

# THE FINANCIAL INTELLIGENCE TOOLKIT

2026 / 27

Your Virtual Finance Function

- Understanding Fair Funding Review 2.0 Fallout
- Navigating Local Government Reorganisation

**FOCUS**

FINANCE WITH VISION

Trusted by over **235 authorities** – providing expert financial insight year after year

LGFUTURES

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

### FOCUS FOR 2026 / 27

Your subscription focuses on the most pressing issues facing local authorities:

- › Preparing for local government reorganisation and devolution
- › What the business rates reset and move to gross rates means for your resources
- › The impact of the new funding formulae going forward
- › Effective medium-term financial planning after funding reform

- 1 COLLECTION FUND SUITE
- 2 FUNDING BRIEFINGS
- 3 FORECASTING MODEL
- 4 RESOURCE PLANNING HUB
- 5 FINANCIAL BENCHMARKING REPORTS
- 6 SOCIAL CARE BENCHMARKING REPORTS

## 1 COLLECTION FUND SUITE

››› Now in its fifth year

The most comprehensive tool dedicated to Collection Fund Accounting, Monitoring and Budgeting.

Our proven models and support, backed by our expert and growing team, are specifically designed to address the complexities and risks associated with the Collection Fund, giving you and your stakeholders essential assurance and added resilience 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** (2025/26 Accounting): Takes the pain and complexity out of Collection Fund accounting
- › **Council Tax and Business Rates Monitoring Models** (2026/27 Monitoring): Ensures your understanding of resource implications and changes throughout the annual cycle, based on 'bottom-up' monitoring, producing surplus/deficit estimates
- › **NNDRI Review** (2027/28 Budgeting): Provides confidence in knowing the resources that should be received under business rates retention and your authority's position, compared to previous years, and against other authorities



### FOCUS FOR 2026/27 SUBSCRIPTION

- › Webinars on NNDRI and NNDRI3 completion and use of the models
- › Fully updated and expanded reconciliations and cross-checks
- › Changes to accounting for Section 31 grant
- › Amended levy and safety net arrangements and regulations
- › Impact of Revaluation 2026 and the accrual for 2026/27
- › Impact of the Reset and introduction of new Higher Value and Retail, Hospitality & Leisure multipliers

## 2 FUNDING BRIEFING SERVICE

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

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

### Key features:

- › Detailed briefings, rapid email alerts and monthly summary updates
- › Interactive monthly 'What's Hot' summary webinar
- › Briefings and email alerts that 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 2026/27 SUBSCRIPTION

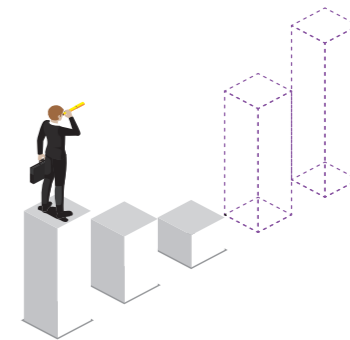
- › Navigating local government reorganisation and devolution developments
- › Understanding the developing funding landscape and reviewing your position against the multi-year settlement
- › Complying with any restrictions on newly created funding pots
- › Analysing the impact of funding formulae for your authority
- › Interpreting guidance and regulations enacting the changes to business rates retention

## 3 FORECASTING MODEL

The comprehensive Medium-Term Revenue Resources model forecasts your individual authority's resources, with regular updates throughout the year.

### Key features:

- › Forecasting future years' resources, reflecting known national funding and key variables
- › Pre-populated authority data, avoiding 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 our Collection Fund Suite
- › Forecasting resulting business rates income, levy and safety net amounts, and the timing of resource flows
- › Forecasting council tax income, based on anticipated taxbase and rate changes



### FOCUS FOR 2026/27 SUBSCRIPTION

- › Understanding how 2026/27 resources compare with futures years' resources
- › Identifying which grants have been added into Revenue Support Grant
- › Considering the key dependencies for authorities above or below the funding floor, for 2026/27 and beyond
- › Identifying when General Fund resources will be received from the new business rates retention scheme, based on gross rates and actual net rates received

## 4 RESOURCE PLANNING HUB

The Resource Planning Hub is your extensive source of forward-looking online guidance, including our Financial Resilience Dashboard.

The Financial Resilience Dashboard includes almost 30 analytical and interactive tools, providing in-depth review of your main sources of income, to inform and improve the robustness of your resource planning.

### Key features:

- › Unlimited complimentary places at our quarterly Hub webinars and bi-annual funding 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; Homelessness, Rough Sleeping & Domestic Abuse; and Families First Partnership



### FOCUS FOR 2026/27 SUBSCRIPTION

- › **Updating the Funding Resilience Dashboard to reflect the final outcomes of the Fair Funding Review 2.0 and reform to business rates retention**
- › **Providing specific funding resilience webinars, to support two-tier areas in preparation for local government reorganisation**
- › **The end of the 2023 Rating List and the impact of Revaluation 2026**

## 5 FINANCIAL BENCHMARKING REPORTS

These user-friendly benchmarking reports enable you to readily compare your financial position against similar authorities and nationally, identifying areas for development and potential savings.

### Key features:

- › **Unit Costs – Actuals Report:** Expenditure per unit of activity and savings that could be achieved by setting your actual unit costs to benchmark levels, using Revenue Outturn data
- › **Unit Costs – Budget Report:** Expenditure per unit of activity and savings that could be achieved by setting your budgeted unit costs to benchmark levels, using Revenue Account Budget 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 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 2026/27 SUBSCRIPTION

- › **Expanded Local Taxation analysis, considering the second homes premium**
- › **Building in the Fair Funding Review 2.0 methodologies and formulae**
- › **Use of our updated bespoke nearest neighbour groups**
- › **Fully revised for the latest expenditure, activity and performance data**

The Social Care Benchmarking Reports are separate, comprehensive reports which analyse adults' and children's social care, modelling and benchmarking costs, performance and value for money

#### Key features:

- › 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 2026/27 SUBSCRIPTION

- › **Building in the Fair Funding Review 2.0 methodologies and formulae**
- › **Use of our updated bespoke, nearest neighbour groups**
- › **Fully revised for the latest expenditure, activity and performance data**
- › **Further improving the design and accessibility of reports, using infographics and updated charts**

## Further Support

In addition to our Financial Intelligence Toolkit, we offer bespoke support, completely tailored to your individual needs.

Whether you're looking to prepare for local government reorganisation, seeking specific advice for your authority, or simply know that you have a financial issue and need a solution, we're here for you.

Our core areas of support are outlined here. For more information or an individual proposal, please get in touch.

### ACCOUNTING

Assessing complex accounting issues and suggesting pragmatic solutions, including providing assurance on technical treatment.

### MEDIUM-TERM FINANCIAL PLANNING

Undertaking savings and income generation reviews, scenario planning, and modelling cost and demographic pressures.

### FUNDING FORMULAE AND BUSINESS RATES

Analysing current funding level and the impact of funding reform, including formula development and review, business rates retention pilots and designated areas.

### POLICY AND RESEARCH

Preparing the evidence base and financial case to assist in lobbying and policy design, including large-scale surveys, quantitative analysis and qualitative stakeholder interviews and workshops.

### EVENTS AND TRAINING

Developing blended materials including e-learning modules and delivery of on-site or on-line workshops and training for finance and revenues professionals, budget managers and members.



LG Futures assisted Barnet with its business rates projections, making direct links between the accounting entries and their funding implications. This ensured the council had a robust medium-term forecast and optimised its resources. We're very pleased to continue using the full **Collection Fund Suite**.

**Anisa Darr**, Executive Director of Strategy & Resources (S151 officer),  
London Borough of Barnet



The current, incredibly challenging, economic environment, results in a constant stream of new announcements from government. LG Futures' continuously updated 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** provides clear funding guidance, analysis and tools. These 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



LG Futures' **Financial Benchmarking Reports** have been used extensively as part of Hertsmere'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.

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



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 - Major Projects,  
Buckinghamshire Council

# Our Team's Proven Experience



WORKED WITH

**91%**

of all local authorities  
in England



PREDICTING

**130+**

authorities' funding, with our Fair  
Funding review model



ADVISING

**210+**

local authorities on technical  
accounting



PROVIDING

**150+**

authorities regularly updated  
forecasts



SUPPORTING

**60+**

individual  
authorities on  
closedown



INCREASED  
RESOURCES

**£100m**

from NNDR3  
support



DELIVERING

**50+**

rounds of  
Collection Fund  
Monitoring



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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