



Supplement for

OVERVIEW AND SCRUTINY COMMITTEE - WEDNESDAY, 3RD SEPTEMBER, 2025

Agenda No	Item
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7.	<u>2025/26 Quarterly Finance Review Q1</u> (Pages 3 - 12)
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Annex A and Annex B are included in this pack.

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Annex A - Comparison of Q1 Budget Monitoring

	Q1 position		
	Current Budget	Actual Exp	Variance (under) / over spend
	£	£	£
Democratic Services			
DRM001-Democratic Representation	153,093	150,130	(2,963)
DRM002-Support To Elected Bodies	128,754	125,246	(3,508)
ELE001-Registration of Electors	57,465	55,163	(2,302)
ELE002-District Elections	1,500	3,422	1,922
SUP001-Administration	36,801	35,674	(1,127)
Total - Democratic Services	574,829	575,135	306

	Q1 position		
	Current Budget	Actual Exp	Variance (under) / over spend
	£	£	£
Environmental & Regulatory Services			
BUC001-Building Control - Fee Earning Work	27,611	11,612	(15,999)
BUC002-Building Control - Non Fee Earning Work	912	897	(15)
EMP001-Emergency Planning	7,322	4,928	(2,395)
ESM001-Environment - Service Mgmt & Supp Serv	27,878	27,426	(453)
PSH002-Private Sector Housing-Condition of Dwellings	750	0	(750)
REG001-Environmental Health General	0	0	0
REG002-Licensing	(21,426)	(27,681)	(6,255)
REG009-Environmental Protection	60,189	67,418	7,229
REG011-Authorised Process	(3,000)	(1,705)	1,295
REG013-Pollution Control	32,563	32,108	(455)
REG016-Food Safety	39,034	37,827	(1,207)
REG021-Statutory Burials	1,250	1,695	445
STC011 - Abandoned Vehicles	0	(500)	(500)
TAC309-Other Trading Services - Markets	4,475	8,867	4,392
Total - Environmental & Regulatory Services	177,559	162,891	(14,668)

BUC001 - fee income is £13,000 ahead of budget

Finance, Human Resources & Procurement

	Q1 position		
	Current Budget	Actual Exp	Variance (under) / over spend
	£	£	£
SUP003-Human Resources	54,146	57,385	3,238
HLD319 - New Initiatives	0	0	0
SUP009-Accountancy	95,227	89,581	(5,646)
SUP010-Internal Audit	151,293	157,241	5,948
SUP011-Creditors	11,888	10,266	(1,622)
SUP012-Debtors	16,511	14,150	(2,361)
SUP013-Payroll	15,955	14,390	(1,565)
SUP019-Health & Safety	9,334	9,265	(68)
SUP020-Training & Development	8,109	7,978	(132)
SUP033-Central Purchasing	10,619	10,446	(172)
SUP035-Insurances	2,723	2,679	(44)

Total - Finance, Human Resources & Procurement

536,828	534,236	(2,592)
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ICT, Change & Customer Services

	Q1 position		
	Current Budget	Actual Exp	Variance (under) / over spend
	£	£	£
SUP002-Consultation, Policy & Research	938	0	(938)
SUP005-ICT	487,252	489,423	2,171
SUP008-Reception/Customer Services	164,053	161,169	(2,884)
TMR002-Street Furniture & Equipment	(4,313)	(929)	3,384

Total - ICT, Change & Customer Services

1,489,556	1,491,290	1,734
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Q1 position		
Current Budget	Actual Exp	Variance (under) / over spend
£	£	£

Land, Legal & Property

ADB301-3 Welch Way (Town Centre Shop)	12,398	8,479	(3,918)
ADB302-Guildhall	2,689	(1,310)	(3,999)
ADB303-Woodgreen	152,665	149,741	(2,925)
ADB304-Elmfield	(30,000)	(29,909)	91
ADB305-Corporate Buildings	176,727	185,918	9,191
ADB306-Depot	23,831	24,281	451
FIE346-Marriotts	(192,718)	(199,453)	(6,735)
LLC001-Local Land Charges	(9,438)	(5,036)	4,402
SUP004-Legal	87,762	59,844	(27,918)
TAC303-Swain Court & Newman Court Ind Est Witney	(17,834)	(25,298)	(7,464)

Total - Land, Legal & Property

206,082	167,256	(38,825)
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SUP004 - employee costs for the shared service are underspent due to 2 vacancies recruited to in Q2

Q1 position		
Current Budget	Actual Exp	Variance (under) / over spend
£	£	£

Leisure & Communities

CCR001-Community Safety (Crime Reduction)	102,821	97,436	(5,385)
CCR002-Building Safer Communities	(1,775)	(231)	1,544
CCR301 - Communities Revenue Grant	105,000	105,010	10
CCT001-CCTV	(3,370)	(294)	3,075
CSM001-Cultural Strategy	23,874	22,429	(1,445)
CUL001-Arts Development	(12,580)	(14,887)	(2,306)
ECD001-Economic Development	36,968	40,056	3,088
ECD010 – SPF Community and Place	394,299	394,299	0
REC001-Sports Development	4,748	9,815	5,067
REC002-Recreational Facilities Development	15,087	21,939	6,852
REC003-Play	21,340	21,658	318
REC301-Village Halls	4,039	3,974	(66)
REC302-Contract Management	(514,844)	(558,542)	(43,698)
SUP016-Finance - Performance Review	30,204	29,714	(490)
TOU001-Tourism Strategy and Promotion	1,319	785	(534)

Total - Leisure & Communities

207,130	173,161	(33,969)
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REC302 - contract income is £41,000 ahead of budget, a variance that is likely to remain for the remainder of the financial year

	Q1 position		
	Current Budget	Actual Exp	Variance (under) / over spend
	£	£	£
Environmental Services			
CCC001-Climate Change	35,673	43,242	7,569
COR301-Policy Initiatives - Shopmobility	4,468	4,395	(73)
CPK001-Car Parks - Off Street	143,898	146,540	3,552
ENI002-Grounds Maintenance	156,192	164,117	7,925
ENI303-Landscape Maintenance	20,289	23,289	3,000
FLD001-Flood Defence and Land Drainage	41,869	39,065	(2,804)
REG004-Dog Warden	12,500	9,053	(3,447)
REG018-Pest Control	0	0	0
REG019-Public Conveniences	26,564	33,111	6,547
REG023-Environmental Strategy	22,194	21,509	(685)
RYC001-Recycling	595,797	573,693	(22,104)
RYC002-Green Waste	(1,294,518)	(1,264,076)	30,442
RYC003-Food Waste	269,168	267,243	(1,926)
STC001-Street Cleansing	0	0	0
STC004-Environmental Cleansing	236,752	239,171	2,419
TRW001-Trade Waste	(328,782)	(465,247)	(136,464)
TRW002-Clinical Waste	(125)	0	125
WST001-Household Waste	526,847	531,396	4,549
WST004-Bulky Household Waste	4,562	(248)	(4,810)
WST301-Env. Services Depot, Downs Rd, Witney	47,938	48,425	488
Total - Environmental Services	521,286	414,681	(105,695)

RYC001 - the dry mixed recycling contract is performing better than budgeted, with an underspend of £25,000 at the end of Q1

RYC002 - Green Waste licence income is £33,000 behind budget at the end of Q1. It is likely that this income will be behind target for the remainder of the year as 95% of licences are purchased in Q1.

TRW001 - Trade Waste is £164,000 ahead of target for the first half of the year, partially offset by £27,000 of expenditure on replacement bins, but the initial forecast for the end of the year is an underspend of £250,000 in this cost centre.

	Q1 position		
	Current Budget	Actual Exp	Variance (under) / over spend
	£	£	£
Planning & Strategic Housing			
DEV001-Development Control - Applications	(84,352)	(74,538)	9,814
DEV002-Development Control - Appeals	55,680	30,705	(24,975)
DEV003-Development Control - Enforcement	0	0	0
ENA001-Housing Enabling	37,496	36,406	(1,090)
ENI301-Landscape Initiatives	16,272	15,143	(1,130)
HLD315-Growth Board Project (Planning)	(61,181)	(63,267)	(2,086)
PLP001-Planning Policy	171,707	157,327	(14,380)
PLP003-Implementation	0	0	0
PLP004-Conservation	99,047	74,589	(24,458)
PSM001-Planning Service Mgmt & Support Serv	32,307	23,995	(8,312)
Total - Planning & Strategic Housing	266,976	200,359	(66,617)

DEV002 - it is difficult to predict when planning appeals will be lodged or to forecast whether the full budget will be exhausted by the end of the year. The budget for 2026/27 will be reviewed based on the information available at the time

PLP001 - the underspend relates to a vacant post which has been vacant since the beginning of the financial year.

PLP004 - the underspend relates to two vacant posts which have now been recruited to.

	Q1 position		
	Current Budget	Actual Exp	Variance (under) / over spend
	£	£	£
Retained Services			
COR002-Chief Executive	132,629	124,529	(8,100)
COR003-Corporate Policy Making	20,176	19,659	(517)
COR004-Public Relations	89,965	96,167	6,203
COR005-Corporate Finance	148,579	154,337	5,757
COR006-Treasury Management	6,675	6,300	(375)
COR007-External Audit Fees	0	0	0
COR008-Bank Charges	19,625	19,899	274
COR012 - Publica Review	9,192	9,151	(41)
COR302-Publica Group	186,685	184,595	(2,090)
FIE341-Town Centre Properties	(101,743)	(104,092)	(2,349)
FIE342-Miscellaneous Properties	85,390	75,396	(9,994)
FIE343-Talisman	(292,987)	(300,175)	(7,188)
FIE344-Des Roches Square	(107,873)	(112,883)	(5,010)
FIE345-Gables at Elmfield	0	5,415	5,415
NDC001-Non Distributed Costs	204,000	208,693	4,693
TAC304-Witney Industrial Estate	(42,855)	(39,785)	3,070
TAC305-Carterton Industrial Estate	32,983	41,110	8,127
TAC306-Greystones Industrial Estate	(436)	(1,676)	(1,240)
TAC308-Other Trading Services - Fairs	2,375	0	(2,375)
Total - Retained Services	392,381	386,639	(5,741)

Revenues & Housing Support

	Q1 position		
	Current Budget	Actual Exp	Variance (under) / over spend
	£	£	£
HBP001-Rent Allowances	89,593	95,404	5,811
HBP003-Local Housing Allowance	0	0	0
HBP005-Benefit Fraud Investigation	1,597	0	(1,597)
HOM001-Homelessness	(475,545)	(470,414)	5,131
HOM004-Refugees	0	0	0
HOM005-Homelessness Hostel Accomodation	(998)	(2,215)	(1,218)
HOM006 - The Old Court	12,687	21,102	8,414
HOM007-Afghan Resettlement Programme	(209,190)	(209,190)	(0)
HOM008-Homes for Ukraine	9,157	9,157	0
LTC001-Council Tax Collection	123,872	119,412	(4,460)
LTC002-Council Tax Support Administration	1,934	0	(1,934)
LTC011-NNDR Collection	37,680	38,660	980
PSH001-Private Sector Housing Grants	13,826	14,077	251
PSH004-Home Improvement Service	22,724	18,983	(3,741)

Total - Revenues & Housing Support

(372,661)	(365,313)	7,347
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Annex B

Capital Programme 2025/26

Scheme	Funded By	2025/26 Total Budget	Q1 Actual	
Asset Repairs	Borrowing	1,500,000		
Ubico Fleet - Replace Vehicle Hire Costs	Borrowing	4,721,266	15,564	a
Replacement Sweepers	Borrowing	850,000		
In Cab Technology	Borrowing	100,000		
Witney ATP Refurbishment	Revenue Contribution	200,000		
Purchase of Temporary Accommodation	Capital Receipts	3,000,000		b
CCTV - Upgrading	Capital Receipts	255,635		
Improvement Grants (DFG)	Grant	880,000	251,857	
UK Rural Prosperity Fund	Grant	0	33,378	
Witney Leisure Centre PSDS	Grant/Borrowing	1,584,841		c
Chipping Norton Leisure Centre PSDS	Grant/Borrowing	2,643,926		
IT Provision - Systems & Strategy	Revenue Contribution	100,000		
Council Buildings Maintenance Programme	Revenue Contribution	250,000	175,941	d
IT Equipment - PCs, Copiers etc	Revenue Contribution	40,000	1,923	
Chipping Norton Creative	S106	0	21,805	
Windrust Place Public Art	S106		2,750	
Carterton Connects Creative (Swinbrook s106)	S106	39,500	0	
Developer Capital Contributions	S106	0	140,616	
		16,165,168	643,834	

- a. A full waste vehicle strategy will be coming forward from the Waste Transformation Programme for Member consideration in Q3. This strategy will look to maximise the efficiencies attainable through partnership working across the County, that the Council could never achieve through unilateral action.
- b. Negotiations are currently underway on a number of properties suitable for temporary emergency accommodation, both for single people and families.
- c. Executive approved the Witney PSDS decarbonisation project to move to the construction phase at their meeting in July. Discussions are ongoing with GLL around the mitigation of any operational issues the construction will cause, with contractors expected to start on site in September.
- d. Expenditure relates to the new roof and guttering at The Old Court house, due to be completed at the end of August.