

Public Document Pack



Tuesday, 11 January 2022

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CABINET

You are summoned to a meeting of the Cabinet which will be held in the Council Chamber, Woodgreen, Witney, OX28 1NB on **Wednesday, 19 January 2022 at 2.00 pm.**



Giles Hughes
Chief Executive

To: Members of the Cabinet

Councillors: Michele Mead (Leader), David Harvey (Deputy Leader), Suzi Coul, Marilyn Davies, Jane Doughty, Jeff Haine and Norman MacRae MBE.

Recording of Proceedings – The law allows the public proceedings of Council, Cabinet, and Committee Meetings to be recorded, which includes filming as well as audio-recording. Photography is also permitted. By participating in this meeting, you are consenting to be filmed.

As a matter of courtesy, if you intend to record any part of the proceedings please let the Democratic Services officers know prior to the start of the meeting.

AGENDA

1. **Notice of Decisions (Pages 5 - 12)**
To receive notice of the decisions taken at the meeting held on 15 December 2021.
2. **Apologies for Absence**
3. **Declarations of Interest**
To receive any declarations from Members of the Committee on any items to be considered at the meeting.
4. **Participation of the Public**
To receive any submissions from members of the public, in accordance with the Council's Rules of Procedure.
5. **Receipt of Announcements**
Purpose:
To receive any announcements from the Leader of the Council or Members of the Cabinet.

6. **2022/23 Budget (Pages 13 - 66)**
Purpose

To consider:

- (1) The initial draft base budgets for 2021/22;
- (2) Fees and charges for 2021/22;
- (3) Adoption of the Council Tax Base for 2021/22; and
- (4) The submission of the business rates return.

Recommendations

- a) That Cabinet approves:
 - (i) The draft base budgets for 2022/23 as detailed in Annex A; and
 - (ii) The proposals for budget growth included in the table below
 - (iii) Draft fees and charges for 2022/23, as detailed in Annex D, for inclusion as part of the Budget recommendations to Council on 23rd February 2022;
- b) That Council be recommended to approve:
 - (i) The Council Tax Base shown in Annex E, calculated as £46,172.42 for the year 2022/23;
 - (ii) Authorising the Chief Finance Officer to submit the National Non Domestic Rates Return 1 (NNDRI) to the Ministry of Housing, Communities and Local Government by the submission date of 31 January 2022; and
 - (iii) Authorising the Chief Finance Officer to approve the annual uprating of allowances and non-dependant deductions in the Local Council Tax Support Scheme in line with national regulations.

7. **Discretionary Rate Relief Policy (Pages 67 - 84)**

Purpose

To consider the implementation of a Discretionary Rate Relief Policy in line with Section 47 of the Local Government Finance Act (1988)

Recommendation

Cabinet is recommended to approve the Discretionary Rate Relief Policy at Annex A.

8. **Waste & Recycling - Future Service Modelling (Pages 85 - 90)**

Purpose

To update Members on the risks associated with the current waste depot site provisions and in order to review the business case for a single waste depot, to recommend service design and cost evaluation work is brought forward to enable a more informed decision on site acquisition.

Recommendation

It is recommended that Cabinet:

- a) Note the risks set out in this report and endorse undertaking service design and cost evaluation work before a decision is taken on depot site acquisition;
- b) Allocate revenue funding of up to £30,000 to appoint a specialist consultant, to undertake an evaluation of waste service options and a cost appraisal of each option, and provide an expert opinion on likely cost of each service from Ubico and the open market, together with the likely costs to acquire and develop land for mobilisation of an operational waste depot;
- c) Allocate revenue funding of £1,000 to support a waste redesign consultation (if required);
- d) Delegate the decision to award a contract for this consultancy work, following a procurement process, to the Head of Paid Service in consultation with the Cabinet Member for Environment.

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WEST OXFORDSHIRE DISTRICT COUNCIL

Minutes of the meeting of the
Cabinet

Held in the Council Chamber at 2.00 pm on **Wednesday, 15 December 2021**

PRESENT

Councillors: Michele Mead (Leader, David Harvey (Deputy Leader), Suzi Coul, Merilyn Davies, Jane Doughty, Jeff Haine and Norman MacRae MBE.

Also present: Councillors Cooper, Enright, Fenton, Graham and Postan.

Officers: Amy Bridgewater-Carnall (Democratic Services Manager), Georgina Dyer (Chief Accountant), Mandy Fathers (Business Manager - Operations Support and Enabling), Elizabeth Griffiths (Chief Finance Officer, Deputy Chief Executive and Section 151 Officer), Giles Hughes (Chief Executive) and Frank Wilson (Group Finance Director - Publica).

57 Notice of Decisions

The notice of decisions taken at the meeting on 10 November 2021 were noted.

58 Apologies for Absence

There were no apologies for absence received.

59 Declarations of Interest

There were no declarations of interest received.

60 Participation of the Public

There was none.

61 Receipt of Announcements

Budget Consultation

Councillor Cool reminded the meeting that the Council's Budget Consultation 2022 to 2023 was now live and she asked Members to encourage residents to participate.

Find Al the Elf

Councillor Coul hoped that all Members had seen the competition, launched in conjunction with Love West Oxfordshire, asking children to help 'Find Al', one of Santa's elves. There were ten pictures of Al displayed in each of the towns and two children would win a prize if they could spot where he had been. It was hoped that the competition would encourage visitors and residents to shop locally and support local businesses. Over 350 competition entries had been received so far.

Christmas Tree Recycling Service

Councillor MacRae advised that any real Christmas trees presented at the kerbside between Monday 10th and Monday 31 January 2022 inclusive, would be collected for all households, regardless of whether they had a current garden waste licence.

He stressed that trees would need to be presented on the scheduled garden waste collection day and small trees should be placed in the garden waste bin, where possible. Larger trees could be left next to the bin but must be reduced to 2 to 3 foot sections in order for crews to collect.

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Covid-19 Update

The Leader thanked Members and officers for adhering to the policy of wearing masks whilst walking around the building and reiterated the importance of staying safe. She advised that discussions were ongoing with the Local Government Association about the reintroduction of on-line meetings moving into the New Year and assured Members she would keep them up to date. Councillor Mead also congratulated everyone involved in helping to run the pop up vaccination centre in Witney, which had delivered over four thousand injections. She also advised that the smaller venues were working well and there was a possibility of these returning in the District. Again, the Leader reiterated that she would update Members when she knew more.

Finally, Councillor Mead took the opportunity to wish that everyone had the best Christmas they could have and hoped that the New Year would bring better times.

62 Finance Performance Report 2021-22 Quarter Two

Members received a report from the Deputy Chief Executive and Section 151 Officer, which provided details of the Council's financial performance at the end of 2021-22 Quarter Two.

The report outlined significant variances in the finances and a full list of these, by cost centre, were included in Annex A. Those variances felt to be of note were explored in the report with further explanation and detail provided in paragraphs 1.6 to 1.12. It was noted that the results for quarter two were in line with those reported in quarter one, with no significant budget pressures reported.

In addition, Covid specific grants which had created surpluses in quarter one were being spent consistently and were on track to be exhausted by year end. The underspend in quarter two was a little less than twice the reported underspend in Q1 reinforcing the consistency between the two sets of results. One of the issues exacerbated by Covid was the Council's level of aged debt but the Council had successfully engaged a credit controller on a fixed term contract and this was being addressed. The report summarised that overall Q2 remained encouragingly on track.

There were no alternative options available because the report was for noting.

The Cabinet Member for Finance, Councillor Coul introduced the report and reiterated that the Council's finances were in an encouraging position. She proposed the report as written. This was seconded by Councillor Mead.

Councillor Graham raised a number of queries relating to the fall in revenue for car park enforcement on page 21 of the report. The Chief Finance Officer advised that this was due to a fall in the number of people using the car parks due to lockdown, which in turn, impacted on the level of enforcement measures being taken. Councillor Graham asked what the expected shortfall may be for the next quarter and was reminded that income from car parking penalty charge notices was not a revenue generating area of the budget. It was noted that the fall could also be due to car park users adhering to the conditions of parking.

Having considered the report, Cabinet

Resolved that the report is noted.

63 Approval of Extension to Agreement for Support Services with Publica

Members received a report from the Chief Executive which asked them to consider an extension of the Publica service agreement for Support Services.

The Publica Support Service Agreement (“the Agreement”) expires on 31st October 2022. Shareholder Councils are required to give 12 months’ notice of their intention to grant an extension and consequently a decision is required now. Publica was set up in early 2017 and its contracts to supply services to the Councils commenced on 1st November 2017.

As part of the arrangements the Councils entered into agreements with Publica to deliver the joint services from Autumn 2017 and it was agreed by the Councils that the duration for the Support Service Provision would be five years, plus opportunity to extend for two further periods each of four years. This resulted in the next expiry being 31 October 2022.

There were a number of alternative options available to members detailed in full at section 8 of the report and these included not extending the agreement, outsourcing the service or bringing the service back in house.

This report was considered by the Council’s Finance and Management Overview and Scrutiny Committee on the 1 December 2021. The Committee resolved to support the extension of the agreement for another four years, and commented that before the next renewal decision, a review of options should take place to inform that future decision.

The Leader introduced the report and reminded Members that this report had been discussed thoroughly at the Finance and Management Overview and Scrutiny Meeting and the Member briefing provided. Councillor Mead proposed that the report be approved as written and this was seconded by Councillor Coul.

Councillor Graham queried the length of the extension to 2026. The Chief Executive explained that the report was before Members now because the current agreement was due for renewal in October 2022. He advised that the timeframes had been agreed at the start of the contract and were felt to be reasonable to deliver long term continuity. In addition, they reflected the complexity of the areas covered and the amount of work required, should the Council decide to take a different approach to delivering these services.

In response to a further query from Councillor Graham, officers confirmed that the Flood consent and enforcement area of work related to the Council’s Shared Principal Engineer, Laurence King’s role.

Having considered the report and having heard from the officers present, Cabinet

Resolved that the Support Services Agreement with Publica Group (Support) Limited be extended for a further four year term until 31 October 2026.

64 Infrastructure Funding Statement

Members received a report from the Planning Policy Manager which asked them to consider and approve the West Oxfordshire Infrastructure Funding Statement (IFS) for 2020/21.

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Following changes to the Community Infrastructure Levy (CIL) Regulations in 2019, local authorities were required to report on the receipt and use of developer contributions through the publication of an annual Infrastructure Funding Statement (IFS). The IFS must be published by 31 December each year and cover the previous financial year (1 April - 31 March). Its main purpose was to set out future infrastructure requirements and expected costs, contributions received during the previous financial year, anticipated funding from developer contributions (e.g. Section 106 and CIL) and the Council's future spending priorities.

The IFS must be updated annually and was intended to feed back into Local Plan reviews and effectively replaced previous local authority CIL regulation 123 lists.

The report provided an overview of the different sections of the IFS along with the headline figures relating to S106 contributions, what they would be used for and those amounts to be transferred to Oxfordshire County Council and Parish and Town Councils.

There was no alternative option listed because the publication of the IFS was a legislative requirement and its content was dictated by the Community Infrastructure Levy (Amendment) (England) (No. 2) Regulations 2019.

The Cabinet member for Strategic Planning, Councillor Haine introduced the report and explained the reasons for reporting due to changes in regulations. He congratulated the officers for a very thorough and well written report, which reflected exactly what Members had asked for. Councillor Haine proposed the recommendation as laid out.

This was seconded by Councillor Davies who echoed the comments made and passed her compliments to the officers involved.

In response to a query raised by Councillor Fenton, it was confirmed that the report related to S106 contributions that had been spent by the District Council.

Councillor Cooper addressed the meeting and highlighted the key local priority relating to Marlborough School, detailed on page 55 of the document pack. He suggested that officers may wish to check this priority as historically the church had blocked improvements to the school. It was felt this was because they were one of the few Church of England schools in the area and they did not want their facilities to be used on a Sunday.

Councillor Haine noted the comment and advised that the priority had been created following information received through the consultation process. He agreed to look into the matter and respond to Councillor Cooper.

Councillor Graham raised a number of issues relating to Section 106 funds secured at The Driving Centre, Enstone Airfield, the reference to 'Education – Primary' on page 59, and asked for an update on how officers were planning to proceed with the CIL Charging Schedule.

The Chief Finance Officer advised that the extensive Section 106 database would be able to confirm if the funds relating to Enstone Airfield had been secured and collected. She agreed to check and respond to Councillor Graham.

Councillor Haine agreed to find out about the 'Education – Primary' reference and respond in due course. With regard to the update on the CIL Charging Schedule, Councillor Haine

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advised that there had been several major projects being dealt with by the Planning team which had taken time. However, he had requested that officers focus on CIL, whilst awaiting further information from the Government. He estimated that this work could take in the region of six months and Members would be updated as and when there was more to report.

Councillor Fenton advised that having looked up the planning reference next to 'Education – Primary', this related to the Batt School in Witney.

Having been proposed and duly seconded, the Cabinet

Resolved that the Infrastructure Funding Statement (IFS), attached at Annex A to the report, be approved and published on the Council's website by 31 December 2021 in accordance with legislative requirements.

65 Annual Monitoring Report

Members received a report from the Planning Policy Manager which asked them to consider the Council's Local Plan Annual Monitoring Report for 2020-2021, attached at Annex A to the report.

Publication of a Local Plan Annual Monitoring Report was a requirement under current legislation and provided an update on the progress of the local plan and any other related documents against agreed timetables; implementation of Local Plan policies; Neighbourhood Planning; Community Infrastructure Levy (CIL) where this had been introduced; and how the Council had fulfilled its obligations under the Duty to Co-Operate.

The report explained that the AMR was structured in line with the six main themes of the West Oxfordshire Council Plan (2020 – 2024) and provided a brief overview for each theme. The themes included Climate Action, Healthy Town and Villages, a Vibrant District Economy, Strong Local Communities, Meet the Housing Needs of our Changing Population and Modern Council Services and Sustainable Finance.

There were no alternative options listed because preparation of an Annual Monitoring Report was a legal requirement under the Town and Country Planning (Local Planning) (England) Regulations 2012.

The Cabinet Member for Strategic Planning, Councillor Haine introduced the report and highlighted the legislative requirements for producing the document. He proposed the recommendations as laid out and this was seconded by Councillor Harvey. In seconding, Councillor Harvey thanked the officers for a lucid and well written report.

Councillor Enright addressed the meeting and highlighted the reference to air quality under the Climate Action theme. Whilst he noted that the report referred to a decrease in carbon emissions he felt that this was mainly due to the impact of Covid-19 and the subsequent lockdowns. Councillor Enright also drew Members attention to the ongoing work with the County Council to establish a new website addressing this important issue.

Councillor Graham raised a concern about the discrepancy in information relating to 'Meeting the Housing Needs of our Changing Population'. He felt that the number and type of properties being delivered was disproportionate to the need of residents. Councillor Haine noted his concerns and agreed to look into the issue.

Councillor Davies reminded Members that developers did not always want to build one or two bedroom properties and a balance needed to be met. However, this issue was continually being addressed, as evidenced by her recent meeting that week with developers. She assured Councillor Graham that she was using her position as Cabinet Member for Communities and Housing to address these issues.

Councillor Postan suggested that a central list or forum could be established to identify the changes required to the Local Plan. In response, the Leader explained that this work was already underway with a variety of bodies looking at this as part of the imminent review.

Having considered the report and having heard from the Members present, Cabinet

Resolved that the content of the Local Plan Annual Monitoring Report be noted.

66 Performance Monitoring Report Q2 - 2021/22

Members received a report from the Chief Executive which provided details of the Council's operational performance at the end of 2021-22 Quarter Two (Q2).

The Council monitored service performance each quarter and a report on progress towards achieving the aim and priorities set out in the Corporate Plan was produced at the end of Q2 and Q4. A review of performance indicators was underway, and Portfolio Holders were having discussions with relevant managers about priority areas and finding metrics that would be most representative and provide assurance as to how the Council is performing.

The report drew attention to a number of issues that had contributed to a reduced level of operational service in some areas and the actions being taken to improve performance.

There were no alternative options because the report was for noting.

The Cabinet Member for Finance, Councillor Coul introduced the report and reminded Members that work was ongoing to formulate a new reporting process and it was hoped that the next quarter's report would reflect this. Councillor Coul highlighted some of the key indicators that had come out of this report including abandoned phone call rates, the Council Tax support system and issues relating to planning applications and resourcing.

She advised that investigations were underway to understand when individuals were abandoning calls to the Councils as it was thought this could coincide with the automated message advising people to access the website. It was acknowledged that the introduction of the new Council Tax support IT system had caused problems and delays but these had been addressed. With regard to the difficulties being experienced in the Planning department, an improvement plan was now in place but it was noted that this would take time.

Councillor Coul then took the opportunity to highlight the challenges that the Council's staff and Members had experienced over the past two years. She praised the work and dedication of officers and acknowledged the huge support of Members during this time. Councillor Coul concluded by noting that whilst the report may appear quite 'black and white' it did not reflect the huge amount of work undertaken by officers to continue to deliver services, for which she thanked them. She therefore, proposed that the report be noted.

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This was seconded by Councillor MacRae who echoed Councillor Coul's gratitude to officers. He requested that the staff at Ubico also be included in this as they should be recognised for their continued work and support.

Councillor Graham agreed with the comments and added his whole hearted support to officers for their continued dedication.

Having considered the report, Cabinet

Resolved that the 2021/22 Q2 service performance be noted.

67 Exclusion of Public and Press

Resolved that, in view of the likely disclosure of exempt information, as defined in paragraphs 1 and 2 of Part 1 of Schedule 12A to the Local Government Act 1972, the public were excluded from the meeting for the remaining item of business.

68 Consideration to write off debt

Members received a confidential report from the Group Manager for Resident Services which sought approval for the writing off of Council Tax debts in excess of £5,000.

The report provided details about the individual circumstances of the resident, along with the background and support that had been provided over a number of years. The report explained that at present the Council's Financial Rules state that any amounts in excess of £5,000 requested for write off must be approved by Cabinet.

Following discussions with Cabinet Members and officers it was felt that the threshold for approving write offs was low and due to the sensitive nature of these issues, it would be more appropriate for the Section 151 Officer to have delegated authority, in consultation with the Cabinet Member for Finance. Therefore, recommendation b) proposed that the Financial Rules and the Constitution be updated to reflect this.

Alternative options were that the Cabinet could choose to write off a proportion or none of the debt.

The Cabinet Member for Finance, Councillor Coul introduced the report and proposed the recommendations as laid out. This was seconded by Councillor Mead.

In response to a query from Councillor Cooper relating to Parish Precepts, the Council's Chief Accountant outlined the processes involved in dealing with 'bad debt' and the implications on the District and Parish Councils.

Councillor Graham queried the rationale for amending the figure in the Scheme of Delegation and officers confirmed that this was a legacy amount, brought in a number of years ago. Cabinet members had also been keen to respect the dignity of any person facing such financial difficulty and reiterated the support and advice that was provided by officers.

Having considered the report, Cabinet

Resolved that

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- a) the write off as detailed within the report, is approved; and
- b) the Scheme of Delegation and Council's Financial Rules be amended to state that:
 - i. any amount in excess of £5,000 that is requested for write off must be approved by the Section 151 Officer in consultation with the Cabinet Member for Finance; and
 - ii. any amount in excess of £10,000 that is requested for write off must be approved by Cabinet.

The Meeting closed at 2.38 pm

CHAIRMAN

Agenda Item 6

 <p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>	<p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>
<p>Name and date of Committee</p>	<p>Cabinet Wednesday 19th of January</p>
<p>Report Number</p>	<p>Agenda Item No. 6</p>
<p>Subject</p>	<p>2022/23 budget</p>
<p>Wards affected</p>	<p>All</p>
<p>Accountable member</p>	<p>Cllr Suzi Coul, Cabinet Member for Finance Email: suzi.coul@westoxon.gov.uk</p>
<p>Accountable officer</p>	<p>Elizabeth Griffiths, Section 151 Officer Tel: (01993) 861188 Email: elizabeth.griffiths@westoxon.gov.uk</p>
<p>Summary/Purpose</p>	<p>To consider:</p> <ul style="list-style-type: none"> (1) The initial draft base budgets for 2021/22: (2) Fees and charges for 2021/22 (3) Adoption of the Council Tax Base for 2021/22 (4) The submission of the business rates return
<p>Annexes</p>	<p>Annex A – Detail of base budget changes by service area Annex B – Prior year comparison Annex C – Medium Term Financial Strategy Annex D – Proposed Fees and Charges 2022/23 Annex E – Council Tax Base</p>
<p>Recommendation</p>	<p>a) That Cabinet approves:</p> <ul style="list-style-type: none"> (i) The draft base budgets for 2022/23 as detailed in Annex A; and (ii) The proposals for budget growth included in the table below (iii) Draft fees and charges for 2022/23, as detailed in Annex D, for inclusion as part of the Budget recommendations to Council on 23rd February 2022; <p>b) That Council be recommended to approve:</p> <ul style="list-style-type: none"> (i) The Council Tax Base shown in Annex E, calculated as £46,172.42 for the year 2022/23;

	<p>(ii) Authorising the Chief Finance Officer to submit the National Non Domestic Rates Return I (NNDRI) to the Ministry of Housing, Communities and Local Government by the submission date of 31 January 2022; and</p> <p>(iii) Authorising the Chief Finance Officer to approve the annual uprating of allowances and non-dependant deductions in the Local Council Tax Support Scheme in line with national regulations.</p>
Corporate priorities	Modern Council Services and Sustainable Finance: Delivering excellent modern services whilst ensuring the financial sustainability of the Council
Key Decision	No
Exempt	No
Consultees / Consultation	<p>Consultation has taken place with management from Publica and Ubico to inform the draft budgets. The Council's Finance and Management Overview and Scrutiny Committee has considered the draft budget proposals but raised no specific issues requiring consideration by Cabinet at this time.</p> <p>Further consultation is currently underway with residents, businesses and town and parish councils.</p>

I. BACKGROUND

- 1.1. The initial draft budget was presented to the Council's Financial Management Overview and Scrutiny Committee with no issues raised.
- 1.2. A summary of the draft base revenue budget for 2022/23 is attached at Annex A together with detailed revenue budget breakdowns at Annex B and the Medium Term Financial Strategy at Annex C
- 1.3. Since the budget was presented to Scrutiny, we have received the Provisional Local Finance Settlement and have updated the budget and forecast accordingly. The report below covers much of what was reported to Scrutiny as this is the first time it has come to Cabinet but also looks forward over the Medium Term Financial Strategy and outlines the Council's approach to addressing the challenges ahead.
- 1.4. Residents have responded well to the annual budget consultation which gives them an opportunity to input directly into the budget planning process. The results of this will be published in the next budget report.

2. MAIN POINTS

- 2.1. The current budget has been reviewed and amended in detail to ensure that every expenditure is necessary and every potential source of income has been recognised. While the work has been at a very detailed level, there are several main drivers of the change from last year's position.
 - A £1.8m improvement due to Covid contingencies and one off increases reversing.
 - A £480k increase in staff costs, in large part due to the increase in NI rates
 - A £380k increase in the cost of the waste contract
 - A £300k increase in the cost of recycling (an uplift of 50%)
 - A one off cost of £650k to review the local plan
- 2.2. The first draft revenue budget position before growth requests was a deficit of £830k. The Govt spending review extended New Homes Bonus by one further year turning the deficit into a considerable surplus. This is very much a one year gift however and the expectation is that by limiting the settlement to one year instead of the hoped for three year view, the Govt is signalling that some of the anticipated funding cuts that have been postponed in very recent years could finally hit us in 2023/24. Any increases in expenditure that are approved as recurring will exacerbate the expected budget shortfall next year and in years to come.
- 2.3. The budget includes requests for growth. The bulk of these are two year commitments and are requests from the Future Oxfordshire Partnership (FOP). The main cost is to continue the work already in progress by this initiative, formerly called the Growth Board with additional funding requests for new programmes they would like to pursue. While we would always wish to work in cooperation with our colleagues across the County and it is of benefit to West Oxfordshire District Council that the FOP complete delivery of their agreed programme, we can fund short term initiatives from reserves but should avoid adding longer term funding

commitments to our budget until such time as we have sufficient funding to cover our own services.

- 2.4. Neither the draft budget in Annex A nor the MTFS in Annex C include the growth items listed in the table below. The air quality work is a one off, as is the extension of the debt advice service, with the remainder being two year requests.
- 2.5. In the MTFS presented to Council in February 2021 an estimated budget gap of £3m was forecast for 2022/23. This was driven by both the anticipated loss in New Homes Bonus and the expected reduction in rates income. In the main, it's the government's decision to defer the Business Rates reset, which is expected to cost this Council almost £2m in lost income, and to continue the New Homes Bonus for this year that has allowed us a projected surplus but these are expected to be one year reprieves with the full anticipated loss of income severely impacting our funding in 2023/24 and ongoing in the MTFS. Other material changes are explored in more detail below.
- 2.6. The most positive impact on the draft budget is the resumption of the full budgeted Management Fee income from GLL of just under £1.5m. In the summary table below, this figure forms part of the reversal of Covid contingencies. While this is our current contractual position it should not be assumed that this means that the Leisure Service sector has recovered completely and returned to pre Covid levels of income generation.
- 2.7. Budget strains this year include a potential £380k increase in the Ubico budget, a £300k increase in recycling costs and an estimated £650k required to review the Local Plan. Funding is available through the Planning Delivery Grant to fund at least part of the local plan review and we could apply some of the Council Priorities reserve as this would be in line with the purpose of that reserve and is a necessary one off expenditure. Inflation is also expected to increase many costs, with an unprecedented rise in utility bills. These expectations have been discussed with budget holders in setting the budget and added to individual line items as opposed to a blanket uplift. Future expectations have been estimated and will be kept under review.
- 2.1. The taxbase calculation has been initially drafted with the Council Tax figure in the table below assuming a Band D increase of £5 which has not yet been agreed. The town and Parish Councils have been provided with their tax base information which is set out in detail in Annex E. We are still awaiting confirmation from 19 parishes, of which 6 had a zero precept last year. The larger councils have advised their expected figures, even if for logistical reasons they are yet to meet and formally confirm them.
- 2.2. The positive effect of the spending review on our position is shown in the second table. Any surpluses from 2022/23 should be put aside to help mitigate the shortfall in the coming years. The MTFS shows that we are several years from recovering the current funding position and further savings will need to be found if we are to be able to balance the budget in the coming years.

3. 2022/23 BUDGET FUNDING POSITION – AS PRESENTED TO SCRUTINY

2020/21 budget surplus		0
Budget Movements	£	£
<u>Expenditure</u>		
Reversal of Covid Contingencies	(1,546,754)	
Reversal of one off items	(200,500)	
New Publica posts	275,446	
Publica savings identified	(54,119)	
Identified savings	(80,329)	
Fixed Term Contract posts	78,041	
Retained Staff Pay Inflation	20,291	
Publica Salary Inflation	593,184	
Ubico Contract Inflation first draft	383,046	
Recycling Contract Inflation	300,000	
Provision for Play Park Maintenance	50,000	
Contract Cleaning Saving	(37,500)	
Inflationary increase in utilities	35,279	
Housing Benefit Subsidy reduction	67,693	
Telephone Rental/Service Charge savings	(59,500)	
Local Plan review	650,000	
		<hr/> 474,278
<u>Income</u>		
Garden Waste 2021/22 budget correction	(179,000)	
Additional commercial property income	(280,000)	
Increase in Planning Application Fees	(100,000)	
		<hr/> (559,000)
<u>Funding Changes</u>		
Council Tax	(464,674)	
Redistributed NNDR	121,000	
Reduction in New Homes Bonus	1,798,359	
Use of Earmarked Reserves	(539,935)	
		<hr/> 914,750
2022/23 DRAFT BUDGET SHORTFALL		<hr/> 830,028
<u>Growth Requests</u>		
Air Quality	25,000	
Future Oxfordshire Partnership	46,436	
Local Nature Partnership	13,833	
Inclusive Economy Partnership	15,383	
Management/Comms/Admin Support	13,000	
Civic Pride Officer	25,000	
Extension FTC Planning Policy Officer (backfill AT)	27,420	
Extension of CA debt advisor	42,000	
		<hr/> 208,072
2022/23 DRAFT BUDGET SHORTFALL		<hr/> 1,038,100

1st draft shortfall 830,028

BUDGET MOVEMENTS SINCE THE PRESENTATION TO SCRUTINY

£

£

Expenditure

Amendment to Publica salary inflation	(133,844)	
Adjustment to Publica savings	3,375	
Reversal of Investment Property Covid Contingencies	(223,350)	
		<hr/>
		(353,819)

Income

Garden Waste increase of £5	(215,360)	
Recycling Credits	(18,000)	
Overhead charges to Publica	(4,830)	
Building Control & Pre Application Advice fees	(22,830)	
		<hr/>
		(261,020)

Funding Changes

Council Tax	36,015	
New Homes Bonus	(1,892,389)	
Lower Tier Grant	(4,605)	
22/23 Service Grant	(148,000)	
Increase in Minimum Revenue Provision (MRP)	178,081	
		<hr/>
		(1,830,898)

2022/23 REVISED DRAFT BUDGET SURPLUS

(1,615,709)

Growth Requests

£

£

Air Quality	25,000	
Future Oxfordshire Partnership	46,436	
Local Nature Partnership	13,833	
Inclusive Economy Partnership	15,383	
Management/Comms/Admin Support	13,000	
Civic Pride Officer	25,000	
Extension FTC Planning Policy Officer (backfill AT)	27,420	
Extension of CA Debt Advisor	42,000	
		<hr/>
		208,072

2022/23 REVISED DRAFT BUDGET SURPLUS INCL GROWTH REQUESTS

(1,407,637)

FINANCIAL IMPLICATIONS

- 3.1 In 2021/22 contingencies were put into the revenue budget to recognise the loss of income due to Covid in respect of the GLL contract and Investment Property. Most of these contingencies have now been reversed in line with the expectation that we will receive 100% of the budgeted Management Fee income from GLL and that no additional concessions for Investment Property rent will be required. GLL have confirmed that they are expecting us to bill for the management fee in 2022/23 but as with many operators, their position is far from robust with attendance and corresponding revenues still significantly below pre Covid levels - so while they have a contractual obligation to deliver this income, there is a strong possibility they may struggle to.
- 3.2 The government announced changes to National Insurance contributions in the Autumn budget amounting to an increased contribution of 1.25%. As yet the pay settlement for 2021/22 has not been agreed but has been included in the budget at the last offer of 1.75%. An estimate of 2.5% has been included for 2022/23. While not yet finalised, an update on these calculations has reduced the cost to the Council by £130k.
- 3.3 Ubico contract inflation has been included at the level of the first draft of the Ubico budget. Discussions are ongoing with Ubico and the Publica commissioning team regarding meaningful revenue savings that can be delivered in the short to medium term. The main drivers of the cost increase this year are expected inflationary increases, a need to increase payments to drivers in order to attract and retain staff and several other smaller expenditures that have been postponed from 2021/22. There will be a greater emphasis on joint projects this year between Ubico and the Council's contract team to prioritise finding ways to make significant efficiency savings in the contract cost. This is discussed in more detail below.
- 3.4 Suez are contracted by the Council to process recycle from kerbside recycling. The contract for the next 3 years went out to tender and Suez were the only bidder. Due to the increase in haulage and handling costs and the volatility of the recycle market, inflationary growth of £300,000 has been built into the Suez contract sum. Options are being explored to mitigate and reduce this increased cost.
- 3.5 There are a number of play parks in the District which were built from S106 developer contributions which require annual maintenance and updating. A provisional estimate of £50,000 per annum has been included in the base budget which will be subject to change following the outcome of the review requested by Informal Cabinet on 3rd November 2021. This does not include the capital cost of carrying out initial repairs on the play parks which will be a capital expenditure that can hopefully be funded through S106 receipts.
- 3.6 We have seen significant rises in Electricity and Gas prices in the last couple of months and these are predicted to increase by 23%. The Property team monitor all corporate building costs very closely and it is hoped that the new agile working arrangements will deliver savings as we reduce the amount of office space needed. The reduction in use of space by the Council's staff should also allow the space newly identified as surplus to be rented out which will generate much needed additional income.
- 3.7 New Fixed Term posts have been agreed for the Saltcross Project, Healthy Place Shaping and the second year of the Covid Workstream. These are all funded from earmarked reserves and grants which contribute to the increase in use of earmarked reserves seen at the bottom of the table.

- 3.8 The previously agreed £5 increase to Garden Waste licences for 2021/22 was charged to customers but not included in the base budget and this error is corrected here. The uplift in 2022/23 fees and charges has been added in the second table which shows the changes since the first draft was presented to Scrutiny.
- 3.9 The purchase of Carterton Industrial Estate Plot 3 was the first investment under our new investment strategy agreed by Council last October and will deliver £280,000 of additional income to the Council. We have not yet found replacement tenants for Talisman Unit 1 with a current annual rent of £96,000 but this is under repair following a dilapidations settlement and will be marketed imminently. Des Roches Square with a current annual rental of £146,000, which fell vacant in November 2021, has potentially found a replacement tenant for part of the building. The remainder is also being marketed.
- 3.10 Income from Planning Applications continues to be volatile month on month but overall is performing above current budget with some large applications expected in the next 12 months. A £100,000 one off growth in income has been included in the base budget for 2022/23 and this will be of course be monitored against actual performance.
- 3.11 The taxbase for 2022/23 has been calculated as an increase of 2.79% or 1,254.46 additional Band D properties on the current year. 1.68% of this increase relates to new properties that are already on the valuation list with 1.1% being the estimated growth during 2022/23. This highlights the difficulty of estimating the timing of new build properties coming onto the valuation list. In 2021/22 we took a prudent approach to growth to allow for delays caused by Covid on the building sector and the delay from the Valuation Office for their part of the process. In reality the sector was not affected as badly as we had anticipated.
- 3.12 There was hope that the spending review would provide longer term clarity but the decision by the Government to only confirm one year of funding leads many to believe that the additional income awarded will not continue beyond the current year and that next year will see detrimental changes such as the final loss of New Homes Bonus and the rates reset, which has been expected for many years but deferred each time, finally come to pass. The 22/23 settlement has left us with a one year surplus but an expectation of significant funding shortages from 23/24 onwards. A strong recommendation would be that as part of setting aside surplus funds this year to offset the budget shortfalls in the medium term, we set up a Major Contracts Pressures Reserve, recognising that within the next few years we need to replace the bulk of the waste fleet, the lease ends on the current waste depot and the Windrush Leisure Centre in Witney is likely to require significant repairs.
- 3.13 The requests for growth are as follows:
- One off additional consultancy of £25k in order to produce an updated air quality plan for Chipping Norton and Witney
 - £46k per annum to carry on funding the Future Oxfordshire Partnership (previously known as the Growth Board). The FOP have also suggested two further initiatives, the Local Nature Partnership (£14k per annum) promoting a County wide approach to nature conservation and the Inclusive Economy Partnership (£15k per annum) which seeks to promote inclusion in access to economic growth. All three would be supported by an admin package costing £13k per annum making the total package ask for all of the councils in the County £89k per annum. This per annum request is for two years.

- The FOP stopped funding seconded staff in 21/22 adding an additional cost of £50k which was growth in the Council's budget last year. There is also a growth request to extend the contract of the secondment backfill costing £27k. This brings the total cost of the FOP to £166k per annum.
- Contribution to a County wide coordinator role of £6k per Council. WODC has made a one off contribution to this role in the past but this would add it as growth to the revenue budget. The role would work closely with the FOP.
- A request has been made to allocate funding to the Citizens Advice Bureau (CAB) who received funds during lockdown to train a debt advisor but have no further funding to retain them beyond March. This request is made on the basis that this service is likely to be incredibly important to residents in the district in the coming year and that the CAB are the best people to deliver it.
- The final growth request is £25k per annum for a "Civic Pride Officer" to increase enforcement activities around fly tipping and respond to issues raised.

- 3.14 The draft budget was presented to the Finance and Management Overview and Scrutiny committee on Wednesday the 1st of December. It was well received and understood to be what it was, an initial draft. Cllr Dent asked that his strong support for the Civic Pride officer be noted.
- 3.15 Detailed work will be on-going over the coming weeks to finalise a forecast of Business Rates income for 2022/23 and, as is usual, it is proposed that Cabinet delegates authority to the Chief Finance Officer to submit the statutory National Non-Domestic Rates return (NNDRI) by 31 January incorporating the outstanding appeals provision to the 2017 list. The estimate of Business Rates for 2022/23 will be reported to Cabinet in February and will be fed into the final budget proposals to be considered by Council.
- 3.16 It has been announced that there will be an Extended Retail Discount scheme in operation for 2022/23. This scheme will provide 50% Business Rates relief for all eligible businesses; which will result in a reduction in collectable Business Rates of around £9,000,000. However, as in 2020/21 & 2021/22 the Government will pay the Council additional S31 Grant to cover the amount of uncollectible rates which will support our cashflow position. There will be no net loss in income to the Council in the year.
- 3.17 Each year the Council has to decide whether to make changes to its council tax support scheme for working age customers. The current scheme was adopted in 2020/2021 with the support of Citizens Advice, West Oxfordshire, which ensured an increase in support to the most vulnerable residents within the district. Keeping the council tax support scheme unchanged for 2022/2023 will continue to support the Council's key priorities and principles. The only changes required to the scheme are the annual uplift of allowances (which provides an increase in financial support) and non-dependent deductions. Non-dependent deductions reduce support and are based on the number of adults living within the household who are financially independent from the council taxpayer. The annual uplift to allowances to non-dependent deductions will be set by Government and it is proposed that, again, Cabinet delegates authority to the Chief Finance Officer to approve the respective changes to the Council's Local Council Tax Support scheme for 2022/23.

MEDIUM TERM OUTLOOK

- 4.1 As has been previously noted, the settlement provides us with security for the coming year but would seem a stronger than ever indicator that the anticipated reduction in government funding will actually happen in the following year. Several things have affected our longer term outlook:
- The lack of even short to medium term certainty around our funding and the anticipated reduction in government settlements
 - The difficulty in finding suitable projects to invest in in order to generate additional income for the Council
 - The steep increase in the cost of delivering some of our services
- 4.2 We cannot control the lack of funding clarity. All we can do is to project a prudent expectation in order to recognise the risk, maintain our appeals to Govt that longer term sight is crucial to every Authority's ability to securely plan and deliver core services and to constantly seek ways to reduce our reliance on uncertain Govt funds.
- 4.3 The restrictions around PWLB borrowing mean that it is increasingly difficult to find suitable projects to invest in. That restriction notwithstanding, there is still a lack currently of suitable opportunities with a demonstrable yield for the Council to invest in. More emphasis is being placed this year with the Publica Group Managers on generating options where we can and ensuring that they recognise this as a key deliverable and prioritise their work in this area where possible. In 21/22 we were only able to invest £2.4m in assets delivering long term revenue streams. This was well below the hoped for levels and this change in expectation is recognised in the reduction of additional income projections in the MTFS. We are currently exploring options around investment in solar, housing, and in office space to encourage economic stimulation in the district.
- 4.3 The cost of the waste service in particular has risen steeply this year. While some additional income has been generated by increasing the cost of the service to paying customers, this has been dwarfed by an increase of almost seven hundred thousand pounds between the increase in the base budget and the cost of recycling. A project is running to explore possibilities for efficiency savings in the general delivery of the service and an overhaul of the trade waste service which has run at a loss for several years now. A detailed project plan for these high priority areas within the overall programme is due to be delivered by the end of January which will allow us to monitor progress against time bounded milestones and ensure that any measures which can be implemented to generate significant savings are implemented quickly so that benefits can be realised in the 23/24 budget.
- 4.4 The MTFS shows a projected deficit of £1.94m for 2023/24, driven, as noted above, by the expected removal of key funding streams by government. Even with an assumption that investments will be found that are compliant and generate income, and that some replacement Govt funding will be forthcoming, the MTFS still shows us moving to a position where we are constantly consuming our reserves, which we can afford to do in the short term, but is ultimately unsustainable. The MTFS as presented does not include the potential growth items. Approval of these would worsen our position by £210k per annum for the next two years. The following approaches to our longer term position are recommended:

- All capital projects that aren't designed to deliver statutory services should be either cost neutral or preferably income generating. We need to ensure that the return to the Council from any new activities is as favourable as possible to avoid jeopardising core services.
- Long term budget growth should be avoided where possible. The growth items in the current paper are restricted to two years and this approach needs to be maintained to avoid worsening our long term position till further funding can be secured.
- More emphasis must be placed on finding long term revenue generating investments. These have proved difficult to generate in the current year but the identification and development of them should be prioritised by Publica managers in their ad hoc project work.
- Savings must be found in the overall service budget. Publica has already made significant savings in terms of staffing budget and while it may not be advisable to try to deliver current services with any further reduction in resource, we need to explore any possibilities for transformation and efficiency. Ubico is yet to deliver budget savings but are keen to explore options and are working collaboratively with us through the waste review to deliver those.
- Any current surpluses should be added to reserves to fund future predicted shortfalls and mitigate the uncertainty around funding.

FEES AND CHARGES

- 5.1 Proposed increases to Fees & Charges are shown in Annex D with a proposed increase of 5% with the exception of certain items, which are subject to external factors. Certain fees, for example Parking Charges, Premises Licences and Planning Application fees are set by Central Government and Taxi licences and other licences that fall under Environmental & Regulatory Services are required to be calculated on a cost recovery basis so the fee is no more than the actual cost to the council.
- Fees relating to Pre Planning advice and Building Control are proposed to increase by 5% and a review of Land Charges is currently underway. The Planning Application fee budget has been increased by £100,000 for 2022/23 in light of known major applications that will be coming forward. This is not proposed as a permanent increase in the budget and will be reviewed as part of the 2023/24 budget setting process.
 - A proposed increase in Taxi licence fees is required to go out to consultation and is subject to Portfolio holder approval before inclusion in the budget. This will be updated ahead of the final Budget papers that will be presented to Full Council in February.
 - Water Supply testing, Animal Welfare, Taxi licences, Street Trading, Caravan & Campsites, Gambling, and miscellaneous licences relating to Alcohol, Scrap metal, Piercing, Tattoo & Houses of Multiple occupancy are all proposed to increase by 5%.
 - Food Export Health Certificates are proposed to increase by 14%. This is based on an analysis that was done around the cost of resourcing which has led to proposals to increase some fees and decrease others - although the overall effect is negligible. The analysis is still being reviewed but this will be completed before the final draft of the budget.
 - The proposal for a further £5 increase in green waste licenses for 22/23 is expected to yield and additional £215,000.

- Pest & Dog Control, Street Naming & Numbering and Prepaid sacks and container delivery are proposed to increase by 5%.
- Trade Waste fees are proposed to increase by 10% which will reduce the gap between current income levels and the base budget but difficulties in collection are likely to reduce the benefit of this increase in real terms. The whole trade waste service is currently under review to address its loss making status.
- Bulky Waste is proposed to increase by 8.4% to £30.
- Fees for Woodstock Fair would increase by £250 and the Chipping Norton Mop Fair by £125

6. LEGAL IMPLICATIONS

- 6.1. None

7. RISK ASSESSMENT

- 7.1. At this stage, the main risks are growing inflation, the timescales involved in identifying and delivering further efficiency savings, the difficulty in finding suitable investments and the uncertainty around our long term funding.

8. CLIMATE CHANGE IMPLICATIONS

- 8.1. The Climate Change team continue to benefit from short term project funding which has enabled multiple posts. The challenge for these posts is to embed good practice across all service areas, enabling the Council to change the way it works in regard to Climate issues permanently.

9. BACKGROUND PAPERS

- 9.1. None

Detail of base budget changes by cost centre**ANNEX A**

	2021/22 budget	Reversal of Contingencies	Pay inflation	One Off Growth	Recurring Growth	2022/23 budget	2020/2021 Actual	2021/2022 Budget	2022/2023 Estimate
Assets	(2,156,935)	(264,275)	34,362		(370,846)	(2,757,694)	(2,252,734)	(2,156,935)	(2,757,694)
Waste & Environmental	6,332,921		14,410		176,836	6,524,167	5,907,883	6,332,921	6,524,167
Comms & Marketing	128,336		5,380		31,442	165,158	123,076	128,336	165,158
Contracts	1,241,965	(1,505,829)	8,082		250	(255,532)	1,247,352	1,241,965	(255,532)
Corporate Finance	1,654,530	(32,500)	51,518	36,717	25,267	1,735,532	1,913,371	1,654,530	1,735,532
Corporate Responsibility	1,274,132		27,935		(28,301)	1,273,766	1,259,226	1,274,132	1,273,766
Customer Experience	1,003,107		52,482	10,484	(55,656)	1,010,417	1,004,070	1,003,107	1,010,417
Development Management	437,213		83,194	(100,000)	73,803	494,210	408,459	437,213	494,210
Env'l & Regulatory Services	106,541		4,207		(15,000)	95,748	100,432	106,541	95,748
Finance	710,724		24,950		14,341	750,015	704,183	710,724	750,015
Insight & Intelligence	436,441		17,771	650,000	40,015	1,144,227	326,492	436,441	1,144,227
Localities	599,422		12,542		30,438	642,402	363,167	599,422	642,402
Operational Services	1,056,941		72,340		61,954	1,191,235	1,671,438	1,056,941	1,191,235
People	279,137		11,568		(14,500)	276,205	268,100	279,137	276,205
Technology	1,064,477		58,889		57,484	1,180,850	981,152	1,064,477	1,180,850
	14,168,952	(1,802,604)	479,631	597,201	27,527	13,470,707	14,025,667	14,168,952	13,470,707

Assets:

This cost centre covers our commercial properties and our climate change programme. Our Investment Property income has been subject to pressure over the last 18 months but with effective management from the Estates team putting payment plans in place, it is estimated that the Council will recoup the remainder of outstanding rent from 2020/21 by the end of 2022/23. The purchase of Carterton Industrial Estate Plot 3 as part of our Recovery Programme, provides the Council with an additional £280,000 of rental income per annum.

The Climate Change Manager post has been increased to full time in recognition of the support necessary to deliver on our Climate Change objectives.

Waste & Environmental:

This budget covers grounds maintenance and waste and contains large parts of the Ubico budget. There has been pressure on the recycling element of the budget due to an increase in the cost of recycling resulting in a £300,000 per annum increase in contract costs for 2022/23 to 2024/25. Work is being carried out to develop a range of options to deliver long term revenue savings from the Waste Service to offset the market volatility of recycle income & disposal costs.

The income budget for Green Waste has been increased by £179,000 in relation to the 2021/22 increase that was not included in the base budget and £215,360 reflecting an additional uplift of £5 for 2022/23.

The final Ubico budget has yet to be confirmed but initial inflation of £383,000 has been included in this draft of the budget for 2022/23 and no material changes are expected

Communications and Marketing:

Individual Business Managers have input into their marketing spend but work directly with the specialists in the Comms team who bring their expertise to each task and find the most effective and cost efficient way to reach the largest number of people.

Additional Communications Officer posts have been approved to work across all 3 of the Partnership Councils represented as a recurring growth item in the table.

Contracts:

The main item in this budget is the Leisure contract. The expected improvement in budget comes from the reversal of the contingency in the 2021/22 budget offsetting 100% of the Management Fee for the year, shown in the table above. GLL, who have the contract to operate the Leisure Centres are doing their best to return to a profitable operation and in 2022/23 we are anticipating receipt of the full budgeted monthly Management Fee. The monies advanced to them by the Council during the Covid pandemic are expected to be repaid as agreed.

Corporate Finance:

This section covers centralised services like Legal and Treasury. The one off adjustment in the table reflects the reversal of Fixed Term posts brought in to support the Council's Covid response which will expire at the end of the 2021/22 financial year.

A new Project Manager and Project Support Officer have been agreed as permanent posts, shown in the table as recurring growth, to manage the delivery of complex projects which align with Council Priorities. Initially these posts will be funded through Earmarked Reserves.

Corporate Responsibility:

These are central governance costs, members costs, election costs etc. There are no significant growth items for 2022/23.

Customer Experience:

There is a variety of services contained in this area from Customer Services and Front of House to Homelessness. The current review of plans for the Town Centre Shop has resulted in a reduction in current staffing costs. There are no other significant changes.

Development Management:

Planning application, appeals, conservation, flood defence and the Growth Board are covered by this budget which has seen a growth in both income and costs. The provision of 2 new career grade Planner posts, funded initially from Earmarked Reserves and an offsetting increase in income have both been included in the base budget. It is hoped that the introduction of career grade posts will improve the level of staff retention in the service and thus reduce the negative impact to both service and budget of regularly losing and recruiting staff.

Environmental and Regulatory Services:

Some small savings have been identified but there are no significant changes to report in this budget.

Finance:

There are no significant changes to report.

Insight and Intelligence:

The main focus of this budget is planning policy. There is a requirement to review the Local Plan which is likely to cost circa £650k. This cost may or may not all be incurred in the 2022/23 financial year but will impact our budget and reserves to the same extent either way but we will be able to offset this to a large extent with previously awarded grant funding and reserves.

Localities:

These are the budgets for communities, arts and tourism. There is no significant change in 2022/23.

Operational Services:

This department covers all aspects of benefit payments and revenue collection, including fraud investigation. It also covers Car Parking, Pollution Control, Food Safety and Markets. A review of Offstreet Parking income is currently underway in light of the fact that the service has not bounced back from the impact of Covid.

People:

People covers human resources and training. No significant change to this budget.

Technology:

This budget predominantly covers ICT. There are increases in software licence support & maintenance to reflect the current market rate increases of between 8% and 11%. These rises have been deferred and negotiated down where possible and, as much as we can, we've found or generated savings offset them. One area of increased focus and therefore cost for IT is the Council's defence against cyber crime.

2022/23 Proposed Revenue Budget comparison to prior year

Annex B

2020/2021 Actual £	Expenditure by Service Area	2021/2022 Budget £	2022/2023 Estimate £
(2,252,734)	Assets	(2,156,935)	(2,757,694)
5,907,883	Waste & Environmental	6,332,921	6,524,167
123,076	Communications & Marketing	128,336	165,158
1,247,352	Contracts	1,241,965	(255,532)
1,913,371	Corporate Finance	1,654,530	1,735,532
1,259,226	Corporate Responsibility	1,274,132	1,273,766
1,004,070	Customer Experience	1,003,107	1,010,417
408,459	Development Management	437,213	494,210
100,432	Environmental & Regulatory Services	106,541	95,748
704,183	Finance	710,724	750,015
326,492	Insight & Intelligence	436,441	1,144,227
363,167	Localities	599,422	642,402
1,671,438	Operational Services	1,056,941	1,191,235
268,100	People	279,137	276,205
981,152	Technology	1,064,477	1,180,850
14,025,667	Total Cost of Services	14,168,952	13,470,707

2020/2021 Actual £	Expenditure by Type	2021/2022 Budget £	2022/2023 Estimate £
5,155,908	Employees	1,090,188	1,029,844
1,166,484	Premises Related Expenditure	1,201,715	1,292,794
10,500	Transport Related Expenditure	22,900	16,500
5,891,774	Supplies & Services	4,299,085	4,910,855
16,815,791	Third Party Payments	17,658,208	18,916,664
21,071,047	Transfer Payments	16,827,407	15,112,480
1,769,452	Capital Charges	1,769,650	1,769,650
51,880,956	Total Cost	42,869,153	43,048,787
(37,855,290)	Income	(28,700,201)	(29,578,080)
14,025,666	Total Cost of Services	14,168,952	13,470,707

2022/23 Proposed Revenue Budget comparison to prior year

Annex B

	2021/2022	2022/2023
	Budget	Estimate
	£	£
Total Cost of Services	14,168,952	13,470,707
Capital Expenditure funded through revenue	540,100	540,100
Minimum Revenue Provision	397,701	575,782
Temporary loans interest	3,700	
Interest on Long Term Borrowing	177,878	65,137
Capital charges - depreciation and amortisation reversals	(1,769,650)	(1,769,650)
Net Operating Expenditure	13,518,681	12,882,076
Treasury and Investment Income	(791,478)	(676,353)
Net Expenditure	12,727,203	12,205,723
<u>Contributions to / (from):</u>		
General Fund Balance	0	1,615,709
Net contribution to / (from) Earmarked Reserves	(286,304)	(826,239)
Balance to be met from Government Grants & Council Tax	12,440,899	12,995,193
Transfers to / (from) Collection Fund	(149,810)	(210,394)
Revenue Support Grant	(79,268)	(79,268)
New Homes Bonus	(2,284,075)	(2,378,105)
Rural Services Delivery Grant	(133,225)	(133,225)
22/23 Services Grant	0	(148,000)
Lower Tier Grant	(91,395)	(96,000)
Renewable Energy Schemes	(209,000)	(209,000)
Retained Business Rates (NNDR)	(4,581,000)	(4,460,000)
Business Rates Pool Distribution	0	0
Grants to Town & Parish Councils (Council Tax Support)	0	0
Net Requirement	4,913,126	5,281,201
Taxbase	44,917.96	46,172.42
Council Tax (at Band D)	£109.38	£114.38

Medium Term Financial Strategy

Annex C

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Assumptions											
Inflation	2.5%			4%	3%	2%	2%	2%	2%	2%	2%
Taxbase	1.015	1.015	1.0279	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
External Support	1.018	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02
Interest Rates - Cash Deposits	1.000	0.02	0.02	0.02	0.02	0.50	0.50	0.50	0.50	0.50	0.50
Interest Rates - Pooled Funds	3.500	3.20	3.20	3.20	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Tax Increase	1.020	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02
Base	11,647,280	16,009,721	13,518,681	12,882,076	12,463,676	12,239,589	12,543,847	12,820,606	13,129,635	13,365,727	13,559,187
Inflation	470,746			483,078	311,592	244,792	250,877	256,412	262,593	267,315	271,184
Inflation - Publica		(23,905)	459,340								
Inflation - Retained Staff		13,318	20,291								
Growth - Ubico			383,046								
Ubico - Impact of Capital Investment											
Savings Target (Publica)	(164,000)	(192,590)									
Savings Target (Ubico)	(198,075)										
Revenue Improvement Target - Leisure Contract	(275,000)										
MRP	269,070	(146,599)	178,081	405,711	957,808	32,501	25,881	52,617	(26,501)	(73,855)	(4,526)
Interest on External Borrowing		178,050	(112,913)	257,185	219,014	26,965					
Budget Rebasings Exercise		(89,853)									
One-off growth - reversal of prior year	3,968,700	(4,904,300)	(32,500)	(823,000)							
New one-off growth	291,000	847,160	597,201								
Recurring growth			(359,047)								
Covid income reduction		1,826,479	(1,770,104)	(56,375)							
Investment Strategy income				(685,000)	(1,712,500)						
Target Budget (NOE)	16,009,721	13,518,681	12,882,076	12,463,676	12,239,589	12,543,847	12,820,606	13,129,635	13,365,727	13,559,187	13,825,845
Financed by:											
Revenue Support Grant	78,832	79,268	79,268								
Business Rates Share	4,297,185	4,581,000	4,460,000								
Baseline Funding Level post 2022		(0)		2,729,520	2,784,110	2,839,793	2,896,588	2,954,520	3,013,611	3,073,883	3,135,361
Renewables	209,056	209,000	209,000	216,838	222,258	226,704	231,238	235,862	240,580	245,391	250,299
less CTS Grant to Parishes	(66,005)										
New Homes Bonus to Revenue	2,068,690	2,284,075	2,378,105								
Potential Government replacement funding				750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Rural grant	126,956	133,225	133,225								
22/23 Service Grant			148,000								
Lower Tier Grant		91,395	96,000								
Investment Income	680,000	791,568	676,353	676,353	676,353	676,353	676,353	676,353	676,353	676,353	676,353
Use of earmarked reserves	3,915,398	286,118	826,239	481,115	418,669	392,410	354,314				
Collection Fund	78,513	149,810	210,394	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Council Tax	4,622,491	4,913,126	5,281,201	5,594,744	5,916,506	6,246,661	6,585,389	6,932,874	7,289,302	7,654,862	8,029,750
Use of GF reserves	(1,395)	96	(1,615,709)	1,940,106	1,396,692	1,336,928	1,251,724	1,505,025	1,320,882	1,083,697	909,082
TaxBase	44,285	44,918	46,172	46,865	47,568	48,282	49,006	49,741	50,487	51,244	52,013
Band D	104.38	109.38	114.38	119.38	124.38	129.38	134.38	139.38	144.38	149.38	154.38
Tax increase	5.03%	4.79%	4.57%	4.37%	4.19%	4.02%	3.86%	3.72%	3.59%	3.46%	3.35%
General fund balance	12,808,750	13,208,654	14,824,363	12,884,257	11,487,565	10,150,637	8,898,913	7,393,888	6,073,005	4,989,308	4,080,226

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West Oxfordshire District Council

Fees and Charges

2022/2023

Planning Services

Increase % 1.050

Annex D

	2021/2022 Basic Charge £ p	2022/2023 Basic Charge £ p	VAT £ p	2022/2023 Total charge £ p	VAT Status
General Administration					
Access to Information/Inspection of Background Documents					
a Charge per document (after Committee date)	0.70	0.75	-	0.75	Non Business
b Where documents are listed under a general description (after Committee date)	6.20	6.50	-	6.50	Non Business
c During 5 days prior to Committee date only					
<i>Note: Members of the public may only inspect background documents 3 days prior to Committee date or thereafter.</i>					
Administration Charge for Services Rendered	30 percent	30 percent		30 % + VAT	Standard
Minutes/Agendas					
Per Annum	196.30	206.10	41.22	247.32	Standard
Single Agenda	5.20	5.45	1.09	6.55	Standard
Parish/Town Councils Per Annum	21.40	22.45	4.49	26.94	Standard
Libraries			-	Free	-
Dyeline Prints (Any type, with due regard to copyright restrictions)					
A2 Size	8.10	8.50	1.70	10.20	Standard
A1 Size	10.20	10.70	2.14	12.83	Standard
From Paper Roll Larger than A1 Size	13.10	13.75	2.75	16.51	Standard
Photocopying - (per sheet)					
A4 size and foolscap	0.20	0.20	0.04	0.24	Standard
A3 size	0.20	0.20	0.04	0.24	Standard
A4 & A3 Colour Copies	0.30	0.30	0.06	0.36	Standard
Local Plan	21.00	22.05	-	22.05	Zero-rated

Planning Services

Increase % 1.050

Annex D

	2021/2022	2022/2023		2022/2023	
	Basic Charge	Basic Charge	VAT	Total Charge	VAT Status
	£ p	£ p	£ p	£ p	
Planning Applications – Maps					
Up to 6 maps (one charge for the set):					
1:500 scale*	4.20	4.40	-	4.40	Zero rated
plus admin fee #	11.20	11.75	2.35	14.10	Standard
1:1250 scale*	14.90	15.65	-	15.65	Zero rated
plus admin fee #	10.90	11.45	2.29	13.73	Standard
1:2500 scale*	61.60	64.70	-	64.70	Zero rated
plus admin fee #	11.20	11.75	2.35	14.10	Standard
*All maps are provided by the National maps Centre and are subject to change if the O.S. increase their fees					
# Only one admin fee is charged regardless of the number of maps purchased.					
Planning Applications - Weekly Press Lists	187.60	197.00	39.40	236.40	Standard
Planning Decision Notices					
Notice requested	11.20	11.75	2.35	14.10	Standard
Section 52 Agreement					
Per copy of Agreement	20.50	21.50	4.30	25.81	Standard
Section 106 Agreements					
Per copy of Agreement	18.10	19.00	3.80	22.79	Standard
Compilation of Agreement. Minimum charge increased at Officer's discretion					
Tree Preservation Orders					
Per copy of order	17.50	18.40	3.68	22.08	Standard
Valuation Fee	At Cost		-	At Cost	Standard
High Hedges Complaint- £500- zero-rated VAT		500.00	-	500.00	Zero rated

Planning application fees are set by central government. Use this link to CLG planning portal.

http://ecab.planningportal.co.uk/uploads/english_application_fees.pdf

Planning Services

Annex D

	2021/2022 Basic Charge £ p	2022/2023 Basic Charge £ p	VAT £ p	2022/2023 Total Charge £ p	VAT Status
Local Search Fees					
Con29 only	144.20	127.50	25.50	153.00	Standard
Each additional enquiry (own questions)	20.45	20.00	4.00	24.00	Standard
Each extra parcel of land (no VAT applied of LLC1 only)	21.85	20.00	4.00	24.00	Standard
Each optional standard question, except question 4, 5 and 22*	17.00	20.00	4.00	24.00	Standard
Each optional standard question 4	22.75	20.00	4.00	24.00	Standard
Each optional standard question 5	20.45	20.00	4.00	24.00	Standard
LLC1 search only	13.60	20.00		20.00	Non Business

Increase %

1.050

Pre Application Planning Advice

Service	Written Advice	Meeting & Written Advice
1-2 dwellings less than 0.5ha (outline) less than 500m ² floorspace Change of use	£183 + VAT	£366 + VAT Meeting up to 1 hour Each additional meeting £183 per hour
3-14 dwellings 0.5-0.99ha (outline) 500-999m ² floorspace	£366 + VAT	£733 + VAT Meeting up to 1 hour Each additional meeting £183 per hour
15-100 dwellings 1-3.0 ha (outline) 1000-2999m ² floorspace	£733 + VAT	£1465 + VAT Meeting(s) up to 2 hours Each additional meeting £183 per hour
More than 100 dwellings or 3.0ha (outline) or 3000m ² floorspace	£1,465 + VAT	£2933 + VAT Meeting(s) up to 3 hours Each additional meeting £183 per hour
Strategic Development sites.	N/A	Meetings held in the context of an emerging Development Plan as an intrinsic part of the decision as to whether to allocate the site or not will be free. At the point detailed site/design matters are discussed a fee of £2998 + VAT is payable to cover a further 3 hours of meetings. Each additional meeting £183 per hour.
Design Supplement.	£61 + VAT	For all non-Listed Building enquiries where a design input is required before a response can be made. This does not apply to enquiries relating solely to applications for listed building consent.
Advertisement Consent.	£183 + VAT	£244 + VAT
Informal quick responses.	N/A	An e-mail description of the proposals along with payment of the £ 30 fee will be required. An informal response will be given by phone or e-mail within 3 working days of receipt. No meetings/ letters will be produced.
Season Ticket.	N/A	Regular developers, agents or landowners may wish to negotiate a "season ticket" where, upon payment of an up front fee to cover the estimated cost of enquiries likely to be made during the coming year the need to complete the forms and payments for each enquiry can be avoided NB If the estimate is materially exceeded subsequent meetings will be charged at the standard rates above.
Solicitor/agent letters requiring confirmation that conditions have been discharged or satisfied.	£183 + VAT	N/A

Resources

Increase % 1.050

Annex D

	2021/2022 Basic Charge £ p	2022/2023 Basic Charge £ p	VAT £ p	2022/2023 Total Charge £ p	VAT Status
Administration					
Freedom of Information enquiries (charge per hr for search costs over the £450 'Appropriate Limit'):	25.00	25.00	-	25.00	Non Business
Freedom of Information photocopying - per sheet	0.14	0.15	0.03	0.18	Standard
Summons Costs - Council Tax/NNDR					
Council Tax - Summons on application for Liability Order*	65.00	65.00	-	65.00	Non Business
Council Tax - Costs of Liability Order hearing*	45.00	45.00	-	45.00	Non Business
NNDR - Summons on application for Liability Order*	75.00	75.00	-	75.00	Non Business
NNDR - Costs of Liability Order hearing*	45.00	45.00	-	45.00	Non Business
* As approved by the Magistrates Court					
Miscellaneous properties					
Garage rents	12.60	12.60	2.52	15.12	Standard

Environmental & Regulatory Services

Annex D

Increase 1.050

ENVIRONMENTAL PROTECTION**2021/2022 2022/2023****Private Water Supplies**

Risk Assessment or Investigation (fee per hour)	£53.55	£56.25
Sampling – each visit – fixed fee	£105.00	£110.25
Granting and Authorisation - fixed fee plus hourly rate applies	£105.00	£110.25

Sample Analysis

Taken under Regulation 10		
Taken during check monitoring	at cost	at cost
Taken during audit monitoring		

Regulation of Pollution from Industrial Sources**- Environmental Permitting Regulations 2010**

*Fees as laid down by the Secretary of State
Please refer to www.gov.uk/local-authority-environmental-permit*

Environmental Information Regulations –**Search Fees**

Basic administration charge	£26.25	£27.55
Contaminated Land information request	£84.00	£88.20

Environmental & Regulatory Services

Annex D

FOOD HEALTH & SAFETY

2022/22 2022/23

Export of Food Products

Food Export Health Certificate (including first hour of officer time)	£52.50	£60.00
Officer hourly rate after first hour	£36.75	£42.00

Other Products & Services

E-learning	£36.75	£35.00
Safer Food, Better Business Information Pack	£8.40	£15.00
Food Hygiene Rating Re-visit	£168.00	£180.00
Condemned Food Certificate	£84.00	£90.00

Environmental & Regulatory Services

Annex D

Increase

1.050

LICENSING – ANIMAL WELFARE**2021/22 2022/23****Breeding of Dogs¹**

New Application	£367.50	£385.90
Renewal (1 to 3 years depending on rating + annual inspection)	£288.75	£303.20

Horse Riding Establishments¹

New Application	£420.00	£441.00
Renewal (1 to 3 years depending on rating + annual inspection)	£288.75	£303.20

Pet Shops

New Application	£283.50	£297.70
Renewal (1 to 3 years depending on rating)	£241.50	£253.60

Keeping or Training Animals for Exhibition

New Application	£283.50	£297.70
Renewal (3 years)	£241.50	£253.60

Home Boarding for Dogs (*Day-time or overnight care within the home environment*)

New Application	£283.50	£297.70
Renewal (1 to 3 years depending on rating)	£241.50	£253.60

Providing Boarding in Kennels

Dogs - New Application – up to 50 dogs	£283.50	£297.70
Dogs - Renewal (1 to 3 years depending on rating) – up to 50 dogs	£241.50	£253.60
Dogs - New Application – over 50 dogs	£330.75	£347.30
Dogs - Renewal (1 to 3 years depending on rating)– over 50 dogs	£288.75	£303.20
Cats - New Application – up to 50 cats	£283.50	£297.70
Cats - Renewal (1 to 3 years depending on rating) – up to 50 cats	£241.50	£253.60
Cats - New Application – over 50 cats	£330.75	£347.30
Cats - Renewal (1 to 3 years depending on rating)– over 50 cats	£288.75	£303.20

Total charge is the amount as shown plus veterinary fees

Environmental & Regulatory Services

Annex D

Increase

1.050

LICENSING – ANIMAL WELFARE**2021/22 2022/23****Providing Day Care for Dogs**

New Application – up to 50 dogs	£231.00	£242.55
Renewal (1 to 3 years depending on rating) – up to 50 dogs	£241.50	£253.60
New Application – over 50 dogs	£330.75	£347.30
Renewal (1 to 3 years depending on rating)– over 50 dogs	£288.75	£303.20

Supplementary Fees

Franchise Licence – Dog Boarding only ¹	£115.50	£121.30
Host Fee ²	£136.50	£143.35
Additional Activity ³	£47.25	£49.60
Variation Fee e.g. amendment to a licence	£26.25	£27.60
Inspection Fee ⁴	£126.00	£132.30
Re-Rating Fee ⁵	£131.25	£137.80

¹ Host fees will be required in addition to this licence² Required per host family of a dog boarding franchise³ Payable in addition to the appropriate licence fees where more than one activity is undertaken at the same premises⁴ Payable if an inspection is required in addition to the initial inspection required included within the licence fee⁵ Inspection and licence amendment for re-rating of the current star rating**Dangerous Wild Animals**

New Application ¹	£351.75	£369.35
Renewal (2 years) ¹	£309.75	£325.25

Zoos

s14(2) dispensation - New Application ¹	£1,223.25	£1,284.40
s14(2) dispensation - Renewal (6 years) ¹	£1,653.75	£1,736.45
No dispensation - New Application ¹	£1,953.00	£2,050.65
No dispensation - Renewal (6 years) ¹	£2,751.00	£2,888.55

¹ Total charge is the amount as shown plus veterinary fees

Environmental & Regulatory Services

Annex D

LICENSING – TAXIS

2021/22 2022/23

Drivers Licence

Hackney Carriage / Private Hire / Dual - 3 year – new application	£250.00	£250.00
Hackney Carriage / Private Hire / Dual - 3 year – renewal	£185.00	£185.00
Single Private Hire to Dual Licence transfer	£53.00	£53.00

Vehicle Licence – all 1 year

Hackney Carriage vehicle – new application	£250.00	£250.00
Hackney Carriage vehicle – renewal	£185.00	£185.00
Private Hire vehicle – new application	£250.00	£250.00
Private Hire vehicle – renewal	£185.00	£185.00
Transfer of vehicle licence – to another person	£25.00	£25.00
Transfer of vehicle licence – to another vehicle (1 year)	£180.00	£180.00
Transfer of vehicle licence – to another vehicle (remainder of plate)	£86.00	£86.00
Temporary vehicle (Insurance Company)	£250.00	£250.00
Change of registration number	£86.00	£86.00

Private Hire Operators

Operator Licence – 5 year – new application	£400.00	£400.00
Operator Licence – 1 year – new application / renewal	£100.00	£100.00

Other Fees

Knowledge Test	£75.00	£75.00
Replacement driver's badge	£28.00	£28.00
Replacement external plate	£33.00	£33.00
Replacement internal plate	£28.00	£28.00
Vehicle bracket	£10.00	£10.00
Administration charge for any other requests	£25.00	£25.00

Environmental & Regulatory Services

Annex D

Increase 1.050

LICENSING – STREET TRADING

2021/22 2022/23

West Oxfordshire District Council

Witney & Chipping Norton – annual

£2,755.06 £2,892.82

Witney & Chipping Norton – 3 months

£821.09 £862.14

All other consents – annual

£1,841.90 £1,933.99

All other consents – 3 months

£591.24 £620.81

Individual Trader Day Rate (per stall)

£63.98 £67.18

Environmental & Regulatory Services

Annex D

Increase 1.050

LICENSING – CARAVAN AND CAMPSITES**2021/22 2022/23****All previous charging schedules to be replaced by the following:****New site application**

– 5 or less units	£330.75	£347.30
– 6 to 24 units	£441.00	£463.05
– 25 to 99 units	£530.25	£556.75
– 100 to 199 units	£609.00	£639.45
– 200 units and over	£698.25	£733.15

Annual Fee for existing site licence

– 5 or less units	£278.25	£292.15
– 6 to 24 units	£367.50	£385.90
– 25 to 99 units	£456.75	£479.60
– 100 to 199 units	£530.25	£556.75
– 200 units and over	£614.25	£644.95

Other Fees

Transfer / amendment of existing site licence	£105.00	£110.25
Change Site Conditions	£105.00	£110.25
Site Rules Deposit	£52.50	£55.15
Administrative and other expenses to serve notice under the Mobile Homes Act 2013	£315.00	£330.75

Environmental & Regulatory Services

Annex D

Increase

1.050

LICENSING – GAMBLING ACT**2021/22****2022/23****Betting Premises (excluding Tracks)**

New Premises	£449.22	£471.68
Vary Premises	£449.22	£471.68
Transfer of Premises	£100.51	£105.53
Reinstatement of Premises	£200.96	£211.01
Provisional Statement	£449.22	£471.68
New Premises with Provisional	£82.74	£86.88
Annual Fee	£177.33	£186.20
Notification of change	£29.53	£31.00

For all other premises licence fees, please contact ers@publicagroup.uk.

The fees for gaming machine permits are set nationally – please refer to www.gamblingcommission.gov.uk

Lotteries and Amusements (*Fees set nationally*)

Small Lottery – new application	£40.00	£40.00 Statutory Fees
Small Lottery – renewal	£20.00	£20.00 Statutory Fees

Environmental & Regulatory Services Annex D Increase 1.050

LICENSING – OTHER 2021/22 2022/23

Alcohol & Entertainment (Licensing Act 2003)

Fees as laid down by the Secretary of State – please refer to www.gov.uk

Scrap Metal

Dealer (Site) Licence – New Application / Renewal £559.18 £587.14
Collector's Licence – New Application / Renewal

Cosmetic Piercing

(Accupuncture, Tattoo, Ear Piercing & Electrolysis)

Premises registration (includes 1 practitioner) £196.92 £206.76
Personal registration (each additional practitioner at a registered premises) £145.91 £153.20

Sex Shop, Sex Cinema or Sexual Entertainment Venue

[Please contact ers@publicagroup.uk to discuss your requirements](mailto:ers@publicagroup.uk)

Houses in Multiple Occupation

HMO Licence (3 years) £651.00 £683.55

Advisory Services

The council offers regulatory service support and advice as part of the Better Business for all partnership (<https://www.thegrowthhub.biz/support-hub/better-business-for-all>); please contact ers@publicagroup.uk to discuss your requirements.

Premises Licences	2021/2022	2022/2023	VAT	2022/2023	VAT Status
	£ p	Basic Charge £ p	£ p	Total Charge £ p	
*Events that exceed 5,000 people will be liable for an additional fee to be charged on an application for a premises licence authorising the event.					
Number of people					
5,000-9,999	1,000.00	1,000.00	-	1,000.00	Non Business
10,000-14,999	2,000.00	2,000.00	-	2,000.00	Non Business
15,000-19,999	4,000.00	4,000.00	-	4,000.00	Non Business
20,000-29,999	8,000.00	8,000.00	-	8,000.00	Non Business
30,000-39,999	16,000.00	16,000.00	-	16,000.00	Non Business
40,000-49,999	24,000.00	24,000.00	-	24,000.00	Non Business
50,000-59,999	32,000.00	32,000.00	-	32,000.00	Non Business
60,000-69,999	40,000.00	40,000.00	-	40,000.00	Non Business
70,000-79,999	48,000.00	48,000.00	-	48,000.00	Non Business
80,000-89,999	56,000.00	56,000.00	-	56,000.00	Non Business
90,000 and over	64,000.00	64,000.00	-	64,000.00	Non Business

Note: Fees are determined by Government

Community Safety & Licensing (Licensing Act 2003)

Premises Licences

Fees relating to applications for premises licences, club premises certificates, variations,

(but not changes of name and address etc or changes of designated premises supervisor) the conversion of existing licences, and conversion/variations should be graduated using five bands as shown:

	2021/2022	2022/2023	VAT	2022/2023	VAT Status
	Basic Charge	Basic Charge		Total Charge	
	£ p	£ p	£ p	£ p	
BAND A	100.00	100.00	-	100.00	Non Business
BAND B	190.00	190.00	-	190.00	Non Business
BAND C	315.00	315.00	-	315.00	Non Business
BAND D	450.00	450.00	-	450.00	Non Business
BAND E	635.00	635.00	-	635.00	Non Business
The annual charges payable by those holding licences and club premises certificates:					
BAND A	70.00	70.00	-	70.00	Non Business
BAND B	180.00	180.00	-	180.00	Non Business
BAND C	295.00	295.00	-	295.00	Non Business
BAND D	320.00	320.00	-	320.00	Non Business
BAND E	350.00	350.00	-	350.00	Non Business
Particular types of premises which do not have non-domestic rateable values would be allocated to Band A					
The various non-domestic rateable values should be allocated to bands in the following way:					
Note:*Non-Domestic rateable value					
BAND A				*£0-£4,300	Non Business
BAND B				*£4,301-£33,000	Non Business
BAND C				*£33,001-£87,000	Non Business
BAND D				*£87,001-£125,000	Non Business
BAND E				*£125,001 and over	Non Business
*No fee or annual charge would be payable by church halls, chapel halls or other premises of a similar nature and village halls, parish and community halls or other premises of a					
Temporary Events Notice	21.00	21.00	-	21.00	Non Business
Personal Licence	37.00	37.00	-	37.00	Non Business
Minor Variations procedure	89.00	89.00	-	89.00	Non Business
Note: Fees determined by Government					

Community Safety & Licensing (Licensing Act 2003)

Miscellaneous Fees	2021/2022	2022/2023	VAT	2022/2023	VAT Status
	Basic Charge			Total Charge	
	£ p	£ p	£ p	£ p	
Application for a grant or renewal of personal licence	37.00	37.00	-	37.00	Non Business
Temporary event notices	21.00	21.00	-	21.00	Non Business
Theft, loss etc of premises licence or summary	10.50	10.50	-	10.50	Non Business
Application for a provisional statement where premises being built, etc	195.00	195.00	-	195.00	Non Business
Notification of change of name or address	10.50	10.50	-	10.50	Non Business
Application to vary to specify individual as premises supervisor	23.00	23.00	-	23.00	Non Business
Application for transfer of premises licence	23.00	23.00	-	23.00	Non Business
Interim authority notice following death etc. of licence holder	23.00	23.00	-	23.00	Non Business
Theft, loss etc of certificate or summary	10.50	10.50	-	10.50	Non Business
Notification of change of name or alteration of club rules	10.50	10.50	-	10.50	Non Business
Change of relevant registered address of club	10.50	10.50	-	10.50	Non Business
Theft, loss etc of temporary event notice	10.50	10.50	-	10.50	Non Business
Theft, loss etc of personal licence	10.50	10.50	-	10.50	Non Business
Duty to notify change of name or address	10.50	10.50	-	10.50	Non Business
Right of freeholder etc to be notified of licensing matters	21.00	21.00	-	21.00	Non Business

Note: Fees determined by Government

Environmental & Regulatory Services

Annex D

Environmental Services

		2021/2022	2022/2023	VAT	2022/2023	VAT Status
		Basic Charge	Basic Charge		Total	
		£ p	£ p	£ p	Charge	
					£ p	
Penalty Notices						
Fine for Dog Fouling	statutory fee	50.00	50.00	-	50.00	Non-business
Parking enforcement						
Operational Guidance to Local Authorities: Parking Policy and enforcement. Department for Transport. Traffic Management Act 2004						
Higher Level Contravention paid after service of charge certificate	statutory fee	105.00	105.00	-	105.00	Non-business
Higher Level Contravention paid after 14 days but before service of charge certificate	statutory fee	70.00	70.00	-	70.00	Non-business
Higher level contravention paid within 14 days	statutory fee	35.00	35.00	-	35.00	Non-business
Lower Level Contravention paid after service of charge certificate	statutory fee	75.00	75.00	-	75.00	Non-business
Lower level contravention paid within 14 days	statutory fee	50.00	50.00	-	50.00	Non-business
Lower level contravention paid within 14 days	statutory fee	25.00	25.00	-	25.00	Non-business
Nuisance parking						
Fixed penalty notices (FPN's)	statutory fee	100.00	100.00	-	100.00	Non-business
If paid within 14 days		75.00	75.00	-	75.00	Non-business
Abandoned vehicles						
Fixed penalty notices (FPN's)	statutory fee	200.00	200.00	-	200.00	Non-business

Environmental Services				2021/2022	2022/2023	VAT	2022/2023	VAT Status
				Basic Charge	Basic Charge		Total	
				£ p	£ p	£ p	Charge	
							£ p	
Penalty Notices (continued)								
Depositing litter	Fixed penalty notices (FPN's)	statutory fee	If paid within 14 days	80.00	80.00	-	80.00	Non-business
				60.00	60.00	-	60.00	Non-business
Graffiti & Fly-posting	Fixed penalty notices (FPN's)	statutory fee	If paid within 14 days	80.00	80.00	-	80.00	Non-business
				60.00	60.00	-	60.00	Non-business
Unauthorised distribution of free printed matter	Fixed penalty notices (FPN's)	statutory fee	If paid within 14 days	80.00	80.00	-	80.00	Non-business
				60.00	60.00	-	60.00	Non-business
Failure to comply with a waste receptacles notice	Fixed penalty notices (FPN's)	statutory fee	If paid within 14 days	80.00	80.00	-	80.00	Non-business
				60.00	60.00	-	60.00	Non-business
Failure to comply with a street litter control notice	Fixed penalty notices (FPN's)	statutory fee	If paid within 14 days	110.00	110.00	-	110.00	Non-business
				83.00	83.00	-	83.00	Non-business
Failure to comply with a litter clearing notice	Fixed penalty notices (FPN's)	statutory fee	If paid within 14 days	110.00	110.00	-	110.00	Non-business
				83.00	83.00	-	83.00	Non-business
Failure to produce waste documents	Fixed penalty notices (FPN's)	statutory fee	If paid within 14 days	300.00	300.00	-	300.00	Non-business
				180.00	180.00	-	180.00	Non-business
Failure to produce authority to transport waste	Fixed penalty notices (FPN's)	statutory fee	If paid within 14 days	300.00	300.00	-	300.00	Non-business
				180.00	180.00	-	180.00	Non-business
Smoking in smoke free premises or work vehicles	Fixed penalty notices (FPN's)	statutory fee	If paid within 14 days	50.00	50.00	-	50.00	Non-business
				30.00	30.00	-	30.00	Non-business
Failure to display no smoking signs	Fixed penalty notices (FPN's)	statutory fee	If paid within 14 days	200.00	200.00	-	200.00	Non-business
				150.00	150.00	-	150.00	Non-business

<p>THE BUILDING ACT 1984 : THE BUILDING REGULATIONS 2010 (As amended)</p> <p>The building owner or agent must make a building regulations application and pay a fee for the construction of new works. All work must comply with the 2010 Building Regulations (as amended).</p> <p>The person carrying out the building works is to liaise with and meet the requirements of the Local Authority Building Control and give the required notice for certain key stages of works as detailed in the guidance below.</p> <p>The charges set out on the following pages have been set in accordance with the Building (Local Authority Charges) Regulations 2010. The tables give the charges for various categories of work.</p>
<p>Full Plans Applications Charges</p> <p>The 'charges' shown in the following tables relate to Full Plans Applications. For the definition and details of Full Plans Applications please visit the respective Council's website.</p>
<p>Building Notice Applications Charges</p> <p>Where building work is of a relatively minor nature, the Building Notice charge is the same for the Full Plans Application charge except for Cotswold District Council where the Building Notice charge is as shown on the relevant Tables.</p> <p>For the definition and details of Building Notice Applications please visit the respective Council's website.</p> <p>A Building Notice Application will not, in the majority of situations, be accepted for new dwellings. It is also likely that new dwellings may potentially attract additional charges depending on what level of design input has been achieved by the applicant.</p>
<p>Regularisation Applications (Retrospective Works) Charges</p> <p>The charge required when depositing an application for regularisation (or reversion) is 100% of the appropriate charge as listed in the following tables excluding VAT, with an additional 50% premium added to it. This type of application is exempt from VAT.</p> <p>For the definition and details of Regularisation Applications please visit the respective Council's website.</p>
<p>Works to provide access and facilities for disabled persons</p> <p>Charges are not payable when the proposed work is to provide access and facilities in an existing dwelling or an extension to store equipment or provide medical treatment for a disabled person. In order to claim exemption, the appropriate evidence as to the relevance of the adaptation for the person's disability must accompany the application.</p>

TABLE A – NEW DWELLINGS *e.g. flats, houses with total floor area of less than 300m²*

No. of dwellings	Charge (excl. VAT)	Charge (incl. VAT)
1	£594.00	£712.80
2+	Price on application	

Notes:

- a) Where more than 1 dwelling is proposed, charges will be calculated on an individual application
- b) New dwellings over 300m² in floor area – charges to be negotiated.
- c) No additional fees are payable for different associated garages, built at the same time as the
- d) [Local Authority Building Control \(LABC\) can provide competitively priced 10 year Structural](#)

TABLE B – DOMESTIC AND COMMERCIAL EXTENSIONS TO A SINGLE BUILDING

Description	Charge (excl. VAT)	Charge (incl. VAT)
Erection / Extension of a garage (30m ² to 60m ²)	£319.00	£382.80
Garage conversion to habitable accommodation	£239.00	£286.80
Loft conversion up to 100m ²	£637.00	£764.40
Loft conversion over 100m ²	Price on application	
Extension up to 20m ²	£494.00	£592.80
Extension 20m ² up to 60m ²	£654.00	£784.80
Extension 60m ² up to 100m ²	£822.00	£986.40
Extension over 100m ²	Price on application	

Notes:

- a) References to floor area relate to the total internal area of all storeys.
- b) Where more than one extension is proposed, the floor areas must be added together to determine
- c) Some alterations to buildings to improve facilities for disabled persons are exempt from charges.

TABLE C – ALL OTHER WORK

Description	Charge (excl. VAT)	Charge (incl. VAT)
Under £1,000	£119.00	£142.80
£1,001 to £5,000	£239.00	£286.80
£5,001 to £10,000	£319.00	£382.80
£10,001 to £20,000	£439.00	£526.80
£20,001 to £30,000	£622.00	£746.40
£30,001 to £40,000	£759.00	£910.80
£40,001 to £50,000	£877.00	£1,052.40
£50,001 to £60,000	£1,076.00	£1,291.20
£60,001 to £70,000	£1,157.00	£1,388.40
£70,001 to £80,000	£1,275.00	£1,530.00
Over £80,000	Price on application	

For competitive quotations for projects over £80,000 please contact the building control team on

01993 861651 or by emailing building.control@westoxon.gov.uk

TABLE C – ALL OTHER WORK *continued*

Description	Charge (excl. VAT)	Charge (incl. VAT)
Electrical installations if not using a competent electrical engineer	£491.00	£589.20
New windows install by non FENSA opp – up to 8 windows	£119.00	£142.80
New windows install by non FENSA opp – over to 8 windows	Price on application	
Notes on additional services:		
<p>a) Local Authority Building Control (LABC) can provide competitively priced 10 year Structural</p> <p>b) SAP/EPC and SBEM calculations can be provided – price on application.</p> <p>c) Air pressure testing can be provided – price on application.</p>		
<p>For more information please contact:</p> <p>The building control team on 01993 861651</p> <p>Email: building.control@westoxon.gov.uk</p>		

TABLE D – ADDITIONAL SERVICES

<p>Other relevant services not covered by the previous tables may be undertaken on a 'cost recovery' basis. The following are examples of additional services which the Council may provide:</p> <ul style="list-style-type: none"> · Provision of Completion Certificates e.g. where requested more than six months after completion of the building work · Advisory work in connection with i) demolition of buildings and ii) dangerous structures · There is a charge of £146 to administer an application which has not been visited for 10 years. <p>Services will be charged on an hourly rate of £ 73.00 per hour (including VAT).</p>

		2020/2021 Basic Charge £ p	2021/2022 Basic Charge £ p	VAT £ p	2022/2023 Total Charge £ p	VAT Status
Dog Control (Release of an impounded Stray Dog)						
Statutory Fee		25.00	25.00	-	25.00	Non business
Kennelling	per day	20.00	22.00	-	22.00	Non business
Administration Fee		33.20	36.50	-	36.50	Non business
Delivery Charge (Optional return of dog to owner by the kennels)		49.00	53.90	10.78	64.67	Standard
<i>Note: The cost of veterinary treatment will be passed on in full to the dog owner. Owners in receipt of an income-related benefit shall only be charged for kennelling</i>						
Dog Chipping - Standard (subject to availability)		16.55	18.20	3.64	21.84	Standard
Dog Chipping - Concessionary (subject to availability)		16.55	18.20	3.64	21.83	Standard
Other Services						
Public Sewer Searches	statutory fee	30.00	30.00	-	30.00	Non business
Fairs						
Chipping Norton Mop Fair		5,000.00	5,250.00		5,250.00	Exempt
Woodstock Fair		2,500.00	2,625.00		2,625.00	Exempt
Home Improvement Agency:						
Agency Fees for Grant-aided Works up to £5,000		17% of cost	15% of cost			As Applicable
Agency Fees for balance of Grant-aided Works Above £5,000		14% of cost	15% of cost			As Applicable
Small Repairs Fee - Estimates quoted at £20 per hour plus VAT (if applicable) plus cost of materials used						As Applicable
Agency Fees for balance of Grant-aided Works Above £5,000		14% of cost	15% of cost			As Applicable
Small Repairs Fee - Estimates quoted at £20 per hour plus VAT (if applicable) plus cost of materials used						As Applicable

Environmental Services

Increase %

1.050

Annex D

		2021/2022	2022/2023	VAT	2022/2023	VAT Status
		Basic Charge £ p	Basic Charge £ p	£ p	Total Charge £ p	
Street Naming and Numbering						
Change of an existing property name		63.50	66.67	-	66.67	Non Business
Allocating a name to a property or allocating a number to a named property		63.50	66.67	-	66.67	Non Business
Change of a commercial building address		63.50	66.67	-	66.67	Non Business
Change of street name at residents, developers or parish/town council request		380.40	399.42	-	399.42	Non Business
Plus additional charge per property/unit where consultation with existing residents is to be carried out by WODC		42.00	44.10	-	44.10	Non Business
Naming and numbering of a block of flats		190.00	199.50	-	199.50	Non Business
Naming and numbering of new properties including commercial buildings	Per Unit up to 5 plots	63.50	66.67	-	66.67	Non Business
	6 - 25 plots	537.40	564.27	-	564.27	Non Business
	26 - 75 plots	835.80	877.59	-	877.59	Non Business
	76 - 150 plots	1,194.10	1,253.80	-	1,253.80	Non Business
	151 - 250 plots	1,492.60	1,567.23	-	1,567.23	Non Business
	251 - 350 plots	1,791.20	1,880.76	-	1,880.76	Non Business
	351 - 500 plots	2,089.70	2,194.18	-	2,194.18	Non Business
	501 or more plots	2,388.20	2,507.61	-	2,507.61	Non Business
Additional charges where new street names are required:						
	1 - 5 new street names	238.90	250.85	-	250.85	Non Business
	6 - 10 new street names	477.60	501.48	-	501.48	Non Business
	10 or more new street names	597.20	627.06	-	627.06	Non Business
Charge for a developer amending plans after naming and numbering has commenced		127.00	133.35	-	133.35	Non Business
Charges for preparing site location plans and supervising the installation of street nameplates						
	1-4 Nameplates	199.90	209.90	41.98	251.88	Standard Rate
	5-8 Nameplates	257.00	269.80	53.96	323.76	Standard Rate
	9-12 Nameplates	314.10	329.80	65.96	395.76	Standard Rate
	13-16 Nameplates	371.20	389.80	77.96	467.76	Standard Rate
	17-20 Nameplates	428.40	449.80	89.96	539.76	Standard Rate
	21-24 Nameplates	485.40	509.70	101.94	611.64	Standard Rate
	25-28 Nameplates	542.50	569.60	113.92	683.52	Standard Rate
	29+ Nameplates	571.00	599.50	119.90	719.40	Standard Rate

Note:

The charges above include all necessary administration, site visits to carry out existing address checks, establishing any new street names required and the publishing of the new addresses to relevant organisations

Environmental Services

Increase %

1.050

Annex D

Services Rendered or Performed	2021/2022	2022/2023	VAT	2022/2023	VAT Status		
	Basic Charge £ p	Basic Charge £ p	£ p	Total Charge £ p			
Pest Control - Domestic							
Rats & Mice (per course of treatment)	56.10	58.90	11.78	70.68	Standard		
<i>Note: Pest Control for rats and mice will be charged at the survey rate for occupiers of domestic premises in receipt of an income-related benefit</i>	18.60	19.50	3.90	23.40	Standard		
Wasps	53.90	56.60	11.32	67.92	Standard		
Second & Subsequent wasps nests treated during the same visit	26.80	28.10	5.62	33.72	Standard		
Other Insects	70.60	74.10	14.82	88.92	Standard		
Other Insects - all following visits	37.70	39.60	7.92	47.52			
Abortive Calls and Surveys	18.60	19.50	3.90	23.40	Standard		
Pest Control - Commercial							
All pests (except wasps)		per hour (min 1 hour)	89.70	94.20	18.84	113.04	Standard
Wasps		(includes materials)	89.70	94.20	18.84	113.04	Standard
Abortive Calls and Surveys		per ½ hour (min ½ hour)	44.90	47.10	9.42	56.52	Standard

Environmental Services

Annex D

Increase % 1.100

Services Rendered or Performed	2021/2022	2022/2023	VAT	2022/2023	VAT Status
	Basic Charge £ p	Basic Charge £ p	£ p	Total Charge £ p	
Commercial & Schedule 1 Waste (Refuse)					
Cost per collection					
180 Litre Bin (Schedule 1 only)	4.92	5.40	-	5.40	Non Business
240 Litre Bin	6.59	7.20	-	7.20	Non Business
360 Litre Bin	10.17	11.20	-	11.20	Non Business
660 Litre Bin	13.25	14.60	-	14.60	Non Business
1,100 Litre Bin	18.78	20.70	-	20.70	Non Business
660 Litre Bin - Clinical	13.09	14.40	-	14.40	Non Business
Annual once per week collection					
180 Litre Bin (Schedule 1 only)	255.84	280.80	-	280.80	Non Business
240 Litre Bin	342.68	374.40	-	374.40	Non Business
360 Litre Bin	528.84	582.40	-	582.40	Non Business
660 Litre Bin	689.00	759.20	-	759.20	Non Business
1,100 Litre Bin	976.56	1,076.40	-	1,076.40	Non Business
660 Litre Bin - Clinical	680.68	748.80	-	748.80	Non Business
Commercial & Schedule 1 Waste (Recycling)					
Cost per collection					
180 Litre Bin (Schedule 1 only)	3.21	3.53	-	3.53	Non Business
240 Litre Bin	4.31	4.74	-	4.74	Non Business
360 Litre Bin	6.67	7.34	-	7.34	Non Business
660 Litre Bin	9.23	10.15	-	10.15	Non Business
1,100 Litre Bin	13.10	14.41	-	14.41	Non Business
Commercial & Schedule 1 Waste (Food)					
23 Litre Caddy	3.55	3.90	-	3.90	Standard
140 Litre Bin	4.41	4.85	-	4.85	Standard
240 Litre Bin	5.17	5.68	-	5.68	Standard
360 Litre Bin	6.07	6.67	-	6.67	Standard
660 Litre Bin	8.31	9.14	-	9.14	Standard

These charges are net of VAT as per a change in HMRC policy but may be subject to future review

Environmental Services

Increase %

1.050

Annex D

	2021/2022	2022/2023	VAT	2022/2023	VAT Status
	Basic Charge £ p	Basic Charge £ p	£ p	Total Charge £ p	
Services Rendered or Performed					
*Pre paid plastic sacks - per sack (Refuse)	2.80	2.90	-	2.90	Non Business
*Pre paid stickers - per sticker (Refuse)	2.80	2.90	-	2.90	Non Business
*Pre paid plastic sacks - per sack (Recycling)	2.30	2.40	-	2.40	Non Business
*Pre paid stickers - per sticker (Recycling)	2.30	2.40	-	2.40	Non Business
<i>*Service to be available where wheeled bins are unsuitable</i>					
For Domestic use only:-					
Bulky household waste charges					
Contaminated bin	101.50	106.60	-	106.60	Non Business
Waste collection from commercial establishments (See page 12.17 for chargeable items)					
Green Waste Collection	35.00	40.00	-	40.00	Non-business
Recovery of Abandoned Trolleys (per trolley)	52.75	55.40	11.08	66.48	Standard
Container Delivery					
Black Boxes & Food Caddies*	5.00	5.30	-	5.30	Non Business
Household Waste Bin 240ltr*	10.00	10.50	-	10.50	Non Business

Bulky Household Waste Collection Service

Increase % 1.084

Annex D

	2021/2022 Basic Charge £ p	2022/2023 Basic Charge £ p	VAT £ p	2022/2023 Total Charge £ p	VAT Status
Normal Items					
Normal Household items*					
Up to 4 items	27.68	30.00	-	30.00	Non business
Each additional item with a limit of up to two additional item	9.22	10.00	-	10.00	Non business
Please refer to www.Westoxon.gov.uk for the up to date list of collectable items.					
Non - standard household items					
Non - standard household items	27.68	30.00	-	30.00	

Please refer to www.Westoxon.gov.uk for the up to date list of collectable items.**Note: The Council will not collect the following items:***Asbestos, Bricks, Builders Rubble, Car Shells, Chemicals, Gas Bottles, Oil Drums, Paint, Trailers, Vehicle Engines (or other parts) or Vehicle wheels/tyres*

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CALCULATION OF DISTRICT COUNCIL TAXBASE 2022/23

BAND	CHARGEABLE DWELLINGS IN BAND (after reliefs)	BAND 'D' CONVERSION	Total Equivalent Dwellings (after reliefs)	CTS Adjustment	Band D Equivalent (after CTS)	NEW BAND D EQUIVALENT CHARGEABLE DWELLINGS AT 98.5%	MOD	TAX BASE FOR COUNCIL SETTING PURPOSE
A*	2.00	5/9	1.11	0.00	1.11	1.09		1.09
A	1,307.45	6/9	871.63	-123.76	747.87	736.65		736.65
B	4,486.21	7/9	3,489.28	-626.09	2,863.18	2,820.25		2,820.25
C	15,454.63	8/9	13,737.44	-1,313.95	12,423.49	12,237.15		12,237.15
D	10,385.61	9/9	10,385.61	-315.31	10,070.30	9,919.25	983.67	10,902.92
E	7,092.23	11/9	8,668.28	-103.29	8,564.99	8,436.51		8,436.51
F	4,158.58	13/9	6,006.83	-24.20	5,982.63	5,892.90		5,892.90
G	2,720.75	15/9	4,534.58	-17.46	4,517.12	4,449.38		4,449.38
H	354.00	18/9	708.00	-1.83	706.17	695.57		695.57
	45,961.45		48,402.77	-2,525.90	45,876.87	45,188.75	983.67	46,172.42
TOTAL BAND 'D' EQUIVALENT NET CHARGEABLE DWELLINGS						45,188.75	983.67	46,172.42

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PARISH PRECEPTS AND TAXBASE 2021/22 & 2022/23

PARISH	← TAXBASE →			← PRECEPT →			← BAND D COUNCIL TAX →		
	2021/2022 No.	2022/2023 No.	% Change	2021/2022 £	2022/2023 £	% Change	2021/2022 £	2022/2023 £	% Change
ALVESCOT	202.67	205.72	1.50	14,500	14,500	0.00	71.54	70.48	(1.48)
ASCOTT-UNDER-WYCHWOOD	252.68	256.05	1.33	20,000	20,000	0.00	79.15	78.11	(1.31)
ASTHAL	154.32	157.19	1.86	3,700	3,700	0.00	23.98	23.54	(1.83)
ASTON,COTE,SHIFFORD & CHIMNEY	589.42	597.45	1.36	29,319	29,715	1.35	49.74	49.74	0.00
BAMPTON	1,231.20	1,240.76	0.78	141,000	142,750	1.24	114.52	115.05	0.46
BLACK BOURTON	122.21	125.40	2.61	13,411	13,490	0.59	109.74	107.58	(1.97)
BLADON	388.08	396.90	2.27	40,287	45,000	11.70	103.81	113.38	9.22
BLENHEIM	24.68	24.95	1.09	0		0.00	0.00	0.00	0.00
BRIZE NORTON	468.06	494.52	5.65	31,256	34,510	10.41	66.78	69.78	4.49
BROADWELL	67.75	71.58	5.65	500	600	20.00	7.38	8.38	13.55
BRUERN	37.07	36.83	(0.65)	0		0.00	0.00	0.00	0.00
BURFORD	758.23	801.85	5.75	75,396	80,736	7.08	99.44	100.69	1.26
CARTERTON	5,347.73	5,498.57	2.82	396,279	402,984	1.69	74.10	73.29	(1.09)
CASSINGTON	327.54	330.62	0.94	22,050	22,919	3.94	67.32	69.32	2.97
CHADLINGTON	380.56	381.74	0.31	14,916	14,980	0.43	39.19	39.24	0.13
CHARLBURY	1,339.02	1,352.69	1.02	106,096	127,446	20.12	79.23	94.22	18.92
CHASTLETON	63.81	70.51	10.50	0		0.00	0.00	0.00	0.00
CHILSON	57.46	56.97	(0.85)	300	300	0.00	5.22	5.27	0.96
CHIPPING NORTON	2,737.46	2,820.59	3.04	315,055	357,087	13.34	115.09	126.60	10.00
CHURCHILL & SARSDEN	341.72	347.77	1.77	31,810	35,803	12.55	93.09	102.95	10.59
CLANFIELD	358.70	360.00	0.36	20,000	21,140	5.70	55.76	58.72	5.31
COMBE	335.65	338.67	0.90	13,686	14,029	2.51	40.77	41.42	1.59
CORBURY & WYCHWOOD	27.58	27.85	0.98	0	0	0.00	0.00	0.00	0.00
CORNWELL	27.96	27.72	(0.86)	0	0	0.00	0.00	0.00	0.00
CRAWLEY	80.83	80.67	(0.20)	2,100	2,400	14.29	25.98	29.75	14.51
CURBRIDGE & LEW	309.69	377.54	21.91	17,500	22,500	28.57	56.51	59.60	5.47

PARISH	← TAXBASE →			← PRECEPT →			← BAND D COUNCIL TAX →		
	2021/2022 No.	2022/2023 No.	% Change	2021/2022 £	2022/2023 £	% Change	2021/2022 £	2022/2023 £	% Change
DUCKLINGTON	635.01	642.05	1.11	35,701	37,130	4.00	56.22	57.83	2.86
ENSTONE	579.54	569.45	(1.74)	33,214	33,530	0.95	57.31	58.88	2.74
EYNHAM	2,039.58	2,146.05	5.22	146,200	167,053	14.26	71.68	77.84	8.59
FAWLER	45.19	48.54	7.41	0		0.00	0.00	0.00	0.00
FIFIELD	107.28	104.41	(2.68)	6,000	6,000	0.00	55.93	57.47	2.75
FILKINS & BROUGHTON POGGS	215.14	218.99	1.79	18,500	18,500	0.00	85.99	84.48	(1.76)
FINSTOCK	293.39	293.52	0.04	23,287	23,727	1.89	79.37	80.84	1.85
FREELAND	693.37	707.63	2.06	66,005		(100.00)	95.19	0.00	(100.00)
FULBROOK	241.97	244.94	1.23	4,692	6,192	31.97	19.39	25.28	30.38
GLYMPTON	42.48	42.77	0.68	0	0	0.00	0.00	0.00	0.00
GRAFTON & RADCOT	31.25	31.68	1.38	0	0	0.00	0.00	0.00	0.00
GREAT TEW	89.94	92.08	2.38	149		(100.00)	1.66	0.00	(100.00)
HAILEY	499.88	500.94	0.21	35,266	36,100	2.36	70.55	72.06	2.14
HANBOROUGH	1,352.42	1,377.89	1.88	94,481	96,259	1.88	69.86	69.86	0.00
HARDWICK WITH YELFORD	52.35	52.13	(0.42)	0	0	0.00	0.00	0.00	0.00
HEYTHROP	65.49	66.62	1.73	1,200		(100.00)	18.32	0.00	(100.00)
HOLWELL	25.31	26.13	3.24	0		0.00	0.00	0.00	0.00
IDBURY	74.79	73.13	(2.22)	700		0.00	9.36	0.00	0.00
KELMSCOTT	40.81	42.59	4.36	0	0	0.00	0.00	0.00	0.00
KENCOT	63.34	63.86	0.82	0	0	0.00	0.00	0.00	0.00
KIDDINGTON WITH ASTERLEIGH	54.95	51.05	(7.10)	0		0.00	0.00	0.00	0.00
KINGHAM	390.32	387.79	(0.65)	29,288	29,463	0.60	75.04	75.98	1.25
LANGFORD	155.62	157.58	1.26	8,000	10,500	31.25	51.41	66.63	29.61
LEAFIELD	372.79	374.93	0.57	61,945	63,686	2.81	166.17	169.86	2.22
LITTLE FARINGDON	41.68	41.61	(0.17)	0		0.00	0.00	0.00	0.00
LITTLE TEW	104.62	101.42	(3.06)	1,300	1,500	15.38	12.43	14.79	18.99
LYNEHAM	88.89	87.51	(1.55)	0	0	0.00	0.00	0.00	0.00
MILTON-UNDER-WYCHWOOD	766.01	792.45	3.45	50,000	54,000	8.00	65.27	68.14	4.40
MINSTER LOVELL	636.22	685.51	7.75	42,691	45,541	6.68	67.10	66.43	(1.00)
NORTH LEIGH	891.59	933.06	4.65	30,000		(100.00)	33.65	0.00	(100.00)

PARISH	← TAXBASE →			← PRECEPT →			← BAND D COUNCIL TAX →		
	2021/2022 No.	2022/2023 No.	% Change	2021/2022 £	2022/2023 £	% Change	2021/2022 £	2022/2023 £	% Change
NORTHMOOR	185.68	186.63	0.51	4,000	4,483	12.08	21.54	24.02	11.51
OVER NORTON	196.69	197.81	0.57	20,805	21,715	4.37	105.78	109.78	3.78
RAMSDEN	182.04	182.16	0.07	20,275		(100.00)	111.38	0.00	(100.00)
ROLLRIGHT	244.73	245.00	0.11	12,006	12,307	2.51	49.06	50.23	2.38
ROUSHAM	25.91	25.72	(0.73)	0	0	0.00	0.00	0.00	0.00
SALFORD	125.01	128.18	2.54	6,750	6,811	0.90	54.00	53.14	(1.59)
SANDFORD ST MARTIN	144.97	141.57	(2.35)	6,790	7,107	4.67	46.84	50.20	7.17
SHILTON	287.62	286.40	(0.42)	6,600		(100.00)	22.95	0.00	(100.00)
SHIPTON-UNDER-WYCHWOOD	675.69	694.15	2.73	36,332	38,450	5.83	53.77	55.39	3.01
SOUTH LEIGH	167.11	166.44	(0.40)	7,766		(100.00)	46.47	0.00	(100.00)
SPELSBURY	149.84	150.88	0.69	7,833	7,833	0.00	52.28	51.92	(0.69)
STANDLAKE	665.66	673.44	1.17	25,000	25,000	0.00	37.56	37.12	(1.17)
STANTON HARCOURT	447.71	469.85	4.95	25,000	35,062	40.25	55.84	74.62	33.63
STEEPLE BARTON	592.59	605.76	2.22	21,560	21,560	0.00	36.38	35.59	(2.17)
STONESFIELD	688.86	712.48	3.43	33,993		(100.00)	49.35	0.00	(100.00)
SWERFORD	89.30	89.73	0.48	3,200	3,360	5.00	35.83	37.45	4.52
SWINBROOK & WIDFORD	91.47	96.29	5.27	1,500		(100.00)	16.40	0.00	(100.00)
TACKLEY	480.03	495.87	3.30	27,122		(100.00)	56.50	0.00	(100.00)
TAYNTON	78.53	79.84	1.67	4,000	4,000	0.00	50.94	50.10	(1.65)
WESTCOT BARTON	82.68	85.04	2.85	1,000	1,000	0.00	12.09	11.76	(2.73)
WESTWELL	47.47	47.80	0.70	0	0	0.00	0.00	0.00	0.00
WITNEY	10,638.06	10,965.64	3.08	1,691,877	1,829,398	8.13	159.04	166.83	4.90
WOODSTOCK	1,563.18	1,657.26	6.02	122,800		(100.00)	78.56	0.00	(100.00)
WOOTTON	295.45	299.93	1.52	8,801	8,932	1.49	29.79	29.78	(0.03)
WORTON	48.38	49.12	1.53	0	0	0.00	0.00	0.00	0.00
TOTAL TAXBASE (No.)	44,917.96	46,172.41	2.79						
TOTAL PRECEPT(£)				4,092,790	4,062,788	(0.73)			
AVERAGE 'BAND D' COUNCIL TAX (£)							91.12	87.99	(3.44)

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 <p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>	<p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>
<p>Name and date of Committee</p>	<p>CABINET – 19 JANUARY 2022</p>
<p>Report Number</p>	<p>Agenda Item 7</p>
<p>Subject</p>	<p>DISCRETIONARY RATE RELIEF POLICY</p>
<p>Wards affected</p>	<p>All</p>
<p>Accountable member</p>	<p>Cllr Suzi Coul – Cabinet Member with Responsibility for Finance Email: suzi.coul@westoxon.gov.uk</p>
<p>Accountable officer</p>	<p>Mandy Fathers – Business Manager for Operations and Enabling Email: mandy.fathers@publicagroup.uk</p>
<p>Summary/Purpose</p>	<p>To consider the implementation of a Discretionary Rate Relief Policy in line with Section 47 of the Local Government Finance Act (1988)</p>
<p>Annexes</p>	<p>Annex A – Discretionary Rate Relief Policy</p>
<p>Recommendation(s)</p>	<p>Cabinet is recommended: <i>a) To approve the Discretionary Rate Relief Policy at Annex A</i></p>
<p>Corporate priorities</p>	<ul style="list-style-type: none"> Delivering excellent modern services whilst ensuring the financial sustainability of the Council.
<p>Key Decision</p>	<p>NO</p>
<p>Exempt</p>	<p>NO</p>
<p>Consultees/ Consultation</p>	<p>Cabinet Member with Responsibility for Finance, Chief Executive Officer, Chief Finance Officer, Monitoring Officer, Interim Head of Legal Services, Group Manager for Resident Services, Revenues Manager.</p>

1. BACKGROUND

- 1.1** The Council is responsible for collecting Business Rates on behalf of the Government, a share of which now forms part of the Council's core funding.
- 1.2** The powers to grant relief from Business Rates are set out within the Local Government Finance Act 1988 (LGFA). Relief may be divided into two types: mandatory and discretionary relief.
- 1.3** In addition, section 69 of the Localism Act 2011 amended section 47 of the LGFA to allow billing authorities to reduce the Business Rates of any local ratepayer. Applications for this category of relief must be in writing and will be considered on an individual basis by Cabinet.

2. MAIN POINTS

- 2.1** The Council does not have in place a Discretionary Rate Relief policy. Instead, it has relied on Government legislation, guidance manuals and the Council's Constitution when administering and awarding such reliefs.
- 2.2** However, following on from the Local Government Ombudsman's (LGO) recommendations to the Council in August 2021 to implement a Discretionary Council Tax Discount policy, and to ensure the Council is not at risk of future criticisms, a Policy to address Business Rate reliefs has been created as set out in Annex A (attached).
- 2.3** The Policy will be implemented from 1 April 2022 and does not change the current delegated arrangements or how the Council has previously administered its discretionary rate relief in previous years. It simply sets out to formalise the Council's process.

5. FINANCIAL IMPLICATIONS

- 5.1** Following the introduction of the Localised Business Rates Retention scheme in 2013/14 the cost of rate relief falls differently between organisations. The Localised Business Rates regime now has all rate relief funded by the Collection Fund and therefore it is split in the pre-set proportions of the Collection Fund as follows:

Central Government	50%
County Council	10%
District Council	40%

- 5.2** As relief is funded directly from the Collection Fund its cost is less transparent as there is no longer a financing line with the General Fund. Any relief granted will merely reduce the share the Council receives from Business Rates income.
- 5.3** This changes the Council's relationship with the cost implications of all types of relief as it now funds 40%, including mandatory relief. Clearly this puts the Council at a significant disadvantage to the previous situation where mandatory relief (the bulk of reliefs awarded) was funded by the Government.

5.4 The total impact on the Council in 2020/21 through its awarding of mandatory and discretionary reliefs was:

Total mandatory relief applied	£3,591,030
Total discretionary relief applied	£ 131,044
Total impact on West Oxfordshire District (40%)	£1,488,830

5.5 It should also be noted that £29,317 applied to discretionary relief for 2020/21 was in respect of rural rate relief. Government increased the mandatory rural rate relief from 50% to 100% in April 2017, but has not, as yet, amended its legislation. This means the additional 50% (although now mandatory) is reported as discretionary.

6. LEGAL IMPLICATIONS

6.1 Section 47 of the Local Government Finance Act 1988 gives powers to local Councils to grant discretionary rate relief. Subsequent provisions in the Localism Act 2011 have extended these powers to allow wider granting of local discretionary relief.

7. RISK ASSESSMENT

7.1 There is a risk that if government increases the rate retention percentage from 50% (of which 10% is for the County Council) to 75% (as currently anticipated) the financial impact on the local Councils would increase significantly. The potential split between County and District remains unclear.

8. EQUALITIES IMPACT

8.1 There are no specific Equality issues but the Council will consider more favourably applications from organisations that work in the District with vulnerable, disadvantaged or underrepresented groups.

9. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

9.1 There are no specific implications in relation to climate change.

10. ALTERNATIVE OPTIONS

10.1 An extended period of relief beyond the one-year period was considered, but, in the light of the potential risks outlined in Section 7 of this report, the view is taken that a one-year period is appropriate.

11. BACKGROUND PAPERS

11.1 None

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WEST OXFORDSHIRE
DISTRICT COUNCIL

DISCRETIONARY RATE RELIEF POLICY

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1. Introduction

- 1.1 The Council understands the importance that local businesses and organisations play in achieving its priorities and ensuring its communities and businesses are able to develop and thrive within the District.
- 1.2 Councils have the power to award relief from the payment of Non-Domestic Rates (Business Rates) to organisations and businesses that meet certain criteria. Public funds are not however, unlimited and the Council Tax payers of the District meet a proportion of any relief granted. The Council therefore needs to be satisfied that money invested this way will be repaid in economic and/or community benefit.
- 1.3 The power for granting discretionary rate relief is provided for by Section 47 of the Local Government Finance Act 1988. This has been amended by subsequent legislation that gives wider powers to grant discretionary relief to any ratepayer where the authority feels the granting of such relief would benefit the local community.
- 1.4 This policy is designed to provide guidance to officers and ratepayers on the application of Discretionary Rate Relief.
- 1.5 The policy covers the following types of discretionary rate relief:
- Charitable rate relief
 - Community Amateur Sports Clubs (CASCs)
 - Rate relief for not-for-profit organisations
 - Hardship relief
 - Temporary relief for partly occupied properties
 - Local discounts and incentives
- 1.6 This policy document outlines the various areas of local discretion and the Council's approach to the various reliefs. This approach has regard to the impact:
- of granting discretionary relief on the Council's wider financial position and the impact on its Council Tax payers;
 - on the organisations and businesses that currently receive or may apply for relief in the future;
 - on the residents of West Oxfordshire District Council if relief is awarded and the economic benefits to the District.

2. The Discretionary Rate Relief Scheme

- 2.1 Discretionary rate relief (DRR) is granted in accordance with Section 43 of the Local Government Finances Act 1988 and Sections 47 and 49 of the Local Government Finance Act 1988 as amended by the Localism Act 2011.
- 2.2 Section 69 of the Localism Act amended section 47 of the Local Government Finance Act 1988 to allow billing authorities to fund their own local discounts. The Council can grant business rate discounts and incentives as it sees fit within the limits of primary legislation

and the rules on State Aid. These powers can be used to encourage new business and investment as well as support local shops or services to the community.

2.3 The legislation requires the Council to maintain a DRR scheme to award relief of up to 100% to certain organisations and businesses that operate within specified criteria. This includes:

- Charitable bodies already in receipt of mandatory relief of 80%. The Council has a discretion to 'top-up' this relief to 100% of the business rates due
- Registered community amateur sports clubs (CASCs) already in receipt of mandatory relief of 80%
- Non-profit making organisations – the Council has discretion to grant relief of up to 100% of the business rates due
- DRR for 'other rural businesses'
- Relief on the grounds of hardship
- Relief for part-occupied premises
- Local discounts and incentives

2.4 In making decisions the Council may:

- Grant relief up to a maximum of 100% of the business rates due;
- or
- Refuse any application for relief

2.5 Whilst mandatory relief can be backdated to previous financial years, legislation permits discretionary relief only to be awarded back to the start of the previous financial year where the application is submitted and assessed prior to the end of September in a relevant year.

2.6 In the majority of cases, discretionary relief will be granted for a period of one financial year. Successful applications will be sent a letter confirming the new award of discretionary relief. This letter will explain the period of award and the date it will end.

3. The application process

3.1 Applications for relief must be made by completing an application form and submitting the relevant supporting information that includes:

- Details of the applicant's main purposes and objectives (where applicable) as set out in a written constitution, a memorandum of association or membership rules;
- A full set of audited accounts relating to the last two financial years. Where audited accounts are not available projections should be provided instead, along with bank statements;
- Details of how the organisation meets the relevant criteria detailed in these guidelines

3.2 Any applications that are made without the supporting documentation will be subject to a decision being made solely on the information that is available at the time of the decision.

3.3 As a guide, to be eligible for discretionary rate relief a charity/organisation must not have enough unrestricted funds/reserves to continue to operate for more than 12 months unless a business plan exists detailing how these additional funds are to be used to benefit the local community.

- 3.4 In exceptional cases, discretionary rate relief will be granted to organisations that have enough financial resources in unrestricted funds/reserves to continue to operate for more than 12 months. This may include charities and community organisations that require a large amount of available resources to sustain the service they deliver to the community. In such cases, the application must be able to demonstrate it offers a service which the local residents depend on and which they would be unlikely to find elsewhere in the District.
- 3.5 The Council will aim to make a decision within one calendar month of the application and supporting information being received. Decisions on the award of discretionary rate relief will be made by the Member with responsibility for Finance. Ratepayers are required to continue to pay business rates whilst their application is being considered. Failure to make payment will result in the Council pursuing collection through the usual enforcement procedures that could result in Court action.
- 3.6 An unsuccessful applicant may make a request for the Council to review its decision, but only where:
- 1) Additional information relevant to the application that was not made available at the time the decision was made becomes available.
 - 2) There are grounds to believe the application or supporting information was not interpreted correctly at the time the decision was made.
- 3.7 A request for a review must be made within one calendar month of notification of the decision and must set out the reasons for the request and any supporting information. Cases will be reviewed by Cabinet.
- 3.8 In line with the model of Business Rate Retention Scheme in operation in December 2021, the cost of awarding discretionary relief is apportioned as follows:
- 50% will be funded by Central Government
 - 40% will be funded by West Oxfordshire District Council
 - 10% will be funded by Oxfordshire County Council
- 3.10 Any decision regarding rate relief will be communicated to the applicant in writing. Where the decision is a refusal, the reasons for refusal will be provided in the letter.
- 3.11 A review of the guidelines will be undertaken every 3 years in line with the Valuation Office Agency's revaluation cycle, or if business rates legislation is amended, or as necessary to ensure it complies with current legislation and West Oxfordshire District Council's priorities.
- 3.12 The ratepayer must inform the Council immediately of any changes which may affect their eligibility for relief.

4. Charitable Rate Relief

4.1 Mandatory Rate Relief of 80% is granted to charities where:

- The ratepayer is a charity or the trustee of a charity; and

- The property is wholly or mainly used for charitable purposes (including charity shops where the goods sold are mainly donated and the proceeds are used for the purposes of the charity).

4.2 Registration under the Charities Act 1993 is conclusive evidence of charitable status. Bodies which are exempt charities are also eligible for mandatory relief.

4.3 In cases where a charity is in receipt of mandatory relief of 80%, the Council has direction to grant up to 20% discretionary relief (top-up). The Council will consider applications for discretionary relief from charities based on their own merits on a case-by-case basis. The principle consideration in awarding relief is that it is in the best interests of the residents and Council Tax payers of West Oxfordshire District to do so and it produces a local benefit, as the Council must contribute to the cost of each award.

4.4 Each case will be assessed on its own merits, but generally top-up discretionary relief will only be awarded to the following charities or excepted organisations:

- Scouts, guides, cadets and other clubs and organisations for young people;
- Organisations providing support in the form of advice, employment training and counselling;
- Community schemes including those providing support for those over retirement age, community transport and volunteer organisations;
- Charitable supporting clubs;
- Armed Forces veterans associations;
- Locally based leisure and cultural organisations.

4.5 The following general exclusions will apply:

- 'Top-up' relief will only be granted to local charities (defined as those set up with the sole purpose of assisting residents of West Oxfordshire District and whose main office is situated within the District);
- Unless a special case for financial hardship can be proved 'top-up' to national charities (including charity shops) will not be awarded;
- 'Top-up' relief for Housing Associations will not be granted.

5. Registered Community Amateur Sports Clubs (CASCs)

5.1 Registered Community Amateur Sports clubs (CASCs) are entitled to 80% mandatory relief. The Council will consider applications for discretionary rate 'top-up' from CASCs based on their own merits on an application-by-application basis.

5.2 The Council will consider applications that can demonstrate:

- The contribution the organisation makes to West Oxfordshire District;
- The club is open to the whole community and its membership fees are not excessive;
- It is a non-profit organisation;
- Evidence that every effort is made by the organisation to encourage open membership from groups such as young people, disabled persons, and those over retirement age;
- Schemes of education and training are provided particularly for young people, disabled persons, women and those over retirement age;

- How the CASC supports and links into the Council's priorities.

5.3 Applications will only be considered where the club has an open access policy. If a club accepts members who have reached a certain standard, rather than seeking to promote the attainment of excellence by developing sporting aptitude, it does not fulfil the requirements.

5.4 Although clubs should be open to all without discrimination, single sex clubs may be permitted where such restrictions are a genuine result of physical restraint (such as changing room facilities) or the requirement of the sport. In such cases, the application will be required to provide evidence of these factors.

5.5 It should be noted that sports clubs that run a bar are unlikely to be awarded discretionary rate relief if their main purpose is the sale of food and drink. If the sale of food and drink by the organisation aids the overall operation and development of the organisation meaning it achieves its objectives this is permissible if the principle objectives of the organisation meet the eligibility criteria detailed in 5.2. If the bar makes a profit this relief must be reinvested to help the organisation meet its principle objectives. Financial information will be required to evidence any profit and its use.

6. Rate relief for not-for-profit organisations

6.1 Not-for-profit organisations that are not classed as registered charities or CASCs can apply for discretionary rate relief of up to 100%. Such organisations include those that are philanthropic, religious, concerned with education or social welfare, science, literature, the fine arts, recreation or are otherwise beneficial to the community.

6.2 The Council will consider applications from organisations which can demonstrate:

- Its activities support at least one of the Council's priorities;
- It promotes its service for the benefit of West Oxfordshire District residents;
- Membership of the organisation is open to all members of the community;
- The facilities of the organisation are to be made available, where practicable, to other organisations and groups;
- The organisation operates in such a way that it does not discriminate against any section of the community;
- It is not established or conducted for the primary purpose of profit.

6.3 If the organisation applying for discretionary rate relief requires membership or any entry fee the Council will consider whether:

- Membership is open to everyone regardless of race, ethnicity, sex, marital or parental status, sexual orientation, creed, disability, age, religious affiliation or political belief;
- The subscription or fee is set at a level which is not prohibitively high and is affordable by most sections of the community;
- Fee reductions are offered to certain groups, for example the under 18s and over 60s;
- Membership is encouraged from the unemployed, young people not in employment, education or training, those of retirement age and people with disabilities.

6.4 Where the applicant organisation requires membership, at least 50% of members should reside within the West Oxfordshire District and evidence of this will be required.

6.5 The organisation must provide a copy of their constitution and copies of the latest two years of audited annual accounts where available.

7. Hardship Relief

7.1 The Council has discretion under Section 49 of the Local Government Finance Act 1988 to grant relief of up to 100% where hardship is demonstrated. Hardship relief can only be considered if it would be reasonable to do so in the interests of Council Tax payers in general.

7.2 Hardship relief will be awarded where the business is suffering from unexpected hardship that is outside of the normal risks associated with business. Reduction or remission of business rates on the grounds of hardship will only be made in exceptional circumstances.

7.3 Hardship relief is granted at the discretion of the Council which can reduce or remit the amount of business rates due provided it is satisfied that:

- The ratepayer would sustain hardship if it did not do so; and
- It is reasonable to do so having regard to the interests of its council tax payers,

7.4 The following factors will be considered in assessing the application:

- The test of hardship needs not to be confined strictly to financial hardship. All relevant factors affecting the ability of the business to meet its rates liability will be considered.
- The interests of Council Tax payers in the area may be wider than direct financial interests. Examples of this include where employment prospects in the area would be worsened by a company going out of business or the amenities of the area being reduced.
- The ratepayer must provide evidence of hardship, for example a severe loss or marked decline in trade compared to similar periods in previous years.
- The ratepayer must be able to show evidence of its viability for the future, which is two years for these purposes.

7.5 A business will not be considered for hardship relief in the following circumstances:

- Where the business is profitable;
- Where the business has experienced a minor loss in trade;
- Where the drawings/remuneration of directors, partnerships or sole traders are of an amount not deemed reasonable by the Council;
- Where the business is new and hardship relief is being requested to fund the initial progression of the business;
- Where the property is empty;
- Where similar goods or services are already being provided in the locality or within a reasonable distance.

7.6 Prior to any award being made the business is expected to act to mitigate or alleviate their hardship by:

- Considering other options such as renegotiating with creditors;
- Contacting the Council's Business Advice officer;
- Having in place a business plan to address the hardship.

7.7 Applications for hardship relief shall be regarded as a last resort and will only be accepted after consideration of any other forms of rate relief for which the applicant may be eligible.

7.8 The period and amount of any award will be determined on a case-by-case basis, but may be up to 100% of business rates liability.

7.9 Hardship relief will only be granted for short periods of time and usually up to a maximum of 6 months.

8. Properties partly occupied for a temporary period

8.1 There may be times where a property is only partly occupied for a short period. This may be due to a business relocating to a new property. In certain circumstances, the Council may use its discretion to award partly occupied relief that is also known as Section 44a (Section 44a of the Local Government Finance Act 1988).

8.2 In these circumstances, the Council may request that the Valuation Office Agency apportion the rateable value of the property between occupied and unoccupied parts.

8.3 Section 44a relief may be awarded in the following circumstances:

- Where the occupied and unoccupied parts of the property can easily be separately assessed; or
- Where there are short-term practical or financial difficulties in either occupying or vacating the premises.

8.4 The part occupation must be for a temporary period only. Rate relief will not be awarded where the partial occupation is due to the normal day-to-day operation of the business, for example, where a warehouse has despatched a large order and no longer needs to store stock.

8.5 For the purposes of this policy, a period of up to 6 months will be considered temporary. Periods of time exceeding 6 months will be treated as a permanent change and will not be eligible for partly occupied relief.

8.6 Relief will not be awarded where it appears to the Council that part of the property is being kept empty for the sole purpose of claiming rate relief.

8.7 Prior to an award being made, a visit to the premises will be made by a Council Officer to establish the exact area of the property that is empty. The application must be supported by a plan of the property that clearly marks the boundary of the occupied and unoccupied parts. This plan will be given to the Valuation Office Agency to apportion the rateable value. Further visits may be made to the property throughout the duration of the relief to establish that the property is still partly occupied.

8.8 Part occupied relief will end if one of the following applies:

- The financial year comes to an end;
- The end of the award;
- Where part or all the unoccupied parts become occupied;
- Where the whole of the property becomes unoccupied;

- Where the liability for the property changes.

9. State Aid

9.1 Prior to 1 January 2021, the award of discretionary rate relief was considered likely to amount to State Aid as defined by the EU. The EU required that all State Aid (including discretionary rate relief) complied with the De Minimis Regulations EC 1407/2013. The De Minimis Regulations allow an undertaking to receive up to €200,000 aid over a rolling three-year period.

9.2 From 1 January 2021, the United Kingdom left the EU Single Market and Customs Union and is no longer subject to the De Minimis Regulations.

9.3 The Government has introduced its own rules regarding state subsidies. Discretionary rate relief is considered a subsidy under the rules, but the matters that must be considered all relate to the effect of the subsidy on international trade. In making an award the public body making it must consider:

- effects on international trade;
- the subsidy is prohibited under the World Trading organisation (WTO) rules;
- are in line with those agreed by the UK –EU Cooperation and Trade Agreement;
- are unlikely to trigger a dispute under WTO trade rules.

9.4 It is unlikely that an award of discretionary rate relief would fall counter to these rules.

10. Complaints and Appeals

10.1 Any customer who feels that they have not been correctly dealt with can use the Customer Feedback procedure to make a complaint.

10.2 Rating Law does not allow a ratepayer to appeal a decision by the Council on discretionary rate relief. However in the interest of natural justice and in keeping with customer care practise and principles of open government, this policy provides a mechanism for review of any decision.

10.3 If a ratepayer is unhappy with the decision made, full details should be submitted, in writing to the Council within one calendar month of notification of the decision. Any review will be considered by Cabinet.

11. Fraud

11.1 The Council is committed to the prevention and detection of fraud and the protection of public funds. Cases of suspected fraud will be referred to the Counter Fraud Unit (CFU) for investigations, which may result in clawback of payments, made and/or further action being taken against an individual.

Appendix A

Category of Ratepayer	Mandatory Relief	Discretionary Relief
Charities	80%	Up to 20%
Registered Community Amateur Sports Clubs (CASCs)	80%	Up to 20%
Non-Profit Organisations	Nil	Cases considered on individual merit
Hardship Relief	Nil	Cases considered on individual merit
Partly Occupied Hereditament	Nil	Cases considered on individual merit

Addendum I

Rural Rate Relief

Rural Rate Relief is available for post offices, village shops, petrol filling stations and public houses subject to rateable value restrictions, where they are the only business of that type in the rural settlement.

The government announced in the Autumn Statement on 23 November 2016 that the relief would increase from 50% to 100% from 1 April 2017.

As a measure the government has not changed legislation, instead local authorities are required to adopt a local scheme and decide each individual case using their discretionary relief powers introduced by the Localism Act (under Section 47 of the Local Finance Act 1988).

Eligibility Criteria

Properties that will benefit from the relief will be hereditaments that are located in a rural settlement with a population of less than 3,000 and are either:-

- a) The sole general store, food shop or post office with a rateable value of up to £8,500 or;
- b) The sole public house or petrol filling station with a rateable value of up to £12,500

The Districts Rural Settlement List is reviewed annually, and designates settlements within a rural area, which have a population of 3,000 or less.

Amount of Rural Rate Relief available

Anyone who is entitled to mandatory Rural Rate Relief will be eligible for the increased level of discount of 100% off their business rate liability.

Recalculation of Rural Rate Relief

The amount of relief awarded will be recalculated in the event of a change in circumstances, including a backdated change to the rateable value of the hereditament, whether arising during the year in question or during a later year.

Addendum 2

Relief for Local Newspapers

From 1 April 2017, the Government announced a business rates discount of up to £1,500 a year to business rates accounts for office space occupied by local newspapers up to a maximum of one discount per local newspaper title and per hereditament. This relief scheme has been extended to 31 March 2025.

Local Authorities are required to adopt a local scheme and decide each individual case using their discretionary relief powers introduced by the Localism Act (under Section 47 of the Local Government Act 1988).

The Council will use the Government criteria to determine qualifying ratepayers.

Eligibility Criteria

Properties that will benefit are those that meet the following criteria:

- The property must be occupied by a local newspaper and must be wholly or mainly used as office premises for journalists and reporters; and,
- The local newspaper must be what is considered 'traditional local newspapers'. The relief is not available to magazines.

'Wholly or mainly' is a test on use rather than occupation. Therefore, properties which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

Amount of Relief

Up to £1,500 relief a year; the amount of relief is limited to a maximum of one discount:

- Per newspaper title (e.g. per newspaper name); and,
- Per hereditament (property) that is wholly or mainly occupied by the local newspaper.

Recalculation of Relief

The amount of local newspaper relief awarded will be recalculated in the event of a change in circumstances, including changes to occupation of premises by the local newspaper or identification that the relief has been applied on additional accounts.


Application for Local Newspaper Relief

The Council will identify where possible ratepayers entitled to the relief. Ratepayers who believe they might be entitled to this relief should contact the Council.

Amounts of relief awarded under this policy will be notified by the issuing of a rates bill.

Officers will make decisions in respect of Local Newspaper Relief.

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 <p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>	<p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>
<p>Name and date of Committee</p>	<p>CABINET – 19 JANUARY 2022</p>
<p>Report Number</p>	<p>Agenda Item 8</p>
<p>Subject</p>	<p>WASTE & RECYCLING FUTURE SERVICE MODELLING</p>
<p>Wards affected</p>	<p>ALL</p>
<p>Accountable member</p>	<p>Councillor Norman MacRae, Cabinet Member for Environment; Email: norman.macrae@westoxon.gov.uk</p>
<p>Accountable officer</p>	<p>Scott Williams, Business Manager – Contracts Email: scott.williams@publicagroup.uk</p>
<p>Summary/Purpose</p>	<p>To update Members on the risks associated with the current waste depot site provisions and in order to review the business case for a single waste depot, to recommend service design and cost evaluation work is brought forward to enable a more informed decision on site acquisition.</p>
<p>Annexes</p>	<p>None</p>
<p>Recommendation/s</p>	<p>It is recommended that Cabinet:</p> <ul style="list-style-type: none"> a) <i>Notes the risks set out in this report and endorse undertaking service design and cost evaluation work before a decision is taken on depot site acquisition.</i> b) <i>Allocate revenue funding of up to £30,000 to appoint a specialist consultant, to undertake an evaluation of waste service options and a cost appraisal of each option, and provide an expert opinion on likely cost of each service from Ubico and the open market, together with the likely costs to acquire and develop land for mobilisation of an operational waste depot.</i> c) <i>Allocate revenue funding of £1,000 to support a waste redesign consultation (if required).</i> d) <i>Delegate the decision to award a contract for this consultancy work, following a procurement process, to the Head of Paid Service in consultation with the Cabinet Member for Environment</i>
<p>Corporate priorities</p>	<p>Climate Action - Leading the way in protecting and enhancing the environment by taking action locally on climate change and biodiversity.</p>

Key Decision	NO
Exempt	NO
Consultees/ Consultation	The following people have all been consulted on this report and the detail contained within: Cllr Norman MacRae, Officers from the Senior Management Teams of the Council, Publica and Ubico, and the Environment Overview and Scrutiny Committee.

I. BACKGROUND

- I.1. WODC is a Waste Collection Authority (WCA) and has a contract in place with Ubico Ltd for the collection of refuse, recycling, food, garden waste, street cleansing, trade waste, bulky waste, bin deliveries and landscape services.
- I.2. Ubico currently operates from two main depots both in Witney - Downs Road (waste, recycling, food, trade, bulkies and bin deliveries) which the Council leases and Station Lane (garden waste, streets and grounds) which the Council owns. There are also two smaller sites at Greystones in Chipping Norton and Hensington Road Woodstock, which are used mainly for storage.
- I.3. The Council has identified that acquiring a single depot to house all of the operations and storage may provide operational efficiencies and opportunities to enhance services and generate financial savings.
- I.4. The decision to potentially acquire a depot has been made on the assumption that in order to obtain a competitive service in the future, it would be more advantageous to offer a single operational depot with workshop, vehicle and container storage, and dry recycling bulking facility to potential service providers.
- I.5. In 2015/16 the Council looked for a depot when planning to transfer services to Ubico from Kier. Carter Jonas were engaged to search for sites but came up with very little of adequate size (based on Ubico's stated requirements) or location. At that time, the Council ideally wanted to purchase but defaulted to leasing when nothing suitable could be found to buy.
- I.6. The Council's current Waste and Recycling Collection Contract with Ubico, ends in 2024, which coincides with the majority of current vehicles being 7 years old and therefore a service redesign also being due.
- I.7. There is a further extension period of up to 3 years available in the Ubico contract from 2024 until 2027, but after this point the Council would have to either enter into a new agreement with Ubico or procure a new contract with an alternative provider.
- I.8. The contract end and fleet renewal affords an opportunity to consider the future collection service design and assess the likely cost and performance of a range of waste and recycling collection options. This in-turn will help inform the fleet procurement choices (including low emission vehicles and alternative fuels) and the size, cost and location options of a depot/s, which would be required to support the services.
- I.9. Having declared a climate and ecological emergency, the collection options should also be assessed as to their CO2 equivalent impacts and environmental lifecycle costs of the environmental impact of collecting, transporting, bulking and storage, onward transfer and processing of recycling materials included in the assessment.
- I.10. In order to complete this work, it is recommended that external specialist consultant support is brought in to support the Council.

2. MAIN POINTS

- 2.1. There are a large number of factors which make an accurate assessment of the business case for and against purchasing a depot very difficult to make at this time.
- 2.2. Factors to consider in a business case:
 - Likely waste and recycling collection contract price if a depot is or is not available
 - Estimated depot purchase and development costs including an assessment of land currently owned by the Council
 - Savings or opportunities
 - Income potential in the short term (pre 2024) and beyond if any excess space is available on a site
 - Costs to progress – consultant and project management fees, planning permission etc
 - Future revenue costs to maintain depot, utilities, business rates etc
 - Cost of ownership prior to redevelopment (i.e. security, business rates)

Mitigating the uncertainty

- 2.3. With so much uncertainty regarding the financial cost, benefit or loss if the Council acquires its own depot, it would be prudent to try and address as much of that uncertainty as possible ahead of a decision on depot acquisition or not. The risk being a decision to purchase a depot could cost the council significantly more money than simply leaving sticking with the current provision.
- 2.4. These issues all hinge on what the future service will look like, what materials will be collected, modelled tonnages and frequency of collection. Any work to model future contract costs based on the existing service will only be of relevance if there is no intention to make any changes to the service. As costs will change significantly based on materials and frequency of collections and this will also dictate site requirements for a depot.
- 2.5. It is recommended that work on service design therefore commences, so that a service model can be agreed by Council based on an assessment of cost, environmental and carbon benefits and performance. In order to do this there needs to be an in-depth piece of work to evaluate options based on current tonnages and likely future trends and statute, methods of collection, fleet and staffing requirements and then the financial and environmental costs. Methods of collection will include dual stream (currently used where one recycling material - glass is separated and the rest collected together) kerbside sort (where the majority of materials are pre-sorted by residents into different containers and placed into separate compartments on the collection vehicle), or fully comingled (unlikely to be legally compliant unless guidance changes).
- 2.6. The Council is committed to driving up recycling and reducing carbon so these factors will be embedded in the options appraisal.
- 2.7. The consultant would be asked to provide an estimate of the cost of each service option with a specific requirement to estimate depot costs. Ubico would also be asked to model the cost of the service to provide a comparative cost. Once this work is complete the options would be presented to Council for decision. This decision on service design and cost would then inform a decision on depot acquisition. The next steps would then be to

award a further contract extension or new contract to Ubico or procure the new service through open competition and to then purchase a depot and develop it if relevant.

- 2.8. This work on service design is not additional and would have been required before 2024 when the existing contract with Ubico ends. However, bringing this work forward helps to mitigate the cost risk associated with depot acquisition.
- 2.9. Member, Town and Parish Council and wider public consultation on preferences for service design may need to be conducted to help shape the service (if it were changing radically from the current provision). However, if required, this would be led by existing staff with a small additional budget of £1k, and not be undertaken by the consultant.

3. FINANCIAL IMPLICATIONS

- 3.1. Allocating a budget of up to £30,000 will enable a specialist consultant to be appointed who will undertake an evaluation of waste service options and a cost appraisal of each option, and provide an expert opinion on the likely costs of a depot.
- 3.2. Allocating revenue funding of £1,000 will allow of a waste redesign consultation to be completed which will inform the options appraisal work.
- 3.3. The funding of £31,000 would be allocated from the general reserves.

4. LEGAL IMPLICATIONS

- 4.1. The Council is required to collect domestic waste and undertake street cleansing and so the necessary depot provision needs to be in place, either through the current working practice, or by purchasing, developing and mobilising a new depot and contracting with Ubico or procuring a new arrangement through open competition.

5. RISK ASSESSMENT

- 5.1. The capital and revenue costs to purchase and develop a depot are considerable, which would place a significant burden on the Council's finances, without any guarantee that the Council will see these costs sufficiently offset by a reduction in revenue expenditure through operational efficiency. Through this options appraisal, much of that uncertainty can be addressed and the Council will be able to make an informed decision on whether or not financing a new depot is the correct course of action.
- 5.2. The existing depot provision is adequate for the current services being performed, but with housing growth increasing year on year, the current capacity will come under increased pressure as time move forwards and the Council could be faced with having to offer additional provision in due course at greater expense.
- 5.3. There is a significant risk associated with taking a decision on land/depot acquisition when there are a number of unknown costs, which would factor in to the high level business case.

- 5.4. There is a risk that evaluating cost in 2022 for a service that will commence in 2024 will not provide accurate cost estimates. However, allowances will be made for cost increases and estimates now are purely to aid decision making on depot acquisition.
- 5.5. The Council could lease any spare capacity on an acquired depot site to third parties. However, it is not guaranteed that a tenant would be found or that a set income would be achieved.
- 5.6. Purchasing a depot builds operational resilience – if the Council owns the fleet and the depot it would be able to fairly rapidly mobilise a service if the incumbent provider ceased to operate.
- 5.7. Having a single depot in a strategic advantageous location could link in with Publica, Ubico or indeed other District partners and enable cross boundary working and greater sharing of resources to reduce overall revenue costs for the Council.

6. EQUALITIES IMPACT

- 6.1. None associated with this report.

7. CLIMATE CHANGE IMPLICATIONS

- 7.1. The Council is committed to driving up recycling and reducing carbon so these factors will be embedded in the option appraisal.

8. ALTERNATIVE OPTIONS

- 8.1. As an alternative the Council can choose to:

- Move now to purchase a depot, accepting the financial risks associated with it;
- Conduct a service options appraisal closer to 2024 when there would be a greater degree of assurance on price, however, acknowledging that there would likely then be not a necessary time available to purchase and mobilise a new depot;
- Continue with the current arrangement.

9. BACKGROUND PAPERS

- 9.1. None.