

# Greater Essex

## Additional Contextual Analysis

Final v.3

8th August 2025

# Contents

This document provides additional financial and contextual analysis that can be used to support the development of the Local Reorganisation case for Greater Essex. The document is structured into the following sections, set out below:

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# 1

## Introduction

# Introduction: Work done to date

The analysis to support the development of the various business and financial cases for Greater Essex Local Government Reorganisation (LGR), has taken place over two key phases of activity to date. This document sets out the additional analysis that has been conducted to provide more detail on the configurations for the two, three, four and five unitary authority options.

## High level Financial case

April - May 2025

The **first** phase of work included developing a financial case to assess the benefits, costs and payback periods associated with four shortlisted reorganisation options. This analysis provided a clear view of the time required for projected savings to offset the cost of reorganisation and transformation across the four options. This phase was not conducted based on defined configurations.

The financial analysis also included information on the national and local context around Local Government Reorganisation (LGR).

## Additional Analysis

June - July 2025

The **current** phase of work includes a demographic and economic analysis that captures the current available data across a range of indicators for all current authorities within the Greater Essex. This includes financial, economic and service delivery indicators that have been calculated based on the agreed configurations of the two, three, four and five unitary authority options.

The document provides a view of population change which influences need for services, and projections of future funding from council tax receipts. A high level view of Medium Term Financial Strategies (MTFS) for all authorities is also included.

## Development of Business Cases

July - September 2025

This enhanced financial analysis will be used to support the development of the multiple business cases being developed by different groups of sponsoring authorities, providing a common baseline for their work.

In common with other areas which are part of the Devolution Priority Programme, authorities in the Greater Essex area must submit final plans by 26 September 2025.

Some of the information included in this document can be used for additional context as part of the wider strategic business cases and some can support the development of the financial sections specifically.

# Introduction: Purpose of this document

This document provides a range of analysis which supports the development of the various business cases being prepared (two, three, four or five unitary authority options). This work supplements the initial work done on the financial model by gathering additional insight in relation to the agreed configurations, providing contextual analysis and setting the model outputs against measures of need and service delivery..

Essex County Council, Southend-on-Sea, Thurrock and all District Councils within the county area have been invited to support the further development of Financial Analysis by sharing local information. These measures will be further developed in the coming weeks, and will support the final submission of a Business Case to the Ministry of Housing, Communities and Local Government in September 2025.

Measures have been selected to indicate the financial position of the future councils, the local economy, and the needs experienced and demand for service in the local population. These measures are not exhaustive, but provide comparable insights with national data used where possible.

MHCLG Criterion 2 states that *'Unitary local government must be the right size to achieve efficiencies, improve capacity, and withstand financial shocks'*. The key areas highlighted will need to be tested and supported with further qualitative evidence and narrative from engagement with service areas to further develop business cases.

## What is Comparative Demographic, Economic, Social and Environmental Analysis?



This analysis identifies a range of key demographic, economic, social, performance and environmental indicators to establish a shared understanding of the comparative challenges different configurations of unitary councils will face.

An indication of balance or imbalance does not indicate that an option is more or less workable in practice, but provides a guide in evaluating potential challenges and opportunities

## Why are we doing this?



This provides a starting point to understand the broader context of Essex to support the framing of future proposals for MHCLG. The indicators used are nationally recognised indicators and provide a starting point of key considerations around:

1. Overall financial position of the Council(s)
2. Particular areas of strength or concern across the geography in terms of resident outcomes and wellbeing, demand for services etc.

## What is it being used for?



**The document is provided to support further development of financial cases for the various options being considered, and to facilitate their evaluation against the MHCLG criteria. No recommendations are made in the context of this analysis alone.**

# Introduction: Drivers for LGR in Essex

Nationally, there are three primary drivers for LGR. These are the need for greater efficiency; transparency; and growth and prosperity. In the case of Greater Essex, these are also supplemented by additional local drivers for change including deprivation disparities, challenges with homelessness, transport fragmentation and other factors.

## There are three primary drivers for Devolution and Local Government Reorganisation:

**Efficiency** - It is clear that many local authorities, following the challenges of austerity and Covid-19, are facing critical financial challenges. The delivery of services at scale may be the only way to find the efficiencies needed to stabilise finances, and to shape a sustainable future based on new ways of funding local services.

**Transparency** - The complexity and variation in local government structures around the country challenges citizens to understand how their council taxes are spent, how effectively services are performing, and most importantly how to secure the support they need. A simplified structure for local government offers an opportunity to reconnect communities with their councils and elected representatives.

**Growth and prosperity** - Continued accelerated growth requires a strategy which reflects regional priorities, aspirations and opportunities. The conditions for future prosperity will be influenced by new infrastructure and investment which rely on a broader focus across a wider geography than that provided by individual councils.

**Essex has a unique mix of challenges and opportunities that make a strong case for LGR.**



**Deprivation Disparities:** Essex has some of the most deprived areas in England - with Basildon, Harlow, Tendring, parts of Thurrock and Southend-on-Sea ranked in the lowest 10% nationally, while neighbouring areas sit in the top 10%. This stark contrast highlights the challenge of providing services across a complex local geography.



**Homelessness & Temporary Accommodation:** Essex faces acute pressures in homelessness, with rising demand for temporary accommodation. Unitary authorities which combine housing and other services for vulnerable people could reduce duplication and enable more strategic approaches to commissioning.



**Transport Fragmentation:** North-South transport links are limited, and most routes funnel through London. This restricts intra-county mobility and economic integration.



**SME Dominance:** The majority of businesses in Essex are Small or Medium Enterprises (SMEs) employing fewer than 10 people. However, these businesses often struggle to access skills and apprenticeships, and growth support. This limits scale and resilience.







**Aging population and rising social care cost:** As seen in most local authorities, Essex has an aging population along with rising cost of social care services due to both increased demand and complexity of needs.

# Introduction: LGR Options

Following a review of available data and the published MHCLG guidance, four reorganisation options have been discussed by leaders across Greater Essex. These are set out below:

Additional configurations based on Option 3 have been identified by District Councils, but are not in the scope of this document.

Option 1 Two unitary authorities	Option 2 Three unitary authorities	Option 3 Four unitary authorities	Option 4 Five unitary authorities
			
<ol style="list-style-type: none"><li>1. The <b>North</b> conurbation to include Uttlesford, Braintree Colchester, Tendring, Harlow, Epping Forest, Chelmsford and Maldon.</li><li>2. The <b>South</b> conurbation to include Brentwood, Basildon, Thurrock, Southend-on-Sea, Rochford and Castle Point.</li></ol>	<ol style="list-style-type: none"><li>1. The <b>North</b> conurbation to include Uttlesford, Braintree, Colchester and Tendring.</li><li>2. The <b>Mid</b> conurbation to include Harlow, Epping Forest, Brentwood, Chelmsford and Maldon.</li><li>3. The <b>South</b> conurbation to include Basildon, Thurrock, Southend-on-Sea, Rochford and Castle Point.</li></ol>	<ol style="list-style-type: none"><li>1. The <b>West</b> conurbation to include Uttlesford, Harlow, Epping Forest.</li><li>2. The <b>East</b> conurbation to include Braintree, Colchester and Tendring.</li><li>3. The <b>Central</b> conurbation to include Brentwood, Chelmsford and Maldon.</li><li>4. The <b>South</b> conurbation to include Basildon, Thurrock, Southend-on-Sea, Rochford and Castle Point.</li></ol>	<ol style="list-style-type: none"><li>1. The <b>North West</b> conurbation to include Uttlesford, Harlow, Epping Forest.</li><li>2. The <b>North East</b> conurbation to include Braintree, Colchester and Tendring.</li><li>3. The <b>Central</b> conurbation to include Brentwood, Chelmsford and Maldon.</li><li>4. The <b>South West</b> conurbation to include Basildon and Thurrock.</li><li>5. The <b>South East</b> conurbation to include Rochford, Southend-on-Sea and Castle Point.</li></ol>

**Note:** further variants of option 3 are being considered by Thurrock and Rochford but were shared after the development of this pack.

# Introduction: Headlines on a page

The key findings of each section of this report have been summarised and included below. This report does not set out a 'preferred option' but provides a wide set of reflections to help support the development of the various cases being proposed across Greater Essex.



**Population & Taxbase:** The number of older people in Essex is rising, which could increase future demand for Adult Social Care. At the same time the 20-64 growth is flat, which limits how much council tax and business rate income can grow to fund these services. LGR offers a chance to share resources more fairly and manage this aging demand better, if it strikes the right balance between financial sustainability and service delivery.



**Financial Factors:** The figures in this section give an overview of each area's financial health. Local Authority Debt and borrowing compared to reserves show how resilient and stable each area is. Council Tax, business rates and usable reserves per household reflect the strength of the local economy and funding base. Additionally, operating expenditure per capita and core spending power show how much it costs to run services in each area.



**Local Economic Factors:** These measures tell us how ready an area is to grow and cope with change. If a place has good transport links, fast internet and enough homes, it is likely to attract new business and workers. This can lead to more local jobs and higher incomes. On the other hand, places that lack these things may find it harder to grow and may rely more on help from governmental services. By looking at these indicators we can see where extra support or investment might be needed. This helps make sure that any changes to local government are fair.



**Service Delivery:** These indicators highlight variation in service demand, population needs, and social outcomes across the proposed unitary areas. People services data reflects differences in the volume and complexity of social care. Adult service indicators show levels of disability, youth disengagement and housing need. Children's indicators capture variation in special education needs, attainment and child poverty. Health and wellbeing measures reflect physical and mental health outcomes, deprivation and life satisfaction. This influences future resource planning.



**MTFS:** The MTFS section sets out a series of past, present and future financial indicators to give a sense of the financial resilience of each of the authorities. This looks at budget overspend, reserves, savings requirements and future budget gaps. Appendix 8.1 sets out the transformation and savings maturity of each authority in more detail.





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Population & Taxbase

# Population & Taxbase: Approach

Below is an outline of the methodology used to assess population projections and council taxbase calculations. It details how demographic data informs projections for adult social care needs and how taxbase analysis is used to estimate future council tax revenues.



## Population Projection

The analysis utilises the [ONS](#) 2022-based population projection data to consider the changing population across Greater Essex, focusing on three different age categories: 0-19 years, 20-64 years and 65 years and older. This has been determined by selecting a starting year from the ONS tables (2024) and calculating the cumulative change in population for each new unitary area based on its constituent existing districts and unitary councils.

### **Why look at this?**

The population of current areas, and how this translates into the post-LGR geography of Greater Essex, is key to understanding the relative impact of financial settlements, demand for services, income from taxation and incidence of need across service types.

### **Implications for LGR:**

- The sustained growth in the older population is, is likely to increase the demand for Adult Social Care services.
- Conversely, the relatively stagnant working-age population suggests only a minimal expansion of tax base.
- Given the rising costs, lifespan and complexity of needs this presents clear challenges for future funding.



## Council Taxbase Projection

This analysis is based on the [MHCLG](#) reported Band D equivalent tax base for after allowances for council tax relief (2024/25). In order to project the future council tax base from 2025 to 2030, this baseline figure has been adjusted annually by a value derived from the average change in each district across the previous five years (using figures shared by ECC for each district).

### **Why look at this?**

MHCLG is considering both the sustainability of future options and the sensible size and geography for new areas. Scale is not the sole determinant of sustainability, but is strongly linked to the ability of councils to withstand financial shocks.

### **Implications for LGR:**

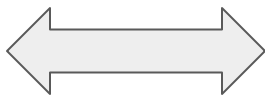
- The continued imbalance of the taxbase makes the challenge of sustainably delivering services on the basis of increasing demand.
- In areas that face a reduced taxbase, this will impact the councils' spending power, potential influence in local markets and will result in local competition for resources and placements in the current Local Authority area, driving price increases.

*Note - This section provides analysis to feed into decision making. This analysis can be used to help demonstrate that no proposal should create unnecessary disadvantage for any future council but this does not point to a 'preferred option' at this point.*

# Population Projection: Population headlines

The population projection shows the impact of the new proposed configurations on different age populations in each areas. This analysis compares projected demographic trends under two and three unitary authority structures.

## Two Unitary Authority



**Overall:**  
Wide disparity at outset, growing over time. North has a higher population base and growth rate.



**Youth:**  
Moderate decline, steeper in South.

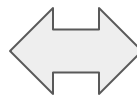


**Working age:**  
Moderate increase, largest in North.



**Older:**  
Large Increases.

## Three Unitary Authority



**Overall:**  
Less disparity. The North Shows the most significant growth rate, with the South holding a larger population.



**Youth:**  
Consistent decline, steeper in South.

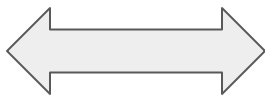


**Working age:**  
North has significant growth, South has the largest working-age base.



**Older:**  
Large Increases, greater in North.

## Four Unitary Authority



**Overall:**  
Disparity with the South maintaining the largest population overall, while the West achieves the highest growth rate.



**Youth:**  
All regions see a decline, steepest in West.

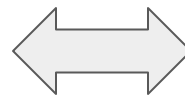


**Working age:**  
Increases fastest in the East; South has the largest working-age base.



**Older:**  
West shows a strong aging trend; South holds largest population.

## Five Unitary Authority



**Overall:**  
Noticeable disparity especially between North East and North West.



**Youth:**  
All regions see a decline, steepest in South East.



**Working age:**  
Fastest growth in North East; holds largest working-age population.



**Older:**  
Large Increases, South East has the largest population base.

# Population Projection: Two unitary authority

The table below sets out the projected population breakdown for the two unitary configuration proposed. This breaks down by three key demographics: 0-19, 20-64 and 65+. The percentage change shows the year on year change in population.

	2025	2026	2027	2028	2029	2030
Option 1: Two Unitary Authorities						
North	1,111,384	1,119,384	1,127,076	1,134,706	1,142,392	1,150,012
% Change	0.82%	0.72%	0.69%	0.68%	0.68%	0.67%
0-19	248,776	249,081	249,080	248,504	247,892	247,013
20-64	626,609	629,780	632,584	635,957	639,172	642,514
65+	235,999	240,523	245,412	250,245	255,328	260,485
South	813,309	815,755	818,158	820,621	823,332	826,050
% Change	0.36%	0.30%	0.29%	0.30%	0.33%	0.33%
0-19	195,044	194,900	194,434	193,614	192,784	191,921
20-64	464,047	464,716	465,422	466,514	467,747	468,988
65+	154,218	156,139	158,302	160,493	162,801	165,141

**North:** Uttlesford, Braintree, Colchester, Tendring, Harlow, Epping Forest, Chelmsford and Maldon  
**South:** Brentwood, Badilson, Thurrock, Southend-on-Sea, Rochford and Castle Point

## Two Unitary Authority

2025-30 % increase in North: +3.4%  
 2025-30 % increase in South: +1.57%

The population in the **North** is projected to grow from 1,111,384 in 2025 to 1,150,012 in 2030, reflecting an overall increase. The percentage growth ranges from 0.82% to 0.67% in 2030, indicating a slowing rate of growth during this period. The **South's** population grows from 813,309 in 2025 to 826,050 in 2030, also indicating growth, but at a slower compared to the North. The percentage change ranges from 0.36% in 2025 to 0.33% in 2030, similarly showing moderate growth.

# Population Projection: Three unitary authority

The table below sets out the projected population breakdown for the three unitary configuration proposed. This breaks down by three key demographics: 0-19, 20-64 and 65+. The percentage change shows the year on year change in population.

	2025	2026	2027	2028	2029	2030
Option 2: Three Unitary Authorities						
North	619,232	624,612	629,855	635,019	640,121	645,136
% Change	1.00%	0.87%	0.84%	0.82%	0.80%	0.78%
0-19	136,020	136,241	136,356	136,138	135,866	135,380
20-64	344,515	346,815	348,843	351,063	353,149	355,381
65+	138,697	141,556	144,656	147,818	151,106	154,375
Mid	570,142	572,928	575,536	578,199	581,048	583,917
% Change	0.55%	0.49%	0.46%	0.46%	0.49%	0.49%
0-19	130,469	130,598	130,498	130,126	129,802	129,408
20-64	326,411	327,223	327,918	329,113	330,265	331,399
65+	113,262	115,107	117,120	118,960	120,981	123,110
South	735,319	737,599	739,843	742,109	744,555	747,009
% Change	0.38%	0.31%	0.30%	0.31%	0.33%	0.33%
0-19	177,331	177,142	176,660	175,854	175,008	174,146
20-64	419,730	420,458	421,245	422,295	423,505	424,722
65+	138,258	139,999	141,938	143,960	146,042	148,141

**North:** Uttlesford, Braintree, Colchester and Tendring  
**Mid:** Harlow, Epping Forest, Brentwood, Chelmsford and Maldon  
**South:** Basildon, Thurrock, Southend-on-Sea, Rochford and Castle Point

## Three Unitary Authority

2025-30 % increase in North: +4.18%  
 2025-30 % increase in Central: +2.42%  
 2025-30 % increase in South: +1.59%

The **North's** population is projected to increase from 619,232 in 2025 to 645,136 in 2030. The annual percentage growth decreases from 1% in 2025 to 0.78% in 2030, indicating a gradually slowing rate of growth. **Mid** population grows from 570,142 in 2025 to 583,917 in 2030. The percentage change remains relatively consistent, starting at 0.55% in 2025 and ending at 0.49% in 2030, showing modest growth. The growth in the **South** goes from 735,319 in 2025 to 747,009 in 2030. The percentage change slightly reduces, starting at 0.38% in 2025 and remaining at 0.33% from 2029 to 2030.

# Population Projection: Four unitary authority

The table below sets out the projected population breakdown for the four unitary configuration proposed. This breaks down by three key demographics: 0-19, 20-64 and 65+. The percentage change shows the year on year change in population.

	2025	2026	2027	2028	2029	2030
Option 3: Four Unitary Authorities						
<b>West</b>	330,575	332,513	334,390	336,257	338,179	340,094
<b>% Change</b>	<b>0.68%</b>	<b>0.59%</b>	<b>0.56%</b>	<b>0.56%</b>	<b>0.57%</b>	<b>0.57%</b>
0-19	78,062	78,005	77,811	77,528	77,207	76,860
20-64	189,392	190,034	190,740	191,469	192,272	193,055
65+	63,121	64,474	65,839	67,260	68,700	70,179
<b>East</b>	522,309	526,468	530,513	534,501	538,481	542,413
<b>% Change</b>	<b>0.93%</b>	<b>0.80%</b>	<b>0.77%</b>	<b>0.75%</b>	<b>0.74%</b>	<b>0.73%</b>
0-19	113,744	113,906	113,960	113,683	113,395	112,935
20-64	290,808	292,587	294,076	295,854	297,495	299,248
65+	117,757	119,975	122,477	124,964	127,591	130,230
<b>Central</b>	336,490	338,559	340,488	342,460	344,509	346,546
<b>% Change</b>	<b>0.66%</b>	<b>0.61%</b>	<b>0.57%</b>	<b>0.58%</b>	<b>0.60%</b>	<b>0.59%</b>
0-19	74,683	74,928	75,083	75,053	75,066	74,993
20-64	190,726	191,417	191,945	192,853	193,647	194,477
65+	71,081	72,214	73,460	74,554	75,796	77,076
<b>South</b>	739,318	741,716	744,141	746,687	749,393	752,167
<b>% Change</b>	<b>0.92%</b>	<b>0.32%</b>	<b>0.33%</b>	<b>0.34%</b>	<b>0.36%</b>	<b>0.37%</b>
0-19	181,330	181,259	180,958	180,432	179,846	179,304
20-64	419,730	420,458	421,245	422,295	423,505	424,722
65+	138,258	139,999	141,938	143,960	146,042	148,141

**West:** Uttlesford, Harlow and Epping Forest  
**East:** Braintree, Colchester and Tendring  
**Central:** Brentwood, Chelmsford and Maldon  
**South:** Basildon, Thurrock, Southend-on-Sea and Castle Point

## Four Unitary Authority

2025-30 % increase in West: +2.88%  
 2025-30 % increase in East: +3.85%  
 2025-30 % increase in Central: +2.99%  
 2025-30 % increase in South: +1.74%

The **West's** population is projected to grow from 330,575 in 2025 to 340,094 in 2030. Percentage growth decreases from 0.68% in 2025 to 0.57%. The **East** sees a population increase from 522,309 in 2025 to 542,413 in 2030. The percentage growth starts at 0.93% in 2025 before stabilising at 0.73% in 2030. **Central's** population growth from 336,490 in 2025 to 346,546 in 2030. The percentage change decreases from 0.66% to 0.59%. The **South** grows from 739,318 in 2025 to 752,167 in 2030. The percentage change is from 0.92% to 0.37%. The West and Central authorities would have a significantly smaller population than the South.

# Population Projection: Five unitary authority

The table below sets out the projected population breakdown for the five unitary configuration proposed. This breaks down by three key demographics: 0-19, 20-64 and 65+. The percentage change shows the year on year change in population.

	2025	2026	2027	2028	2029	2030
Option 4: Five Unitary Authorities						
<b>North West</b>	<b>330,575</b>	<b>332,513</b>	<b>334,390</b>	<b>336,257</b>	<b>338,179</b>	<b>340,094</b>
<b>% Change</b>	<b>0.68%</b>	<b>0.59%</b>	<b>0.56%</b>	<b>0.56%</b>	<b>0.57%</b>	<b>0.57%</b>
0-19	78,062	78,005	77,811	77,528	77,207	76,860
20-64	189,392	190,034	190,740	191,469	192,272	193,055
65+	63,121	64,474	65,839	67,260	68,700	70,179
<b>North East</b>	<b>522,309</b>	<b>526,468</b>	<b>530,513</b>	<b>534,501</b>	<b>538,481</b>	<b>542,413</b>
<b>% Change</b>	<b>0.93%</b>	<b>0.80%</b>	<b>0.77%</b>	<b>0.75%</b>	<b>0.74%</b>	<b>0.73%</b>
0-19	113,744	113,906	113,960	113,683	113,395	112,935
20-64	290,808	292,587	294,076	295,854	297,495	299,248
65+	117,757	119,975	122,477	124,964	127,591	130,230
<b>Central</b>	<b>336,490</b>	<b>338,559</b>	<b>340,488</b>	<b>342,460</b>	<b>344,509</b>	<b>346,546</b>
<b>% Change</b>	<b>0.66%</b>	<b>0.62%</b>	<b>0.57%</b>	<b>0.58%</b>	<b>0.60%</b>	<b>0.59%</b>
0-19	74,683	74,928	75,083	75,053	75,066	74,993
20-64	190,726	191,417	191,945	192,853	193,647	194,477
65+	71,081	72,214	73,460	74,554	75,796	77,076
<b>South West</b>	<b>373,222</b>	<b>375,547</b>	<b>375,771</b>	<b>377,073</b>	<b>378,505</b>	<b>379,934</b>
<b>% Change</b>	<b>0.44%</b>	<b>0.62%</b>	<b>0.06%</b>	<b>0.35%</b>	<b>0.38%</b>	<b>0.38%</b>
0-19	97,419	97,308	97,071	96,644	96,290	95,954
20-64	218,114	218,842	219,560	220,504	221,451	222,384
65+	57,689	58,397	59,140	59,925	60,764	61,596
<b>South East</b>	<b>362,097</b>	<b>363,052</b>	<b>364,072</b>	<b>365,036</b>	<b>366,050</b>	<b>367,075</b>
<b>% Change</b>	<b>0.31%</b>	<b>0.26%</b>	<b>0.28%</b>	<b>0.26%</b>	<b>0.28%</b>	<b>0.28%</b>
0-19	79,912	79,834	79,589	79,210	78,718	78,192
20-64	201,616	201,616	201,685	201,791	202,054	202,338
65+	80,569	81,602	82,798	84,035	85,278	86,545

**North West:** Uttlesford, Harlow and Epping Forest  
**North East:** Braintree, Colchester and Tendring  
**Central:** Brentwood, Chelmsford and Maldon  
**South West:** Basildon and Thurrock  
**South East:** Rochford, Southend-on-Sea and Rochford

## Five Unitary Authority

2025-30 % increase in North West: +2.88%  
 2025-30 % increase in North East: +3.85%  
 2025-30 % increase in Central: +2.99%  
 2025-30 % increase in South West: +1.80%  
 2025-30 % increase in South East: +1.38%

The **NW** authorities population is projected to grow from 330,575 in 2025 to 340,094 in 2030, with the percentage change decreasing from 0.68% to 0.57%. The **NE** shows an increase from 522,309 to 542,413, with percentage change dropping from 0.93% to 0.73%. **Central's** population is expected to rise from 336,490 to 346,546, with a percentage change decrease from 0.66% to 0.59%. The **SW** grows from 373,222 to 379,934, as change reduces from 0.44% to 0.38%. The **SE** increases from 362,097 to 367,075, with a relatively steady percentage change from 0.31% to 0.28%.

# Council Taxbase Projection: Growth workings

The table below shows the growth workings based on historical change in the taxbase. The data for average annual growth was provided by ECC.

## Method

The growth projection is based on historical change in the taxbase, as provided by Essex County Council. The average annual growth between 2020 and 2025 has been calculated and applied to each district's 2024 Band D equivalent figure, after modifications for council tax relief.

*Source: MHCLG Live Tables on Council Tax*

Council	Average annual growth	2024/25 (base)	2025	2026	2027	2028	2029	2030
Basildon	0.50%	62,970	63,285	63,601	63,919	64,239	64,560	64,883
Braintree	1.90%	59,245	60,371	61,518	62,687	63,878	65,091	66,328
Brentwood	0.90%	35,097	35,413	35,732	36,053	36,378	36,705	37,035
Castle Point	1.40%	31,987	32,147	32,308	32,469	32,632	32,795	32,959
Chelmsford	0.90%	71,825	72,831	73,850	74,884	75,932	76,996	78,073
Colchester	0.60%	67,286	67,892	68,503	69,119	69,741	70,369	71,002
Epping Forest	1.70%	56,820	57,161	57,504	57,849	58,196	58,545	58,896
Harlow	1.50%	30,101	30,613	31,133	31,662	32,201	32,748	33,305
Maldon	1.10%	27,242	27,651	28,065	28,486	28,914	29,347	29,788
Rochford	1.80%	33,706	34,077	34,452	34,831	35,214	35,601	35,993
Tendring	0.50%	54,486	55,467	56,465	57,482	58,516	59,569	60,642
Uttlesford	1.60%	39,965	40,604	41,254	41,914	42,585	43,266	43,958
Southend-on-Sea	0.90%	62,209	62,520	62,833	63,147	63,463	63,780	64,099
Thurrock	0.50%	54,394	54,884	55,377	55,876	56,379	56,886	57,398



# Population Projection: Housing growth in Local Plans

ONS population projections are based on trends drawn from historic data. A further consideration in determining future growth is the planned expansion of housing in each area. The targets published by each district are listed below, enabling a calculation for each new unitary area to be developed:

Council	Number of homes	Time frame	Source
Basildon	27,111	2025-2043	<a href="#">Basildon Corporate Plan 2025</a>
Braintree	14,320	2013-2033	<a href="#">The Braintree District Local Plan 2013-2033</a>
Brentwood	7,752	2016-2033	<a href="#">Brentwood Local Plan 2016-2033</a>
Castle Point	3,883	2026-2043	<a href="#">Castle Point Plan 2026-2043</a>
Chelmsford	18,515	2013-2036	<a href="#">Chelmsford Local Plan 2020</a>
Colchester	18,400	2013-2033	<a href="#">Colchester Borough Local Plan 2013-2033</a>
Epping Forest	11,400	2011-2033	<a href="#">Epping Forest District Local Plan 2011-2033</a>
Harlow	9,200	2020-2033	<a href="#">Harlow Local Development Plan 2020</a>
Maldon	4,650	2014-2029	<a href="#">Maldon District Local Development Plan 2014-2029</a>
Rochford	4,028	2011-2031	<a href="#">Rochford Housing Strategy</a>
Tendring	11,000	2013-2033	<a href="#">Tendring District Local Plan 2013-2033 and Beyond</a>
Uttlesford	14,741	2021-2041	<a href="#">Uttlesford Local Plan 2021-2041</a>
Southend-on-Sea	9,500	2021-2040	<a href="#">Southend New Local Plan</a>
Thurrock	Local Plan in development		

**Braintree, Colchester and Tendring Councils have a shared strategic plan.** This will form a joint Part 1 of their relevant Local Plans for the period to 2033. Due to a mismatch in timetables, Chelmsford is not covered by this shared strategic plan. However, all authorities are collaborating on strategic cross-boundary issues and the alignment of strategic investment priorities in support of sustainable growth.

# Council Taxbase Projection: Options 1 & 2

## Option 1 Two Unitary Authorities

The table below presents council taxbase projection for two proposed unitary authorities which are split into North and South, for the years 2025 to 2030. In the North, the taxbase starts at 412,588 and grows to 441,993. In the South, the taxbase starts at 227,441 and grows to 234,968.

### Configurations :

**North:** Uttlesford, Braintree, Colchester, Tendring, Harlow, Epping Forest, Chelmsford and Maldon

**South:** Brentwood, Basildon, Thurrock, Southend-on-Sea, Rochford and Castle Point

	2025	2026	2027	2028	2029	2030	Average annual change
	Option 1: Two Unitary Authorities						
North	412,588	418,292	424,083	429,963	435,932	441,993	1.38%
South	227,441	228,925	230,419	231,924	233,441	234,968	0.65%

## Option 2 Three Unitary Authorities

The table below presents council taxbase projection for three proposed unitary authorities which are split into North, Mid and South, for the years 2025 to 2030. In the North, the taxbase starts at 284,326 and grows to 304,662. In the Mid conurbation, the taxbase starts at 223,668 and grows to 237,098 and in the South, the taxbase starts at 246,912 and grows to 255,331.

### Configurations :

**North:** Uttlesford, Braintree, Colchester, and Tendring

**Mid:** Harlow, Epping Forest, Brentwood, Chelmsford and Maldon

**South:** Basildon, Thurrock, Southend-on-Sea, Rochford and Castle Point

	2025	2026	2027	2028	2029	2030	Average annual change
	Option 2: Three Unitary Authorities						
North	284,326	288,272	292,277	296,344	300,472	304,662	1.38%
Mid	223,668	226,284	228,935	231,620	234,341	237,098	1.18%
South	246,912	248,571	250,242	251,925	253,622	255,331	0.67%

# Council Taxbase Projection: Options 3 & 4

## Option 3 Four Unitary Authorities

The table below presents council taxbase projection for four proposed unitary authorities which are split into West, East, Central and South, for the years 2025 to 2030. In the West, the taxbase starts at 128,378 and grows to 136,160. In the East, the taxbase starts at 183,729 and grows to 197,972. In the Central conurbation in starts at 135,894 and grows to 144,896 and in the South, the taxbase starts at 246,912 and grows to 255,331.

### Configurations :

**West:** Uttlesford, Harlow and Epping Forest

**East:** Braintree, Colchester and Tendring

**Central:** Brentwood, Chelmsford and Maldon

**South:** Basildon, Thurrock, Southend-on-Sea, Rochford and Castle Point

	2025	2026	2027	2028	2029	2030	Average annual change
Option 3: Four Unitary Authorities							
West	128,378	129,891	131,425	132,981	134,559	136,160	1.19%
East	183,729	186,485	189,287	192,135	195,030	197,972	1.51%
Central	135,894	137,647	139,424	141,224	143,048	144,896	1.29%
South	246,912	248,571	250,242	251,925	253,622	255,331	0.67%

## Option 4 Five Unitary Authorities

The table below presents council taxbase projection for five proposed unitary authorities which are split into North West, North East, Central, South West and South East, for the years 2025 to 2030.

In the North West, the taxbase starts at 128,378 and grows to 136,160. In the North East, the taxbase starts at 183,729 and grows to 197,972 and in the Central conurbation 135,894 and grows to 144,896. In the South West the taxbase starts at 118,168 and grows to 122,281 and South East taxbase starts at 128,774 and grows to 133,050.

### Configurations :

**North West:** Uttlesford, Harlow and Epping Forest

**North East:** Braintree, Colchester and Tendring

**Central:** Brentwood, Chelmsford and Maldon

**South West:** Basildon and Thurrock

**South East:** Southend-on-Sea, Rochford and Castle Point

	2025	2026	2027	2028	2029	2030	Average annual change
Option 4: Five Unitary Authorities							
North West	128,378	129,891	131,425	132,981	134,559	136,160	1.19%
North East	183,729	186,485	189,287	192,135	195,030	197,972	1.51%
Central	135,894	137,647	139,424	141,224	143,048	144,896	1.29%
South West	118,168	118,979	119,795	120,618	121,446	122,281	0.69%
South East	128,744	129,592	130,447	131,308	132,176	133,050	0.66%

# 3

## Financial Factors

# Financial Indicators: Summary

Balance analysis is a method used to evaluate the distribution of factors in different scenarios, aiming for equitable outcomes. It examines measures like population, business rates revenue, and council tax receipts. **A balance score near 1 indicates an optimal distribution with equitable resource allocation, while significant deviations highlight potential imbalances.** The balance analysis has been undertaken for all four options of the Unitary Authority models. This analysis equips decision-makers with insights to guide reforms, ensuring fair and efficient council structures.



## Why have the financial indicators been selected?

These measures will provide an overview of the financial health of future councils, and will indicate the ability to meet the financial tests in the MHCLG criteria. The criteria expects new authorities to be both financially sustainable and able to weather financial shocks, but also to have the capacity to transform further in future. Measures of income and how far reserves cover borrowing also impact the ability to sustain service delivery.

### **Why look at this?**

While the MHCLG criteria do not specifically refer to economic growth, they reference 'sensible economic geography' in relation factors such as travel to work, local labour markets etc. The economic health of an area is often a driver of factors affecting the demands experienced and the income collected by the local authority.



## What do the measures tell us?

There are notable disparities in the financial health of the future councils. Council tax receipts, core spending power per household, debt and borrowing to reserves ratio have discrepancies more noticeable under the 4UA and 5UA option.

These fiscal inconsistencies can create challenges for the new authority which could affect development, lack of sufficient resources and finances available to support the communities and drive financial growth in the region.

*Note - This section provides analysis to feed into decision making. This analysis can be used to help demonstrate that no proposal should create unnecessary disadvantage for any future council but this does not point to a 'preferred option' at this point. These are one factor for wider consideration as the business cases are developed.*

# Financial Indicators: Income, Reserves, Expenditure

The table below provides an overview of key financial indicators related to income, reserves, expenditure and borrowing across Greater Essex. It offers an insight into financial strategies and fiscal health, highlighting disparities and commonalities across the four different unitary options.

Option	Area	Total council tax receipts per household	Business rates revenue per household	Core Spending Power per household	Total Sales Fees & Charges per household	Usable reserves per Household	LA Debt per household	Borrowing to reserves ratio	Total operating expenditure per household
Units and period:		£, 2024/25	£, 2023/24	£, 2023/24	£, 2023/24	£, 2023/24	£, at December 2024	ratio of borrowing to reserves, 2023/24	£, 2023/24
2UA	North	£1,739	£447	£1,827	£484	£1,915	£3,042	0.63	£3,354
	South	£1,647	£531	£3,495	£502	£2,273	£6,116	0.37	£3,338
Balance*		-	-	1.91	1.04	1.19	2.01	1.69	1.00
3UA	North	£1,677	£420	£1,828	£452	£1,951	£2,645	0.74	£3,313
	Mid	£1,848	£466	£1,827	£534	£1,857	£4,192	0.44	£3,378
	South	£1,605	£550	£3,865	£492	£2,327	£5,907	0.39	£3,352
Balance*		-	-	2.12	1.18	1.25	2.59	1.87	1.02
4UA	West	£1,887	£474	£1,827	£468	£2,068	£7,033	0.29	£3,395
	East	£1,595	£424	£1,827	£454	£1,955	£1,677	1.17	£3,291
	Central	£1,893	£440	£1,828	£571	£1,676	£2,597	0.65	£3,378
	South	£1,605	£550	£3,865	£492	£2,327	£5,907	0.39	£3,352
Balance*		-	-	2.12	1.26	1.39	4.19	3.97	1.03
5UA	North West	£1,887	£474	£1,827	£468	£2,068	£7,033	0.29	£3,395
	North East	£1,595	£424	£1,827	£454	£1,955	£1,677	1.17	£3,291
	Central	£1,893	£440	£1,828	£571	£1,676	£2,597	0.65	£3,378
	South West	£1,516	£630	£3,664	£469	£2,134	£9,222	0.23	£3,527
	South East	£1,626	£475	£4,074	£515	£2,508	£2,804	0.89	£3,189
Balance*		-	-	2.23	1.26	1.50	5.50	5.04	1.11
England		-	-	£2,365	-	-	-	0.33	-
Sources		MHCLG	MHCLG	DLUHC	MHCLG	ECC, Thurrock, Southend-on-Sea & MHCLG	MHCLG	MHCLG	MHCLG

Note: Appendix 7.3 has method tables to show how these figures have been calculated

Key: Strong balance (0.90 to 1.50) | Moderate balance (1.51 to 2) | Significant imbalance (2.01 onwards)

# 4

## Local Economic Factors

# Economic Indicators: Summary

Balance analysis is a method used to evaluate the distribution of factors in different scenarios, aiming for equitable outcomes. It examines measures like population, business rates revenue, and council tax receipts. **A balance score near 1 indicates an optimal distribution with equitable resource allocation, while significant deviations highlight potential imbalances.** A balance analysis has been undertaken for all four options of the Unitary Authority models. This analysis equips decision-makers with insights to guide reforms, ensuring fair and efficient council structures.



## Why have the economic indicators been selected?

The measures selected provide a view on the availability of employment, the value that jobs add to the local economy and the supporting infrastructure in terms of communications, land and potential for expansion of the built environment to meet future employment needs.

### Why look at this?

The MHCLG criteria do not specifically refer to economic growth, but this has been addressed by the Minister of State who has pointed out their reference to 'sensible economic geography' in relation factors such as travel to work, local labour markets etc. The economic prospects of an area also influence the need for services, particularly in terms of support with the cost of living, housing and reductions in tax receipts due to low incomes, and through the societal impact of living in relative poverty on children and families.



## What do the measures tell us?

There are marked differences in experience between different regions and options.

The job density, GVA per hour worked, digital propensity, regions with 5G coverage and travel to work patterns remain relatively balanced in all areas.

However, the changes in the GVA per hour worked, children in low income families, job seekers allowance, number of employees in small enterprises, housing land supply and developed land in use show the greatest imbalance under the 4UA and 5UA option.

These imbalances could create low economic performance and productivity, socioeconomic challenges and lead to fewer employment opportunities available. Additionally, with an imbalance housing supply there could be difficulty accommodating population growth.

*Note - This section provides analysis to feed into decision making. This analysis can be used to help demonstrate that no proposal should create unnecessary disadvantage for any future council but this does not point to a 'preferred option' at this point. These are one factor for wider consideration as the business cases are developed.*



# Economic Indicators: Employment and Value added

The table below provides an overview of key economic indicators related to employment and value added across Great Essex. The indicators offer an insight into regional economic performances and workforce dynamics, highlighting disparities and commonalities across the four different unitary options.

Option	Area	Job density	Gross Value Added (GVA) per hour worked	Change in GVA per hour worked	Business Growth	Children in low income families	Jobseekers allowance claims	Number of employees in small enterprises
Units and period:		Jobs per resident aged 16-64, 2023	£ per hour worked, 2023	Inc. in £ per hour worked 2020-2023	%, 2023, New businesses vs. closed businesses in year	%, 2023/24, Rate per 100 children	%, November 2024, Rate per 100 working age residents	Total number of employees 2024
2UA	North	0.75	£38.70	13.58%	0.81%	16.0%	0.22%	4,040
	South	0.69	£40.00	12.45%	0.67%	15.2%	0.20%	2,635
Balance*		1.10	1.03	1.09	0.83	1.05	1.13	1.53
3UA	North	0.75	£41.13	20.16%	0.44%	17.9%	0.23%	2,140
	Mid	0.77	£40.00	8.00%	1.30%	13.2%	0.23%	2,305
	South	0.66	£36.45	23.54%	0.45%	16.3%	0.18%	2,230
Balance*		1.15	1.13	2.52	2.90	1.35	1.24	1.08
4UA	West	0.83	£39.32	9.40%	1.00%	11.0%	0.16%	1,330
	East	0.68	£42.95	20.95%	0.64%	20.9%	0.24%	1,690
	Central	0.77	£39.23	9.85%	1.11%	13.9%	0.28%	1,425
	South	0.66	£36.45	12.54%	0.45%	13.7%	0.18%	2,230
Balance*		1.25	1.18	2.23	2.48	1.89	1.78	1.68
5UA	North West	0.83	£39.32	9.40%	1.00%	11.04%	0.16%	1,330
	North East	0.68	£42.95	20.95%	0.64%	20.86%	0.24%	1,690
	Central	0.77	£39.23	9.85%	1.11%	13.93%	0.28%	1,425
	South West	0.82	£41.89	7.89%	0.97%	20.15%	0.18%	1,190
	South East	0.56	£32.82	15.65%	0.10%	13.70%	0.18%	1,040
Balance*		1.48	1.31	2.66	10.81	1.89	1.78	1.63
England		0.87	£42.39	10.1%	0.2%	2,738	-	-
Sources		ONS	ONS	ONS	ONS	DWP	DWP	LG Inform

Note: Appendix 7.3 has method tables to show how these figures have been calculated

Key:   Strong balance (0.90 to 1.50) |   Moderate balance (1.51 to 2) |   Significant imbalance (2.01 onwards)

# Economic Indicators: Infrastructure and Land use

The table below provides an overview of key economic indicators related to infrastructure and land use across Greater Essex. The indicators offer an insight into the interaction between infrastructure developments and land use, highlight economic trends that could influence the four options.

Option	Area	Digital Propensity	Regions with 5G coverage	Travel to work patterns	Housing land supply	Developed Land Use
Units and period:		Digital propensity score in %, 2021	%, 2025	Average distance, Km, 2021	Years of remaining supply, 2024	% total area 'developed' 2022/23
2UA	North	94.0%	94.4%	14.46	6.13	11.71%
	South	94.2%	98.9%	13.16	3.07	22.00%
Balance*		1.00	1.05	1.10	2.00	1.88
3UA	North	93.8%	92.6%	15.33	5.22	8.30%
	Mid	94.3%	95.9%	13.38	6.64	14.08%
	South	94.1%	99.8%	13.27	2.68	24.42%
Balance*		1.01	1.08	1.16	2.48	2.94
4UA	West	94.7%	94.6%	13.92	5.56	17.13%
	East	93.3%	93.0%	14.50	5.58	9.00%
	Central	94.3%	95.7%	14.34	6.87	8.40%
	South	94.1%	99.8%	13.27	2.68	24.42%
Balance*		1.02	1.07	1.09	2.57	2.91
5UA	North West	94.7%	94.5%	13.92	5.56	17.13%
	North East	93.2%	93.0%	14.50	5.58	9.00%
	Central	94.2%	95.6%	14.34	6.87	8.40%
	South West	94.9%	100.0%	13.12	1.64	23.50%
	South East	93.5%	99.6%	13.38	3.37	25.03%
Balance*		1.02	1.07	1.10	4.20	2.98
England		93.9%	85.6%	13.3	-	8.7%
Sources		<a href="#">ONS</a>	<a href="#">ONS</a>	<a href="#">ONS</a> , 2011 [most recent data]	District Housing Strategies	<a href="#">MHCLG</a> , 2022

**Note:** Appendix 7.3 has method tables to show how these figures have been calculated

**Key:**   Strong balance (0.90 to 1.50) |   Moderate balance (1.51 to 2) |   Significant imbalance (2.01 onwards)

5

Service Delivery Factors

# Service Delivery Indicators: Summary

Balance analysis is a method used to evaluate the distribution of factors in different scenarios, aiming for equitable outcomes. It examines measures like population, business rates revenue, and council tax receipts. **A balance score near 1 indicates an optimal distribution with equitable resource allocation, while significant deviations highlight potential imbalances.** A balance analysis has been undertaken for all four options of the Unitary Authority models. This analysis equips decision-makers with insights to guide reforms, ensuring fair and efficient council structures.



## Why have the service delivery indicators been selected?

The requirement for services across the current and future local government landscape is driven by the size and structure of the local population; the incidence of people with additional or complex needs; and the ability of universal services (such as schools) to support individuals needs without recourse to more complex and expensive interventions. By measuring the current support needs faced by children, older people and working age adults, it is possible to develop a view of the likely position of future local authorities.

### ***Why look at this?***

The management of demand for People related services is likely to be the biggest driver of ongoing financial sustainability. While care packages are increasingly in complexity in addition to cost, this is difficult to consider at scale given the highly individual focus. Thus, a projection of the volume of need is provided on the basis of current users of the services.



## What do the measures tell us?

The demographic, Children's Social care, Education and Adult services data across the four conurbations reveal disparities.

In terms of demographics, the 2UA and 3UA option showcases moderate balances across most indicators. For demographic metrics most options remain relatively balanced, however, 4UA and 5UA remain imbalanced especially for total population, total number of households where relief duty ended and deprivation.

The 2UA and 3UA offer the most balanced outcomes for Children's services, especially for rate of pupils receiving SEND support, EHCPs and Children in Care.

Similar trends can be seen in Adult Services, ASC users (18-64) and ASC users (65+) where greater imbalance is seen in the 4UA and 5UA option.

*Note - This section provides analysis to feed into decision making. This analysis can be used to help demonstrate that no proposal should create unnecessary disadvantage for any future council but this does not point to a 'preferred option' at this point. These are one factor for wider consideration as the business cases are developed.*

# Service Delivery Indicators: Demographic Breakdown

The table below provides a comprehensive demographic breakdown through service delivery indicators. By examining these factors, it is possible to get an emerging view of the socio-economic landscape across the options, revealing regional disparities and trends. The data can also help to provide an insight into key issues facing parts of Greater Essex such as homelessness, poverty and growth.

Option	Area	Total population	Deprivation Score	Adults in Employment	Adults with no qualifications	Total number of households where relief duty ended
Units and period:		No. of people, 2023	IMD score, 2019	%, 2021	Rate per 100k adults, 2023	% of total households, 2023/24
2UA	North	1,089,376	16.7	58.5%	19,377.5	0.56%
	South	807,214	17.1	58.8%	19,801.7	0.66%
Balance*		-	1.02	1.00	1.02	1.19
3UA	North	603,756	17.8	57.0%	20,540.0	0.50%
	Mid	563,772	14.5	60.1%	17,566.0	0.57%
	South	729,062	18.5	58.5%	20,768.0	0.71%
Balance*		-	1.28	1.05	1.18	1.41
4UA	West	325,609	15.2	61.7%	21,040.0	0.54%
	East	510,162	20.6	55.3%	19,443.3	0.53%
	Central	331,757	12.0	59.2%	16,180.0	0.53%
	South	729,062	18.5	58.5%	20,768.0	0.71%
Balance*		-	1.71	1.12	1.30	1.34
5UA	North West	325,609	15.2	61.6%	21,040.0	0.54%
	North East	510,162	20.6	55.3%	19,443.3	0.53%
	Central	331,757	12.0	59.1%	16,180.0	0.53%
	South West	368,745	21.7	61.4%	20,925.0	0.78%
	South East	360,317	16.3	56.5%	20,663.3	0.64%
Balance		-	1.80	1.12	1.30	1.47
England		57,690,323	21.6	57.3	17,682	-
Sources		<a href="#">ONS</a>	<a href="#">CDRC</a>	<a href="#">ONS</a>	<a href="#">ONS</a>	<a href="#">MHCLG</a>

Note: Appendix 7.3 has method tables to show how these figures have been calculated

Key:  Strong balance (0.90 to 1.50) |  Moderate balance (1.51 to 2) |  Significant imbalance (2.01 onwards)

# Service Delivery Indicators: Children's and Education

The table below sets out the key Children's social care indicators across the four configurations.

Option	Area	Rate of pupils receiving SEN Support	Rate of pupils with an EHCP	Children in Care
Units and period:		Rate per 1K, 2023/24	Rate per 1K, 2023/24	Rate per 10K, 2023/24
2UA	North	130.3	39.6	49.4
	South	126.4	54.4	69.4
Balance*		1.03	1.37	1.40
3UA	North	138.8	40.8	54.2
	Mid	117.3	38.3	39.2
	South	129.0	56.1	75.5
Balance*		1.18	1.46	1.92
4UA	West	126.9	32.9	46.6
	East	140.0	43.2	59.0
	Central	112.0	40.6	29.2
	South	129.0	56.1	75.5
Balance*		1.25	1.70	2.59
5UA	North West	126.9	32.9	46.6
	North East	140.0	43.2	59.0
	Central	112.0	59.1	29.2
	South West	124.3	52.8	78.0
	South East	134.3	40.6	72.8
Balance*		1.25	1.79	2.67
England		136.3	63.4	70.0
Sources		<a href="#">DfE, 2024</a>	<a href="#">DfE, 2024</a>	<a href="#">Ofsted, 2024</a>

*Note: Appendix 7.3 has method tables to show how these figures have been calculated*

**Key:** ■ Strong balance (0.90 to 1.50) | ■ Moderate balance (1.51 to 2) | ■ Significant imbalance (2.01 onwards)

# Service Delivery Indicators: Adult Services & Health

The table below provides an analysis centred around Adult's services and health in the four conurbations. By evaluating these it is possible get an initial insight into the health and social care landscape facing the future authorities.

Option	Area	Life expectancy	Obesity prevalence in adults	Housing Benefit Claim Rate	Disability Living Allowance Claim Rate	Pension credit	Life Satisfaction Mean Score	Adult Social Care users - 18-64 year olds	Adults Social Care users - 65+ year olds
Units and period:		Years, 2021 to 23	%, 2023/24	%, 2023/24	%, 2023/24	%, November 2024	Mean of self-reported scores	Service users per 10K, 2023/24	Service users per 10K, 2023/24
2UA	North	81.8	27.96%	5.54%	2.18%	8.93%	7.46	69.3	288.3
	South	81.5	31.43%	5.56%	2.19%	9.88%	7.60	73.2	396.1
Balance*		1.00	1.12	1.00	1.01	1.11	1.02	1.06	1.37
3UA	North	81.7	27.55%	5.47%	2.42%	8.80	7.40	82.6	292.5
	Mid	82.2	28.15%	5.30%	1.86%	8.69	7.59	53.0	278.1
	South	81.1	32.25%	5.85%	2.33%	10.41	7.54	75.4	412.6
Balance*		1.01	1.17	1.10	1.30	1.20	1.03	1.56	1.48
4UA	West	82.5	24.58%	5.57%	1.72%	9.37%	7.41	48.2	289.6
	East	80.8	31.70%	6.00%	2.79%	9.73%	7.48	89.1	304.6
	Central	82.7	27.38%	4.56%	1.81%	7.11%	7.62	56.4	249.6
	South	81.1	32.25%	5.85%	2.33%	10.41%	7.54	75.4	412.6
Balance*		1.02	1.31	1.32	1.62	1.46	1.03	1.85	1.65
5UA	North West	82.46	24.58%	5.57%	1.72%	9.37%	7.41	48.2	289.6
	North East	80.77	31.70%	6.00%	2.79%	9.73%	7.48	89.1	304.6
	Central	82.67	27.38%	4.56%	1.81%	7.11%	7.62	70.0	249.6
	South West	80.69	32.50%	6.44%	2.47%	11.95%	7.53	81.2	481.2
	South East	81.44	32.08%	5.47%	2.24%	9.38%	7.54	56.4	363.5
Balance*		1.02	1.32	1.41	1.62	1.68	1.03	1.85	1.93
England		136.3	24.76	21.33	-	-	-	-	-
Sources		<a href="#">ONS</a>	<a href="#">Department of Health and Social Care</a>	<a href="#">DWP</a>	<a href="#">DWP</a>	<a href="#">DWP/ONS</a>	<a href="#">ONS</a>	ECC, Southend-on-Sea & <a href="#">NHS Digital</a>	ECC, Southend-on-Sea & <a href="#">NHS Digital</a>

Note: Appendix 7.3 has method tables to show how these figures have been calculated

Key:  Strong balance (0.90 to 1.50) |  Moderate balance (1.51 to 2) |  Significant imbalance (2.01 onwards)

# 6

## Medium Term Financial Strategy



# MTFS: Overview of work

This section includes the findings of the desktop review of key financial documents for each authority. This includes a review of a range of documents, depending on what is available and has been published by each authority.

The documents have been reviewed for commentary on:

- Overall strategic themes and narratives.
- Evidence of savings delivery to date and planned future savings.
- Evidence of transformation to date and planned future transformation.
- Any reflections on the core capabilities that need to be in place to deliver savings and transformation (including areas such as governance, performance management, project and programme capabilities and resources).

This commentary will help provide a view of the existing work that has been done to transform authorities and therefore the likely remaining opportunity to transform the different organisations through LGR.

**Note:** This section contains numbers as presented in each council's published documents. There will be narrative reasons for the specific position of each authority which have not been included in this document and would need to be considered when reviewing this analysis. This report makes no value judgements on the relative financial position of each authority, or its use of reserves.

Authority	Reviewed documents
Basildon	<a href="#">Draft annual report for 2024/25</a> <a href="#">Budget and Financial Forecast for 2025/26</a>
Braintree	<a href="#">Draft statement of accounts 2024/25</a> <a href="#">Medium-Term Financial Strategy 2025/26 to 2028/29</a>
Brentwood	<a href="#">Draft Statement of accounts 2024/25</a> <a href="#">Medium-Term Financial Strategy 2025-30</a>
Castle Point	<a href="#">Draft Statement of accounts 2024/25</a> <a href="#">Medium-Term Financial Strategy 2025/26 to 2027/28</a>
Chelmsford	<a href="#">Draft statement of accounts 2024/25</a> <a href="#">Budget report 2025/26</a>
Colchester	<a href="#">Medium-Term Financial forecast 2025/6 to 2029/30</a> Draft Statement of accounts 24/25 (shared via email)
Epping Forest	<a href="#">Draft statement of accounts 2024/25</a> <a href="#">Medium-Term Financial Plan for 2025/26 to 2029/30</a> <a href="#">Budget 25/26</a>
Essex County	<a href="#">Draft statement of accounts 2024/25</a> <a href="#">Everyone's Essex Annual Plan and Budget 2025/26</a>
Harlow	<a href="#">Draft statement of accounts 2024/25</a> <a href="#">Medium-Term Financial Plan 2025/26 and 2027/8</a>
Maldon	<a href="#">Draft statement of accounts 2024/25</a> <a href="#">Medium-Term Financial Strategy 2025/26 and 2028/29</a>
Rochford	<a href="#">Draft annual financial report 2024/25</a> <a href="#">2025/26 Budget and 2025-30 Medium-Term Financial Strategy</a>
Southend-on-sea	<a href="#">Draft statement of accounts 2024/25</a> <a href="#">Medium-Term Financial Strategy 2025/26 to 2029/30</a>
Tendering	<a href="#">Draft statement of accounts 2024/25</a> <a href="#">General fund and council tax proposal 2025/26</a>
Thurrock	<a href="#">Draft statement of accounts 2024/25</a> <a href="#">Medium-Term Financial Strategy 2025/26 to 2028/29</a>
Uttlesford	<a href="#">Draft statement of accounts 2024/25</a> <a href="#">Medium-Term Financial Strategy 2025/26 to 2029/30</a>

# MTFS: Key themes identified

Key financial documents from all of the Greater Essex authorities have been reviewed to identify areas of comparison and overlap. The following key themes highlight a series of risks and considerations for LGR which should be explored further in any proposed business cases.

Theme	Summary	Implications for LGR
<b>Savings strategy and delivery</b>	<ul style="list-style-type: none"> <li>Most of the Greater Essex authorities are emphasising the adoption of clear savings strategies to address their budget challenges.</li> <li>Some authorities, such as Thurrock, have really clear plans that set out the specific actions that will be taken to deliver savings and how these will be delivered. This is not consistent across the piece with some authorities referencing the need to develop savings delivery plans and methods during the financial year.</li> <li>Some authorities, such as Essex, are clearly able to reference their history and track record of delivering savings. This is not consistent across the piece, with Epping Forest for example currently able to balance the budget without any assumed savings within the MTFP projections.</li> </ul>	<ul style="list-style-type: none"> <li>Authorities are at different places on their savings delivery journey, meaning there will be different levels of opportunities to deliver further savings through reorganisation.</li> <li>Many authorities have been delivering savings year on year and have completed key activities such as leadership and functional restructures which could limit some opportunities associated with LGR.</li> </ul>
<b>Transformation strategy and delivery</b>	<ul style="list-style-type: none"> <li>Most of the Greater Essex authorities are emphasising the need for transformation to improve ways of working, efficiency and outcomes for residents.</li> <li>Some authorities, such as Southend-on-sea and Harlow, have well-defined transformation programmes stood up with named projects and outcomes they are working to deliver. This is not consistent across the piece with some authorities having no references to 'transformation' in the documents reviewed.</li> <li>Transformation programmes vary massively in what is included with only some mentioning key themes such as digital transformation, the use of Artificial intelligence and people change.</li> </ul>	<ul style="list-style-type: none"> <li>Authorities are at different places on their transformation delivery journey, meaning there will be different levels of opportunities to deliver further transformation and change through reorganisation.</li> <li>Many authorities have been focusing on delivering savings, with limited references to whole organisation, digitally-enabled transformation, meaning there is likely to be opportunity in this space.</li> </ul>
<b>Capability to change</b>	<ul style="list-style-type: none"> <li>Many of the recent governance reports recognise challenges with the core foundations needed to deliver transformation. Many authorities are looking at improving governance, resource availability, performance management and programme management so they can better drive and deliver transformation and savings.</li> </ul>	<ul style="list-style-type: none"> <li>The availability of capability and capacity to deliver LGR is a key risk.</li> <li>Authorities who have been through a transformation journey may need to upskill others to support the deliver of LGR.</li> </ul>
<b>Collaboration and shared services</b>	<ul style="list-style-type: none"> <li>Some authorities are already working in partnership with shared services in place. This includes various arrangements such as the Essex Procurement Partnership, OneTeam partnership between Brentwood and Rochford and others. Additionally, Basildon has shared services with Brentwood and Chelmsford.</li> <li>This is a key focus of many of the opportunities to deliver savings over the next two / three years.</li> </ul>	<ul style="list-style-type: none"> <li>There may be additional disaggregation costs if existing shared service arrangements need to be divided across proposed configurations.</li> <li>Some of the efficiencies associated with LGR may already have been realised through the arrangements.</li> </ul>

**Additional information:** Please see appendix 7.1 for the summaries produced for each of the authorities to support the analysis used in this section.

# MTFS: Past budget information (1 of 4)

The table presents a comparison of the budgeted versus actual revenue spend for 2024/25. As 2024/25 outturn data is not yet available in MHCLG tables, this summarises information published by each council in budget reports. It helps to offer insight into the financial pressures and services demands faced locally.

Authority	Revenue Budget for services 24/25 (£)	Actual spend 24/25 (£)	Overspend for 24/25 (£)	Information Source	Overspend as a proportion of revenue budget (24/25)	Key commentary on revenue budget position
<b>Basildon</b>	33,501,000 - Net cost of services, original budget for 24/25	34,983,000 - Net cost of services, actuals for 24/25	1,482,000	<a href="#">Draft annual financial report 2024/25</a> - P14 of PDF, General Fund Revenue Outturn	4.4%	<ul style="list-style-type: none"> <li>The working budget was at £39,964,000. Overspend has been calculated against the original budget for 24/25.</li> <li>The Environment service overspent by £2,377,000. This was driven by unbudgeted vehicle costs and additional staffing costs on Refuse (£2.2m) with the remainder due to additional one-off staffing costs on Street Cleansing.</li> <li>The Housing service overspent by £1,305,000. This was driven by increasing cost of providing temporary accommodation to try and prevent Homelessness.</li> </ul>
<b>Braintree</b>	16,936,000 - Service plan, total updated budget	14,320,000 - Service plan, actual spend	N/A	<a href="#">Draft Statement of accounts 2024/25</a> - P7 of PDF, Revenue Budget Outturn for the year	No overall overspend reported	<ul style="list-style-type: none"> <li>The Environment service <a href="#">overspent</a> by £155,000 this was due to building control net additional agency staff costs due to continuing difficulties in recruitment combined with high service demand.</li> <li>The Strategic Investment service overspent by £39,000.</li> <li>The Sustainable development service overspend by £48,000 as planning application income was lower than forecast due to delay in several major applications.</li> <li>The Asset Management service had a variance of £378,000 due to higher cost of interim management arrangements and additional survey to complete outstanding rent reviews and un-let vacant space.</li> </ul>
<b>Brentwood</b>	7,279,000 - Total Spend - Brentwood 2025, budget	7,543,000 - Total Spend - Brentwood 2025, actual outturn	264,000	<a href="#">Draft statement of accounts 2024/25</a> - P9 of PDF, General Fund Revenue Account	3.6%	<ul style="list-style-type: none"> <li>'A leading local authority' plan overspent by £153,000.</li> <li>It is important to note the improved outturn position was due to the sale of Childerditch which resulted in the generation of additional interest income and the council no longer needing to set aside MRP on the asset.</li> </ul>
<b>Castle Point</b>	14,945,000 - Net cost of services, Revised net budget	15,905,000 - Net cost of services, Actual (Income) & Expenditure	960,000	<a href="#">Draft statement of accounts 2024/25</a> - P15, Outturn for the FY, 5.1 General Fund	6.4%	<ul style="list-style-type: none"> <li>The Commercial &amp; Assets service overspent by £334,000.</li> <li>The Corporate &amp; Customer service overspent by £715,000.</li> <li>The Place &amp; Communities service overspent by £664,000.</li> <li>Balanced by income generation, savings, and increased asset utilisation.</li> </ul>

# MTFS: Past budget information (2 of 4)

The table presents a comparison of the budgeted versus actual revenue spend for 2024/25. This uses information presented in revenue outturn reports. It helps to offer insight into the financial pressures and services demands faced locally.

Authority	Revenue Budget for services 24/25 (£)	Actual spend 24/25 (£)	Overspend for 24/25 (£)	Information Source	Overspend as a proportion of revenue budget (24/25)	Key commentary on revenue budget position
<b>Chelmsford</b>	28,915,000 - Service expenditure, 24/25 estimate	27,315,000 - Service revenue expenditure underspend of £1.6 against the budget	N/A	<a href="#">24/25 approved budget papers</a> - P50, Analysis of the revenue budget <a href="#">Draft statement of accounts 2024/25</a> - P20	No overall overspend reported	<ul style="list-style-type: none"> <li>Analysis on the provisional outturn of the net service revenue expenditure for 2024/25 identified £1.6m underspend compared to the budget.</li> <li>One key area of increased cost and demand is the Homelessness service.</li> <li>Budget balanced by increased use of reserves.</li> </ul>
<b>Colchester</b>	24,081,000 - Total service budgets, budget	32,723,000 - Total service budgets, outturn	£1,700,000 overspend net of planned use of reserves	Draft statement of accounts 2024/25 (shared by email) - P18, Revenue - General Fund <a href="#">Statement of accounts 2024/25</a> - P8,	7.06%	<ul style="list-style-type: none"> <li>Corporate Services overspent by £5,500,000.</li> <li>Housing overspent by £2,100,000.</li> </ul>
<b>Epping Forest</b>	15,871,000 - Totals, budget	15,096,000 - Totals, outturn	N/A	<a href="#">Statement of accounts 2024/25</a> - P8, General Fund Management Accounts	No overall overspend reported	<ul style="list-style-type: none"> <li>Finance services overspent by £505,000.</li> <li>The Housing &amp; Property service overspent by £307,000.</li> <li>Strategic projects overspent by £289,000.</li> <li>The Planning &amp; Development service overspent by £208,000.</li> </ul>
<b>Essex</b>	2,507,600,000 - Budget for provision of services in 24/25	2,502,708,000 - Calculated from £4.892m underspend included on P9	N/A	<a href="#">Draft statement of accounts 2024/25</a> - P8/9, Revenue Spending	No overall overspend	<ul style="list-style-type: none"> <li>Adult Social Care, Public Health &amp; Integration overspent by £11,594,000.</li> <li>Children's Services overspent by £9,594.</li> <li>Non Dedicated Schools Budget overspent by £1,035,000.</li> </ul>

# MTFS: Past budget information (3 of 4)

The table presents a comparison of the budgeted versus actual revenue spend for 2024/25. This uses information presented in revenue outturn reports. It helps to offer insight into the financial pressures and services demands faced locally.

Authority	Revenue Budget for services 24/25 (£)	Actual spend 24/25 (£)	Overspend for 24/25 (£)	Information Source	Overspend as a proportion of revenue budget (24/25)	Key commentary on revenue budget position
Harlow	13,196,000 - Net Service expenditure, original estimate	14,467,000 - Net service expenditure, actual	1,271,000	<a href="#">Statement of accounts 2024/25</a> - P6, General fund outturn	9.6%	<ul style="list-style-type: none"> <li>The revised estimate was at £13,624,000. Overspend has been calculated against the original estimate for 24/25.</li> <li>There was increased Planning staffing costs and reduced income by £360,000.</li> <li>Higher net cost of Housing Benefits scheme by £433,000.</li> <li>There was increased interest payable and reduced interest receivable by £941,000.</li> <li>Homelessness services overspent by £995,000.</li> </ul>
Maldon	12,900,000 - Net cost of services, approved budget	12,680,000 - Net cost of services, actual expenditure	N/A	<a href="#">Draft statement of accounts 2024/25</a> - P9, Performance against net revenue budget	No overall overspend reported	<ul style="list-style-type: none"> <li>The Strategy &amp; Resources directorate overspent by £402,000.</li> <li>The Housing Disabled Facilities budget overspent but reserved amounts from prior year grants covered this.</li> </ul>
Rochford	12,896,000 - Total, latest budget	11,715,000 - Total, actual	N/A	<a href="#">Draft statement of accounts 2024/25</a> - P10, Final revenue outturn position	No overall overspend reported	<ul style="list-style-type: none"> <li>Development Services had an overspend of £113,000.</li> </ul>
Southeast-on-Sea	169,839,000 - Net Controllable cost of portfolios, Revised budget	172,979,000 - Net Controllable cost of portfolios, Actual	3,140,000	<a href="#">Statement of accounts 2024/25</a> - P18, Revenue Outturn	1.8%	<ul style="list-style-type: none"> <li>Infrastructure &amp; Corporate strategy had an overspend of £1,100,000.</li> <li>Planning, Housing &amp; the Local Plan had an overspend of £1,300,000.</li> <li>Social Care and Healthier Communities had an overspend of £1,200,000.</li> </ul>
Tendring	36,276,000 - Net cost of services, Budget	16,129,000 - Net cost of services, Outturn	N/A	<a href="#">Statement of accounts 2024/25</a> - P23, Summary of General Fund Revenue	No overall overspend reported	

# MTFS: Past budget information (4 of 4)

The table presents a comparison of the budgeted versus actual revenue spend for 2024/25. This uses information presented in revenue outturn reports. It helps to offer insight into the financial pressures and services demands faced locally.

Authority	Revenue Budget for services 24/25 (£)	Actual spend 24/25 (£)	Overspend for 24/25 (£)	Information Source	Overspend as a proportion of revenue budget (24/25)	Key commentary on revenue budget position
Thurrock	252,000,000 - P10 Budget requires to fund the provision of services and debt financing costs	230,200,000 - P10 provisional underspend of £21.8m taken from original budget	N/A	<a href="#">Statement of accounts 2024/25</a> - P10, General fund	No overall overspend reported*	<ul style="list-style-type: none"><li>The Council required estimated exceptional financial support, through a s16(2)(b) capitalisation direction of £96,400,000.</li><li>This will be reflected as an increase in MRP in this and subsequent years</li></ul>
Uttlesford	15,352,000 - Net cost of services, budget	15,313,000 - Net cost of services, outturn	N/A	<a href="#">Statement of accounts 2024/25</a> - P8, General fund revenue account	No overall overspend reported	<ul style="list-style-type: none"><li>Legal services overspent by £244,00 due to hiring agency staff whilst finalising permanent structure.</li><li>IT contract costs overspent by £242,000.</li><li>Environment services overspent by £524,000 due to high cost of sie seal, vehicle hire and parts.</li><li>Financial services overspent by £269,000 due to the need for a team of agency workers to meet the audit backstop dates for the last five financial years.</li><li>Housing Benefit Subsidy Gap of £160,000 led to an overspend.</li><li>Planning services had an overspend of £366,000 due to agency spend and difficulty. hiring permanent staff, although that drove higher planning income level.</li></ul>

## Guidance notes:

- Thurrock Council's outturn for 2023/24 includes a capitalisation direction under s16(2)(b) of the Local Government Finance Act 2003, for £206.6m which resulted in a balanced budget. The budget for 2024/25 includes further support of £96.4m.

# MTFS: Change in useable reserves during 24/25 (1 of 2)

The table below highlights the use of total useable reserves during 24/25. *Please note - That this will include the use of different types of reserves (including both revenue and capital) and therefore is not an indication of financial challenge alone, with reserves being used to deliver planned programmes and councils choosing to manage their reserves in different ways based on the preferences of individual organisations.*

Authority	Information Source	Balance at 1 April 24 Total useable reserves (£)	Balance at 31 March 25 Total useable reserves (£)	Change in total useable reserves from 1 April 24 to 31 March 25 (£)	Percentage change in total useable reserves in 24/25
Basildon	<a href="#">Draft annual financial report 24/25</a> - P50 of PDF - Movement in reserves statement.	96,237,000 - Total useable reserves at 1 April 24	91,322,000 - Total Usable Reserves at 31 March 25	-4,915,000	-5.1%
Braintree	<a href="#">Draft statement of accounts 24/25</a> - Page 17 of PDF - Movement in reserves statement.	45,141,000 - Total useable reserves at 1 April 24	56,177,000 - Total Usable reserves at 31 March 25	+11,036,000	+24.4%
Brentwood	<a href="#">Draft statement of accounts 24/25</a> - P29 of PDF - Movement in reserves statement.	24,996,000 - Total useable reserves at 31 March 24	47,869,000 - Total Useable reserves at 31 March 25	+22,873,000	+91.5%
Castle Point	<a href="#">Draft statement of accounts 24/25</a> - P24 of PDF - Movement in reserves statement.	34,389,000 - Total useable reserves at 1 April 24	31,905,000 - Total Useable reserves at 31 March 25	-2,484,000	-7.2%
Chelmsford	<a href="#">Draft statement of accounts 24/25</a> - P29 of PDF - Movement in reserves statement.	64,012,000 - Total useable reserves at 31 March 24	58,675,000 - Total useable reserves at 31 March 25	-5,337,000	-8.3%
Colchester	Draft statement of accounts 24/25 (shared via email) - P24 of PDF - Movement in reserves statement.	44,465,000 - Total useable reserves at 31 March 24	43,062,000 - Total useable reserves at 31 March 25	-1,403,000	-3.2%
Epping Forest	<a href="#">Draft statement of accounts 24/25</a> - P22 of PDF - Movement in reserves statement.	119,978,000 - Total useable reserves at 31 March 24	120,096,000 - Total useable reserves at 31 March 25	+109,000	+0.1%
Essex	<a href="#">Draft statement of accounts 24/25</a> - P28 of PDF - Movement in reserves statement.	701,010,000 - Total useable reserves at 31 March 24	714,558,000 - Total useable reserves at 31 March 25	+13,548,000	+1.9%
Harlow	<a href="#">Draft statement of accounts 24/25</a> - P20 of PDF - Movement in reserves statement.	85,232,000 - Total useable reserves at 31 March 24	81,811,000 - Total useable reserves at 31 March 25	-3,421,000	-4.0%

**Additional information:** Please see appendix 7.1 for the summaries produced for each of the authorities to support the analysis used in this section.

## Guidance notes:

- Thurrock Council's outturn for 2023/24 includes a capitalisation direction under s16(2)(b) of the Local Government Finance Act 2003, for £206.6m which resulted in a balanced budget. The budget for 2024/25 includes further support of £96.4m.

# MTFS: Change in useable reserves during 24/25 (2 of 2)

The table below highlights the use of total useable reserves during 24/25. *Please note - This total will include the use of different types of reserve (including both revenue and capital) and therefore is not to be regarded as an indication of a response to financial challenge, with reserves being used to deliver planned investment and programmes, and councils choosing to manage their reserves in different ways based on the political and financial requirements of individual organisations.*

Authority	Information Source	Balance at 1 April 24 Total useable reserves (£)	Balance at 31 March 25 Total useable reserves (£)	Change in total useable reserves from 1 April 24 to 31 March 25 (£)	Percentage change in total useable reserves in 24/25
Maldon	<a href="#">Draft statement of accounts 24/25</a> - P22 of PDF - Movement in reserves statement.	14,400,000 - Total useable reserves at 31 March 24	16,851,000 - Total useable reserves at 31 March 25	+2,451,000	+17.0%
Rochford	<a href="#">Draft annual financial report 2024/25</a> - P24 of PDF - Movement in reserves statement.	18,895,000 - Total useable reserves at 31 March 24	19,427,000 - Total useable reserves at 31 March 25	+532,000	+2.8%
Southend-on-Sea	<a href="#">Draft statement of accounts 24/25</a> - P52 of PDF - Movement in reserves statement.	192,570,000 - Total useable reserves at 31 March 24	183,028,000 - Total useable reserves at 31 March 25	-9,542,000	-5.0%
Tendring	<a href="#">Draft statement of accounts 2024/25</a> - P44 of PDF - Movement in reserves statement.	61,034,000 - Total useable reserves at 1 April 24	64,234,000 - Total useable reserves at 31 March 25	+3,200,000	+5.2%
Thurrock	<a href="#">Draft statement of accounts 2024/25</a> - P17 of PDF - Movement in reserves statement.	171,319,000 - Total useable reserves at 31 March 24	216,168,000 - Total useable reserves at 31 March 25	+44,849,000	+26.2%
Uttlesford	<a href="#">Draft statement of accounts 2024/25</a> - P27 of PDF - Movement in reserves statement.	33,273,000 - Total useable reserves at 31 March 24	36,732,000 - Total useable reserves at 31 March 25	+3,459,000	+10.4%

**Additional information:** Please see appendix 7.1 for the summaries produced for each of the authorities to support the analysis used in this section.

## Guidance notes:

- Thurrock Council's outturn for 2023/24 includes a capitalisation direction under s16(2)(b) of the Local Government Finance Act 2003, for £206.6m which resulted in a balanced budget. The budget for 2024/25 includes further support of £96.4m.



# MTFS: Current Savings Plans

The table below highlights the 2025/26 budgets that each authority is aiming to deliver during the financial year. This is an additional indicator to give a sense of the scale of the challenge faced by each of the authorities across Essex.

District/Unitary Authority	Estimated revenue Budget 25/26 (£)	Savings required 25/26 (£)*	Savings required as a proportion of 25/26 revenue budget
Basildon	<a href="#">39,471,000</a> - P2, 2025/26 General Fund Expenditure on services	4,663,000* - From feedback	11.8%
Braintree	<a href="#">18,905,000</a> - P36, 25/26 proposed base budget b/f	<a href="#">2,100,980</a> - Total additional income and savings, 25/26	11.1%
Brentwood	<a href="#">11,033,000</a> - P4, Total General Fund Net Expenditure, 25/26 budget	No savings requirement* - From feedback	-
Castle Point	<a href="#">14,623,000</a> - P17, Total Net Service Expenditure, 25/26 estimate	No savings requirement* - From feedback	-
Chelmsford	<a href="#">26,107,000</a> - P50, Service expenditure, 25/26 expenditure	<a href="#">3,072,000</a> - Have used 26/27	12.95%
Colchester	<a href="#">29,674,000</a> - P2, 25/26 General fund revenue budget, net expenditure, 25/26 draft (January 2025)	<a href="#">150,000</a> - Savings and Revenue 25/26	0.5%
Epping Forest	<a href="#">19,383,000</a> - P2, 25/26 General fund budget evolution, net expenditure, 25/26 final draft budget	<a href="#">1,557,954</a> - Unavoidable 25-26, Total	8.0%
Essex	<a href="#">1,212,006,000</a> - Revenue budget summary, 25/26 total net expenditure	<a href="#">42,963,000</a> - Total ECC, 25/26	3.5%
Harlow	<a href="#">16,626,000</a> - General fund working balances, 25/26 budget, net budget requirement	<a href="#">1,012,804</a> - P10, total identified efficiency savings & additional income	6.1%
Maldon	<a href="#">13,080,249</a> - P4, Original General Fund Revenue budget estimates for 25/26	<a href="#">503,940</a> - Total 25/26	3.9%
Rochford	<a href="#">13,943,000</a> - P26, Total service expenditure for 2025/26	<a href="#">No savings requirement</a> - P26, Savings in 2025/26	-
Southend-on-Sea	<a href="#">165,059,000</a> - P6, General fund revenue budget	<a href="#">5,273,000</a> - P7, Grand total 25/26 budget savings / income plus agreed savings from prior years	3.2%
Tendring	<a href="#">17,660,000</a> - P2, General fund revenue budget for 25/26	<a href="#">330,000</a> - Planned Delivery / Impact 25/26	1.9%
Thurrock	<a href="#">240,700,000</a> - P2, 25/26 revenue budget	<a href="#">17,375,474</a> - P2, Total savings proposals 25/26	7.2%
Uttlesford	<a href="#">15,682,000</a> - P11, Services net expenditure 25/26	<a href="#">495,000</a> - Revised target 25/26	3.2%

## Guidance notes:

- Additional information that is not linked has come through the savings profiles in the Castle Point sharepoint.
- The details of savings and transformation plans to achieve these savings are captured in appendix 7.1.
- \*Comment updated to reflect feedback on an initial version of this document shared.
- Thurrock Council's outturn for 2023/24 includes a capitalisation direction under s16(2)(b) of the Local Government Finance Act 2003, for £206.6m which resulted in a balanced budget. The budget for 2024/25 includes further support of £96.4m.

# MTFS: Future projected Budget Gaps

The table below highlights the 2026/27 and onwards budget gaps facing each authority. This is an additional indicator to give a sense of the scale of the challenge faced by each of the authorities across Essex.

Authority	25/26 Revenue Budget (£) <i>Source on previous page</i>	Budget gap source	Budget gaps 26/27 (£)	Budget gaps 27/28 (£)	Budget gaps 28/29 (£)	26/27 budget gap as proportion of 25/26 budget
Basildon	<a href="#">39,471,000</a>	<a href="#">MTFP data collection template - Top table</a>	1,673,000	4,302,000	1,528,000	4.2%
Braintree	<a href="#">18,905,000</a>	<a href="#">MTFP data collection template - Top table</a>	2,186,000	523,000	2,462,000	11.6%
Brentwood	<a href="#">11,033,000</a>	<a href="#">MTFP data collection template - Top table</a>	68,000	309,000	314,000	0.6%
Castle Point	<a href="#">14,623,000</a>	<a href="#">MTFP data collection template - Top table</a>	Balanced budget forecast	Balanced budget forecast	Not yet published - likely balanced*	N/A
Chelmsford	<a href="#">26,107,000</a>	<a href="#">MTFP data collection template - Top table</a>	3,841,000	2,719,000	3,478,000	14.7%
Colchester	<a href="#">29,674,000</a>	<a href="#">MTFP data collection template - Top table</a>	3,266,000	2,647,000	1,417,000	11.0%
Epping Forest	<a href="#">19,383,000</a>	Budget setting Feb 25 (Shared via email) - P7, General Fund MTFP	3,261,000	618,000	540,000	16.8%
Essex	<a href="#">1,212,006,000</a>	<a href="#">MTFP data collection template - Top table</a>	26,488,000	56,532,000	46,041,000	2.2%
Harlow	<a href="#">16,626,000</a>	<a href="#">MTFP data collection template - Top table</a>	2,100,000	1,300,000	1,300,000	12.9%
Maldon	<a href="#">13,080,249</a>	<a href="#">MTFP data collection template - Top table</a>	279,000	875,000	320,000	2.1%
Rochford	<a href="#">13,943,000</a>	<a href="#">MTFP data collection template - Top table</a>	328,000	464,000	-710,000	2.4%
Southend-on-Sea	<a href="#">165,059,000</a>	<a href="#">MTFP data collection template - Top table</a>	6,500,000	6,900,000	7,000,000	3.9%
Tendring	<a href="#">17,660,000</a>	<a href="#">MTFP data collection template - Top table</a>	785,000	1,512,000	2,228,000	4.5%
Thurrock	<a href="#">240,700,000</a>	<a href="#">MTFP data collection template - Top table</a>	73,310,000	68,668,000	66,244,000	30.5%
Uttlesford	<a href="#">15,682,000</a>	<a href="#">MTFP data collection template - Top table</a>	713,000	950,000	2,140,000	4.6%

## Guidance notes:

- \*Comment updated to reflect feedback on an initial version of this document shared.
- Revenue budget figure sources are clarified on the previous page. The same figures have been brought forward into this table.
- Thurrock Council's outturn for 2023/24 includes a capitalisation direction under s16(2)(b) of the Local Government Finance Act 2003, for £206.6m which resulted in a balanced budget. The budget for 2024/25 includes further support of £96.4m.

# 7

Appendix

# Appendix: Contents

The appendix to this document contains supplementary information that has been used to inform the analysis captured throughout this document.

#	Section	Pages
7.1	Financial Document Review	45 - 60
7.2	Risk of DSG HNB Deficit	61 - 63
7.3	Indicator Method Statement	64 - 75

# 7.1

## Financial Document Review

The [Basildon draft Annual Report for 24/25](#) and [Budget and Financial forecast for 25/26](#) have been reviewed to inform this analysis. This analysis summarises the key themes and actions the Council are currently taking to transform their organisation and ensure future financial resilience.

Key themes and narrative	Savings strategy and delivery	Transformation strategy and delivery	Capability to change
<ul style="list-style-type: none"> <li>• The Council is facing a substantial budget gap, projected to reach £1.7 million by 2026/27, £6 million in 2027/38 and £7.5 million in 2028/29. This is being exacerbated by external pressures such as the cost-of-living crisis, interest rates and inflation.</li> <li>• The Council has seen a significant increase in demand for temporary accommodation which is due to the rising costs in the private rented sector. Temporary accommodation expenses are projected to exceed £3 million annually.</li> <li>• Overall approach is to focus on a combination of: building accurate service budgets, identifying and delivering savings initiatives and investing in services where possible.</li> </ul>	<p>Work is ongoing to address the funding gap in future years, including:</p> <ul style="list-style-type: none"> <li>• Shared service opportunities;</li> <li>• Service modernisation and efficiencies;</li> <li>• Service restructures;</li> </ul> <p>Development of further service savings and income generating opportunities;</p> <p>A comprehensive savings plan is being prepared, including an implementation timetable. The delivery of efficiencies is going to require significant investment in resource which will depend on the re-prioritisation of wider organisational capacity.</p>	<ul style="list-style-type: none"> <li>• The Next Generation Council Initiative is in place focused on enhancing services through digital transformation and AI, making it easier for residents to access services and improving overall efficiency.</li> <li>• The Resident, digital and transformation strategy aims to provide quick and easy access to services, improve communication and support residents facing challenges with digital services.</li> <li>• The Council has developed a modernisation action plan with the Council's implementation partner (HSO). This will include the adoption of new technology and process reviews.</li> <li>• There are key corporate programmes in place including focusing on delivering the organisational, waste, customer and commercial strategies.</li> </ul>	<p>A series of actions have been taken to address governance improvement areas from 2023/24:</p> <ul style="list-style-type: none"> <li>• A senior management restructure has taken place to support future transformation and service delivery.</li> <li>• Asset management disposal plan needs to remain a key action for 2025/26.</li> <li>• A new performance management framework has been approved in November 2024. Further work needed to establish key performance indicators across the Council and this remains a key action for 2025/26.</li> <li>• A new project and programme management framework, including tools, templates and guidance notes is in place. A Portfolio and Change Board was established in March 2025 to help manage non-compliance with governance requirements. Programme management remains a key area of action for 2025/26.</li> </ul>

**Summary:** Basildon Council is taking key actions to address their challenging budget position, with a series of transformation strategies and plans noted and in place. The Council are currently developing the detailed plans required to support the delivery of the savings strategies set out. There is ongoing action being taken to ensure the capability is in place to enable the delivery of transformation activities, including setting up the management and governance of the change portfolio and reviewing performance management approaches.

The [Braintree draft Statements of Accounts 2024-25](#) and [Medium-Term Financial Strategy 2025/6 to 2028/9](#) have been reviewed to inform this analysis. This analysis summarises the key themes and actions the Council are currently taking to transform their organisation and ensure future financial resilience.

Key themes and narrative	Savings strategy and delivery	Transformation strategy and delivery	Capability to change
<ul style="list-style-type: none"> <li>• The proposed budget for 2025/26 is balanced but achieved using balances and reserves.</li> <li>• Additional income and savings totalling £2.1 million have been identified for 2025/26.</li> <li>• In the budget setting of 2025/26 the Council reaffirmed its core strategy of: being a low council tax authority, having plans to deliver a balanced budget over the medium-term, and maintaining a minimum level of unallocated balances of £3 million.</li> <li>• The Council is facing a budget gap, projected to reach £2.1 million by 2026/27, £2.6 million in 2027/38 and £2.9 million in 2028/29.</li> <li>• Through prudent financial management the Council has built up its financial resilience to withstand short to medium-term pressures.</li> </ul>	<ul style="list-style-type: none"> <li>• The Council has previously identified incremental savings and increases in income through its annual budget process which have offset previous inflationary costs and allowed for priority growth. A more strategic and transformational approach is now being taken to address the medium-term structural budget gap.</li> <li>• Staffing budget is based on full complement and therefore a provision of £300,000 is allowed for in-year savings due to staff turnover.</li> <li>• The council has been successful in previous years of delivering efficiencies and additional income, with around £10 million identified over the last 10 years.</li> <li>• The Council is looking currently more fundamentally at transformational changes; the way services are designed and delivered; and how to allocate finite resources to deliver the key priorities in the corporate strategy.</li> </ul>	<ul style="list-style-type: none"> <li>• A 'fit for the future' transformation agenda has been initiated, focused on addressing the Council's financial challenge.</li> <li>• One of the workstreams is looking at opportunities for shared services between Braintree, Colchester and Epping Forest Councils across a range of enabling services and revenue and benefits.</li> <li>• The programme has the following workstreams: Agile and Flexible working, Shared Services and Partnerships, Asset Management Review, Service Reviews and Organisation Design.</li> <li>• It is expected that the financial benefits from the programme will begin to be realised ahead of the 2026-27 budget but this cannot currently be quantified.</li> <li>• New savings for the year are named as letting agency fees, ICT maintenance, citizens advice grants and transparency grant.</li> </ul>	<ul style="list-style-type: none"> <li>• Governance for the programme is in place, utilising existing arrangements for formal and informal oversight.</li> <li>• A Transformation team has been created to provide the capacity and capabilities to support and delivery the programme.</li> <li>• Recognition that LFR, Shared Services work and the Fit-for-the-future programme, BAU activity will all be drawing on a limited pool of Council internal resources.</li> <li>• Close monitoring and reporting for the programme is in place.</li> <li>• Significant funding has been set aside to ensure the necessary resources and expertise is in place to deliver the programme.</li> <li>• Delivery of savings plans is monitored through quarterly performance reports to Members.</li> <li>• An Investment and Development Programme Board has been established to support the delivery of savings projects.</li> </ul>

**Summary:** Braintree Council is taking key actions to address their challenging budget position, with the fit for the future transformation programme stood up and in place. There appears to be clear governance, resource and performance monitoring in place to assure the delivery of the portfolio and savings associated with the programme. Shared Services with Colchester and Epping Forest Councils in discussion and worth noting as an area that could impact LGR proposals.

The [Brentwood draft statement of accounts 2024-25](#) and [Budget 2025-26 and Medium-Term Financial Strategy 2025-30](#) have been reviewed to inform this analysis. This analysis summarises the key themes and actions the Council are currently taking to transform their organisation and ensure future financial resilience.

Key themes and narrative	Savings strategy and delivery	Transformation strategy and delivery	Capability to change
<ul style="list-style-type: none"> <li>• The Council is forecasting a balanced budget until 2029/30 but this position assumes the use of reserves from 2026/27 onwards.</li> <li>• The Council is facing a budget gap, projected to reach £68k by 2026/27, £308k in 2027/28 and £310k in 2028/29.</li> <li>• Council has increased its property portfolio to manage and maintain regeneration within the Borough and contribute to the General Fund over the longer term.</li> </ul>	<p>Savings for 2025/26 include:</p> <ul style="list-style-type: none"> <li>• Corporate vacancy factor and organisation review;</li> <li>• Capitalisation of staff costs;</li> <li>• Service income generation;</li> <li>• Debt servicing.</li> </ul> <p>The strategy for ensuring a sustainable medium-term position relies on the following:</p> <ul style="list-style-type: none"> <li>• Service redesign and transformation including further development of the One Team arrangement with Rochford;</li> <li>• Maximising income generating opportunities;</li> <li>• Reviewing fees and charges to ensure full cost recovery;</li> <li>• Optimising the Council's use of technology to enable new ways of working and improving service quality for our residents;</li> <li>• Ensuring the Council's assets are used efficiently and effectively;</li> <li>• Reviewing the Council's capital programme and funding.</li> </ul> <p>Additionally the Council will focus on re-assessing the capital strategy by reviewing the scope of large capital projects and seeking to explore opportunities to generate receipts from some asset disposals.</p>	<ul style="list-style-type: none"> <li>• One Team is a Strategic partnership in place between Brentwood and Rochford since 2022. Key services have been reviewed to create savings reiligency and improve processes and services. These include Human Resources, Communications and Engagement, Risk Management and Insurance, Emergency Planning and Business Continuity, Procurement, Economic Development and Customer Services.</li> <li>• There are limited other references to transformation plans across the core documents shown above.</li> </ul>	<ul style="list-style-type: none"> <li>• Peer review highlighted the need to invest in the One Team partnership to maximise the potential of the relationship. This included investment in ICT, communication, a review of progress and principles of the operating model.</li> <li>• New working groups are now in place to support the development of changes in these areas.</li> <li>• New Internal Governance arrangements have been established, including a new Corporate Governance Group and Corporate Transformation Board.</li> <li>• Performance management arrangements being reviewed currently to support new governance. Introduction of a new performance management system to continue into 2025/26.</li> </ul>

**Summary:** Brentwood Council is taking key issues to address the budget position, with clearly noted savings plans for both this year and to address the medium-term position. There are limited references to wider transformation and the capabilities in place to deliver this, with the majority of activity focused on the One Team Shared Services arrangement with Rochford.



# Castle Point

The [Castle Point draft statement of accounts 2024-25](#) has been reviewed to inform this analysis. This analysis summarises the key themes and actions the Council are currently taking to transform their organisation and ensure future financial resilience.

Key themes and narrative	Savings strategy and delivery	Transformation strategy and delivery	Capability to change
<ul style="list-style-type: none"> <li>• The Council's budget for 2025/26 does not require the use of general reserves to balance.</li> <li>• The Council is a member of the Essex Procurement Partnership (EPP) with officers using the expertise provided to undertake procurement exercises.</li> </ul>	<ul style="list-style-type: none"> <li>• The Council commenced a transformation programme, Transforming Together, and saw a new structure go-live in November 2023. This included a restructures of Directors and Assistant Directors across the organisation.</li> <li>• The new Directors and Assistant Directors have now been tasked with the detailed review of their services, making sure the Council has the right people in the right place, doing the right things. There is an ambition that these reviews will, in most cases, identify savings of 10% within three years as well as any one-off investment required to make this happen. This includes a review of Service managers and below.</li> <li>• Service reviews identified instances where much of the basic functionality was deficient, where fundamental business assurance safeguards had been eroded and elementary principles of good organisational management and operation was missing.</li> <li>• Transformation has been focused on rebuilding the organisation from the ground up - shoring up the foundations, whilst continuing to deliver services as part of business as usual.</li> <li>• The significance of this work is reflected in the Corporate Plan objective - restoring the Council to good health.</li> </ul>	<ul style="list-style-type: none"> <li>• Part 2 of the transformation, called Fit for the Future was launched in April 2025. This focused on the cultural shift required to move the organisation into the 21st century.</li> <li>• There are five workstreams in this programme: Customer Service; Digital Transformation; Performance Management; Project Management; Policies and Strategies.</li> <li>• The programme aims to both continue the journey of improving services provided and ensuring that the foundational blocks of good organisational governance are in place.</li> <li>• <i>Feedback provided by authority</i> - The Council has focused on income generation (including a full fees and charged review) along with increase asset utilisation.</li> </ul>	<ul style="list-style-type: none"> <li>• The Council has reserves earmarked for transformation and spend to save initiatives.</li> <li>• The increase in Directors through the restructure has provided an increased leadership capacity needed to support the service-delivery change across the Council and to identify business process opportunities.</li> <li>• Asset management, Risk management, performance management and project management all scored partial in the 2024/25 annual governance statement, but are on an upward improvement journey.</li> </ul>

**Summary:** Castle Point has limited financial information available online, with the 2025-26 budget and financial forecast not available to the public. There has been clear effort invested in getting the foundations right for transformation, with a focus on restructures, service reviews and improving organisational management. There has been a new transformation programme established, aiming to look at give priority areas to continue the improvement and transformation journey.

The [Chelmsford draft statement of accounts 2024-25](#) and [Budget report 2025/26](#) have been reviewed to inform this analysis. This analysis summarises the key themes and actions the Council are currently taking to transform their organisation and ensure future financial resilience.

Key themes and narrative	Savings strategy and delivery	Transformation strategy and delivery	Capability to change
<ul style="list-style-type: none"> <li>• The Council continues to face many financial challenges but will strive to deliver for its residents. A number of significant issues can be identified from events in 2024/25.</li> <li>• Key challenge for the Council is homelessness. The number of households in temporary accommodation was 464 in November 2023, forecast to rise to 620 by 31 March 2025.</li> <li>• The Council finished 2024/25 with an underspend of £3.8m better than its 2024/25 budget meaning the Council has more money than planned in reserves.</li> <li>• The Council does not have sufficient capital resources available to fund its capital programme and requires the use of borrowing.</li> </ul>	<p>The MTFS sets out the ambition for:</p> <ul style="list-style-type: none"> <li>• A target level of un-earmarked reserves of a minimum of £9m for 24/25.</li> <li>• Individual reserves being established to manage specific risks.</li> <li>• Surplus income from Business Rate retention set aside to create a contingency.</li> <li>• Council assets and capital spend are managed in the most cost-effective manner</li> <li>• Savings and efficiencies to be identified as part of the budget process.</li> <li>• Fees and charges to be reviewed annually.</li> </ul> <p>Actions taken to balance the 25/26 budget include:</p> <ul style="list-style-type: none"> <li>• Use of reserves to make good income losses from commercial properties.</li> <li>• A review of the capital programme.</li> <li>• Income generated from new fees and charges.</li> <li>• Council tax increase.</li> </ul>	<ul style="list-style-type: none"> <li>• There were no specific references to the delivery of business change or transformation, but a strong focus on LGR, environmental transformation, financial adjustments, housing and economic development and service delivery and investment.</li> <li>• Budget reductions for 25/26 have included Customer Services, Digital services, Finance (procurement, risk and insurance), the non-delivering of 24/25 savings, office accommodation review and non-specific staff savings targets (move to part time work).</li> </ul>	<ul style="list-style-type: none"> <li>• There were no specific references to the capabilities needed to drive transformation.</li> </ul>

**Summary:** Chelmsford Council has in place a listed series of savings that will be made to address the budget position. There are limited references to wider transformation ambitions and the capabilities that would be required to deliver this. Savings proposals are included at a headline level and are not detailed in these documents.

The [Colchester Medium Term Financial Forecast 2025/6 to 2029/30](#) has been reviewed to inform this analysis. This analysis summarises the key themes and actions the Council are currently taking to transform their organisation and ensure future financial resilience.

Key themes and narrative	Savings strategy and delivery	Transformation strategy and delivery	Capability to change
<ul style="list-style-type: none"> <li>Colchester are not able to publish their draft statement of accounts by 30th June 2025 due to ongoing internal review and the requirement for approval by the Governance and Audit Committee. These will be published by 31st July 2025 following formal consideration and approval. This means there is limited insight into the delivery of savings and transformation for 2024-25.</li> <li>The November 2024 General Fund MTFF projections are £0m for 2025/26, £2.6m for 2026/7, £1.7m for 2027/8, and £1.1m for £2028.9, £1.1m for 2029/30.</li> </ul>	<ul style="list-style-type: none"> <li>The MTFF sets out the financial strategy which includes: maintaining adequate reserve levels, medium-term financial forecasting, responding to funding changes, managing inflations and cost pressures and ensuring a balanced budget.</li> <li>More specificity on the savings proposals which will ensure this are not included in this document.</li> </ul>	<ul style="list-style-type: none"> <li>Housing and Economic development projects core to achieving broader economic benefits.</li> <li>Theme of transforming service delivery through investment projects by funded capital resources and initiatives aimed at delivering modern services for a modern city.</li> <li>Focus on staff development, promoting dialogue through various frameworks and reflecting on workforce gender composition.</li> </ul>	<ul style="list-style-type: none"> <li>Emphasis on governance, succession planning and addressing potential recruitment and retention issues.</li> </ul>

**Summary:** Colchester has in place a high-level MTFF strategy that sets out the levers that will be used to manage the overall budget position. There are limited references to wider transformation ambitions and the capabilities that would be required to deliver this. Savings proposals are not specifically set out as the delay in the publication of the draft statement of accounts means these are not available.

# Epping Forest

The [Epping Forest draft statement of accounts 2024-25](#) and [Medium Term Financial Plan 2025/26 to 2029/30](#) have been reviewed to inform this analysis. This analysis summarises the key themes and actions the Council are currently taking to transform their organisation and ensure future financial resilience.

Key themes and narrative	Savings strategy and delivery	Transformation strategy and delivery	Capability to change
<ul style="list-style-type: none"><li>• The 2024/25 position was an underspend against the budget of £1.19m in total.</li><li>• The November 2024 General Fund MTFP projections are £1.048m for 2025/26, £1.052m for 2026/7, £304k for 2027/8, and £239k for £2028.9, £470k for 2029/30.</li></ul>	<ul style="list-style-type: none"><li>• There are currently no savings assumed within the MTFP projections.</li><li>• Recognition that there are a range of risks and potential cost pressures (not currently factored into projections), which would make the pursuit of cashable savings in excess of the projected deficit for 2025/26, a more prudent approach.</li></ul>	<ul style="list-style-type: none"><li>• As a result of LGR and Devolution the project to share back-office services with Colchester City and Braintree District Councils have been stopped.</li><li>• The Council is developing an AI policy to support the use of AI to help improve and streamline services.</li><li>• The Stronger Communities objectives are being delivered through three corporate programmes - Customer Excellence, Community Data Insights, and Community Health and Wellbeing.</li><li>• The Stronger Place objectives are being delivered through five corporate programmes - Council House Building, District Sustainability, Economic Development, Planning Development and Town Centre Development.</li><li>• The Stronger Council objectives are being delivered through three corporate programmes - Accommodation, IT strategy and the People Programme.</li><li>• The council's Fit for the Future programme is aiming to put the Council on a firmer financial footing through the delivery of a revenue budget that is sustainable for the longer term.</li></ul>	<ul style="list-style-type: none"><li>• In adopting the 2024/25 budget in February 2024 the Council approved a commitment to achieve a target balance of £2 million on the Transformation Revenue Reserve, earmarked to provide the necessary investment in the systems, expertise and capacity required to support the Council's 'fit for the future programme'.</li><li>• Risk around workforce issues including not having the right skills, behaviours, productivity and capacity in place to deliver services to residents and deliver the Corporate Plan.</li><li>• Major projects are currently tracked through the Senior Leadership Team and smaller projects through the monthly Portfolio Steering Group meetings.</li><li>• Project Management processes are subject to ongoing improvements.</li><li>• Performance monitoring has been identified as an area of improvement for 25/26.</li><li>• Recognition that the resources required to deliver the actions set out in the MTFP are substantial, but not quantified in detail at this stage.</li></ul>

**Summary:** Epping Forest has in place a Corporate Plan that sets out the key transformation programmes that are in place and delivering to an agreed set of KPIs. There is also a clear plan and ambition to fund transformation through reserves. There are no current savings assumed in the MTFP, identifying an opportunity to develop more detailed savings plans.

The [Essex County Council draft statement of accounts 2024-25](#) and [Everyone's Essex Annual Plan and Budget 2025/26](#) have been reviewed to inform this analysis. This analysis summarises the key themes and actions the Council are currently taking to transform their organisation and ensure future financial resilience.

Key themes and narrative	Savings strategy and delivery	Transformation strategy and delivery	Capability to change
<ul style="list-style-type: none"> <li>• The Council is experiencing pressure on both Adults and Children's services and Home to School Transport. Due to this the council continues to face significant uncertainty in their medium term resource strategy (MTRS).</li> <li>• Budget for 2025/26 is balanced and robust, but there remains a gap between estimated spend and assumed funding from 2026/27 onwards.</li> <li>• In 2024/25 the Council delivered £41m of savings (£9m than originally planned) to help balance pressures throughout the previous financial year.</li> <li>• The Council was also able to increase its usable revenue reserves in 2024/25.</li> <li>• The Council has generated savings to taxpayers of £150m over the last four years.</li> <li>• Some progress has already been made towards balancing the budget over the medium-term. New savings of £61m have been identified in the medium-term to 2028/29.</li> </ul>	<ul style="list-style-type: none"> <li>• Work will continue throughout 2025/26, including through the whole council transformation programme to identify proposals to close the remainder of the funding gap. A further £43m of new savings are forecast to be delivered by the end of the year (4% of net budget).</li> <li>• Savings for 24/25 focused on continuation of existing programmes that will deliver efficiencies in Adult Social Care (Connect Programme, Meaningful Lives Matter, use of technology to enable independent living), Placements strategy in Childrens (family setting placements, internal residential programme), use of buildings, better use of technology and digitalisation.</li> <li>• There is a £129m of further savings still to find for 2028/29.</li> </ul>	<ul style="list-style-type: none"> <li>• A whole council transformation programme is in place, including clear focus on digital</li> <li>• Adult Social care digital transformation focusing on taking a strategic approach to the adoption and use of technology for adult social care.</li> <li>• Education Transformation Programme focusing on conducting inclusion interviews and piloting the ready to regulate training programme.</li> <li>• Children's Services Programme focused on improvement and innovation across Children's services to manage rising demands and costs of care.</li> <li>• There are a number of other smaller projects in place looking at specialist elements of practice and service delivery.</li> </ul>	<ul style="list-style-type: none"> <li>• Taking action with the Children's services workforce to support the delivery of services through the professional development of staff.</li> <li>• Transformation reserves are in place to fund key revenue investments as needed.</li> <li>• Clear reference throughout to the training and qualifications staff are able to access to enable them to develop and succeed in their roles.</li> <li>• Clear references throughout to the governance in place that is used to track savings and programme delivery.</li> </ul>

**Summary:** Essex County Council are taking key actions to address their challenging budget position, with a clear and coherent set of savings programmes and transformation activities in place to support the delivery of savings. The Council has a strong track record of savings and clear capability in place to be able to deliver the savings required. There is a known gap in the medium-term that the Council is looking to close.

The [Harlow draft statement of accounts 2024-25](#) and [Medium Term Financial Plan 2025/26 to 2027/8](#) have been reviewed to inform this analysis. This analysis summarises the key themes and actions the Council are currently taking to transform their organisation and ensure future financial resilience.

Key themes and narrative	Savings strategy and delivery	Transformation strategy and delivery	Capability to change
<ul style="list-style-type: none"> <li>● Clear overall emphasis on financial management, with a focus on maintaining adequate reserves and the medium-term financial strategy to adapt to funding changes.</li> <li>● The current MTFP position shows that the budget for 2025/26 will be balanced, however there will remain funding pressures of £2.1 million in 2026/27 and £3.4m in 2027/28 where budget stabilisation reserve drawdown would be required. Further savings would reduce the requirement to drawdown.</li> <li>● The Council has a track record of delivering sayings and efficiencies as required.</li> </ul>	<p>There are a range of approaches taking place to balance the budget, these include:</p> <ul style="list-style-type: none"> <li>● Transformation through the Building Harlow's future programme;</li> <li>● Growth and development opportunities within the district;</li> <li>● Service efficiency reviews;</li> <li>● Improved asset management;</li> <li>● Review of central activities such as treasury management;</li> <li>● Reviewing council tax policies and use of reserves;</li> <li>● Understanding capital spend and how best to meet the cost of these.</li> </ul> <p>Savings efficiencies and pressures are documented in detail in the medium term financial plan and include savings across Housing operations, Environment, Communities and Culture, Regeneration, Legal &amp; Democratic Services, Facilities and Assets, Executive office, Corporate &amp; Improvement, and Finance.</p>	<ul style="list-style-type: none"> <li>● In 2024, following a Corporate Peer Challenge by the Local Government Association (LGA) and a subsequent review, Harlow Council was named the second most improved council in the UK at the Local Government Chronicle (LGC) awards. This reflects the Council's improvement to continuous improvement, innovation and delivery.</li> <li>● Building Harlow's Future is a transformation programme to modernise the Council into a more efficient and effective local authority and in turn, deliver better outcomes for services and local residents.</li> </ul>	<ul style="list-style-type: none"> <li>● A comprehensive restructuring of the Council's management framework has been completed, leading to the creation of new directorates, new senior appointments and strengthened governance processes - ensuring the Council is well placed to deliver for the people of Harlow.</li> <li>● Corporate Services and Improvement teams in place and responsible for making sure the Council's remains accountable for its priorities and the Council's transformation programme.</li> <li>● Clear corporate risk management approach that documents risks associated with transformation.</li> </ul>

**Summary:** Harlow are taking key actions to address their budget position, with a clear and well documented list of individual savings included in their MTFP. There is an established transformation programme that has been recognised for previous delivery and the Council has undergone improvements to create the conditions for success for delivery.

The [Maldon draft statement of accounts 2024-25](#) and [Medium-Term Financial Strategy 2025/26 to 2028/29](#) have been reviewed to inform this analysis. This analysis summarises the key themes and actions the Council are currently taking to transform their organisation and ensure future financial resilience.

Key themes and narrative	Savings strategy and delivery	Transformation strategy and delivery	Capability to change
<ul style="list-style-type: none"> <li>• The Council has an underspend of £220k against the budget agreed for 2024/25.</li> <li>• The Council has set a balanced budget for 2025/26 but there remains to be a revenue budget gap over the Council's Medium-Term Financial Strategy for 2026/27 and beyond.</li> </ul>	<ul style="list-style-type: none"> <li>• There are limited details of the Council's savings proposals included in the documents above.</li> </ul>	<ul style="list-style-type: none"> <li>• The Council is always looking at opportunities for joint working with other bodies, such as joint procurement of services or joint provisions of a service.</li> <li>• Maldon District Council has started to explore commercial opportunities, in order to assist in meeting the budget gap in future years.</li> <li>• An ICT strategy for 24-27 has been developed to drive the vision for the Council's technology and processes over the next three years.</li> <li>• A data and insight strategy was adopted in 2023 which progressed to delivery in 2024/25.</li> </ul>	<ul style="list-style-type: none"> <li>• The Council has a Project Management Office in place and in 2024/25 made improvements to the Council's PMO processes and support available to project managers as part of the continual improvement programme.</li> <li>• Monthly reporting is produced to show areas that have been supported through the continuous improvement programme, the improvements in efficiency and customer experience delivered as a result.</li> <li>• The Council is on a drive to be more performance-led. The internal balance scorecard continues to be developed to support delivery against the Corporate Plan.</li> </ul>

**Summary:** Maldon has in place a high-level MTFS that sets out the overall levers that will be used to manage the budget position. There are references to key areas of change and continuous improvement taking place, such as the adoption of an ICT and data and insight strategy. There are limited details on the specific savings proposals and programmes that will be used to manage the Council's budget position in the medium term.

The [Rochford draft annual financial report 2024-25](#) has been reviewed to inform this analysis. This analysis summarises the key themes and actions the Council are currently taking to transform their organisation and ensure future financial resilience.

Key themes and narrative	Savings strategy and delivery	Transformation strategy and delivery	Capability to change
<ul style="list-style-type: none"> <li>● In 2024/25 the Council delivered an underspend of £2.173m against an initial budget of £12.896m. Part of this underspend was the use of £993k of reserves to fund a number of one off costs but also to cover pressures in other departments.</li> <li>● The Council has a strategic partnership with Brentwood in place for the provision of services. This includes a joint senior management team and the merger of some service functions.</li> </ul>	<ul style="list-style-type: none"> <li>● Annual financial report mentions the Council's credible track record of delivery of savings on which to weather such financial challenge.</li> <li>● Some specific savings mentioned throughout, including the Sport England grant for Solar panels which would lead to savings on utilities.</li> </ul>	<ul style="list-style-type: none"> <li>● The OneTeam Partnership transformation work with Brentwood will be a key driver for future transformation opportunities.</li> <li>● One Team is a Strategic partnership in place between Brentwood and Rochford since 2022. Key services have been reviewed to create savings reiligency and improve processes and services. These include Human Resources, Communications and Engagement, Risk Management and Insurance, Emergency Planning and Business Continuity, Procurement, Economic Development and Customer Services.</li> <li>● Change working groups have been developed which identify processes, policy change, ICT development, harmonisation work and other alignments which will assist services to improve their working, their delivery and bring services closer together.</li> </ul>	<ul style="list-style-type: none"> <li>● New intenal governance arrangements and boards have been established to support the delivery of the Corporate Plan.</li> <li>● The Corporate Governance Group and Corporate Transformation Board will oversee delivery.</li> <li>● The performance management framework is being revised and updated.</li> </ul>

**Summary:** Rochford has limited financial information available online, with the 2025-26 budget and financial forecast not available to the public. There has been clear effort invested in getting the foundations right for transformation, with a focus on the OneTeam partnership. There is only limited information available online on the detail of the savings required.



# Southend-on-sea

The [Southend-on-sea draft annual report 2024-25](#) and [Medium term financial strategy 2025/26 to 2029/30](#) have been reviewed to inform this analysis. This analysis summarises the key themes and actions the Council are currently taking to transform their organisation and ensure future financial resilience.

Key themes and narrative	Savings strategy and delivery	Transformation strategy and delivery	Capability to change
<ul style="list-style-type: none"> <li>• Unprecedented levels of additional demand, particularly for support and intervention for vulnerable children and adults.</li> <li>• The Council is currently predicting a cumulative budget gap of £27.2m up to the end of 2029.30.</li> <li>• The gap over the MTFP is forecast to be £0m in 2024/25, £6.5m in 2025/26, £3.9m in 2026/27, £7.0m in 2027/28, £6.8m in 2028/29.</li> </ul>	<p>The Council are open to increasing focus on the delivery or joint commissioning of services in a targeted way. The biggest immediate challenge is the major financial pressure reported within children's services.</p> <ul style="list-style-type: none"> <li>• In-depth interviews and service reviews for Children's.</li> <li>• Executive level oversight of proposed new residential placements.</li> <li>• Link to Commissioning and Contract Management workstream in programme.</li> <li>• Independent external advisors appointed to assess children's services and ensure they deliver value for money.</li> </ul> <p>There is a savings breakdown which shows the following estimated savings in 2025/26. These total £3.59m for 2025/26.</p> <ul style="list-style-type: none"> <li>• £500k from transformation;</li> <li>• £100k Estate efficiencies;</li> <li>• £940k from organisation redesign;</li> <li>• £750k from Service Offer changes;</li> <li>• £250k from Third party payments and contractual arrangements;</li> <li>• £1.050m in Income generation.</li> </ul>	<ul style="list-style-type: none"> <li>• Council has in place a Transformation programme seeking to improve service efficiency, productivity and value for money, whilst also supporting the delivery of financial sustainability over the medium to long term.</li> <li>• This includes a series of foundation projects: MySouthend Replacement (online customer portal), Business World (Internal Enterprise Resource Planning system), Future Estate (Property Strategy and optimisation of estate), Workforce Modernisation and Data Transformation.</li> <li>• This also includes a series of service transformation projects including: One Council (systematic redesign of services across the Council), Social Care Demand Management (managing demand to across childrens and adults social care) and Commissioning and Contract Management (driving greater value from third party spend).</li> </ul>	<ul style="list-style-type: none"> <li>• A new members resources sub-group has been established as a cross-party panel to actively support the approach.</li> <li>• There is a clear corporate governance, assurance and risk management approach in place.</li> <li>• A set of zero based budget reviewed took place to develop the budget for 2025/26. These were in place to help assess the resource requirements and performance of individual services to support transformation.</li> </ul>

**Summary:** Southend-on-sea are currently taking action to address their challenging budget position, with a clear and coherent set of savings programmes and transformation activities documented in the documents reviewed. The transformation programme is broad in nature, covering corporate investments in key technologies (customer and ERP), reviews of commissioning and new approaches to service delivery. A new approach to budgeting was agreed to help assess the resources needed to deliver on the priorities.

# Tendering

The [Tendering draft statement of accounts 2024-25](#) and [General fund and council tax proposal 2025/26](#) have been reviewed to inform this analysis. This analysis summarises the key themes and actions the Council are currently taking to transform their organisation and ensure future financial resilience.

Key themes and narrative	Savings strategy and delivery	Transformation strategy and delivery	Capability to change
<ul style="list-style-type: none"><li>• The budget presented for 2025/26 sets out a balanced position, but includes the use of one-off funding in the short term as has been the case in previous years.</li><li>• The gap over the MTFP is forecast to be £0m in 2025/26, £0.785m in 2026/27, £1.512m in 2027/28, £2.228m in 2028/29.</li></ul>	<ul style="list-style-type: none"><li>• The forecast continues to include in-year savings of £250k.</li><li>• Financial planning cycle was reviewed in 2024/25 to help ensure robust and timely budget monitoring and the delivery of the long term financial plan.</li><li>• Key action to deliver the savings plan for 2025/26 and 2026/27 set out in the general fund proposal for 2025/26.</li></ul>	<ul style="list-style-type: none"><li>• In consultation meetings in December 2024 the development of a high-level transformation strategy and a targeted plan for 2025 was agreed as a priority. This would include the active management of the Council's costs and liabilities and addressing both the supply and demand side challenges faced by the Council.</li></ul>	<ul style="list-style-type: none"><li>• Budget surplus for 2025/26 provides some flexibility which would be crucial in supporting the capacity needed for local government reorganisation.</li><li>• Framework to deliver required savings is currently being developed.</li></ul>

**Summary:** Tendering are currently taking action to address their future budget gap, by developing the savings plans for 2025/26 and 2026/27. There is also a high-level transformation strategy in development. There was not lots of detail in the reviewed documents on the nature of the transformation or savings proposals.

The [Thurrock draft statement of accounts 2024/25](#) and [Medium term financial strategy 2025/26 to 2028/29](#) have been reviewed to inform this analysis. This analysis summarises the key themes and actions the Council are currently taking to transform their organisation and ensure future financial resilience.

Key themes and narrative	Savings strategy and delivery	Transformation strategy and delivery	Capability to change
<ul style="list-style-type: none"> <li>• A Best Value Commissioner is currently in place to support Thurrock Council to manage the 'exponentially challenging' financial position.</li> <li>• The Council requires exceptional financial support from central government to achieve its legal requirement to set a balanced budget for the forthcoming year.</li> <li>• The report sets out the 2025/26 revenue budget at £240.7m to cover the operating budget of £176.4m and treasury costs of £64.3m.</li> <li>• The Council requires a Capitalisation Direction of £72.1m to ensure a legally balanced budget can be set.</li> <li>• Over seven years, the total estimated Capitalisation Direction requirement of £691m is funding a £57m shortfall against the Council's operating budget and a cost of £634m to cover treasury costs to support Council debt.</li> <li>• As of 31.03.25 the Council's debt is estimated at £867m, increasing to over £1bn by the end of 2025/26.</li> </ul>	<ul style="list-style-type: none"> <li>• The budget for 2024/25 included a significant savings target of £9.866m of which 86% is delivered or on track to be delivered, at the time of the MTFS draft.</li> <li>• The Council have a list of their final budget savings for 2025/26 available online in support of their MTFS.</li> <li>• This includes proposals for £18.2m of savings in 2025/26.</li> <li>• The Council has five key financial strategies in place: Annual Budget, Medium Term Financial Strategy (MTFS), Capital Programme, Asset Disposal Plan and Divestment Plan.</li> </ul>	<p>Savings and transformation activity are wide ranging and include:</p> <ul style="list-style-type: none"> <li>• Cross-council initiatives including work on strategic commissioning, digital redesign and a review of the business support function.</li> <li>• Work across adults included work on assistive technology, adult social care placements, housing, reablement and other areas.</li> <li>• Work across Children's including on Home to school transport, placements, a management review and commercialisation.</li> <li>• Work across resources including on outsourcing occupational health, payroll, rationalisation of licenses, work in Finance and other areas.</li> <li>• Work across Place including on energy management, senior management reductions, operational reviews and service changes.</li> </ul>	<ul style="list-style-type: none"> <li>• The Council has in place strict savings reporting approaches, tied to the need to report to Commissioners and MHCLG.</li> <li>• Contingency funding is in place to support the implementation of savings proposals.</li> </ul>

**Summary:** Thurrock council are in an exceptionally challenging financial position and have in place Commissioners to help them manage funding and the delivery of savings. Detailed savings plans are in place to enable the delivery of over £18m of savings for 2025/26. The savings are wide ranging in scope, but the Council has a track record of delivering the savings plans agreed through budget setting.

The [Uttlesford draft statement of accounts 2024-25](#) and [Medium term financial strategy 2025/26 and 2029/30](#) have been reviewed to inform this analysis. This analysis summarises the key themes and actions the Council are currently taking to transform their organisation and ensure future financial resilience.

Key themes and narrative	Savings strategy and delivery	Transformation strategy and delivery	Capability to change
<ul style="list-style-type: none"> <li>• The Council set a budget with a small deficit of £854 for 2025/26.</li> <li>• In the future years the medium term financial plan shows increasing deficit positions, so by the final year the deficit is £3.651m for the General Fund.</li> <li>• Without the delivery of savings the 2025/26 deficit increases to £1.349m and £8.467m by 2029/30.</li> </ul>	<ul style="list-style-type: none"> <li>• The position set out in the MTFP is dependent on the Council delivering £4.816m in savings over the MTFP period.</li> <li>• £2.535m of successful savings built into the base budget.</li> <li>• To be prudent, the Council is assuming a partial delayed delivery of all future savings.</li> <li>• The Council will be reviewing the savings strategies over the coming months due to the need to deliver local government reorganisation.</li> <li>• This may mean replacement savings or relying on reserves in the short-term.</li> </ul>	<ul style="list-style-type: none"> <li>• Recognised need to keep investing in transformation and the modernisation of the Council.</li> </ul>	<ul style="list-style-type: none"> <li>• Transformation funding was reduced from £400k to £150k a year. This takes into account of a £100k per year 2 year growth bid that was added for a Head of Transformation post.</li> <li>• The reserve usage of £150k per year matches the £150k reserve at the moment. This ends after 2026/27 and reflects a reduction in this area, due to local government reorganisation.</li> </ul>

**Summary:** There is limited information available in the documents reviewed on Uttlesford savings and transformation plans. The Council is forecasting a challenging financial position, relying on the use of reserves, with only a very limited transformation budget to help deliver savings proposals.

# 7.2

Risk of DSG HNB  
Deficit

# Risk: Current DSG HNB Deficit

While the increasing overspend on the High Needs Block of the Dedicated Schools Grant is a national issue, the proposed timing of the end of the statutory override will have implications for new unitary authorities from the outset. The table below provides a breakdown of the current DSG position for county and unitary authorities, apportioned by the population of children with SEN Support needs or ECHPs in each district area. This provides an analysis of the scale of the risk faced by new councils.

Council	Deficit allocation 2028/29 (£)	% of total deficit allocated	Deficit allocation (2025/26)
Basildon	£32,000,000	13.16%	£3,172,357
Braintree	£26,300,000	10.82%	£2,607,281
Brentwood	£13,200,000	5.43%	£1,308,597
Castle Point	£16,200,000	6.66%	£1,606,006
Chelmsford	£29,200,000	12.01%	£2,894,776
Colchester	£32,300,000	13.29%	£3,202,098
Epping Forest	£16,800,000	6.91%	£1,665,487
Harlow	£17,600,000	7.24%	£1,744,796
Maldon	£7,400,000	3.04%	£733,608
Rochford	£11,900,000	4.90%	£1,179,720
Tendring	£27,400,000	11.27%	£2,716,331
Uttlesford	£12,800,000	5.27%	£1,268,943
<b>Essex total</b>	<b>£243,100,000</b>		<b>£24,100,000</b>

Southend-on-Sea (2025/26)		Thurrock (2025/26)
£0		£4,830,000
Option	Area	Total projected DSG HNB Deficit
2UA	North	£16,833,320
	South	£12,096,680
Balance		-
3UA	North	£9,794,652
	Mid	£8,347,265
	South	£10,788,083
Balance		-
4UA	West	£4,679,227
	East	£8,525,710
	Central	£4,936,981
	South	£10,788,083
Balance		-
5UA	North West	£4,679,227
	North East	£8,525,710
	Central	£4,936,981
	South West	£8,002,357
	South East	£2,785,726
Balance		-
Sources		<a href="#">ECC, Southend-on-Sea &amp; Thurrock</a>

# Risk: Projected DSG HNB Deficit

The table below provides a breakdown of the projected deficit reported by the county and unitary authorities across the four different conurbations. The projection for 2028/29 coincides with the removal of the statutory override which would see this return to council accounts.

Council	Deficit allocation 2028/29 (£)
Basildon	£32,000,000
Braintree	£26,300,000
Brentwood	£13,200,000
Castle Point	£16,200,000
Chelmsford	£29,200,000
Colchester	£32,300,000
Epping Forest	£16,800,000
Harlow	£17,600,000
Maldon	£7,400,000
Rochford	£11,900,000
Tendring	£27,400,000
Uttlesford	£12,800,000
<b>Essex total</b>	<b>£243,100,000</b>

Southend-on-Sea (2028/29)		Thurrock (2028/29)
£4,000,000		£31,780,000
Option	Area	Total projected DSG HNB Deficit
2UA	North	£169,800,000
	South	£109,080,000
Balance		-
3UA	North	£98,800,000
	Mid	£84,200,000
	South	£95,880,000
Balance		-
4UA	West	£47,200,000
	East	£86,000,000
	Central	£49,800,000
	South	£95,880,000
Balance		-
5UA	North West	£47,200,000
	North East	£86,000,000
	Central	£49,800,000
	South West	£63,780,000
	South East	£32,100,000
Balance		-
Sources		<a href="#">ECC, Southend-on-Sea &amp; Thurrock</a>

# 7.3

## Method and assumptions



# Population & Taxbase: Method & Assumptions

The table below outlines the methods and assumptions employed in the analysis, providing a comprehensive framework for understanding the approach and rationale.

Indicator	Source data, year	Method	Assumptions / Key notes
Population Projection	<a href="#">ONS</a> : 2022 Population projection data.	Sum of three different age categories 0-19, 20-64 and 65+. Using 2024 as the starting year and calculating the cumulative change in population for each new unitary authority.	-
Council Taxbase Projection	<a href="#">MHCLG</a> : 2024/24 Table 1.4 Taxbase allowance for council tax support.  Data provided by ECC 'Historical Greater Essex Taxbase CTB1'.	Using the Band D equivalent tax base after allowances for 2024/25 as the baseline. The baseline figure has been adjusted annually by a value derived from the average change in each district across the previous five years (using figures shared by ECC for each district).	-
Housing Growth in Local Plans	<a href="#">Basildon Corporate Plan 2025</a> <a href="#">The Braintree District Local Plan 2013-2033</a> <a href="#">Brentwood Local Plan 2016-2033</a> <a href="#">Castle Point Plan 2026-2043</a> <a href="#">Chelmsford Local Plan 2020</a> <a href="#">Colchester Borough Local Plan 2013-2033</a> <a href="#">Epping Forest District Local Plan 2011-2033</a> <a href="#">Harlow Local Development Plan 2020</a> <a href="#">Maldon District Local Development Plan 2014-2029</a> <a href="#">Rochford Housing Strategy</a> <a href="#">Tendring District Local Plan 2013-2033 and Beyond</a> <a href="#">Uttlesford Local Plan 2021-2041</a>	-	Thurrock's Local Plan has not been published yet.

# Financial Indicators: Method & Assumptions (1 out of 3)

The table below outlines the methods and assumptions employed in the analysis, providing a comprehensive framework for understanding the approach and rationale.

Indicator	Source data, year	Method	Assumptions / Key notes
<b>Total council tax receipts per household</b>	<a href="#">MHCLG</a> : Council Tax receipts live table, Table 4: Receipts of council tax for each local authority and region, financial year 2024-25.	The column for council tax receipts for 2024 to 2025 period has been included in the total council tax receipts. This has been divided by the total number of households for each option.	–
<b>Business rates revenue per household</b>	<a href="#">MHCLG</a> : Revenue Outturn (RO) 2023/24. RS table. We have used column Retained Income from Rate Retention Scheme.	The total value for Essex was £229,362,000. This amount was distributed among the districts within the conurbation according to their respective shares. This has been divided by the total number of households for each option.	Figures for Brentwood, Colchester and Castle Point have been taken from the 2022/23 data as figures were not available for 2023/24. Additionally, the Castle Point value was reported as 0 for the year taken.
<b>Core Spending Power per household</b>	<a href="#">DLUHC</a> : Core Spending Power, Local Authority Summary 2023/24.	<p>This figure is determined by:</p> <ul style="list-style-type: none"><li>• Taking the CSP for each district</li><li>• Adding the proportion of Essex County Council's CSP based on the percentage of Essex households in the district area,</li><li>• Finally, where appropriate adding the CSP of any existing unitaries in the option.</li></ul> <p>This has then been divided by the total number of households in each option to determine CSP per household for each option.</p>	<p>The Essex core spending power for 2023/24 for was £1,212,400,000. The Southend-on-Sea figure was £172,500,000 and the Thurrock figure was £146,400,000.</p> <p>Note: All of Southend-on-Sea and Thurrock's core spending power is allocated entirely to their respective conurbations, as all dwellings are located there and not distributed. Therefore, only Essex's core spending power will be distributed and weighted based on the number of dwelling in each area. However, Southend-on-Sea and Thurrock will be treated similarly to districts and their figures will be added on to options where they are present..</p>

# Financial Indicators: Method & Assumptions (2 out of 3)

The table below outlines the methods and assumptions employed in the analysis, providing a comprehensive framework for understanding the approach and rationale.

Indicator	Source data, year	Method	Assumptions / Key notes
Total Sales Fees & Charges per household	<a href="#">MHCLG</a> : Revenue Outturn (RO) 2023/24: Service Expenditure Summary (RSX) data.	Used the % of households in each conurbation and distributed the share of Essex accordingly. The total figure was then divided by the number of households to get a per household value.	For Brentwood, Castle Point and Colchester the figure for 22/23 has been used as that was the last reported sum from the districts.
Usable Reserves per household	Publicly available data 2023/24: <a href="#">Basildon</a> <a href="#">Braintree</a> <a href="#">Brentwood</a> <a href="#">Castle Point</a> <a href="#">Chelmsford</a> <a href="#">Colchester</a> <a href="#">Epping Forest</a> <a href="#">Harlow</a> <a href="#">Maldon</a> <a href="#">Rochford</a> <a href="#">Tendring</a> <a href="#">Thurrock</a> <a href="#">Southend-on-Sea</a> Publicly available data 2024/25: <a href="#">Uttlesford</a> <a href="#">Essex</a>	Essex's usable reserves has been distributed based on the % of households in each conurbation. The total figure was then divided by the number of households to get a per household value.	2024/25 figures have been used for Uttlesford and Essex.
LA Debt per household	<a href="#">MHCLG</a> : Outstanding borrowing by local authority and category, as at 31 December 2024.	Essex's debt has been distributed based on the % of households in each conurbation. The total figure was then divided by the number of households to get a per household value.	
Borrowing to reserves ratio	<a href="#">MHCLG</a> : Outstanding borrowing by local authority and category, as at 31 December 2024. Usable reserves table.	Ratio of Total usable reserves to total borrowing has been used.	Data from usable reserves linked above has been used.

# Financial Indicators: Method & Assumptions (3 out of 3)

The table below outlines the methods and assumptions employed in the analysis, providing a comprehensive framework for understanding the approach and rationale.

Indicator	Source data, year	Method	Assumptions / Key notes
<b>Total operating expenditure per household</b>	<a href="#">MHCLG</a> : Revenue Outturn (RO) 2023/24: Service Expenditure Summary (RSX) data.	Used the % of households in each conurbation and distributed the share of Essex accordingly. The total figure was then divided by the number .of households to get a per household value	For Brentwood, Castle Point and Colchester the figure for 2022/23 has been used as that was the last reported sum from the districts.
<b>DSG HNB Deficit</b>	Data shared by ECC 'DSG 2025-26' via email on 22/07. Additionally, data for Southend-on-Sea and Thurrock shared in 'LGR - DSG High Level Analysis'	Allocations for each district were shared by ECC. Workings have been shown in the table.	Numerator is total SEND support and EHCPs in each area
<b>DSG HNB Deficit Projected</b>	Data shared by ECC 'DSG 2025-26' via email on 22/07. The 2028/29 projection values have been used.	Allocations for each district were shared by ECC.	Numerator is total SEND support and EHCPs in each area

# Local Economic Indicators: Method & Assumptions (1 of 2)

The table below outlines the methods and assumptions employed in the analysis, providing a comprehensive framework for understanding the approach and rationale.

Indicator	Source data, year	Method	Assumptions / Key notes
Job Density	<a href="#">ONS</a> : Jobs Density 2023.	Average of district and existing unitary areas which make up new unitary geography	-
Gross Value Added (GVA) per hour worked	<a href="#">ONS</a> : Gross value added per hour worked 2023.	Average of district and existing unitary areas which make up new unitary geography	-
Change in GVA per hour worked	<a href="#">ONS</a> : Gross value added per hour worked 2023.	Average of changes in the areas which make up new unitary geography.	-
Business growth	<a href="#">ONS</a> : Business demographic 2023.	-	-
Children in low income families	<a href="#">DWP</a> : Children in low income families 2023/24 <a href="#">ONS</a> : Persons by single year of age and sex for local authorities in England and Wales, mid 2023.	Calculated a sum of 0-17 to get total population figure which has then been applied to the 2023/24 figure for children in low income families to calculate a percentage.	-
Jobseekers allowance	<a href="#">DWP</a> : Jobseekers allowance, Nov 2024 <a href="#">ONS</a> : Persons by single year of age and sex for local authorities in England and Wales, mid 2023.	Calculated a sum of 18-64 to get total working age population figure which has then been applied to the November 2024 jobseekers allowance to calculate a percentage.	-
Number of employees in small enterprises	<a href="#">LG Inform</a> : Number of small enterprises (10-49 employees) 2024.	-	-
Digital Propensity	<a href="#">ONS</a> : Digital Propensity Index 2021 at lower layer super output areas.	-	-
Regions with 5G coverage	<a href="#">ONS</a> : 5G coverage, 2025.	-	-
Travel to work patterns	<a href="#">ONS</a> : Travel to work, England and Wales: Census 2021.	Calculated by doing a sum of total estimated km travelled divided by a sum of total distance travelled.	-

# Local Economic Indicators: Method & Assumptions (2 of 2)

The table below outlines the methods and assumptions employed in the analysis, providing a comprehensive framework for understanding the approach and rationale.

Indicator	Source data, year	Method	Assumptions / Key notes
Housing land supply	Publicly available data: <a href="#">Basildon 2024-2029</a> <a href="#">Braintree 2024-2029</a> <a href="#">Brentwood 2024-2029</a> <a href="#">Castle Point 2024-2029</a> <a href="#">Chelmsford 2025-2030</a> <a href="#">Colchester 2023-2028</a> <a href="#">Epping Forest 2023/24</a> <a href="#">Maldon 2023/24</a> <a href="#">Rochford 2023/24</a> <a href="#">Tendring 2024-2029</a> <a href="#">Uttlesford April 2024</a> <a href="#">Thurrock April 2024</a> <a href="#">Southend-on-Sea April 2024</a>	Taken publicly available figures for Housing Land Supply.	-
Developed land use	<a href="#">MHCLG</a> : Land use in England 2022.	Used develop use total figure.	-

# Service Delivery Indicators: Method & Assumptions (1 of 4)

The table below outlines the methods and assumptions employed in the analysis, providing a comprehensive framework for understanding the approach and rationale.

Indicator	Source data, year	Method	Assumptions / Key notes
Total Population	<a href="#">ONS</a> , Mid 2023.	-	-
Deprivation Score	<a href="#">MHCLG</a> : English indices of deprivation 2019.	Used Index of Multiple Deprivation (IMD) Score.	-
Adults in Employment	<a href="#">ONS</a> : Employment in local authorities, England and Wales, Census 2021.	Percentage estimate.	-
Adults with no qualifications	<a href="#">ONS</a> : highest level of qualification, 2023 Population for 2023.	Taken the total from the table of adults with no qualification along with the population 16+ (Using the ONS population projection table). Applied the observations and population to calculate a rate per 100k.	-
Households where relief duty ended	<a href="#">MHCLG</a> : Statutory homelessness tables 2023/24.	Total number of households where RD ended, as a percentage of the total household in each new unitary area	-

# Service Delivery Indicators: Method & Assumptions (2 of 4)

The table below outlines the methods and assumptions employed in the analysis, providing a comprehensive framework for understanding the approach and rationale.

Indicator	Source data, year	Method	Assumptions / Key notes
Rate of pupils receiving SEN support	Figures for pupils with an SEN support have been provided by Essex - <i>'ECC Data Requests District Tables'</i> the tab used is Pupils, SEN support & EHCP. Total SEN support column for 2023/24 has been used along with total all pupils Southend-on-Sea <i>'Southend - Demand and Spend Data'</i> has figure for SEN support. The total number of pupils figure for Southend-on-Sea and Thurrock has been provided - <i>'DSG High Level Analysis 3'</i> have used volumes figure (pupils number total).	Total pupils has been used to calculate the rate per 1K.	The total number of pupils figured used for Southend-on-Sea is 27,994 and Thurrock is 29,545. The figure used for Thurrock is 3,545 this has been calculated by using data from the <a href="#">LAIT</a> . The figure reported by Thurrock was 12% (2025) the following working has been done to reach the figure: $(29,545/100)*12$ . The figure used for Southend-on-Sea is 4,102.
Rate of pupils with an EHCP	Figures for pupils with an EHCP have been provided by Essex - <i>'ECC Data Requests District Tables'</i> the tab used is Pupils, SEN support & EHCP. Total EHCP column for 2023/24 has been used along with total number of pupils.  Southend-on-Sea and Thurrock figures from <i>'LGR DSG High Level Analysis 3'</i> have been used for Jan 2023.	Total pupils has been used to calculate the rate per 1K.	The figure used for Southend-on-Sea is 1,725 and Thurrock is 2,319 (2024) from <a href="#">LAIT</a> .



# Service Delivery Indicators: Method & Assumptions (3 of 4)

The table below outlines the methods and assumptions employed in the analysis, providing a comprehensive framework for understanding the approach and rationale.

Indicator	Source data, year	Method	Assumptions / Key notes
Children in Care	Figures for Children in Care have been sources from 'ECC Data Requests District Tables', using the Children's Social Care tab. Data regarding children on CIC Plans at year end by District (2023/24) along with total all pupils (2023/24) from the Pupils, SEN support & EHCP tab has been used  The figure for Southend-on-Sea has been provided in the 'Southend Demand and Spend Data'.	Total pupils has been used to calculate the rate per 10K.	The figure used for Southend-on-Sea is 317 (2025). The figure used for Thurrock is 290 (2024) <a href="#">LAIT</a> .
Life Expectancy	<a href="#">ONS</a> : Life expectancy for local areas of Great Britain, 2021-2023.	-	-
Obesity Prevalence in Adults	<a href="#">Public health profile NHS</a> : 2023/24.	-	-
Housing Benefit Claim Rate	<a href="#">DWP</a> : From April 2023/24.	November 2024 claim count.	Assuming 2.4 residents per household based on <a href="#">ONS</a> data.
Disability living allowance claim rate	<a href="#">DWP</a> : 2023/24.	-	-
Pension credit	<a href="#">DWP</a> : November 2024. <a href="#">ONS</a> : Population 2023.	Percentage of claim rate is calculated based on Nov 2024 data/population 2023.	-
Life Satisfaction Mean Score	<a href="#">ONS</a> : Annual personal well-being estimates: Table 1: Mean Score (out of 10) for life satisfaction April 2022 to March 2023.		Data for Harlow and Maldon was not available for April 2022 and March 2023. Hence, value for April 2021 and March 2022 has been used. The value for Harlow was 7.48 and Maldon was 7.43.

# Service Delivery Indicators: Method & Assumptions (4 of 4)

The table below outlines the methods and assumptions employed in the analysis, providing a comprehensive framework for understanding the approach and rationale.

Indicator	Source data, year	Method	Assumptions / Key notes
<b>Adult Social Care users - 18-64 year olds</b>	<p>Data for ASC has been sourced from 'ECC Data Request District tables', using the total population aged 18-64 (as at 12/31/2024) under the Adult Social Care data tab.</p> <p>The figure for Southend-on-Sea has been provided in the 'Southend Demand and Spend Data' (no date was provided in this data so have assumed it is latest updated list for 2024/2025).</p>	<p>The total population aged 18-64 for each conurbation has been calculated using the 2025 population projection dataset from <a href="#">ONS</a>.</p>	<p>The figure used for Southend-on-Sea is 1,047 and the figure used for Thurrock is 845 (2023/24) which is publicly available on <a href="#">NHS Digital</a>.</p>
<b>Adult Social Care users - 65+ year olds</b>	<p>Data for ASC has been sourced from 'ECC Data Request District tables' for Essex, using the total population aged 65+ (as at 12/31/2024) under the Adult Social Care tab.</p> <p>The figure for Southend-on-Sea has been provided in the 'Southend Demand and Spend Data' (no date was provided in this data so have assumed it is latest updated list for 2024/2025).</p>	<p>The total population aged 65+ for each conurbation has been calculated using the 2025 population projection dataset from <a href="#">ONS</a>.</p>	<p>The figures used are 1,726 for Southend-on-Sea and 1,790 (2023/24) for Thurrock which was publicly available on <a href="#">NHS Digital</a>.</p>

# DSG HNB Deficit: Method & Assumptions (3 out of 3)

The table below outlines the methods and assumptions employed in the analysis, providing a comprehensive framework for understanding the approach and rationale.

Indicator	Source data, year	Method	Assumptions / Key notes
DSG HNB Deficit	Data shared by ECC 'DSG 2025-26' via email on 22/07. Additionally, data for Southend-on-Sea and Thurrock shared in 'LGR - DSG High Level Analysis'	Allocations for each district were shared by ECC. Workings have been shown in the table.	Numerator is total SEND support and EHCPs in each area
DSG HNB Deficit Projected	Data shared by ECC 'DSG 2025-26' via email on 22/07. The 2028/29 projection values have been used.	Allocations for each district were shared by ECC.	Numerator is total SEND support and EHCPs in each area