

# Narrative Statement



## Finance

2025-2026

## Background

The Accounts and Audit (England) Regulations 2015 requires local authorities to publish a 'narrative report' to comment on its financial performance and economy, as well as the efficiency and effectiveness in its use of resources over the financial year.

The narrative report is published along with the financial statements and the annual governance statement and must be prepared in accordance with the CIPFA Code of Practice on Local Authority Accounting. The contents of this report should be read in conjunction with the Financial Statements and Annual Governance Statement to fully understand the context of the council's financial position.

## Introduction

This narrative report summarises what we spent in 2025/2026 and what has been achieved in line with our priorities and transformation agenda. It provides a narrative context to the financial statements by presenting a clear and simple summary of our financial position and performance for the year, and our prospects for future years.

The narrative report has been produced to better inform residents about how and where money is spent in the current specific context of strengthening our governance arrangements, improving value for money across the services we provide, and how we demonstrate leadership for local communities.

The narrative report sets out our behaviours, values and standards for how we will conduct ourselves. It sets out some of the key governance, operational and financial challenges we continue to face and seek to address to ensure we can operate in an open, accessible and transparent way

## Recent history

In recent years, we have faced major challenges that required us to redirect resources toward urgent priorities driven by global and national events, including climate pressures, the war in Ukraine and the cost-of-living crisis. Much of this reactive work is now easing, and we have settled into a new normal. However, this new phase brings turbulence in the economic market, unprecedented financial pressures from further reductions in central government funding and limited support for local councils. These realities mean we must transform how we deliver services.

Despite these pressures, we remain committed to innovation and income generation so we can continue providing excellent value for money. Our budget remains balanced, and our council tax is still among the lowest in the country – reflecting our long-standing ability to achieve more with less. As we navigate this period, we will continue to prioritise resourcefulness and efficiency for the benefit of our community.

Local Government Reorganisation (LGR) aims to create simpler, more efficient council structures that offer better value and make services easier for residents to access. In Gloucestershire, the county council and six district councils were invited to submit ideas for how a new unitary structure could work. Earlier this year, the government consulted residents, businesses and organisations on three proposals: a single county-wide unitary; two unitaries (east and west); or two unitaries (Greater Gloucester and Gloucestershire).

The government is expected to decide on the future structure in summer 2026. Following a shadow authority period, any new unitary council or councils would begin operating no earlier than 1 April 2028. In the meantime, all seven Gloucestershire councils continue to work together to plan for the future.

## Economic background

The UK economy has experienced positive but slow growth during 2025/26. This is expected to dampen throughout 2026 due to global uncertainty and fiscal pressures.

Overall, there has been modest growth in Gross Domestic Product (GDP) throughout the period. The Office of National Statistics (ONS) confirmed that growth was 0.2% in the last quarter of 2025 (Oct-Dec) and rose to 0.6% in Q1 (Jan -Mar). March's 0.3% growth rate reduced from 0.4% in February, but up from 0% growth in January. It suggests some loss of momentum at quarter-end, primarily driven by the US conflict with Iran.

Inflation remains elevated above the 2% target during 2025/26. Consumer Price Index (CPI) rose by 3.3% in the 12 months to March 2026, compared with 2.6% to March 2025. The rate peaked at 3.8% in 2025. High energy prices and food inflation are the main factors driving inflation higher.

The Bank of England Monetary Policy Committee (MPC) has made several reductions to the base interest rate throughout 2025/26. At the start of the financial year the rate had been maintained at 4.5%. There were 3 decreases between May 2025 and December 2025, with it being 3.75% at the end of the financial year. The rate has been held since December 2025 because the geopolitical tensions are having a significant impact on energy prices, keeping inflation above the 2% target.

The issues above cause huge uncertainties and risks to the council in the future with inflation impacting our core budgets and increasing demand on our services. If interest rates come down this will impact our return on investments, but borrowing will be less expensive.

## Local government finance

The local government settlement for 2026/27 marks the first multi-year settlement for over a decade. In 2025/26 is continued to be a rolling annual settlement, making it very difficult for the council to budget in the medium to long term. The current settlement runs to 2028/29, aiming to provide local authorities with greater certainty for budget planning.

The main headlines relevant to Tewkesbury were:

- Just below a 1% increase of Core spending power from 2025/26. However, this is set to decrease by 3% in 2027–2029.
- Revenue Support Grant of £4.9m and Baseline Funding Guarantee of £2.4m.
- Abolishment of the Funding Guarantee but the introduction of the Extended Producer Responsibility (EPR) grant, worth £1.2m for Tewkesbury in 2026/27.
- Additional funding for homelessness, rough sleeping and domestic abuse.

There is a clear indication that Government is focusing funding on critical sectors, such as social care. The Council faces uncertainty in the future due to changing Government priorities and Local Government Reorganisation. However, both corporate and service-related financial pressures continue to have a significant impact on the council's forwards projections of its financial position. These include:

- Local Government Reorganisation
- Increased salary growth pressure
- The local impact of high inflation on service budgets
- Increasing demand for additional resources to meet a range of service requirements and pressures.

Best estimates have been made of the future financial position of the council within the Medium-Term Financial Strategy (MTFS) based on current assumptions of both government and local policy. Clearly the projections within the MTFS are subject to potentially significant change as a result of government policy.

The government's latest vision is to create simpler local government structures, primarily through unitary authorities. In December 2024 the English Devolution White paper was released outlining plans for widespread reorganisation. Gloucestershire have been placed into phase two of the reorganisation whereby strategic proposals of a Unitary Authority were submitted in Autumn 2025. The government will decide on how local government will be shaped in Gloucestershire in Summer 2026. The intention is for Gloucestershire to be a Unitary Authority by April 2028. The future of the authority is unknown. A key objective leading up to, and into, the reorganisation is ensuring the authority remains financially stable. For example, ensuring a sufficient level of reserves to fund any unknown and unpredictable costs.

## What the accounts tell us

The Comprehensive Income and Expenditure Statement (CIES) shows how we have earned and spent our resources over the past year, in accordance with International Financial Reporting Standards (accounting standards) rather than the amount to be funded by council taxpayers (in accordance with statutory requirements). The deficit on providing core services to the public is £4.3m, however, the overall deficit for the council, which includes changes in the value of Property and Pension fund, is £4.7m.

The main reason for the deficit on core services is due the £10.1m revaluation loss on investment properties in year. A review of the property investment portfolio concluded that some properties required capital investment and rental voids, leading to a reduction in the fair value. In addition, Community Infrastructure Levy (CIL) receipts reduced by £2m on the previous year. CIL is a demand put on developers to ensure adequate infrastructure will be included in and surrounding new developments. The total CIL income on the CIES is £5.3m compared with £7.5m last year. The CIL receipts were also partly utilised in year, £6.8m spent on capital infrastructure projects. However, the deficit is reduced by a £4.9m gain in Finance & Investment income relating to discount received from the early repayment of a loan.

The overall deficit contains revaluations on property and items concerned with the pension liability, which do not form part of the day-to-day operations of the council. These are included in the CIES in accordance with accounting standards. There are a number of disclosures in the deficit on provision of services which are not actual costs in year, depreciation and current service pension costs calculated by an actuary, they are required to be disclosed by accounting standards. These disclosures have statutory overrides which means they are removed from the reported position in the CIES, giving us the actual impact on the general fund balances, which is funded by council taxpayers.

The Expenditure and Funding Analysis is a more useful statement for readers of the accounts as it sets out the revenue expenditure in the year which is being funded from taxpayers. This statement follows local government legislation (rather than accounting standards) and is set out in the same format as the financial performance reports taken to Executive Committee on a quarterly basis. This statement shows the outturn position for the year and the effect on our revenue reserves. In 2025/26 this shows a £1.5m deficit on the provision of services. This includes all income and expenditure spent from reserves, that were set aside at the end of the previous financial year which were earmarked for specific projects and one-off grant monies received by the council. These one-off projects are not financed from the annual revenue budget funded from the taxpayer. In 2025/26 the deficit is predominantly due to planned use of reserves and reduced income from developers relating to planning obligations.

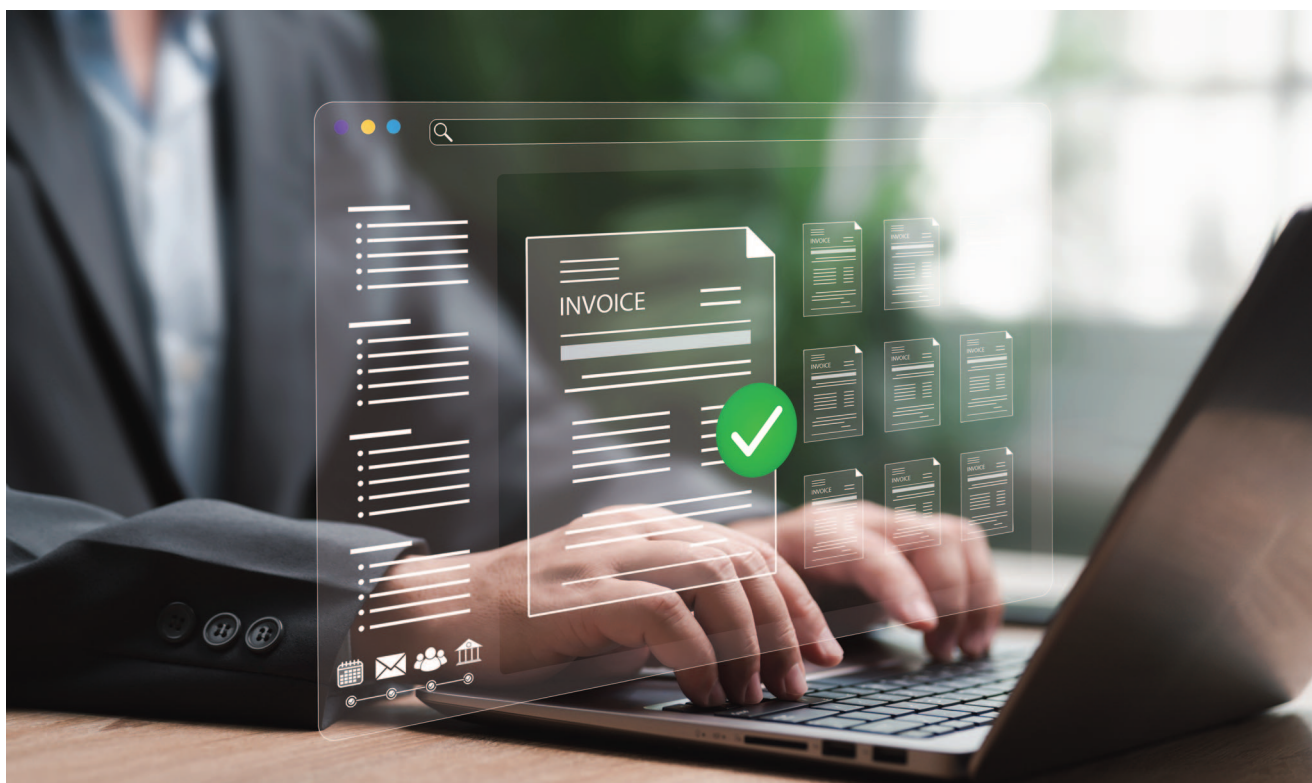
To understand what re-occurring expenditure has been spent by the council against the approved budget then there is the Annual Outturn Report, which is presented to the Executive Committee, separately from the financial statements.



The Movement in Reserves shows how the council has generated and expended resources in the year in accordance with accounting standards and the statutory adjustments required to return the amounts chargeable to council tax for the year. This year our general fund balance remains at £1m in order to safeguard the authority from uncertainties around government intentions and the economic outlook. The purpose of the General Fund is to ensure cash flow and to provide contingency should unplanned expenditure be incurred. The deficit on the revenue position is taken from Earmarked Reserves. The earmarked reserves have decreased by £1.5m during the year. The Council held £13.8m of balances to fund one off projects in 2025/26 and are holding over £14m of non-ringfenced reserves for 2026/27. This balance could be used to support the budget and core services if necessary. Therefore, the Council is not considered at risk of issuing a Section 114 notice in the near future. This a formal report issued by a Chief Financial Officer when they believe expenditure will exceed available resources.

The balance sheet shows the council's financial position at the 31 March, i.e. its net resources at the year end. The reserves are shown as usable (i.e. those which the authority can utilise to support future service provision) and unusable. The unusable reserves contain negative figures for items such as the Pensions Reserve (£9.8m) and £3.5m for Short-term Accumulating Compensated Absences Account (leave accrued and not taken) which represent amounts which need to be funded in the future. The council had a total of £48m of usable reserves at the end of the financial year.

The final statement is the cash flow which shows the cash movements during the year. The difference of £8.5m between the opening cash and cash equivalents and the closing figure represents a decrease in available cash to £1.4m at year end. The Council had £10m of liquid investments in 2024/25 and £1.4m in 2025/26.



## How the council spent your money

	<b>2025/2026</b>
	<b>£'000</b>
	<b>Net Expenditure</b>
<b>Services</b>	
Chief Executive Unit	358
People Culture and Performance	413
Transformation	1,204
Communities	8,917
Planning	532
Garden Communities	325
Executive Director of Resources	254
Corporate Resources	3,976
Finance	1,080
IT, Digital and Cyber	1,385
One Legal	492
	<u>18,292</u>
<b>Total cost of services</b>	<b><u>18,292</u></b>
<b>Other</b>	
Commercial Investments	- 3,347
Business Rates	- 5,889
Precepts	- 6
New Homes Bonus	- 1,430
Treasury Management	- 6,210
Government Grants	- 4,782
Transfers and Movement in Reserves	- 4,878
	- 16,786
<b>Total other</b>	<b>- <u>16,786</u></b>
<b>Balance</b>	<b><u>1,506</u></b>
<b>Impact on general fund reserve</b>	<b>1,506</b>
<b>Opening general fund balance</b>	1,000
<b>Closing general fund balance</b>	1,000

## About Tewkesbury Borough

Our borough is predominantly rural and located in the northernmost district of the south-west region. We are situated in the southwest, with the west midlands to our north.

At the last census our population was recorded at approximately 95,000 and the borough includes almost 41,000 households spread across 160 square miles. Our borough includes parts of the Severn Vale and the Cotswolds Area of Outstanding Natural Beauty and stretches south to the outskirts of Gloucester and Cheltenham. Based predominately around the M5, we are well connected across the country.

Most of our population live in rural areas and large market towns. The diverse and contrasting range of settlements within our borough provides a high-quality environment in which to live and this, combined with our excellent strategic location, makes the area an ideal place for economic and business growth.

Despite its rural character, our borough includes a wide range of economic activity ranging from large multinationals to micro-businesses. We are an established centre for high quality manufacturing and home to world-class, high-tech aero-engineering firms.

We boast many incredible arts and heritage institutions and host exciting community events all year round. Held on council land, the Tewkesbury Medieval Festival is widely regarded as the largest free medieval gathering in Europe with over 2,000 re-enactors and traders travelling from as far afield as France, Belgium, Spain, Italy, Germany and Poland. This summer, Tewkesbury Borough Council is launching it's first Tewkesbury History Festival and continues to support the Tewkesbury Marathon, Aquathlon and Tewkesbury's Big Weekend alongside many other festivals across the borough.

## Council Plan

The Council Plan 2026-2028 focuses on caring for communities, place and the environment and aims to make a meaningful difference in our communities.

By placing communities at the heart of everything we do, our three priorities are interconnected and play a central role in shaping our strategic planning and decision-making. These priorities form the foundation upon which the Council Plan is built, enabling us to effectively manage resources and address the most pressing issues facing our communities.

However, the introduction of Local Government Reorganisation (LGR) and devolution has continued to be a key focus and helps to shape our priorities for the ambitious two-year timeline. Adjustments made to the plan as a result of LGR ensure that as we navigate these changes, we remain committed to meeting the needs of our residents, businesses, and communities effectively.

## Vision and values

The overarching principle for all our work is our vision – **“Supporting people, strengthening communities.”** How we achieve our vision is as important to us as the vision itself. We are defined by how we behave and what we do, so we must be driven by clear values. They play a vital role in shaping our culture, actions and decision making.

Our work is grounded in the following core values:

### **Open and honest:**

We are committed to fostering trust, clarity, and accountability in everything we do. We will be transparent and honest in our work and communications, and ensure decisions are made in the best interests of our communities.

### **Respectful:**

Being respectful to others is fundamental to building strong, trusting relationships with our communities and with our colleagues. We will treat others with courtesy, listen to different points of view and acknowledge diversity of opinions.

### **Inclusive:**

We want everyone to feel valued and heard. We are committed to fostering an inclusive environment where individuals, regardless of their backgrounds, disabilities, identities or perspectives are welcomed and represented.

### **Future Ready:**

Our transformation programme Future Ready is preparing the organisation to join a new Gloucestershire unitary authority in 2028. It focuses on service stability, workforce development and system readiness. We encourage everyone to respond positively to change, collaborate across Gloucestershire districts, share knowledge and resources, and think strategically.

## Our performance management and service plans

Our performance approach is a critical means by which we can make use of performance information to challenge our effectiveness, improve our services and make them more customer friendly. Delivery of the Council Plan is monitored through a performance tracker. Supporting this tracker is a set of Key Performance Indicators (KPI) and key financial monitoring information.

All performance information is reported on a quarterly basis to our Overview and Scrutiny Committee. By way of further challenge, this committee's comments and observations are reported to the Executive Committee by the chair of Overview and Scrutiny Committee, and action is taken where necessary.

Each service group also produces an annual service plan. The delivery of service plan actions forms part of normal business through management dialogue, one-to-one meetings and lead member

briefings. At an individual level, there is a Personal and Professional Development (PPD) framework supported by a behaviours' framework through which individual performance and development can be monitored. supported by a behaviours' framework through which individual performance and development can be monitored.

## Our 2024/25 highlights

The structure of our Council Plan is evolving, and we have outlined our achievements from 2025/26 from the key focus areas below. As we move toward Local Government Reorganisation (LGR) and the planned transition to a unitary council on 1 April 2028, our work is increasingly shaped by the requirements of reorganisation and devolution. We are engaging with this programme in a structured and purposeful way.

Throughout this transition, our priority remains unchanged: delivering meaningful outcomes and positive impact across the borough.

## Our three priorities and eight areas of focus



## Climate and ecological emergency

Since declaring a Climate Emergency in 2018, we have made significant progress in reducing our carbon impact, including a 60 per cent reduction in greenhouse gas emissions at the Public Services Centre. In recognition of this progress, we achieved Silver Accreditation from The Carbon Literacy Project as a Carbon Literate Organisation.

In December 2025, we formally adopted the borough-wide Climate and Ecological Emergency Framework, providing a clear and measurable foundation for carbon reduction and ecological action across Tewkesbury Borough.

We approved key policies to support nature recovery and biodiversity, including a Pesticide Policy and a Peat-Free Policy, helping to protect and enhance the local environment.

We significantly improved our performance in the national Climate Action Scorecard, achieving an overall score of 44 per cent in 2025, up from 28 per cent in 2023 and just 10 per cent in 2021. This placed us in the top quartile of second-tier authorities.

A new Procurement Strategy, embedding climate and sustainability principles was approved by the Executive Committee in November 2025. Implementation began during the year, ensuring environmental considerations are now factored into purchasing decisions.

We launched the Community Centre Energy Efficiency Capital Fund, awarding funding to three community buildings: Maisemore Village Hall, The Roses Theatre, and Winchcombe Arts and Community Hub. A total of £69,642 was shared between the three projects to support energy-efficiency improvements.

The rollout of smaller 140-litre household bins began in October 2025, supported by a borough-wide communications campaign to reduce waste and increase recycling. Around 800 bins have been rolled out to date.

We continued to invest in electric vehicle charging infrastructure and secure cycle storage, making it easier to choose sustainable travel. New electric vehicle charging points were installed at Spring Gardens and Gloucester Road car parks in Tewkesbury, and at Back Lane car park in Winchcombe. Since installation, these chargers have delivered over 26,000 kWh of electricity to support low-emission journeys.

A refreshed Air Quality Strategy was approved for public consultation by the Executive Committee in March 2025. The strategy sets out how we will work with Gloucestershire County Council, local businesses, community groups and other partners to continue improving air quality across Tewkesbury Borough.

## Flood resilience

The Flooding Response and Sandbag Policy approved by the Executive Committee in October 2025, supporting us working with partners to improve flooding response.

We secured £15,000 in funding from the Local Resilience Forum to improve local community flood resilience. This will support the work to establish community sandbag delivery hubs and assist the delivery of the Tewkesbury Flood Warden Scheme.

Works continue with Tirley Parish Council, Gloucestershire County Council and partners to model surface-water flooding, review pump performance and explore natural attenuation measures to strengthen flood resilience in Tirley. Helping to reduce the impact on homes, infrastructure and the wider community.

Stronger partnership working was established with emergency and voluntary organisations, including Severn Area Rescue Association (SARA), RAYNET, which supplies critical communications in a disaster and the British Red Cross, improving coordination ahead of future flooding events.

Significant progress has been made on Community Emergency Plans, with several parishes developing plans over the past year. These plans will help parish and town councils and their communities prepare for, respond to and recover from flooding evenings whilst working with us, Gloucestershire County Council and emergency services.

## Place

The council played a leading role in developing and agreeing the county-wide Place Model for Local Government Reorganisation, ensuring that local identity, neighbourhood engagement and service delivery at a community level remain central to future arrangements.

The council continued to support borough-wide cultural ambition, including engagement activity linked to the Town of Culture bid, strengthening partnerships across the cultural and heritage sector.

We launched the new Cemetery Viewer app, which has been recognised nationally through nomination for the APSE Cemeteries and Crematoria Innovation Award 2026. Highlighting our innovative, in-house approach to modernising cemetery services. By providing residents with instant, mobile-ready access to more than 14,000 burial records and mapped headstones, the app strengthens connections to local heritage while making it easier for people to research family history and locate loved ones' graves.

Working with The John Moore Museum we've been preparing for our first-ever Tewkesbury History Festival, which is due to take place in June 2026. The festival will welcome some of the world's most

celebrated historians, authors and broadcasters.

Working with developers Vistry Group Plc, we secured the successful handover of the Homelands Community Centre, delivering a purpose-built facility to support community use and wellbeing in Bishop's Cleeve.

£200,000 was approved by council from capital receipts to replace the Mitton footpath bridge, ensuring the vital throughfare for around 500 individuals daily, including Tewkesbury Academy School children and workers commuting to Northway industrial area.

We supported the opening of the new Heritage Trail in Coopers Edge, which saw seven interpretation boards being installed to celebrate the aviation history of the area.

## Managing growth

We worked with key organisations and stakeholders to produce the draft Infrastructure Delivery Plan, a key evidence base document informs the preparation of the Strategic and Local Plan.

Community Infrastructure Levy (CIL) Joint Committee ringfenced around £6.6 million funding for local strategic infrastructure projects and confirmed £4,054,141 to support Gloucestershire County Council's M5 Junction 10 improvements scheme.

We introduced new planning rules for Snowhill from 1 October 2025, helping to preserve the unique character and heritage of this picturesque village.

585 non-major planning application decisions were issued and 91% were issued within time, of which 45% were determined without extensions in 2025, ensuring we maintain the speed of decision making for such planning applications.

In January 2026, the council secured a High Court sentence of a suspended six-month prison sentence, removal of all unauthorised works and £75,000 in costs to the council in response to repeated planning breaches at Warren Fruit Farm, Winchcombe, delivering a strong deterrent against unauthorised development. This action protected the integrity of the planning system and helped ensure that growth across the borough is lawful, sustainable and aligned with adopted planning policies.

Engagement with Homes England and the Ministry of Housing, Communities and Local Government (MHCLG) has secured additional funding of £10k in 2025/26 with a future potential pipeline of £30k in 2026/27 and £30k in 2027/28. This funding strengthens the council's ability to progress the Stewardship Strategy and provides access to specialist legal and financial advice, supporting the effective and sustainable delivery of the Garden Communities.

## Housing and homelessness

A new Housing and Homeless Prevention Strategy 2026–28 was approved by Executive Committee in March 2026.

We secured £648,200 from MHCLG, through the Local Authority Housing Fund, enabling the delivery of new temporary accommodation and resettlement homes, reducing reliance on bed and breakfast accommodation. This saw a delivery of one resettlement home and five temporary accommodation units.

The council maintained a rapid response to rough sleeping, with regular outreach, multi-agency working and additional welfare support during periods of severe weather, helping ensure rough sleeping remained rare and non-recurrent wherever possible.

A review on the council's Empty Homes register was undertaken with all properties falling under the council's criteria being risk assessed. To help identify where properties could potentially be brought back into use quicker.

Discussions have commenced at looking to deliver affordable housing on the former Ministry of Agriculture, Food and Fisheries (MAFF) site in Tewkesbury.

Partnership launch with Gloucestershire Nightstop saw a new service 'Firststop' aimed at preventing youth homelessness by addressing family breakdown before it reaches crisis point.

Worked closely with registered provider partners to deliver over 180 affordable homes, made up of social rented, affordable rent and shared ownership properties. This is above the council's 129 per annum target.

## Economy

Despite the financial pressures and uncertainty facing the whole of local government, the council remains in the lowest quartile nationally for council tax (ninth lowest English District).

Five successful Business Voice events were delivered across the borough during the year, including events hosted at Hatherley Manor, 270 Climbing Park, Sherdons Golf Centre, and Adnet Precision Engineering in Brockworth. Each event provided businesses with relevant council and LGR updates, alongside advice on business growth and available funding opportunities, reinforcing the Business Voice Network's core values of connect, communicate and collaborate. More than 160 business delegates attended and actively engaged with the network across these events.

The council was allocated £331,065 funding through the UK Shared Prosperity fund and £121,261 through the Rural England Prosperity Fund. This funding was spent on areas such as business support, EV charging points, Community Centre Energy Efficiency Grant Scheme, Business Support Grant Scheme, tourism campaigns, community safety and more.

Supporting economic growth and jobs and skills, the council used UK Shared Prosperity Fund (UKSPF) investment to commission specialist business support for Advanced Engineering and Manufacturing (AEM) businesses through The Growth Hub. The programme delivered tailored, one-to-one support from sector specialists and practical assistance to help businesses develop and implement growth plans. This activity directly contributed to supporting 46 businesses, securing four successful grant applications, creating six new jobs, safeguarding a further 24 roles, and enabling three businesses to adopt new-to-the-firm technologies – strengthening skills, productivity, and resilience within the local economy.

In addition, an AEM Study has been produced by The Growth Company (GC Insight) to help recognise and develop the potential of the AEM sector within our Borough.

The council's counter-fraud work led to the successful prosecution and sentencing of a resident who fraudulently claimed over £12,500 in housing benefit and council tax reduction, helping safeguard public funds and deter future fraud.

## Young people

Under the Household Support Fund (round 7) £20,000 was approved to go towards transport costs for young people. This was allocated to Gloucestershire County Council to distribute, and we actively promote this scheme.

We continued to work with the Integrated Locality Partnership, supporting young people into mentoring programmes.

## Health and wellbeing

Five grants have been allocated through the Active Communities Grant Scheme. Successful recipients such as Tewkesbury Junior Anglers and the Roses Theatre, received £2,500 help residents increase their physical activity, reducing health inequalities across the borough.

The council facilitated access to funding for community groups, including the operation of multiple grant schemes and support with external funding bids, helping sustain warm spaces, food pantries and community services during the cost-of-living pressures

Through the Household Support Fund £57,455.65 worth of grants to food pantries, foodbanks and Severn

Wye to support vulnerable people with food, fuel and essential supplies. A further £132,000 through the funding was approved for supermarket vouchers for those households in council tax bands A-D.

UKSPF Warm Spaces Funds for winter 2025/26 saw 13 community groups awarded. All applicants were offered the opportunity to link with Citizen Advice Bureau, first aid training, Severn Wye Warm and Well scheme, Gloucestershire Rural Community Committee digital inclusion services, foodbanks and pantries services to help better support communities if needed.

The council was awarded Armed Forces Covenant Bronze Award recognising employers who actively support the Armed Forces Covenant and promote fair and inclusive employment practices for serving personnel, veterans, reservists and military families.

## Future plans

The government is expected to make its decision on the future structure of local government in Gloucestershire in summer 2026. Following a shadow authority period, a new unitary council or councils would begin operating no earlier than 1 April 2028.

Tewkesbury Borough Council's ambitions are captured each year as the detailed Council Plan is refreshed. The plan is reviewed as part of the council's integrated organisational and financial planning process – bringing together organisational planning, financial planning and risk management processes for the performance tracker.

The council's actions and supporting performance indicators are measurable and outcome focused, making the best use of the resources available and enabling the council to track delivery and value for money. For accountability, all actions are allocated to a responsible officer and lead member.

The council will remain flexible and responsive as its 38 councillors, elected across 20 wards, and approximately 200 staff continue to deliver public services across five directorates: Communities, Resources and Finance (£151), Transformation, Growth and One Legal.

The council also continues to ensure it is well prepared for any future changes. It's corporate culture and change management programme, Future Ready, which has already strengthened organisational resilience and equipped staff with the skills needed to navigate future challenges. This work will be vital in supporting any future arrangements and ensuring that services remain stable and continue to support those who need it most.