

Tuesday, 27 January 2026

Tel: 01993 861000

e-mail: [democraticservices@westoxon.gov.uk](mailto:democraticservices@westoxon.gov.uk)

## OVERVIEW AND SCRUTINY COMMITTEE

You are summoned to a meeting of the Overview and Scrutiny Committee which will be held in Committee Room 1, Council Offices, Woodgreen, Witney, Oxfordshire OX28 1NB on **Wednesday, 4 February 2026 at 5.30 pm.**



Giles Hughes  
Chief Executive

To: Members of the Overview and Scrutiny Committee

Councillors: Andrew Beaney (Chair), Genny Early (Vice-Chair), Adam Clements, Steve Cosier, Natalie King, Liz Leffman, Nick Leverton, Dan Levy, Paul Marsh, Stuart McCarroll, Michele Mead, Ruth Smith, Mark Walker, Alex Wilson and Alistair Wray

Recording of Proceedings – The law allows the public proceedings of Council, Executive, 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. **Apologies for Absence and Temporary Appointments**  
To receive any apologies for absence and temporary appointments. The quorum for the Committee is four members.
2. **Declarations of Interest**  
To receive any declarations from Members of the Committee on any items to be considered at the meeting.
3. **Minutes of Previous Meeting (Pages 5 - 10)**  
To approve the minutes of the Committee meeting held on 7 January 2026.
4. **Chair's announcements**  
To receive any announcements from the Chair of the Overview and Scrutiny Committee.
5. **Participation of the Public**  
To receive any submissions from members of the public, in accordance with the Council's [Public Participation Rules](#).

The deadline for submissions is 2.00pm, two clear working days before the meeting.

6. **Budget 2026/27 & medium term financial strategy (Pages 11 - 118)**  
Purpose  
This report provides an update on the developing budget for 2026/27 following the provisional government funding settlement announcement on 17 December 2025.

To consider:

- 1) The Draft Base Budget for 2026/27
- 2) The Draft Medium Term Financial Strategy (MTFS)
- 3) The Draft Capital Programme for 2026/27 to 2030/31
- 4) The Capital Strategy 2026/27
- 5) The Investment Strategy 2026/27
- 6) The Treasury Management Strategy 2026/27

### Recommendation

That the Overview and Scrutiny Committee resolves to:

- I. Note the report and agree any recommendations it wishes to submit to the Executive.

7. **West Oxfordshire Nature Recovery Plan (Pages 119 - 134)**  
Purpose  
To provide a progress update on the delivery of the Council's Nature Recovery Plan (2024 – 2030) and an outline of the requirement to publish a report on the implementation of the Council's statutory biodiversity duty for the reporting period 12th February 2024 to 1st January 2026.

Recommendation

That Overview and Scrutiny Committee resolves to:

1. Note the progress made in delivering the Nature Recovery Plan (2024 – 2030);  
and
2. Note the requirement to publish a report on the Council's implementation of the statutory biodiversity duty within 12 weeks of the end of the reporting period (26th March 2026).

8. **Supporting mental health initiatives** (Pages 135 - 142)

Purpose

To update on activities undertaken by the Council to promote good mental health.

Recommendation

That the Scrutiny committee resolves to:

1. Note the report.

9. **Report back on recommendations** (Pages 143 - 144)

For the Committee to note the letter sent in response which was sent to the Oxfordshire County Council Consultation on proposals in regard to Oxfordshire's Fire and Rescue Service.

10. **Updates from Task and Finish Groups**

For the Chairs of Task and Finish Groups to provide any verbal or written progress updates.

11. **Committee Work Programme** (Pages 145 - 150)

Purpose:

For the Committee to review and note its work programme.

Recommendation:

That the Committee notes and comments on the work programme.

12. **Executive Work Programme** (Pages 151 - 162)

Purpose:

To give the Committee the opportunity to comment on the Executive Work Programme.

Recommendation:

That the Committee agrees which items on the Executive Work Programme should be subject to pre-decision scrutiny and the priority order of those items.

(END)

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## WEST OXFORDSHIRE DISTRICT COUNCIL

### Minutes of the meeting of the **Overview and Scrutiny Committee**

Held in the Committee Room 1, Council Offices, Woodgreen, Witney, Oxfordshire OX28  
INB at 5.30 pm on **Wednesday, 7 January 2026**

#### PRESENT

Councillors: Andrew Beaney (Chair), Genny Early (Vice-Chair), Steve Cosier, Liz Leffman, Nick Levertton, Dan Levy, Paul Marsh, Stuart McCarroll, Michele Mead, Ruth Smith, Alex Wilson, Carl Rylett and Julian Cooper

Officers: Andrew Brown (Head of Democratic and Electoral Services), Giles Hughes (Chief Executive Officer) and Ana Prelici (Senior Democratic Services Officer)

Other Councillors in attendance: Andy Graham, Sarah Veasey and Liam Walker

#### **75 Apologies for Absence and Temporary Appointments**

Apologies were noted from Councillors Adam Clements, Natalie King, Mark Walker and Alistair Wray.

Councillor Julian Cooper substituted for Councillor Adam Clements and Councillor Carl Rylett substituted for Councillor Alistair Wray.

#### **76 Declarations of Interest**

#### **77 Minutes of Previous Meeting**

Councillor Genny Early commented that she hoped the question raised on the Windrush in Witney project would be taken forward soon.

The approval of the minutes was proposed by Councillor Wilson and seconded by Councillor Cosier, put to the vote and agreed by the Committee.

**RESOLVED:** To approve the minutes of the meeting held on 10 December 2025 as an accurate record.

#### **78 Chair's announcements**

The Chair announced that an informal meeting would be taking in February to consider the Committee's work plan for the year ahead.

The Chair also suggested bringing the main item of business forward on the agenda to follow participation of the public.

**79 Participation of the Public**

Councillor Andy Graham addressed the Committee in his capacity as County Councillor for Woodstock in relation to fire services in West Oxfordshire. Councillor Graham thanked the professionalism of staff involved in delivering fire services and made the following points:

- Local fire stations provided reassurance and security for the public.
- The overriding issue for the Committee to consider was whether the proposals would enhance public safety and improve response times. If not then the proposals should be challenged and improvements sought.
- The Committee may wish to consider response time modelling, service resilience, impacts on recruitment and retention and impacts on rural communities.
- Change was not necessarily negative, but benefits needed to be demonstrated and not assumed.

**80 Report back on recommendations**

The Committee noted the Executive's responses to the Committee's recommendation relating to the Waste and Environmental Services Programme.

**81 Updates from Task and Finish Groups**

There was no update since the previous meeting.

**82 Motion A Protecting Fire Services in West Oxfordshire - Referred from Council 3 December**

This item was to consider the motion titled "Protecting Fire Services in West Oxfordshire", which had been referred to the Committee by full Council on 3 December 2025. Council had authorised the Committee to determine what (if any) action to take on behalf of the Council.

The Chair explained that the item would be approached in the following order:

- Cllr Liam Walker would be invited to present his motion.
- The Chief Fire Officer would be invited to present the County Council's consultation proposals.
- The Committee would ask questions of the Chief Fire Officer.
- The Committee would consider its response to the County Council's consultation.

Councillor Liam Walker explained that it hadn't been his intention to bring this matter to the Overview and Scrutiny Committee but he hoped the Committee would be able to consider the issues in detail and put a strong case to the County Council on behalf of residents of West Oxfordshire. The consultation would be open until 20 January 2026 and residents were encouraged to respond to it. There was an opportunity to seek delay given uncertainties around the location of any new fire station, where fire services would sit within future local

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government structures, and concerns around fire fighters losing their jobs and homes linked to their jobs.

Rob McDougall, Chief Fire Officer, introduced the County Council's proposals for improving fire services and said that:

- The aim was to seek to improve fire services for communities.
- The service was reliant on on-call fire fighters who performed that role in addition to their daily lives and jobs. The challenge around the availability of on call fire fighters was the main issue the proposals were seeking to address.
- The main proposal was to reconfigure resources to move whole time resources into daytime shifts when incidents were highest and on call fire fighters were least available.
- Shifting an engine out of Oxford would improve the service to the districts.
- The proposals would improve average response times for all communities.
- The intention was to move from the aging site at Rewley Road in Oxford city centre to a new site in North Oxford. There was a need to identify a site, seek planning approval and develop the site, so this was medium term aim.
- Day crews based at Kidlington would be impacted but had been given assurances that no one would be made homeless as a result of changes.
- Due to low availability, fire stations at Woodstock, Eynsham and Henley were proposed to be closed. This would have local impacts but the current availability of engines at these stations was only 15-25% due to a lack of fire fighters.
- The workforce had been informed of the proposals first and there had been an orchestrated communications plan. The Unions had been informed a week prior to the proposals being publicly launched.

The Committee asked the Chief Fire Officer a number of questions and from the responses noted that:

- The thinking was that the proposed closures would be contingent on a new fire station becoming operational and 2029 would be an ambitious timeline for delivering that, meaning that any closures would be some years away.
- The availability of more whole-time fire fighters during the day in locations such as Witney and Chipping Norton would improve response times in rural areas. Response times in Oxford City Council would be slightly reduced but Oxford already benefited from very quick response times.
- On call fire fighters would continue to be relied upon at night.
- Specialist capabilities and equipment would continue to be available in future e.g. the welfare unit currently based at Eynsham.
- Flooding response was not a statutory duty for fire services, but was a responsibility that had been taken on by the service in Oxfordshire.

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- An additional four full time fire fighters during the day would increase capacity for prevention work.
- The fire service was used to dealing with events and unexpected challenges such as the closure of Botley Road.
- The existing buildings were adequate but aging and not ideal for current operational requirements, such as dealing with contaminated clothing, hence a new site rather than expansion was being sought.
- Further data had been requested from a modelling company on local response time impacts of increased station availability e.g. at Eynsham.
- The proposals would be deliverable within existing budgets.
- Closures would potentially lead to redundancies, but every effort would be made to redeploy staff.
- The recruitment and retention of on call firefighters was a constant priority. The demands of the initial training requirements on people's time could be a barrier. Recruitment drives continued to take place out in the community as well as on social media.
- A steady decline in on-call availability during the day and reduced response times were driving the need to act now to improve the service. The service was broadly managing to maintain numbers but was losing experienced fire fighters.
- Local Government Reorganisation wasn't considered to be a major issue because fire services were expected to be governed at mayoral strategic authority level in future. The future governance model did not impact the need to improve the operational service model.

The Chief Fire Officer was thanked and left the meeting. After a brief adjournment the Committee discussed the proposals and how to respond to the County Council's consultation. A number of concerns were voiced as well as some supportive comments. A list of the concerns was noted by Democratic Services.

The Committee unanimously agreed to write to thank the Chief Fire Officer for his attendance and time spent answering the Committee's questions.

The Committee unanimously agreed to submit the following list of concerns about the proposals being consulted on to Oxfordshire County Council:

- a) Disproportionate adverse impacts on West Oxfordshire, which stands to potentially lose two fire stations.
- b) A lack of detail on real response time impacts and worst-case response time impacts (rather than average response times) of the proposed closures of Woodstock and Eynsham fire stations on rural communities in West Oxfordshire. Decision makers and residents require more detailed information.



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- c) Recruitment opportunities not being fully explored as an alternative to closures e.g. more outreach to employers.
- d) A lack of information for decision makers on the impact of higher station availability on response times, if stations were to kept open and on-call staffing enhanced.
- e) Housing growth not being fully considered in the report, which will increase the local demand for services and the pool of potential fire fighters over time.
- f) A lack of assurance that a new facility in North Oxford will come forwards.
- g) The need for greater transparency on how proposed changes to staffing patterns (i.e. more full-time fire fighters) will be funded.
- h) Impacts of proposed closures on lives, residents, firefighters, climate change, flood risk, protection of the Blenheim World Heritage site.
- i) Staff morale for on-call firefighters in particular, and potential job losses if closures go ahead.
- j) The overall level of data provided in the consultation and the fact that the investment proposals (E and F) don't have free text boxes unlike the other consultation questions.

Councillor Alex Wilson proposed opposing the implementation of the proposals being consulted on as they currently stood due to the loss of the fire stations in Eynsham and Woodstock. This proposal was seconded by Councillor Julian Cooper, put to the vote and agreed by the Committee on a majority vote.

Councillor Carl Rylett proposed requesting that the implementation of the proposals be deferred until the concerns had been addressed and enough time had been given to exploring the alternatives. This proposal was seconded by Councillor Smith, put to the vote and agreed by the Committee on a majority vote.

**RESOLVED:** that West Oxfordshire District Council:

1. Agreed to write to thank the Chief Fire Officer for his attendance and time spent answering the Committee's questions.
2. Agreed to oppose the implementation of the proposals being consulted on as they currently stood due to the loss of the fire stations in Eynsham and Woodstock.
3. Agreed to submit the following concerns about the proposals being consulted on to Oxfordshire County Council:
  - a) Disproportionate adverse impacts on West Oxfordshire, which stands to potentially lose two fire stations.
  - b) A lack of detail on real response time impacts and worst-case response time impacts (rather than average response times) of the proposed closures of Woodstock and Eynsham fire stations on rural communities in West Oxfordshire. Decision makers and residents require more detailed information.
  - c) Recruitment opportunities not being fully explored as an alternative to closures e.g. more outreach to employers.

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- d) A lack of information for decision makers on the impact of higher station availability on response times, if stations were to kept open and on-call staffing enhanced.
  - e) Housing growth not being fully considered in the report, which will increase the local demand for services and the pool of potential fire fighters over time.
  - f) A lack of assurance that a new facility in North Oxford will come forwards.
  - g) The need for greater transparency on how proposed changes to staffing patterns (i.e. more full-time fire fighters) will be funded.
  - h) Impacts of proposed closures on lives, residents, firefighters, climate change, flood risk, protection of the Blenheim World Heritage site.
  - i) Staff morale for on-call firefighters in particular, and potential job losses if closures go ahead.
  - j) The overall level of data provided in the consultation and the fact that the investment proposals (E and F) don't have free text boxes unlike the other consultation questions.
4. Agreed to request that the implementation of the proposals be deferred until the concerns have been addressed and enough time has been given to exploring the alternatives.

### **83 Executive Work Programme**

The Committee noted that the Executive report on Woodford Way had not been ready for pre-decision scrutiny the January Overview and Scrutiny Committee meeting but that an update paper would come forwards to the Committee in March.


### **84 Committee Work Programme**

The Committee noted that, following a request at the previous meeting, an Executive report on the government's National Planning Policy Framework consultation had been added to the work plan for March.

The Chair suggested, and the Committee agreed, to hold an additional meeting in March to enable the Committee to complete the remaining work plan items within the current civic year.

The Meeting closed at Time Not Specified

CHAIR

 <p><b>WEST OXFORDSHIRE DISTRICT COUNCIL</b></p>	<p><b>WEST OXFORDSHIRE DISTRICT COUNCIL</b></p>
<p>Name and date of Committee</p>	<p><b>OVERVIEW AND SCRUTINY - 4 FEBRUARY 2026</b></p>
<p>Subject</p>	<p><b>UPDATE ON BUDGET 2026/27</b></p>
<p>Wards affected</p>	<p>All</p>
<p>Accountable member</p>	<p>Cllr Alaric Smith Executive Member for Finance Email: <a href="mailto:alaric.smith@westoxon.gov.uk">alaric.smith@westoxon.gov.uk</a></p>
<p>Accountable officer</p>	<p>Madhu Richards, Director of Finance Email: <a href="mailto:madhu.richards@westoxon.gov.uk">madhu.richards@westoxon.gov.uk</a></p>
<p>Report authors</p>	<p>Madhu Richards, Director of Finance Georgina Dyer, Head of Finance Email: <a href="mailto:georgina.dyer@westoxon.gov.uk">georgina.dyer@westoxon.gov.uk</a></p>
<p>Summary/Purpose</p>	<p>This report provides an update on the developing budget for 2026/27 following the provisional government funding settlement announcement on 17 December 2025</p> <p>To consider:</p> <ol style="list-style-type: none"> <li>1) The Draft Base Budget for 2026/27</li> <li>2) The Draft Medium Term Financial Strategy (MTFS)</li> <li>3) The Draft Capital Programme for 2026/27 to 2030/31</li> <li>4) The Capital Strategy 2026/27</li> <li>5) The Investment Strategy 2026/27</li> <li>6) The Treasury Management Strategy 2026/27</li> </ol>
<p>Annexes</p>	<p>Annex A – Draft Medium Term Financial Strategy (MTFS) Annex B – Draft Capital Programme Annex C – Council Tax Base Annex D – Fees &amp; Charges Schedule Annex E – Prior Year Comparison Annex F – Capital Strategy 2026/27 Annex G – Investment Strategy 2026/27 Annex H – Treasury Management Strategy 2026/27</p>
<p>Recommendation(s)</p>	<p>That the Executive resolves to recommend the following to Council for</p>

	<p>approval:</p> <ol style="list-style-type: none"> <li>1) The General Fund Revenue Budget as Summarised in Annex E.</li> <li>2) The Updated Medium Term Financial Strategy in Annex A.</li> <li>3) The Capital Programme for 2026/27 to 2030/31 as set out in Annex B.</li> <li>4) The Capital Strategy 2026/27</li> <li>5) The Investment Strategy 2026/27</li> <li>6) The Treasury Management Strategy 2026/27</li> </ol> <p>And the following for noting:</p> <ol style="list-style-type: none"> <li>1) Fees and charges for 2026/27, as detailed in Annex D.</li> <li>2) The Parish Precepts and Tax Levels set out in Annex C.</li> </ol>
Corporate priorities	<ul style="list-style-type: none"> <li>• Working Together for West Oxfordshire</li> </ul>
Key Decision	No
Exempt	No
Consultees/ Consultation	Meetings with Directors, Heads of Service, Business Managers and key stakeholders

## 1. BACKGROUND

- 1.1 West Oxfordshire District Council (the Council) will approve the budget for 2026/27 on 25 February 2026. The first draft of the revenue budget for 2026/27 was presented to the Executive on 17 December 2025, and this second draft on 14<sup>th</sup> January 2026.
- 1.2 This second draft of the revenue budget for 2026/27 has been updated with the provisional government funding settlement announced on 17 December 2025, proposed fees and charges and the final Council Tax Base.
- 1.3 The strategy papers for Capital, Investment and Treasury Management were reviewed by the Audit and Governance Committee on 22 January 2026 and are included as annexes to this report.
- 1.4 A final budget, updated for the final funding settlement, will be presented to the Executive and Full Council in February 2026.
- 1.5 This report provides details of the funding settlement and the assumptions made for both the revenue budget and the Medium-Term Financial Strategy (MTFS) including the current drivers of growth.
- 1.6 Although the provisional settlement is now known, there are still items that are yet to be finalised, such as some details of the Capital Programme and details of the final settlement. Therefore, this draft of the budget is still subject to change, but those changes are not expected to be material.

## 2. MAIN POINTS

- 2.1 This second draft of the 2026/27 budget is a **contribution to general fund reserves of £650,884 before growth requests** and a balanced budget after growth requests. This is a significantly more optimistic picture than the one painted by the government's results of the funding formula review published in June 2025. The funding formula is complex but for the Council the change in estimated funding in the MTFS presented to Executive in December and the one presented in this paper is the result of just one element – the Income Protection Floor (IPF). A more detailed explanation is included in paragraphs 2.4 to 2.7.
- 2.2 The detailed changes to the budget are set out in sections 3 and 4 of this report, and a summary is provided in the table below:

Draft Budget Version	Use of/(Contribution) to Reserves
25/26 Base Budget	(£91,280)
26/27 1 <sup>st</sup> Draft - Exec 17.12.25 (before growth)	£21,448
26/27 2 <sup>nd</sup> Draft - Exec 14.01.26 (before growth)	(£650,884)
26/27 2 <sup>nd</sup> Draft - Exec 14.01.26 (inc growth)	£ Nil

- 2.3** In June, the Ministry of Housing, Communities and Local Government (MHCLG) confirmed that for most councils there would be a 0% minimum funding floor to guarantee that funding did not fall in cash terms over the Spending Review period. However, the Council was one of the circa 40 councils who were informed that they would not receive this guarantee and instead would be subject to a cash cut of 5% in year one i.e. 2026/27 and then a cash flat allocation in years two and three.
- 2.4** Financial modelling undertaken by Pixel, who provide support and advisory services to local government focussing on funding analysis, indicated a £943,000 loss of income over the three-year period from 2026/27 to 2028/29 following the outcome of the MHCLG consultation.
- 2.5** The provisional Local Government Finance Settlement was announced on 17 December 2025 and there are material changes to the MTFS assumptions made in June 2025. In hindsight, the assumptions made may have been too prudent, but they were based on the information available at the time. The level of Retained Business Rates and Revenue Support Grant has not moved significantly between June and December, rather it is the addition of an IPF that has provided an additional £8,163,998 over the 3-year settlement period which represents 90% of the change.
- 2.6** The IPF compares a Council's 2025-26 income before reform with the income it would have received in 2025-26 had the new Fairer Funding Formula been applied. As part of the transitional arrangements, it guarantees that eligible councils will retain at least 95% of their pre-reform income when moving to the new system. It ensures that councils facing the greatest potential reductions from the funding reform are protected from a sudden drop in resources, giving them time to adjust whilst phasing in the new system.
- 2.7** The tables below highlight the changes between the funding position estimated in June and the position confirmed in the provisional financial settlement in December. As part of its methodology, the government includes income from the Business Rates Pool (the Pool) surplus within core spending power. However, the Council has always chosen not to budget for this income because it is unpredictable, and we do not base ongoing revenue requirements on funding that cannot be guaranteed. This has proven to be very advantageous to the Council within the Fairer Funding Methodology.

MTFS Line item	2026/27	2027/28	2028/29	Total
<b>December MTFS</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Revenue Support Grant	6,400,150	5,049,739	3,721,757	15,171,646
Business Rates Share	2,360,000	2,407,200	2,455,344	7,222,544
Total	8,760,150	7,456,939	6,177,101	22,394,190

MTFS Line item	2026/27	2027/28	2028/29	Total
<b>Finance Settlement</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Revenue Support Grant	7,522,982	5,218,704	2,849,655	15,591,342
Business Rates Share	2,490,393	2,547,518	2,598,911	7,636,822
Income Protection Floor	776,198	2,721,460	4,666,340	8,163,998
Total	10,789,573	10,487,682	10,114,906	31,392,161

- 2.8** The surplus from the Pool has always been treated as “bonus” income over and above our budgeted Retained Business Rates amounting to £1,050,924 in 2024/25, £570,894 in 2023/24 and £928,265 in 2022/23. It is this income, along with any General Fund surplus that has been moved to earmarked reserves in recent years to fund future gaps in the revenue budget over the life of the MTFS.
- 2.9** The MTFS has been prepared without incorporating any potential impacts from Local Government Reorganisation (LGR). At this stage, it is not possible to provide credible financial projections until the Government has reviewed the proposals and confirmed which will be implemented. Consequently, the MTFS assumes that the Council will continue to operate as usual and meet its financial obligations for the foreseeable future, irrespective of any future LGR decisions.
- 2.10** While the reserves position for the Council is currently healthy, there remains significant unknowns, with the key one being the cost of LGR from the announcement of the successful bid in the summer of 2026 to vesting day on 1 April 2028. An estimated cost has been included in the MTFS for the likely costs to run a Programme Office in 2026/27, with sufficient employees and specialist consultants to facilitate the implementation of the new Unitary Authority. These costs are funded through earmarked reserves. The transformation costs of LGR i.e. any redundancies and the associated pension strain cannot be estimated at this time, but they are likely to be material amounts which will impact the MTFS in years 2 and 3.
- 2.11** The use of reserves to manage short term fluctuations in the Council’s financial position is necessary but cannot be sustained over the longer term – reserves can only be spent once.
- 2.12** The financing of the Capital Programme will look to use internal borrowing, grants and capital receipts as far as the Council is able to delay, for as long as possible, the requirement to take on external borrowing. Borrowing is not inherently bad and is a responsible way to finance capital projects, if the revenue budget can afford to service the debt. Public Works Loan Board (PWLB) rates are currently at a higher rate than the Council would want to take out borrowing. In another year, as the Bank of England base rate falls, PWLB borrowing should be at a more palatable level.

### **3. 2026/27 BUDGET ASSUMPTIONS**

- 3.1** The 2026/27 budget setting process has been informed by the key drivers of the financial performance in the current year, discussions with budget holders and takes into account the requirement for the Council to produce a balanced budget and to evidence financial sustainability over the life of the MTFS.

**3.2** The table below shows the key changes to the budget from a £91,280 contribution to General Fund Reserves in 2025/26 to a balanced budget in 2026/27 with an estimated contribution from General Fund of £21,447 excluding growth and a contribution from General Fund of £372,184 when growth requests are considered. This was the budget presented to the Executive on 17 December 2025.



2025/26 budget surplus	(91,280)
<b>Budget Movements</b>	<b>£</b>
<b><u>Changes in expenditure</u></b>	
Reversal of one off items from 25/26	(335,900)
Disposal of Between Towns Road	(157,826)
Publica Contract - New Cost Model	(1,401,035)
Retained Staff	1,326,496
Take out secondary Pension contribution	(635,039)
Provisional Ubico contract inflation	319,784
New Temporary Accommodation	(28,212)
Business Rates and Council Tax on Council Assets	76,462
Business Manager Review	224,385
Outsourcing of Markets	(27,000)
Private Sector Housing condition survey	60,000
	(577,885)
<b><u>Changes in income</u></b>	
Investment Property income	(207,128)
Development Management Income	(190,000)
Trade Waste income	(250,000)
End of Rural Crime project and funding	33,100
	(614,028)
<b><u>Changes in funding</u></b>	
Provisional Business Rates Reset	4,324,384
Provisional Funding Settlement	(3,554,710)
Minimum Revenue Provision (MRP)	192,960
Movements to/from earmarked reserves	1,009,853
Extended Producer Responsibility Grant increase	(652,216)
Council Tax from taxbase growth	(53,554)
Interest on long term borrowing	37,924
	1,304,641
<b>2026/27 DRAFT BUDGET</b>	<b>21,448</b>

<b>Growth Requests</b>	<b>£</b>
<b>Permanent</b>	
Building Maintenance Officer	43,460
Sovereign Posts	155,546
Nature Recovery Officer FTC to Permanent	39,756
Temporary Emergency Accommodation Lead	45,503
Town Centre footfall system	21,000
Shared Senior Officer - Pollution Services	16,565
Shared Tenancy Relations Officer	13,998
Shared Senior Officer - Private Water Supplies	14,909
	<b>350,737</b>
<b>2026/27 DRAFT BUDGET inc Growth</b>	<b>372,184</b>

**3.3** The key changes to the budget from 2025/26 to 2026/27 are as follows:

#### Changes To Expenditure

- The reversal of one-off growth items from 2025/26 includes the £300,000 budget for the estimated one-off costs for Phase 2 of the Publica Review and the estimate of costs for the leisure contract options appraisal approved as a one-year growth item in 2025/26. The actual one-off costs for the Phase 2 Publica Review were £174,554.

#### Publica Review Costs

Costs £	Phase 1 £	Phase 2 £	Total £
One Off	218,281	174,554	392,835
Enduring	213,147	111,351	324,498
Total	431,428	285,905	717,333

- Between Towns Road – part of our Investment Property portfolio, this office property in Oxford has been vacant since November 2023 when Oxfordshire County Council moved out. Various options for its continued use were assessed with the optimum outcome being a recommendation to sell on the open market. Council approved this recommendation in the summer of 2025 with the sale

completion expected in January 2026. This sale provides a revenue budget saving of £157,826 which reflects the Business Rates liability and the cost of securing the building. In addition, the sale provides the Council with a capital receipt which will be used to help fund the Capital Programme, thereby reducing the Council's need to borrow externally.

- The Publica contract – this saving has two elements, firstly the reduction in contract sum due to the TUPE of employees back into the Council on 1 July 2025 (£624,478) and the new cost model, the principle of which was agreed between all partners as part of the Phase 2 Publica Review (£776,557). At the time of writing partners are in the process of agreeing the revised cost model.
- Retained employees – this figure needs to be viewed together with the Publica saving as it represents the employment costs of employees TUPEd back to the Council on 1 July 2025.
- Secondary Pension - historically, the Council has paid both a primary and secondary pension contribution. The primary contribution is the amount paid monthly through payroll and the secondary contribution is an additional cash sum paid to make sure that the Council can meet the future obligations of the pension scheme from employing staff in the past.
- The secondary contribution was introduced in the aftermath of the 2008 financial crash which resulted in near zero bond yields and caused a funding deficit in the pension scheme. Now that the scheme returns have pushed the scheme into a notional asset rather than liability (before the inclusion of the Asset Ceiling), the secondary contribution (£746,000) has been withdrawn and the primary contribution raised from 17.6% to 20% (£110,961). The net saving is therefore £635,039.
- Ubico contract - discussions are underway with Ubico to agree a contract sum for 2026/27. It takes a protracted amount of time each year due to the complicated nature of the contract deliverables. The initial growth request from Ubico is £319,784, driven predominantly by an increase in vehicle repair costs, wages inflation, and vehicle hire. A final Ubico contract sum will be included in the final budget, presented to Executive in February 2026.
- Emergency Accommodation - the Council committed to the purchase of an additional 30 emergency accommodation beds in this financial year to add to our existing 22 hostel spaces. So far, the purchase of 1 property has been completed with a further 6 properties on track to complete in January, in total these 7 properties will provide 21 beds for single households. A purchase of 1 further

property is likely to complete before the end of the financial year, providing an additional 8 beds of family accommodation for 4 households.

- A programme of reconfiguration and refurbishment for all 7 properties, expected to complete by the end of January 2026, has begun with an estimated handover of the first property early in 2026. The provision of an additional 29 beds is estimated to reduce the net cost to the Council for emergency accommodation by £350,000 a year.
- Business Rates and Council Tax - the Council has liability for Business Rates on its operational buildings and Council Tax for some temporary accommodation. The increase in these costs for 2026/27 is estimated at £71,962 for Business Rates and £4,500 for Council Tax. It should be noted however that there will be a national Business Rates reset and revaluation for 1 April 2026 and it is possible that our Business Rates liability will increase.
- Business Manager review – this summarises a large volume of small adjustments across all the Council service areas which are not significant on their own. Included in this figure are amounts for publishing Planning Applications in local newspapers, licences for the tablets used by Building Control whilst they are onsite, inflationary increases for external contractors working on behalf of the Home Improvement Service, electricity costs, membership of the Oxfordshire Resources and Waste Partnership, professional subscriptions, the annual contribution to Better Homes Better Health, printing costs, etc.
- Markets - the management of the markets in Witney and Chipping Norton was outsourced in August 2025 to a commercial operator for an initial period of 2 years. The saving included in the budget relates to the costs associated with Ubico collecting the waste as this activity is no longer required.
- Housing Condition Survey - the Council has a statutory responsibility to undertake periodic housing condition surveys across the district. This review is due to take place in 2026 with an associated one-off budget of £60,000 that will be reversed in 2027/28.

## Changes To Income

Investment Property – this income fluctuates year on year as tenancies end, new tenancies begin, properties come into charge from an initial rent-free period and rent reviews come into effect. In 2026/27 the total amount of income from Investment Property is budgeted to be £3,104,376.

- Marriotts Walk – this is not classified as an Investment Property but does generate income. The managing agents will provide an updated cashflow forecast for 2026/27 in mid-January with any changes being included in the final budget presented to Executive in February 2026.
- Development Management - income from Planning Applications has been particularly volatile over the last 2 years. In the current financial year, the Council has received some major applications which has resulted in a forecast year end position of £321,000 above target. Budget discussions with the Head of Planning and the Development Manager have resulted in an agreed increase in fee income for 2026/27 of £230,000 partially offset by additional expenditure of £40,000 for temporary employees needed for specialist advice as the expertise is not available in house and is not needed in a full-time capacity.
- Trade Waste - the budget for Trade Waste income has been increased by £250,000 in line with current year forecasts reported at the end of Q2. The exceptional performance of the service can be attributed to very active customer management and efficiencies in invoicing and income collection by the Publica Trade Waste team.

### Changes To Funding

- Retained Business Rates - it has long been reported to Members that the Business Rates system was going to be reset by the government as part of the Fairer Funding Review, with the aim of ensuring that local government funding reflects current assessments of need and resources, rather than historic allocations. This is because the system has not been fully reset since its introduction in 2013, meaning disparities have grown over time. By updating Baseline Funding Levels (BFLs) and Business Rates Baselines (BRBs), the government can redistribute resources more fairly across councils based on relative need.
- Minimum Revenue Provision (MRP) is a statutory requirement to recognise the use of our fixed assets over time requiring a charge to revenue over the useful life of that asset i.e. vehicles over 7 years and property over a maximum of 50 years. The movement in MRP year to year is due to the level of expenditure estimated in the Capital Programme and the inclusion of finance leases in the balance sheet for the first time in 2024/25 after the adoption of the Accounting Standard IFRS16.
- Earmarked reserve movements – this is calculated every year and is the sum of movements both in and out of reserves. Movements out are matched to expenditure on posts and projects that have been agreed by the Executive to further Council

Priorities. Examples of earmarked reserves funding expenditure are homelessness prevention and support, project management and climate change.

- The Council has been allocated significant funding from the Extended Producer Responsibility Grant, amounting to £2,852,839 in 2025/26 and £2,990,216 in 2026/27. There will be a timing difference between the receipt of this grant and expenditure against it, therefore it is budgeted to be moved into Earmarked Reserves and may be used to buy new recycling vehicles and to fund elements of the Waste and Environmental Services Project (WESP).
- Interest for external borrowing has been included in the Capital Programme on the assumption that the Council may have to fund £1.7m of waste vehicles mid-way through the 2026/27 financial year.

### 3.4 Inflationary Pressures

- Pay award – over the last few years, the approval of the national pay award has been agreed later in the year and after the Council budget is approved. The pay award for 2025/26 was approved in July 2025 at 3.2%, in line with the base budget assumption of 3% pay inflation for both Publica and retained employees.
- Initial discussions on the 2026/27 National Joint Council (NJC) pay award are taking place in December and January with a pay offer by the Local Government Association expected to be made to the Unions before the end of the current financial year. It is hoped that agreement will be reached earlier than in previous years, but it will be after the budget is considered by Full Council in February 2026. In the absence of any better information, a pay award of 3% has been included in the 2026/27 budget.
- Contract inflation – this is applied to individual contracts i.e. Ubico, Publica, Danfo (Public Conveniences) and Jade Security (Cash collection) based on their specific contract terms or agreed forecast expenditure, not as a generic percentage.
- General inflation – the rate of Consumer Price Index (CPI) inflation is reported to be at 3.2% in November, down from 3.6% in October. Inflation impacts the cost of supplies and services i.e. building maintenance, external legal fees and fuel which tend to be higher than the CPI level. The MTFs approved in February 2025 assumed a level of inflation of 2.5% for 2026/27 something which looks unlikely for at least the first half of the year.
- The Bank of England base rate fell to 3.75% in December, consistent with the advice we received from our Treasury Advisors. There remains some uncertainty about the

timing of the next rate cut given that the rate of CPI inflation is sitting at 3.2% as at the end of November. Any rate cut will reduce the return we receive on our investments but will make any external borrowing the Council enters into cheaper.

#### 4. MOVEMENTS IN VERSION OF BUDGET TAKEN TO EXECUTIVE IN DECEMBER

The table below shows the key movement in the budget presented to the Executive in December taking it from a contribution from General Fund of £21,447 (before growth) to an estimated contribution to General Fund of £650,884 excluding growth and balanced budget including growth. This was the budget presented to the Executive on 14 January 2026.

Budget presented to the Executive in December 2025	21,448
<b>Budget Movements since presentation to Executive</b>	<b>£</b>
<b><u>Revenue Changes</u></b>	
Members Allowances	14,009
Waste & Environmental Services Programme	124,706
Closure of some Public Conveniences	(100,000)
Environmental Enforcement Legal Costs	28,000
Tree Work	39,500
Town Centre footfall data system - 3 year contract	21,000
LGR year one estimated cost	350,000
	477,215
<b><u>Funding Changes</u></b>	
Council Tax - growth in taxbase 1.68%	(300,250)
Income Protection Floor	(776,198)
Revenue Support Grant	(1,122,832)
Retained Business Rates	(130,392)
Movement to Earmarked Reserves	1,180,125
	(1,149,547)
<b>2026/27 REVISED DRAFT BUDGET</b>	<b>(650,884)</b>

<b>Growth Requests</b>	<b>£</b>
<b>Permanent</b>	
Sovereign Posts	155,546
Nature Recovery Officer FTC to Permanent	39,756
New Post - Shared Senior Officer, Pollution Services	16,565
New Post - Shared Senior Officer, Private Water Supplies	14,909
New Post - Shared Tenancy Relations Officer, Grant funded for 3 years	13,998
Healthy Communities Officer - Increased hours	16,971
Safer Communities Officer - Increased hours	10,299
Economic Development Assistant - FTC to permanent	33,679
Habitat improvements on council-owned land	23,100
Community and partnership initiatives	14,350
	<b>339,173</b>
<b>Permanent Posts Funded Through New Initiatives for 12 months</b>	
Community Funding Officer - Increase hours	19,140
Species recovery projects	41,000
Nature Recovery strategic projects and project development	34,000
Building Maintenance Officer	43,460
Temporary Housing Lead	45,403
Anti Violence Against Women Project	25,000
Environmental Crime Officer and regrade to Level 2 Case & Fieldworker	48,433
	<b>256,436</b>
<b>One Year</b>	
Planning Services Transformation Lead	55,275
<b>2026/27 DRAFT BUDGET inc Growth</b>	<b>0</b>

### Changes to Revenue since December

- Members Allowances are subject to an annual increase at the same percentage rates as the cost-of-living uplift in the national pay settlement for local government employees. This Scheme was approved for the period 1 April 2023 to 31 March 2027. Retained employee inflation has been included in the budget at 3%, but the



actual percentage will not be known until after the budget has been approved in February 2026.

- A paper reviewing the Public Conveniences provision was taken to Executive in September 2025. The aim was to provide a balance between the continued provision of good quality public toilet facilities, protect essential facilities into the future and to reduce the financial burden on the Council. Following subsequent work with Town and Parish Councils, and the Public Conveniences Task and Finish Group, a report will go forward to Executive in February 2026 recommending the closure of some facilities, where there are nearby alternatives, or transfer to Town and Parish Councils. The resulting savings relate to the cleaning contract to service fewer facilities.
- Legal costs will be incurred in 2026/27 to undertake environmental enforcement action.
- The Council is required to act as a “reasonable and prudent landowner” and prevent foreseeable harm (Occupiers’ Liability Acts 1957 & 1984), in effect, to ensure public safety. The Council’s Tree Officer conducts inspections to identify any risks related to trees on the Councils land that may cause harm to people, buildings or livestock i.e. disease, broken limbs, vandalism and age. Work required to mitigate identified risks is conducted by qualified tree surgeons. The current budget of £40,500 is no longer sufficient for the volume of work required, therefore growth of £39,500 has been added to the budget for 2026/27. This budget will be reviewed for the 2027/28 budget setting cycle.
- Town Centre footfall data system – this funding would enable the procurement of a real-time footfall analytics system for district centres i.e. Witney, Carterton and Chipping Norton. The system would provide anonymised data on visitor numbers, dwell time, repeat visits and consumer spending patterns. These insights would directly support town centre regeneration and tourism initiatives and inform our climate action and parking strategies. The data would also allow us to assess the impact of local events and interventions as they happen, helping us target future investment and develop evidence-based programmes.
- Tax Base – Taxbase growth for 2026/27 is 1.68% or 819.26 Band D equivalents. This includes 763.11 Band D equivalents charged the second home premium. It is recommended that Council Tax increases by the maximum of £5 to bring the district precept to £134.38 per Band D equivalent for 2026/27.
- Funding Settlement – the movement in the estimated funding in the MTFS presented to the Executive in December and the current version amounts to £2,029,422. The

explanation for this change in funding assumptions can be found in paragraphs 2.4 - 2.7 of this report. The main driver is the Government's decision to include certain funding streams within Core Spending Power for the first time—specifically the Business Rates Pool surplus and grants that the Council has previously treated as service-specific, such as the Homelessness Prevention Grant.

- An additional transfer to Earmarked Reserves is proposed to meet the anticipated cost of LGR in 2026/27.

#### **4.1 Items to be Reported in February**

These items include:

- Capital Programme – The final draft of the Capital Programme will be reported to the Executive on 11 February 2026. The level of capital expenditure must be balanced against the availability of cash reserves and the cost of external borrowing.
- Minimum Revenue Provision (MRP) – there is a statutory requirement for the Council to recognise the use of their fixed assets over time that will charge a cost to revenue over the useful life of that asset i.e. vehicles over 7 years and property over a maximum of 50 years. The final movement in MRP year to year is directly linked to the final Capital Programme.
- External Borrowing – the level of external borrowing is dictated by the estimated level of expenditure in the Capital Programme offset against any capital receipts, grants or internal borrowing used to fund capital expenditure.
- Retained Business Rates – the estimate of Retained Business Rates is submitted to MHCLG every year on 31 January through the NNDR 1 form. Permission is requested from Full Council for the Director of Finance to submit the National Non-Domestic Rates (NNDR) 1 form per statutory deadlines.

#### **4.2 Growth Requests**

- Sovereign Posts - discussions are currently underway in relation to making a small number of posts sovereign in addition to the posts transferred back to the Council on 1 July 2025. Further information about these posts will be included in the final draft of the budget in February 2026. This will add additional capacity to help support the Local Plan, deliver infrastructure, and respond to LGR.

- Nature Recovery Officer - The Council's ability to deliver its Nature Recovery Plan and meet legal obligations relies on the specialist Nature Recovery Officer role. Making this post permanent would ensure continuity for key projects, partnerships, and biodiversity duties while strengthening the Ecology Team's capacity amid growing environmental demands. Without a permanent officer, the Council risks losing expertise, delaying progress, and missing funding opportunities—making this a cost-effective investment in long-term ecological and climate commitments
- Shared Senior Officer Pollution Management and Shared Senior Officer Private Water Supplies – both posts are requested to stop the reliance on external contractors to fill resource gaps, both posts would be funded equally by the Council, Cotswold and Forest of Dean District Councils.
- Shared Tenancy Relations Officer – this position is recommended as a result of the Renters Rights Act which has just received royal assent. The Act will impose new statutory duties on local authorities and introduce new protections for tenants. This will increase the demand on the Private Sector Housing team in Publica and will require a new shared specialist officer to conduct an enforcement and prevention role as a statutory duty for local authorities. The role will also work with the Housing Team to help prevent homelessness as part of their enforcement role. The government have confirmed an allocation of £32,353 New Burdens funding to deliver this new statutory requirement.
- Healthy Communities Officer - this role is currently 0.5FTE and provides project and employee management support within Community Wellbeing overseeing work on inequality, neighbourhood engagement, community forums and the voluntary sector. Due to increased demand within the service, the postholder has been engaged for an additional 11.5 hours per week on a temporary basis. The request is that these additional hours are made permanent as new externally funded projects are coming on stream, including the Oxfordshire Marmot Place Initiative which will keep demand in the service high. The core role is to co-lead the Oxfordshire County Council Public health funded Nature Recovery and Health Inequality project and manage the Community Builder roles.
- Safer Communities Officer – this role is currently 0.81FTE and oversees the Community Safety Partnership, is Prevent lead, is our interface with the Safer Oxfordshire Partnership and the Serious Violence work countywide. It coordinates preventative activity where capacity allows and links with the Oxfordshire Police and Crime Commissioner. Additional hours to bring this role to 1 FTE are being sought to enable the role to have the capacity to take on responsibility for CCTV related work.

- Economic Development Assistant – this role has been employed on a FTC basis since April 2024 with the contract due to end in April 2026. Approval to make this post permanent would provide capacity for the team to meet the additional demands for support, project management and operational delivery that has been increasing over the last 12 months.
- Habitat Improvements, Community & Partnership Initiatives, Nature & Species Recovery - the growth in the nature recovery budget will enable the delivery of the Council's Nature Recovery Plan, facilitate projects to implement the Oxfordshire Local Nature Recovery Strategy (OLNRS) and invest in targeted interventions that protect habitats, species and ecosystem resilience across the district. The aim is to place the Council at the forefront of nature recovery, ensuring the district meets its statutory duties while safeguarding irreplaceable species and habitats and enhancing natural capital across the district.
- Community Funding Officer – the role is currently 0.59FTE with the request being an increase to 1.00 FTE due to a significant increase in workload. From February 2026 the Council needs to start the process of recommissioning the 3-year service level agreements ready to commence in April 2027, to mobilise a new 3-year contract for a crowdfunder platform and to deliver two OCC commissioned pieces of work – the Community Insight Profile in Witney and a DCMS Local Youth Partnership Programme.
- Building Maintenance Officer – with the acquisition of 8 new properties for Temporary Accommodation, the Assets team will need additional resource to take on day-to-day repairs and maintenance that would otherwise have to be contracted out at a much higher cost than employing someone directly.
- Temporary Housing Lead - the Council currently operates The Old Courthouse in Witney and Horsefair in Chipping Norton as temporary emergency accommodation for 22 homeless single people. By the end of this financial year, it is expected that the Council will be operating 10 properties housing 43 homeless singles and 4 households with children. A Temporary Housing Lead will be required to join the existing team to properly manage these additional properties.
- Anti Violence Against Women and Girls – this project is to commission a professional performance on the topic, perform it in numerous locations and provide training for the public in Bystander Awareness as a follow up. The focus is to tackle the issue of unwanted sexual attention by males towards females which has been raised as a priority by young people in the Youth Needs Assessment. The contribution from the Council represents circa 50% of the total required – only to be drawn down in the event of the remainder being available from external sources.

- A lack of resource has been identified to tackle environmental crime offences such as fly tipping, illegal waste disposal and abandoned vehicles. The Council is responsible for enforcing legislation effecting the visible environment, however the current resource level of 1 FTE is insufficient for the demands of the service.

### **4.3 Budget Risks**

- Interest Rates – interest rates are now slowly starting to come down which for the Council is a double-edged sword. On the one hand, it will make any external borrowing that the Council enters into more affordable, but falling interest rates adversely impact the returns we make from our cash balances.
- Over the last three years and the year to date, Treasury Management short term investing has produced income returns far higher than budget due to prevailing global economic conditions and the high rate of return from the Money Market Funds and Debt Management Office (DMO). As interest rates fall back, so do these income returns.
- Level of Reserves – General Fund balances are currently healthy when compared to cost of services, however with the cost of LGR as yet undetermined it would be prudent to assume that there will be some impact on General Fund reserves before 2028. If LGR were to be delayed for any reason, the Council may need to implement a savings programme in order to continue to produce a balanced budget past the life of the current MTFS.

## **5. FAIRER FUNDING REVIEW**

- 5.1** The Government's proposals for the reform to local government funding went out for consultation earlier this year. Following on from this consultation, initial proposals were announced by MHCLG in July, and a policy statement was announced in December.
- 5.2** The Government proposed service-specific formulas (e.g. adult social care, children's services, highways) and a general "Foundation Formula" for other services.
- 5.3** There will be a phased approach to the formula element of the change i.e. in year one our settlement will be based on 2/3 the old formula and 1/3 the new formula. In year two it will be 1/3 the old formula and 2/3 the new formula etc.
- 5.4** There will be no phasing for the Business Rates reset which will be in effect for 1 April 2026 and it has been confirmed that New Homes Bonus will not be payable after 2025/26, but instead this funding will be redirected into needs-based formula.
- 5.5** The reset of the Business Rates system takes the Council back to a new Baseline and will effectively take out the growth over baseline achieved over the last decade that has made it

beneficial to be a member of the Business Rates Pool. The Pool is therefore likely to close at the end of the 2025/26 financial year.

- 5.6 Over the summer it was indicated that for most councils there would be a 0% minimum funding floor to guarantee that funding did not fall in cash terms over the Spending Review period. However, the Council was one of the circa 40 councils who were informed that they would not receive this guarantee and instead would be subject to a cut of 5% to Core Spending Power in year one i.e. 2026/27 and a cash flat settlement for the other two years. Core Spending Power is the sum of Government Grants, Council Tax income and Retained Business Rates.
- 5.7 The settlement announcement on 17 December 2025 provided the Council with a much more positive funding position than the one in June 2025, due to the methodology used by the government to calculate the “damping” provided through the IPF and the inclusion of the Business Rates Pool surplus in our level of resources. The final settlement is expected on 9 February 2026.
- 5.8 With the return to multi-year settlements the Council can plan budgets and the MTFS with a lot more confidence as much of the volatility is taken out of the process. Having known figures enables the Council to better manage reserves and mitigate financial shocks.

## **6. MEDIUM TERM FINANCIAL STRATEGY ASSUMPTIONS**

- 6.1 The MTFS assumes a general inflationary increase of between 2% and 2.5% will apply to the cost of services from 2027/28 onwards, excluding contracts where the actual inflationary increase is known i.e. Ubico contract, salary inflation, Publica contract and some software licence agreements.
- 6.2 Salary inflation over the last 3 years has been higher than we have historically estimated. For 2026/27 there is an assumed 3% increase, but this is expected to fall back over the life of the MTFS.
- 6.3 Over the last few years, the Council has deliberately built-up Earmarked Reserves by moving our additional retained Business Rates income (growth over baseline), the surplus remitted from the Business Rates Pool and any General Fund surplus into Earmarked Reserves to fund any gap in the revenue budget over the life of the MTFS. This policy should ensure the viability of our provision of front-line services until the end of the MTFS period in 2030/31. This is important, not just for the Council and our residents, but also for the new Unitary Authority that will take over from us.
- 6.4 For several years, the Council has paid both a primary and secondary pension contribution. The primary contribution is the amount paid monthly through payroll and the secondary contribution is an additional cash sum paid to make sure that the Council can meet the future obligations of the pension scheme from employing staff in the past.
- 6.5 The Actuaries undertake an exercise to value the pension scheme every three years to look at how much money is in the pension fund (assets) and how much is needed to pay all current and future pensions (liabilities).

- 6.6 They use assumptions about life expectancy, investment returns, inflation, pay growth and compare the assets against the liabilities to assess if the scheme is fully funded i.e. has enough money to fund its obligations. Based on the results, the actuaries recommend how much the Council needs to pay into the scheme over the next three years to keep it sustainable.
- 6.7 The next triennial period starts on 1 April 2026, and the Actuaries have advised that the Council can stop paying a secondary pension contribution and raise the primary contribution from 17.6% to 20%. This has resulted in an MTFS saving of £635,039.
- 6.8 Treasury Management activities have provided the Council with significant investment returns over the last three years through the placement of cash reserves into short term investments i.e. DMO and the Money Market Funds. This activity provided £625,889 of interest income over and above the budget of £1,156,230 in 2024/25 and is forecast to deliver a significant amount of additional income, above budget, (set at the same level as the previous year), in 2025/26. As interest rates fall, we will no longer benefit from this additional income and so the base budget for investment income in 2026/27 will be kept as is.
- 6.9 Council Tax is assumed to increase by £5 for a Band D equivalent, the higher of the increases allowed without triggering a referendum – being either an increase of 2.99% on the Band D in 2025/26 of £129.38 or £5.
- 6.10 The Asset Management Strategy (AMS) was approved by Executive in November 2024. The AMS and the detailed option plans for individual properties provide clear guidance for future decision making and investment in the Council's land and property assets. A rolling 5 year repairs and maintenance programme, informed by the AMS feeds into the Capital Programme to identify both expenditure and financing requirements.
- 6.11 The MTFS is based on the most reasonable forecasts of income and expenditure that can be inferred at this point in time but are subject to change as we move through the budget setting process and more information and facts come to light.

## **7. FEES AND CHARGES**

### **7.1 Fees and charges are set on three separate bases.**

- Fees that are set centrally over which the Council has no control i.e. premises licences and penalty notices.
- Fees that are set on a cost recovery basis i.e. Building Control, taxi licences and Street Trading. The Council is required to make sure that fees are set at a level that does not generate a profit compared to the cost of providing the service.
- Fees that are discretionary where the Council has full control. These are the commercial services that operate where the Council is in competition with the private sector i.e. Pre Application (Planning) advice, trade waste and bulky waste.

- 7.2 Fee increases in 2026/27 for services provided on a cost recovery basis have been increased in line with the estimated pay award of 3% and any proven increase in direct expenditure.
- 7.3 Discretionary fees have been reviewed on a case-by-case basis in consultation with budget holders, considering the commercial viability of the service and opportunities to maintain or grow market share.

## **8. CAPITAL PROGRAMME**

- 8.1 The final Capital Programme proposal will be put forward in February 2026.
- 8.2 Historically the Council has funded the Capital Programme through internal borrowing (use of cash balances), capital receipts, grant or S106 funding. Given the scale of capital expenditure in 2026/27 & 2027/28 i.e. waste vehicle fleet replacement, Leisure Centre Improvement Programme, proactive maintenance of our property portfolio and the provision of affordable housing it is possible we will need to call on external borrowing to fund elements of the Capital Programme from 2026/27.
- 8.3 The financial impact of external borrowing is in the revenue account where the MTFS already shows a significant funding gap in future years. This impact includes the cost of borrowing i.e. interest and MRP – the charge we must make to represent the use of the asset over its life. For vehicles this would be borrowing with the associated costs for 7 years, for land and property it would be a maximum of 50 years.
- 8.4 The PWLB interest rates are still high but should fall gradually over the next 12 months in line with the expected trajectory of the Bank of England Base Rate. There are however other options for borrowing other than PWLB i.e. Local Authority to Local Authority lending. The Treasury Management Strategy will be updated with a framework for future external borrowing.
- 8.5 Additional capital receipts are achieved through the disposal of assets where the income can then only be used to fund capital expenditure, not to support the provision of services. The AMS helps to inform decision making on the disposal of the Council's assets where it is shown to be more advantageous to have a capital receipt to avoid external borrowing and MRP costs than to retain the asset for its capacity to generate revenue income.
- 8.6 The Council may wish to cash in an element of Pooled Funds in the future to finance capital expenditure if it proves to be more cost effective than to take on long term debt. However, interest generated from the Pooled Funds is instrumental in supporting front line Council services so any decision to release cash from long term investments should be carefully weighed against the impact on the MTFS in the longer term.



- 8.7** Further details about the way we fund the Capital Programme are included in the revised Capital, Investment and Treasury Management Strategy papers, which were considered by the Audit & Governance Committee at the 22 January 2026 meeting and are included as annexes to this report.
- 8.8** An initial draft of the Capital Programme is in Annex B, and a final one will be presented to Exec and Council in February. As always, inclusion in the Capital Programme does not mean that the expenditure is authorised. Identifying the possible spend, and including it in the Capital Programme, ensures that potential borrowing requirements are identified. In most cases, a business case would still need to be prepared and brought forward for review.

## **9. LOCAL GOVERNMENT RE-ORGANISATION**

- 9.1** As stated in the body of this report, the budget and MTFS have been produced without incorporating any potential impacts from LGR, other than an estimate of the Project Office costs for 2026/27, due to the impossibility of providing any credible financial projections, but LGR will have an impact on the delivery of Council services and our financial position up until when the new Unitary Authority is established on 1 April 2028.
- 9.2** Once the government announces their decision for Oxfordshire, expected in Summer 2026, there will undoubtedly be the need for a substantial resource commitment to a transition programme. During this time, we cannot fail to maintain our level of service provision to the residents of West Oxfordshire or to meet our financial obligations. It is recommended that an earmarked reserve of £1m is set up to fund LGR costs in the first instance. The funding requirement will be updated as a more detailed financial analysis can be done once a proposal is chosen.

## **10. BUDGET CONSULTATION**

- 10.1** The Council's budget consultation, via the online engagement platform CitizenLab, went live on 10 November 2025 and ran to 19 December 2025.
- 10.2** The Council used a wide range of communication channels to promote the consultation including media engagement, social media, website, stakeholders and newsletters.
- 10.3** The number of responses received for the 2026/27 budget consultation was 150. This is significantly lower than the responses received in previous years (a total of 370 responses in 2025/26 and 377 for 2024/25).
- 10.4** This is thought to be due to "consultation saturation" bearing in mind the number of consultations carried out in recent months including LGR and Local Plan. It could also be due to resident's perception that district budgets are soon to be overtaken by unitary budgets with LGR on the horizon.
- 10.5** A summary of the Responses from the Annual Statutory Budget Consultation will be presented to Executive and Council in February.

## **11. BUDGET REVIEW TIMETABLE**

**11.1** A final budget will be presented to the Executive on 11 February 2026.

**11.2** The Final Budget will be debated at Full Council on 25 February 2026.

## **12. CONCLUSIONS**

**12.1** This second draft of the 2026/27 budget is a surplus of £650,884 before growth requests and a balanced budget after growth requests.

**12.2** There are continued uncertainties and cost pressures, as detailed in this report, which will have an impact on the 2026/27 budget and the MTFs.

**12.3** The Council will need to set realistic budgets, balancing current need and future financial stability, to ensure that adequate reserves are maintained over the medium term.

## **13. FINANCIAL IMPLICATIONS**

**13.1** There are no financial implications arising from this paper as it outlines the approach and context of the 2026/27 budget setting process.

## **14. LEGAL IMPLICATIONS**

**14.1** Apart from the statutory duties and obligations set out in this report, with regards to budget setting process, there are no further implications.

## **15. RISK ASSESSMENT**

**15.1** None required as a result of the content of this report.

## **16. EQUALITIES IMPACT**

**16.1** No direct equalities impact with regards to the content of this report.

## **17. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS**

**17.1** None.

## **18. BACKGROUND PAPERS**

None

(END)

Medium Term Financial Strategy Updated January 2026					Annex A
	2026/27	2027/28	2028/29	2029/30	2030/31
<b>Inflation</b>		2.0%	2.0%	2.0%	2.0%
Taxbase	1.0168	1.013	1.014	1.013	1.014
Base	18,231,214	17,747,400	21,280,956	22,159,392	22,715,981
Inflation - Generic		354,948	425,619	443,188	454,320
Inflation - Publica	(1,401,035)	195,669	201,539	207,585	213,813
Inflation - Retained Staff	1,326,496	197,616	203,544	209,651	215,940
Secondary Pension contribution saving	(635,039)				
Closure of some Public Conveniences	(100,000)				
Waste & Environmental Services Project	124,706	277,000	(30,000)	(143,000)	(177,000)
Members Allowances	14,009	15,000	15,000		
Ubico contract	319,784	300,000	300,000		
New Temporary Accommodation	(28,212)				
Leisure Contract Income		1,390,578			
Disposal of Between Towns Road	(157,826)				
MRP/RCCO movement	192,960	272,948	(76,431)	0	(121,187)
Investment Property Rent	(207,128)				
External Borrowing	37,924	29,798	(10,835)	(10,835)	(10,835)
Local Government Re-Organisation	350,000	650,000			
One-off growth - reversal of prior year	(335,900)				
Service Area Review	422,347				
Fees & Charges	(406,900)	(150,000)	(150,000)	(150,000)	(150,000)
<b>Target Budget (NOE)</b>	<b>17,747,400</b>	<b>21,280,956</b>	<b>22,159,392</b>	<b>22,715,981</b>	<b>23,141,031</b>

<b>Financed by:</b>					
Revenue Support Grant	(7,522,982)	(5,218,704)	(2,849,655)	(549,655)	(274,828)
Business Rates Share	(2,490,393)	(2,547,518)	(2,598,911)	(2,676,878)	(2,757,184)
Renewables	(302,976)	(302,976)	(302,976)	(302,976)	(302,976)
Income Protection Floor	(776,198)	(2,631,507)	(4,543,994)	(5,343,995)	(4,093,995)
Extended Producer Responsibility (Waste)	(2,990,216)	0	0	0	0
<b>Government Grants &amp; Business Rates</b>	<b>(14,082,765)</b>	<b>(10,700,706)</b>	<b>(10,295,536)</b>	<b>(8,873,504)</b>	<b>(7,428,983)</b>
Investment Income - Pooled Funds	(1,156,227)	(1,040,604)	(988,574)	(968,803)	(949,427)
Contribution to/(from) earmarked reserves	3,634,710	(1,883,417)	(1,000,000)	(2,000,000)	(3,000,000)
Collection Fund	(133,916)	(120,000)	(115,000)	(110,000)	(100,000)
Council Tax	(6,660,086)	(6,997,697)	(7,350,209)	(7,699,812)	(8,068,943)
<b>Total Funding</b>	<b>(18,398,284)</b>	<b>(20,742,424)</b>	<b>(19,749,319)</b>	<b>(19,652,118)</b>	<b>(19,547,352)</b>
<b>Use of GF reserves</b>	<b>(650,884)</b>	<b>538,532</b>	<b>2,410,073</b>	<b>3,063,862</b>	<b>3,593,679</b>
TaxBase	49,561.59	50,205.89	50,908.77	51,545.13	52,266.76
Band D	134.38	139.38	144.38	149.38	154.38
<b>Tax increase</b>	<b>3.86%</b>	<b>3.72%</b>	<b>3.59%</b>	<b>3.46%</b>	<b>3.35%</b>
General fund balance	12,557,909	12,019,377	9,609,304	6,545,441	2,951,763

Scheme	2026/27	2027/28	2028/29	2029/30	2030/31	Total £
IT Provision - Systems & Strategy	100,000	100,000	100,000	100,000	100,000	500,000
Council Buildings Maintenance Programme	300,000	250,000	250,000	250,000	250,000	1,300,000
Purchase of Temporary Accommodation	1,200,000					1,200,000
IT Equipment - PCs, Copiers etc	40,000	40,000	40,000	40,000	40,000	200,000
Improvement Grants/Disabled Facilities Grants	880,000	880,000	880,000	880,000	880,000	4,400,000
Investment Property Repairs	1,000,000	500,000	150,000	150,000	150,000	1,950,000
Replacement dog and litter bins					25,000	25,000
Leisure Centre Improvement Programme	1,501,550	1,000,000	1,000,000	25,000		3,526,550
Shop Mobility - Replacement stock	10,000				10,000	20,000
Replacement waste and recycling fleet WESP	3,401,266					3,401,266
	<b>8,432,816</b>	<b>2,770,000</b>	<b>2,420,000</b>	<b>1,445,000</b>	<b>1,455,000</b>	<b>16,522,816</b>

Capital Financing	2026/27	2027/28	2028/29	2029/30	2030/31	Total future years £
<b>Revenue Contributions</b>	450,000	390,000	390,000	390,000	390,000	2,010,000
<b>Earmarked Reserves</b>						
Investment Property Reserve RES091	500,000	500,000	150,000	150,000	150,000	1,450,000
<b>External Contributions:</b>						
OCC Better Care Grant Funding (for DFGs)	880,000	880,000	880,000	880,000	880,000	4,400,000
Extended Producer Responsibility Grant	1,700,633					1,700,633
<b>Borrowing</b>						
Internal Borrowing	500,000					500,000
External Borrowing	1,700,633					1,700,633
<b>Capital Receipts</b>						
Capital Receipts general fund	2,701,550	1,000,000	1,000,000	25,000	35,000	4,761,550
	<b>8,432,816</b>	<b>2,770,000</b>	<b>2,420,000</b>	<b>1,445,000</b>	<b>1,455,000</b>	<b>16,522,816</b>

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## PARISH PRECEPTS AND TAXBASE 2025/26 &amp; 2026/27

PARISH	TAXBASE		
	← 2025/2026	2026/2027 →	%
	No.	No.	CHANGE
ALVESCOT	239.95	243.67	1.55
ASCOTT-UNDER-WYCHWOOD	265.07	270.86	2.18
ASTHAL	162.65	173.33	6.57
ASTON,COTE,SHIFFORD & CHIMNEY	636.52	644.86	1.31
BAMPTON	1,355.41	1,385.10	2.19
BLACK BOURTON	131.29	130.54	(0.57)
BLADON	413.13	417.63	1.09
BLENHEIM	26.92	27.96	3.86
BRIZE NORTON	828.34	922.65	11.39
BROADWELL	74.80	82.06	9.71
BRUERN	42.35	45.25	6.85
BURFORD	931.48	969.93	4.13
CARTERTON	5,724.60	5,750.95	0.46
CASSINGTON	343.40	344.21	0.24
CHADLINGTON	404.92	413.99	2.24
CHARLBURY	1,390.51	1,432.29	3.00
CHASTLETON	76.32	75.22	(1.44)
CHILSON	59.90	69.39	15.84
CHIPPING NORTON	2,898.39	2,919.10	0.71
CHURCHILL & SARSDEN	382.87	405.93	6.02
CLANFIELD	370.75	374.77	1.08
COMBE	347.94	358.87	3.14
CORNBURY & WYCHWOOD	27.56	27.94	1.38
CORNWELL	25.80	27.05	4.84
CRAWLEY	79.95	81.95	2.50
CURBRIDGE & LEW	486.59	489.17	0.53
DUCKLINGTON	657.42	663.07	0.86
ENSTONE	616.79	623.06	1.02
EYNHAM	2,217.93	2,238.20	0.91

# PARISH PRECEPTS AND TAXBASE 2025/26 & 2026/27

PARISH	TAXBASE		
	← 2025/2026	2026/2027 →	%
	No.	No.	CHANGE
FAWLER	48.86	50.07	2.48
FIFIELD	111.26	112.64	1.24
FILKINS & BROUGHTON POGGS	232.95	244.35	4.89
FINSTOCK	313.40	309.16	(1.35)
FREELAND	702.54	705.88	0.48
FULBROOK	252.30	254.35	0.81
GLYMPTON	47.36	54.53	15.14
GRAFTON & RADCOT	31.05	33.63	8.31
GREAT TEW	99.33	113.45	14.22
HAILEY	523.31	528.38	0.97
HANBOROUGH	1,444.14	1,469.62	1.76
HARDWICK WITH YELFORD	52.55	55.70	5.99
HEYTHROP	84.00	73.10	(12.98)
HOLWELL	29.27	32.04	9.46
IDBURY	78.86	79.37	0.65
KELMSCOTT	47.00	50.21	6.83
KENCOT	67.67	69.11	2.13
KIDDINGTON WITH ASTERLEIGH	59.54	60.96	2.38
KINGHAM	415.57	442.06	6.37
LANGFORD	165.85	169.52	2.21
LEAFIELD	377.59	393.19	4.13
LITTLE FARINGDON	45.80	55.27	20.68
LITTLE TEW	109.22	111.04	1.67
LYNEHAM	100.55	107.39	6.80
MILTON-UNDER-WYCHWOOD	819.92	837.58	2.15
MINSTER LOVELL	753.46	749.60	(0.51)
NORTH LEIGH	1,011.10	1,036.17	2.48
NORTHMOOR	197.55	197.21	(0.17)
OVER NORTON	223.20	230.04	3.06



# PARISH PRECEPTS AND TAXBASE 2025/26 & 2026/27

PARISH	TAXBASE		
	← 2025/2026	2026/2027 →	%
	No.	No.	CHANGE
RAMSDEN	187.92	192.46	2.42
ROLLRIGHT	244.49	252.79	3.39
ROUSHAM	25.87	27.47	6.18
SALFORD	131.67	134.85	2.42
SANDFORD ST MARTIN	149.75	159.29	6.37
SHILTON	289.90	298.69	3.03
SHIPTON-UNDER-WYCHWOOD	718.63	741.13	3.13
SOUTH LEIGH	165.42	165.45	0.02
SPELSBURY	166.93	174.24	4.38
STANDLAKE	698.48	716.04	2.51
STANTON HARCOURT	531.27	533.05	0.34
STEEPLE BARTON	609.57	624.49	2.45
STONESFIELD	729.85	727.47	(0.33)
SWERFORD	93.41	97.30	4.16
SWINBROOK & WIDFORD	107.53	115.04	6.98
TACKLEY	516.22	515.59	(0.12)
TAYNTON	82.55	86.46	4.74
WESTCOT BARTON	88.65	88.38	(0.30)
WESTWELL	58.10	64.16	10.43
WITNEY	11,298.35	11,377.10	0.70
WOODSTOCK	1,824.21	1,861.38	2.04
WOOTTON	306.79	317.97	3.64
WORTON	52.02	56.17	7.98
<b>TOTAL TAXBASE (No.)</b>	<b>48,742.33</b>	<b>49,561.59</b>	<b>1.68</b>
<b>TOTAL PRECEPT(£)</b>			
<b>AVERAGE 'BAND D' COUNCIL TAX (£)</b>			

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# West Oxfordshire District Council

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## Fees and Charges 2026/2027

Planning Services General Administration		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total charge £ p	VAT Status
Access to Information/Inspection of Background Documents	Charge per document (after Committee date)	1.00	1.00	0.00	1.00	Non vatable
	Where documents are listed under a general description (after Committee date)					
	During 5 days prior to Committee date only	9.00	9.00	0.00	9.00	Non vatable
	<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	Vatable
Minutes/Agendas	Per Annum	277.00	285.00	57.00	342.00	Vatable
	Single Agenda	7.00	7.00	1.40	8.40	Vatable
Parish/Town Councils Per Annum		28.00	29.00	5.80	34.80	Vatable
Brownfields Register (Hard copy)		15.00	15.00	3.00	18.00	Vatable
Self-Build register	Part 1 – for those who meet criteria (with local connections).	25.00	25.00	5.00	30.00	Vatable
	Part 2 – for those who meet national criteria, but not local connection.	10.00	10.00	2.00	12.00	Vatable

Libraries						
Dyeline Prints (Any type, with due regard to copyright restrictions)	A2 Size	9.00	9.00	1.80	10.80	Vatable
	A1 Size	12.00	12.00	2.40	14.40	Vatable
	From Paper Roll Larger than A1 Size	5.00	5.00	1.00	6.00	Vatable
Photocopying - (per sheet)	A4 size and foolscap	0.20	0.20	0.04	0.24	Vatable
	A3 size	0.20	0.20	0.04	0.24	Vatable
	A4 & A3 Colour Copies	0.30	0.30	0.06	0.36	Vatable
Local Plan		26.00	27.00	0.00	27.00	Non vatable

Planning Services		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Planning Applications – Maps	Up to 6 maps (one charge for the set):					
	1:500 scale*	5.00	5.00	0.00	5.00	Non vatable
	plus admin fee #	158.00	163.00	32.60	195.60	Vatable
	1:1250 scale*	21.00	22.00	0.00	22.00	Non vatable
	plus admin fee #	16.00	16.00	3.20	19.20	Vatable
	1:2500 scale*	87.00	90.00	0.00	90.00	Non vatable
	plus admin fee #	15.00	15.00	3.00	18.00	Vatable
*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		265.00	273.00	54.60	327.60	Vatable
Planning Decision Notices	Notice requested	16.00	16.00	3.20	19.20	Vatable
Compilation of Agreement. Minimum charge increased at Officer's discretion	Section 52 Agreement					
	Per copy of Agreement	29.00	30.00	6.00	36.00	Vatable
	Section 106 Agreements					
	Per copy of Agreement	26.00	27.00	5.40	32.40	Vatable
Tree Preservation Orders: Per copy of order		24.00	25.00	5.00	30.00	Vatable
Valuation Fee		At Cost	At Cost	-	At Cost	Vatable
High Hedges Complaint- £500- zero-rated VAT		672.00	692.00	0.00	692.00	Non vatable
Planning application fees are set by central governmer Use this link to CLG planning portal.		<a href="http://ecab.planningportal.co.uk/uploads/english_application_fees.pdf">http://ecab.planningportal.co.uk/uploads/english_application_fees.pdf</a>				

Planning Services		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Local Search Fees	Con29 only	159.00	164.00	32.80	196.80	Vatable
	Part II	21.50	21.50	4.30	25.80	Vatable
	Additional Questions	21.50	21.50	4.30	25.80	Vatable

DEVELOPMENT MANAGEMENT – PRE-APPLICATION & DISCRETIONARY FEES (1)	2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
PROPOSED FEE LEVELS FOR PRE-APPLICATION (AND RELATED) ADVICE (April 2024)					
Is planning permission required? (to include a search of our records to ascertain whether permitted development rights have been removed)	62.50	62.50	12.50	75.00	Vatable
Is listed building consent required?	85.50	88.00	17.60	105.60	Vatable
Is a building or structure considered to be curtilage listed?	85.50	88.00	17.60	105.60	Vatable
Has a planning condition or S.106 legal agreement clause been complied with?	64.00	66.00	13.20	79.20	Vatable
£75 (+ £75 ph) for complicated requests – taking more than 1 hour to be agreed in advance)	64.00	66.00	13.20	79.20	Vatable
Simple householder advice (does not include advice relating to development proposals for listed buildings)	85.50	88.00	17.60	105.60	Vatable
Complex householder advice (including advice relating to development proposals for listed buildings)	171.00	176.00	35.20	211.20	Vatable
+£75 if a site visit is required	64.00	66.00	13.20	79.20	Vatable
Each subsequent hour of officer time above the stated limit (to be agreed in advance) including specialist officers time.	42.50	44.00	8.80	52.80	Vatable
Any subsequent response to further amendments	85.50	88.00	17.60	105.60	Vatable
Any subsequent meeting or site visit	128.00	132.00	26.40	158.40	Vatable
1 dwelling (including replacement dwellings and holiday let/tourist accommodation)	564.00	581.00	116.20	697.20	Vatable
Provision of up to 200 square metres of floor space for other uses e.g. equestrian/retail/commercial/industrial/ mixed development	256.00	263.50	52.70	316.20	Vatable
Additional hour(s) of officer time (including specialist officers) to be agreed and paid in advance	42.50	44.00	8.80	52.80	Vatable
Any subsequent response to further amendments	128.00	132.00	26.40	158.40	Vatable
Any subsequent meeting	213.50	220.00	44.00	264.00	Vatable
2 - 9 (inclusive) dwellings (including replacement dwellings and holiday let/tourist accommodation)	854.00	879.50	175.90	1,055.40	Vatable
Development of less than 0.5 hectares for residential use (if number of dwellings/units is not known)	427.00	440.00	88.00	528.00	Vatable
Provision of 200-1,000 square metres of floor space or 0.5 hectares for other uses (where floorspace not known) e.g. equestrian/retail/commercial/industrial/ mixed development	427.00	440.00	88.00	528.00	Vatable
Development of land for other uses e.g. equestrian/retail/commercial/industrial/mixed development use with a site area of upto 1 hectare	427.00	440.00	88.00	528.00	Vatable
Change of use of land or buildings	427.00	440.00	88.00	528.00	Vatable
Additional hour (s) of officer and specialist time (to be agreed and paid in advance)	51.50	53.00	10.60	63.60	Vatable
Any subsequent response to further amendments	128.00	132.00	26.40	158.40	Vatable
Any subsequent meeting	213.50	220.00	44.00	264.00	Vatable

DEVELOPMENT MANAGEMENT – PRE-APPLICATION & DISCRETIONARY FEES (2)		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Major applications (other)	10 – 199 (inclusive) residential units Residential development (where the proposed number of units is not specified), with a site area of 0.5 hectares or more and less than four hectares Provision of 1,000 - 9,999 square metres of floor space for other uses e.g. equestrian/ retail/ commercial/industrial/ mixed development Development of land for other uses e.g. equestrian/retail/commercial/industrial/mixed development with a site area of one hectare or more and less than two hectares	1,708.50	1,760.00	352.00	2,112.00	Vatable
	An hour of additional officer (including specialist) time (to be agreed and paid in advance)	64.00	66.00	13.20	79.20	Vatable
	Any subsequent response to further amendments	213.50	220.00	44.00	264.00	Vatable
	Any subsequent meeting	427.00	440.00	88.00	528.00	Vatable
Major applications	200 or more residential units Residential development (where the proposed number of units is not specified) with a site area of four hectares or more Provision of 10,000 square metres or more of floor space for other uses e.g. equestrian/retail commercial/ industrial/ mixed development Development of land for other uses e.g. equestrian /retail /commercial / industrial / mixed development with a site area of two hectares or more	3,416.50	3,519.00	703.80	4,222.80	Vatable
	Any subsequent response to further amendments	427.00	440.00	88.00	528.00	Vatable
	An hour of additional officer (including specialist) time (to be agreed and paid in advance)	85.50	88.00	17.60	105.60	Vatable
	Any subsequent meeting	640.50	659.50	131.90	791.40	Vatable

DEVELOPMENT MANAGEMENT - PRE-APPLICATION – Other Discretionary fees		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
General Policy/CIL/S106 related Advice	per hour of officer time. For those requests that will be longer, the fee will be agreed in advance.	128.00	132.00	26.40	158.40	Vatable
General Planning or other related advice not covered above	per hour	85.50	88.00	17.60	105.60	Vatable
Applications directly due to disability, or made by Town and Parish Councils	No charge					
Applications made by Registered Social Landlords (RSLs) or charities	It is at the Development Managers discretion to reduce the rates above for certain types of applications					
Assistance with filling in a planning application form or other related planning document.	per hour	64.00	66.00	13.20	79.20	Vatable
Admin charge for applications not submitted on the Planning Portal i.e postal or email.	per application	21.50	22.00	4.40	26.40	Vatable
Charging for invalid applications (that have not been made valid within 28 days or as indicated/agreed by the Councils validation team).	Householder, advertisements Certificates of Lawfulness & Prior notifications	42.50	44.00	8.80	52.80	Vatable
	Minor Applications	85.50	88.00	17.60	105.60	Vatable
	Major Applications	171.00	176.00	35.20	211.20	Vatable
Copy of Decision Notice, TPO, Appeal Decision Notice, Enforcement Notices, S111 etc	Per document	25.50	26.50	5.30	31.80	Vatable
Copy of S106 or Agreement	Per document	42.50	44.00	8.80	52.80	Vatable
Charges for paper copies of applications	Charge per whole application should all documents be requested. per householder	21.50	22.00	4.40	26.40	Vatable
	per Minor/Other	42.50	44.00	8.80	52.80	Vatable
	per major	85.50	88.00	17.60	105.60	Vatable
Charges per plan are based on the costs to copy and send out the document and are per sheet.	A0	7.00	7.00	1.40	8.40	Vatable
	A1	6.00	6.00	1.20	7.20	Vatable
	A2	5.00	5.00	1.00	6.00	Vatable
	A3	4.50	4.50	0.90	5.40	Vatable
	A4	4.00	4.00	0.80	4.80	Vatable
	A4 – subsequent copies	0.50	0.50	0.10	0.60	Vatable



Community Infrastructure Levy (CIL)		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Residential District-wide of less than 250 homes (Greenfield) £ per m2	Includes mixed housing development (i.e. a mix of housing and flats). On-site affordable housing on 11+ Units Nil affordable housing on sites between 1-10 units. Affordable housing financial contributions apply on sites between 6-10 units in the Cotswolds National landscape (formerly	225.00	225.00	0.00	225.00	Non Vatable
Residential District-wide of 250 homes or more (Greenfield) £ per m2	Includes mixed housing development (i.e. a mix of housing and flats). On-site affordable housing applies in all cases. Excludes defined Strategic Sites.	150.00	150.00	0.00	150.00	Non Vatable
Residential District-wide (Previously developed land) £ per m2	Includes mixed housing development (i.e. a mix of housing and flats). On-site affordable housing on 11+ units. Nil affordable housing on sites between 1-10 units. Affordable housing financial contributions apply on sites between 6-10 units in the Cotswolds National Landscape (formerly AONB).	125.00	125.00	0.00	125.00	Non Vatable
Residential District-wide 100% Flatted only development District-wide £ per m2		25.00	25.00	0.00	25.00	Non Vatable
Residential District-wide Defined Strategic Sites £ per m2	Defined sites include: Salt Cross Garden Village, West Eynsham, North Witney, East Witney; and East Chipping Norton	0.00	0.00	0.00	0.00	Non Vatable
Non-Residential Uses	Large Format Retail e.g. Supermarkets, Foodstores, Retail Warehousing £ per m2	125.00	125.00	0.00	125.00	Non Vatable
All other non-residential development £ per m2	Nil Rated	0.00	0.00	0.00	0.00	Non Vatable
Full details can be found using this link		<a href="https://www.westoxon.gov.uk/planning-and-building/community-infrastructure-levy-cil/">https://www.westoxon.gov.uk/planning-and-building/community-infrastructure-levy-cil/</a>				

Biodiversity Net Gain (BNG)		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Small (0-5 ha)	Low	3,000.00	3,000.00	0.00	3,000.00	Non Vatable
	Moderate	4,000.00	4,000.00	0.00	4,000.00	Non Vatable
	High	5,000.00	5,000.00	0.00	5,000.00	Non Vatable
Medium (5+ to 20 ha)	Low	6,250.00	6,250.00	0.00	6,250.00	Non Vatable
	Moderate	7,500.00	7,500.00	0.00	7,500.00	Non Vatable
	High	8,500.00	8,500.00	0.00	8,500.00	Non Vatable
Large (20+ to 40 ha)	Low	10,250.00	10,250.00	0.00	10,250.00	Non Vatable
	Moderate	12,500.00	12,500.00	0.00	12,500.00	Non Vatable
	High	14,500.00	14,500.00	0.00	14,500.00	Non Vatable
40+ ha Bespoke approach will be needed		Please contact West Oxfordshire District Council for details.				
Full details can be found using this link		<a href="https://www.westoxon.gov.uk/planning-and-building/wildlife-and-biodiversity/biodiversity-net-gain-bng/">https://www.westoxon.gov.uk/planning-and-building/wildlife-and-biodiversity/biodiversity-net-gain-bng/</a>				

Legal Services		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Legal Services	Litigation Fees (per hour)	250.00	260.00	0.00	260.00	Non vatable
	Section 106 Agreements (per hour)	250.00	260.00	0.00	260.00	Non vatable

Standard Legal and Estates Fees for Property Transactions		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Standard Legal Fees (Minimum)*	New Commercial Lease	595.00	615.00	0.00	615.00	Non vatable
	Renewal Leases (on agreement with tenant)	115.00	120.00	0.00	120.00	Non vatable
	Deed of Variation (at Tenant request)	300.00	310.00	0.00	310.00	Non vatable
	Licence to Alter £250 £150 £400	300.00	310.00	0.00	310.00	Non vatable
	Licence to Assign / Underlet £250 £150 £400	300.00	310.00	0.00	310.00	Non vatable
	Deed of Grant/Release £500 £250 £750	595.00	615.00	0.00	615.00	Non vatable
	Deed of Surrender £250 £150 £400	300.00	310.00	0.00	310.00	Non vatable
	Licence for Use £150 £150 £300	180.00	185.00	0.00	185.00	Non vatable
Standard Estates Fee*	Disposal - (at other party request) £500 £500 £1000	595.00	615.00	0.00	615.00	Non vatable
	Deed of Variation (at Tenant request)	300.00	310.00	0.00	310.00	Non vatable
	Licence to Alter £250 £150 £400	300.00	310.00	0.00	310.00	Non vatable
	Licence to Assign / Underlet £250 £150 £400	300.00	310.00	0.00	310.00	Non vatable
	Deed of Grant/Release £500 £250 £750	420.00	435.00	0.00	435.00	Non vatable
	Deed of Surrender £250 £150 £400	300.00	310.00	0.00	310.00	Non vatable
	Letter Licence n/a £50 £50	60.00	60.00	0.00	60.00	Non vatable
	Licence for Use £150 £150 £300	180.00	185.00	0.00	185.00	Non vatable
Combined Legal and Estates Fees *	Disposal - (at other party request)	595.00	615.00	0.00	615.00	Non vatable
	Schedule of Condition (fee depends on property size)	115.00 to 595.00	115.00 to 595.00			Non vatable
	New Commercial Lease	595.00	615.00	0.00	615.00	Non vatable
	Renewal Leases (on agreement with tenant)	115.00	120.00	0.00	120.00	Non vatable
	Deed of Variation (at Tenant request)	480.00	495.00	0.00	495.00	Non vatable
	Licence to Alter	480.00	495.00	0.00	495.00	Non vatable
	Licence to Assign / Underlet	480.00	495.00	0.00	495.00	Non vatable
	Deed of Grant/Release	900.00	925.00	0.00	925.00	Non vatable
	Deed of Surrender	480.00	495.00	0.00	495.00	Non vatable
	Letter Licence	60.00	60.00	0.00	60.00	Non vatable
* Legal and Estates Fee Exclusions:	Licence for Use	355.00	365.00	0.00	365.00	Non vatable
	Disposal (at other party request)	1,190.00	1,225.00	0.00	1,225.00	Non vatable
	Schedule of Condition (fee depends on property size)	115.00 to 595.00	115.00 to 595.00			Non vatable
<b>* Legal and Estates Fee Exclusions:</b> Council Contractors occupying property for service provision Local Charities Community Organisations (Not for Profit)		<b>Departure from Legal and Estates Fee Schedule</b> In exceptional circumstances or if it is in the interest of the Council's commercial property portfolio, the Head of Legal Services, in respect of Legal fees or the Assistant Director with responsibility for Assets, in respect of Estates fees, can agree a reduction or waiver of fees, in consultation with the appropriate Executive Member whose portfolio includes Property and Assets.				

Resources		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 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	0.00	25.00	Non vatable
	Freedom of Information photocopying - per sheet	1.00	1.00	0.00	1.00	Non vatable
Summons Costs - Council Tax/NNDR	Council Tax - Summons on application for Liability Order*	65.00	65.00	0.00	65.00	Non vatable
	Council Tax - Costs of Liability Order hearing*	45.00	45.00	0.00	45.00	Non vatable
	NNDR - Summons on application for Liability Order*	75.00	75.00	0.00	75.00	Non vatable
	NNDR - Costs of Liability Order hearing*	45.00	45.00	0.00	45.00	Non vatable
	* As approved by the Magistrates Court					
Miscellaneous properties	Garage rents	14.50	15.00	3.00	18.00	Vatable

WODC Room Hire		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Key Partners	Room 1 (Seating for 30) per hour	23.00	23.50	0.00	23.50	Non vatable
	Room 2 (Seating for 20) per hour	15.00	15.50	0.00	15.50	Non vatable
	Room 1 & 2 (Seating 85) per hour	36.00	37.00	0.00	37.00	Non vatable
	Community Space / Chamber (Seating for 60)	60.00	62.00	0.00	62.00	Non vatable
Community Groups / Public Sector and NFP Groups or Charities	Room 1 (Seating for 30) per hour	38.00	39.00	0.00	39.00	Non vatable
	Room 2 (Seating for 20) per hour	25.00	26.00	0.00	26.00	Non vatable
	Room 1 & 2 (Seating 85) per hour	60.00	62.00	0.00	62.00	Non vatable
	Community Space / Chamber (Seating for 60)	100.00	103.00	0.00	103.00	Non vatable
Commercial	Room 1 (Seating for 30) per hour	75.00	77.50	0.00	77.50	Non vatable
	Room 2 (Seating for 20) per hour	50.00	51.50	0.00	51.50	Non vatable
	Room 1 & 2 (Seating 85) per hour	120.00	123.50	0.00	123.50	Non vatable
	Community Space / Chamber (Seating for 60)	200.00	206.00	0.00	206.00	Non vatable
<p>Key Partners would include organisations that help the Council deliver its priorities such as NHS &amp; OCC receive an 70% discount</p> <p>Community Groups etc receive a discount of 50%</p> <p>Minimum hire would be 2hrs</p> <p>Booking Times are 10am to 5pm Monday to Friday</p> <p>Water will be provided but no other refreshments, however food can be booked via the Café in Elmfield</p>						

Environmental & Regulatory Services: Water Supplies		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Private Water Supplies	Risk Assessment or Investigation (fee per hour)	68.00	70.00	0.00	70.00	Non vatable
	Sampling – each visit – fixed fee	132.00	136.00	0.00	136.00	Non vatable
	Granting and Authorisation - fixed fee plus hourly rate applies	132.00	136.00	0.00	136.00	Non vatable
Sample Analysis	Taken under Regulation 10					
	Taken during check monitoring	at cost	at cost		at cost	Non vatable
	Taken during audit monitoring					
Regulation of Pollution from Industrial Sources <i>Fees as laid down by the Secretary of State</i>	<b>- Environmental Permitting Regulations 2010</b> <i>Please refer to <a href="http://www.gov.uk/local-authority-environmental-permit">www.gov.uk/local-authority-environmental-permit</a></i>					
Environmental Information Regulations – Search Fees	Basic administration charge	25.00	26.00	0.00	26.00	Non vatable
	Contaminated Land information request	80.00	82.00	0.00	82.00	Non vatable

Environmental & Regulatory Services: Food Health & Safety		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Export of Food Products	Food Export Health Certificate (including first hour of officer time)	72.00	74.00	0.00	74.00	Non vatable
	DEFRA Export Health Certificate	138.00	142.00	0.00	142.00	Non vatable
	Officer hourly rate after first hour	50.00	52.00	0.00	52.00	Non vatable
Other Products & Services	E-learning	Na	Na	Na	Na	Non vatable
	Safer Food, Better Business Information Pack	16.00	16.00	0.00	16.00	Non vatable
	Safer Food Better Business Diary Sheets (per pack)	5.00	11.20	0.00	11.20	Non vatable
	Food Hygiene Rating Re-visit	210.00	216.00	0.00	216.00	Non vatable
	Condemned Food Certificate	105.00	108.00	0.00	108.00	Non vatable

Environmental & Regulatory Services: Licencing Animal Welfare		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Breeding of Dogs <sup>1</sup>	New Application	501.00	526.00	0.00	526.00	Non vatable
	Renewal (1 to 3 years depending on rating + annual inspection)	395.00	415.00	0.00	415.00	Non vatable
Horse Riding Establishments <sup>1</sup>	New Application	574.00	603.00	0.00	603.00	Non vatable
	Renewal (1 to 3 years depending on rating + annual inspection)	395.00	415.00	0.00	415.00	Non vatable
Pet Shops	New Application	387.00	406.00	0.00	406.00	Non vatable
	Renewal (1 to 3 years depending on rating)	330.00	347.00	0.00	347.00	Non vatable
Keeping or Training Animals for Exhibition	New Application	387.00	406.00	0.00	406.00	Non vatable
	Renewal (3 years)	330.00	347.00	0.00	347.00	Non vatable
Home Boarding for Dogs (Day-time or overnight care within the home environment)	New Application	387.00	406.00	0.00	406.00	Non vatable
	Renewal (1 to 3 years depending on rating)	330.00	347.00	0.00	347.00	Non vatable
Providing Boarding in Kennels	Dogs - New Application – up to 50 dogs	387.00	406.00	0.00	406.00	Non vatable
	Dogs - Renewal (1 to 3 years depending on rating) – up to 50 dogs	330.00	347.00	0.00	347.00	Non vatable
	Dogs - New Application – over 50 dogs	452.00	475.00	0.00	475.00	Non vatable
	Dogs - Renewal (1 to 3 years depending on rating)– over 50 dogs	395.00	415.00	0.00	415.00	Non vatable
	Cats - New Application – up to 50 cats	387.00	406.00	0.00	406.00	Non vatable
	Cats - Renewal (1 to 3 years depending on rating) – up to 50 cats	330.00	347.00	0.00	347.00	Non vatable
	Cats - New Application – over 50 cats	452.00	475.00	0.00	475.00	Non vatable
	Cats - Renewal (1 to 3 years depending on rating)– over 50 cats	395.00	415.00	0.00	415.00	Non vatable
Total charge is the amount as shown plus veterinary fees						

Environmental & Regulatory Services: Licencing Animal Welfare		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Providing Day Care for Dogs	New Application – up to 50 dogs	352.00	370.00	0.00	370.00	Non vatable
	Renewal (1 to 3 years depending on rating) – up to 50 dogs	330.00	347.00	0.00	347.00	Non vatable
	New Application – over 50 dogs	452.00	475.00	0.00	475.00	Non vatable
	Renewal (1 to 3 years depending on rating)– over 50 dogs	395.00	415.00	0.00	415.00	Non vatable
Supplementary Fees	Franchise Licence – Dog Boarding only <sup>1</sup>	157.00	165.00	0.00	165.00	Non vatable
	Host Fee <sup>2</sup>	187.00	196.00	0.00	196.00	Non vatable
	Additional Activity <sup>3</sup>	66.00	69.00	0.00	69.00	Non vatable
	Variation Fee e.g. <i>amendment to a licence</i>	35.00	37.00	0.00	37.00	Non vatable
	Inspection Fee <sup>4</sup>	173.00	182.00	0.00	182.00	Non vatable
	Re-Rating Fee <sup>5</sup>	180.00	189.00	0.00	189.00	Non vatable
	Admin Fee (Dog Breeding/Horse Riding Establishment Recharge Admin Fee)	33.00	35.00	0.00	35.00	Non vatable
<sup>1</sup> Host fees will be required in addition to this licence <sup>2</sup> Required per host family of a dog boarding franchise <sup>3</sup> Payable in addition to the appropriate licence fees where more than one activity is undertaken at the same premises <sup>4</sup> Payable if an inspection is required in addition to the initial inspection required included within the licence fee <sup>5</sup> Inspection and licence amendment for re-rating of the current star rating						
Dangerous Wild Animals	New Application <sup>1</sup>	481.00	505.00	0.00	505.00	Non vatable
	Renewal (2 years) <sup>1</sup>	424.00	445.00	0.00	445.00	Non vatable
Zoos	s14(2) dispensation - New Application <sup>1</sup>	1,671.00	1,755.00	0.00	1,755.00	Non vatable
	s14(2) dispensation - Renewal (6 years) <sup>1</sup>	2,259.00	2,372.00	0.00	2,372.00	Non vatable
	No dispensation - New Application <sup>1</sup>	2,668.00	2,801.00	0.00	2,801.00	Non vatable
	No dispensation - Renewal (6 years) <sup>1</sup>	3,757.00	3,945.00	0.00	3,945.00	Non vatable
<sup>1</sup> Total charge is the amount as shown plus veterinary fees						

Environmental & Regulatory Services: Licencing Taxis		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Drivers Licence	Hackney Carriage / Private Hire / Dual - 3 year – new application	311.00	327.00	0.00	327.00	Non vatable
	Hackney Carriage / Private Hire / Dual - 3 year – renewal	229.00	240.00	0.00	240.00	Non vatable
	Single Private Hire to Dual Licence transfer	68.00	71.00	0.00	71.00	Non vatable
Vehicle Licence – all 1 year	Hackney Carriage vehicle – new application	311.00	327.00	0.00	327.00	Non vatable
	Hackney Carriage vehicle – renewal	229.00	240.00	0.00	240.00	Non vatable
	Private Hire vehicle – new application	311.00	327.00	0.00	327.00	Non vatable
	Private Hire vehicle – renewal	229.00	240.00	0.00	240.00	Non vatable
	Transfer of vehicle licence – to another person	31.00	33.00	0.00	33.00	Non vatable
	Transfer of vehicle licence – to another vehicle (1 year)	224.00	235.00	0.00	235.00	Non vatable
	Transfer of vehicle licence – to another vehicle (remainder of plate)	106.00	111.00	0.00	111.00	Non vatable
	Temporary vehicle (Insurance Company)	311.00	327.00	0.00	327.00	Non vatable
Private Hire Operators	Change of registration number	106.00	111.00	0.00	111.00	Non vatable
	Operator Licence – 5 year – new application	497.00	522.00	0.00	522.00	Non vatable
Other Fees	Operator Licence – 1 year – new application / renewal	125.00	131.00	0.00	131.00	Non vatable
	Knowledge Test	94.00	99.00	0.00	99.00	Non vatable
	Replacement driver's badge	34.00	36.00	0.00	36.00	Non vatable
	Replacement external plate	42.00	44.00	0.00	44.00	Non vatable
	Replacement internal plate	34.00	36.00	0.00	36.00	Non vatable
	Vehicle bracket	13.00	14.00	0.00	14.00	Non vatable
	Administration charge for any other requests	31.00	33.00	0.00	33.00	Non vatable

Environmental & Regulatory Services: Licencing Street Trading		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Street Trading Licences	Witney & Chipping Norton – annual	3,421.00	3,524.00	0.00	3,524.00	Non vatable
	Witney & Chipping Norton – 3 months	1,019.00	1,050.00	0.00	1,050.00	Non vatable
	All other consents – annual	2,287.00	2,356.00	0.00	2,356.00	Non vatable
	All other consents – 3 months	734.00	756.00	0.00	756.00	Non vatable
	Individual Trader Day Rate (per stall)	80.00	82.00	0.00	82.00	Non vatable
Pavement licensing (2 year period)	New	199.00	205.00	0.00	205.00	Non vatable
	Renewal	161.00	166.00	0.00	166.00	Non vatable

Environmental & Regulatory Services: Marriotts						
Marriotts	Up to 20 stalls per day	200.00	200.00	0.00	200.00	Non vatable
	Between 21 and 30 stalls per day	250.00	250.00	0.00	250.00	Non vatable
	Over 31 stalls per day	300.00	300.00	0.00	300.00	Non vatable
Plus an admin/licence fee (expires after 3 months)	Letter Licence	60.00	60.00	0.00	60.00	Non vatable



Environmental & Regulatory Services: Licencing Other		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Scrap Metal	Dealer (Site) Licence – New Application / Renewal	764.00	802.00	0.00	802.00	Non vatable
	Collector's Licence – New Application / Renewal	764.00	802.00	0.00	802.00	Non vatable
	variation fee	80.00	84.00	0.00	84.00	Non vatable
Cosmetic Piercing (Accupuncture, Tattoo, Ear Piercing & Electrolysis)	Premises registration	269.00	282.00	0.00	282.00	Non vatable
	Personal registration	200.00	210.00	0.00	210.00	Non vatable
Sex Shop, Sex Cinema or Sexual Entertainment Venue <b>Please contact <a href="mailto:ers@publicagroup.uk">ers@publicagroup.uk</a> to discuss your requirements</b>						
Houses in Multiple Occupation	HMO Licence (3 years)	822.00	847.00	0.00	847.00	Non vatable
Houses in Multiple Occupation (Revised to 5 years)	HMO Licence (3 years)	822.00	n/a	0.00	Revised to a five year licence with new fee structure.	Non vatable
Application fee (Part I)	This is payable on application and is ordinarily non-refundable.	235.00	242.00	0.00	242.00	Non vatable
New Licence Issue Fee	This fee covers HMOs with up to six letting units/rooms.	1,065.00	1,097.00	0.00	1,097.00	Non vatable
Additional fee for seven or more rooms	There is an additional fee for each additional letting unit/room	40.00	41.00	0.00	41.00	Non vatable
Renewal licence Issue *	<p>This fee covers renewal of a licence, for the same licence holder, for HMOs with up to six letting units/rooms. Please note – the licence issue fee for a renewal will be charged as per the new licence fee if any of the following apply:</p> <p>1.0 The completed renewal application is not received at least 28 days before the expiry of the existing licence.</p> <p>2.0 Documents required to validate the application are not received prior to expiry of the existing licence; or on a later date as advised following your application being processed.</p> <p>3.0 Structural or significant changes to the HMO since the previous licence was granted, such as extensions and new rooms, for which a variation request has not previously been received.</p> <p>4.0 Any outstanding enforcement action.</p> <p>5.0 Any significant hazard is identified on renewal inspection.</p> <p>6.0 Any breach of licence conditions or management regulations is identified on renewal inspection.</p>	965.00	994.00	0.00	994.00	Non vatable
Additional fee for seven or more rooms upon renewal	There is an additional fee for each additional letting unit/room of £20.00	20.00	21.00	0.00	21.00	Non vatable
Officer Hourly Rate		50.00	50.00	10.00	60.00	vatable
<b>Advisory Services</b> The council offers regulatory service support and advice as part of the Better Business for all partnership ( <a href="https://www.thegrowthhub.biz/support-hub/better-business-for-all">https://www.thegrowthhub.biz/support-hub/better-business-for-all</a> ); please contact <a href="mailto:ers@publicagroup.uk">ers@publicagroup.uk</a> to discuss your requirements.						
Alcohol & Entertainment (Licensing Act 2003)		Fees as laid down by the Secretary of State – please refer to <a href="http://www.gov.uk">www.gov.uk</a>				

Environmental & Regulatory Services: Licencing Caravan & Campsites		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
New site application	– 5 or less units	418.00	431.00	0.00	431.00	Non vatable
	– 6 to 24 units	557.00	574.00	0.00	574.00	Non vatable
	– 25 to 99 units	669.00	689.00	0.00	689.00	Non vatable
	– 100 to 199 units	769.00	792.00	0.00	792.00	Non vatable
	– 200 units and over	882.00	908.00	0.00	908.00	Non vatable
Annual Fee for existing site licence	– 5 or less units	352.00	363.00	0.00	363.00	Non vatable
	– 6 to 24 units	463.00	477.00	0.00	477.00	Non vatable
	– 25 to 99 units	577.00	594.00	0.00	594.00	Non vatable
	– 100 to 199 units	669.00	689.00	0.00	689.00	Non vatable
	– 200 units and over	776.00	799.00	0.00	799.00	Non vatable
Other Fees	Transfer / amendment of existing site licence	132.00	136.00	0.00	136.00	Non vatable
	Change Site Conditions	132.00	136.00	0.00	136.00	Non vatable
	Site Rules Deposit	67.00	69.00	0.00	69.00	Non vatable
	Administrative and other expenses to serve notice under the Mobile Homes Act 2013	398.00	410.00	0.00	410.00	Non vatable
	Fit and Proper Person Application Assessment fee	268.00	276.00	0.00	276.00	Non vatable
	Fit and Proper Person Assessment compliance fee	n/a	87.00	0.00	87.00	Non vatable

Environmental & Regulatory Services: Licencing Gambling Act		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Betting Premises (excluding Tracks)	New Premises	558.00	586.00	0.00	586.00	Non vatable
	Vary Premises	558.00	586.00	0.00	586.00	Non vatable
	Transfer of Premises	125.00	131.00	0.00	131.00	Non vatable
	Reinstatement of Premises	249.00	261.00	0.00	261.00	Non vatable
	Provisional Statement	558.00	586.00	0.00	586.00	Non vatable
	New Premises with Provisional	103.00	108.00	0.00	108.00	Non vatable
	Annual Fee	220.00	231.00	0.00	231.00	Non vatable
	Copy of Licence (Set cap of £25.00)	25.00	25.00	0.00	25.00	Non vatable
Notification of change		37.00	39.00	0.00	39.00	Non vatable
For all other premises licence fees, please contact <a href="mailto:ers@publicagroup.uk">ers@publicagroup.uk</a> .						
The fees for gaming machine permits are set nationally – please ref <a href="https://www.gamblingcommission.gov.uk/licensees-and-businesses/licences-and-fees">https://www.gamblingcommission.gov.uk/licensees-and-businesses/licences-and-fees</a>						
Lotteries and Amusements ( <i>Fees set nationally</i> )	Small Lottery – new application	40.00	40.00	0.00	40.00	Non vatable
	Small Lottery – renewal	20.00	20.00	0.00	20.00	Non vatable

Environmental & Regulatory Services: Premises Li		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
	Number of people					
*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.	5,000-9,999	1,000.00	1,000.00	0.00	1,000.00	Non vatable
	10,000-14,999	2,000.00	2,000.00	0.00	2,000.00	Non vatable
	15,000-19,999	4,000.00	4,000.00	0.00	4,000.00	Non vatable
	20,000-29,999	8,000.00	8,000.00	0.00	8,000.00	Non vatable
	30,000-39,999	16,000.00	16,000.00	0.00	16,000.00	Non vatable
	40,000-49,999	24,000.00	24,000.00	0.00	24,000.00	Non vatable
	50,000-59,999	32,000.00	32,000.00	0.00	32,000.00	Non vatable
	60,000-69,999	40,000.00	40,000.00	0.00	40,000.00	Non vatable
	70,000-79,999	48,000.00	48,000.00	0.00	48,000.00	Non vatable
	80,000-89,999	56,000.00	56,000.00	0.00	56,000.00	Non vatable
	90,000 and over	64,000.00	64,000.00	0.00	64,000.00	Non vatable
Note: Fees are determined by Government						

Environmental & Regulatory Services: Community Safety & Licensing (Licensing Act 2003) Premises Licences		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
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:	BAND A	100.00	100.00	0.00	100.00	Non vatable
	BAND B	190.00	190.00	0.00	190.00	Non vatable
	BAND C	315.00	315.00	0.00	315.00	Non vatable
	BAND D	450.00	450.00	0.00	450.00	Non vatable
	BAND E	635.00	635.00	0.00	635.00	Non vatable
The annual charges payable by those holding licences and club premises certificates:	BAND A	70.00	70.00	0.00	70.00	Non vatable
	BAND B	180.00	180.00	0.00	180.00	Non vatable
	BAND C	295.00	295.00	0.00	295.00	Non vatable
	BAND D	320.00	320.00	0.00	320.00	Non vatable
	BAND E	350.00	350.00	0.00	350.00	Non vatable
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 vatable
	BAND B	*£4,301-£33,000				Non vatable
	BAND C	*£33,001-£87,000				Non vatable
	BAND D	*£87,001-£125,000				Non vatable
	BAND E	*£125,001 and over				Non vatable
<b>*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 similar nature for a premises licence authorising only the provision of regulated entertainment. No fee or annual charge would be payable by a school providing education for pupils up to year 13 or a sixth form college for a premises licence authorising only the provision of regulated entertainment carried on by the school or sixth from college.</b>						
Temporary Events Notice		21.00	21.00	0.00	21.00	Non vatable
Personal Licence		37.00	37.00	0.00	37.00	Non vatable
Minor Variations procedure		89.00	89.00	0.00	89.00	Non vatable
<b>Note: Fees determined by Government</b>						

Environmental & Regulatory Services: Community Safety & Licensing (Licensing Act 2003)		2025/2026	2026/2027	VAT	2026/2027	
Miscellaneous Fees		Basic Charge	Basic Charge		Total Charge	VAT Status
		£ p	£ p	£ p	£ p	
Miscellaneous Fees	Application for a grant or renewal of personal licence	37.00	37.00	0.00	37.00	Non vatable
	Temporary event notices	21.00	21.00	0.00	21.00	Non vatable
	Theft, loss etc of premises licence or summary	10.50	10.50	0.00	10.50	Non vatable
	Application for a provisional statement where premises being built, etc	195.00	195.00	0.00	195.00	Non vatable
	Notification of change of name or address	10.50	10.50	0.00	10.50	Non vatable
	Application to vary to specify individual as premises supervisor	23.00	23.00	0.00	23.00	Non vatable
	Application for transfer of premises licence	23.00	23.00	0.00	23.00	Non vatable
	Interim authority notice following death etc. of licence holder	23.00	23.00	0.00	23.00	Non vatable
	Theft, loss etc of certificate or summary	10.50	10.50	0.00	10.50	Non vatable
	Notification of change of name or alteration of club rules	10.50	10.50	0.00	10.50	Non vatable
	Change of relevant registered address of club	10.50	10.50	0.00	10.50	Non vatable
	Theft, loss etc of temporary event notice	10.50	10.50	0.00	10.50	Non vatable
	Theft, loss etc of personal licence	10.50	10.50	0.00	10.50	Non vatable
	Duty to notify change of name or address	10.50	10.50	0.00	10.50	Non vatable
	Right of freeholder etc to be notified of licensing matters	21.00	21.00	0.00	21.00	Non vatable
Note: Fees determined by Government						

Environmental & Regulatory Services: Environmental Services Penalty Notices		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Fine for Dog Fouling		50.00	50.00	0.00	50.00	Non vatable
Off Street Parking enforcement	Higher Level Contravention paid after service of charge certificate*	105.00	105.00	0.00	105.00	Non vatable
	Higher Level Contravention paid after 14 days but before service of charge certificate*	70.00	70.00	0.00	70.00	Non vatable
	Higher level contravention paid within 14 days*	35.00	35.00	0.00	35.00	Non vatable
	Lower Level Contravention paid after service of charge certificate*	75.00	75.00	0.00	75.00	Non vatable
	Lower level contravention paid within 14 days*	50.00	50.00	0.00	50.00	Non vatable
	Lower level contravention paid within 14 days*	25.00	25.00	0.00	25.00	Non vatable
Operational Guidance to Local Authorities: Parking Policy and enforcement. Department for Transport. Traffic Management Act 2004						
Nuisance parking	Fixed penalty notices (FPN's)*	100.00	100.00	0.00	100.00	Non vatable
	If paid within 14 days	75.00	75.00	0.00	75.00	Non vatable
Abandoned vehicles	Fixed penalty notices (FPN's)*	200.00	200.00	0.00	200.00	Non vatable
	If paid within 14 days	150.00	150.00	0.00	150.00	Non vatable
*statutory fee						

Environmental & Regulatory Services: Penalty Notices		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Depositing litter & Graffiti	Fixed penalty notices (FPN's)*	500.00	500.00	0.00	500.00	Non vatable
	If paid within 14 days	250.00	250.00	0.00	250.00	Non vatable
Fly-posting	Fixed penalty notices (FPN's)*	80.00	80.00	0.00	80.00	Non vatable
	If paid within 14 days	60.00	60.00	0.00	60.00	Non vatable
Unauthorised distribution of free printed matter	Fixed penalty notices (FPN's)*	150.00	150.00	0.00	150.00	Non vatable
	If paid within 14 days	75.00	75.00	0.00	75.00	Non vatable
Failure to comply with a waste receptacles notice	Fixed penalty notices (FPN's)*	80.00	80.00	0.00	80.00	Non vatable
	If paid within 14 days	60.00	60.00	0.00	60.00	Non vatable
Failure to comply with a street litter control notice	Fixed penalty notices (FPN's)*	110.00	110.00	0.00	110.00	Non vatable
	If paid within 14 days	83.00	83.00	0.00	83.00	Non vatable
Failure to comply with a litter clearing notice	Fixed penalty notices (FPN's)*	110.00	110.00	0.00	110.00	Non vatable
	If paid within 14 days	83.00	83.00	0.00	83.00	Non vatable
Failure to produce waste documents	Fixed penalty notices (FPN's)*	300.00	300.00	0.00	300.00	Non vatable
	If paid within 14 days	180.00	180.00	0.00	180.00	Non vatable
Failure to produce authority to transport waste	Fixed penalty notices (FPN's)*	300.00	300.00	0.00	300.00	Non vatable
	If paid within 14 days	180.00	180.00	0.00	180.00	Non vatable
Smoking in smoke free premises or work vehicles	Fixed penalty notices (FPN's)*	50.00	50.00	0.00	50.00	Non vatable
	If paid within 14 days	30.00	30.00	0.00	30.00	Non vatable
Failure to display no smoking signs	Fixed penalty notices (FPN's)*	200.00	200.00	0.00	200.00	Non vatable
	If paid within 14 days	150.00	150.00	0.00	150.00	Non vatable
Unlawful deposit of waste	Fixed penalty notices (FPN's)*	1,000.00	1,000.00	0.00	1,000.00	Non vatable
	If paid within 10 days	500.00	500.00	0.00	500.00	Non vatable
Householder Duty of Care	Fixed penalty notices (FPN's)*	600.00	600.00	0.00	600.00	Non vatable
	If paid within 10 days	300.00	300.00	0.00	300.00	Non vatable
Smoke and Carbon Monoxide Regulations	Fixed penalty notices (FPN's)*	5,000.00	5,000.00	0.00	5,000.00	Non vatable
Housing Act 2004 Charging for Notices	Charge for Notice served	355.00	366.00	0.00	366.00	Non vatable
Minimum Energy Performance Certificate	The Energy Efficiency (Private Rented Property) (England and Wales) Regulations 2015.	5,000.00	5,000.00	0.00	5,000.00	Non vatable
*statutory fee						



## BUILDING CONTROL – GENERAL NOTES

### THE BUILDING ACT 1984 : THE BUILDING REGULATIONS 2010 (As amended)

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).

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.

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.

### Full Plans Applications Charges

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.

### Building Notice Applications Charges

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.

For the definition and details of Building Notice Applications please visit the respective Council's website.

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.

### Regularisation Applications (Retrospective Works) Charges

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.

For the definition and details of Regularisation Applications please visit the respective Council's website.

### Works to provide access and facilities for disabled persons

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.

Building Control	2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
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**TABLE A – NEW DWELLINGS** *e.g. flats, houses with total floor area of less than 300m<sup>2</sup>*

Dwellings 1	Full Plans Charge	663.00	797.00	159.40	956.40	Vatable
	Building Notice Charge	722.00	863.00	172.60	1,035.60	Vatable
Dwellings 2+		Price on application				
<p><b>a)</b> Where more than 1 dwelling is proposed, charges will be calculated on an individual application basis; please contact Building Control for a competitive quotation.</p> <p><b>b)</b> New dwellings over 300m<sup>2</sup> in floor area – charges to</p> <p><b>c)</b> No additional fees are payable for different associated garages, built at the same time as the dwelling(s) concerned.</p> <p><b>d)</b> Local Authority Building Control (LABC) can provide competitively priced 10 year Structural Warranties for new housing (including conversions, social housing, self-build and competed housing) and commercial buildings. For more details and prices contact 0845 0540505 or <a href="http://www.labcwarranty.co.uk">www.labcwarranty.co.uk</a>.</p>						

**TABLE B – DOMESTIC AND COMMERCIAL EXTENSIONS TO A SINGLE BUILDING**

Erection / Extension of a garage (30m <sup>2</sup> to 60m <sup>2</sup> )	Full Plans Charge	324.00	400.00	80.00	480.00	Vatable
	Building Notice Charge	356.00	467.00	93.40	560.40	Vatable
Garage conversion to habitable accommodation	Full Plans Charge	243.00	267.00	53.40	320.40	Vatable
	Building Notice Charge	267.00	333.00	66.60	399.60	Vatable
Loft conversion up to 100m <sup>2</sup>	Full Plans Charge	647.00	666.00	133.20	799.20	Vatable
	Building Notice Charge	711.00	732.00	146.40	878.40	Vatable
Loft conversion over 100m <sup>2</sup>	Price on application					
Extension up to 20m <sup>2</sup>	Full Plans Charge	501.00	516.00	103.20	619.20	Vatable
	Building Notice Charge	550.00	567.00	113.40	680.40	Vatable
Extension 20m <sup>2</sup> up to 60m <sup>2</sup>	Full Plans Charge	663.00	730.00	146.00	876.00	Vatable
	Building Notice Charge	722.00	797.00	159.40	956.40	Vatable
Extension 60m <sup>2</sup> up to 100m <sup>2</sup>	Full Plans Charge	833.00	858.00	171.60	1,029.60	Vatable
	Building Notice Charge	916.00	943.00	188.60	1,131.60	Vatable
Extension over 100m <sup>2</sup>	Price on application					
<b>Notes:</b>						
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 the total charge.						
c) Some alterations to buildings to improve facilities for disabled persons are exempt from charges. For details and advice please contact us.						

Building Control	2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
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TABLE C – ALL OTHER WORK						
Under £1,000	Full Plans Charge	120.00	124.00	24.80	148.80	Vatable
	Building Notice Charge	131.00	135.00	27.00	162.00	Vatable
£1,001 to £5,000	Full Plans Charge	239.00	246.00	49.20	295.20	Vatable
	Building Notice Charge	262.00	270.00	54.00	324.00	Vatable
£5,001 to £10,000	Full Plans Charge	319.00	333.00	66.60	399.60	Vatable
	Building Notice Charge	351.00	400.00	80.00	480.00	Vatable
£10,001 to £20,000	Full Plans Charge	438.00	486.00	97.20	583.20	Vatable
	Building Notice Charge	482.00	553.00	110.60	663.60	Vatable
£20,001 to £30,000	Full Plans Charge	621.00	640.00	128.00	768.00	Vatable
	Building Notice Charge	684.00	705.00	141.00	846.00	Vatable
£30,001 to £40,000	Full Plans Charge	757.00	780.00	156.00	936.00	Vatable
	Building Notice Charge	833.00	858.00	171.60	1,029.60	Vatable
£40,001 to £50,000	Full Plans Charge	875.00	901.00	180.20	1,081.20	Vatable
	Building Notice Charge	962.00	991.00	198.20	1,189.20	Vatable
£50,001 to £60,000	Full Plans Charge	1,074.00	1,106.00	221.20	1,327.20	Vatable
	Building Notice Charge	1,182.00	1,217.00	243.40	1,460.40	Vatable
£60,001 to £70,000	Full Plans Charge	1,155.00	1,190.00	238.00	1,428.00	Vatable
	Building Notice Charge	1,270.00	1,308.00	261.60	1,569.60	Vatable
£70,001 to £80,000	Full Plans Charge	1,273.00	1,311.00	262.20	1,573.20	Vatable
	Building Notice Charge	1,399.00	1,441.00	288.20	1,729.20	Vatable
Over £80,000	Price on application					
For competitive quotations for projects over £80,000 please contact the 01993 861651 or by emailing <a href="mailto:building.control@westoxon.gov.uk">building.control@westoxon.gov.uk</a>						

Building Control	2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
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**TABLE C – ALL OTHER WORK *continued***

Electrical installations if not using a competent electrical engineer	Full Plans Charge	503.00	Price on application			Vatable
	Building Notice Charge	554.00	Price on application			Vatable
Inspection of a solid fuel appliance	For single inspection. POA for more than one appliance	350.00	380.00	76.00	456.00	Vatable
New windows install by non FENSA opp – up to 8 windows	Full Plans Charge	131.00	145.00	29.00	174.00	Vatable
	Building Notice Charge	145.00	149.00	29.80	178.80	Vatable
New windows install by non FENSA opp – over to 8 windows	Price on application					
<b>Notes on additional services:</b> a) Local Authority Building Control (LABC) can provide competitively priced 10 year Structural Warranties for new commercial buildings. <a href="#">For more details and prices contact 0845 0540505 or www.labcwarranty.co.uk.</a> b) Regularisation application where work has already been undertaken without a building regulation application is price on application c) Reversion application where the work reverts back to the Council from an Approved Inspector is price on application. For more information please contact: <a href="#">The building control team on 01993 861702 or Email: building.control@westoxon.gov.uk</a>						

**TABLE D – ADDITIONAL SERVICES**

Additional Services	Charge to administer an application which has not been visited for 10 years.	108.33	133.33	26.67	160.00	Vatable
	Services will be charged on an hourly rate of £ 80.00 per hour (including VAT).	66.50	66.67	13.33	80.00	Vatable
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: - 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						

Environmental Services		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Dog Control (Release of an impounded Stray Dog)	Statutory Fee	25.00	25.00	0.00	25.00	Non vatable
	Kennelling per day	At cost	At cost	At cost	At cost	Non vatable
	Administration Fee	89.00	91.50	0.00	91.50	Non vatable
	Delivery Charge (Optional return of dog to owner by the kennels)	85.00	87.50	17.50	105.00	Vatable
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 and the delivery charge (if requested), plus any veterinary costs incurred. This only applies in respect of the first recorded stray. Thereafter, full charges apply.						
Other Services	Public Sewer Searches*	30.00	30.00	0.00	30.00	Non vatable
	Chipping Norton Mop Fair	5,704.00	5,875.00	0.00	5,875.00	Non vatable
	Woodstock Fair	3,008.00	3,098.00	0.00	3,098.00	Non vatable
Home Improvement Agency:**	Agency Fees for Grant-aided Works up to £5,000	15% of cost	15% of cost			As Applicable
	Agency Fees for balance of Grant-aided Works Above £5,000	15% 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	15% 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
**fees could be subject to change depending upon contract variations						

Street Signage, Naming and Numbering		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Address and Street Name Amendments	Change of address	77.00	79.00	0.00	79.00	Non vatable
	Allocating a name to a property or allocating a number to a named property	77.00	79.00	0.00	79.00	Non vatable
	Change of a commercial building address	77.00	79.00	0.00	79.00	Non vatable
	Change of street name at residents, developers or parish/town council request	459.00	473.00	0.00	473.00	Non vatable
	Plus additional charge per property/unit where consultation with existing residents is to be carried out by WODC	51.00	53.00	0.00	53.00	Non vatable
Naming and numbering of a block of flats	Block of flats: up to 20 flats	232.00	239.00	0.00	239.00	Non vatable
	Block of flats: 21-50 flats	300.00	300.00	0.00	300.00	Non vatable
	Block of flats: 51+ flats	400.00	400.00	0.00	400.00	Non vatable
Naming and numbering of new properties including commercial buildings	Per Unit up to 5 plots	77.00	79.00	0.00	79.00	Non vatable
	6 - 25 plots	655.00	675.00	0.00	675.00	Non vatable
	26 - 75 plots	1,020.00	1,051.00	0.00	1,051.00	Non vatable
	76 - 150 plots	1,458.00	1,502.00	0.00	1,502.00	Non vatable
	151 - 250 plots	1,822.00	1,877.00	0.00	1,877.00	Non vatable
	251 - 350 plots	2,186.00	2,252.00	0.00	2,252.00	Non vatable
	351 - 500 plots	2,551.00	2,628.00	0.00	2,628.00	Non vatable
	501 or more plots	2,914.00	3,001.00	0.00	3,001.00	Non vatable
Additional charges where new street names are required	1 - 5 new street names	292.00	301.00	0.00	301.00	Non vatable
	6 - 10 new street names	583.00	600.00	0.00	600.00	Non vatable
	11 or more new street names	729.00	751.00	0.00	751.00	Non vatable
Additional charge where new Court names are required	Per Court name	172.00	177.00	0.00	177.00	Non vatable
Charge for a developer amending plans after naming and numbering has commenced.		155.00	160.00	0.00	160.00	Non vatable
Providing a Letter of Certification	Per letter of address certification	25.00	25.00	0.00	25.00	Non vatable
Charges for preparing site location plans and supervision	1-4 Nameplates	215.00	221.00	44.20	265.20	Vatable
	5-8 Nameplates	277.00	285.00	57.00	342.00	Vatable
	9-12 Nameplates	338.00	348.00	69.60	417.60	Vatable
	13-16 Nameplates	400.00	412.00	82.40	494.40	Vatable
	17-20 Nameplates	461.00	475.00	95.00	570.00	Vatable
	21-24 Nameplates	522.00	538.00	107.60	645.60	Vatable
	25-28 Nameplates	584.00	602.00	120.40	722.40	Vatable
	29+ Nameplates	614.00	632.00	126.40	758.40	Vatable
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:		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Prepaid items	*Pre paid plastic sacks - per sack (Refuse)	4.00	4.00	0.00	4.00	Non vatable
	*Pre paid stickers - per sticker (Refuse)	4.00	4.00	0.00	4.00	Non vatable
	*Pre paid plastic sacks - per sack (Recycling)	4.00	4.00	0.00	4.00	Non vatable
	*Pre paid stickers - per sticker (Recycling)	4.00	4.00	0.00	4.00	Non vatable
<b>*Service to be available where wheeled bins are unsuitable</b>						
For Domestic use only:-	Contaminated bin	144.00	148.00	0.00	148.00	Non vatable
<b>Waste collection from commercial establishments. (See page 12.27 for chargeable items)</b>						
Green Waste Collection		52.50	52.50	0.00	52.50	Non vatable
Recovery of Abandoned Trolleys (per trolley)		100.00	103.00	20.60	123.60	Vatable
Container Delivery	Black Boxes & Food Caddies	6.00	6.00	0.00	6.00	Non vatable
	Household Waste Bin 240ltr	12.00	12.00	0.00	12.00	Non vatable
	Larger Waste Bins 1100 & 660ltrs	24.00	25.00	0.00	25.00	Non vatable
Emptying of litter/dog waste bins	Per empty	8.37	8.62	0.00	8.62	Non vatable
Installing/relocating Litter/Dog Waste bins	Per bin	45.00	45.00	0.00	45.00	Non vatable
Trade Waste Fees	Charges disclosed on customer enquiry					

Bulky Household Waste Collection Service		2025/2026 Basic Charge £ p	2026/2027 Basic Charge £ p	VAT £ p	2026/2027 Total Charge £ p	VAT Status
Normal Household items*	Up to 3 items	40.00	41.00	0.00	41.00	Non vatable
	Each additional item with a limit of up to two additional items	14.00	14.00	0.00	14.00	Non vatable
Non - standard household items	Non - standard household items	40.00	41.00	0.00	41.00	Non vatable
Please refer to <a href="http://www.Westoxon.gov.uk">www.Westoxon.gov.uk</a> 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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## 2026/27 Proposed Revenue Budget comparison to prior year

## Annex E

2024/2025 Actual £	Expenditure by Service Area	2025/2026 Budget £	2026/2027 Estimate £
(1,756,504)	Assets	(1,902,572)	(2,200,656)
7,356,043	Waste & Environmental	7,334,060	7,322,995
297,722	Communications & Marketing	364,598	528,293
(1,107,776)	Contracts	(642,553)	(885,649)
1,961,792	Corporate Finance	2,807,481	1,166,030
2,034,321	Corporate Responsibility	2,017,086	2,157,876
688,593	Customer Experience	1,347,654	1,551,609
937,361	Development Management	981,043	435,434
93,742	Environmental & Regulatory Services	111,624	127,628
928,598	Finance	828,430	962,586
648,050	Insight & Intelligence	837,669	1,240,409
692,468	Localities	890,861	782,272
2,215,746	Operational Services	1,933,079	2,213,395
301,271	People	355,568	536,422
1,109,522	Technology	1,565,843	2,176,529
<b>16,400,949</b>	<b>Total Cost of Services</b>	<b>18,829,873</b>	<b>18,115,175</b>

2024/2025 Actual £	Expenditure by Type	2025/2026 Budget £	2026/2027 Estimate £
3,960,834	Employees	6,283,699	7,007,784
1,903,977	Premises Related Expenditure	1,658,908	1,529,244
24,687	Transport Related Expenditure	16,310	16,310
9,385,246	Supplies & Services	6,401,414	8,245,586
19,952,698	Third Party Payments	17,874,452	16,113,712
15,127,666	Transfer Payments	14,006,097	10,707,275
1,791,591	Capital Charges	1,804,700	1,804,700
<b>52,146,700</b>	<b>Total Cost</b>	<b>48,045,579</b>	<b>45,424,611</b>
(35,745,751)	Income	(29,215,706)	(27,309,436)
<b>16,400,949</b>	<b>Total Cost of Services</b>	<b>18,829,873</b>	<b>18,115,175</b>

## 2026/27 Proposed Revenue Budget comparison to prior year

## Annex E

	2025/2026 Budget £	2026/2027 Estimate £
<b>Total Cost of Services</b>	<b>18,829,873</b>	<b>18,115,175</b>
Capital Expenditure funded through revenue	540,000	450,000
Minimum Revenue Provision	581,167	864,127
Interest on Long Term Borrowing	84,875	122,799
Capital charges - depreciation and amortisation	(1,804,700)	(1,804,700)
<b>Net Operating Expenditure</b>	<b>18,231,215</b>	<b>17,747,401</b>
Treasury and Investment Income	(1,156,228)	(1,156,228)
<b>Net Expenditure</b>	<b>17,074,987</b>	<b>16,591,173</b>
<u>Contributions to / (from):</u>		
General Fund Balance	91,280	650,884
Net contribution to / (from) Earmarked Reserves	1,444,732	3,634,710
<b>Balance to be met from Government Grants &amp; Council Tax</b>	<b>18,610,999</b>	<b>20,876,767</b>
Transfers to / (from) Collection Fund	(133,916)	(133,916)
Revenue Support Grant	(257,281)	(7,522,982)
New Homes Bonus	(506,346)	0
National Insurance Compensation Grant	(117,174)	0
Funding Floor (previously Funding Guarantee)	(1,964,639)	(776,198)
Extended Producer Responsibility (Waste)	(2,338,000)	(2,990,216)
Renewable Energy Schemes	(302,976)	(302,976)
Retained Business Rates (NNDR)	(6,684,384)	(2,490,393)
<b>Net Requirement</b>	<b>6,306,283</b>	<b>6,660,086</b>
<b>Taxbase</b>	<b>48,742.33</b>	<b>49,561.59</b>
<b>Council Tax (at Band D)</b>	<b>£129.38</b>	<b>£134.38</b>

# **Capital Strategy Report 2026/27**

## **West Oxfordshire District Council**

### **Summary**

The Prudential Code for Capital Finance places key responsibilities on UK local authorities, requiring them to ensure capital plans are affordable, prudent, and sustainable, setting their own borrowing limits based on revenue, managing investment risks, and integrating capital spending with overall strategy. Authorities must create a formal capital strategy, manage debt within set indicators and demonstrate value for money.

As part of the annual budget setting process, the Council proposes a five-year Capital Programme, setting out the estimated expenditure on capital projects that will be undertaken by various service areas across the Council, based on identified need.

Typically, capital expenditure relates to either the acquisition or improvement of non-current assets for service delivery e.g. Leisure Centres and Waste Vehicles, or to provide economic or social benefits for residents e.g. the provision of affordable housing and Disabled Facilities Grants. Other activities and investments need to deliver financial returns in order to support them e.g. Investment Property.

We are taking a financially responsible approach to all of our plans, ensuring that optional expenditure is at the very least cost neutral to the Council and, where possible, delivers an ongoing revenue contribution to support council services.

The Council's capital strategy supports the delivery of our Council priorities whilst also covering the cost of capital and supporting our revenue budget. New investments will need to meet the criteria set by the Public Works Loan Board (PWLB) – which is a source of lending we are not in a position to forego our eligibility to - and deliver a yield that makes the risk of investment worthwhile and clears the hurdle rates set out in the Council's investment strategy.

### **Introduction**

This Capital Strategy provides a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability.

Decisions made this year on capital and treasury management will have financial consequences for the Council for many years to come. They are therefore subject to both a national regulatory framework and to a local policy framework, summarised in this report.

While some elements of the capital programme are financed by revenue, some of the projects in it will require the Council to borrow. This can be because it is outside of our normal revenue expenditure or, previous internal borrowing (which is discussed at greater length later in this paper) means that we now need external borrowing to fund the expenditure.

### **What is Capital Expenditure?**

Local Authorities operate under a capital prudential framework and under a statutory legal environment through the Local Government Act 2003.

Expenditure can only be capitalised (i.e. recorded as an asset on the Council's balance sheet) under these regulations, if the spend is incurred in:

- Acquiring, constructing, or enhancing assets, such as land, buildings, plant, vehicles, and equipment
- Advancing a loan to a third party that would be for capital purposes if incurred by the council e.g. Southill Solar
- Granting of funds to a third party which is to be used for a capital purpose e.g . Affordable Housing schemes
- Purchasing or enhancing assets from which the council does not have the right to economic or service benefits from but would otherwise be capital if the council had those rights (Revenue Expenditure Funded by Capital Under Statute) e.g. Disabled Facilities Grant

Capital expenditure is where the Council spends money on assets, such as property or vehicles that will be used for more than one year. In local government this can include spending on assets owned by other bodies, and loans and grants to other bodies enabling them to buy assets. The Council has some limited discretion on what counts as capital expenditure, for example assets costing below £10,000 are not capitalised and are charged to revenue in year.

Occasionally the Council may be required to capitalise expenditure below this threshold in order to comply with grant conditions.

For details of the Council's policy on capitalisation, see the Council's accounting policies which are contained within the annual Statement of Accounts.

In 2026/27, the Council is planning new capital expenditure of £8.43m:

### Estimates of capital expenditure in £m

	2025/26 Forecast £m	2026/27 Budget £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m	2030/31 Forecast £m
Capital Expenditure - Services	8.08	8.43	2.77	2.42	1.45	1.43

**Governance:** Service managers will typically update Finance, as part of the budget setting process, with regards to projects to include in the Council's capital programme. Proposals are collated by the Finance team who calculate the financing cost (which could be nil if the project is fully funded by external contributions). The financing cost is included in the Medium-Term Financial Strategy (MTFS) and detailed budgets for the forthcoming financial year.

While future expenditure is estimated for the purpose of calculating our borrowing requirement and projecting a cost of capital through the MTFS, individual projects still require business cases to be presented to the Senior Leadership Team (SLT) which if agreed are put forward to Executive and Council for consideration before expenditure can be committed.

For full details of the Council's proposed capital expenditure see Annex B of the 2026/27 budget papers, which itemises the proposed capital programme.

All capital expenditure must be financed, either from external sources (government grants and other contributions), the Council's own resources (revenue, reserves and capital receipts) or debt (borrowing and leasing). The planned financing of the expenditure in the proposed Capital Programme is as follows:

### Sources of Capital Financing

	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m	2030/31 Forecast £m
External Sources	2.24	2.58	0.88	0.88	0.88	0.88
Own Resources	0.54	3.65	1.89	1.54	0.57	0.55
Internal & External Borrowing	5.30	2.20	0.00	0.00	0.00	0.00
	8.08	8.43	2.77	2.42	1.45	1.43

Capital financing includes:

- Earmarked Reserves – during 2026/27 50% of the repairs to Investment Properties will be funded through earmarked reserves with the remainder through internal borrowing. The most significant expenditure relates to the re-roofing of Units 1-3 Carterton Industrial Estate which was approved by Executive in July 2025. The project is currently under construction and is expected to be completed in Q1 of 2026/27. The Council holds a relatively large investment property portfolio, and a rolling programme of renovations and improvement is required to keep properties in a good state of repair and to retain tenants on the most commercial rent.
- Capital Receipts – the capital receipts reserve will be utilised to fund the upgrading of our leisure centres and the purchase of any temporary emergency accommodation that may be required. The Council has been successful in acquiring several new properties in 2025/26 which will help to reduce our reliance on Bed & Breakfast and Hotel accommodation.
- Section 106 contributions from developers – these are used to provide additional infrastructure in communities where new homes have increased the number of residents. They have funded play parks, community facilities, new affordable housing and public art amongst other things.
- The Disabled Facilities Grant (DFG) – this grant funds adaptations to residents' homes and other supporting activities.
- External borrowing – this may be required to fund the next phase of the renewal of the Waste Vehicle fleet in 2027/28. Depending on the grant conditions, it may be possible to fund the replacement of recycling vehicles through the Extended Producer Responsibility Grant. This will be confirmed with Pack UK who administer the scheme on behalf of the Government.

### **Minimum Revenue Provision (MRP)**

Before the start of the financial year, a statement of MRP policy for the forthcoming financial year must be approved by Full Council.

The Local Government Act 2003 requires the Authority to have regard to the Ministry of Housing, Communities and Local Government's (MHCLG's) *Guidance on Minimum Revenue Provision* (the Guidance), most recently issued in 2024.

Borrowing, both internal and external, must be paid back and so every year the Council calculates how much must be charged to the Revenue Budget to pay off the borrowing over the life of the asset – this is called the MRP. The MRP charge is how capital expenditure, that has been funded through borrowing, is paid for by Council taxpayers. It reduces the Council's need to borrow, as represented by the Capital Financing Requirement. The MRP charge must demonstrate prudence and be made with due regard to statutory guidance published by central government.

For the purpose of the calculation we determine the useful life of each asset as no less than 5 and no more than 50 years. The broad aim of the Policy is to ensure that MRP is charged over a period that is reasonably consistent with the period over which the capital expenditure, which gave rise to the debt, provides benefits. Where a local authority's overall Capital Financing Requirement (CFR) (see below) is £nil, or a negative amount, there is no requirement to charge MRP.

If no life can be reasonably attributed to an asset, such as freehold land, the life is taken to be a maximum of 50 years. In the case of freehold land on which a building or other structure is constructed, the life of the land will be treated as equal to that of the structure. In exceptional cases, where a Qualified Valuer has estimated the useful life of the asset to be more than 50 years, that useful life will be used.

So, if we borrowed £1m to buy an asset with a useful life of 40 years we would need to provide  $(1,000,000/40) = £25,000$  per year for 40 years in our revenue budget. If the asset were only expected to last for 7 years, like for example some of our vehicles, then the charge to the revenue budget would be  $£1m / 7 = £142,857$  per year.

There are two main ways we could calculate MRP – the equal instalment method and the annuity method. The equal instalment method has been used in the example above while the annuity method has lower repayments in the early years which increase every year over the repayment period. MRP is only concerned with the repayment of the principal amount borrowed, so, if viewed like a repayment mortgage, the repayment of the principal under the annuity method is much lower in the early years.

MRP commences in the financial year following that in which the expenditure is incurred or, in the year following that in which the relevant asset becomes operational.

Where capital loans and finance leases made to third parties are repaid in annual or more frequent instalments of principal, these “capital receipts” arising from principal repayments reduce the capital financing requirement and thereby the need for MRP.

Capital expenditure incurred on acquiring assets under finance leases will have an MRP charge made equal to the capital rent payment made to reduce the lease liability in year.

West Oxfordshire District Council has chosen to use the Equal Instalment Method in general but uses the Annuity Method where this most closely matches corresponding capital receipts, for example in the case of the loan to Cottsway housing which is being repaid in that profile. This avoids a mismatch between attributable MRP and the offsetting capital receipt.

If appropriate, shorter repayment periods (i.e. less than asset life) may be used for new investments.

Taking all available advice into account, the final decision on the determination of asset life rests with the Director of Finance.

The General Fund MRP charge using the above method is estimated at £864,127 for 2026/27

## MRP

	2026/27 Budget £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m	2030/31 Forecast £m
MRP on internal/external borrowing	1.62	2.06	2.39	2.32	2.14
Capital Receipts (exc Asset Disposal)	(0.76)	(0.90)	(1.30)	(1.23)	(1.18)
MRP provision applied	0.86	1.16	1.09	1.09	0.97

## IFRS 16 - Leases

The Council adopted IFRS 16 in the 2024/25 financial year. Under this accounting standard, all assets the council leases need to be brought onto the balance sheet unless they are of low value (less than £10,000 over the term) or short-term in nature (less than 1 year in duration). Assets previously accounted for as an operating lease with lease payments classed as revenue expenditure now become capital expenditure and therefore are subject to MRP.

For existing leases identified within the revenue account i.e. Swain Court Industrial Estate and Supergas Industrial Estate in Minster Lovell, that have been brought onto the balance sheet, the revenue rental payments move from the service area's budget to the Council's central financing revenue budget. Payments of MRP act as the financing of the principal balance of the lease. The revenue impact of reclassification from revenue to capital is therefore nil.

The assessment made by the Head of Finance is that there is no material impact on the Council's capital financing position as a result of the adoption of IFRS 16.

## Capital Financing Requirement (CFR)

The Council's cumulative outstanding amount of debt finance is expressed as its Capital Financing Requirement. This increases with new debt-financed capital expenditure and is reduced by MRP and capital receipts used to replace debt. The CFR is expected to increase by £2.279m during 2026/27. Based on the figures shown above for expenditure and financing, the Council's estimated CFR is as follows:



## Capital Financing Requirement (CFR)

	2025/26 Forecast £m	2026/27 Forecas t £m	2027/28 Forecas t £m	2028/29 Forecas t £m	2029/30 Forecas t £m	2030/31 Forecast £m
General fund services	23.81	24.65	22.85	20.72	18.66	16.77
Capital Investments	9.06	8.81	8.55	8.29	8.03	7.77
Total CFR	32.88	33.46	31.40	29.01	26.69	24.55

When a capital asset is no longer needed, it may be sold so that the proceeds, known as capital receipts, can be spent on new assets or to repay debt. Large scale sale of our investment property portfolio is not recommended with the current PWLB rules not permitting the Council to purchase replacement assets for yield. Any material reduction in the income we receive from investment properties would put a considerable strain on the revenue budget.

An Asset Management Strategy was approved by the Executive on 20<sup>th</sup> November 2024 with the aim of providing a clear strategy for future decision making and investment in the Council's land and property assets, ensuring a coordinated approach, linked to Council Priorities and the MTFS.

The overarching strategic document is complimented by a review of the Council's assets to consider what future approach should be taken. This is based on data such as current value, how the property is performing (lease income and return on investment) and broader opportunities to maximise income or in some cases dispose of a financial liability.

There is scope to significantly increase the efficiency with which assets are managed by streamlining delegations and decision making based on the adopted strategy and transferring or selling assets that provide no value but take time and money to manage and maintain.

Condition surveys inform this by identifying current defects or items which will require repair or replacement over the next 5 years. This assessment of condition, and likely costs, will enable work to be planned in advance, efficiencies in procurement and more accurate budgeting, rather than reactive repairs which are often more expensive and harder to manage. Through this process two properties have been identified for disposal, with the completion of both sales expected before the end of the 2025/26 financial year.

The capital receipt from these sales will fund the Leisure Centre Improvement Programme and, if needed, the acquisition of additional temporary emergency accommodation in 2026/27.

## Capital Receipts

	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m	2030/31 Forecast £m
Asset Disposal	3.60	0.01	0.01	0.01	0.01	0.01
Leases and Loans	0.63	0.76	0.90	0.91	0.84	0.78
	4.23	0.77	0.91	0.92	0.85	0.79

The lease and loan repayments relate to vehicles purchased and then leased to Ubico and loan repayments from Cottsway Housing Association and Southill Solar.

## Treasury Management

Treasury management is concerned with keeping sufficient but not excessive cash available to meet the Council's spending needs, while managing the risks involved. Surplus cash is invested until required, while a shortfall in cash may be met by borrowing. Treasury management is discussed in more detail in the Treasury Management Strategy paper but in terms of Capital we will look at the impact that our capital plans have on projected borrowing requirements.

In the past all asset purchases, even those that might have been expected to require external borrowing to fund them, have been able to be funded from existing cash balances, also known as internal borrowing, capital receipts or external contributions. Over the lifetime of the MTFs and Capital Programme the Council will continue to prioritise the most beneficial financing strategies at any given time i.e. the use of capital receipts should an asset be sold, thereby saving the MRP on the new asset, the use of external borrowing when PWLB interest rates have fallen to a more affordable level or the use of internal borrowing when cash balances allow.

The Council's main objectives when borrowing are to achieve a low but certain cost of finance while retaining flexibility should plans change in future. These objectives are often conflicting, and the Authority therefore seeks to strike a balance between cheaper short-term loans and long-term fixed rate loans where the future cost is known but higher.

The Council does not borrow to invest for the primary purpose of financial return and therefore retains full access to the Public Works Loans Board.

## Prudential Indicators

Under the Prudential Code, the Council is required to ensure that all decisions relating to capital expenditure, investments, and borrowing are both prudent and sustainable. In meeting this obligation, the Council must consider:

- Arrangements for debt repayment (including through MRP)
- Assessment and management of risk
- The impact on the Council's overall financial sustainability

Each year, a series of prudential indicators are set out in the Capital Strategy. These indicators demonstrate that the Council has given due consideration to these factors when determining its capital programme.

The Council may only borrow to fund capital purposes; borrowing for revenue or speculative purposes is not permitted. Furthermore, the Council must ensure that, except in the short term, gross debt does not exceed the sum of the Capital Financing Requirement (CFR) for the preceding year plus the estimated increases in CFR for the current and next two financial years.

The table below shows the projected levels of the Council's total outstanding debt (including borrowing and leases) compared with the Capital Financing Requirement.

### Gross Debt and the Capital Financing Requirement

	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m	2030/31 Forecast £m
Debt	0.00	0.00	2.75	2.55	2.16	1.76
Capital Financing Requirement	32.88	33.46	31.40	29.01	26.69	24.55

Statutory guidance is that debt should remain below the capital financing requirement, except in the short-term. As can be seen from the table above, the Authority expects to comply with this in the medium term.

### Authorised Limit and Operational Boundary

The Council is legally required to determine, and keep under review, an affordable borrowing limit, known as the authorised limit for external debt, each year. In addition, and in accordance with statutory guidance, the Council sets a lower limit called the operational boundary.

The operational boundary represents the Council's estimate of the maximum level of external debt in the most likely scenario. It reflects the point above which the Council does not expect borrowing to rise, based on current cashflow forecasts and the approved capital programme. This boundary therefore acts as an early warning indicator: if external debt consistently exceeds this level, it may signal a need for review.

Both the authorised limit and the operational boundary established by the Council are shown in the table below.

As part of the review of prudential indicators, the Council is asked to approve the following:

**Authorised limit and operational boundary for external debt £m**

	2026/27 Budget £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m	2030/31 Forecast £m
Capital Financing Requirement (CFR)	33.46	31.40	29.01	26.69	24.55
Operational Boundary	35.46	33.40	31.01	28.69	26.55
Authorised Borrowing Limit	40.46	38.40	36.01	33.69	31.55

**Estimates of financing costs to net revenue stream**

Although capital expenditure is not charged directly to the revenue budget, as has been explained above, interest payable on loans and MRP are charged to revenue, offset by any investment income receivable. The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from Council Tax, business rates and general government grants and expressed as a percentage of that to determine if financing costs are proportionate and affordable.

<i>Financing costs to Net Revenue Stream</i>	2026/27 Budget £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m	2030/31 Forecast £m
Interest Payable	0.000	0.063	0.113	0.095	0.077
MRP	0.864	1.164	1.087	1.087	0.966
Total borrowing costs	0.864	1.227	1.200	1.182	1.043
Net Revenue Stream (per MTFS)	17.11	15.19	13.22	11.34	11.50
Proportion of Net Revenue Stream	5.05%	8.08%	9.08%	10.42%	9.06%

The table shows that the ratio of financing costs to net revenue stream is very low and meet the requirements to be affordable and proportionate.

The Council makes investments to assist local public services. Many of these are crucial to our statutory provision of services but where the expenditure is not mandatory, the Council is required to find the most efficient way of delivering this service and where possible, seek grants or external funding to provide additional investment.

Proposals brought forward for new capital expenditure must have an appropriate business case to protect the Council from risk around unforeseen costs and to ensure that wherever possible any opportunity to raise additional revenue to support service delivery for the Council is explored.

#### **Net income from commercial & service investments to net revenue stream**

This Indicator shows the financial exposure of the authority to the loss of its non-treasury investment income, i.e., income from investment property:

	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m
Capital Investments	3.16	3.10	3.23	3.23	3.23
Service Investments	1.08	1.13	1.13	1.13	1.13
	4.24	4.23	4.36	4.36	4.36
Net Revenue Stream (per MTFS)	15.32	17.11	15.19	13.22	11.34
Proportion of Net Revenue Stream	27.68%	24.74%	28.70%	32.98%	38.43%

The table shows that investment income forms a significant part of the Council's net revenue stream, making it essential to closely monitor the risks associated with any potential loss. The Assets team works in partnership with the Head of Finance and Director of Finance, providing regular updates to the Executive. This collaborative approach ensures that risks are identified early, enabling timely mitigation plans to protect the Council's ability to deliver a balanced budget.

The Asset Management Strategy, supported by individual condition surveys and a proactive approach to property maintenance and improvement, helps safeguard this crucial income stream by retaining existing tenants and reducing the likelihood of income disruption.

## **Governance**

Decisions on service investments are made by the Council on advice from the Director of Finance and must comply with the Capital Strategy and Investment Strategy. Most loans are capital expenditure and will therefore be approved as part of the capital programme.

Further details on service investments can be found in the Investment Strategy.

## **Current Projects**

The Council owns assets totalling £130,142,116. These Assets are held principally as either commercial investments (£53.49m), to provide services such as Leisure, Waste or Council offices (£73.15m) or as a result of historic ownership, particularly of small plots of land (£3.5m).

To effectively manage this portfolio, the Council needs to understand its condition so it can plan, and budget for, pro-active repairs and maintenance and future investment can form part of decision making on whether an asset is retained, redeveloped or sold.

The Council currently has £300,000 allocated in the capital programme in 2026/27, falling to £250,000 in 2027/28 for repair and maintenance of the Council offices and a further £1,000,000 for Investment Properties in 2026/27, falling to £500,000 in 2027/28.

In some cases, responsibility for the asset is split between the Council and the tenant e.g. the Council is responsible for the main structure of the leisure centres but GLL (leisure contract provider) has responsibility for internal repairs, maintenance and equipment.

The majority of the Councils' commercial investment property is let on a full repairing and insuring lease. There is a schedule of condition attached to the initial lease and then a Schedule of Dilapidations completed when the tenancy comes to an end.

As part of the budget setting process for 2025/26, the Executive agreed to invest in an in-house qualified Surveyor resource to carry out condition surveys, repair specifications and option appraisals, all of which are functions which have previously been bought in from consultants, due to a lack of capacity.

On 1<sup>st</sup> July 2025, the Assets team were TUPE'd from Publica back to the Council and an additional post of Facilities Lead was created and recruited to. Operating solely for one Council will allow the team to be more agile in responding to any changes in Council Priorities.

The Council's Overview and Scrutiny Committee will receive an annual report on the Council's investment property portfolio. In addition, the Council's Audit and Governance Committee also receives information on the Council's asset portfolio as part of the financial statements.

The construction phase of the decarbonisation of Witney Leisure Centre began in September and will complete before the end of the 2025/26 financial year. Funding has been secured through SALIX, a non-departmental Public Body, who administer grants for Energy

Security and Net Zero (formerly BEIS). The grants are used to upgrade heating systems in public buildings to be cleaner, cheaper and powered by renewable energy.

Grant funding will not cover the entire cost of the decarbonisation project. The Council will have to make an estimated contribution of £565,000 as well as fund ongoing revenue costs.

The need for Temporary Emergency Accommodation was recognised as acute in 2025/26, with an average of 80 people in need of accommodation but the Council only having 24 units available. The capital programme for 2025/26 included £3m to acquire an additional 30 beds to reduce reliance on Bed & Breakfast and hotel accommodation. A total of 29 additional beds have been identified, with the purchase of the first property completing in November 2025 and the legal work currently in progress to complete a further 7 acquisitions during Q4.

The properties will provide accommodation for both single people and families. Most of the properties will require some degree of refurbishment and re-configuration works which will take a little time to procure and therefore at this stage an estimated date for occupation of all the properties is not yet available. However, it is expected that at least the first property will be ready to be handed over to tenants in Q4.

The re-roofing of Units 1-3 Carterton Industrial Estate is underway, with completion expected in the spring of 2026. The Council holds a relatively large investment property portfolio, and a rolling programme of renovations and improvement is required to keep properties in a good state of repair and to retain tenants on the most commercial rent.

A phased replacement programme for waste vehicles, was approved by the Executive in February 2024 for the purchase of 6 replacement waste vehicles (2 standard fuel, 4 electric) and 3 electric supervisor vans. The 2 standard fuel vehicles and the electric supervisor vans were delivered in September 2024 & February 2025. The 4 electric food waste vehicles are on order with a delivery time estimated as Q4 2026/27 due to long lead times in the supply chain.

## **Knowledge and Skills**

The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions. The Chief Finance Officer and members of her team are qualified accountants with extensive experience. The Council pays for junior staff to study towards relevant professional qualifications such as the Chartered Institute of Public Finance and Accountancy (CIPFA).

Where Council staff do not have the knowledge and skills required, use is made of external advisers and consultants that are specialists in their field. The Council currently employs Arlingclose Limited as treasury management advisers. The Council employs other specialist consultants to advise upon specific, extra-ordinary transactions as required. Examples of such transactions include property acquisitions, and loans to third parties. This approach is more cost effective than employing such staff directly and ensures that the Council has access to knowledge and skills commensurate with its risk appetite.

The Council has experience of investing in commercial property over many years. The team of property officers have the following qualifications:

- BSc Hons Real Estate Management
- Associate Member Royal Institution Chartered Surveyors
- Fellow of Royal Institute Chartered Surveyors
- Royal Institution of Chartered Surveyors Registered Valuer
- Member Institute Welfare & Facilities Management

The Council's legal team have experience of carrying out due diligence checks, particularly for commercial property acquisitions, and the legal officers have the following qualifications:

- Fellows of the Chartered Institute of Legal Executives (CILEx)
- Student Member of the Chartered Institute of Legal Executives
- Solicitors and Paralegals

The Property and Legal teams work together with the Finance team to support the Council's Chief Finance Officer in developing investment proposals for the Council. External specialist advice is obtained when required to support these teams.



# Investment Strategy Report 2026/27

## West Oxfordshire District Council

### Introduction

The CIPFA Prudential Code for Capital Finance requires that the Investment Strategy, presented annually to Full Council, includes details of all the authority's financial investments, as well as non-financial investments—such as those held for service delivery or to generate a financial return.

Local authority investments, including commercial property, are classified according to their primary purpose. The Chief Financial Officer determines this primary purpose based on professional judgment.

The Council invests its money for three broad purposes:

- Treasury Management Investments - to generate additional revenue from surplus cash because of timing differences in its day-to-day activities. These are referred to as treasury management investments and are typically short to medium term cash funds with high liquidity but can be invested with the expectation of a longer-term hold when our cashflow forecasting shows no medium-term requirement for the cash.
- Service Investments - to support local public services by lending to other organisations or purchasing assets which generate no return but are used solely for the delivery of services (service investments), and
- Commercial Investments - to earn investment income where, alongside the achievement of Council priorities, the objective is also to earn a return – although that may not be the primary purpose.

This Investment Strategy meets the requirements of the statutory guidance on Investments for Local Government which came into effect on 1 April 2018.

We are the custodians of third-party monies such as external grants and developer contributions through S106. We also have a portfolio of commercial investments which further Council priorities while providing crucial support to our revenue budget and therefore the delivery of our services.

Any changes to Local Government Funding from 2026/27 will put pressure on the Council's budget, with the progression of the funding gap evidenced in the Medium-Term Financial Strategy (MTFS). Our ability to generate investment income is therefore a key factor in our financial stability.

Any proposed new investments must combine the delivery of the Council's priorities with revenue returns of 2% over and above the cost of borrowing, providing additional funding to the Council to deliver services not only in the immediate year but over the life of the MTFS.

In order to minimise risk, investments will only be made where there are proportional underlying assets that can be used as security against the loan.

While everything the Council does relates to serving the residents of the district by furthering the Council's stated priorities, the investment strategy is also designed to generate new revenue streams for the Council.

The Council has a good track record of investments, having purchased a portfolio of commercial property in the past from capital receipts and cash balances that provides a healthy net revenue stream that is crucial to supporting our budget today.

The Council takes a commercial view of all potential projects to ensure that revenue is generated where possible. This does not mean that we are seeking to charge for services where we would not have otherwise, but rather that opportunities to generate income are not ignored and where income is able to be generated in a situation, the Council seeks to retain an appropriate proportion of it.

There has been a move in recent years by HM Treasury's Public Works Loan Board (PWLB) lending facility to severely restrict what Councils are allowed to invest in. This is in response to a very small number of Councils investing large sums and destabilising their finances as a result. Since the PWLB is a vital source of relatively low-cost loans for the Council, it would be unwise to contravene its requirements unless we could be certain that we did not need to call on it. The requirements are so stringent however that the very act of "investing primarily for yield" is enough to render the Council ineligible to access their funds, even if the investment in question was not made using their funding.

It is permissible to purchase property for the purpose of regeneration or housing, and property purchased should be within the boundaries of the Council's district, but any asset bought primarily for yield will preclude the authority from accessing PWLB funds.

Whilst the previous prudential code stated that authorities must not "borrow more than or in advance of need" current restrictions are much more prescriptive. There is some allowance for financing capital expenditure primarily related to the delivery of the authority's functions, temporary cashflow management or the refinance of current borrowing (including internal borrowing). This would allow us to borrow, for example, to replace the waste fleet – which helps with the timing of cashflow. There is no return on these vehicles, and they do not repay the money spent on them. They are a cost that is paid for annually from our revenue budget as part of our delivery of services. The more we spend on the vehicles, the higher the cost-of-service delivery.

The PWLB supports investment in Housing which includes spending on delivering new homes, improving existing homes and purchasing built homes to deliver housing services. The Council transferred its housing stock to an affordable housing provider decades ago, so the skill sets required to build and manage housing is no longer available within the Council. For this reason, any projects we are considering need to be in conjunction with an experienced partner to

reduce the risk inherent in the construction process. The Council currently employs a Strategic Housing Development Manager to provide appropriate resource and knowledge to oversee the key Council priority of delivering more affordable housing in the district.

It is important to note that all projects are required to serve Council priorities, meet the criteria set out above and be cash generating, providing returns that equal or better the rate agreed in the Council's investment strategy. The exception is where the Council is involved in the provision of social housing, which by its nature could not generate a revenue return over and above the cost of capital.

The Prudential Code does not require us to sell existing assets to fund new investments but does require us to consider that as an option when pursuing new opportunities. Capital receipts from asset sales can only be used for capital expenditure.

It also requires the S151 officer to confirm that the Council has no intention, either now, or in the next three years, to invest primarily for financial return.

In accordance with this, we can confirm that West Oxfordshire District Council has complied with paragraphs 51 to 53 of the Prudential Code in relation to investments for commercial purposes, in particular the requirement that an authority must not borrow to invest for the primary purpose of financial return and that our capital programme includes no such plans.

The Council is currently undertaking the decarbonisation of Windrush Leisure Centre, the phased replacement of the waste vehicle fleet, the acquisition of emergency accommodation and the refurbishment of the district's leisure centres and investment property.

### **Treasury Management Investments**

In general, the Council receives the bulk of its funding (for example, through taxes and grants) before it pays for its expenditure (for example, through payroll and invoices). As a Council Tax 'billing authority' it collects local taxes on behalf of other local authorities and the Police and holds reserves for future expenditure. Any cash surplus is invested in accordance with guidance from the Chartered Institute of Public Finance and Accountancy (CIPFA).

Short-term investments include money market funds, UK Government Debt Management Office (DMO) deposits, fixed-term bank deposits, and investments with other local authorities.

The Council's long-term investments consist of pooled funds that have been held for many years. These are externally managed strategic funds invested across bonds, equities, and multi-asset portfolios. Unlike short-term investments, where security and liquidity are the main priorities, these pooled funds focus on generating regular income and maintaining long-term capital stability.

The global financial markets have been volatile since 2020 and as a result, many of our pooled funds lost a material amount of capital value while producing a significantly higher revenue return. The capital value has recovered somewhat over the last year with current

advice from our treasury advisors being a complete recovery over the next 2 years as interest rates fall.

The expectation is that for the short to medium term, our treasury investments will remain relatively static in terms of where they are invested. When the capital values have recovered, the use of pooled funds rather than external borrowing for capital expenditure will be carefully weighed against the prevailing economic conditions at the time.

These investments contribute to the objectives of the Council by providing income to fund operational activity in support of the Council's priorities.

Details of the Council's policies and its 2026/27 plans for treasury management are covered in the Treasury Management Strategy in Annex M.

### **Service Investments: Loans**

The Council lends money to support local public services and stimulate local economic growth. These include loans to organisations within the district which support the priorities of the Council.

The main risk when making service loans is that the borrower will be unable to repay the principal loaned and/or the interest due. To limit this risk, and ensure that total exposure to service loans remains proportionate to the size of the Council, upper limits on the outstanding loans to each category of borrower have been set as follows:

### **Loans for service purposes £m**

Category of Borrower	Actual at 31st March 2025			Forecast at 31st March 2026	
	Balance	Loss	Statement of	Balance	Approved
	Owing	Allowance	Accounts	Owing	Limit
	£m	£m	£m	£m	£m
Local Businesses	2.17	0.00	2.17	2.03	2.03
Town/Parish Councils	0.08	0.00	0.08	0.07	0.07
Housing Associations	7.39	0.00	7.39	7.30	7.30
Local Residents (Equity Loans)	0.23	0.00	0.23	0.23	0.23
<b>Total</b>	<b>9.87</b>	<b>0.00</b>	<b>9.87</b>	<b>9.63</b>	<b>9.63</b>

Accounting standards require the Council to set aside a loss allowance for loans, reflecting the likelihood of non-payment. The loans that the Council has made are limited to specific service areas where the risk of non-payment is minimal. As a result, no allowance for loss has been included against the loan balances. Should there be any indication that there is a risk of default then the risk will be assessed and a provision established at that time. Should

a loan default, the Council will make every reasonable effort to collect the full sum lent and recover any overdue repayments.

The Council assesses the risk of loss before entering service loans by undertaking credit checks and ensuring that appropriate legal documentation is in place to secure the Council's money.

### **Service Investments: Shares**

The Council has a £1 shareholding in Ubico Ltd. Ubico Ltd is wholly owned by eight local authorities and operates as a not-for-profit enterprise. Ubico Ltd is an environmental services company which provides household and commercial refuse collection, recycling, street cleansing, grounds maintenance and fleet maintenance services to the Council.

One of the risks of investing in shares is that they potentially could fall in value meaning that the initial outlay may not be recovered. This is not relevant with the share held in Ubico for the reasons discussed below. The Council has no other shareholdings. The Council also owns Publica along with Cotswold District Council, Forest of Dean District Council and Cheltenham Borough Council but it is limited by guarantee and has no share capital. The same potential for upside or loss exists as with Ubico.

### **Shares held for service purposes**

Category of Company	Amount Invested	Gains or losses	Value in Accounts	Approved Limit
Local Authority owned company	£1	£0	£1	£1

The Council has not invested in Ubico to generate a financial return. It has invested to support service provision. Ubico is a cost sharing company and any surplus generated within Ubico Ltd is returned to the partner Councils (shareholders) but any deficit would also be met by the Councils. This means that the Council's investment in Ubico carries with it an obligation to underwrite the costs of the service and that, while a budget is agreed each financial year, the Council must cover in cash any overspend to that budget which relates to the services delivered in West Oxfordshire. This is the material risk in the Ubico investment, not the £1 shareholding. This risk is mitigated through regular communication with Ubico and complete transparency. The Council is also working with Ubico on a service transformation programme to find new efficiencies and more cost-effective ways of working.

The shareholding in Ubico does not appreciate in value due to the cost sharing nature of the company, it merely gives a shareholder's stake in the control of the company. The Council has no intention to sell its investment in the foreseeable future and the principle of Teckal precludes ownership by third parties.

Shares are the only investment type that the Council has identified that meets the definition of a non-specified investment in the government guidance. The limits above on share investments are therefore also the Council's upper limits on non-specified investments. The Council has not adopted any procedures for determining further categories of non-specified investment since none are likely to meet the definition.

### Commercial Investments in Property

Investment Property is defined in the CIPFA code of practice on Local Authority Accounting as property (land or building, or both) held solely to earn rentals, for capital appreciation, or both. The Council holds a number of assets which it classifies as Investment Properties.

The Council has historically invested in Investment Property both within West Oxfordshire and outside of the district, funded through capital receipts and internal borrowing, with the intention of generating ongoing income to support the revenue budget.

Investment Property performance will be reported to the Council's Overview and Scrutiny Committee on an annual basis.

With the PWLB's restrictions on allowable investments, the existing property portfolio is extremely valuable to the Council. The sale of any property would generate a capital receipt, but the Council would not be able to use that to support the revenue budget and would find it difficult to find another replacement investment that would deliver ongoing revenue budget support in the way that the existing property portfolio does.

### Properties held for investment purposes in £m

Type of Property	Inside District £m	Outside District £m	Inside County £m	Outside County £m
Commercial Investment Property	18.49	27.88	42.84	3.53
Industrial Estates	7.12	0.00	7.12	0.00
Subtotal	25.61	27.88	49.96	3.53
Total Held	53.49		53.49	

The table above shows the value of the properties held by the Council on 31<sup>st</sup> March 2025. The valuations as at 31<sup>st</sup> March 2026 will be assessed by our ongoing valuation process and by external audit. The table shows the geographical split of properties inside the district and outside it and which of those properties are located inside the county. It should be noted that

while just over half of the portfolio is outside of West Oxfordshire, most properties are within Oxfordshire itself.

In accordance with government guidance, the Council considers a property investment to be secure if its accounting valuation is at or higher than its purchase cost including taxes and transaction costs.

A fair value assessment of the Council's investment property portfolio is made each year as part of the final accounts process. Investment Property is valued at market value.

The demand for larger office spaces since the pandemic has declined and so the Council's vacant office building at Between Towns Road is in the process of being sold with the resulting capital receipt being used to deliver the capital programme thereby reducing the amount of any future external borrowing.

No valuation has yet been undertaken for March 2026 when further updates will be available. The Council's Investment Property is held primarily to generate a stable income stream to support the revenue budget. Should a property be sold, any 'loss' will be recognised at that point.

To maximise returns, the Council aims to generate a revenue return from Investment Property assets which is greater than the return able to be generated by its Treasury Management activity. It is understood that the fair value of property will fluctuate. The Council aims wherever possible to secure its ongoing revenue streams by letting to tenants on long leases of 10 to 15 years. The return available from Treasury investments is also subject to change as interest rates rise and fall.

Compared with other investment types, property is difficult to sell and convert to cash at short notice and can take a considerable period to sell in certain market conditions. To ensure that the Council has cash funds that can be accessed when they are needed, the Treasury Management Strategy includes the provision of liquid investments should the Council need cash at short notice. The Council currently has a Treasury Management Investment portfolio with good short-term access to liquidity so no circumstances are foreseen where the Council would be required to sell Investment Property to raise money at short notice.

### **Loan commitments and financial guarantees**

Although not strictly counted as investments, since no money has exchanged hands, loan commitments and financial guarantees carry similar risks to the Council and are included here for completeness.

The Council is a shareholder of Ubico Ltd (one eighth) and is a joint partner in Publica Group (Support) Limited (one quarter owner). In both cases, should the company overspend, the Council would be liable for its share of the additional costs. In both companies, transparency of reporting to the Council mitigates the risk that additional sums will be required without adequate notice.

The Council has made the following commitment in terms of cash flow cover to both Publica and Ubico and the expectation is that these will continue for 2026/27.

- Publica Group - £500k up to one year duration
- Ubico - £500k up to one year duration

The Council needs investment generated income to fund its revenue budget. The table below shows the extent to which the expenditure planned to meet the service delivery objectives of the Council is dependent on achieving the expected income from investments over the lifecycle of the Medium-Term Financial Strategy (MTFS). If it cannot generate sufficient income to fund its budget, the Council will be required to draw additional balances from reserves or generate savings elsewhere within the budget to continue to provide its services.

The table below includes the hoped for return generated by the investment strategy outlined above and in the MTFS, albeit that this is a reduced and hopefully more attainable level than that projected previously.

#### Proportionality of investments

	2025/26 Forecast £m	2026/27 Budget £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m
Gross Service Expenditure*	34.04	34.72	35.41	36.12	36.84
Treasury Investment Income	1.84	1.16	1.16	1.16	1.16
Loans Income	0.19	0.20	0.21	0.21	0.22
Service Investments	1.079	1.128	1.128	1.128	1.128
Commercial Investments: Property	3.16	3.104	3.230	3.230	3.230
Total	6.28	5.59	5.72	5.73	5.74
Investment income as a proportion of expenditure	18.44%	16.10%	16.16%	15.86%	15.57%

\* excluding Housing Benefit payments

Government guidance is that local authorities must not borrow more than, or in advance of their needs, purely to profit from the investment of the extra sums borrowed. The Council has plans to borrow in 2026/27 to part finance the replacement of the waste fleet but has no plans to borrow in advance of need.



## Scrutiny Arrangements

The Executive will make recommendations to full Council on new investments that are not considered to be covered under the Treasury Management strategy.

Financial Performance is reported quarterly to the Council's Overview and Scrutiny Committee and to the Executive. This includes the performance of all income and expenditure against budget.

An annual report on Commercial Property will be presented to the Overview and Scrutiny Committee which will include yield, valuation and risk to future revenue. Treasury Management performance is reported quarterly to the Council's Audit & Governance Committee and Executive.

The Council's internal audit provider South West Audit Partnership Ltd (SWAP) regularly audit the Council's Treasury Management activity and its processes and procedures for approving investment and performance management. SWAP report to the Council's Audit and Governance Committee.

## Investment Indicators

The Council has set the following quantitative indicators to allow elected members and the public to assess the Council's total risk exposure as a result of its investment decisions.

The table below shows the Council's total exposure to potential investment losses. This would include amounts the Council is contractually committed to lend but have yet to be drawn down, but no such obligations exist at this point in time.

The Council has issued no guarantees to any third-party loans.

### Total investment exposure £m

	31st Mar 2025 Actual £m	31st Mar 2026 Forecast £m	31st Mar 2027 Forecast £m
Treasury Management investments	47.02	43.53	41.53
Service Investments: Loans	9.870	9.629	9.629
Property investments	53.49	53.49	49.99
Total investments / exposure	110.38	106.65	101.15
Total Exposure	110.38	106.65	101.15

Government guidance is that these indicators should include how investments are funded. Since the Council does not normally associate particular assets with particular loan liabilities, and future investments may require external borrowing because of previous internal borrowing, this guidance is difficult to comply with. The capital financing requirement (CFR) gives an indication of how much internal borrowing the Council has undertaken so far and also shows how that funding position is expected to move towards external borrowing over time.

Currently, all the Council's investments have been funded by usable reserves, capital receipts and cash balances but the refinancing of some internal borrowing may be required in 2026/27 to fund the capital programme.

#### Forecast borrowing requirement £m

	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m
Capital Financing Requirement (CFR)	32.88	33.46	31.40	29.01	26.69
Less external borrowing	0.00	0.00	(2.75)	(2.55)	(2.16)
Internal borrowing	32.88	33.46	28.65	26.46	24.53
Usable reserves	(37.19)	(33.74)	(26.19)	(18.12)	(13.70)
Working capital	(14.01)	(14.71)	(13.97)	(15.37)	(13.84)
Cash available for investments	(18.32)	(15.00)	(11.52)	(7.03)	(3.01)

#### Investment net rate of return

	2025/26 Actual	2026/27 Forecast	2027/28 Forecast
Treasury Management	4.14%	4.00%	3.50%
<u>Service investments: Loans</u>			
Local Businesses	3.85%	3.85%	3.85%
Town & Parish Councils	1.40%	1.40%	1.40%
Housing Associations	2.56%	2.56%	2.56%
Local Residents (equity loans)	0.00%	0.00%	0.00%
Commercial investments	5.47%	5.91%	6.21%

The table shows the investment income received, less the associated costs, as a proportion of the sum initially invested. Note that due to the complex local government accounting framework, not all recorded gains and losses affect the revenue account in the year they are incurred. It is also worth noting that while all of these investments have previously been

funded by internal borrowing, and therefore currently have no cost of borrowing associated with them, new investments will be financed by external borrowing and some current investments may also have to be refinanced with external borrowing and the interest rate associated with that will reduce their return accordingly.

The Councils £1 share in both Ubico and Publica is not held to generate any return via a dividend or growth in value. They are both profit sharing companies and any savings or surplus generated results in lower contract fees for shareholders.

The Treasury Management return is diluted by the large amount of cash held as short term, highly liquid funds. For returns on higher interest earning pooled funds, please see the Treasury Management Strategy paper.

### **Summary of knowledge and skills available to the Council:**

The Council employ professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions. The Chief Finance Officer and members of the finance team are qualified accountants with extensive experience. The Council pays for junior staff to study towards relevant professional qualifications such as the Chartered Institute of Public Finance and Accountancy (CIPFA).

Where Council staff do not have the knowledge and skills required, external advisers and consultants that are specialists in their field are utilised. The Council currently employs Arlingclose Limited as treasury management advisers. The Council employs other specialist consultants to advise upon specific, extra-ordinary transactions as required. Examples of such transactions include property acquisitions, and loans to third parties. This approach is more cost effective than employing such staff directly and ensures that the Council has access to knowledge and skills as and when needed.

The Council has experience of investing in commercial property over many years. The Council's property service transferred back to the Council on 1<sup>st</sup> July 2025. The team of property officers have the following qualifications:

- BSc Hons Real Estate Management
- Associate Member Royal Institution of Chartered Surveyors
- Fellow of Royal Institution of Chartered Surveyors
- Royal Institution of Chartered Surveyors Registered Valuer
- Member of Institute of Welfare & Facilities Management

The Council's legal team have experience of carrying out due diligence checks, particularly for commercial property acquisitions, and the legal officers have the following qualifications:

- Fellows of the Chartered Institute of Legal Executives (CILEx)
- Student Member of the Chartered Institute of Legal Executives
- Solicitors and Paralegals

The Property and Legal teams work together with the Finance team to support the Council's Chief Finance Officer in developing investment proposals for the Council.

### **Overview of Strategies**

The Council's Capital Strategy is concerned with its future plans for investments in a broad range of projects, the funding for these is underpinned by the Treasury Management Strategy while the Investment Strategy considers the type of investments the Council might make in the context of the risk profile and return of those it already holds.

# Treasury Management Strategy Report 2026/27

## West Oxfordshire District Council

### Summary

The Council has cash balances invested in various financial instruments; Money Market Funds, Short Term deposits and pooled funds, delivering a vital income stream to support the Council's revenue budget. Events in the financial markets in the last three years have meant that many of our pooled funds lost a material amount of capital value while producing a significantly higher revenue return. The capital value has significantly recovered over the last year with current advice from our Treasury advisors being a complete recovery over the next 18 months to 2 years as interest rates fall.

The statutory override for pooled funds, which allows fair value gains and losses to be recorded in an unusable reserve rather than the revenue account (unless the fund is sold), has been extended until 31 March 2029 for investments held before 1 April 2024.

The override was due to end in March 2025 and in preparation for this the Council established an earmarked reserve in 2023/24 to absorb fair value changes in pooled funds and mitigate any adverse impact on revenue. This reserve was used to fund the capital loss when the UBS pooled fund was withdrawn in September 2024; the remaining balance in this reserve will now be released.

The Council has always stated its intention to endeavour to maintain an investment balance of £10m which allows us to retain our status under Markets in Financial Instruments Directive (MiFiD) 2 criteria as a professional investor. This categorisation allows us access to a wider range of financial instruments than we would otherwise be able to use.

The current levels of Treasury Investment are made up not only of the Council's general reserves but also capital receipts, unspent earmarked reserves and capital grants unapplied. These balances will be used up over time as they have designated purposes and, in some cases, we are merely the custodians of them.

The CIPFA Code requires the Council to manage its treasury investments with prudence, prioritising security and liquidity before seeking to maximise returns. The Council's investment objective is to maintain an appropriate balance between risk and return, minimising the risk of financial loss through defaults and avoiding unduly low income from investments.

For funds expected to be invested for more than one year, the Council will seek to achieve a total return at least equal to the prevailing rate of inflation, thereby preserving the real value of the invested sum. In addition, the Council is committed to being a responsible investor and will take environmental, social, and governance (ESG) considerations into account when making investment decisions.

## Introduction

Treasury Management is the management of the Council's cash flows, borrowing and treasury investments, and the associated risks. The Council has invested significant sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risks are therefore central to the Council's prudent financial management.

Treasury risk management at the Council is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's 'Treasury Management in the Public Services: Code of Practice 2017 Edition' (the CIPFA Code) which requires the Council to approve a treasury management strategy before the start of each financial year. This report fulfils the Council's legal obligation under the Local Government Act 2003 to have regard to the CIPFA Code.

Non treasury investments, are considered in the Council's Investment Strategy paper but the approach to borrowing outlined here and the availability of cash will underpin both that paper and the Capital Strategy paper.

Treasury Management is important to both the short and long term plans of the Council. On a day to day basis it ensures that there is sufficient immediately available cash to settle all payments the Council needs to make, that surplus cash is earning money where possible and that everywhere that cash is held has been assessed for current risk.

In the longer term it provides an important source of income for the Council and underpins the availability of cash and selection of sources of borrowing for capital spend and investments. The revenue budget is set out at the start of the year and monitored quarterly to ensure that we stay within plan, but the management of cash is a daily function that facilitates every transaction the Council undertakes. We regularly receive cash on behalf of third parties such as council tax, business rates, grant funding and S106 monies and the Treasury function must deal appropriately with those monies and forecast when they will need to be "spent" in order to determine the best way to do that.

## Balances

On 31<sup>st</sup> December 2025, the Council held £35.47m of investments as shown in the tables below.

### WODC Treasury investments – one year return

Investments	December 2024 -December 2025			
	Dec 2025	Capital Return	Income Return	Total Return
	£			
Money Market Funds	20,000,000	0.00%	4.26%	4.26%
Bank Account	500,000	0.00%	4.06%	4.06%
Short Term Deposit	2,500,000	0.00%	4.10%	4.10%
Internal Investments	23,000,000	0.00%	4.14%	4.14%
Strategic Pooled Funds:				
Aegon Diversified Monthly Income Fund	3,018,861	7.40%	5.21%	12.61%
CCLA Better World Cautious Fund	2,749,375	-2.58%	2.47%	-0.11%
M & G Strategic Corporate Bond Fund	1,809,248	1.66%	5.04%	6.70%
Royal London Short Dated Credit Fund	1,895,530	2.48%	5.04%	7.52%
Schroder Income Maximiser Fund	1,083,148	15.65%	7.60%	23.25%
Threadneedle UK Equity Income Fund	1,268,301	7.98%	2.82%	10.80%
Fundamentum Social Housing REIT	650,000	-5.80%	3.26%	-2.54%
	12,474,463	3.41%	4.36%	7.77%
Total Investment	35,474,463	Annualised income return		4.14%
Pooled funds	12,474,463	Annualised income return		4.36%

You can see from the table above that there is a spread of holdings both of shorter term more liquid holdings and of longer-term holdings which have an element of both capital appreciation (or depreciation) and income.

The forecast average cash position for 2025/26 is £18.82m in the overnight Money Market Funds returning interest of £593,425. Effective cashflow forecasting gives us some certainty over our short term cash requirements (12 months), which is essential when identifying any need for borrowing. To keep our borrowing requirement at as low a level as possible, we have reduced the amount of working capital required to meet our daily expenditure.

This is vital when interest rates are high, due to the negative impact on potential investment returns. There is an active lending market between local authorities for short term requirements making it possible to leave money in higher return funds and supplement a fluctuation in working capital requirements with short term borrowing if interest rates determine that as the more advantageous course of action.

### WODC Treasury investments – lifetime return

		Mar 14 to Dec 25		
Investments	Dec 2025	Capital Return	Income Return	Total Return
	£			
Strategic Pooled Funds:				
Aegon Diversified Monthly Income Fund	3,018,861	0.63%	24.23%	24.86%
CCLA Better World Cautious Fund	2,749,375	-8.35%	14.62%	6.27%
M & G Strategic Corporate Bond	1,809,248	-9.54%	32.70%	23.16%
Royal London Short Dated Credit Fund	1,895,530	-4.40%	21.59%	17.19%
Schroder Income Maximiser Fund	1,083,148	8.31%	72.73%	81.04%
Threadneedle UK Equity Income Fund	1,268,301	26.83%	28.86%	55.69%
Fundamentum Social Housing REIT	650,000	-35.00%	13.96%	-21.04%
	12,474,463	-3.96%	26.72%	22.76%
Pooled Funds	12,474,463	Annualised income return		3.45%

### Borrowing requirement

The forecast borrowing requirement tracks the transition from internal borrowing to external borrowing showing our Capital Financing Requirement (CFR) and how increasing capital funding requirements will affect the amount of cash available for investment. The balance between retained treasury investments and external borrowing will be dictated by the relative interest rates for both borrowing and investment and the recovery of the capital values of the funds.

In the table below, the underlying need to borrow for capital purposes is measured by the CFR, while usable reserves and working capital are the underlying resources available for investment. The Council's strategy has been to use our cash reserves to fund capital expenditure – internal borrowing, rather than to borrow externally. At some point however, our capacity to internally borrow will be exhausted and the refinancing of existing capital expenditure will necessitate taking on external debt.

CIPFA's Prudential Code for Capital Finance in Local Authorities recommends that the Council's total debt should be lower than its highest forecast CFR over the next three years. The table below



shows that the use of borrowing is expected to change the Council's debt free position from 2027/28 onwards in order to fund the Capital Programme.

#### Forecast borrowing requirement £m

	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m
Capital Financing Requirement (CFR)	32.88	33.46	31.40	29.01	26.69
Less external borrowing	0.00	0.00	(2.75)	(2.55)	(2.16)
Internal borrowing	32.88	33.46	28.65	26.46	24.53
Usable reserves	(37.19)	(33.74)	(26.19)	(18.12)	(13.70)
Working capital	(14.01)	(14.71)	(13.97)	(15.37)	(13.84)
Cash available for investments	(18.32)	(15.00)	(11.52)	(7.03)	(3.01)

The authorised limit for external debt uses the calculated CFR to set limits for agreement on the amount of external debt that it would be prudent for the Council to stay within. Above the CFR there is an operational boundary which should provide an early warning system that we are close to our limits, followed by the Council approved Authorised limit, which should never be exceeded.

The Council is asked to approve the following authorised limit:

#### Authorised limit and operational boundary for external debt £m

	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m
Capital Financing Requirement (CFR)	32.88	33.46	31.40	29.01	26.69
Operational Boundary	34.88	35.46	33.40	31.01	28.69
Authorised Borrowing Limit	39.88	40.46	38.40	36.01	33.69

This limit needs to be set or revised by the full Council. It reflects the level of external debt which, while not desired, could be afforded in the short term, but is not sustainable in the longer term.

This is the statutory limit determined under section 3 (1) of the Local Government Act 2003. The Government retains an option to control either the total of all councils' plans, or those of a specific council, although this power has not yet been exercised.

The final prudential indicator in this set is the liability benchmark. It tracks the projected situation were we to use up all of our available funds ahead of borrowing. It shows the funding requirement we currently have (CFR) and how we are projecting that into the future and how much of that could be funded by usable reserves should we choose to do so. It considers our balance sheet working capital in the form of debtors and creditors, plus a liquidity allowance which we have set around the balance we intend to maintain in pooled funds till they recover their capital value.

The liability benchmark should then show the level of external funding required. Our estimated borrowing is within this indicator showing that we are making good use of internal borrowing before going externally. While it shows that if we are unable to recover the capital value of our currently invested funds, we may have to increase our external borrowing, it is important to note that working capital balances are very difficult to project accurately far in advance and this indicator is reviewed quarterly and reported to the Audit & Governance Committee in the Treasury Management report.

What it does show is that our expected external borrowing levels are justified and prudent. The liquidity allowance of £14m allows us to hold our current treasury investments pending capital recovery and also keeps us above the £10m threshold required to qualify as a professional investor under MiFiD 2.

#### ***Liability Benchmark***

	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m
Capital Financing Requirement (CFR)	32.88	33.46	31.40	29.01	26.69
Less usable reserves	(37.19)	(33.74)	(26.19)	(18.12)	(13.70)
Less working capital	(14.01)	(14.71)	(13.97)	(15.37)	(13.84)
Net loans requirement	(18.32)	(15.00)	(8.77)	(4.48)	(0.85)
Plus liquidity allowance	14.00	14.00	14.00	14.00	14.00
Liability Benchmark	(4.32)	(1.00)	5.23	9.52	13.15

#### **Borrowing Strategy**

The Council is likely to enter into debt before the end of 2027/28 to fund the replacement of the waste vehicle fleet and other planned capital expenditure which is demonstrated by the table above.

The Council may need to convert some of its current internal borrowing into external borrowing, providing this does not exceed the authorised limit but there are no current plans to borrow in advance of need.

The treasury management function ensures that the Council's cash is organised in accordance with the relevant professional codes, so that sufficient cash is available to meet service activity. This will

involve both the organisation of the cash flow and, where capital plans require, the organisation of appropriate borrowing facilities.

The Council's chief objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The flexibility to renegotiate loans, should the Council's long-term plans change, is a secondary objective.

The Council's borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio. A mixture of short term and long term borrowing will be used as determined by the medium to long term expectations on interest rates.

While very short term requirements may involve borrowing from other local authorities, if longer term loans were considered appropriate, the preferred option would be to use the Public Works Loan Board (PWLB). The Council will however consider long-term loans from other sources including banks, pensions and local authorities, and will investigate the possibility of issuing bonds and similar instruments, in order to lower interest costs and reduce over-reliance on one source of funding in line with the CIPFA Code.

PWLB loans are no longer available to local authorities planning to buy investment assets primarily for yield but the Council's investment strategy aims to find investments within the local area that deliver the Council's priorities and are compliant with the PWLB requirements.

#### **Sources of borrowing:**

The approved sources of long-term and short-term borrowing are:

- HM Treasury's PWLB lending facility (formerly Public Works Loan Board)
- any institution approved for investments (see below)
- any other bank or building society authorised to operate in the UK
- any other UK public sector body
- UK public and private sector pension funds (except Oxfordshire County Council Pension Fund)
- capital market bond investors
- UK Municipal Bonds Agency plc and other special purpose companies created to enable local Council bond issues
- Community bonds

In addition, capital finance may be raised by the following methods that are not borrowing:

- leasing
- sale and leaseback

**Municipal Bonds Agency:** UK Municipal Bonds Agency plc was established in 2014 by the Local Government Association as an alternative to the PWLB. It issues bonds on the capital markets and lends the proceeds to local authorities. This is a more complicated source of finance than the PWLB for two reasons: borrowing authorities will be required to provide bond investors with a guarantee to refund their investment in the event that the agency is unable to for any reason; and there will be a lead time of several months between committing to borrow and knowing the interest rate payable. Any decision to borrow from the Agency will therefore be the subject of a separate report to full Council.

**Short-term and variable rate loans:** These loans leave the Council exposed to the risk of short-term interest rate rises and are therefore subject to the limit on the net exposure to variable interest rates in the treasury management indicators below.

#### Interest Rate Risk

	Limit £k
Upper limit on one year revenue impact of a 1% rise in interest rates	350
Upper limit on one year revenue impact of a 1% fall in interest rates	(350)

We are also required to set upper and lower limits for the maturity structure of any borrowing. The reality is that the period of the loan will be determined by the optimum affordability based on the cashflows delivered by the project but should not exceed the life of the underlying asset it is funding.

Maturity structure of borrowing	Upper Limit	Lower Limit
Under 12 months	100%	0%
12 months and within 24 months	100%	0%
24 months and within 5 years	100%	0%
5 years and within 10 years	100%	0%
10 years and within 30 years	100%	0%
30 years and above	100%	0%

#### Treasury Investment Strategy

The Council holds invested funds, representing income received in advance of expenditure plus balances and reserves held.

#### Objectives

Both the CIPFA Code and the Communities and Local Government (CLG) Guidance require the Council to invest its treasury funds prudently, and to have regard to the security and liquidity of its investments before seeking the highest rate of return, or yield. The Council's objective when investing money is to strike an appropriate balance between risk and return, balancing the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income. Where

balances are expected to be invested for more than one year, the Council will aim to achieve a total return that is equal to or higher than the prevailing rate of inflation, in order to maintain the spending power of the sum invested.

### **Ethical Investment Approach**

While the Council's primary investment priorities remain security, liquidity, and yield in accordance with the CIPFA Code, the Council recognises the importance of responsible investment practices.

Therefore:

- The Council will incorporate ESG considerations into its investment decisions where this does not conflict with its statutory obligations and primary objectives. Ethical considerations will not override the requirement to ensure security and liquidity, but they will form an equal part of the evaluation process when selecting investment instruments and counterparties.
- Preference will be given, where possible, to counterparties and financial institutions that demonstrate strong ESG credentials, such as commitments to sustainability, ethical governance, and social responsibility.

For any new investment in pooled funds, the Council will avoid any direct or indirect investment in organisations whose primary activities include:

- Fossil fuel extraction and combustion
- Support for oppressive regimes
- Manufacture or sale of armaments and weapon systems
- Gambling operations
- Pornography
- Tobacco production or distribution
- Provision of high-cost, short-term ("pay-day") loans

In conjunction with the priorities of the CIPFA Code, the Council will actively seek opportunities to invest in organisations or financial products that prioritise:

- Renewable energy generation and technologies
- Green and sustainable investment products
- Social housing and low-carbon housing initiatives

In April 2025, the Council showed its commitment to ethical investing by placing funds in a new Money Market Fund with HSBC. Specifically, their Sterling ESG Liquidity Fund. This fund prioritises the safety of the Council's money while also taking account of ESG factors.

### Strategy

Given the relatively low returns from short-term unsecured bank investments, the Council, in previous years, diversified into more secure and/or higher yielding asset classes and this strategy will be maintained through 2026/27. The majority of the Council's current surplus cash is invested in money market funds and pooled funds.

**Approved counterparties:** The Council may invest its surplus funds with any of the counterparty types in the table below, subject to the cash limits (per counterparty) and the time limits shown.

### Treasury investment counterparties and limits

Sector	Time Limit	Counterparty Limit	Sector Limit
The UK Government	50 years	Unlimited	n/a
Local Authorities	3 years	£15m	Unlimited
Other Government Entities	25 years	£4m	Unlimited
Secured investments*	25 years	£10m	Unlimited
Banks (unsecured)*	13 months	£3m	£10m
Building societies (unsecured)*	13 months	£2m	£5m
Registered providers (unsecured)*	5 years	£3m	£5m
Money market funds*	n/a	£5m	Unlimited
Strategic pooled funds	n/a	£5m	£25m
Real estate investment trusts	n/a	£3m	£5m
Other investments*	5 years	£5m	£10m

\*Treasury Management investments will only be made with entities whose lowest published long term rating is no lower than A-

**Minimum Credit rating** Treasury investments in the sectors marked with an asterisk will only be made with entities whose lowest published long-term credit rating is no lower than A-. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be taken into account. For entities without published credit ratings, investments may be made where external advice indicates the entity to be of similar credit quality.

**Government:** Loans, bonds and bills issued or guaranteed by national governments, regional and local authorities and multilateral development banks. These investments are not subject to bail-in, and there is generally a lower risk of insolvency, although they are not zero risk. Investments with the UK Government are deemed to be zero credit risk due to its ability to create additional currency and therefore may be made in unlimited amounts for up to 50 years.

**Secured Investments:** Investments secured on the borrower's assets, which limits the potential losses in the event of insolvency. The amount and quality of the security will be a key factor in the investment decision. Covered bonds and reverse repurchase agreements with banks and building societies are exempt from bail-in. Where there is no investment specific credit rating, but the collateral upon which the investment is secured has a credit rating, the higher of the collateral credit rating and the counterparty credit rating will be used. The combined secured and unsecured investments with any one counterparty will not exceed the cash limit for secured investments.

**Banks and building societies (unsecured):** Accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies, other than multilateral development banks. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing or likely to fail. See below for arrangements relating to operational bank accounts.

**Registered providers (unsecured):** Loans to, and bonds issued or guaranteed by, registered providers of social housing or registered social landlords, formerly known as housing associations. These bodies are regulated by the Regulator of Social Housing (in England), the Scottish Housing Regulator, the Welsh Government and the Department for Communities (in Northern Ireland). As providers of public services, they retain the likelihood of receiving government support if needed. If the Registered Provider has no credit rating, then due diligence checks through our external treasury advisors will be conducted beforehand.

**Money market funds:** Pooled funds that offer same-day or short notice liquidity and very low or no price volatility by investing in short-term money markets. They have the advantage over bank accounts of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a small fee. Although no sector limit applies to money market funds, the Council will seek to diversify its liquid investments over a variety of providers to ensure access to cash at all times.

**Strategic Pooled funds:** Bond, equity and property funds offer enhanced returns over the longer term but are more volatile in the short term. These allow the Council to diversify into asset classes other than cash without the need to own and manage the underlying investments. Because these funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the Council's investment objectives will be monitored regularly.

**Real estate investment trusts (REITs):** Shares in companies that invest mainly in real estate and pay the majority of their rental income to investors in a similar manner to pooled property funds. As

with property funds, REITs offer enhanced returns over the longer term but are more volatile especially as the share price reflects changing demand for the shares as well as changes in the value of the underlying properties. Investments in REIT shares cannot be withdrawn but can be sold on the stock market to another investor.

**Other investments:** This category covers treasury investments not listed above, for example unsecured corporate bonds and company loans. Non-bank companies cannot be bailed-in but can become insolvent placing the Council's investment at risk. This is reflected in the lower time and sector limits. Additional due diligence and monitoring would be required in these instances.

**Operational bank accounts:** The Council banks with Lloyds (Lloyds Banking Group). On adoption of this Strategy, it will meet the minimum credit criteria of A- (or equivalent) long term. It is the Council's intention that even if the credit rating of Lloyds Bank falls below the minimum criteria A- the bank will continue to be used for short term liquidity requirements (overnight and weekend investments) and business continuity arrangements. This would of course be reviewed should the credit rating fall significantly.

**Policy Investments:** The Council provides cash-flow cover for third-party organisations linked to the Council. The following limit is set for 2026/27:-

- Publica Group - £500,000 up to one year duration
- Ubico - £500,000 up to one year duration

**Risk assessment and credit ratings:** Credit ratings are obtained and monitored by the Council's treasury advisers, who will notify changes in ratings as they occur. Where an entity has its credit rating downgraded so that it fails to meet the approved investment criteria then:

- no new investments will be made,
- any existing investments that can be recalled or sold at no cost will be, and
- full consideration will be given to the recall or sale of all other existing investments with the affected counterparty.

Where a credit rating agency announces that a credit rating is on review for possible downgrade (also known as "rating watch negative" or "credit watch negative") so that it may fall below the approved rating criteria, then only investments that can be withdrawn on the next working day will be made with that organisation, and avoided completely, if possible, until the outcome of the review is announced. This policy will not apply to negative outlooks, which indicate a long-term direction of travel rather than an imminent change of rating.

**Other information on the security of investments:** The Council understands that credit ratings are good, but not perfect, predictors of investment default. Full regard will therefore be given to other available information on the credit quality of the organisations in which it invests, including financial statements, information on potential government support and reports in the quality financial press and analysis and advice from the Council's treasury management adviser. No investments will be



made with an organisation if there are substantive doubts about its credit quality, even though it may otherwise meet the credit rating criteria.

When deteriorating financial market conditions affect the creditworthiness of all organisations, this is not generally reflected in credit ratings but can be seen in other market measures. In these circumstances, the Council will restrict its investments to those organisations of higher credit quality and reduce the maximum duration of its investments to maintain the required level of security. The extent of these restrictions will be in line with prevailing financial market conditions. If these restrictions mean that insufficient commercial organisations of high credit quality are available to invest the Council's cash balances, then the surplus will be deposited with the UK Government, via the Debt Management Office or invested in government treasury bills for example. This may cause investment returns to fall but would protect the principal sum invested.

#### **Investment limits:**

The Council's forecast revenue reserves available to cover investment losses are £37.19 million on 31st March 2026. In order that no more than 20% of available reserves will be put at risk in the case of a single default, the maximum that will be lent to any one organisation (other than the UK Government and registered providers) will not exceed £7.4 million. A group of banks under the same ownership will be treated as a single organisation for limit purposes. Limits will also be placed on fund managers, investments in brokers' nominee accounts, foreign countries and industry sectors as below. Investments in pooled funds and multilateral development banks do not count against the limit for any single foreign country since the risk is diversified over many countries.

	<b>Cash limit</b>
Any single organisation, except the UK Central Govt	£5m each
UK Central Govt	unlimited
Any group of organisations under the same ownership	£5m per group
Any group of pooled funds under the same mgmt	£5m per manager
Real Estate Investment Trusts (REITS)	£3m max per REIT
Foreign countries	£1m per country
Registered providers	£5m in total
Unsecured investments with building societies	£2m in total per BS
Money Market Funds	£5m per MMF

Limits on long-term investments are set by reference to the Council's medium term financial plan and cash flow forecast.

#### **Treasury Management Indicators**

The Council measures and manages its exposures to treasury management risks using the following indicators.

**Security:** The Council has adopted a voluntary measure of its exposure to credit risk by monitoring the value-weighted average credit rating of its investment portfolio. This is calculated by applying a score to each investment (AAA=1, AA+=2, etc.) and taking the arithmetic average, weighted by the size of each investment. Unrated investments are assigned a score based on their perceived risk.

**Credit Risk Indicator**

	<u>Rating</u>
Portfolio Average Credit Target	A-
Portfolio Credit Risk at 31st December 2025	A+

The Council has adopted a voluntary measure of its exposure to liquidity risk by monitoring the amount of cash available to meet unexpected payments within a rolling 3 month period without borrowing.

<u>Liquidity Risk indicator</u>	<u>Target</u>
Total cash available within 3 months	£5m

**Interest rate exposures:** This indicator is set to control the Council's exposure to interest rate risk. The upper limits on fixed and variable rate interest rate exposures, expressed as the proportion of net principal borrowed will be:

	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>
Upper limit on fixed interest rate exposure	100%	100%	100%
Upper limit on variable interest rate exposure	100%	100%	100%

Fixed rate investments and borrowings are those where the rate of interest is fixed for at least 12 months, measured from the start of the financial year or the transaction date if later. All other instruments are classed as variable rate. The table above reflects the fact that, at time of writing, we have no current borrowing and that any future borrowing would be recommended on its merit and suitability as the need arose. The Council's preference is not to undertake variable rate borrowing over long periods of time.

**Principal sums invested for periods longer than 364 days:** The purpose of this indicator is to quantify and control cash tied up for longer than the current financial year. Penalties may be incurred for money withdrawn early but for the reasons explained above, longer term investment opportunities are likely to need to be held where they are in the short to medium term to avoid crystallising capital losses. Although removing funds early potentially risks a variation in capital value, in most cases the money can be withdrawn in around a week and the returns that can be earned in the meantime are significant. Where funds are known to be needed, they would not be placed in long

term funds but in the absence of firm timescales, it is beneficial to the Council to earn as much on the available funding as possible, within the constraints in the tables above.

**Principal sums invested for periods longer than a year**

	2026/27	2027/28	2028/29	2029/30
Limit on principal invested > year	£15m	£15m	£15m	£15m
Treasury invested with no fixed maturity date	£15m	£15m	£15m	£15m

The limits on the long-term principal sum invested to final maturities beyond the period end will be:

Price risk indicator	2026/27	2027/28	2028/29	No fixed date
Limit on principal invested beyond year end	£15m	£15m	£15m	£15m

**Other Items**

There are a number of additional items that the Council is obliged by CIPFA or CLG to include in its Treasury Management Strategy.

**Policy on the use of financial derivatives:** Local authorities have previously made use of financial derivatives embedded into loans and investments both to reduce interest rate risk (e.g. interest rate collars and forward deals) and to reduce costs or increase income at the expense of greater risk (e.g. Lender Option Borrower Option (LOBO) loans and callable deposits). The general power of competence in Section 1 of the *Localism Act 2011* removes much of the uncertainty over local authorities' use of standalone financial derivatives (i.e. those that are not embedded into a loan or investment).

The Council will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of the financial risks that the Council is exposed to. Additional risks presented, such as credit exposure to derivative counterparties, will be taken into account when determining the overall level of risk. Embedded derivatives, including those present in pooled funds and forward starting transactions, will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy.

Financial derivative transactions may be arranged with any organisation that meets the approved investment criteria, assessed using the appropriate credit rating for derivative exposures. An

allowance for credit risk calculated using the methodology in the Treasury Management Practices document will count against the counterparty credit limit and the relevant foreign country limit.

**Miffid 2:** Is a legislative framework instituted by the European Union to regulate the financial markets and improve protections for investors. This Council has elected for Professional Client Status which means that to be able to invest in certain investments, it must hold a minimum of £10m in investments. If this falls below the minimum level, then access to certain financial market instruments would not be available to this Council. This threshold will be monitored and taken into consideration when evaluating whether to borrow externally or cash in an investment.

**Investment training:** The needs of the Council's treasury management staff for training in investment management are assessed annually as part of the staff appraisal process, and additionally when the responsibilities of individual members of staff change. Staff will regularly attend training courses, seminars and conferences provided by Arlingclose, CIPFA and other such organisations.

**Investment advisers:** The Council appointed Arlingclose Limited as treasury management advisers through a tender process in February 2023. The level of desired treasury support has been increased to reflect the greater complexity of managing our cash balances and the dynamic nature of global markets.

## **Arlingclose Limited Economic Forecast December 2025**

The Bank of England cut interest rates in December as expected. However, even though recent economic data has been weak, the Monetary Policy Committee (MPC) meeting notes show that policymakers are cautious about inflation and how quickly they should cut rates further. The vote was very close (5-4), which means it might be harder to get more rate cuts than people thought, even though inflation could hit the 2% target in 2026.

Government policies and technical factors will help bring inflation down in 2026, along with slow economic growth and a weaker job market. But some policymakers worry that businesses and households still expect prices to rise, which could keep inflation higher for longer. Expectations fell slightly in December but are still above the 2% target at 3.5%.

These concerns seem a bit out of step with current data: inflation dropped to 3.2% in November, wage growth is slowing, unemployment is at its highest since the pandemic, and the economy shrank in October. Business surveys show slightly better activity in December but also suggest that weakness before the Budget was not just temporary. Overall, the trend points to tough economic conditions affecting prices and wages.


Risks for growth and inflation are mostly on the downside, which could mean lower interest rates than expected. But the minutes suggest it will be harder to cut rates below 3.25%, and short-term risks for higher rates have grown. Still, inflation expectations should fall naturally as headline inflation drops.

Investors have eased pressure on the UK government after the Budget, with long-term borrowing costs slightly lower than in late summer. However, heavy borrowing worldwide, the UK issuing more short-term debt, and doubts about fiscal plans will keep short- and medium-term borrowing costs higher than interest rate expectations alone would suggest.

	Current	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28	Dec-28
<b>Official Bank Rate</b>													
Upside risk	0.00	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Central Case	3.75	3.50	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
Downside risk	0.00	0.00	-0.25	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50
<b>3-month money market rate</b>													
Upside risk	0.00	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Central Case	3.82	3.55	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.35	3.35	3.35
Downside risk	0.00	0.00	-0.25	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50
<b>5yr gilt yield</b>													
Upside risk	0.00	0.40	0.45	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	3.96	3.85	3.80	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.80	3.80	3.80
Downside risk	0.00	-0.50	-0.60	-0.70	-0.80	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85
<b>10yr gilt yield</b>													
Upside risk	0.00	0.40	0.45	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	4.52	4.40	4.35	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.35	4.35	4.35
Downside risk	0.00	-0.50	-0.60	-0.70	-0.80	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85
<b>20yr gilt yield</b>													
Upside risk	0.00	0.40	0.45	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	5.16	5.00	4.95	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.95	4.95	4.95
Downside risk	0.00	-0.50	-0.60	-0.70	-0.80	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85
<b>50yr gilt yield</b>													
Upside risk	0.00	0.40	0.45	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	4.74	4.65	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.65	4.65	4.65
Downside risk	0.00	-0.50	-0.60	-0.70	-0.80	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85

PWLB Standard Rate (Maturity Loans) = Gilt yield + 1.00%; PWLB Certainty Rate (Maturity Loans) = Gilt yield + 0.80%  
PWLB HRA Rate (Maturity Loans) = Gilt yield + 0.40%; National Wealth Fund Rate (Maturity Loans) = Gilt yield + 0.40%

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 <b>WEST OXFORDSHIRE DISTRICT COUNCIL</b>	<b>WEST OXFORDSHIRE DISTRICT COUNCIL</b>
Name and date of Committee	<b>OVERVIEW AND SCRUTINY COMMITTEE – 4 FEBRUARY 2026</b>
Subject	<b>WEST OXFORDSHIRE NATURE RECOVERY PLAN UPDATE</b>
Wards affected	All
Accountable member	Cllr Andrew Prosser, Executive Member for Climate Change and Nature Recovery Email: <a href="mailto:andrew.prosser@westoxon.gov.uk">andrew.prosser@westoxon.gov.uk</a>
Accountable officer	Chris Hargraves, Head of Planning Email: <a href="mailto:chris.hargraves@westoxon.gov.uk">chris.hargraves@westoxon.gov.uk</a>
Report author	Melanie Dodd, Principal Ecologist Email: <a href="mailto:melanie.dodd@westoxon.gov.uk">melanie.dodd@westoxon.gov.uk</a>
Summary/Purpose	To provide a progress update on the delivery of the Council's Nature Recovery Plan (2024 – 2030) and an outline of the requirement to publish a report on the implementation of the Council's statutory biodiversity duty for the reporting period 12 <sup>th</sup> February 2024 to 1 <sup>st</sup> January 2026.
Annexes	No
Recommendation(s)	That Overview and Scrutiny Committee resolves to: <ol style="list-style-type: none"> <li>1. Note the progress made in delivering the Nature Recovery Plan (2024 – 2030); and</li> <li>2. Note the requirement to publish a report on the Council's implementation of the statutory biodiversity duty within 12 weeks of the end of the reporting period (26<sup>th</sup> March 2026).</li> </ol>
Corporate priorities	<ul style="list-style-type: none"> <li>• Putting Residents First</li> <li>• A Good Quality of Life for All</li> <li>• A Better Environment for People and Wildlife</li> <li>• Responding to the Climate and Ecological Emergency</li> <li>• Working Together for West Oxfordshire</li> </ul>
Key Decision	No

Exempt	No
Consultees/ Consultation	Tatiana Bell, Nature Recovery Officer Leighton Simmons, Senior Ecologist HannAah Kenyon, Climate Change Manager

## 1. EXECUTIVE SUMMARY

- 1.1 This report summarises the actions taken to implement the Council's Nature Recovery Plan (2024 – 2030) since April 2025. It follows on from the progress report presented to Overview and Scrutiny on 16<sup>th</sup> April 2025 and is the second such report.
- 1.2 This report also outlines how this links to the requirement to publish a report on the Council's implementation of the statutory biodiversity duty in accordance with Defra guidance.

## 2. BACKGROUND

- 2.1 In 2019 West Oxfordshire District Council declared an ecological and climate emergency, and a standalone Nature Recovery Plan (2024 – 2030)<sup>1</sup> was adopted by the Council on 14<sup>th</sup> February 2024<sup>2</sup>.
- 2.2 The Nature Recovery Plan links to two of the Council's corporate priorities – 'Creating a better environment for people and wildlife' and 'Responding to the climate and ecological emergency'. It also indirectly links to the priority 'Enabling a good quality of life for all' as the natural world affects water and air quality and is a wellbeing resource.
- 2.3 The Nature Recovery Plan is broken down into three themes as follows and includes specific actions to support nature recovery across the district to 2030.
  1. Facilitating communities and partnerships for landscape-scale nature recovery;
  2. Protecting and improving existing biodiversity on sites owned and managed by the Council; and
  3. Safeguarding biodiversity through policies and new development.
- 2.4 Section 3 below outlines the progress that has been made against the specific actions identified under these three main themes.
- 2.5 This report also explains how the Council is complying with its statutory biodiversity duty under Section 40 of the Natural Environment and Rural Communities Act 2006, which was strengthened by the Environment Act 2021.
- 2.6 Under this legislation, the Council is required to publish a report on action taken to address the biodiversity duty, including statutory Biodiversity Net Gain (BNG), up to 1st January 2026 (the end of the first reporting period as defined by Defra). Reporting will thereafter be required every 5 years.

<sup>1</sup> <https://www.westoxon.gov.uk/media/nvtbk0ob/nature-recovery-plan-2024-to-2030.pdf>

<sup>2</sup> <https://meetings.westoxon.gov.uk/ieDecisionDetails.aspx?AllId=4220>



- 2.7 In line with Defra guidance<sup>3</sup>, the Council can set the start of this reporting period. This will be from 12<sup>th</sup> February 2024 when statutory Biodiversity Net Gain for major developments in England was introduced and close to when the Nature Recovery Plan was formally adopted (14<sup>th</sup> February 2024). This means that it aligns with the requirement to provide details on the implementation of BNG as part of the biodiversity duty report.

### 3. MAIN POINTS (PROGRESS WITH THE NATURE RECOVERY STRATEGY TO DATE)

- 3.1 Good progress has been made in relation to nature recovery in West Oxfordshire since the Council's Nature Recovery Plan was adopted in February 2024.
- 3.2 Officers use a project tracker to ensure actions are delivered in line with the priorities of the adopted plan and meet monthly with the Executive Member for Climate Action and Nature Recovery to discuss progress.
- 3.3 Projects have been prioritised where they fulfil a statutory requirement, are externally funded and/or strengthen partnership working and empower local communities and organisations to ensure progress within existing available resources.
- 3.4 The following progress update is ordered by the themes and objectives of the Council's Nature Recovery Plan.

### 4. Facilitating communities and partnerships for landscape-scale nature recovery

- a) Collaborate with councils, regional and local partners to identify and deliver strategic opportunities for the restoration of natural ecosystems, improving habitat connectivity, wildlife corridors and nature-based solutions in land-use management*

#### Service Level Agreements

- 4.1 The Council currently has three Service Level Agreements (SLAs) in place relating to nature recovery actions – the Evenlode Catchment Partnership, Wild Oxfordshire, and the Wychwood Forest Trust. These started in April 2024 and are managed between the Council's Ecology and Communities teams.
- 4.2 The SLAs are now in Year 2. Mid-year reports were received in November 2025 and progress review meetings have been held, with support from the WODC Community Funding Officer.
- 4.3 **Evenlode Catchment Partnership (ECP)** – the Council is a key partner, and officers continue to attend regular meetings, including as a member of the Steering Group. The catchment management plans and priorities for the coming 5 years are under review. The annual funding provided by the Council covers the core function of the partnership, which enables the ECP to implement projects with co-benefits for flood alleviation and nature recovery.
- 4.4 **Wild Oxfordshire** provides ecological advice and support to parishes and community groups in West Oxfordshire, and a regular 6-weekly meeting has been arranged to foster a close

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<sup>3</sup> <https://www.gov.uk/guidance/reporting-your-biodiversity-duty-actions>

working relationship and to increase collaboration for projects and events. Since April 2025, 24 groups have been supported, and 5 community training events have been held.

- 4.5 Wychwood Forest Trust (WFT)** works with communities to protect and restore habitats and advise local landowners and organisations on ecology and conservation. The Trust are due to sign a lease agreement with the Council for Barnes Meadow (formerly land of Eton College) alongside an initial short term management plan. Their work spans a wide range of activities, but due to lack of capacity and staff turnover issues in 2024-25, most of the workload fell to the CEO. One of the key projects, the “*Windrush in Witney*” has stalled, but we have been assured that this is scheduled for 2026 (further details in 4.6 below). As such, the SLA objectives were reviewed by officers (Oct 2025), and additional projects were agreed (Dec 2025). These are: Jubilee Way Witney (hedgerow laying by WFT volunteers), initial set-up for a new Millennium Woodland Management Project and Foxburrow Wood.

#### Windrush in Witney Project

- 4.6** As mentioned above, the submission of the development bid to the National Lottery has been further delayed. Unfortunately, due to the reasons outlined above, the WFT has not been able to progress this project as it would have liked. Officers have regular meetings with the WFT CEO to maintain momentum and a meeting with partners is due to take place in February 2026 to review the current situation and ensure that the project remit is still fit for purpose. The aim is to submit the development bid to the National Lottery Heritage Fund in Year 3 of the SLA (2026-27) to ensure the project is underway before Local Government Reorganisation.

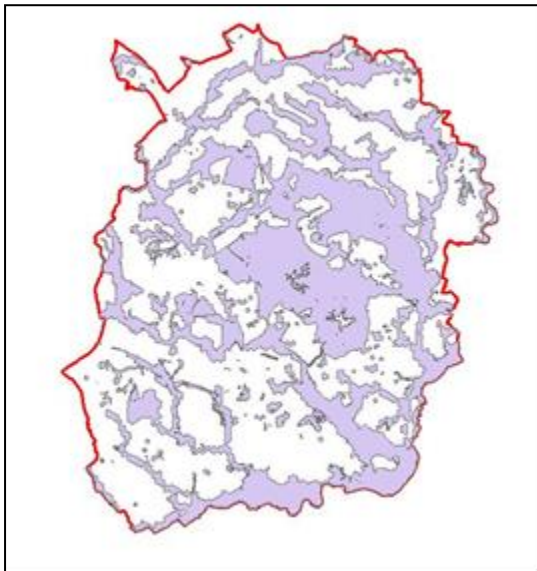
#### Oxfordshire Local Nature Recovery Strategy (LNRS)

- 4.7** After almost 2 years in development, the Oxfordshire LNRS<sup>4</sup> was published on 12<sup>th</sup> November 2025 by Oxfordshire County Council with the endorsement of all the supporting authorities.
- 4.8** WODC officers had an integral role in the creation of the strategy through the steering group, technical sub-groups and through the public consultation process.
- 4.9** The Council were the first supporting authority to endorse the LNRS at their Executive meeting on 10<sup>th</sup> September 2025. Shortly before this, a meeting was held to explain the map and LNRS structure with Executive Members and a subsequent wider Member Briefing about the LNRS took place on 4<sup>th</sup> December 2025.
- 4.10** The LNRS contains 4 elements, a description of the strategy area, statement of biodiversity priorities, species priority list (e.g. Water vole and Black poplar) and local habitat map. It sets out how and where actions could be taken to create a more resilient ecological network with wider benefits for both people and wildlife. Additionally, the strategy offers recommended actions to be taken in the wider countryside to improve the natural environment across the county.

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<sup>4</sup> <https://www.oxfordshire.gov.uk/residents/environment-and-planning/local-nature-recovery-strategy-lnrs>

- 4.11 The local habitat map is an online and interactive tool that shows existing “*areas of particular importance for biodiversity*” and “*areas that could become particularly important for biodiversity*”. These priority locations are the basis for creating a nature recovery network in Oxfordshire. The nature recovery network covers around 40% of West Oxfordshire (as depicted in the image below taken from the GIS map layer).



- 4.12 The focus has now moved into the ‘transition to delivery’ stage of the strategy and WODC officers have fed into the discussions about how this can best be taken forward.
- 4.13 The statutory duty to “have regard” to the LNRS as part of the planning process has been recognised and has been used to inform the local plan review, including the Preferred Policy Options Paper and in the separate Spatial Options consultation. It is anticipated that where development is close to, or in an area identified within the LNRS mapped network, opportunities for nature recovery will be identified, such as the creation of specific habitats or contribution towards off-site enhancements. This could be achieved through onsite and offsite BNG.
- 4.14 The publication of the LNRS means that it is now the basis for the “*strategic significance*” multiplier in the BNG metric calculations. Any habitat creation and enhancements provided within development sites or habitat banks that specifically relate to potential measures within the LNRS will receive a slight uplift in number of units. This has been communicated to developers via the WODC website and direct to all those who still need to discharge the statutory planning condition.
- 4.15 The LNRS is being used as a reference to inform the Ecology Team’s specialist comments on planning applications, particularly about BNG to ensure that the new statutory duty is met. The use of the LNRS will be covered in the ongoing training being provided to the Development Management team on BNG and other ecological issues.

Climate adaptation project

- 4.16 Priority actions from the Climate Change Adaptation Route Map for Oxfordshire 2025-2030<sup>5</sup> have been implemented with partner authorities, stakeholders and communities, including leading on the embedding of climate resilience into existing plans, strategies and policies. For example, wider environmental benefits arising from the implementation of nature recovery actions were added to the Oxfordshire LNRS.
- 4.17 The WODC Climate Team will continue to lead on implementing actions from the Route Map with partners, including developing and sharing case studies and resource materials with communities to help us prepare for climate impacts.
- 4.18 WODC is the Oxfordshire climate adaptation champion over the next year and will actively promote climate resilience across the county.
- 4.19 The project is ongoing, and it is expected that this will continue post- local government reorganisation.

#### Working with Town and Parish Councils/Meetings

- 4.20 Numerous emails and climate and nature bulletins have been circulated over the last 2 years offering support to town and parish councils/meetings from both WODC and Wild Oxfordshire.
- 4.21 In October 2025, a Town and Parish survey asking for details relating to the statutory biodiversity duty and climate action was first sent out with subsequent reminders. To date, there have been 11 responses, with 6 requesting additional support to create their Biodiversity Duty Policies.
- 4.22 Due to the low response rate to the survey, online research was undertaken and revealed that a total of 21 town/parish councils/meetings in West Oxfordshire have published biodiversity policies.
- 4.23 The focus for 2026 will be on assisting the 6 town/parishes that have requested support in partnership with Wild Oxfordshire's community ecology team as well as continuing to support other town/parish councils/meetings more broadly. This will be in line with the Community Town and Parish Nature Recovery Guide<sup>6</sup> (published March 2024).

#### Coronation Community Orchard Scheme

- 4.24 The scheme was funded by the Coronation Living Heritage Fund (CLHF) in 2023 and was due to finish in March 2025, and, as previously reported, Defra granted an extension to 31<sup>st</sup> March 2026.
- 4.25 Following large promotion efforts from both the Ecology and Communications teams, a further 9 orchard applications have been submitted and are in various stages of completion in this third, and final, round of applications.
- 4.26 Permission was also granted by CLHF for pruning workshops to be provided to successful applicants, increasing awareness and understanding of management techniques. Two

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<sup>5</sup> <https://data.oxfordshire.gov.uk/wp-content/uploads/2025/03/Climate-Change-Adaptation-Route-Map-for-Oxfordshire.pdf>

<sup>6</sup> [https://cdn.prod.website-files.com/62602eef03c83769e0539df4/66191d1dc3c59118c39d57c1\\_community%20town%20and%20parish%20guide%20to%20nature%20recovery.pdf](https://cdn.prod.website-files.com/62602eef03c83769e0539df4/66191d1dc3c59118c39d57c1_community%20town%20and%20parish%20guide%20to%20nature%20recovery.pdf)

workshops (one for young and one for older orchards) have been arranged for February 2026.

- 4.27** There is a contingency plan for any remaining funds (agreed with CLHF) to offer ongoing training and support for successful applicants during the summer and autumn of 2026. This will enhance the orchards that have been planted by creating and managing wildflower meadows as the “understorey” beneath the trees.

***b) Improve understanding of the district habitats and enhancement opportunities***

Oxfordshire Local Wildlife Sites Project

- 4.28** The Local Wildlife Sites (LWS) Project has been funded by WODC through an annual SLA with the Thames Valley Environmental Records Centre (TVERC) and a contribution to the Berkshire, Buckinghamshire and Oxfordshire Wildlife Trust (BBOWT) for many years.
- 4.29** LWS are non-statutory designated sites for biodiversity, which gain a degree of protection from development through local plan policy.
- 4.30** There are 102 LWS in West Oxfordshire totalling 1,761.8 hectares . The area has increased by 24.7ha since 2024.
- 4.31** The proportion of ‘Local Sites’ (including LWS and local geological sites) in England where positive conservation management is being implemented or was implemented in the last 5 years is one of the national biodiversity indicators.<sup>7</sup> In 2024-25, 48% of Local Sites were in positive management in West Oxfordshire.
- 4.32** The Oxfordshire LWS project was reviewed during 2025 to enhance the outcomes for nature recovery, including providing additional support to landowners on management, and LPAs have been asked to match the increased funding need.
- 4.33** TVERC are responsible for the survey, assessment and selection of LWS and aim to survey each site once every 10 years. There is a backlog of sites to be assessed and selected, which is also being addressed as part of the funding considerations.
- 4.34** The recently received TVERC 2024-25 annual report confirms that 13 LWS were surveyed and assessed against the selection criteria.
- 4.35** BBOWT are responsible for the provision of management advice to the owners of LWS.

Wildlife Data

- 4.36** TVERC provide twice yearly updates of wildlife data to WODC under their annual SLA. This incorporates data on LWS, local geological sites, priority habitats, protected and notable species and invasive non-native species.
- 4.37** The updates are received by the Ecology and GIS teams and reported on through the Council’s Annual Monitoring Report (AMR) produced by the Planning Policy Team.
- 4.38** TVERC’s 2024-25 annual report confirms that 270,102 new records were added to their database, of which 16,268 were in West Oxfordshire, and they processed 113 data search enquiries in the district.

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<sup>7</sup> <https://www.gov.uk/government/statistics/england-biodiversity-indicators/16-local-sites-under-positive-conservation-management>

*c) Work across Council departments to link the objectives of the Plan with other Council Plan (2023-2027) priorities*

Tackling inequalities through nature recovery project

- 4.39** This project is in its 2<sup>nd</sup> year with funding provided by Public Health and is directed towards nature recovery projects in areas facing socio-economic barriers, based on the 2019 and 2025 Index of Multiple Deprivation maps. Engagement with local organisations has enabled the project outcomes to be tailored to suit local needs and build on existing relationships. The project plan timeline has been agreed for remainder of the project, including ongoing outreach work.

Nature-based carbon sequestration

- 4.40** The Innovate UK funded nature-based carbon sequestration project continued for a second year and the first phase has now been completed.
- 4.41** The Nature Recovery Officer post was part funded by the project and they were instrumental in the drafting and finalising of reports and attended regular meetings alongside Climate Officers.
- 4.42** A final presentation was given to Innovate UK on 15<sup>th</sup> December 2025, and the final documents are published on the OLNP website<sup>8</sup>.

Potential for other Council Service Areas to take forward nature recovery actions

- 4.43** Officers have been working in collaboration with several Council teams over the last few years to deliver biodiversity conservation and enhancement, and actions in the Nature Recovery Plan for the last 2 years, including Assets, Ubico Contract Management, Communities and Wellbeing and Climate, but there is an aspiration to share this further and build engagement and capacity within the Council to take on more projects.
- 4.44** As a way of taking this forward, a WODC Officer Nature Recovery Group will be set up to provide a place where staff from different service areas can receive training about nature recovery, the LNRS, the types of actions that they could take forward and signposting for further advice.

*d) Improve communication and community involvement*

Community outreach

- 4.45** Conservation volunteer groups have been publicised to increase awareness and invite more people to join. The monthly volunteering sessions continue at Kilkenny Lane Country Park to maintain the green space for both people and nature. Activities have included botanical surveys, seed collection, pond clearance and hedge laying.
- 4.46** The potential for a BioBlitz is in discussion with partner organisations, aiming for it to be held in May 2026 at North Leigh Common.

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<sup>8</sup> <https://www.olnp.org.uk/report-enabling-nature-based-carbon-sequestration-in-oxfordshire---innovate-uk>

- 4.47** Officers are currently working with schools on an ad-hoc basis when enquiries are submitted. Officers are in regular contact with 6 schools directly and 7 schools have taken part in the Coronation Community Orchard Scheme.
- 4.48** There have been many nature-focused community events this reporting period, which have been attended by officers. These included:
- 22<sup>nd</sup> April 2025: A River Sings film screening in Chipping Norton Town Hall (ECP)
  - 10<sup>th</sup> June 2025: Conservation Target Area Leads and Friends meeting at Long Mead Foundation, Eynsham
  - 2<sup>nd</sup> August 2025: Doughnut Economics workshop by the Oxfordshire Community Action Groups (CAG) at Asthall Manor
  - 25<sup>th</sup> October 2025: WODC Waterways Fair in the Witney Corn Exchange
  - 9<sup>th</sup> October 2025: Witney Town Council's first Eco Fair
  - 17<sup>th</sup> October 2025: Ramsden Parish Council meeting
  - 8<sup>th</sup> November 2025: Annual Town and Parish Nature Summit "*Secrets of the Soil*" in Rosehill Community Centre, Oxford
  - 12<sup>th</sup> November 2025: OLNP annual forum and LNRS launch in the Natural History Museum, Oxford
  - 28<sup>th</sup> November 2025: AGM Hailey Community Woodland

## **5. Protecting and improving existing biodiversity on sites owned and managed by the Council**

### ***a) Protect and enhance biodiversity on sites owned and managed by the Council***

#### Green space management

- 5.1** Approved land management plans for Council-owned and managed sites are being implemented, including specific actions for biodiversity. New ecological surveys and baseline Biodiversity Net Gain baseline assessments were undertaken in the spring and summer of 2025 to provide updated information and recommendations for enhancements. These are being used to inform a review of the land management plans at 5 sites as follows: Deer Park Wood, Deer Park South, Kilkenny Lane Country Park, North Leigh Common and Millers Mews Meadow, Witney.
- 5.2** Volunteer groups support the management of four of these sites.
- The Witney Woodland volunteers manage the woodland at Deer Park Wood and Deer Park South. They have expanded the orchard, put up a new owl box, installed a new information board and carried out litter picks. The group also work across other sites in Witney, for example trimming hedges and litter picks (including Bathing Place Estate).
  - The Friends of North Leigh Common manage the woodland and invasive species at the common and help restore the heathland habitat.
  - The Kilkenny Lane Country Park volunteers manage the park and undertake a range of other activities as mentioned above.



- 5.3 The management of North Leigh Common is a specific action in the Nature Recovery Plan, and this is partly funded through contributions from the Newt Conservation Partnership for the great crested newt ponds. Several site visits have been carried out, and reptile surveys are ongoing, thanks to Crocodiles of the World (CotW). The review of the land management plans referred to above will be carried out in conjunction with the volunteer group and CotW.
- 5.4 Officers fed into the Waste and Environmental Services mini-business case review on street cleansing and grounds maintenance in April 2025 to ensure that nature recovery was incorporated.

#### Woodgreen biodiversity enhancements

- 5.5 Officers monitored the biodiversity improvements that were implemented in the grounds of the Council's Woodgreen Offices during 2024/25. These included bird, bat and bee boxes, wildflower meadows, native (and neonicotinoid free) bulbs and hedgerows. The wildflower meadow has successfully established, and wooden signs were installed.
- 5.6 A poster was created to explain the ecological value of the meadow habitat beyond the flowering season, allowing the seed heads to remain as food for birds and to provide cover for insects and hedgehogs. The wildflower meadow was cut on 16<sup>th</sup> October 2025.
- 5.7 The wildflower meadows and other enhancements will continue to be monitored, and officers will liaise with the Ubico contracts manager as necessary to ensure that appropriate maintenance is implemented.

#### Road Verge Nature Reserves

- 5.8 A road verge maintenance review is underway, and the feasibility of the Council managing more Road Verge Nature Reserves is being considered in conjunction with Oxfordshire County Council, WODC Assets and Ubico.

#### Herbicide and peat

- 5.9 The Council's Nature Recovery Plan aims to completely phase out the use of glyphosate and peat, except for limited exceptions where no technical alternatives exist e.g. for the eradication of non-native invasive species.
- 5.10 The use of glyphosate on council land is being monitored by the Assets and Ecology teams in conjunction with Ubico. It is no longer being used at the Council Offices in Woodgreen, and alternatives are being trialled here with a view to expand to other areas if successful.
- 5.11 The amounts of glyphosate used (exclusively on sealed surfaces) in the last 3 years is summarised below based on the spray records received from Ubico.

Date	Amount (litres)
2023	9.6
2024	13.5
2025	12.45



- 5.12 Peat compost will no longer be used on behalf of the council and Ubico are seeking an exemption from the Environment Agency (expected March 2026) to develop a composting facility at the depot on Station Lane, as an alternative source of compost.

#### Non-Native Invasive Species

- 5.13 No Japanese knotweed control was carried out in 2025.
- 5.14 Himalayan balsam was removed by Ubico at Bishops Farm on the River Windrush, Witney and at Langel Common in 2025.

### **6. Safeguard and enhance biodiversity through policies and development**

#### ***a) Drive nature recovery through the planning and development process***

##### Staffing

- 6.1 Since 1<sup>st</sup> April 2025, nature recovery has been managed under the Council's Planning Policy Team, which comprises an ecology sub-team including 3 Full Time Equivalent (FTE) planning ecologists and 2 FTE Nature Recovery Officers.
- 6.2 The Principal Ecologist and the new Senior Ecologist (started 3<sup>rd</sup> November 2025) roles both cover 50% planning ecology and 50% nature recovery, equating to 1 FTE planning ecologist and 1 FTE Nature Recovery Officer (replacing the vacant Lead Nature Recovery Officer post).

##### Development Management

- 6.3 The Development Management and Ecology teams continue to ensure that high-integrity ecological information is submitted with planning applications.
- 6.4 The Ecology Team is consulted on the majority of planning applications where there are ecological issues (533 since August 2024, see the table in section 6.13). The information submitted with planning applications is reviewed to ensure that it is robust, appropriate and sufficient to comply with legislation, policy and best practice.
- 6.5 Planning officers are provided with regular training on protected species, sites and other issues in addition to BNG to ensure that they understand the key issues, and that they carry out basic accuracy reviews of ecological reports. This improves response time to applicants.

##### Biodiversity Net Gain (BNG)

- 6.6 BNG continues to be an area of ongoing learning and updated West Oxfordshire guidance is being prepared (to replace the interim guidance on the Council's website from 2023).
- 6.7 Specific BNG guidance was published on the council website<sup>9</sup>, defining strategic significance (re. the LNRS) and on-site significant enhancement.

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<sup>9</sup> <https://www.westoxon.gov.uk/planning-and-building/wildlife-and-biodiversity/biodiversity-net-gain-bng/>

- 6.8 Six training sessions have been provided for the planning team, with further sessions planned.
- 6.9 The Mycelia software continues to be an integral part of the assessment of the metrics that are submitted with planning applications. Ecologists provide ongoing support to the planning validation team with initial checks in line with national validation requirements to ensure that appropriate information is received.
- 6.10 WODC submitted a response to the Defra BNG small sites consultation on 24<sup>th</sup> July 2025.
- 6.11 A strategy for monitoring the delivery of on-site significant enhancements (within development sites) and habitat banks is currently being developed.
- 6.12 The table below provides an overview of progress on planning applications where the Ecology Team were consulted since August 2024. The “Up to 13.03.25” column was previously reported to O&S in April 2025. The second column provides a cumulative total for planning applications up to 8<sup>th</sup> January 2026.

Summary of planning applications since August 2024	Up to 13.03.25	Up to 08.01.26
Completed planning applications with ecology responses	163	533
Completed planning applications where BNG relevant	38	141
Completed Biodiversity Gain Plan discharge of condition applications	6	19
Planning applications awaiting more ecological information	72	56
Planning applications awaiting more information on BNG specifically	42	35
New live consultations – ecology comments to be provided	57	46
<b>Total number of ecology team consultations</b>	<b>292</b>	<b>635</b>
<b>Total number of BNG relevant planning applications</b>	<b>80</b>	<b>176</b>
<b>% of total no of applications where statutory BNG is required</b>	<b>27.4%</b>	<b>27.7%</b>
Planning applications awaiting a S106 agreement to secure payment of BNG monitoring fees to the Council	3	11
Planning applications refused where for BNG applicable	2	19
Planning applications withdrawn where BNG applicable	2	10

- 6.13 The second S106 agreement for a habitat bank in West Oxfordshire has been prepared and a final review is being carried out by Legal Services. The landowner has been supported by the Trust for Oxfordshire’s Environment (TOE) and officers visited the site in October 2025.
- 6.14 A formal process for establishing future habitat banks is being developed to ensure that due diligence checks and other criteria are met.
- 6.15 Officers have attended OLNP BNG focus group meetings to discuss the integrity of the off-site BNG market, including habitat banks. The result of this is the Oxfordshire NatureMark, which was launched on the OLNP website<sup>10</sup>. This is a quality assurance process that habitat banks can use to demonstrate integrity and transparency. It was the first of its kind in England.

<sup>10</sup> <https://www.olnp.org.uk/biodiversity-net-gain-bng-sites-in-oxfordshire>

- 6.16** BNG monitoring fees have been obtained by S106 agreement for some planning permissions where there are onsite significant enhancements to cover the Council's costs associated with the statutory 30-year monitoring period. The fee schedule was published on the Council's BNG webpages in November 2025.

#### Local Plan review

- 6.17** Officers are providing ecological input into the preparation of the emerging Local Plan, including as part of the preferred policy options paper in June 2025 and spatial options paper in November 2025.
- 6.18** Increasing the minimum BNG target from 10% (current statutory requirement) to 20% was included for major developments and a nature recovery policy to secure contributions from developments (linked to the LNRS) is also being explored.

#### Priority Species Compensation Scheme

- 6.19** The Council signed up to participate in a 12-month priority species compensation scheme pilot with NatureSpace (an existing delivery partner for the Great Crested Newt District Licensing Scheme) in December 2025.
- 6.20** The aim of this new scheme is to provide developers with an alternative option for off-site compensation for certain priority species. The pilot will cover four priority species – Skylark, Linnet, Yellowhammer (farmland bird priority species) and hedgehog. The scheme is likely to be expanded to include other species after the pilot.
- 6.21** A presentation for planning officers and ecologists was provided by NatureSpace on 20<sup>th</sup> January 2026.

#### ***b) Take a strategic approach to development-funded nature recovery for optimum outcomes***

- 6.22** There are no relevant updates for this section of the Nature Recovery Plan to date, beyond ongoing work on green infrastructure (through WODC local plan review), identifying strategic projects to implement the LNRS (led by Oxon LNP, OCC) and BNG (as reported above).
- 6.23** A full Green Infrastructure Strategy is not currently being taken forward. This may be re-considered once the local plan review is completed and there is staff capacity to progress.

### **7. Statutory Biodiversity Duty Report**

- 7.1** Officers are currently preparing the first report on the Council's implementation of the statutory biodiversity duty to comply with the legal requirement in the Environment Act 2021. The reporting period is from 12th February 2024 to 1st January 2026.
- 7.2** The Defra guidance<sup>11</sup> confirms that the report must include the following by law and sets out an example report structure for local authorities:
- *a summary of the action you've taken to comply with the biodiversity duty*

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<sup>11</sup> <https://www.gov.uk/guidance/reporting-your-biodiversity-duty-actions>

- *how you plan to comply with the biodiversity duty in the next reporting period*
- *any other information you consider appropriate*
- *the actions you've carried out to meet BNG obligations*
- *details of BNG resulting, or expected to result, from biodiversity gain plans you've approved*
- *how you plan to meet BNG obligations in the next reporting period*

**7.3** As reported previously, the Council's Nature Recovery Plan equates to the "policies and objectives" requirement to demonstrate how the statutory duty is being implemented. Therefore, the O&S progress updates provided here and in April 2025 will be the basis for the biodiversity duty report, alongside specific data relating to statutory BNG.

**7.4** The legal requirement is for the biodiversity duty report to be published within 12 weeks of the end of the first reporting period, i.e. 26<sup>th</sup> March 2026.

**7.5** The next reporting period will run from 1st January 2026 – 1st January 2031, which aligns with the timeframe for the existing Nature Recovery Plan (2024-2030) and therefore, its implementation will continue to ensure compliance with the statutory biodiversity duty.

## **8. ALTERNATIVE OPTIONS**

**8.1** To not progress the delivery of the approved West Oxfordshire Nature Recovery Plan (2024 – 2030). This would not meet the Council's statutory biodiversity duty under the Environment Act 2021 and would be to the detriment of people and nature.

## **9. CONCLUSIONS**

**9.1** The West Oxfordshire Nature Recovery Plan continues to be delivered with projects being prioritised that meet statutory requirements, manage council-owned land, secure external funding opportunities, and facilitate partnership working.

**9.2** The Overview and Scrutiny progress updates on the implementation of the Nature Recovery Plan form the basis for the statutory biodiversity duty report.

## **10. FINANCIAL IMPLICATIONS**

**10.1** External funding has been secured where it assists in delivering actions in the Nature Recovery Plan.

**10.2** Partnership working amplifies outcomes and presents excellent value for money.

## **11. LEGAL IMPLICATIONS**

**11.1** BNG is a statutory requirement through the planning application process, but apart from SI06 agreements for securing 'on-site significant' habitat enhancements, associated monitoring fees and off-site habitat banks, there are no other implications to report at this time.

- 11.2** The statutory biodiversity duty is a legal requirement in the Environment Act 2021 and the first reports on how this is being implemented must be published by 26<sup>th</sup> March 2026, and every 5 years thereafter. The Council's Nature Recovery Plan was the first step in the process, as this met the requirement to publish 'first considerations' and 'policies and objectives'. The historic and ongoing implementation of the Nature Recovery Plan therefore forms the basis of the Council's first report (currently in preparation).

## **12. RISK ASSESSMENT**

- 12.1** None.

## **13. EQUALITIES IMPACT**

- 13.1** None.

## **14. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS**

- 14.1** The Council's Nature Recovery Plan responds to the declared climate and ecological emergency through accelerating nature recovery and climate action in the district. Actions taken to implement the plan should therefore have a positive impact in relation to the climate and ecological emergencies.

## **15. BACKGROUND PAPERS**

- 15.1** The Council's published Nature Recovery Plan 2024-2030 is available here:  
<https://www.westoxon.gov.uk/environment/climate-action/climate-action-and-what-we-are-doing/>.

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 <p><b>WEST OXFORDSHIRE DISTRICT COUNCIL</b></p>	<p><b>WEST OXFORDSHIRE DISTRICT COUNCIL</b></p>
<p>Name and date of Committee</p>	<p><b>SCRUTINY COMMITTEE – 4<sup>TH</sup> FEBRUARY 2026</b></p>
<p>Subject</p>	<p><b>MENTAL HEALTH UPDATE</b></p>
<p>Wards affected</p>	<p>All</p>
<p>Accountable member</p>	<p>Cllr Rachel Crouch - Executive Member for Stronger Healthier Communities Email: <a href="mailto:rachel.crouch@westoxon.gov.uk">rachel.crouch@westoxon.gov.uk</a></p>
<p>Accountable officer</p>	<p>Phil Martin – Director of Place Email: <a href="mailto:phil.martin@westoxon.gov.uk">phil.martin@westoxon.gov.uk</a></p>
<p>Report author</p>	<p>Heather McCulloch – Community Wellbeing Manager Email: <a href="mailto:heather.mcculloch@westoxon.gov.uk">heather.mcculloch@westoxon.gov.uk</a></p>
<p>Summary/Purpose</p>	<p>To update on activities undertaken by the Council to promote good mental health.</p>
<p>Annexes</p>	<p>None</p>
<p>Recommendation(s)</p>	<p>That the Scrutiny committee resolves to: I. Note the report.</p>
<p>Corporate priorities</p>	<ul style="list-style-type: none"> <li>• Putting Residents First</li> <li>• A Good Quality of Life for All</li> </ul>
<p>Key Decision</p>	<p>NO</p>
<p>Exempt</p>	<p>NO</p>
<p>Consultees/ Consultation</p>	<p>None</p>

## 1. EXECUTIVE SUMMARY

- 1.1 This report sets out the current data across Oxfordshire relating to Mental Health. It also sets out what action the Council is taking to promote better mental health both amongst staff and residents.
- 1.2 According to the Local Government Association – *‘One of the most pressing issues is poor mental health, which affects every council and resident to a greater or lesser extent. Mental ill-health costs many thousands of early deaths and over £105 billion every year in England alone – an average of £700 million per upper tier council area. COVID-19 and the measures taken to counter it have caused huge health and harm that makes supporting mentally healthier communities even more important.*
- 1.3 *‘The evidence shows that the things that matter most for our happiness and for our misery are our social relationships and our mental and physical health. This demands a new role for the state – not ‘wealth creation’ but ‘wellbeing creation’.* Lord Richard Layard, Economist and founder of NHS Increasing Access to Psychological Therapy (IAPT)

## 2. BACKGROUND

### 2.1 The Oxfordshire Mental Health and Wellbeing JSNA 2024 summarises:

- Above average and increasing rates of school pupils supported with social, emotional and mental health needs.
- A very significant increase in secondary pupils recorded as persistent absentees.
- Rates of adult (GP-recorded) depression continuing to increase.
- Decline in unpaid carers reporting enough social contact.
- Financial pressures from unemployment, children in low-income households, fuel poverty and the rising cost of renting.
- Above average rates of volunteering

### 2.2 Oxfordshire facts and figures in greater detail:

Facts and figures		Oxfordshire
Children and young people	Children with a probable mental disorder (estimate from national survey)	35,700
	Children (0-15 years) living in relative low-income households	14,000
	Pupils supported with primary need of social, emotional and mental health	3,800
	Persistent absentees - secondary school pupils	10,200
Adults	Adults feeling lonely often/always or some of the time	24%
	Adults with a common mental disorder (national survey)	17%
	Adults with GP-recorded depression	13%
Older people	Estimated living with dementia	9,600
	Carers with as much social contact as they would like (2021/22)	27%
Communities	Volunteering aged 16+ (any amount)	27%



- 2.3 In 2023, around 1 in 5 children and young people aged 8 to 25 years had a probable mental disorder. This was 20.3% of 8 to 16 year olds; 23.3% of 17 to 19 year olds and 21.7% of 20 to 25 year olds.
- 2.4 Children with a mental health disorder are also financially less likely to be able to access activities.
- 2.5 Those aged 17 to 25, with a probable mental disorder were 3 times more likely to not be able to afford to take part in activities such as sports, days out, or socialising with friends, compared with those unlikely to have a mental disorder (26.1% compared with 8.3%).
- 2.6 As of the academic year 2022/23, there was a total of 3,830 school pupils in Oxfordshire supported with a primary need of social, emotional and mental health.
- 2.7 The greatest increase for those with Social, Emotional and Mental Health as a primary need between 2019 and 2023, was females at secondary school, where numbers increased by +391 (134%).
- 2.8 Young people aged 17 to 23 with a probable mental disorder were more likely to have not participated in a range of activities in the previous 7 days than those unlikely to have a mental disorder. They were less likely to take part in the following activities: – Exercising (26.6% compared with 8.7%) – Spending time in green space (34% compared with 20.1%) – Taking part in groups or clubs (80.0% compared with 52.7%)
- 2.9 Applying the England prevalence of common mental disorder to the Oxfordshire adult population gives an estimated 100,600 people aged 18+ years with a common mental disorder in Oxfordshire
- 2.10 As of 2022/23 there was a total of 86,662 people with GP-recorded depression in Oxfordshire (county). This was an increase of 5,485 (+7%) compared with the previous year, a similar trend to England.
- 2.11 For the 3 years 2019 to 2021 there were 181 deaths from Suicide in Oxfordshire.
- 2.12 According to the 2024 Carers Week report, by far the biggest negative impact due to unpaid caring is on mental health. 63% of current and former unpaid carers saying that caring had a 'slightly' or 'very' negative impact on their mental health with 24% saying it had a 'very negative' impact.
- 2.13 Financial pressures across Oxfordshire include recent increases in unemployment, high cost of renting and increasing numbers of households in fuel poverty.
- 2.14 The national NCVO survey (2019) found that three-quarters of volunteers (77%) reported that volunteering improved their mental health and wellbeing.
- 2.15 In pregnancy, depression and anxiety are the most common mental health problems, affecting around 12% and 13% of women, respectively. In the first year after birth, around 15–20% of women experience depression and anxiety.
- 2.16 The number of emergency hospital admissions for intentional self-harm in Oxfordshire fell significantly between 2021/22 and 2022/23, similar to the England trend.

### 3. MAIN POINTS

- 3.1 The data above sets out the context which informs work coming forward in Oxfordshire to support those living in our neighbourhoods experiencing poor mental health. Whilst the provision of treatment services is not within the remit of this Council, we are in a strong position to make a difference to some of the wider determinants of good health and be active in efforts to prevent the development of poor mental health.
- 3.2 Having good health and wellbeing depends on a number of factors. Whilst access to clinical services is one element of what makes a good life, evidence shows that lifestyle factors, socio economic factors and the built environment make significant contributions. The wider determinants of health are set out below:



- 3.3 Given the Council's leadership role around the delivery of Leisure, Housing, Planning, Economic Development and Community Safety services and its corporate priorities around Environment, Climate and Community, it is well placed to influence the wider determinants of health across a wide range of its services beyond Community Wellbeing.

### 4. ACTIVITIES TO DATE / STEPS TAKEN

- 4.1 The following elements are relevant:
- A Mental Health summit was held in July 2025 with a range of local voluntary and statutory sector providers, hosted by Cllr Crouch.
  - A programme of training for Councillors has been developed with Oxfordshire MIND funded by OCC. The training is open to Councillors at all levels of local government including Parish and Town Councillors.
  - Cllr Crouch participated in the inaugural West Oxfordshire Youth Partnership meeting and talked to a range of services supporting young people to better understand the significant challenges they face around mental health.
  - Research has been undertaken in Central Witney Ward into the health inequalities facing residents. Action around improving support around mental health was identified as a key priority.

- A Health Development role has been recruited as part of the Community Wellbeing team to focus on the Central Witney ward and the particular health challenges in that area.
- Funding of £60k has been invested in APCAM and Transition Chipping Norton to deliver a 2-year mental health programme aimed at supporting those who find it hardest to access services.
- Funding of £90k, secured for Mental Health support, was invested into the 3-year SLA programme – primarily directed towards funding Age UK, HomeStart Oxford and Banbury, the Theatre Chipping Norton and Volunteer Link Up.
- Cllr Crouch in her capacity as Mental Health Champion has visited Chipping Norton Theatre and The Branch Chipping Norton to discuss their mental health services. A visit to APCAM is planned.
- A directory of Mental Health Services in West Oxfordshire has been produced and published on the Council's website.
- Community Health Engagement activity taking the form of research and focus groups about tackling health inequalities particular to those living rurally, has just launched in Chipping Norton, Charlbury, Long Hanborough and Freeland.
- Cllr Crouch is attending the Oxfordshire Health and Wellbeing and Health Improvement Boards and representing West Oxfordshire's residents in discussions around Mental health policy including Suicide Prevention and Self Harm, and associated unhealthy behaviours such as Alcohol, Drug Abuse and Smoking.
- Funding has been invested through Westhive into 15 projects which take steps to create opportunities for residents to engage in activities and opportunities which contribute to the prevention of poor mental health.
- We are delivering the You Move and Move Together physical activity programmes which are tackling inactivity and seeking to increase participation in physical activity by children, young people and adults who face financial and physical barriers to participation.
- The Council is co-commissioner of the Oxfordshire Domestic Abuse Service ensuring there is support for victim survivors of domestic abuse in West Oxfordshire.
- The Council has a range of staff in roles which provide support to residents with complex needs which will include some form of mental health challenge – these include Housing Specialists Complex needs, Tenancy Support officers and Community Builders.
- Through UKSPF funding the Council has invested in projects to deliver skills and employment support for those needing additional help to access the job market – eg the No Limits Programme and FarmAbility's supported employment programme.
- The Revenue and Benefits Team are utilising the Low Income Family Tracker (LIFT) platform for Benefits maximisation – contacting residents to inform them where they may be entitled to further support and how to access this.

- The Council coordinated a Volunteers Fair on Thursday 22<sup>nd</sup> January attended by over 250 residents. There were 28 organisations present, each hoping to attract more volunteers.
- Wellbeing Advocates are voluntary staff roles in place to support colleagues by signposting to relevant organisations and providing a listening ear.

## 5. SUPPORT FOR COUNCILLORS

5.1 **Explore the [Councillors workbook supporting mentally healthier places](#)** published by the Local Government Association (June 2024). This is a valuable resource for all Councillors.

5.1.1 It was designed as a distance learning aid to support councillors to plan for and develop mentally healthier communities.

5.1.2 It has been structured to reflect the three most important factors influencing health as identified by the World Health Organisation:

- Individual characteristics and behaviour
- Physical environment
- Economic context.

5.1.3 Although health and social care services are vital, the workbook focuses further ‘upstream’ on prevention. The idea behind which is to focus on prevention as opposed to remedy.

5.1.4 The LGA strongly encourages Councillors to engage with the challenges set out in the workbook and use the increased awareness and understanding to inform service design.

5.2 **Book a place on the free Mental Health Training for Councillors**, delivered by MIND. Upcoming dates are 11<sup>th</sup> and 26<sup>th</sup> February and 4<sup>th</sup> and 19<sup>th</sup> March.

5.2.1 The aim of the sessions is to:

- Raise awareness of mental health issues likely to be experienced by constituents served by Councillors.
- Explore some of the most common symptoms of poor mental health.
- Identify best practices for starting a conversation about mental health.
- Provide resources for dealing with a mental health crisis.
- Discuss options for Councillors to look after their own mental health.

5.2.2 There are other general Mental Health courses available – Suicide First Aid Lite - February in Witney or online 12<sup>th</sup> March; Youth Mental Health First Aid 4<sup>th</sup> and 5<sup>th</sup> February or 25<sup>th</sup> and 26<sup>th</sup> March. These go into greater depth and are not Councillor specific.

5.3 **Encourage Town and Parish Councillors to attend the above Councillor training**. This training is available to Councillors at all levels of local government.

## 6. ALTERNATIVE OPTIONS

6.1 There are no alternative options.

## 7. FINANCIAL IMPLICATIONS

7.1 There are no financial implications to this report.

## **8. LEGAL IMPLICATIONS**

8.1 There are no legal implications to this report.

## **9. RISK ASSESSMENT**

9.1 There are no risks associated with this report.

## **10. EQUALITIES IMPACT**

10.1 The report has no negative impact on any groups on the basis of:

- Race
- Disability
- Gender, including gender reassignment
- Age
- Sexual Orientation
- Pregnancy and maternity
- Religion or belief

## **11. SUSTAINABILITY IMPLICATIONS**

11.1 The Climate team has agreed to give an exemption in this case as there are no measurable outcomes of the report.

## **12. BACKGROUND PAPERS**

12.1 No additional background information.

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## Democratic Services

### Email:

democratic.services@westoxon.gov.uk

## Council Offices

Woodgreen

WITNEY

Oxfordshire OX28 1NB

Tel: 01993 861000



WEST OXFORDSHIRE  
DISTRICT COUNCIL

**Date:** 8 January 2026

Cllr Jenny Hannaby,  
Cabinet Member for Community  
Wellbeing and Safety

Rob MacDougall,  
Director of Community Safety & Chief  
Fire Officer

Dear Cllr Hannaby and Mr MacDougall,

West Oxfordshire District Council's Overview and Scrutiny Committee met on 7 January 2026 to consider Oxfordshire County Council's consultation proposals titled "Improving our fire and rescue service". This followed a motion at the 3 December 2025 full Council meeting titled "Protecting Fire Services in West Oxfordshire", which was referred to the Committee by Council.

The meeting was attended by Mr Macdougall as the Community Safety and Chief Fire Officer, who introduced the proposals and answered questions. The Committee then considered and debated its response to the proposals on behalf of the Council.

The Overview and Scrutiny Committee resolved that West Oxfordshire District Council;

1. Formally wishes to thank the Community Safety and Chief Fire Officer for his attendance and time spent answering the Committee's questions.
2. Opposes the implementation of the proposal being consulted on as it currently stands due to the loss of the fire stations in Eynsham and Woodstock and the concerns detailed below.
3. Has the following concerns over the proposal being consulted on:
  - a. Disproportionate adverse impacts on West Oxfordshire, which stands to potentially lose two fire stations.
  - b. A lack of detail on real response time impacts and worst-case response time impacts (rather than average response times) of the proposed closures of Woodstock and Eynsham fire stations on rural communities in West Oxfordshire. Decision makers and residents require more detailed information.
  - c. Recruitment opportunities not being fully explored as an alternative to closures e.g. more outreach to employers.
  - d. A lack of information for decision makers on the impact of higher station availability on response times, if stations were to kept open and on-call staffing enhanced.
  - e. Housing growth not being fully considered in the report, which will increase the local demand for services and the pool of potential fire fighters over time.
  - f. A lack of assurance that a new facility in North Oxford will come forwards.
  - g. The need for greater transparency on how proposed changes to staffing patterns (i.e. more full-time fire fighters) will be funded.
  - h. Impacts of proposed closures on lives, residents, firefighters, climate change, flood risk, protection of the Blenheim World Heritage site.
  - i. Staff morale for on-call firefighters in particular, and potential job losses if closures go ahead.
  - j. The overall level of data provided in the consultation and the fact that the investment proposals (E and F) don't have free text boxes unlike the other consultation questions.

**Council Offices**

Woodgreen

WITNEY

Oxfordshire OX28 1NB

Tel: 01993 861000



**WEST OXFORDSHIRE  
DISTRICT COUNCIL**

4. Requests that the implementation of the proposals is deferred until the concerns have been addressed and enough time has been given to exploring the alternatives.

Yours sincerely,

Cllr Andrew Beaney  
Chair of the Overview and Scrutiny Committee

Cllr Genny Early  
Vice-Chair of the Overview and Scrutiny Committee





WEST OXFORDSHIRE  
DISTRICT COUNCIL

## OVERVIEW AND SCRUTINY COMMITTEE WORK PROGRAMME 1 FEBRUARY 2026 – 31 MAY 2026

### Overview and Scrutiny Committee

The Council currently operates the Strong Leader and Executive form of governance. The Council has appointed one Overview and Scrutiny Committee which has the power to investigate Executive decisions and any other matters relevant to the district and its people, making recommendations to the Council, Executive or any other Committee or Sub-Committee of the Council.

### Overview and Scrutiny Activities

The Committee may undertake its functions through the following types of activities:

- Holding the Executive to account as a critical friend
- Pre-decision scrutiny of Executive decisions before they are taken
- Considering any “call-in” of an Executive decision that has been made but not yet implemented
- Contributing to policy development
- Undertaking task and finish reviews to explore particular issues in depth
- Scrutiny of the Council’s annual budget proposals
- Performance review and monitoring
- Being a convener and engaging with external organisations
- Scrutiny of the Council’s crime and disorder functions

## Work Plan

The Overview and Scrutiny Committee operates a work plan which is agreed annually but provides for flexibility to enable the Committee to respond to emerging issues or priorities. The work plan will include a mix of Executive reports that have been selected for pre-decision scrutiny, and reports on other Council services, topics or issues which have been specifically requested by the Overview and Scrutiny Committee. In setting and reviewing its work plan, the Committee will be mindful of the constraints of the organisation and may prioritise based on the following considerations (TOPIC criteria):

**Timeliness:** Is it timely to consider this issue?

**Organisational priority:** Is it a Council priority?

**Public Interest:** Is it of significant public interest?

**Influence:** Can Scrutiny have meaningful influence?

**Cost:** Does it involve a high level of expenditure, income or savings?

## Principles of good scrutiny

The Centre for Governance and Scrutiny has developed four principles of good scrutiny which are reflected in statutory guidance:

- Provide constructive “critical friend” challenge
- Amplify the voices and concerns of the public
- Be led by independent people who take responsibility for their role
- Drive improvement in public services

### Current and planned working groups

Title	Purpose	Membership	Status	Target completion date
Leisure	To consider the leisure management options appraisal before it is presented to the Executive, with particular focus on the evaluation criteria.	1.Cllr Stuart McCarroll (Chair) 2.Cllr Joy Aitman 3.Cllr Mike Baggaley 4.Cllr Jane Doughty 5.Cllr Andy Goodwin 6.Cllr Sandra Simpson	Completed	September 2025
Public Conveniences	To consider any emerging proposals for the future of the Council's public conveniences facilities.	1.Cllr Genny Early (Lead Member) 2.Cllr Andrew Coles 3.Cllr Ed James 4.Cllr David Melvin 5.Cllr Elizabeth Poskitt	Ongoing	March 2026
Waste transformation	To consider any proposals for transforming waste services within the district following phase two of the Publica transition.	1. Cllr Ruth Smith (Chair) 2. Cllr Thomas Ashby 3.Cllr Sandra Cosier 4.Cllr Sandra Simpson 5.Cllr Alistair Wray	Ongoing	March 2026

Item	Executive Member	Lead Officer	Report commissioned by
<b>4 February 2026</b>			
Draft Budget 2026/27 version 2	Executive Member for Finance - Cllr Alaric Smith	Georgina Dyer, Head of Finance georgina.dyer@westoxon.gov.uk	Executive Council
Supporting mental health initiatives	Executive Member for Stronger, Healthy Communities - Cllr Rachel Crouch	Heather McCulloch, Community Wellbeing Manager heather.mcculloch@westoxon.gov.uk	Overview and Scrutiny Committee
West Oxfordshire Nature Recovery Plan	Executive Member for Climate Action and Nature Recovery - Cllr Andrew Prosser	Melanie Dodd, Senior Biodiversity Officer Melanie.Dodd@publicagroup.uk	Overview and Scrutiny Committee
<b>4 March 2026</b>			
2025/26 Quarterly Finance Review Q3	Executive Member for Finance - Cllr Alaric Smith	Georgina Dyer, Head of Finance georgina.dyer@westoxon.gov.uk	Executive
2025/26 Quarterly Service Review Q3	Leader of the Council - Cllr Andy Graham	Alison Borrett, Senior Performance Analyst Alison.Borrett@publicagroup.uk	Executive
Approach to commissioning 3 year SLA 2027 onwards	Executive Member for Stronger, Healthy Communities - Cllr Rachel Crouch	Heather McCulloch, Community Wellbeing Manager heather.mcculloch@westoxon.gov.uk	Executive

National Planning Policy Framework: Proposed reforms and other changes to the planning system	Executive Member for Planning - Cllr Hugo Ashton	Chris Hargraves, Head of Planning chris.hargraves@westoxon.gov.uk	Executive
<b>26 March 2026 - Additional Meeting</b>			
Community Safety Partnership	Executive Member for Housing and Social Care - Cllr Geoff Saul	Heather McCulloch, Community Wellbeing Manager heather.mcculloch@westoxon.gov.uk	Overview and Scrutiny Committee
Woodford Way	Executive Member for Housing and Social Care - Cllr Geoff Saul	Michael David, Housing Delivery Programme Manager michael.david@westoxon.gov.uk	Overview and Scrutiny Committee
<b>20 May 2026 - Annual Council day</b>			
<b>3 June 2026</b>			
New crowdfunding platform programme	Executive Member for Stronger, Healthy Communities - Cllr Rachel Crouch	Heather McCulloch, Community Wellbeing Manager heather.mcculloch@westoxon.gov.uk	Executive
Procurement and Contract Management Strategy	Executive Member for Finance - Cllr Alaric Smith	Ciaran Okane, Senior Business Partner – Procurement Ciaran.Okane@publicagroup.uk	Executive
Approval of Regulation 19 Draft Submission Local Plan for Public Consultation	Executive Member for Planning - Cllr Hugo Ashton	Andrew Thomson, Planning Policy Manager Andrew.Thomson@westoxon.gov.uk	Executive Council

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WEST OXFORDSHIRE  
DISTRICT COUNCIL

EXECUTIVE WORK PROGRAMME  
INCORPORATING NOTICE OF DECISIONS PROPOSED TO BE TAKEN IN PRIVATE  
SESSION AND NOTICE OF INTENTION TO MAKE A KEY DECISION  
1 FEBRUARY 2026 – 31 MAY 2026.

By virtue of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012, local authorities are required to publish a notice setting out the key executive decisions that will be taken at least 28 days before such decisions are to be taken. The Regulations also require notice to be given of the intention to exclude the press and public for part of a meeting.

This Forward Plan incorporates both of these requirements. In the interests of transparency, it also aims to include details of those items to be debated by the Executive that relate to either policy/budget formulation, matters which will be subject to a recommendation to the Council, and other matters due to be considered by the Executive. This programme covers a period of four months, and will be updated on a monthly basis. The timings of items may be subject to change.

It is possible that matters may be rescheduled to a date which is different from that given on the Forward Plan. This may be the case for key decisions and the intention to hold a private meeting. In this regard, please note that agendas and reports for meetings of the Executive are made available on the Council's website at [www.westoxon.gov.uk/meetings](http://www.westoxon.gov.uk/meetings) five working days in advance of the meeting in question. Please also note that the agendas for meetings of the Executive will also incorporate a necessary further notice which is required to be given in relation to matters likely to be considered with the public excluded. There are circumstances where a key decision can be taken, or parts of the meeting may be held in private, even though the 28 clear days' notice has not been given. If that happens, notice of the matter and the reasons will be published on the council's website, and available from the Council Offices, Woodgreen, Witney, Oxfordshire OX28 1NB.

### Key Decisions

The Regulations define a key decision as an executive decision which is likely –

- (a) to result in the relevant local authority incurring expenditure which is, or the making of savings which are, significant having regard to the relevant local authority's budget for the service or function to which the decision relates; or*
- (b) to be significant in terms of its effects on communities living or working in an area comprising two or more wards in the area of the authority".*

The Council has decided that a cost or saving of an amount greater than £150,000 is necessary to constitute expenditure or savings which are significant for the purposes of this definition.

Please note that if a matter is approved by the Council following a recommendation from the Executive, that decision will not be a key decision.

**Matters To Be Considered in Private**

The great majority of matters considered by the Council's Executive are considered in 'open session' when the public have the right to attend.

However, some matters are considered with the public excluded. The public may only be excluded if a resolution is passed to exclude them. The grounds for exclusion are limited to situations where confidential or exempt information may be disclosed to the public if present and, in most cases involving exempt information, where in all the circumstances of the case the public interest in maintaining the exemption outweighs the public interest in disclosing the information. The definitions of these are set out in the Council's Constitution.

**Documents and Queries**

Copies of, or extracts from, documents listed in the programme and any which subsequently become available are (subject to any prohibition or restriction on their disclosure), obtainable from the following, and this contact information may also be used for any queries.

Democratic Services – Email: [democratic.services@westoxon.gov.uk](mailto:democratic.services@westoxon.gov.uk) Tel: 01993 861000.



## West Oxfordshire District Council: Executive Members 2025/26

Name of Councillor	Title and Areas of Responsibility
Andy Graham (Leader)	<b>Leader of the Council:</b> Overview of all Executive Portfolios; Policy Framework; Town and Parish Council Engagement; Council Plan; Strategic Partnerships (including Oxford to Cambridge, Oxfordshire Joint Leaders and South East Councils); Oxfordshire Leaders; Publica and Partnerships Authorities and Ubico; Democratic Services; Communications; Legal Services; Emergency Planning; Assets of Community Value.
Duncan Enright (Deputy Leader)	<b>Economic Development:</b> Economic Development; Business Development; Visitor Economy; Town and Village Regeneration; Customer Services.
Alaric Smith	<b>Finance:</b> Finance & Management; Council Tax and Benefits; Asset Management; South West Audit Partnership; Performance Management; Capital Investment Strategy; Strategic Housing Investment; Financial Aspects of Major Projects; Customer Services; Counter Fraud.
Hugo Ashton	<b>Planning:</b> Local Plan; Government Planning Policies and Guidance; Development Management; Ensuring Planning Policies meet 2030 Requirements; Customer Services.
Tim Sumner	<b>Leisure and Carterton Area Strategy:</b> ; Leisure Provision (including Swimming Pools); Carterton Area Strategy.
Rachel Crouch	<b>Stronger, Healthy Communities:</b> Voluntary Sector Engagement; Health and Safety; Community and Public Health; Refugee Resettlement Programme; Young People; Equality and Diversity; Customer Services; Culture, Arts and Heritage.
Geoff Saul	<b>Housing and Social Care:</b> Housing Allocations; Homelessness; Provision of Affordable/social Homes; Sheltered Housing Accommodation; Safeguarding – Community Safety Partnership; Crime and Disorder; Neighbourhood Policing; Scrutiny of Police and Crime Commissioner.
Lidia Arciszewska	<b>Environment:</b> •Flood Alleviation/Natural Flood Management and Sewage; Environmental Partnerships – WASP and Evenlode CP, Windrush CP; North East Cotswold Cluster; Waste Collection and Recycling; Landscape and Biodiversity; Air Quality; Land Use, Food Production and Farming; Street Scene (Cleansing, Litter and Grounds Maintenance); Food safety; licensing; Housing (private landlords); Environment safety; Car Parking.
Andrew Prosser	<b>Climate Action and Nature Recovery:</b> Energy Advice; Renewable Energy and RetroFit Investment; Biodiversity (Across the District); Carbon Neutral by 2030; Fossil Fuel Dependence Reduction; Local, National and County Liaison on Climate Change; Electric Vehicle (EV) Charging Rollout, Conservation and Historical Environment.

For further information about the above and all members of the Council please see [www.westoxon.gov.uk/councillors](http://www.westoxon.gov.uk/councillors)

Item for Decision	Key Decision (Yes / No)	Open or Exempt	Decision – Maker	Date of Decision	Executive Member	Lead Officer
<b>Executive 14 January 2026.</b>						
Draft Budget 2026/27 version 2	No	Open	Executive Council	14 Jan 2026 28 Jan 2026	Executive Member for Finance - Cllr Alaric Smith	Georgina Dyer, Head of Finance georgina.dyer@westoxon.gov.uk
Woodford Way	No	Open	Executive	14 Jan 2026	Executive Member for Housing and Social Care - Cllr Geoff Saul	Michael David, Housing Delivery Programme Manager michael.david@westoxon.gov.uk
Enforcement Agent Commissioning	No	Open	Executive	14 Jan 2026	Executive Member for Finance - Cllr Alaric Smith	Mandy Fathers, Business Manager - Environmental, Welfare & Revenue Service mandy.fathers@publicagroup.uk
<b>Council 28 January 2026</b>						
<b>Executive 11 February 2026</b>						
Salt Cross Garden Village Area Action Plan (AAP)	No	Open	Executive Council	11 Feb 2026 25 Feb 2026	Executive Member for Planning - Cllr Hugo Ashton	Chris Hargraves, Head of Planning chris.hargraves@westoxon.gov.uk
Budget 2026/27 & medium term financial strategy	Yes	Open	Executive Council	11 Feb 2026 25 Feb 2026	Executive Member for Finance - Cllr Alaric Smith	Georgina Dyer, Head of Finance georgina.dyer@westoxon.gov.uk
Long Term Council Tax Empty Property Premium Exemption of Proposed	No	Open	Executive	11 Feb 2026	Executive Member for Finance - Cllr Alaric Smith	Mandy Fathers, Business Manager - Environmental, Welfare & Revenue Service

Demolition Properties						mandy.fathers@publicagroup.uk
Investment in Public Conveniences	Yes	Open	Executive	11 Feb 2026	Executive Member for Environment - Cllr Lidia Arciszewska, Executive Member for Finance - Cllr Alaric Smith	Claire Locke, Executive Director claire.locke@publicagroup.uk
Street Cleansing Vehicle Procurement	Yes	Open	Executive	11 Feb 2026	Executive Member for Environment - Cllr Lidia Arciszewska	Si Pocock-Cluley, Environmental Services and Waste Transformation Lead si.pocock-cluley@westoxon.gov.uk
<b>Council 25 February 2026</b>						
Council tax 2026/27	No	Open	Council	25 Feb 2026	Executive Member for Finance - Cllr Alaric Smith	Georgina Dyer, Head of Finance georgina.dyer@westoxon.gov.uk
<b>Executive 11 March 2026</b>						
Procurement and Contract Management Strategy	No	Open	Executive	11 Mar 2026	Executive Member for Finance - Cllr Alaric Smith	Ciaran Okane, Senior Business Partner – Procurement Ciaran.Okane@publicagroup.uk
Approach to commissioning 3 year SLA 2027 onwards	Yes	Open	Executive	11 Mar 2026	Executive Member for Stronger, Healthy Communities - Cllr Rachel Crouch	Heather McCulloch, Community Wellbeing Manager heather.mcculloch@westoxon.gov.uk
Kilkenny Car Park	No	Open	Executive	11 Mar 2026	Executive Member for Environment - Cllr Lidia Arciszewska	Maria Wheatley, Shared Parking Manager maria.wheatley@publicagroup.uk

HomeseekerPlus Policy Review	Yes	Open	Executive	11 Mar 2026	Executive Member for Housing and Social Care - Cllr Geoff Saul	Caroline Clissold, Business Manager - Housing Allocations, Homelessness and Hostels Grants caroline.clissold@publicagroup.uk
2025/26 Quarterly Finance Review Q3	No	Open	Executive	11 Mar 2026	Executive Member for Finance - Cllr Alaric Smith	Georgina Dyer, Head of Finance georgina.dyer@westoxon.gov.uk
2025/26 Quarterly Service Review Q3	No	Open	Executive	11 Mar 2026	Leader of the Council - Cllr Andy Graham	Alison Borrett, Senior Performance Analyst Alison.Borrett@publicagroup.uk
West Oxfordshire Local Plan 2043 - Spatial Options Consultation Summary Report and Local Development Scheme (LDS) Update	No	Open	Executive	11 Mar 2026	Executive Member for Planning - Cllr Hugo Ashton	Andrew Thomson, Planning Policy Manager Andrew.Thomson@westoxon.gov.uk
National Planning Policy Framework: Proposed reforms and other changes to the planning system	No	Open	Executive	11 Mar 2026	Executive Member for Planning - Cllr Hugo Ashton	Chris Hargraves, Head of Planning chris.hargraves@westoxon.gov.uk
Review of Publica Members Agreement and Service Specifications	Yes	Open	Executive	11 Mar 2026	Leader of the Council - Cllr Andy Graham	Madhu Richards, Director of Finance madhu.richards@westoxon.gov.uk

<b>Council 25 March 2026</b>						
Recommendations from the Constitution Working Group	No	Open	Council	25 Mar 2026	Executive Member for Finance - Cllr Alaric Smith	Ana Prelici, Senior Democratic Services Officer Ana.Prelici@westoxon.gov.uk
<b>Council 20 May 2026</b>						
Appointment of Members to the Council's Committees, including Substitute Members	No	Open	Council	20 May 2026	Leader of the Council - Cllr Andy Graham	Ana Prelici, Senior Democratic Services Officer Ana.Prelici@westoxon.gov.uk
<b>Executive 10 June 2026</b>						
Approval of Regulation 19 Draft Submission Local Plan for Public Consultation	Yes	Open	Executive Council	10 Jun 2026 17 Jun 2026	Executive Member for Planning - Cllr Hugo Ashton	Andrew Thomson, Planning Policy Manager Andrew.Thomson@westoxon.gov.uk
New crowdfunding platform programme	Yes	Open	Executive	10 Jun 2026	Executive Member for Stronger, Healthy Communities - Cllr Rachel Crouch	Heather McCulloch, Community Wellbeing Manager heather.mcculloch@westoxon.gov.uk
<b>Council 17 June 2026</b>						
<b>Executive 15 July 2026</b>						



2026/27 Quarterly Service Review Q2	No	Open	Executive	9 Dec 2026	Leader of the Council - Cllr Andy Graham	Alison Borrett, Senior Performance Analyst Alison.Borrett@publicagroup.uk
2026/27 Quarterly Finance Review Q2	No	Open	Executive	9 Dec 2026	Executive Member for Finance - Cllr Alaric Smith	Georgina Dyer, Head of Finance georgina.dyer@westoxon.gov.uk
Draft Budget 2027/28 Version 1	No	Open	Executive	9 Dec 2026	Executive Member for Finance - Cllr Alaric Smith	Georgina Dyer, Head of Finance georgina.dyer@westoxon.gov.uk
Local Plan Annual Monitoring 2025/26	No	Open	Executive	9 Dec 2026	Executive Member for Planning - Cllr Hugo Ashton	Andrew Thomson, Planning Policy Manager Andrew.Thomson@westoxon.gov.uk
<b>Executive 13 January 2027</b>						
Draft Budget 2027/28 Version 2	Yes	Open	Executive	13 Jan 2027	Executive Member for Finance - Cllr Alaric Smith	Georgina Dyer, Head of Finance georgina.dyer@westoxon.gov.uk
<b>Council 20 January 2027</b>						
<b>Executive 10 February 2027</b>						
Budget 2027/28 and Medium Term Financial Strategy	Yes	Open	Executive Council	10 Feb 2027 24 Feb 2027	Executive Member for Finance - Cllr Alaric Smith	Georgina Dyer, Head of Finance georgina.dyer@westoxon.gov.uk

<b>Council 24 February 2027</b>						
<b>Executive 10 March 2027</b>						
2026/27 Quarterly Finance Review Q3	No	Open	Executive	10 Mar 2027	Executive Member for Finance - Cllr Alaric Smith	Georgina Dyer, Head of Finance georgina.dyer@westoxon.gov.uk
2026/27 Quarterly Service Review Q3	No	Open	Executive	10 Mar 2027	Leader of the Council - Cllr Andy Graham	Alison Borrett, Senior Performance Analyst Alison.Borrett@publicagroup.uk
<b>Council 24 March 2027</b>						
<b>Executive 21 April 2027</b>						
<b>Council 19 May 2027</b>						
<b>Key Decision Delegated to Executive Member</b>						
UK Shared Prosperity Fund and Rural England Prosperity Fund	No	Open	Executive  Deputy Leader of the Council and Executive Member for Economic Development - Cllr Duncan Enright	15 Nov 2023  Before 31 Mar 2026	Deputy Leader of the Council and Executive Member for Economic Development - Cllr Duncan Enright	Emma Phillips, Market Town Officer Emma.phillips@westoxon.gov.uk



Key Decisions Delegated to Officers						
Oxfordshire Local Electric Vehicle Infrastructure (OxLEVI) Programme	No	Open	Executive  Director of Finance - Madhu Richards	15 Nov 2023  Before 31 Jan 2026	Executive Member for Climate Action and Nature Recovery - Cllr Andrew Prosser	Hannah Kenyon, Climate Change Manager hannah.kenyon@westoxon.gov.uk
Delegation on Purchase of Emergency Accommodation	Yes	Fully exempt	Director of Finance - Madhu Richards	31 Mar 2026	Executive Member for Finance - Cllr Alaric Smith	Madhu Richards, Director of Finance madhu.richards@westoxon.gov.uk
Standing Delegation: Settlement of Legal Claims	Yes	Open	Head of Legal Services - Leonie Woodward	Before 31 Mar 2026	Leader of the Council - Cllr Andy Graham, Executive Member for Finance - Cllr Alaric Smith	Leonie Woodward, Head of Legal Leonie.Woodward@cotswold.gov.uk
Allocation of New Initiatives Funding	Yes	Open	Chief Executive & Head of Paid Service - Giles Hughes	Before 31 Mar 2026	Leader of the Council - Cllr Andy Graham	Giles Hughes, Chief Executive Officer giles.hughes@westoxon.gov.uk
Review and Repurpose Earmarked Reserves to Mitigate against Four Main Financial Risks	Yes	Open	Director of Finance - Madhu Richards	Before 31 May 2026	Executive Member for Finance - Cllr Alaric Smith	Madhu Richards, Director of Finance madhu.richards@westoxon.gov.uk
Allocate Funding from the Project Contingency	Yes	Open	Director of Finance -	Before 31 May 2026	Executive Member for Finance - Cllr Alaric Smith	Madhu Richards, Director of Finance

Earmarked Reserve			Madhu Richards			madhu.richards@westoxon.gov.uk
Leisure Planned Investment Programme	Yes	Open	Executive Director of Place - Phil Martin	10 Sep 2025 Before 31 Mar 2026	Executive Member for Leisure and Carterton Area Strategy - Tim Sumner	Stuart Wilson, Leisure Contracts Lead stuart.wilson@publicagroup.uk
Public Toilet Review	Yes	Part exempt	Executive Director of Finance - Madhu Richards	10 Sep 2025 Before 31 Mar 2026	Executive Member for Environment - Cllr Lidia Arciszewska	Fiona Woodhouse, Parking Projects & Contracts Officer Fiona.Woodhouse@publicagroup.uk