEW</b></li> <li>• Unit Costs (Budget) Report</li> <li>• Annual Budget Changes Report</li> <li>• Fees and Charges Report</li> <li>• Local Taxation Report</li> </ul>	<p>£675 / £1,045 per report</p> <p>£2,785 / £4,575 for all 5 reports</p>
3	<b>Social Care Benchmarking</b>	<ul style="list-style-type: none"> <li>• Adult Social Care Report</li> <li>• Children's Social Care Report</li> </ul>	<p>£2,595 per report or</p> <p>£4,695 for both reports</p>
4	<b>Funding Briefings</b>	<ul style="list-style-type: none"> <li>• Detailed briefings and rapid email alerts</li> <li>• Monthly summary update and interactive lunchtime webinars</li> <li>• On-line library of previous briefings</li> </ul>	<p>£3,595 / £4,995</p>
5	<b>Medium-term Forecasting Model</b>	<ul style="list-style-type: none"> <li>• Continuously updated individual revenue forecasts</li> <li>• Remodelling for all new funding announcements</li> <li>• Alternative assumptions/scenario analysis</li> </ul>	<p>£2,195 / £3,195</p>
6	<b>Resource Planning Hub</b>	<ul style="list-style-type: none"> <li>• On-line funding stream analysis and guidance</li> <li>• Over 20 interactive tools, covering funding trends and projections</li> <li>• Complimentary Hub event places, worth up to £1,000 a year</li> </ul>	<p>£2,195 / £3,595</p>



Hertsmere Borough Council has always used LGFutures' expert advice on funding and resource planning. We've also more recently received first class support through their Collection Fund Suite. **The Collection Fund Suite** has greatly informed our decision-making and provided high quality working papers for audit.

***Matthew Bunyon**, Head of Finance and Business Services  
Hertsmere Borough Council*



LG Futures' **Financial Benchmarking Reports** have been used extensively as part of Barnet's financial planning. They've been particularly useful in understanding our cost, income and local taxation base, compared to similar authorities and the national position, and potential actions we could consider going forward.

***John Hooton**, Chief Executive, LB Barnet*



At a time of significant national resource constraints and local demand pressure on adult and children's social care budgets, LG Futures' **Social Care Benchmarking Reports** are invaluable in showing the council how it compares against peers, both on cost and performance, ensuring we seek to deliver the best value for money possible.

***Richard Ambrose**, Director - Corporate Finance, Buckinghamshire Council*



The current, incredibly challenging, economic environment, results in a constant stream of new announcements from government. LG Futures' continuously updated expert expert **Funding Briefings**, together with associated analysis and forecasts, are absolutely vital in ensuring that we respond effectively to the changing agenda.

**Joe Chesterton**, Deputy Chief Executive and Executive Director (Finance and Resources), Southend-on-Sea City Council



The complexity of local government funding, coupled with the uncertainty surrounding funding reform, presents a significant challenge for authorities when preparing their Medium-Term Financial Plan. Using LG Futures' **Forecasting Model** is therefore incredibly reassuring, knowing that their national experts are only a phone call or email away.

**John Mayhew**, Finance Team Manager (Deputy Section 151 Officer), South Staffordshire Council



**The Resource Planning Hub's** clear funding guidance, analysis and tools have been invaluable when considering our financial planning; particularly when combined with the comprehensive information provided at the accompanying events and webinars.

**Claire Morris**, Executive Head of Service (Finance and Strategy), Mole Valley District Council

## Our Team's Experience



WORKED WITH

**91%**

of all local authorities  
in England



SUPPORTING

**225+**

subscribers to our  
Financial Intelligence Toolkit



ADVISING

**210+**

local authorities on technical  
accounting



SUPPLYING

**150+**

authorities regularly updated  
forecasts



COMPLETED

**35+**

authorities' 2023/24  
Collection Fund  
accounting



INCREASED  
RESOURCES

**£100m**

from NNDR3  
support



PARTNERING

**20+**

business rates  
pools

## Your Next Step

To discuss further, or subscribe to the Financial Intelligence Toolkit,  
please get in touch: Call: 01908 410 811 | Email: [toolkit@lgfutures.co.uk](mailto:toolkit@lgfutures.co.uk)

  
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