



**WEST OXFORDSHIRE
DISTRICT COUNCIL**

WEST OXFORDSHIRE DISTRICT COUNCIL

Name and Date of Committee	EXECUTIVE – 15 OCTOBER 2025
Subject	INFRASTRUCTURE FUNDING STATEMENT (IFS) 2024/25
Wards affected	ALL
Accountable member	Councillor Hugo Ashton – Executive Member for Planning. Email: Hugo.Ashton@westoxon.gov.uk
Accountable officer	Chris Hargraves – Head of Planning. Email: Chris.Hargraves@westoxon.gov.uk
Report Author	Kim Langford-Tejrar – Infrastructure Delivery Lead (Shared) Email: Chris.Hargraves@westoxon.gov.uk
Purpose	To note the West Oxfordshire Infrastructure Funding Statement (IFS) for 2024/25.
Annexes	Annex A - Infrastructure Funding Statement 2024/25.
Recommendations	That the Executive Resolves to: I. Note the content of the Infrastructure Funding Statement (IFS) attached at Annex A, with a view to it being published on the Council's website by 31 December 2025 in accordance with legislative requirements.
Corporate Priorities	The main purpose of the Infrastructure Funding Statement (IFS) is to provide greater clarity on the receipt and use of developer contributions including Section 106 planning obligations to fund new and enhanced infrastructure in support of planned growth. As such, the IFS will help to support several aims and objectives of the Council Plan.
Key Decision	NO
Exempt	NO
Consultees/ Consultation	The IFS is prepared in consultation with internal teams.

1. BACKGROUND

- 1.1. Local authorities are required to report on the receipt and use of developer contributions through the publication of an annual Infrastructure Funding Statement (IFS). The contents and broad format of an IFS are prescribed by the legislation and national reporting requirements. The IFS must be updated and published on the Council's website no later than 31st December each year.
- 1.2. The main purpose of the IFS is to provide transparency around infrastructure delivery in the area.
- 1.3. In particular, the IFS must include reports on the previous financial year's developer contributions (s106 and Community Infrastructure Levy (CIL)) secured, received, spent and held. It is intended to be a factual financial report and does not set out strategies for securing and spending developer contributions towards infrastructure. It must also identify the up-to-date infrastructure needs of the Council which are intended to be met through CIL funding.
- 1.4. It is important to note that West Oxfordshire District Council receives funding from developer contributions which it must pass directly to partner agencies (such as the County Council for roads, education and flood alleviation, and the Integrated Care Board for healthcare). Whilst the District Council secures the funding, it does not have control over how or when these funds are directed by such partner agencies (beyond the terms of any s106 agreement) once the funds have been transferred. As such, the County Council must produce its own IFS and the District Council's IFS should be read in that context.
- 1.5. West Oxfordshire District Council works to secure funding for these (and other) infrastructure types by:
 - 1.6. Working closely with stakeholder/ partner agencies to collate infrastructure requirement lists (Infrastructure Delivery Plans- IDPs) and identifying funding needs,
 - 1.7. Setting planning policy requirements and producing developer contributions guidance,
 - 1.8. Negotiating planning obligations with developers,
 - 1.9. Reviewing site and plan viability,
 - 1.10. Seeking out all available funding streams, including CIL (charging CIL must be robustly justified); and,
 - 1.11. Keeping existing developer contribution receipts under review and directing those receipts which remain within its control towards the most pressing, priority infrastructure projects.
- 1.12. The figures in the IFS are set out as per the requirements in the CIL Regulations, which are different from the Council's Statement of Accounts (which is compiled in line with accounting standards). The IFS is, however, reconciled with the Council's accounting team.

2. WEST OXFORDSHIRE INFRASTRUCTURE FUNDING STATEMENT 2024/25

- 2.1. The Council's latest Infrastructure Funding Statement (IFS) is attached at Annex A and covers the period 1 April 2024 – 31 March 2025.
- 2.2. Section 2 of the IFS provides an overview of future infrastructure needs in West Oxfordshire with reference to several sources of information including the West Oxfordshire Infrastructure Delivery Plan (2016) prepared in support of the Local Plan. The work of the Oxfordshire Infrastructure Strategy (OXIS) group is also referred to.

2.3. Section 3 reports on S106 planning obligations (agreed, received, spent etc.) in the period 1 April 2024 – 31 March 2025.

2.4. **Headline figures** to note:

2.5. **Secured- £3,440,837.95** in financial contributions (a 7.5% increase on the previous financial year) as well as **263 affordable homes** were secured in Section 106 legal agreements during 2024/25;

2.6. **Collected- £2,525,351.53** of Section 106 funds were collected by the District Council in 2024/25;

2.7. **Spent- £1,110,130.81** of Section 106 funds were either spent by West Oxfordshire District Council or transferred to another party (such as Oxfordshire County Council, Town/Parish Councils or Thames Valley Police) for expenditure;

2.8. **Allocated- £2,143,908.138** of received Section 106 funds were allocated (i.e. committed to a certain project) but not spent in 2024/25;

- **Pooled- £8,506,287.75** received from Section 106 funds before 1st April 2024 which has not been formally allocated (see note below on 'allocation'). This includes **£1,025,286.89** of commuted sums which are held for maintenance of open spaces. As of 1st April 2024, the District Council held a total of £14,377,836.10 in S106 monies towards infrastructure projects.

2.9. A note on 'allocation'- The Council only formally allocates s106 funds once the infrastructure scheme in question has reached the commencement/ implementation stage and a successful request for draw down of funds has been made. Once this request is reviewed and the transfer of funds has been approved, then the amount is identified as 'allocated. This means that infrastructure schemes reach an advanced stage before they are formally acknowledged in our IFS reporting as 'allocated'.

2.10. The reporting limits of the IFS do not reflect the work that the Council is doing to bring infrastructure schemes to this point and the way it pools funding towards infrastructure, and because of this the 'allocated' financial figure can appear disproportionately low. Whilst funding might be held (or pooled), it is often earmarked towards specific infrastructure projects, and those projects are planned in reliance of that funding. Officers are continually and proactively working with stakeholders (including Parish and Town Councils) to bring infrastructure projects forward using the s106 funds which remain within the Council's control.

2.11. In the 2024/2025 financial period, a review of s106 available funds for strategic infrastructure projects was carried out and a significant proportion of the unspent/ unallocated funds are either

- a) earmarked towards those strategic projects; or,
- b) unable to be earmarked for strategic projects because they are already earmarked for other specific infrastructure projects.

A total of **£4,765,714.50** was earmarked as of the end of the financial year. Of that, **£2,969,663.83** was earmarked towards strategic priority projects and the rest of the total pooled was unavailable for earmarking to strategic projects because it was already earmarked towards specific local infrastructure types within the s106 agreement. As they are not formal 'allocations' or 'spends', these figures cannot be reported in the IFS, but they do provide important context.

- 2.12. Section 4 of the IFS provides a brief update on the introduction of Community Infrastructure Levy (CIL), which will begin charging on 31 January 2026, following the adoption of the charging schedule on 01 October 2025.
- 2.13. Section 5 explains the extent of the infrastructure funding need that exists in West Oxfordshire. This need requirement covers the existing Local Plan period (20 years) and will be reviewed to respond to the emerging Local Plan 2041. It is proportionate to the funding need identified by other local authorities. The IFS explains the steps that the Council is taking to address this need, which includes the adoption of CIL. As part of CIL implementation and the emerging Local Plan preparation, the Council will also be reviewing its Spending Policy and priorities, to continue to ensure funding is directed as efficiently and effectively as possible towards the infrastructure which is most critical and beneficial to our residents.
- 2.14. Section 5 also provides an overview of the District Council's future spending priorities with reference to several relevant sources including the West Oxfordshire Infrastructure Delivery Plan (2016) and the Council's Developer Contributions Supplementary Planning Document (SPD) which was adopted in July 2023.

3. FINANCIAL IMPLICATIONS

- 3.1. The IFS provides information on monies received and spent in relation to Section 106 planning obligations during the period 1 April 2024 – 31 March 2025. It also provides an overview of future infrastructure needs and costs and the spending priorities of the Council in relation to Section 106 planning obligations and CIL, subject to future implementation.

4. LEGAL IMPLICATIONS

- 4.1. Publication of the Infrastructure Funding Statement (IFS) is a requirement of the Community Infrastructure Levy (Amendment) (England) (No. 2) Regulations 2019.
- 4.2. There are potential legal implications if the Council does not fulfil its obligations in respect of Section 106 legal agreements. The preparation of the IFS provides much greater transparency in relation to S106 funds including those which have been received, spent, allocated and not yet allocated or spent.

5. RISK ASSESSMENT

- 5.1. The report raises no specific risks.

6. EQUALITIES IMPACT

- 6.1. The report raises no specific implications in respect of equality.

7. CLIMATE CHANGE IMPLICATIONS

- 7.1. The report raises no specific implications in respect of climate change.

8. ALTERNATIVE OPTIONS

- 8.1. None. The publication of the IFS is a legislative requirement. Its content is dictated by the Community Infrastructure Levy (Amendment) (England) (No. 2) Regulations 2019.

9. BACKGROUND PAPERS

- 9.1. None.

(END)