



WEST OXFORDSHIRE
DISTRICT COUNCIL

WEST OXFORDSHIRE DISTRICT COUNCIL

Name and Date of Committee	EXECUTIVE – 15 NOVEMBER 2023
Subject	INFRASTRUCTURE FUNDING STATEMENT (IFS) 2022/23
Wards affected	ALL
Accountable member	Councillor Carl Rylett – Executive Member for Planning and Sustainable Development. Email: carl.rylett@westoxon.gov.uk
Accountable officer	Chris Hargraves – Planning Policy Manager. Email: Chris.Hargraves@westoxon.gov.uk
Report Author	Chris Hargraves – Planning Policy Manager. Email: Chris.Hargraves@westoxon.gov.uk
Purpose	To note the West Oxfordshire Infrastructure Funding Statement (IFS) for 2022/23.
Annexes	Annex A - Infrastructure Funding Statement 2022/23.
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 2023 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	Nil.

I. BACKGROUND

- 1.1. Local authorities are required to report annually on the receipt and use of developer contributions through the publication of an Infrastructure Funding Statement (IFS).
- 1.2. The main purpose of the IFS is to set out in a transparent manner, future infrastructure requirements and expected costs, contributions received during the previous financial year, anticipated funding from developer contributions and the Council's future spending priorities.
- 1.3. In particular, the IFS must include:
 - A report relating to the previous financial year on section 106 planning obligations;
 - A report relating to the previous financial year on the Community Infrastructure Levy (where CIL is in place); and
 - A report on the infrastructure projects or types of infrastructure that the Council intends to fund wholly or partly through CIL.
- 1.4. Any authority that receives a contribution from development through Section 106 planning obligations or CIL must prepare an IFS. This includes County Councils.
- 1.5. The IFS must be updated annually (although local authorities can produce more regular updates if they wish) and should be published on the Council's website no later than 31st December each year.
- 1.6. The IFS is intended to feed back into Local Plan reviews and effectively replaces previous local authority CIL regulation 123 lists (which set out CIL spending priorities) where these were in place.
- 1.7. It should be noted that the figures in the IFS are set out as per the requirements in the CIL regulations, which is different from the Council's Statement of Accounts which is compiled in line with accounting standards.

2. WEST OXFORDSHIRE INFRASTRUCTURE FUNDING STATEMENT 2022/23

- 2.1. The Council's latest Infrastructure Funding Statement (IFS) is attached at Annex A and covers the period 1 April 2022 – 31 March 2023.
- 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 and more recent infrastructure studies prepared for the Eynsham area and Woodstock respectively.
- 2.3. Section 3 reports on S106 planning obligations (agreed, received, spent etc.) in the period 1 April 2022 – 31 March 2023.
- 2.4. Headline figures to note are as follows:
 - £1,078,895 in financial contributions as well as 159 affordable homes were secured in Section 106 legal agreements during 2022/23;
 - £2,959,488 of Section 106 funds were collected by the District Council in 2022/23 of which the majority (£1,612,355) was collected towards sports, recreation and play facilities and community facilities (£558,353);
 - £1,156,612 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;

- £2,158,168 of received Section 106 funds were allocated (i.e. committed to a certain project) but not spent in 2022/23;
- A total of £8,082,935 has been received from Section 106 funds before 1st April 2022 but has not yet been allocated (i.e. committed to a certain project) by the District Council;
- Including £1,411,105 in commuted sums for maintenance, as of 1st April 2023, the District Council held a total of £13,292,586 in S106 monies.

2.5. Section 4 of the IFS provides a brief update on the introduction of CIL with Section 5 explaining the extent of the infrastructure funding gap that exists in West Oxfordshire which is estimated to be in the region of £192.2m - £198m. The extent of the funding gap emphasises the importance of maximising funding through developer contributions.

2.6. 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 2022 – 31 March 2023. 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)