



Meeting of Council

Monday 26 February 2024

Members of Cherwell District Council,

A meeting of Council will be held at Bodicote House, Bodicote, Banbury, Oxon OX15 4AA on Monday 26 February 2024 at 6.30 pm, and you are hereby summoned to attend.

Monitoring Officer

Friday 16 February 2024

AGENDA

1 **Apologies for Absence**

2 **Declarations of Interest**

Members are asked to declare any interest and the nature of that interest which they may have in any of the items under consideration at this meeting.

3 **Communications**

To receive communications from the Chairman and/or the Leader of the Council.

4 **Petitions and Requests to Address the Meeting**

The Chairman to report on any requests to submit petitions or to address the meeting.

Addresses may be presented by:

- A Local Government elector for the area,
- A person who is wholly or mainly resident in the area,
- A Council Taxpayer or National Non-Domestic Ratepayer for the area

Addresses must be on an item on the Agenda before the meeting and not exceed 5 minutes. No person may address more than one meeting on any particular issue.

Requests to address the meeting (including the agenda item and reason for the address) should be submitted to democracy@cherwell-dc.gov.uk The deadline for requests to address this meeting is noon on Friday 23 February 2024.

The deadline to present a petition to this meeting has passed.

Full details of public participation at meetings is available in the Constitution.

5 Urgent Business

The Chairman to advise whether they have agreed to any item of urgent business being admitted to the agenda.

6 Minutes of Council (Pages 11 - 26)

To confirm as a correct record the Minutes of Council held on 18 December 2023.

7 Minutes

- a) Minutes of Executive, Portfolio Holder Decisions and Executive Decisions not included in the 28 day notice

The Leader of the Council to formally propose that the minutes of the meetings of the Executive and Portfolio Holder Decisions as set out in the Minute Book (circulated separately) be received and to report that since the last meeting of Council held on 18 December 2023 no key and/or exempt decisions have been taken by the Executive which were not included in the 28 day notice.

- b) Minutes of Committees

The Leader of the Council to formally propose that the minutes of committees as set out in the Minute Book (circulated separately) be received.

8 Questions (Pages 27 - 28)

- a) Written Questions

One written question has been submitted with advance notice in accordance with the Constitution. This is attached to the agenda.

Question from:	Question topic:
Councillor John Broad	VAT Rate for public Electric Vehicle (EV) chargers

A written response to the question will be published on the working day before the meeting.

The Member who submitted the written question may ask a supplementary question provided it is relevant to the reply and does not introduce any new matter. The Member to whom the question was addressed may reply to such supplementary question or undertake to reply in writing.

b) Questions to the Leader of the Council

The Chairman to invite questions to the Leader of the Council (including any matters arising from the minutes).

Following a response to their question being provided Members will be entitled to a follow up or supplementary question.

c) Questions to Committee Chairmen on the Minutes

The Chairman to invite questions to Chairmen of Committees on any matter arising from the minutes of their committee (if any).

Council Business Reports

9 Members' Allowances 2024/2025 (Pages 29 - 60)

Report of Assistant Director Law and Governance.

Purpose of report

To determine the levels of the allowances to be paid to Members for the forthcoming 2024/2025 financial year and proposed changes to the Members Allowance Scheme following the consideration of the report of the Council's Independent Remuneration Panel (the "Panel") attached at Appendix 1.

Recommendations

Council resolves to:

- 1.1 Consider the levels of allowances to be included in the 2024/2025 Members' Allowances Scheme, and whether the Panel's recommendations (as set out at paragraph 2.0 of this report and Appendix 1 should be adopted or modified in any way.
- 1.2 Authorise the Assistant Director Law and Governance to prepare an amended Members' Allowances Scheme, in accordance with the decisions of Council for implementation with effect from 1 April 2024.
- 1.3 Authorise the Assistant Director of Law and Governance to take all necessary action to revoke the current (2023/2024) Scheme and to publicise

the revised Scheme pursuant to The Local Authorities (Member's Allowances)(England) Regulations 2003 (as amended).

- 1.4 Thank the Independent Remuneration Panel for its report and set a fee of £300 for each Panel Member for the work carried out on this review and propose the same level of fee for any reviews carried out in 2024/2025 capped at a maximum of £1200 per person, which can be funded from existing budgets.

10 **Budget Setting for 2024/25 and the Medium-Term Financial Strategy up to 2028/29** (Pages 61 - 282)

Report of the Assistant Director of Finance (S151)

Purpose of report

To consider and approve the Budget Setting for 2024/25 and MTFs 2028/29 as per the recommendations.

Recommendations

The Council resolves to:

- 1.1 Have regard to the statutory report of the Chief Finance Officer (Section 25 report) at Appendix 3 in approving recommendations 1.2 – 1.9.
- 1.2 Approve the proposed Fees and Charges schedule for 2024/25 (Appendix 7) and statutory notices be placed where required.
- 1.3 Consider and note the Equality Impact Assessments of the Budget (Appendix 8 and 8b)
- 1.4 In relation to the Business Plan (Section 4.1) to approve:
 - 1.4.1 The Business Plan set out in Appendix 1.
- 1.5 In relation to the Revenue Budget Strategy (Section 4.3) and Medium-Term Financial Strategy (MTFS) (Section 4.6) to approve:
 - 1.5.1 The net revenue budget for the financial year commencing on 1 April 2024, as set out in Table 4.3.1, and further analysed in the Budget Book provided at Appendix 12.
 - 1.5.2 The MTFs and Revenue Budget 2024/25 (Sections 4.3 and 4.6 respectively), including the Savings Proposals and Pressures included at Appendices 4 and 5 respectively.
- 1.6 In relation to Council Tax to approve:
 - 1.6.1 An increase in the Basic Amount of Council Tax for Cherwell District Council for the financial year beginning on 1 April 2024 of £5, resulting in a Band D charge of £153.50 per annum.
- 1.7 In relation to the Capital Programme and related strategies (Section 4.4) to approve:

- 1.7.1 The Capital Bids and Capital Programme at Appendix 17 and 18 respectively.
- 1.7.2 The Capital and Investment Strategy 2024/25 (Appendix 19), including the Minimum Revenue Provision (MRP) Policy, and the revised 2023/24 MRP Policy (Appendix 20).
- 1.7.3 The Treasury Management Strategy, including the Prudential Indicators, and Affordable Borrowing Limit for 2024/25 (Appendix 21).
- 1.8 In relation to reserves (Section 4.5) to approve:
 - 1.8.1 A minimum level of General Balances of £6.1m as supported by Appendix 15.
 - 1.8.2 The Reserves Policy (Appendix 14).
 - 1.8.3 The medium-term reserves plan described in Appendix 16.
- 1.9 In relation to the Pay Policy Statement approve:
 - 1.9.1 The Pay Policy Statement, as required by the Localism Act 2010, detailed in Appendix 9.

11 Adjournment of Council meeting

The Council to adjourn, if necessary, to allow the Executive to meet to consider any proposals which do not accord with the Executive's recommendations.

12 Calculating the amounts of Council Tax for 2024/25 and setting the Council Tax for 2024/25 (Pages 283 - 292)

Report of Assistant Director of Finance

Purpose of report

To detail the calculations for the amounts of Council Tax for 2024/25 and the setting of Council Tax for 2024/25.

Recommendations

The Council resolves:

- (1) To approve the Council Tax Base 2024/25 that was determined at the Executive meeting held on 8 January 2024:
 - a) for the whole Council area as 59,027.2 [item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended ("the 1992 Act")]; and
 - b) For dwellings in those parts of its area to which a Parish Precept relates as in the attached Appendix 1.

- (2) That the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish Precepts and Special Expenses) is £9,060,675.
- (3) That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the 1992 Act:
- a) £137,496,126 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the 1992 Act, taking into account all precepts issued to it by Parish Councils and any additional special expenses.
 - b) £122,083,104 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the 1992 Act.
 - c) £15,413,022 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council, in accordance with Section 31A (4) of the 1992 Act, as its Council Tax requirement for the year (Item R in the formula in Section 31B of the 1992 Act).
 - d) £261.12 being the amount at 3(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the 1992 Act, as the basic amount of its Council Tax for the year (including Parish Precepts and Special Expenses).
 - e) £6,352,346 being the aggregate amount of all special items (Parish Precepts and Special Expenses) referred to in Section 34(1) of the 1992 Act as per the attached Appendix 2.
 - f) £153.50 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T(1(a) above), calculated by the Council, in accordance with Section 34(2) of the 1992 Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish Precept or special item relates.
- (4) It be noted that for the year 2024/25 the Oxfordshire County Council and the Police and Crime Commissioner for Thames Valley have issued precepts to the Council, in accordance with Section 40 of the 1992 Act, for each category of dwellings in the Council's area as indicated below: -

Valuation Band	Oxfordshire County Council	Police and Crime Commissioner for Thames Valley
	£	£
A	1,213.71	179.52
B	1,415.99	209.44
C	1,618.28	239.36
D	1,820.56	269.28
E	2,225.13	329.12

F	2,629.70	388.96
G	3,034.27	448.80
H	3,641.12	538.56

- (5) The Council, in accordance with Sections 30 and 36 of the 1992 Act, hereby sets the amounts shown in Appendix 2 as the amounts of Council Tax for the year 2024/25 for each part of its area and for each of the categories of dwellings.
- (6) The Council has determined that its relevant basic amount of Council Tax for 2024/25 is not excessive in accordance with principles approved under Section 52ZB of the 1992 Act.

13 **Member Development Framework and Programme 2024-25** (Pages 293 - 306)

Report of Monitoring Officer

Purpose of report

To consider and agree the Member Development Framework and Programme for 2024-25

Recommendations

Council resolves:

- 1.1 To approve the Member Development Framework for 2024-25
- 1.2 To approve the Member Development Programme for 2024-25

14 **Updates to the Constitution** (Pages 307 - 366)

Report of the Monitoring Officer

Purpose of report

The Constitution is the document by which, in accordance with the law, the Council exercises all its powers and duties. It is essential that it is reviewed to ensure it remains fit for purpose. This is to update members with the latest changes following meetings of the Constitution Review Group (CRG).

Recommendations

The meeting is recommended:

- 1.1 To note the amendments being made under the existing Monitoring Officer delegation, as detailed in Appendix 5
- 1.2 To approve the amendments to the Constitution referred to in this report and appendices 3, 4 and 6.
- 1.3 To delegate authority to the Monitoring Officer to make the amendments to the Constitution, including a delegation to make textual amendments to address any inconsistencies or correct any cross-referencing errors arising

from or as a consequence of the amendments (insofar as the Monitoring Officer does not already have such a delegation).

15 **Motions** (Pages 367 - 368)

To debate the following motion which has been submitted with advance notice, in accordance with the Constitution (to be debated in the order submitted).

Topic	Proposer	Seconded
Right to Grow	Cllr Ian Middleton	Cllr Tom Beckett

Please note that the deadline to submit motions has passed. The deadline for Members to submit amendments to motions is noon on Thursday 22 February. No amendments will be permitted after this deadline.

Any amendments submitted will be published as a supplement to the agenda on the afternoon of Friday 23 February. Amendments for motions will be dealt with in the order submitted.

For information

Please note:

Members are advised that the next scheduled meeting of Council is the Annual Council meeting on Wednesday 22 May 2024. Written questions and motions are not included on the Annual Council agenda. The next Council meeting at which motions and written questions may be submitted is Monday 15 July 2024.

Councillors are requested to collect any post from their pigeon hole in the Members Room at the end of the meeting.

Information about this Agenda

Apologies for Absence

Apologies for absence should be notified to democracy@cherwell-dc.gov.uk or 01295 221534 prior to the start of the meeting.

Declarations of Interest

Members are asked to declare interests at item 2 on the agenda or if arriving after the start of the meeting, at the start of the relevant agenda item.

Local Government and Finance Act 1992 – Budget Setting, Contracts & Supplementary Estimates

Members are reminded that any member who is two months in arrears with Council Tax must declare the fact and may speak but not vote on any decision which involves budget setting, extending or agreeing contracts or incurring expenditure not provided for in the agreed budget for a given year and could affect calculations on the level of Council Tax.

Evacuation Procedure

When the continuous alarm sounds you must evacuate the building by the nearest available fire exit. Members and visitors should proceed to the car park as directed by Democratic Services staff and await further instructions.

Access to Meetings

If you have any special requirements, such as a large print version of these papers or special access facilities to view a meeting online or attend a meeting in person, please contact the officer named below, giving as much notice as possible before the meeting.

Mobile Phones

Please ensure that any device is switched to silent operation or switched off.

Webcasting and Broadcasting Notice

The meeting will be recorded by the council for live and/or subsequent broadcast on the council's website. The whole of the meeting will be recorded, except when confidential or exempt items are being considered. The webcast will be retained on the website for 6 months.

If you make a representation to the meeting, you will be deemed by the council to have consented to being recorded. By entering the Council Chamber, you are consenting to being recorded and to the possible use of those images for and sound recordings for webcasting and/or training purposes.

The council is obliged, by law, to allow members of the public to take photographs, film, audio-record, and report on proceedings. The council will only seek to prevent this should it be undertaken in a disruptive or otherwise inappropriate manner.

Queries Regarding this Agenda

Please contact Natasha Clark, Democratic and Elections democracy@cherwell-dc.gov.uk, 01295 221534

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Cherwell District Council

Council

Minutes of a meeting of Council held at Bodicote House, Bodicote, Banbury, Oxon OX15 4AA, on 18 December 2023 at 6.30 pm

Present:

Councillor Les Sibley (Chairman)
Councillor Dr Chukwudi Okeke (Vice-Chairman)
Councillor Tom Beckett
Councillor Andrew Beere
Councillor Rebecca Biegel
Councillor Besmira Brasha
Councillor John Broad
Councillor Phil Chapman
Councillor Mark Cherry
Councillor Becky Clarke MBE
Councillor Patrick Clarke
Councillor Gemma Coton
Councillor Nick Cotter
Councillor Andrew Crichton
Councillor Sandy Dallimore
Councillor Donna Ford
Councillor Ian Harwood
Councillor David Hingley
Councillor Matt Hodgson
Councillor Simon Lytton
Councillor Kieron Mallon
Councillor Nicholas Mawer
Councillor Julian Nedelcu
Councillor Adam Nell
Councillor Lynne Parsons
Councillor Rob Pattenden
Councillor Lynn Pratt
Councillor Chris Pruden
Councillor Eddie Reeves
Councillor Dan Sames
Councillor Nigel Simpson
Councillor Dorothy Walker
Councillor Amanda Watkins
Councillor Douglas Webb
Councillor Bryn Williams
Councillor Barry Wood
Councillor Sean Woodcock

Apologies for absence:

Councillor Maurice Billington

Councillor Jean Conway
Councillor Dr Isabel Creed
Councillor John Donaldson
Councillor Simon Holland
Councillor Harry Knight
Councillor Andrew McHugh
Councillor Lesley McLean
Councillor George Reynolds

Councillors Present Virtually (no voting rights):

Councillor Fiona Mawson
Councillor Ian Middleton

Officers:

Yvonne Rees, Chief Executive
Ian Boll, Corporate Director Communities
Shiraz Sheikh, Assistant Director Law & Governance and Monitoring Officer
Mona Walsh, Assistant Director - Property
Natasha Clark, Governance and Elections Manager

Officers Attending Virtually:

Michael Furness, Assistant Director Finance & S151 Officer

41 **Declarations of Interest**

There were no declarations of interest.

42 **Petitions and Requests to Address the Meeting**

There were no petitions or requests to address the meeting.

43 **Communications**

Chief Executive, Yvonne Rees

The Chairman advised that this was the last Council meeting the Chief Executive would be attending prior to leaving her role in early January.

On behalf of Council, the Chairman paid tribute to the Chief Executive for her dedication and hard work for the district over the six and half years, paying particular tribute to the leading role she took across Oxfordshire during the pandemic. The Chairman shared anecdotes and highlighted many of the Chief Executive's achievements and wished her the very best for the futures.

The Leader of the Council (and Conservative Group Leader), Councillor Wood, the Progressive Leader, Councillor Hingley, and the Labour Group Leader. Councillor Woodcock, paid thanks and tribute to the Chief Executive both personally and on behalf of their respective Groups.

The Chairman presented the Chief Executive with gift as token of appreciation from Members.

Meeting Etiquette

The Chairman asked councillors to be respectful of each other when addressing the meeting and out of courtesy, to remain in their seat during items. If necessary, the Chairman would adjourn the meeting to allow for a comfort break at a suitable point.

Chairman's Engagements

A copy of the events attended by the Chairman or the Vice-Chairman was published with the agenda.

The Chairman thanked Members who had attended and/or donated to his Annual Charity dinner which had taken place on 18 November. The Chairman paid particular thanks to Councillor Wood who had been Master of Ceremony and Senior Support Team Manager, Alex Robinson, for her excellent work selling raffle tickets.

The Chairman explained he would confirm the amount raised once final donations have been received and bills paid.

Cherwell Climate Change Network

The Chairman referred to the motion Council passed that committed the authority to presenting a community event regarding climate change and advised that the first Cherwell Climate Change Network would take place at Bodicote House on Wednesday 24 January. Further information would be circulated in due course.

Attendance of Police and Crime Commissioner and Chief Constable at Overview and Scrutiny Committee

The Thames Valley Police and Crime Commissioner and Chief Constable would be attending the Overview and Scrutiny meeting on Tuesday 30 January, to give their annual update on policing in Oxfordshire.

As on previous occasions, all elected Members were invited to attend the meeting, to hear the update and ask questions. Members were asked to submit questions to the Democratic and Elections Team by Wednesday 24 January.

Members' Pigeon Holes

Members were reminded to check their pigeon hole and take any post.

44 **Minutes of Council**

The minutes of the meeting held on 16 October 2023 were agreed as a correct record and signed by the Chairman.

45 **Minutes**

a) **Minutes of the Executive, Lead Member Decisions and Executive Decisions made under Special Urgency**

Resolved

That the minutes of the meeting of the Executive and Lead Member decisions as set out in the Minute Book be received and that it be noted that since the last meeting of Council on 16 October 2023, no decisions had been taken which were not included in the 28 day notice.

b) **Minutes of Committees**

Resolved

That the minutes of Committees as set out in the Minute Book be received.

46 **Questions**

a) **Written Questions**

The Chairman advised that two written questions, addressed to the Leader, had been submitted with advance notice in accordance with the Constitution and had been published with the agenda. Responses to the questions had been published as a supplement to the agenda (and as an annex to the Minutes as set out in the Minute Book).

The first question was from Councillor Middleton in relation to affordable housing levels within the Draft Local Plan 2024. By way of a supplementary question, Councillor Middleton reiterated the reference in his written question to the motion adopted by Council for a 50% affordable housing requirement and yet the policy in the Local Plan consultation was for 30% affordable housing.

The Leader referred to his written response highlighting that the current draft of the Cherwell Local Plan Review was a consultation document. Respondents to the consultation could respond as they considered appropriate in relation to the affordable housing percentage requirement. Officers would give full consideration to the responses received to the Local Plan consultation and undertake further work before making their recommendations to Members, including on the future affordable housing. It was anticipated the 'Proposed Submission' Plan (reg. 19) would be presented to Members for consideration in Autumn 2024.

The second question was from Councillor Middleton in relation to long term empty homes. By way of a supplementary question, Councillor Middleton repeated his written question, as he did not consider the written response had provided sufficient answer.

The Leader advised that he considered the written response had answered Councillor Middleton's written question. The written response had set out that the numbers of empty homes of all types and categories was consistent.

b) Questions to the Leader of the Council

Questions were asked and answers received on the following issues:

Councillor Okeke: Job losses at the JDE Factory, Banbury

Councillor Walker (on behalf of Councillor McLean): An holistic strategy for Kidlington's Infrastructure

Councillor Pattenden: Wildlife and established trees at Bodicote House

Councillor Watkins: CCTV at Edmonds Road, Banbury

Councillor Cherry: Bottle and clothes banks at Prescott Avenue, Banbury

Councillor Parsons: Future scrutiny arrangements of Registered Providers used by CDC

c) Questions to Committee Chairmen on the Minutes

There were no questions to Committee Chairman on the minutes of meetings.

47 Appointment of Chief Executive, Head of Paid Service, Returning Officer and Electoral Registration Officer

The Assistant Director Human Resources submitted a report to seek Council approval of the recommendations of the Personnel Committee that Gordon Stewart be appointed to the posts of Chief Executive, Head of Paid Service, Returning Officer and Electoral Registration Officer with effect from 8 January 2024.

Resolved

- (1) That the recommendation of the Personnel Committee that Gordon Stewart be appointed Chief Executive from 8 January 2024 be agreed.
- (2) That the recommendation of the Personnel Committee that Gordon Stewart be appointed the Council's Head of Paid Service for the purposes of Section 4 of the Local Government and Housing Act 1989 with effect from 8 January 2024 be agreed.
- (3) That, in accordance with Section 8 of the Representation of the People Act 1983 and all related legislation, Gordon Stewart be appointed as Electoral Registration Officer for Cherwell District Council from 8 January 2024.

- (4) That, in accordance with Section 35 of the Representation of the People Act 1983 and all related legislation Gordon Stewart be appointed as Returning Officer for Cherwell District Council with authority to act in that capacity for elections to the District Council and all parish and town councils within the area of the Cherwell district from 8 January 2024.
- (5) That Gordon Stewart also be appointed or authorised to act in respect of all related electoral, polling or referendum duties, including in relation to County Council elections, and for national and regional polls or referendums and be authorised to exercise all delegated powers of the Returning Officer and Electoral Registration Officer as set out in the Constitution from 8 January 2024.
- (6) That, in relation to the duties of Returning Officer or any other electoral, referendum or polling duties arising from such appointment, it be agreed that the Returning Officer shall be entitled to be remunerated in accordance with the scale of fees approved by Council for local elections, or the relevant scale of fees prescribed by a Fees Order in respect of national or regional elections, polls or referendums.
- (7) That it be agreed that in all cases where it is a legal requirement or normal practice to do so, the Returning Officer may elect for such fees to be superannuable, and the Council shall pay the appropriate employer's contribution to the superannuation fund, recovering such employer's contributions from central government or other local authorities or agencies where this can be done.
- (8) That, in relation to the conduct of local authority elections and polls, and elections to the United Kingdom Parliament, and all other electoral duties where the Council is entitled by law to do so, it be agreed that the Council shall take out and maintain in force insurance indemnifying the Council, the Electoral Registration Officer and the Returning Officer against legal expenses reasonably incurred in connection with the defence of any proceedings brought against the Council, Electoral Registration Officer or the Returning Officer and/or the cost of holding another election in the event of the original election being declared invalid (provided that such proceedings or invalidation are the result of the inadvertent contravention of the Representation of the People Acts or other legislation governing the electoral process, and provided that, in the case of the Electoral Registration Officer and the Returning Officer, such proceedings or invalidation arise from an act or omission which the Officer reasonably believes is within the Officer's powers).
- (9) That, in the event of such insurance carrying an 'excess' clause by which an initial portion of risk is not insured, it be agreed that the Council, through its internal insurance fund or otherwise, will indemnify the Electoral Registration Officer and Returning Officer up to the value of such excess.

- (10) That the Council notes its duty to provide support to the Electoral Registration Officer and Returning Officer.

48 **Council Tax Reduction Scheme 2024/2024**

The Assistant Director of Finance submitted a report to enable Council to consider the proposed banded scheme for Council Tax Reduction for 2024-25

In introducing the report, the Portfolio Holder for Finance, Councillor Nell, explained that the current scheme was introduced from April 2020 following a period of consultation and engagement. In general, it had been well received with limited contact from customers and it was proposed to continue with the current scheme, updated for inflationary factors.

The scheme assessed the maximum level of Council Tax Reduction based on the net income of the applicant and household members, the main principles of the scheme remain unchanged. It was understood by customers and had enabled them to budget for their council tax payments, which was reflected in the Council Tax collection rates in Cherwell being the highest performer across the county for 2022 -23.

The current scheme reduced the number of changes that the customer would experience with less bills and notification letters generated and enables better personal budgeting. There was still a lot of financial uncertainty for many customers and in the current financial climate with the ongoing cost of living crisis it was therefore recommended that the existing scheme should be retained for 2024/25.

Resolved

- (1) That report and the financial implications for the council be noted.
- (2) That the option of no change to the Council Tax Reduction Income Banded Scheme for Working Age Customers for 2024-2025 be approved and it be agreed to amend Working Age Regulations in line with annual uprating and to amend the Council Tax Regulations for pensioners in line with uprating announced by Department for Levelling Up Housing and Communities.

49 **Treasury Management Mid-Year Review Report 2023/24**

The Assistant Director of Finance submitted a report to present information on treasury management performance and compliance with treasury management policy for 2023-24 as required by the Treasury Management Code of Practice.

In introducing the report, the Portfolio Holder for Finance advised that all treasury management activities undertaken to date during the financial year

2023-24 complied with the CIPFA Code of Practice and the Council's approved Treasury Management Strategy, and all Prudential Indicators were met during the reporting period.

Over the course of the year, there was an overall Treasury Management forecast underspend of £1.214m compared to the approved budget.

Resolved

- (1) That the Treasury Management Mid-Year Review Report be noted.

50 **Dispensation from Attending Meetings**

The Monitoring Officer submitted a report to seek Council approval for a dispensation from attending meetings to a Member who is currently unable to attend any Council meetings due to ill-health.

Resolved

- (1) That a dispensation for Councillor Maurice Billington from the statutory requirement to attend a meeting of the Council within a six-month period from the last noted attendance be approved.
- (2) That it be approved that the dispensation last up to and including 6 May 2024.

51 **Amendment to Committee Membership**

The Chairman referred to the agenda which set out that the Progressive Oxfordshire Group Leader, Councillor Hingley, had notified the Proper Officer of a Progressive Oxfordshire Group committee membership change.

Resolved

- (1) That the following Progressive Oxfordshire Group committee membership amendment be noted;

Appeals Panel
Remove – Councillor Rob Pattenden
Add – Councillor Julian Nedelcu

52 **Urgent Business**

There were no items of urgent business.

53 **Exclusion of the Press and Public**

Resolved

That, in accordance with Section 100A(4) of Local Government Act 1972, the press and public be excluded from the meeting for the following item of business, on the grounds that they could involve the likely disclosure of exempt information as defined in paragraph 3 of Schedule 12A of that Act and that in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

54 **Relocation of CDC administrative headquarters from Bodicote House to Castle Quay**

The Corporate Director of Resources submitted an exempt report which sought approval to an increase in the Capital Programme as set out in the exempt minutes for the gross costs of the delivery of the project to relocate CDC administrative headquarters from Bodicote House to Castle Quay.

Resolved

- (1) That an increase in the Capital Programme as set out in the exempt minute for the gross costs of the delivery of the relocation of CDC's headquarters from Bodicote House to Castle Quay.

55 **Readmittance of the Press and Public**

Resolved

That the press and public be readmitted to the meeting.

56 **Motions**

The Chairman advised that five motions had been submitted, however as Councillor Middleton was attending virtually and therefore unable to propose he had submitted, consideration of this motion would be deferred to the 26 February Council meeting.,

No amendments to any of the motions had been submitted. In line with the Constitution, no amendments were now permitted.

Motion One: Solar Energy Strategy

It was proposed by Councillor Walker and seconded by Councillor Broad that the following motion be adopted:

“Increasing our renewable energy production by wind or solar is vital – yet there is an inconsistency of approach in Cherwell. While wind projects and their suitability for Cherwell's environment and community needs was

independently researched in 2019 for the Local Plan Review, no equivalent independent research was undertaken for solar projects.

The pathway to the increase in solar generation is unclear. Requirements for solar panels on new domestic and commercial buildings are limited and there is no programme for the widespread retrofitting of photovoltaics on public, commercial and domestic properties, nor is there a comprehensive solar power plan integrating all means of solar power generation, only an apparent reliance on the emergence of commercial solar farm proposals. There has been a proliferation of solar farm projects in the district, and we currently face the potential construction (mainly in West Oxfordshire and partially in Cherwell) of the largest solar farm in Europe - and one of the largest in the world.

We ask the Executive to consider commissioning a robust, research-based strategy for solar electricity production in Cherwell, in order to achieve the optimum balance of power generation by solar farms, by roof panels on new commercial and residential developments, and, crucially, their retrofitting on existing public, business and domestic buildings. Two key criteria underpinning this solar power strategy should be environmental impacts and domestic food production needs.”

No amendments to the motion having been proposed, the motion was debated as submitted. On being put to the vote the motion was carried unanimously.

Motion Two: Period Poverty

It was proposed by Councillor Biegel and seconded by Councillor Woodcock that the following motion be adopted:

“We have seen the cost of living crisis leave many of our residents with unacceptable choices between heating or eating.

However, the cost of living crisis has caused highlighted another crucial issue: period poverty. Many women and girls do not have access to sanitary products due to the rising cost of other essentials such as food and energy, which are necessarily being prioritised.

A poll by Action Aid in May 2023 showed that more than 21% or 1 in 5 women and people who menstruate are experiencing period poverty. Furthermore, the percentage of those affected has risen from 12% to 21% in just one year.

Being unable to comfortably leave home for several days every month due to lack of sanitary products is unbearable for the individuals and missing work or school has further financial or educational implications.

There are also serious health risks: 41% of respondents used sanitary products for much longer than recommended and 8% resorted to re-using disposal products. In addition to the physical dangers, the impact of shame and anxiety on mental health is significant.

I hope members will agree this situation is unacceptable in society and in our district.

To combat period poverty, this Council asks the Executive

- a) to investigate and report back on the number of accessible locations across the Council's estate where free sanitary products can feasibly and sensitively be provided.
- b) to consider the report and the recommendations therein to make a decision on implementation."

No amendments to the motion having been proposed, the motion was debated as submitted. On being put to the vote the motion was carried unanimously.

Motion Three: Section 21 Notice

It was proposed by Councillor Woodcock and seconded by Councillor Mawer that the following motion be adopted:

"This council is experiencing unprecedented levels of people presenting as homeless. A key driver of this is landlords serving Section 21, so-called 'no fault', eviction notices on their tenants.

Since 2019, the Conservative government has promised to abolish Section 21 notices and included this as part of its Private Renters Reform Bill.

This has now been indefinitely delayed.

Only a year ago, this council overwhelmingly voted in favour of the government enacting the Private Renters Reform Bill; with the Lead Member for Housing mandated to write to the government to that effect.

This council condemns the decision to delay the ban on Section 21 notices and calls on the Leader of the Council to communicate this to our Members of Parliament and the government in the strongest possible terms."

No amendments to the motion having been proposed, the motion was debated as submitted. On being put to the vote the motion was carried unanimously.

Motion Four: Service Hubs

It was proposed by Councillor Pruden and seconded by Councillor Pattenden that the following motion be adopted:

"This Council notes that over the last few years, in-person access to essential services has been greatly reduced, from banking services to our own council services, while residents are required to travel further or use

online services, which in some cases is difficult or not suitable for the most vulnerable who need these services most. Banks alone have closed over 200 branches in the UK this year, with Banbury, Bicester, and Kidlington having already lost branches and/or the provision of counter service.

This Council believes it should do what it can to help maintain easy access to these vital services. Banking hubs have already been set up elsewhere and been proven to work. We could not only take a lesson from these, but seek to improve the hub concept by including access to services CDC itself provides, noting the closure of CDC counters.

This motion therefore calls on the Executive to:

1. Investigate the feasibility of creating service hubs within our localities and what they can usefully provide, including considering best practice from other local authorities.
2. Develop a strategy that facilitates the use of service hubs to better provide access and support to our communities within our powers.”

No amendments to the motion having been proposed, the motion was debated as submitted. On being put to the vote the motion was carried unanimously.

Resolved

- (1) That the following motion be adopted:

“Increasing our renewable energy production by wind or solar is vital – yet there is an inconsistency of approach in Cherwell. While wind projects and their suitability for Cherwell’s environment and community needs was independently researched in 2019 for the Local Plan Review, no equivalent independent research was undertaken for solar projects.

The pathway to the increase in solar generation is unclear. Requirements for solar panels on new domestic and commercial buildings are limited and there is no programme for the widespread retrofitting of photovoltaics on public, commercial and domestic properties, nor is there a comprehensive solar power plan integrating all means of solar power generation, only an apparent reliance on the emergence of commercial solar farm proposals. There has been a proliferation of solar farm projects in the district, and we currently face the potential construction (mainly in West Oxfordshire and partially in Cherwell) of the largest solar farm in Europe - and one of the largest in the world.

We ask the Executive to consider commissioning a robust, research-based strategy for solar electricity production in Cherwell, in order to achieve the optimum balance of power generation by solar farms,

by roof panels on new commercial and residential developments, and, crucially, their retrofitting on existing public, business and domestic buildings. Two key criteria underpinning this solar power strategy should be environmental impacts and domestic food production needs.”

(2) That the following motion be adopted:

“We have seen the cost of living crisis leave many of our residents with unacceptable choices between heating or eating.

However, the cost of living crisis has caused highlighted another crucial issue: period poverty. Many women and girls do not have access to sanitary products due to the rising cost of other essentials such as food and energy, which are necessarily being prioritised.

A poll by Action Aid in May 2023 showed that more than 21% or 1 in 5 women and people who menstruate are experiencing period poverty. Furthermore, the percentage of those affected has risen from 12% to 21% in just one year.

Being unable to comfortably leave home for several days every month due to lack of sanitary products is unbearable for the individuals and missing work or school has further financial or educational implications.

There are also serious health risks: 41% of respondents used sanitary products for much longer than recommended and 8% resorted to re-using disposal products. In addition to the physical dangers, the impact of shame and anxiety on mental health is significant.

I hope members will agree this situation is unacceptable in society and in our district.

To combat period poverty, this Council asks the Executive

- a) to investigate and report back on the number of accessible locations across the Council’s estate where free sanitary products can feasibly and sensitively be provided.
- b) to consider the report and the recommendations therein to make a decision on implementation.”

(3) That the following motion be adopted:

"This council is experiencing unprecedented levels of people presenting as homeless. A key driver of this is landlords serving Section 21, so-called 'no fault', eviction notices on their tenants.

Since 2019, the Conservative government has promised to abolish Section 21 notices and included this as part of its Private Renters Reform Bill.

This has now been indefinitely delayed.

Only a year ago, this council overwhelmingly voted in favour of the government enacting the Private Renters Reform Bill; with the Lead Member for Housing mandated to write to the government to that effect.

This council condemns the decision to delay the ban on Section 21 notices and calls on the Leader of the Council to communicate this to our Members of Parliament and the government in the strongest possible terms."

(4) That the following motion be adopted:

"This Council notes that over the last few years, in-person access to essential services has been greatly reduced, from banking services to our own council services, while residents are required to travel further or use online services, which in some cases is difficult or not suitable for the most vulnerable who need these services most. Banks alone have closed over 200 branches in the UK this year, with Banbury, Bicester, and Kidlington having already lost branches and/or the provision of counter service.

This Council believes it should do what it can to help maintain easy access to these vital services. Banking hubs have already been set up elsewhere and been proven to work. We could not only take a lesson from these, but seek to improve the hub concept by including access to services CDC itself provides, noting the closure of CDC counters.

This motion therefore calls on the Executive to:

1. Investigate the feasibility of creating service hubs within our localities and what they can usefully provide, including considering best practice from other local authorities.
2. Develop a strategy that facilitates the use of service hubs to better provide access and support to our communities within our powers."

The meeting ended at 9.15 pm

Chairman:

Date:

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted

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Council

Monday 26 February 2024

Written Questions

Question From: Councillor John Broad

Question To: Leader of the Council, Councillor Barry Wood

Topic: VAT Rate for public Electric Vehicle (EV) chargers

Question

As the campaign to increase the take up of EV's gathers pace, there is a matter that is causing a problem for those who use the public charging facilities regarding the incorrect way HMRC have set the VAT for payment at these units.

VAT is set at 5% for domestic electricity but, incorrectly at 20% for the public chargers. Can the leader write to the minister requesting he corrects the VAT set by HMRC according to the rules they should be working to please?

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This report is public	
Members' Allowances 2024/2025	
Committee	Council
Date of Committee	26 February 2024
Portfolio Holder presenting the report	Portfolio Holder for Corporate Services, Councillor Sandy Dallimore
Date Portfolio Holder agreed report	15 February 2024
Report of	Assistant Director Law and Governance, Shiraz Sheikh

Purpose of report

To determine the levels of the allowances to be paid to Members for the forthcoming 2024/2025 financial year and proposed changes to the Members Allowance Scheme following the consideration of the report of the Council's Independent Remuneration Panel (the "Panel") attached at Appendix 1.

1. Recommendations

Council resolves to:

- 1.1 Consider the levels of allowances to be included in the 2024/2025 Members' Allowances Scheme, and whether the Panel's recommendations (as set out at paragraph 2.0 of this report and Appendix 1 should be adopted or modified in any way.
- 1.2 Authorise the Assistant Director Law and Governance to prepare an amended Members' Allowances Scheme, in accordance with the decisions of Council for implementation with effect from 1 April 2024.
- 1.3 Authorise the Assistant Director of Law and Governance to take all necessary action to revoke the current (2023/2024) Scheme and to publicise the revised Scheme pursuant to The Local Authorities (Member's Allowances)(England) Regulations 2003 (as amended).
- 1.4 Thank the Independent Remuneration Panel for its report and set a fee of £300 for each Panel Member for the work carried out on this review and propose the same level of fee for any reviews carried out in 2024/2025 capped at a maximum of £1200 per person, which can be funded from existing budgets.

2. Executive Summary

- 2.1 The Council's Independent Remuneration Panel has met to review the current (2023/2024) Members' Allowances Scheme and its report on the recommended

levels of the allowance payments for the 2024/2025 financial year, and other proposed changes to the scheme, is attached as Appendix 1.

- 2.2 The Local Authorities (Members' Allowances (England) Regulations 2003 sets out that before an authority makes or amends its Members' Allowance Scheme, it "shall have regard to the recommendations made in relation to it by an Independent Remuneration Panel."
- 2.3 Whilst the Council has a duty to have regard to the Panel's recommendations, it is the Council's choice whether to accept the Panel's recommendations in whole or in part, or not at all, or to determine any other scheme for 2024/2025.

Implications & Impact Assessments

Implications	Commentary			
Finance	Provision for an increase to Members' Allowances has been included in the draft 2024/2025 budget. Rachel Ainsworth (FBP) 30 January 2024			
Legal	It is a legal requirement for the Council to consider the recommendations of the Independent Remuneration Panel before setting the level of Members' allowances. Shiraz Sheikh, Assistant Director of Law and Governance, 30 January 2024			
Risk Management	There are no risks implications arising directly from this report. Celia Prado-Teeling, Performance & Insight Team Leader, 30 January 2024			
Impact Assessments	Positive	Neutral	Negative	Commentary
Equality Impact		X		N/A
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		X		N/A
B Will the proposed decision have an impact upon the lives of people with protected characteristics,		X		N/A

including employees and service users?				
Climate & Environmental Impact		X		N/A
ICT & Digital Impact		X		N/A
Data Impact		X		N/A
Procurement & subsidy		X		N/A
Council Priorities	N/A – report submitted pursuant to statutory requirement			
Human Resources	N/A			
Property	N/A			
Consultation & Engagement	Detailed at section 8.0 of the Panel's report, Appendix 1.			

Supporting Information

3. Background

3.1 As set out in the Executive summary, paragraphs 2.1 – 2.3.

4. Details

Members' Allowances 2024/2025

4.1 Having given due consideration to the information provided to the Independent Remuneration Panel, it recommends Full Council agree the following for inclusion in the Members' Allowance Scheme 2024/2025 (NB. the Members' Allowance Scheme corresponds to the financial year rather than municipal year and the 2024/2025 Scheme will therefore cover the period 1 April 2024 – 31 March 2025)

- (a) That the Basic Allowance be increased in in line with the 2024/2025 staff pay award (percentage) when agreed, rounded up to give 12 equal payments and payment of the increase backdated to 1 April 2024.

	Current Level 2023/24	2024/2025
Basic Allowance	£4,836 pa	£4,836 pa plus staff pay award (percentage), when agreed, added and

		rounded up to give 12 equal payments
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- (b) That all Special Responsibility Allowances be increased in in line with the 2024/2025 staff pay award (percentage) when agreed, rounded up to give 12 equal payments and payment of the increase backdated to 1 April 2024.

Special Responsibility Allowance	Current Level 2023/2024	2024/2025 (All amounts listed below will have the staff pay award (percentage), when agreed, added and rounded up to give 12 equal payments)
Chairman of the Council	£4,836 pa	£4,836 pa
Leader of the Council	£15,408 pa	£15,408 pa
Deputy Leader of the Council	£9,936 pa	£9,936 pa
Executive Members holding a Portfolio	£7,188 pa	£7,188 pa
Leader of the Main Opposition Group	£3,324 pa	£3,324 pa
Chairman of Accounts, Audit and Risk Committee	£3,996 pa	£3,996 pa
Chairman of Appeals Panel	£288 SRA plus £288 per meeting to a capped limit of £1728 per annum	£288 SRA plus £288 per meeting to a capped limit of £1728 per annum
Chairman of Budget Planning Committee	£3,996 pa	£3,996 pa
Chairman of Licensing Committee	£852 pa	£852 pa
Chairman of Overview and Scrutiny Committee	£3,996 pa	£3,996 pa
Chairman of Personnel Committee	£1,428 pa	£1,428 pa
Chairman of Planning Committee	£4,788 pa	£4,788 pa
Chairman of Standards Committee	£852 pa	£852 pa

- (c) That A new Special Responsibility Allowance be introduced for Minority Opposition Group Leaders from April 1 2024, based on the following criteria:
- Group Leader of a minority opposition Group with 2 – 5 Members: 25% of the Main Opposition Group Leader SRA (if required, rounded up to 12 equal payments)

- Group Leader of a minority opposition Group with 6 or more members: 50% of the Main Opposition Group Leader SRA (if required, rounded up to 12 equal payments)

- (d) That the co-optees allowance be increased in line with the staff pay award for 2024/2025 (percentage), when agreed, and rounded up to give 12 equal payments and payment of the increase backdated to 1 April 2024.

	Current Level 2023/24	2024/2025
Co-optee Allowance	£828 pa	£828 pa plus staff pay award (percentage), when agreed, added and rounded up to give 12 equal payments

- (e) That Independent Persons allowance be increased in line with the staff pay award for 2024/2025 (percentage), when agreed, and rounded up to give 12 equal payments, and payment of the increase backdated to 1 April 2024.

	Current Level 2023/24	2024/2025
Independent Persons Allowance	£828 pa	£828 pa plus staff pay award (percentage), when agreed, added and rounded up to give 12 equal payments

- (f) That Dependents' Carers' and Childcare Allowances remain at the current level, are paid on the basis of the actual costs incurred up to the maximum hourly rate set out below and to a maximum cap of 40 hours per month, subject to production of receipts and cannot be paid to a member of the claimant's household:

	Current Level 2023/2024	Proposed level for 2024/2025
Childcare	£10 per hour	£10 per hour
Dependent Relative Care	£20 per hour	£20 per hour

- (g) That mileage remain at the current level in line with HMRC approved mileage rates, and if any adjustments are implemented by HMRC then the revised rates should be applied to Members' travel allowances effective from the date of implementation by HMRC.

	Current level 2023/2024	Proposed level for 2024/2025
Bicycles	20p per mile	20p per mile
Motorcycles	24p per mile	24p per mile
Motor Vehicles	45p per mile	45p per mile

Electric and specialised vehicles	45p per mile	45p per mile
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- (h) That there be no change to subsistence allowances payable up to the following amounts:

Subsistence	Rate 2023/2024	Proposed Rate 2024/2025
Breakfast Allowance (more than 4 hours away from the normal place of residence before 11am)	£6.02	£6.02
Lunch Allowance (more than 4 hours away from the normal place of residence including the lunchtime between 12noon and 2pm)	£8.31	£8.31
Evening Meal Allowance (more than 4 hours away from the normal place of residence ending after 7pm)	£10.29	£10.29

- (i) That Democratic Services continue to book overnight accommodation if required.
- (j) That there be no change to the list of approved duties for which claims may be made.
- (k) That Non-Executive Director allowances be increased in line with the staff pay award for 2024/205, rounded up to give 12 equal payments, and payment of the increase backdated to 1 April 2024 and costs recharged to the relevant company.

	Current Level 2023/2024	Proposed level for 2024/2025
Non-Executive Directors Graven Hill Village Holding Company Limited and Graven Hill Village Development Company Limited	£4,788	£4,788 plus staff pay award (percentage), when agreed, added and rounded up to give 12 equal payments

5. Alternative Options and Reasons for Rejection

- 5.1 The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: To modify the Panel's recommendations. This is within the Council's discretion as the Panel recommendations are not binding. However it is not recommended as the Panel has considered and justified the recommendations that they have made

6 Conclusion and Reasons for Recommendations

- 6.1 The Local Government Act 2000 and the Local Authorities (Members' Allowances)(England) Regulations 2003 require local authorities to review their Allowances Schemes and to maintain and Independent Remuneration Panel to consider and make recommendations on new schemes. The report complies with that requirement.
- 6.2 Sections 7 - 16 of the Panel's report (Appendix 1) set out the rationale for the recommendations of the Panel. It is the view of the Independent Remuneration Panel that the proposals represent realistic and fair levels of allowance for 2024/2025 and recommend adoption.

Decision Information

Key Decision	N/A
Subject to Call in	N/A
If not, why not subject to call in	N/A
Ward(s) Affected	All

Document Information

Appendices	
Appendix 1	Appendix 1 – Report of the Independent Remuneration panel on the Review of Members' Allowances for the 2024/2025 Financial Year
Background Papers	None
Reference Papers	None

Report Authors	Natasha Clark, Governance and Elections Manager Matthew Swinford, Democratic and Elections Officer
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Cherwell
DISTRICT COUNCIL
NORTH OXFORDSHIRE

**Report of the Independent
Remuneration Panel
on the Review of Members' Allowances for the
2024/2025 Financial Year**

for

Cherwell District Council

February 2024

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Summary and Recommendations

1.0 Summary

- 1.1 The Independent Remuneration Panel (“the Panel”) has carried out a full review of the Cherwell District Council Members’ Allowances Scheme (“The Scheme”). This report sets out the Panel’s recommendations.
- 1.2 The Local Authorities (Members' Allowances) (England) Regulations 2003 specifically Regulation 19 provide that before an authority makes or amends a scheme of allowances, the authority shall have regard to the recommendations made in relation to it by an independent remuneration panel. The Council is required to have regard to the advice of the Panel on the levels and types of allowances to be paid under the Scheme.
- 1.3 In 2023/2024, the Panel recommended that the Basic Allowance and all Special Responsibility Allowances be increased by 2.75% (rounded up to give 12 equal payments) effective from 1 April 2023, in line with the staff cost of living award. This was agreed by Full Council on 27 February 2023.
- 1.4. In reaching its recommendations for the 2024/2025 Members’ Allowance Scheme, the Panel has carefully considered all of the submissions and representations made to it and the additional evidence that was available. In accordance with the Panel’s terms of reference, it has looked at the relevant elements of the Council’s existing Members’ Allowance Scheme.
- 1.5 The Panels continues to consider that the increasing complexity, additional responsibilities and burden of local government make it imperative for individuals representing all sections of society to be able to stand for election as councillors.
- 1.6 The Panel believes that this review of the Scheme and the recommendations it has made will give the Council a sound and comprehensive scheme of allowances until it is reviewed again.
- 1.7 The Panel thanked the Democratic and Elections Team who advised and supported the Panel for the information provided to assist in their work.
- 1.8 The Panel thanked Members for completing the Annual Members’ Allowance Survey which saw a significant increase in responses to the survey compared to last year.

2.0 Recommendations to Council

Having given due consideration to the information provided to the Panel, it recommends Full Council agree the following for inclusion in the Members' Allowance Scheme 2024/2025:

(To note: Any councillor who stands down or is not re-elected at the local elections on 2 May 2024 will remain on the council's payroll until the cost of living increase is agreed to ensure they are paid the increase for the period they were a councillor (1 April – 7 May 2024 inclusive).

- (a) That the Basic Allowance be increased in line with the 2024/2025 staff pay award (percentage) when agreed, rounded up to give 12 equal payments and payment of the increase backdated to 1 April 2024.

	Current Level 2023/24	2024/2025
Basic Allowance	£4,836 pa	£4,836 pa plus staff pay award (percentage), when agreed, added and rounded up to give 12 equal payments

- (b) That all Special Responsibility Allowances be increased in in line with the 2024/2025 staff pay award (percentage) when agreed, rounded up to give 12 equal payments and payment of the increase backdated to 1 April 2024.

Special Responsibility Allowance	Current Level 2023/2024	2024/2025 (All amounts listed below will have the staff pay award (percentage), when agreed, added and rounded up to give 12 equal payments)
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Deputy Leader of the Council	£9,936 pa	£9,936 pa
Executive Members holding a Portfolio	£7,188 pa	£7,188 pa
Leader of the Main Opposition Group	£3,324 pa	£3,324 pa

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Chairman of Standards Committee	£852 pa	£852 pa

- (c) That a new Special Responsibility Allowance be introduced for Minority Opposition Group Leaders from April 1 2024, based on the following criteria::
- Group Leader of a minority opposition Group with 2 – 5 Members: 25% of the Main Opposition Group Leader SRA (if required, rounded up to 12 equal payments)
 - Group Leader of a minority opposition Group with 6 or more members: 50% of the Main Opposition Group Leader SRA (if required, rounded up to 12 equal payments)
- (d) That the co-optees allowance be increased in line with the staff pay award for 2024/2025 (percentage), when agreed, and rounded up to give 12 equal payments and payment of the increase backdated to 1 April 2024.

	Current Level 2023/24	2024/2025
Co-optee Allowance	£828 pa	£828 pa plus staff pay award (percentage), when agreed, added and rounded up to give 12 equal payments

- (e) That Independent Persons allowance be increased in line with the staff pay award for 2024/2025 (percentage), when agreed, and rounded up to give 12 equal payments, and payment of the increase backdated to 1 April 2024.

	Current Level 2023/24	2024/2025
Independent Persons Allowance	£828 pa	£828 pa plus staff pay award (percentage), when agreed, added and rounded up to give 12 equal payments

- (f) That Dependents' Carers' and Childcare Allowances remain at the current level, are paid on the basis of the actual costs incurred up to the maximum hourly rate set out below and to a maximum cap of 40 hours per month, subject to production of receipts and cannot be paid to a member of the claimant's household:

	Current Level 2023/2024	Proposed level for 2024/2025
Childcare	£10 per hour	£10 per hour
Dependent Relative Care	£20 per hour	£20 per hour

- (g) That mileage remain at the current level in line with HMRC approved mileage rates, and if any adjustments are implemented by HMRC then the revised rates should be applied to Members' travel allowances effective from the date of implementation by HMRC.

	Current level 2023/2024	Proposed level for 2024/2025
Bicycles	20p per mile	20p per mile
Motorcycles	24p per mile	24p per mile
Motor Vehicles	45p per mile	45p per mile
Electric and specialised vehicles	45p per mile	45p per mile

- (h) That there be no change to subsistence allowances payable up to the following amounts:

Subsistence	Rate 2023/2024	Proposed Rate 2024/2025
Breakfast Allowance (more than 4 hours away from the normal	£6.02	£6.02

place of residence before 11am)		
Lunch Allowance (more than 4 hours away from the normal place of residence including the lunchtime between 12noon and 2pm)	£8.31	£8.31
Evening Meal Allowance (more than 4 hours away from the normal place of residence ending after 7pm)	£10.29	£10.29

- (i) That Democratic Services continue to book overnight accommodation if required.
- (j) That there be no change to the list of approved duties for which claims may be made.
- (k) That Non-Executive Director allowances be increased in line with the staff pay award for 2024/205, rounded up to give 12 equal payments, and payment of the increase backdated to 1 April 2024 and costs recharged to the relevant company.

	Current Level 2023/2024	Proposed level for 2024/2025
Non-Executive Directors Graven Hill Village Holding Company Limited and Graven Hill Village Development Company Limited	£4,788	£4,788 plus staff pay award (percentage), when agreed, added and rounded up to give 12 equal payments

The Panel's Report

3.0 Introduction

3.1 The Local Government Act 2000 and the Local Authorities (Members' Allowances)(England) Regulations 2003 require local authorities to review their Allowances Schemes and to maintain the Panel to consider and make recommendations on new schemes.

3.2 The Regulations set out that the following issues are to be addressed by the Panel:

- **Basic Allowance:** each local authority must make provision for a basic, flat rate allowance for all elected Members. The allowance must be the same for all Members and can either be paid in a lump sum or in instalments.
- **Special Responsibility Allowance (SRA):** each local authority may make provision for the payment of SRAs to elected Members who have significant responsibilities. The Panel has to recommend the responsibilities that should be remunerated and the levels of allowance.
- **Co-optees' Allowance:** each local authority may make provision for the payment of an allowance to co-optees' for attending meetings, conferences, and seminars
- **Childcare and dependents' carers' allowance:** each local authority may make provision for the payment of an allowance to elected Members who incur expenditure for the care of children or dependent relatives whilst undertaking particular duties
- **Travel and subsistence:** each local authority may determine the levels of travel and subsistence allowances and the duties to which they should apply
- **Indexation:** each local authority may determine that allowances should be increased in accordance with a specified index and can identify the index and set the number of years (not exceeding four) for which it should apply
- **Backdating:** each local authority may determine that, where allowances are made to an allowance scheme, the allowances as amended may be backdated.

3.3 All Councils are required to convene their Panel and seek its advice before they make any changes or amendments to their Members' Allowances Scheme. Elected Members must "have regard" to their Panel's recommendations before setting a new or amended Members' Allowance Scheme.

- 3.4 Following the meeting of the Independent and Parish Remuneration Panel in November 2022, the Panel recommended to Council that the Members' Basic Allowance and all Special Responsibility Allowances (SRA) be increased by 2.75%, rounded up to give 12 equal payments, from 1 April 2023. This amount was in line with the cost of living increase awarded to staff from 1 April 2023. The Panel also recommended a new SRA for the Chairman of Council and fixed SRAs for the respective Licensing Committee, Personnel Committee and Standards Committee Chairmen
- 3.5 All of the Panel's recommendations were considered and agreed by Full Council on 27 February 2023. The 2023/2024 Scheme took effect on 1 April 2023 and has remained in force since this date.
- 3.6 This report has been prepared in accordance with the provisions of the Local Authorities (Members' Allowances)(England) Regulations 2003 (as amended). It outlines the Panel's findings following a review of the District Council's current Allowance Scheme and its recommendations for 2024/2025 in respect of:
- i. the levels of Basic and Special Responsibility Allowances (SRAs)
 - ii. An SRA for Minority Opposition Group Leaders
 - iii. Any adjustments or changes to levels of any other SRAs
 - iv. Co-optees Allowance
 - v. Independent Persons allowance
 - vi. Travelling (mileage) allowances
 - vii. Subsistence allowances
 - viii. Dependents' carers' and childcare allowances
 - ix. Non-Executive Directors on Council Owned Companies
 - x. Review of the Members' Allowances Scheme and Indexation
- 3.7 For information, all year references throughout this report, 2023/2024 and 2024/2025 refer to the financial year. "Members" and "councillor" is used interchangeably throughout the report,

4.0 The Independent Remuneration Panel

4.1 The current membership of the Panel is:

Ms Jeanette Baker
Mr Andrew Hodges
Mr David Shelmerdine
Mr Christopher White

4.2 The Panel met on 4 December 2023 to consider and agree its recommendations for 2024/2025 financial year.

4.3 Mr Andrew Hodges was appointed as Chairman of the Panel.

4.4 Shahin Ismail, Interim Legal Services Manager and Interim Deputy Monitoring Officer, Natasha Clark, Governance and Elections Manager, and Matthew Swinford, Democratic and Elections Officer, provided the Panel with administrative advice and support.

5.0 Terms of Reference of the Panel

5.1 The Panel's terms of reference as originally agreed by the Council when the Panel was first constituted (as amended by the 2003 Consolidating Regulations which relate to the determination of local schemes for travelling and subsistence allowance) are outlined in its reports dated 3 July 2001 and 4 July 2003.

5.2 The principal matters on which the Panel can make recommendations are set out in the introduction of this report. As the Panel currently meets annually to review the Scheme and make recommendations for the forthcoming financial year, indexation is not currently applied to the allowance scheme.

5.3 It is possible for the Council to apply indexation and for the Scheme to be confirmed on that basis annually for a period of up to four years. In this instance, Council would need to amend the Terms of Reference of the Independent Remuneration Panel that currently state it meets annually and to agree any level of indexation such as any annual pay award to staff.

6.0 The Panel's Adopted Approach

6.1 Since 2001, the Panel's approach has been that recommendations should be formulated appropriate to the circumstance of the Council, recognizing that the roles of Executive and Non-Executive Members are now well-established.

6.2 The following underlying principles continue to form the basis of the Panel's review process:

- i. the allowances should take account, as far as possible, of the amount of time taken by Members to fulfil their roles.
- ii. the scheme should ensure, as far as practicable, that as wide a range of people as possible should be able to stand for election and that they should not be financially penalized in so doing. This, in turn, should increase the likelihood of an inclusive approach to council services.
- iii. the levels of the allowances should not be treated as salary but rather as a level of 'compensation' and recognition of the time and level of responsibility that such public duty requires.
- iv. that an element of Members' time in terms of their work as a Councillor should be treated as voluntary and therefore should not be remunerated.
- v. the assumption that all Members will participate as fully as possible in Council business and play an active role in their Wards and that the importance of these mutually inclusive roles should be reflected in the level of the basic allowance.
- vi. the reviewed scheme should take account of the payments included in the current scheme and any increases which might be recommended should be balanced against the interests of the residents in the District, although we accept that the Council must consider the political implications of the levels of the allowances open to it to pay.
- vii. the reviewed Scheme should continue to be subject to well informed periodic reviews.

7.0 The Work of the Panel

7.1 The Panel had previously determined the underlying principles on which the levels of Members' Allowances should be based, as outlined at paragraph 4.2 above.

7.2 The Panel's approach required an assessment of the amount of time Councillor's commit to their duties and their associated workloads in the context of the identified special responsibilities for Executive Members, Committee Chairmen, the Council Chairman and Opposition Group Leaders. It is important to highlight that the focus of the review is on the roles rather than the individuals who occupy them.

7.3 The Panel was aware of the responsibilities and workloads of Executive members with their specific portfolios.

- 7.4 The Panel noted the additional workload and complexity in the role of the Leader of the Council in leading the political direction of the Council, considerable responsibility for delivering the Council's budget and policy framework and steering the partnership dimension of the Council.
- 7.5 The Panel also had regard to the roles of the Chairman of the Council and Committee Chairmen and Opposition Group Leaders.
- 7.6 As part of its review, the Panel considered the following information which informed its conclusions:
- i. a copy of the Council's Members' Allowances Scheme for 2023/2024
 - ii. a comparison of neighbouring authority Members' Allowances
 - iii. comparative data from the Members' Allowances survey undertaken by South East Employers which outlines the basic, special responsibility and other allowance payments made by Council's in the South East Region
 - iv. the overall financial position of the Council
 - v. the general economic climate
 - vi. any recent changes in the roles, responsibilities, and workload of specific Member post
 - vii. a summary of Members' responses to the Annual Survey (further details of the survey are set out in section 6)
 - viii. any additional comments Members wished to make in respect of the current allowance scheme
 - ix. the discussions with the Members who spoke to the Panel
 - x. the increase in cost of living and level of CDC staff pay awards. As local negotiations for the annual staff pay award had not concluded for 2024/2025, this information was not available for the Panel on the meeting date.

8.0 Members' Allowance Scheme Annual Survey

- 8.1 The Panel continues to place great importance on the information gathered by way of the Annual Survey. The purpose of the Annual Survey is to determine:

- i. the amount of time Members estimate they spend on Council business during an average month
 - ii. Members views on the adequacy, or otherwise, of the current levels of Members' Allowances at the Council; and
 - iii. whether Members would like to address the Panel in person.
- 8.2 The Annual Survey had been circulated to all 48 elected Members. 34 surveys were returned, which represents 70% of the Council's membership.
- 8.3 The Panel was very grateful to those Members who responded to the survey and extremely pleased at the high level of responses. The Panel agreed to repeat the exercise again as it firmly believes that the information requested was vital to its effort in undertaking proper and meaningful review.
- 8.4 Results from questions 1 – 4 of the 34 surveys received were as follows:

Question 1 – How long have you been a Councillor?

- Less than 1 year 8
- 1 – 4 years 12
- 4 – 8 years 3
- 8 – 12 years 4
- Over 12 years 7

Question 2 – What is your current role?

- Leader of the Council/Leader of Opposition/Group leader 3
- Deputy Leader of the Council Deputy Leader of Opposition/Deputy Group Leader 3
- Chairman/Vice Chairman of the Council 0
- Executive Member 5
- Committee Chairman/Vice Chairman 6
- None of the above 15
- Prefer not to say 2

Question 3 – What is your employment status?

- Retired or otherwise not employed 6
- Employed full time 14
- Employed part time / self-employed 4
- Other 10

Question 4 - How many hours do you spend on Council work each month?

- 0 hours 1
- 5 hours 1
- 10 hours 1
- 15 hours 3
- 20 hours 5
- 25 hours 2
- 30 hours 1
- 35 hours 1
- 40 hours 8
- 45 hours 2
- 50 hours 4
- 60 hours 1
- 70 hours 2
- 80 hours 1
- 100 hours 2

8.5 Questions 5 – 9 sought comments from Members on the level of basic allowance, SRA, travel, subsistence, childcare and dependents' carers' allowances, time commitment and voluntary aspects of time given and any additional comments.

- (a) Nineteen of the respondents receive an SRA and fourteen of the respondents considered that an average of 21 hours per month related to the post for which the SRA was received. Five respondents that receive an SRA gave an answer of other.
- (b) Twenty-nine respondents considered that part of their time was given on a voluntary basis. Two assumed 50% of their time was on a voluntary basis.
- (c) With regards to the current rate of member allowances and the workload associated with the role and if it was thought to be adequate.
 - Twenty one Members thought that the allowance should be increased in line with any cost of living percentage changes in the CDC officer pay rates
 - Three thought it should be increased by an amount not linked to CDC officer cost of living pay awards.
 - Five considered the allowance should be frozen at the current level, and
 - Four thought that Members' Allowances should be assessed every 4 years and an automatic increase matching the staff annual cost of living pay award is applied
- (d) Ten respondents commented on current levels of Basic and Special Responsibility allowances as follows:
 - Given the inflation we have this year, we need an increase.

- It should not be a barrier to getting good councillors that need the allowance.
 - I think the council allowance is important so councillors can come from all walks of life
 - Can't justify any increases during the Conservative- created current cost of living crisis.
 - At a time when we can see far too many in the communities we represent struggling to pay for the most basic of things, struggling to even put food on the table, it would be unseemly and entirely wrong for councillors to take an increase their allowances. The community must come first.
 - I didn't even know there was an allowance before I started!
 - In current cost of living crisis an appropriate decision should be made
 - Given the inflation we have this year we need an increase
 - Like any other remuneration, Councillor Allowances should increase at least in line with other employees in the organisation.
 - The CDC Councillor's allowance is currently about 12% less than some of the Councils within Oxfordshire
- (e) With regards to Dependents' Carers' Allowance, Childcare Allowance, Travel and Subsistence Allowances, four respondents made the following comments:
- It is inadequate.
 - Travel allowance for motorcycles is far too low
 - These are incredibly important to ensure inclusion and should reflect the costs of being a councillor e.g., reflect increase in costs of childcare etc.
 - Travel caring allowances should go up
- (f) The following additional comments were made by eleven of the respondents:
- If we want councillors to commit to the job to the level then they should be compensated accordingly. There is a great deal of professional expertise and talent brought to the council by virtue of elected members and that should be acknowledged.
 - That care should be taken to compare our scheme with similar Districts.
 - If we are to attract a wider cross section of society into being councillors, the allowances need to be increased.
 - That there should be an allowance for both opposition party Leaders as they are both large oppositions
 - Councillors' allowances are antiquated across all tiers. They do not reflect the reality of working and family life.
 - Mileage allowance for a motorcycle should be the same as a car.

- Members' allowances do not usually account for the amount of time councillors spend on their roles. The issue is not so much being 'paid' for what we do but receiving an amount to compensate for not being able to do other things. While I agree that some of our time is voluntary, I am very concerned that many people are put off standing for office, or put off taking on special responsibilities, because they are unable to do so financially.
- If we are serious about inclusion and ensuring our council is representative, then it is important that we make sure that everyone can afford to be a councillor.

8.6 Five Members requested to address the Panel and two Members, Councillor Wood and Councillor Dallimore, were subsequently able to attend when the Panel's meeting was scheduled. Councillor Hingley was unable to attend but his comments were reported to the Panel by the Democratic and Elections Officer. The Panel thanked Councillor Wood, Councillor Dallimore and Councillor Hingley for their comments and contribution to the review.

9.0 Basic Allowance

9.1 The Panel considered the level of Basic Allowance. It is required in the relevant legislation that a Basic Allowance of the same value be provided to all members of the Council. The allowance is intended to remunerate councillors for their time spent as a councillor, covering incidental costs incurred by them as ordinary members of the Council, including the use of their homes.

9.2 In previous deliberations, the Panel has consistently used the annual pay settlement for Cherwell District Council (CDC) staff as one of their main considerations for recommending adjustment to the levels of the Basic and SRA paid to Members. At the time of meeting, there was no staff pay award agreed for 2024/2025. In the case of there being variation in the pay award depending on staff grades with either a fixed amount or percentage increase, the Panel noted that the percentage increase would be applied to Members' Allowances. This is in accordance with the National Joint Council Guidance which states that any "other" payments made, outside of the payscales, are subject to a percentage increase.

9.3 Having regard to the various calls on councillors' time, conscious that a proportion of time is voluntary, the levels of basic allowance paid by comparator councillors, and taking into particular consideration the current economic climate and the comments from the Members' survey:

The Panel recommends:

- (a) That the Basic Allowance be increased in in line with the 2024/2025 staff pay award (percentage) when agreed, rounded up to give 12 equal payments and payment of the increase backdated to 1 April 2024.

	Current Level 2023/24	2024/2025
Basic Allowance	£4,836 pa	£4,836 pa plus staff pay award (percentage), when agreed, added and rounded up to give 12 equal payments

10.0 Special Responsibility Allowances (SRA)

- 10.1 The Panel reviewed the Special Responsibility Allowances (SRA).
- 10.2 In line with its recommendation to increase the Basic Allowance for 2024/2025, the Panel agreed that SRA should be increased on the same terms.
- 10.3 Having regard to the political make up of the Council and comments submitted in the survey and by Members who addressed the Panel, the Panel deliberated whether there should be an introduction of an SRA Minority Opposition Group Leaders.
- 10.4 The Panel noted that many neighbouring authorities include an SRA in their Members' Allowance Schemes and that there are varying criteria for payment of the allowance.
- 10.5 The Panel agreed that a new SRA should be introduced for Minority Opposition Group Leader(s). The amount paid should be a proportion of the main opposition Group Leader SRA and linked to the number of members in the political group.

The Panel recommends:

- (b) That all Special Responsibility Allowances be increased in in line with the 2024/2025 staff pay award (percentage) when agreed, rounded up to give 12 equal payments and payment of the increase backdated to 1 April 2024.

Special Responsibility Allowance	Current Level 2023/2024	2024/2025 (All amounts listed below are plus staff pay award (percentage), when

		agreed, added and rounded up to give 12 equal payments)
Chairman of the Council	£4,836 pa	£4,836 pa
Leader of the Council	£15,408 pa	£15,408 pa
Deputy Leader of the Council	£9,936 pa	£9,936 pa
Executive Members holding a Portfolio	£7,188 pa	£7,188 pa
Leader of the Main Opposition Group	£3,324	£3,324
Chairman of Accounts, Audit and Risk Committee	£3,996 pa	£3,996 pa
Chairman of Appeals Panel	£288 SRA plus £288 per meeting to a capped limit of £1728 per annum	£288 SRA plus £288 per meeting to a capped limit of £1728 per annum
Chairman of Budget Planning Committee	£3,996 pa	£3,996 pa
Chairman of Licensing Committee	£852	£852
Chairman of Overview and Scrutiny Committee	£3,996 pa	£3,996 pa
Chairman of Personnel Committee	£1,428	£1,428
Chairman of Planning Committee	£4,788 pa	£4,788 pa
Chairman of Standards Committee	£852	£852

- (c) That a new Special Responsibility Allowance be introduced for Minority Opposition Group Leaders from April 1 2024, based on the following criteria
- Group Leader of a minority opposition Group with 2 – 5 Members: 25% of the Main Opposition Group Leader SRA (if required, rounded up to 12 equal payments)
 - Group Leader of a minority opposition Group with over 6 or more members: 50% of the Main Opposition Group Leader SRA (if required, rounded up to 12 equal payments)

11.0 Co-optee Allowance

- 11.1 In considering co-optee allowance, the Panel noted that there are currently no co-optees but agreed a consistent approach to increase this allowance in line with the Basic Allowance and SRA's.

The Panel recommends:

- (d) That the co-optees allowance be increased in line with the staff pay award for 2024/2025 (percentage), rounded up to give 12 equal payments and payment of the increase backdated to 1 April 2024.

	Current Level 2023/24	2024/2025
Co-optee Allowance	£828 pa	£828 pa plus staff pay award (percentage), when agreed, added and rounded up to give 12 equal payments

12.0 Independent Persons Allowance

- 12.1 The Council currently has two Independent Persons, who support the Monitoring Officer with code of conduct matters and two Independent Persons who are non-voting members of the Accounts, Audit and Risk Committee.
- 12.2 The Panel agreed that a consistent approach to the increase this allowance in line with the increase for the Basic Allowance and SRAs.

The Panel recommends:

- (e) That the Independent Persons allowance be increased in line with the staff pay award for 2024/2025 (percentage), rounded up to give 12 equal payments and payment of the increase backdated to 1 April 2024.

	Current Level 2023/24	2024/2025
Independent Persons Allowance	£828 pa	£828 pa plus staff pay award (percentage), when agreed, added and rounded up to give 12 equal payments

13.0 Dependents' Carers' and Childcare Allowance

- 13.1 In considering the dependents' carers' and childcare allowances, the Panel noted that these allowances were claimed very infrequently but agreed that the availability of the allowances was extremely important to encourage those with families or care responsibilities to stand as a councillor.
- 13.2 The Panel agreed that the dependants' carers' and childcare allowance should be maintained with no change to the rates payable.
- 13.3 All conditions to claim the allowance would remain the same.

The Panel recommends:

- (f) That Dependents' Carers' and Childcare Allowances remain at the current level, are paid on the basis of the actual costs incurred up to the maximum hourly rate set out below and to a maximum cap of 40 hours per month, subject to production of receipts and cannot be paid to a member of the claimant's household:

	Current Level 2023/2024	Proposed level for 2024/2025
Childcare	£10 per hour	£10 per hour
Dependent Relative Care	£20 per hour	£20 per hour

14.0 Travelling and Subsistence Allowances

- 14.1 In reviewing the current level of Travelling and Subsistence Allowances, the Panel noted that all travel rates are set at the specified HM Revenues and Customs (HMRC) rates and consequently had no implications for the tax liabilities of Members. Travel rates for motorcycles and motor vehicles are paid regardless of the cc of motorcycle or motor vehicle concerned and remain the same. These rates remain unchanged.
- 14.2 In relation to Subsistence Allowances, the Panel had originally agreed that allowances should be paid up to the maximum rates notified by the National Joint Council for Officers index linked to the Retail Prices Index (including mortgages).
- 14.3 Since 1996 when the National Joint Council for Officers ceased to produce nationally agreed subsistence rate for local government staff, subsistence rates

have been a subject for local determination. The Council applies the Local Government Association rates.

- 14.4 As part of the 2023/2024 review, the Panel had received a request to add “ward attendance at formal Parish Council meetings” to the list of approved duties. This was not recommended at the time and no further evidence or requests received requesting that this be considered as part of the 2024/2025 review. The comparative information indicated that neighbouring authorities did not include this in their Scheme.
- 14.5 The Panel consequently agreed that there be no change to the list of approved duties. The Panel noted that the Scheme did allow for claims associated with activity not included on the list of approved duties to be approved and paid at the discretion of the Assistant Director Law and Governance.
- 14.6 Expenses incurred by councillors appointed as Non-Executive Directors of companies will continue to be paid at the same rate and recharged to the relevant company.

The Panel recommends:

- (g) That mileage remain at the current level in line with HMRC approved mileage rates and if any adjustments are implemented by HMRC then the revised rates should be applied to Members travel allowances at the date of implementation by HMRC.

	2022/2023	Proposed Level for 2023/2024
Bicycles	20p per mile	20p per mile
Motorcycles	24p per mile	24p per mile
Motor Vehicles	45p per mile	45p per mile
Electric or Specialised Vehicles	45p per mile	45p per mile

- (h) That there be no change to the subsistence allowances payable up to the following maximum amounts:

Subsistence	Rate 2022/2023	Proposed Rate 2023/2024
Breakfast Allowance (more than 4 hours away from the normal place of residence before 11am)	£6.02	£6.02
Lunch Allowance	£8.31	£8.31

(more than 4 hours away from the normal place of residence including the lunchtime between 12noon and 2pm)		
Evening Meal Allowance (more than 4 hours away from the normal place of residence ending after 7pm)	£10.29	£10.29

- (i) That Democratic Services continue to book overnight accommodation, if required.
- (j) That there be no change to the list of approved duties for which claims may be made.

15.0 Non-Executive Directors on Council Owned Companies

- 15.1 In 2018 it was agreed that Members who were Non-Executive Directors (NED) of both Graven Hill Companies (Graven Hill Development Company Limited, (DEVCO) and Graven Hill Village Holdings Limited (HOLDCO)) should receive an allowance comparable to the Special Responsibility Allowance paid to the Planning Committee Chairman.
- 15.2 In line with the recommendations for SRA's, the Panel agreed to recommend a consistent increase to the NED allowance.
- 15.3 Allowances paid to NEDs are paid through Cherwell District Council and recharged to the companies.

The Panel recommends:

- (k) That Non-Executive Director allowances be increased in line with the staff pay award for 2024/2025 (percentage), rounded up to give 12 equal payments, and payment of the increase backdated to 1 April 2024 and costs recharged to the relevant company.

	Current Level 2023/2024	Proposed level for 2024/2025
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Non-Executive Directors Graven Hill Village Holding Company Limited and Graven Hill Village Development Company Limited	£4,788	£4,788 plus staff pay award (percentage) rounded up to give 12 equal payments
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16.0 Review of Members' Allowance Scheme and Indexation

- 16.1 As set out at paragraph 3.2, each local authority may determine that allowances should be increased in accordance with a specified index, can identify the index and set the number of years (not exceeding four) for which it should apply.
- 16.2 The Panel noted that a council can apply an index to their allowances in circumstances where the only change each year is the application of the index. Many authorities have adopted an indexed scheme whereby allowances are amended annually by the reference to the annual pay award for staff at that authority and takes effect from the date on which the staff award takes effect.
- 16.3 CDC does not currently have an indexed scheme, rather the Panel meets annually and makes recommendations to Council for consideration as part of the following years scheme.
- 16.4 In considering the introduction of an indexed scheme, the Panel acknowledged that, as with all of its recommendations, the decision on Members' Allowances and, alongside this, an indexation scheme, sits with Council but Members must have regard to the view of the Panel.
- 16.5 The Panel commented that transparency was a key and crucial element of its annual review. Were a four-year scheme with indexation to be agreed by Council, the independence of an annual review which ensures the scheme is fair for all would be lost and with the Panel meeting every year means that they can react quicker and be more proactive. The Panel agreed not to make a recommendation on indexation.

Mr Andrew Hodges (Chairman)
Independent Remuneration Panel
February 2024.

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This report is public	
Budget Setting for 2024/25 and the Medium-Term Financial Strategy up to 2028/29	
Committee	Council
Date of Committee	26 February 2024
Portfolio Holder presenting the report	Councillor Adam Nell Executive Member for Finance
Date Portfolio Holder agreed report	7 February 2024
Report of	Assistant Director of Finance (S151)

Purpose of report

To consider and approve the Budget Setting for 2024/25 and MTFs 2028/29 as per the recommendations.

1. Recommendations

The Council resolves to:

- 1.1 Have regard to the statutory report of the Chief Finance Officer (Section 25 report) at Appendix 3 in approving recommendations 1.2 – 1.9.
- 1.2 Approve the proposed Fees and Charges schedule for 2024/25 (Appendix 7) and statutory notices be placed where required.
- 1.3 Consider and note the Equality Impact Assessments of the Budget (Appendix 8 and 8b)
- 1.4 In relation to the Business Plan (Section 4.1) to approve:
 - 1.4.1 The Business Plan set out in Appendix 1.
- 1.5 In relation to the Revenue Budget Strategy (Section 4.3) and Medium-Term Financial Strategy (MTFS) (Section 4.6) to approve:
 - 1.5.1 The net revenue budget for the financial year commencing on 1 April 2024, as set out in Table 4.3.1, and further analysed in the Budget Book provided at Appendix 12.
 - 1.5.2 The MTFs and Revenue Budget 2024/25 (Sections 4.3 and 4.6 respectively), including the Savings Proposals and Pressures included at Appendices 4 and 5 respectively.
- 1.6 In relation to Council Tax to approve:

- 1.6.1 An increase in the Basic Amount of Council Tax for Cherwell District Council for the financial year beginning on 1 April 2024 of £5, resulting in a Band D charge of £153.50 per annum.
- 1.7 In relation to the Capital Programme and related strategies (Section 4.4) to approve:
 - 1.7.1 The Capital Bids and Capital Programme at Appendix 17 and 18 respectively.
 - 1.7.2 The Capital and Investment Strategy 2024/25 (Appendix 19), including the Minimum Revenue Provision (MRP) Policy, and the revised 2023/24 MRP Policy (Appendix 20).
 - 1.7.3 The Treasury Management Strategy, including the Prudential Indicators, and Affordable Borrowing Limit for 2024/25 (Appendix 21).
- 1.8 In relation to reserves (Section 4.5) to approve:
 - 1.8.1 A minimum level of General Balances of £6.1m as supported by Appendix 15.
 - 1.8.2 The Reserves Policy (Appendix 14).
 - 1.8.3 The medium-term reserves plan described in Appendix 16.
- 1.9 In relation to the Pay Policy Statement approve:
 - 1.9.1 The Pay Policy Statement, as required by the Localism Act 2010, detailed in Appendix 9.

2. Executive Summary

- 2.1 This report is the culmination of the Budget and Business Planning process for 2024/25 to 2028/29 and sets out the Executive's proposed Business Plan, Annual Delivery Plan, and related revenue budget for 2024/25, medium term financial strategy to 2028/29, capital programme to 2028/29 and all supporting policies, strategies, and information to recommend to Council.
- 2.2 The Council adopts a forward looking and anticipatory approach to its financial management, with the Peer Review acknowledging the Council is in a "strong position" regards its 2024/25 budget in the September 2023 Progress Review. The Council plans for, and continues to succeed in, encouraging and facilitating economic growth across the district. This success flows through to the Council's finances, reflected in the level of income received from business rates and the New Homes Bonus grant.
- 2.3 The Council has proactively monitored both the economic situation and Government announcements over the past 12 months and devised and implemented a budget and business planning strategy that has delivered within the constraints identified, consulting on a proposed balanced budget in November 2023. The Council was able to identify the risk of interest rate rises at an early stage, locking in low interest rates for all of its planned borrowing requirements, meaning only new borrowing requirements will need to be taken at higher rates.

- 2.4 The proposed net budget for the council is £27.0m, which is a decrease of £1.2m from 2023/24. The council plans to fund £0.6m of budget pressures and will deliver £1.8m of savings proposals and operational efficiencies as part of the 2024/25 budget. A Band D Council Tax of £153.50 is proposed for the year which is an increase of £5 compared to 2023/24. The Capital Programme for the period 2024/25 – 2028/29 is proposed to be £40.4m.

Implications & Impact Assessments

Implications	Commentary
Finance	<p>The financial implications are set out in this report. The Council has a statutory duty to set a balanced budget and could be subject to intervention of the Secretary of State if it failed to do so.</p> <p>Members should be aware that Section 106 of the 1992 Local Government Finance Act applies to decisions made in accordance with this report. Accordingly, any member who is two months in arrears with Council Tax must declare the fact and may speak but not vote on any decision which involves budget setting, extending, or agreeing contracts or incurring expenditure not provided for in the agreed budget for a given year and could affect calculations on the level of Council Tax.</p> <p>Michael Furness, Assistant Director of Finance 12 February 2024</p>
Legal	<p>The Council is legally required to set a balanced budget each year together with a requirement to produce a Revenue Budget under the various Local Government Finance Acts. The legal framework for which is set out in the main body of this report. Officers consider the recommendations will achieve this if approved by full Council.</p> <p>Section 65 of the Local Government Finance Act 1992 requires that the Council must consult persons or bodies appearing to it to be representative of persons subject to non-domestic rates in its area about the Council's proposals for expenditure (including capital expenditure) in the financial year. The Council must do this each year and do so before the budget decision making meeting (makes it calculations for the council tax requirement) in relation to the financial year.</p> <p>The statutory consultation outlined above has taken place alongside a more general consultation with the wider public on the draft budget and budget priorities. The savings proposals have been consulted upon as appropriate, and further consultations may be required prior to implementing certain proposals.</p> <p>Members must have regard to the s25 report of the s151 officer as to the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves.</p>

	<p>The Public Sector Equality Duty S149 (1) requires a Local Authority in exercise of its functions to have due regard to the need to:</p> <ul style="list-style-type: none"> (a) Eliminate discrimination, harassment, victimisation, and any other conduct that is prohibited by or under this Act. (b) Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it. (c) Foster good relations between persons who share a relevant protected characteristic and persons who do not share it. <p>Decision makers must keep the above requirements in mind when making decisions.</p> <p>Shahin Ismail, Interim Head of Legal Services, 14 February 2024</p>		
Risk Management	<p>This report and its appendices present a balanced budget proposal, which mitigates the risk of not being compliant with the Local Government Finance Acts. The inherent risk around the Council's Financial Resilience is managed and monitored monthly by the Corporate Leadership Team, and the Executive Committee, through the Leadership Risk Register.</p> <p>Celia Prado-Teeling, Performance & Insight Team Leader, 14 February 2024</p>		
Impact Assessments	Positive	Neutral	<p>Commentary</p>
Equality Impact		x	<p>An initial analysis of all proposals was completed to review the impact of savings and determine where mitigations would be required. An overarching impact assessment (Appendix 8) was carried out considering any individual Equalities Impact Assessments plus the combined impact of proposals for the budget.</p> <p>After assessing the proposed savings, we have determined that none of the proposals will have an impact on residents within the protected characteristics, however, the proposal of "Charging for replacement bins and caddies" could potentially impact a group within the additional characteristics.</p> <p>This proposal could have an impact on those with a lower income, as per our internal procedures an Equalities Impact Assessment has been completed as part of the proposal to establish mitigating actions (Appendix 8b).</p> <p>Celia Prado-Teeling, Performance & Insight Team Leader, 14 February 2024</p>

A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		x		
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		x		
Climate & Environmental Impact				Climate and Environmental implications are included in section 4.7 of this report.
ICT & Digital Impact				A budget of £0.350m has been included in the 2024/25 capital programme to support the Council's digital futures programme.
Data Impact				N/A
Procurement & subsidy				N/A
Council Priorities	All			
Human Resources	Human Resources have been involved in the budget setting process and confirm that relevant policies and procedures have and continue to be followed. Claire Cox, Assistant Director of Human Resources, 13 February 2024			
Property	Property have been involved in the budget setting process and confirm that it is coordinating the property projects identified in the report. Mona Walsh, Assistant Director Property, 13 February 2024			
Consultation & Engagement	See Appendix 10			

Supporting Information

3. Background

- 3.1 This report is the culmination of the Budget and Business Planning process for 2024/25 to 2028/29 and sets out the Executive's proposed Business Plan, Annual Delivery Plan, and related revenue budget for 2024/25, medium term financial strategy to 2028/29, capital programme to 2028/29 and all supporting policies, strategies, and information to recommend to Council.

4. Details

4.1 Business Plan

- 4.1.1 The Council's Business Plan (Appendix 1) sets out its overarching strategic priorities:

- **Housing that meets your needs**
- **Supporting on environmental sustainability**
- **An enterprising economy with strong and vibrant local centres**
- **Healthy, resilient, and engaged communities**

- 4.1.2 These priorities are underpinned by an Annual Delivery Plan, which sets out the specific priorities and objectives for the year ahead. The Annual Delivery Plan informs the development of the annual budget and operational Service Plans for delivering council services. The Service Plans will set out the activities that each service will undertake to deliver against the annual delivery priorities. Ultimately, these activities will be reflected in the individual objectives of employees providing a clear 'golden thread' through the organisation for the delivery of the council's priorities.

4.2 Chief Finance Officer's Statutory Report

- 4.2.1 Under Section 25 of the Local Government Act 2003, the Chief Finance Officer is required to report on the robustness of the estimates made in determining the council tax requirement and on the adequacy of the proposed financial reserves. This assessment is set out in Appendix 3 of the report. Council is required to have due regard to this report in making their decisions on the budget.

4.3 Revenue Budget Strategy

Forecast Financial Outturn 2023/24

- 4.3.1 The Budget Planning Committee and the Executive regularly review the forecast outturn as part of the Performance, Risk and Finance report. The financial year 2023/24 has been a challenging year in continuing to deal with the ongoing impact of the Cost-of-Living Crisis whilst continuing to deliver council services.
- 4.3.2 The forecast outturn position as at 31 December 2023 is a balanced position after forecasting a number of transfers to reserves. The council anticipates that it will remain in a balanced position at the year end and so the 2023/24 outturn should not impact on the council's reserves position. There are a number of savings proposals from 2023/24 which have not been fully delivered. Where this has been identified and there is an anticipated impact in future years, this has been taken into account within the budget proposals for 2024/25.
- 4.3.3 Managers have considered their current operational and financial performance when developing their future budget requirements and where necessary included growth pressures or proposed budget reductions as part of the budget setting process. These are described later in this report. The budget requirements and the changes requested by managers have been scrutinised by senior managers over a number of individual sessions allowing for challenge and consideration across the range of council budgets. This helps to ensure the proposals align with the council's objectives.

Net Cost of Services for 2024/25

- 4.3.4 Having reviewed the impact of prior years' financial information, the next step in setting a budget is to consider the "Net Cost of Services" which includes the costs and income streams directly attributable to service delivery and commercial activities. Table 4.3.1 summarises the draft budget for 2024/25 by directorate.

Table 4.3.1: Net Cost of Services

Directorate	Net budget 2024/25 £m
Communities	8.917
Resources	4.314
Chief Executive	5.355
Service Sub-total	18.586
Corporate Costs	4.293
Policy Contingency	4.108
Net Cost of Services	26.987

- 4.3.5 The largest proportion of the expenditure budget, excluding benefits payments, is spent on staffing (33 percent of gross expenditure).

- 4.3.6 Service income streams that are assumed within the net cost of services include fees and charges (e.g. planning fee income, income from car parks, licences etc.), service specific grants and rental income from all council-owned properties. For information on categories of Income and Expenditure, please see Appendix 6 for a summary by type of expenditure and Appendix 12 for more detail at a Directorate level.
- 4.3.7 A thorough review of service levels and budgets has taken place and savings identified at Appendix 4 that will allow the Council to operate within the level of resources that it anticipates will be available to it in 2024/25. Full monitoring of the savings programme will take place throughout 2024/25.

Budget Proposals (Pressures, and Savings)

Directorate Budget Pressures

- 4.3.8 The Council has identified new budget pressures of £0.794m for 2024/25 and a further £0.016m of savings non-delivery. Budget Pressures funded on a one-off basis in 2023/24 have fallen by (£0.222m) resulting in an overall increase in budget pressures of £0.588m. The full schedule of existing and new pressures can be seen at Appendix 5. Table 4.3.2 summarises the Pressures which have been included within the Net Cost of Services.

Table 4.3.2: Pressures

Directorate	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	Ongoing Impact £m
Communities	0.462	(0.163)	0.172	(0.093)	0.001	0.379
Resources	0.287	(0.063)	0.000	0.000	0.000	0.224
Chief Executive	(0.161)	(0.066)	0.000	0.000	0.000	(0.227)
Total New Pressures	0.588	(0.292)	0.172	(0.093)	0.001	0.376
Prior Year Pressures	(0.222)	0.013	0.171	0.001	0.000	(0.037)
Savings Non-delivery	0.016	0.001	0.001	0.001	0.001	0.020
New Pressures	0.794	(0.306)	0.000	(0.095)	0.000	0.393
Total Pressures	0.588	(0.292)	0.172	(0.093)	0.001	0.376

Savings Proposals

- 4.3.9 In total, savings of £1.807m are proposed for 2024/25, of which £0.286m were previously planned and £0.300m are new savings proposals. As part of the council's commitment to fulfil its best value duty by delivering value for money, and through a process of continuous improvement and service transformation, operational efficiencies of £1.221m have been identified for 2024/25. These do not have an impact on service delivery or impact Cherwell residents and so were not included in the public consultation. In December 2023, the council consulted on £0.300m new savings proposals. After receiving consultation responses and considering the level of resources available to it following the Local Government Finance Settlement, the council has not amended its savings proposals. The full schedule of savings can be seen at Appendix 4.
- 4.3.10 The council invited residents and local businesses to give their views on its budget saving proposals for 2024/25 between 24 November 2023 and 24 December 2023. This opportunity was widely promoted through a multifaceted communications campaign. During the consultation period 202 respondents took the time to give us their views (165 more than last year). The council is grateful to everyone that took the time to learn more about its budget proposals and particularly those that provided their views on them. After reviewing the savings proposals and considering consultation responses no changes are proposed to the savings proposals.
- 4.3.11 Table 4.3.3 provides a breakdown of how the total savings of £1.807m for 2024/25 are allocated across the Directorates.

Table 4.3.3: Total Efficiencies and Savings Proposals

Directorate	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	Ongoing Impact £m
Communities	(1.141)	0.173	(0.002)	(0.002)	(0.002)	(0.974)
Resources	(0.400)	(0.160)	(0.137)	(0.101)	(0.100)	(0.898)
Chief Executive	(0.266)	(0.055)	(0.065)	(0.010)	0.010	(0.386)
Total Savings Proposals	(1.807)	(0.042)	(0.204)	(0.113)	(0.092)	(2.258)
Prior Year Savings	(0.286)	(0.226)	(0.203)	(0.112)	(0.091)	(0.918)
New Efficiency Savings	(1.221)	0.184	(0.001)	(0.001)	(0.001)	(1.040)
New Savings	(0.300)	0.000	0.000	0.000	0.000	(0.300)
Total Efficiency and Savings Proposals	(1.807)	(0.042)	(0.204)	(0.113)	(0.092)	(2.258)

4.3.12 All of the pressures and savings proposals are included in the proposed budget for 2024/25 which would allow a balanced and legal budget to be set.

Corporate Updates

Inflation

4.3.13 The council has provided for inflation on pay, contracts, and fees and charges within the budget. It assumes that there will be 5 percent pay awards in the two years to 2025/26. In the remaining three years of the MTFS period pay awards are assumed to increase at 2.5 percent annually. Contract inflation had been provided for at 6 percent in 2024/25 in the February 2023 MTFS with ongoing provision in future years at 2 percent. Fees and charges have been reviewed and increased by around 10% for 2024/25 (where the fee is set by the council) to reflect cost recovery and are then assumed to increase by 2 percent annually. A schedule of proposed fees and charges is set out at Appendix 7.

Castle Quay

4.3.14 Castle Quay development was part of a long-term wider Banbury regeneration project approved by the Executive on 4 December 2017. The Castle Quay development forecasts income generation across the MTFS period. The latest MTFS forecast takes into consideration:

- The current outturn forecasts for 2023/24
- The post pandemic economic climate

4.3.15 As a result, the 2024/25 budget remains in line with the 2023/24 MTFS. This is a prudent assumption as the Council does not want to include forecasts about new lease agreements being put in place prior to them being agreed; they can be difficult to accurately estimate both when they will be put in place and the value of the rental income that will be agreed.

- 4.3.16 Despite the prudent assumptions around Castle Quay and the finances, the Council does have exciting new plans around the development of Castle Quay. The Council has agreed plans to move its main administrative base from Bodicote and into Castle Quay. It is envisaged that this move will bring significant benefits to the Council, Castle Quay, and Banbury Town Centre itself including:
- Anticipated reduction in annual running costs of the main administrative headquarters
 - Creation of a modern work environment
 - A central location improves access for staff and residents
 - Increased footfall from staff and visitors throughout Castle Quay and Banbury town centre, helping to encourage other businesses to locate in Banbury town centre and Castle Quay.
- 4.3.17 Additionally, the Council continues to be in discussions with a number of organisations around letting vacant spaces within Castle Quay at commercial rates. These potential tenants would help to further the Council’s vision to use Castle Quay as a mixed-use facility to help with the ongoing regeneration of Banbury town centre, leading to additional footfall within Banbury.

Executive matters

- 4.3.18 Executive matters includes non-service costs including borrowing costs, interest receivable, contributions to and from reserves and a Policy Contingency budget. The Executive Matters budget also includes non-ringfenced general grants.
- 4.3.19 The impact of the cost-of-living crisis has continued to have a significant impact on the finances and services of the council in 2023/24. As it is unclear what the impacts of the economy will be in 2024/25 the council has continued with a Policy Contingency in 2024/25 of £1.1m linked to market risk. This contingency is to protect the council in case it suffers losses of income or increases to contract costs compared to the normal budget position.
- 4.3.20 In addition, the council has set aside an inflation contingency and a general contingency. Table 4.3.4 shows the provisions that have been made in the Policy Contingency budget:

Table 4.3.4: Contingencies

Policy Contingency	2024/25 £m
Inflation Contingency	2.172
Market Risk	1.100
General Contingency	0.836
Total	4.108

4.3.21 Table 4.3.5 below shows the movement from the approved 2023/24 budget to the draft budget for 2024/25.

Table 4.3.5: Budget Movement from 2023/24 to 2024/25

Directorate	2023/24 Budget	Pressures	Savings Proposals	Capital Impact	Corporate Changes	Use of Reserves	Grants	Inflation	2024/25 Budget	Change %
	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Chief Executive	5.647	(0.161)	(0.266)	0.010	(0.013)	(0.066)	0.000	0.204	5.355	-5%
Communities	9.931	0.462	(1.141)	(0.065)	(0.205)	(0.189)	0.000	0.124	8.917	-10%
Resources	4.669*	0.287	(0.400)	0.000	(0.167)	(0.090)	0.000	0.015	4.314	-8%
Exec Matters	3.695	0.000	0.000	0.178	0.452	0.462	(0.494)	0.000	4.293	21%
Policy Contingency	4.341	0.000	0.000	(0.072)	(1.425)	0.000	0.000	1.264	4.108	-11%
2024/25 Budget	28.283*	0.588	(1.807)	0.051	(1.358)	0.117	(0.494)	1.607	26.987	-5%
% Increase		+2.1%	-6.4%	+0.2%	-4.8%	+0.4%	-1.7%	+5.7%	-4.6%	

*Adjusted by £0.110m of grant which is now rolled up in Revenue Support Grant which had been budgeted as income to the service. This has the effect of increasing the net budget requirement but is matched by a corresponding increase to Funding, maintaining a balanced position.

4.3.22 Corporate Changes reflect policy changes which have already been approved by the Executive, such as increasing the fees for Garden Waste which will result in savings in 2024/25. As decisions have already been taken these did not need to be consulted on.

Council Financing

4.3.23 In addition to the fees and charges income streams and grant funding recorded in the Net Cost of Services, the council funds the balance of its activities from the following sources:

Business Rates Retention

4.3.24 Under the business rates retention scheme, 50 percent of the business rates collected is retained locally and shared between the council (40 percent) as the billing authority, and Oxfordshire County Council (10 percent) as the major precepting authority, the remaining 50 percent goes to central government.

4.3.25 The council, as the billing authority, is required to notify the Secretary of State and major precepting authorities the forecast amount of business rates collectable during the year before the beginning of a financial year.

4.3.26 The council sets its business rates income budget based on the following:

- The Government deducts a tariff on business rates collected by the council as a way to nationally redistribute business rates collected based on need.

- A levy is also deducted by the Government on growth in business rates above the baseline set in 2013/14 determined by the Government.
- The council has entered a pooling arrangement with the other councils in Oxfordshire to ensure that the majority of this growth is retained within the county. The council is able to retain an element of this “pooling benefit”.
- The council must also take account of the estimated surplus/deficit on its business rates income in 2023/24. This compares the level of business rates expected to be collected in 2023/24 with the estimate it made when setting the budget for 2023/24.
- Section 31 Grants are paid to compensate the council for government changes to the business rates policy which has resulted in the council generating lower business rates income than it otherwise would have done.

4.3.27 The resources retained by the council from business rates are summarised in Table 4.3.6.

Table 4.3.6: Resources retained from business rates related income

Business Rates Breakdown	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
Business Rates	(45.458)	0.631	(7.539)	(2.688)	(2.914)
Business Rates Deductions	40.835	5.694	1.512	1.766	1.922
Business Rates Pooling Gain	(1.800)	1.800	0.000	0.000	0.000
Business Rates Collection Fund (Surplus) / Deficit	(0.350)	0.350	0.000	0.000	0.000
S31 grants	(9.193)	2.171	5.332	(0.030)	(0.034)
Business Rates Reset – Adjustment for 3-year transition period	0.000	(7.199)	3.599	3.599	0.000
Grand Total	(15.966)	3.447	2.904	2.647	(1.026)

Movements from 2025/26 onwards are annual incremental changes from the previous year

4.3.28 Any variance between the actual business rates income billed and accounted for compared to the NNDR1 estimate at the beginning of the year is managed through the Collection Fund.

4.3.29 It is estimated that there will be a Collection Fund surplus on business rates of (£0.350m) which has been taken account of in setting the business rates income budget which is summarised in Table 4.3.7 below.

Table 4.3.7: Business Rates (Surplus)/Deficit Calculation

Business Rates (Surplus)/Deficit	2024/25 £m
2022/23 deficit	1.408
2023/24 (surplus)	(3.578)
Contribution to Business Rates Equalisation Reserve	1.819
Business Rates (Surplus)/Deficit	(0.350)

Other Grants

Grants supporting the Net Cost of Services:

- 4.3.30 New Homes Bonus (NHB): The council expects to receive £1.4m in 2024/25 comprising a payment for 2023/24, but all legacy payments from the scheme are complete. It is not known how the Government intends to replace this regime; a consultation on the future of NHB is expected, but it is not yet clear when this will be issued. With the Business Rates reset expected to be delayed until 2025/26, this payment is currently forecast to drop out in 2025/26.
- 4.3.31 Revenue Support Grant (RSG): Due to the roll forward of funding, the council expects to receive £0.3m in 2024/25 which has increased in line with inflation compared to last year. RSG is then also expected to be zero beginning in 2025/26.

Grant Funding within the Net Cost of Services:

- 4.3.32 The Government announced that they would continue the Funding Guarantee Grant for 2024/25 to ensure that the council did not suffer a reduction in the allocations of funding received from Government. The council will receive £3.5m from this grant.
- 4.3.33 The council also receives ringfenced grants for specific purposes. These are allocated directly to the Directorates to be spent in line with the grant conditions. A breakdown of all government grant income assumed within the budget is at Appendix 13.

Council Tax

- 4.3.34 The council tax requirement of the council for 2024/25 is £9.061m and the tax base has been set at 59,027.2. A £5 increase to the rate of council Tax has been assumed: from £148.50 to £153.50. This is the maximum increase the council can propose, without the need to hold a referendum.
- 4.3.35 The council has considered the amount of council tax that it anticipates it will collect in 2023/24 compared to the estimate it made when setting the 2023/24 budget. The council expects there to be a surplus to be taken into account of (£0.257m).

Table 4.3.8: Breakdown of Council Tax Income

	£m
Council Tax (Surplus)/Deficit	(0.257)
Council Tax Requirement	(9.061)
Council Tax Income	(9.318)

- 4.3.36 The budget for 2024/25 therefore is balanced by these sources of funding as demonstrated in Table 4.3.9.

Table 4.3.9: Financing of Net Cost of Services 2024/25

Full Budget	£m
Net Cost of Services	26.987
Financed by:	
Revenue Support Grant	(0.328)
Council Tax	(9.318)
Business Rates	(15.966)
New Homes Bonus	(1.375)
Balance	0.000

4.4 Capital and Investment Strategy

- 4.4.1 The Capital and Investment Strategy is included at Appendix 19 and reflects the requirements of the Prudential Code including for the S151 to report explicitly on the deliverability, affordability and risks associated with the Strategy.
- 4.4.2 The Capital and Investment Strategy aims to set a clear framework for capital decision making alongside the council's Business Plan, vision, and priorities. The Capital Strategy is closely aligned with the council's service plans, asset review and regeneration plans. It also includes the council's Minimum Revenue Provision (MRP) Policy.
- 4.4.3 A review of the Minimum Revenue Provision policy has been completed in 2023/24, and as a result the policy for 2024/25 changes the method used for calculation of MRP. The Council has been using a straight-line approach where MRP is charged in equal instalments over the useful life of the asset. The new method would instead charge on an annuity approach, which aims to profile the MRP charge in a way that the present value of all future payments is equal. This approach distributes the charge more fairly over the charging period by considering the time value of money. For the full details of the new approach and the reasons the Council is changing approach please see the MRP policy at Annex A of the Capital and Investment Strategy in Appendix 19.
- 4.4.4 It is proposed that the MRP policy for 2023/24, which was agreed in February 2023, also be amended to reflect the revised method (Appendix 20).
- 4.4.5 Within the Investment strategy upper limits are set on the loans and share capital with subsidiaries that the council can hold. Since the strategies were scrutinised by the Account, Audit & Risk and Budget Planning committees, the limit on share capital has been increased by £10m to allow for a potential increase in the equity investment in Crown House, subject to the approval of a business case.

Capital Programme

- 4.4.6 The capital programme sets out a plan for expenditure between 2024/25 and 2028/29. It forms an integral part of the council's core activity and is an important part of the MTFS.
- 4.4.7 Capital expenditure can be funded from Revenue, Capital Receipts, Capital Grants, Internal or External Borrowing. External Borrowing is used to manage

the cashflow requirements of the council and, whilst it is used to finance the capital programme, it is not linked to individual projects. Details of the council's expected borrowing for 2024/25 are included in the Treasury Management suite of strategies which are scrutinised by the Accounts, Audit and Risk Committee (AARC) and included in Appendix 21. These were reviewed in draft form and were recommended to the Executive at the AARC meeting on 17 January 2024.

- 4.4.8 Table 4.4.1 below details the new capital expenditure proposed for 2024/25 (detailed proposals can be found in Appendix 17). Where these result in a revenue cost or saving, these have been adjusted for in the Net Cost of Services. A list of all projects in the full capital programme (£24.3m in 2024/25, including £5.7m of forecast reprofiling from 2023/24) is set out in Appendix 18. The financial implications of these are incorporated into the MTFs.

Table 4.4.1 – Capital Bids 2024/25 through to 2028/29

Directorate	2024/25 Total	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	Total Project Cost £m	External Funding £m	Balance to be funded by borrowing £m
Chief Executive	2.280	0.000	0.000	0.000	0.000	2.280	(2.248)	0.032
Communities	0.175	0.125	0.125	0.125	0.125	0.675	0.000	0.675
Resources	0.430	0.000	0.000	0.000	0.000	0.430	0.000	0.430
Total Capital Programme	2.885	0.125	0.125	0.125	0.125	3.385	(2.248)	1.137

- 4.4.9 Since 2015/16, the council has incurred significant capital expenditure that has been temporarily financed by internal borrowing (cash received in advance of expenditure) and external borrowing (debt). Borrowing is seen as a temporary source of finance. The extent to which the council has needed to borrow is reflected in the Capital Financing Requirement (CFR) which is a direct measure of the amount of capital outlaid but not financed by grants, capital receipts or revenue resources.

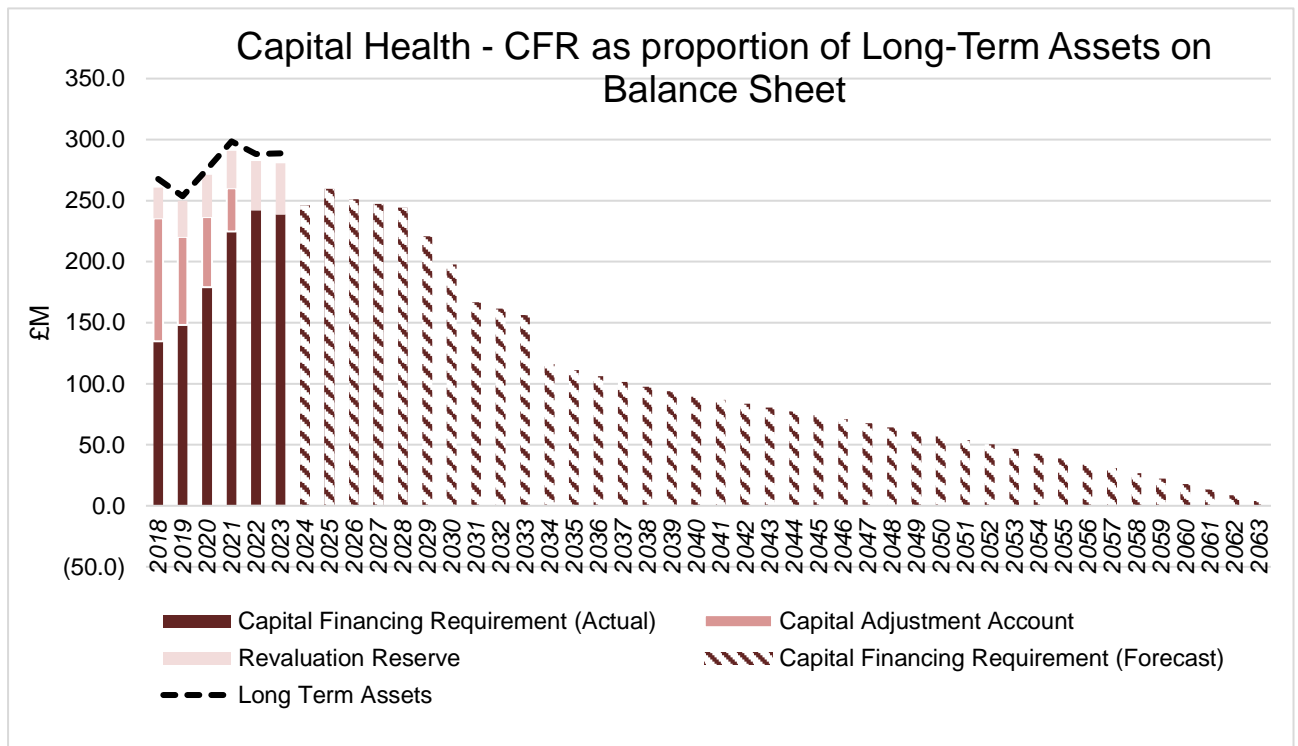
- 4.4.10 To get an indication of the council's overall capital health, it is useful to examine the ratio of the CFR to the council's total capital asset value and the extent to which the value of these assets could clear the debt through asset disposals, if this became necessary. Capital asset values and the CFR are shown in Table 4.4.2

Table 4.4.2 – Capital Health Overall in £ millions

Capital Health (£m)	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Capital Financing Requirement	134.9	148.2	179.2	224.8	242.1	238.6
Long-Term Assets <i>(as per statement of accounts)</i>	267.8	253.6	275.8	298.6	288.2	288.8
CFR to Long-Term Asset Ratio	50%	58%	65%	75%	84%	83%

- 4.4.11 As of 31st March 2023, the council's CFR amounted to 83 percent of the value of its total capital worth. Figure 4.4.3 shows how this has changed since the council began borrowing to fund its capital programme and a forecast of how the CFR reduces to 2064.
- 4.4.12 It is important to recognise that Local Government capital investments are a long-term commitment and the extent to which future revenue budgets and taxpayers contribute to the financing of the investments depend on the useful lives of the assets invested in.

Figure 4.4.3 – Capital Health



- 4.4.13 The Council's capital assets are comprised of fixed assets, such as property, and financial assets, such as loan and share capital. Fixed assets and long-term financial assets are less liquid than treasury management investments, as loans and share capital have contractual arrangements and agreed repayment profiles in place, whilst property is utilised in the delivery of corporate priorities. It is important that the council continues to monitor the repayment profiles of loans and valuation of its property assets to ensure that the council can cover its debt obligations through asset sales if required to do so (e.g., in the unlikely event that PWLB refinancing of loans becomes unavailable).
- 4.4.14 The council primarily holds its capital assets to deliver service objectives, such as economic regeneration and local housing, alongside generating income to support the revenue budget. With national trends in operational and investment property showing a decline in book value, it is important to continue to monitor the CFR to long-term asset ratio to consider appropriate next steps if the council's need to borrow (CFR) exceeds the total value of its capital assets. Table 4.4.2 demonstrates that as at 2022/23 the overall value of the council's assets exceeds the capital financing requirement of the council.

- 4.4.15 Actions the council is taking to reduce the CFR include the setting aside of prudent levels of revenue resources (MRP) to repay existing borrowing and using capital grants and receipts to finance new projects wherever possible, keeping future borrowing requirements to a minimum. Based on current forecasts, the CFR is expected to reduce by 30% by 2031 and be cleared by 2064 assuming no further additions to the programme are made. This is mainly due to the effects of MRP in reducing the Council's need to borrow, and principal repayment of capital loans and share capital investments by the Council's subsidiary company Graven Hill.
- 4.4.16 Where borrowing for capital has been deemed necessary to deliver against service objectives or, for example to comply with health and safety regulations, financing costs (revenue expenditure) are incurred by the council. These can be medium to long-term in nature, depending on the useful lives of the assets purchased. Projects financed by borrowing incur a Minimum Revenue Provision (MRP) charge to the revenue account which is made in line with the council's MRP policy and with due regard to government guidance. The council also incurs interest on the borrowing it has taken.
- 4.4.17 Prudential Indicators are set each year to evaluate the affordability of the capital programme and assist the council in consideration of whether the levels of debt taken to support its capital ambitions are also prudent and sustainable. More details on this can be found in the Council's Capital Strategy and Treasury Management Strategy appended to this budget report.
- 4.4.18 A summary of these indicators is provided in table 4.4.4 below. It is important the council continues to monitor these indicators such that it can identify when its capital plans may become unsustainable, e.g., because of unaffordable rises in the cost of borrowing or a loss of service investment income.

Table 4.4.4 – Prudential Indicators Summary

Prudential Indicator	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Forecast	Forecast	Forecast	Forecast
Capital Financing Requirement	£238.6m	£246.1m	£254.0m	£248.7m	£246.4m
Annual Minimum Revenue Provision	£4.9m	£3.7m	£5.5m	£4.7m	£4.9m
Financing Costs as a proportion of the Net Expenditure Budget (A)	37%	27%	38%	45%	54%
Service Investment Income as a proportion of the Net Revenue Stream (B)	40%	36%	39%	60%	70%
Affordability Ratio (A-B)	-3%	-9%	-1%	-15%	-16%

- 4.4.19 The final ratio, the Affordability Ratio, indicates the extent that the taxpayer will be impacted by the revenue cost of capital as a proportion of the Council's core funding. While the financing costs are significant, the council generates income within its services to support them. Budgeted interest and MRP represents 38 percent of the £26.9m net council Funding for 2024/25. When the council's total budgeted income, i.e., income generated from service activities and income from local taxation (excluding benefits payments) of £60.8m is compared to budgeted

Interest Payable and MRP on borrowing for capital purposes of £10.0m, the result is 17 percent. This demonstrates that the funding of interest payable and MRP is not entirely from Council Tax.

4.5 Reserves

- 4.5.1 Reserves are held to ensure the council can manage and mitigate current and future risk and spending plans. The council has carried out a review of its reserves requirements as part of the Budget and Business Planning Process and continues to follow its reserves policy attached at Appendix 14. This has enabled the council to hold larger, more strategic reserves, rather than smaller earmarked reserves and allows the council to use its reserves in a more flexible manner. The council will regularly review its level of reserves to ensure they remain adequate and appropriate and will continue to be monitored throughout 2024/25.
- 4.5.2 Table 4.5.1 below shows a summary of the forecast reserves position for 2024/25 to 2028/29. The final outturn position for 2023/24 will be reported to the Executive in June 2024 and the Accounts, Audit and Risk Committee in May 2024, as part of the council's Statement of Accounts. Appendix 16 provides a breakdown of the proposed use of reserves for 2024/25 and an estimate of how reserves are currently expected to be used to 2028/29.

Table 4.5.1 – Forecast Use of Reserves

Reserve Category	Forecast Balance 1 April 2024 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	Expected Balance 1 April 2029 £m
General Balances	(6.150)	0.000	0.000	0.000	0.000	0.000	(6.150)
Earmarked Reserves	(26.681)	(0.776)	(0.674)	(1.176)	(1.226)	(1.226)	(31.759)
Revenue Grants	(2.297)	0.898	0.007	0.007	0.007	0.007	(1.371)
Sub-total Revenue Reserves	(35.128)	0.122	(0.667)	(1.169)	(1.219)	(1.219)	(39.280)
Capital Reserves	(7.389)	3.250	0.000	0.000	0.000	0.000	(4.139)
TOTAL RESERVES	(42.516)	3.372	(0.667)	(1.169)	(1.219)	(1.219)	(43.419)

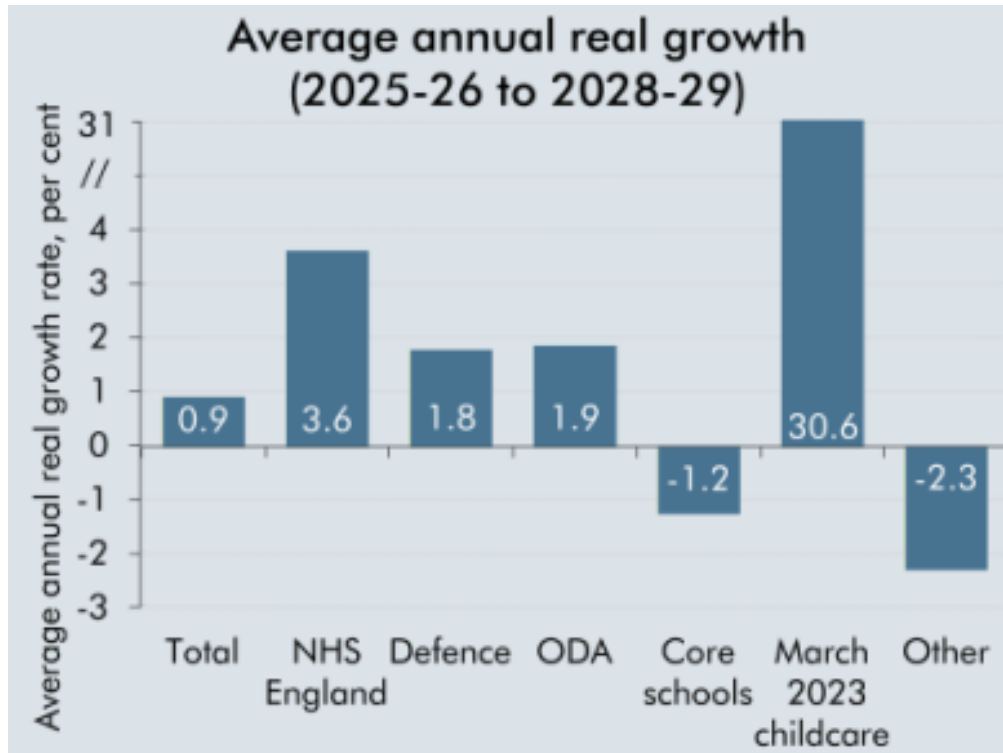
- 4.5.3 A risk assessment has been carried out on the level of general balances that the council holds which is detailed in Appendix 15. This sets out that the council should hold general balances of at least £6.129m.
- 4.5.4 It is the duty of the Section 151 Officer to ensure that the council retains reserves at a level which provides the council with financial resilience both in setting the budget for 2024/25 but also looking into the medium term and the MTFs. Reserves can be used for one-off expenditure but should not be used to finance ongoing council activities.

4.6 Medium Term Financial Strategy

Funding Reforms

- 4.6.1 The council expects that local government funding reforms will be implemented in the next Parliament as announced in the Local Government Finance Policy Statement on 5 December 2023. The final year of the 2021 Spending Review is 2024/25 so the Council is expecting a new Spending Review to be prepared in 2024 to indicate sector-wide spending levels in future years and in particular 2025/26.
- 4.6.2 As part of funding reforms, a reset of the Business Rates baseline is expected. This would impact the council significantly as the council has been consistently collecting income above the baseline and retaining 40 percent of that growth under the current retention scheme. The council is assuming a full reset (whereby all growth above the baseline is redistributed nationally) is introduced in 2025/26, but phased over a period of three years, which will significantly reduce the level of resource available to the council over that period. There are alternative options for how a reset could be implemented, e.g. partial or rolling, so the planning assumption is for a “realistic worst case” scenario.
- 4.6.3 Government funding of local authorities is based on an assessment of need. This assessment of need has not been fundamentally reviewed since 2013/14. The Government is expected to simplify the way need is determined and to make the formula more objective and transparent. However, until a consultation on proposed new arrangements is published by the Government there is no way to accurately forecast the impact. Therefore, the council has assumed the impact of its implementation is neutral within the MTFS and has been considered as part of the risk assessment of reserves.
- 4.6.4 In addition to funding reforms, the Office for Budget Responsibility’s analysis of the Autumn Statement has highlighted that whilst plans for total Government spending are expected to increase in the next spending review period, that it is likely that funding for sectors such as local government (assumed to be within “other”) will reduce in real terms as demonstrated by the chart below.

Chart 4.6.1 – Analysis of Autumn Statement



Source: Office for Budget Responsibility, Economic and fiscal outlook, November 2023

MTFS Funding Gap

- 4.6.5 The MTFS, as presented in Table 4.6.1 below, represents the scenario where the business rates reset is introduced in 2025/26, but the impact is phased over three years rather than the entire impact be felt in 2025/26. The Council has reviewed previous consultations on business rates resets and believes this to be an appropriate “realistic worst case” planning assumption. Previous consultations have stated that the Government is not in favour of “cliff edge” reductions in funding. Additionally, informal conversations have indicated that the Government continues not to favour “cliff edge” reductions in funding. Planning on this basis is both prudent and sensible, without being overly optimistic, and ensures that the council can respond to any changes coming forward and remain financially sustainable.
- 4.6.6 Previously the Government has consulted on “rolling resets” as its preferred approach. This could result in one year’s growth being taken centrally, but resources available to the Council being replaced by a future year’s growth. Whilst this is a model that the Council can continue to lobby the Government on introducing but is not certain enough for it to be the main planning assumption of the Council.
- 4.6.7 It is important to note that 2024/25 reflects a balanced budget but it should be acknowledged that there are both planned contributions to and uses of one-off funds from some earmarked reserves. The net use of reserves in 2024/25 is shown above in Table 4.5.1 (£3.4m including use of capital reserves). A full schedule of the use of reserves can be found in Appendix 16. For 2025/26 an ongoing funding gap has been identified, which increases through to 2027/28, and the council has established a strategy that will shape how it looks to review

opportunities to reduce this gap and balance the budget in 2025/26 and future years.

4.6.8 Table 4.6.1 below sets out the council's future funding estimates. There remains much uncertainty regarding this position over the medium term with the expected funding reforms. However, estimates are based on the most recent information available from the Government which forecasts the effects of these changes to be in the equivalent to a 41 percent reduction in net funding. This is a result of:

- The assumption that the business rates baseline is reset in 2025/26, phased over three years, and growth at 1 percent thereafter (the council has grown business rates significantly in recent years and this baseline reset results in the council losing the benefit of this retained growth)
- the phasing out of New Homes Bonus, with a one-off payment in relation to growth in 2023/24 payable in 2024/25; the Government has previously said it will consult on a replacement NHB scheme, but it is unclear what the financial benefit will be for the council at this stage. Therefore, to be prudent the Council is not assuming any resources in future years from NHB.
- Time limited grants announced by the Government for the 2024/25 financial year of Services Grant and Funding Guarantee Grant will not be received in 2025/26 or beyond. This is the prudent assumption as no commitment has been made to these (or similar/replacement) funding streams continuing in the future.
- the cessation of core Revenue Support Grant (RSG), Council Tax increases of £5 per annum with on average 1.2 percent annual growth of the Council Tax base from 2024/25.
- Other than in relation to the business rates reset, no assumptions have been made that the council will receive any transitional finance support.
- Taken together, the fallout of New Homes Bonus and Time Limited grant funding identified above is assumed to approximate the annual 2.3% real terms reduction in funding that will be required on average by non-protected services as well as any implications from the Fair Funding Review.

4.6.9 The MTFs indicates that, with all of the assumptions around national funding changes, Cherwell will have a gap between its net budget requirement and its funding as shown in Table 4.6.1 below. This is further analysed by gross and net budget by directorate in Appendix 11. It should be noted that other than the high-level analysis of funding in Chart 4.6.1 there is no other information available from Government announcements to give an indication of funding levels for 2025/26 and beyond. Therefore, the future resource levels in the MTFs are best estimates but have been developed within significant levels of uncertainty.

4.6.10 Table 4.6.1 below also does not attempt to forecast the outcome of any future spending reviews for local government as these will be based on political priorities at the time. The council, along with our peers across all tiers of local government, will need to provide evidence and arguments about the totality of funding for the council services. The council has always taken an active role in these reviews and will continue to do so both on an individual council basis but also through our professional bodies and professional peer groups including the District Council Network (DCN), the Local Government Association (LGA) and SDCT (Society of District Council Treasurers).

Table 4.6.1: MTFS 2023/24 – 2027/28 (year on year change)

MTFS Movements	2024/25	2025/26	2026/27	2027/28	2028/29
	£m	£m	£m	£m	£m
Base budget b/f	28.284	0.000	0.000	0.000	0.000
Service Pressures	0.588	(0.292)	0.172	(0.093)	0.001
Service Savings	(1.807)	(0.042)	(0.204)	(0.113)	(0.092)
Capital Impact	0.051	0.097	0.035	0.118	0.116
Corporate changes	(1.359)	(3.317)	0.778	0.469	0.066
Inflation	1.607	1.226	0.541	0.560	0.525
Use of reserves	0.117	0.749	0.472	0.050	0.000
Additional government grants	(0.494)	3.487	0.000	0.000	0.000
Net Budget Requirement	26.987	1.908	1.794	0.991	0.616
Revenue Support Grant	(0.328)	0.328	0.000	0.000	0.000
Council Tax	(9.318)	(0.149)	(0.404)	(0.440)	(0.452)
Business Rates	(15.966)	3.447	2.904	2.647	(1.026)
New Homes Bonus	(1.375)	1.375	0.000	0.000	0.000
Total Income	(26.987)	5.001	2.500	2.207	(1.478)
Funding Gap / (Surplus)	0.000	6.909	4.294	3.198	(0.862)

How the MTFS gap is planned to be addressed

- 4.6.11 The council has developed a strategy to meet the challenges highlighted in the MTFS if funding reductions are implemented as described in paragraph 3.5.8. Whilst the council will develop plans for scenarios that include a full business rates reset phased over three years, it will continue to lobby the Government for a rolling reset to be introduced. It will put forward the case that council's such as Cherwell that have embrace the Government's Business Rates Retention reward scheme should not be disadvantaged following its success in delivering business growth and associated benefits to service delivery. Implementation of savings plans developed will not take place until it is clear that the savings must be achieved. Approaches the council will adopt to identify savings will include:

Prioritisation

- 4.6.12 Services will be broken down into specific work units which have been mapped to the strategic priority they most apply to (support services will be identified separately as support). Therefore, we can map how much the council spends of its revenue budget on each priority. Similarly in setting the 2024/25 budget, all capital schemes are being mapped to the priority that they link most closely to. The budget and Business Plan will then be developed in conjunction to maximise the ability to deliver the priorities of each council within the level of resources available to it.

- 4.6.13 Services will be prioritised according to the level of contribution each has to the delivery of the priorities of the Council. Those services that have the highest level of contribution will be transformed initially to identify what level of savings can be generated without impacting significantly on service levels. Transformational savings identified in the higher priority services will then be able to minimise the service reductions that will be required in the services that contribute less to the delivery of the priorities of the Council. The intention of the Transformation Programme is to maximise the number of services that the Council is able to provide to our residents and businesses.
- 4.6.14 As the Council transforms and understand the future size and shape that it will become, the support services will also need to be assessed so that they are “right sized” for the functions the Council provides.

Transformation

- 4.6.15 Cherwell has developed a Transformation Strategy, which is summarised below, to help the council redesign its services to deliver them in a more efficient way within the resources available to the council. The vision of the Transformation Strategy is:

“To be the best version of ourselves possible – modern, agile, lean, financially future proof and providing the services that matter most and add the most value in delivering better outcomes for our communities.”

- 4.6.16 The objectives of transformation have been identified as:
- To embed the foundations necessary to create a sustainable future for the council and its communities.
 - To protect the services that can significantly improve the health and wellbeing of our communities and support our most vulnerable residents.
 - To unlock the potential of our services to become the best versions of themselves possible and to make the best use of the resources and technology available to them.
 - To create the capacity needed to continue delivering our future aspirations and better outcomes for our communities through removing inefficiencies and providing value for money services.
 - To empower and inspire our staff to lead their service transformations as people will own what they create.
- 4.6.17 Transformation will be applied across all services of the council. This will ensure that in the future they are provided in a joined-up way that maximises the delivery of the council’s priorities within the resources available to the council.

Strategic cross-cutting themes

- 4.6.18 Overlaid on the priority-based budgeting is the council’s approach to the Strategic Cross-Cutting Themes (Transformation Programme). Strategic Cross-Cutting Themes allow the council to review its approaches thematically across its services rather than always considering service delivery on a silo basis. This view of the expenditure of the council helps identify organisational transformational opportunities which might not present themselves so readily via a service-based budget approach. This analysis helps to shape the thinking for

the future design of our council, one that is affordable within the future funding envelope as set out in the MTFS.

- 4.6.19 Where Strategic Cross-Cutting Themes are able to identify transformational approaches to delivery, this will generate efficiency savings to the council that will allow it to invest in a larger proportion of its priority services. The identification of these opportunities shapes the Transformation Programme for the organisation.
- 4.6.20 The strategic cross cutting themes that the council will operate its transformation programme within are:
- Staffing – to ensure that our workforce have the skills and capabilities to deliver the services to our communities.
 - Property Assets – considering the best way to deliver services and when it is effective to use property assets – this will link to the council's Asset Management Strategy.
 - Finance – ensure services are maximising income generation, are economically viable and delivering value for money.
 - Customers and Inclusion – ensure that services are designed around the needs and preferences of the customers we serve, with an aim of making self-service the preferred choice.
 - Partnerships – work in partnership that deliver advantages to all and align with the council's strategic objectives and priorities.
 - Digital – prioritise automation of repetitive tasks and make services accessible to all.
 - Climate Action – focus on reducing waste, reusing resources where possible and always looking for ways to reduce carbon emissions.

Savings Targets

- 4.6.21 If it is looking unlikely that all of the savings required will be identified, then services may be issued with a target number of savings to deliver from their budget which they have control over. So, for example where there are budgets which hold corporate costs in a service area, a savings target should not be applied to this.

Financial Resilience Assessment

- 4.6.22 CIPFA's Financial Resilience Index is designed to support and improve discussions surrounding local authority financial resilience. It shows a council's performance against a range of measures associated with financial risk, including the level of earmarked reserves and general balances. The Index is a comparative tool to be used to support good financial management and generate a common understanding of the financial position within authorities.
- 4.6.23 The index considers both the value of general balances and earmarked reserves compared to councils' net revenue budget. While earmarked reserves are held for specific purposes, they can be called upon to meet unexpected costs or provide short term funding to enable long term recovery plans to be put in place.
- 4.6.24 The publication of the Financial Resilience Index based on 2022/23 outturn data was shared with Chief Finance Officers in December 2023. This will be considered as part of the Chief Financial Officer's Section 25 statement for

Council on the adequacy of the proposed financial reserves and the robustness of the estimates for the purposes of the council tax calculations at Appendix 3.

4.7 Climate Action

- 4.7.1 In 2019, the council declared a climate emergency and committed to prioritising climate action in decision making. More recently, a climate action plan was approved that sets out what CDC needs to do to become a carbon net zero council by 2030, as well as to support the borough to reduce its emissions.
- 4.7.2 In developing budget proposals, services were asked to assess how their plans affected the council's ability to reduce its emissions from buildings, fleet, staff travel, purchased products and services (including construction) and to enable emission reductions at a district-wide level.
- 4.7.3 All of the proposals put forward were deemed by services to not impact the council's ability to meet our climate action.
- 4.7.4 The proposal to increase parking charges could reduce district-wide carbon emissions by encouraging drivers to walk, cycle or use public transport. Additional solar panels are proposed for council buildings to reduce our energy consumption.

5. Alternative Options and Reasons for Rejection

- 5.1 It is a legal requirement to set a balanced budget and the recommendations as outlined set out a way to achieve this. The following alternative option has been identified and rejected for the reasons set out below.

Option 1:

To reject the current proposals and make alternative recommendations. Members will not be aware of the medium-term financial forecast or implications of alternatives if they choose to take this option.

6. Conclusion and Reasons for Recommendations

- 6.1 This report provides information around the various building blocks that make up the proposed budget for 2024/25 and beyond, allowing members to consider and scrutinise the elements of the budget and provide advice and guidance to council to help further shape both budget setting for 2024/25 and the MTFs up to 2028/29.

Decision Information

Key Decision	N/A
Subject to Call in	N/A
If not, why not subject to call in	N/A
Ward(s) Affected	All

Document Information

Appendices	
Appendix 1	Business Plan
Appendix 2	Annual Delivery Plan
Appendix 3	Chief Finance Officer's Section 25 Report
Appendix 4	Savings Proposals
Appendix 5	Revenue Pressures
Appendix 6	Budget Summary
Appendix 7	Fees and Charges Schedule
Appendix 8	Overarching Equality Impact Assessment
Appendix 8b	Equality Impact Assessment – Environmental Services Bin Charges
Appendix 9	Pay Policy Statement
Appendix 10	Consultation Report
Appendix 11	Gross Service Budget, Income, Net Budget, and Future Years MTFs Changes by Directorate
Appendix 12	Budget Book
Appendix 13	Government Grants
Appendix 14	Reserves Policy
Appendix 15	Reserves Assessment
Appendix 16	Forecast Use of Reserves
Appendix 17	Capital Bids
Appendix 18	Capital Programme
Appendix 19	Capital and Investment Strategy
Appendix 20	Revised 2023/24 Minimum Revenue Provision Policy
Appendix 21	Treasury Management Strategy
Background Papers	None

Reference Papers	Executive Report 5 February 2024: Budget Setting for 2024/25 and the Medium-Term Financial Strategy up to 2028/29
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Business Plan 2024 -2025

Housing that meets your needs

- Support the delivery of affordable and green housing.
- Ensure minimum standards in rented housing.
- Work with partners supporting new ways to prevent homelessness.
- Support our most vulnerable residents.
- Prepare the Local Plan.



Supporting environmental sustainability

- Work towards our commitment to be carbon neutral by 2030.
- Promote the green economy.
- Support waste reduction, reuse and recycling.
- Work with partners to improve air quality.



An enterprising economy with strong and vibrant local centres

- Support business retention and growth.
- Work with partners to support skills development and innovation.
- Work with others to support growth.
- Work with partners to promote the district as a visitor destination and attract investment in our town centres.
- Work with businesses to ensure compliance and promote best practice.



Healthy, resilient and engaged communities

- Support and encourage active lifestyles and health and wellbeing.
- Support development of leisure services and facilities meeting the needs of residents.
- Support community and cultural development.
- Work towards our commitment to equalities, diversity and inclusion.
- Work with partners to address the causes of health inequality and deprivation.
- Work with partners to reduce crime and antisocial behaviour.



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Business plan priority	Plan Ref	Annual Delivery Plan priorities	Milestones			
			Q1	Q2	Q3	Q4
Healthy, resilient, and engaged communities	HRE1	To develop a framework that determines the effectiveness and positive impact of the Wellbeing Strategy on our communities	Draft impact framework based on current data capture	Consult stakeholders on their contributions	Present for sign off and disseminate	Capture impact of the actions delivered from the strategy action plan, including annual surveys and partner contributions. Report on it
	HRE2	To respond to the Food Insecurity Emergency and improve outcomes for our residents through delivery of the Cherwell Food Action Plan	Develop an annual delivery plan Report to O&S	Hold stakeholder event to generate interest and encourage new delivery partners involvement	Consider future budget and funding need beyond our own resources	Reset Yr2 targets and report on achievements
	HRE3	To work with partners on delivering against agreed actions to protect women and girls from violence	To review and report on partner activity as agreed in delivery plan for Q1.	To review and report on partner activity as agreed in delivery plan for Q2	Review and report on Q3 milestones as set out in delivery plan	Review success and outcomes and explore opportunities to sustainably continue the work
	HRE4	To consider and deliver actions that will improve the experience of residents in relation to the cost of living by enabling Voluntary and community groups to deliver services through the redistribution of central government grants	Refresh the Cost-of-Living action Plan based on the delivery of the 23/24 plan. Search for and secure external Funding for this area of work	Undertake stakeholder engagement to help reflect on good practice and degrees of success and replicability in current programme. Search for and secure external Funding for this area of work	Develop a winter impact strategy and deliver. Search for and secure external Funding for this area of work	Monitor and evaluation to coincide with the work of the FIWG. Search for and secure external Funding for this area of work

Business plan priority	Plan Ref	Annual Delivery Plan priorities	Milestones			
			Q1	Q2	Q3	Q4
Housing that meets your needs	HMN1	Work with partners and landlords to settle refugees into suitable accommodation in Cherwell through a "Migration moving plan"	Deliver properties identified through LAHF 2	Extend Community liaison and settlement support provided for new residents to capture newly settled families from Afghanistan	Continue to identify hosts and work across the Oxfordshire system to identify suitable properties and protocols for dealing with PRS Landlords	Re-let accommodation in Town Centre House following successful completion of restoration work funded through LAHF1
	HMN2	To continue delivering on our "housing that meets your needs" priority, through the development of a new Housing Strategy	Review existing strategy and develop evidence base for new strategy and its goals	Identify key themes and objectives, feeding into Local plan consultations	Deliver draft strategy for consultation with stakeholders and residents	Launch new strategy and communicate with widest stakeholder group
	HMN3	Identify the housing and infrastructure our communities need in the future to create a healthy, thriving and sustainable Cherwell, through developing our new Local Plan	Evidence gathering and preparation	Evidence gathering and preparation	Present the Proposed Plan (Reg.19) to the Council's Executive for approval and then consult on the Proposed Plan	Consider response to consultation and present Submission Plan to Council for approval.

Business plan priority	Plan Ref	Annual Delivery Plan priorities	Milestones			
			Q1	Q2	Q3	Q4
Enterprising economy with strong & vibrant local centres	EEV1	To deliver key projects within the third year of the UK Prosperity Fund and Rural England Prosperity Fund.	Implement, review and report on progress of projects in Q1.	Implement, review and report on progress of projects in Q2.	Implement, review and report on progress of projects in Q3.	Implement, review and report on progress of projects in Q4, and report on the conclusion of the three-year programme.
	EEV2	To continue the development of the Banbury Vision 2050, which will identify short and long term measures to regenerate the town centre	Master planners appointed to prepare non-statutory Banbury 2050 masterplan	Masterplan engagement completed	Draft masterplan prepared and consultation completed	Banbury 2050 masterplan approved and endorsed by partners
	EEV3	To develop a plan for Reimagining Bicester and ensure existing and new communities benefit from short and long-term measures of the Garden Town principles.	Procurement of Design Consultants for Market Square Project Q4 2023/4 Programme of stakeholder consultation events/surveys Q1 2024/5 Master planners appointed to prepare non-statutory Bicester masterplan	Market Square Consultation continues Masterplan engagement completed	Market Square Final scheme design fix Draft masterplan prepared and consultation completed	Market Square approval of plans and Planning App/construction phase Bicester masterplan approved and endorsed by partners
	EEV4	Developing a Kidlington Vision	Establish oversight board for Kidlington Vision	Commence engagement with communities and stakeholders	Develop draft Kidlington Vision	Consult on draft Kidlington

Business plan priority	Plan Ref	Annual Delivery Plan priorities	Milestones			
			Q1	Q2	Q3	Q4
Supporting environmental sustainability	SES1	As part of our climate action commitments, we will review and update our Air Quality Management Action plan to ensure its effectiveness and suitability.	To produce report for Exec. to provide update on air quality monitoring for 2023. To approve the draft revised existing air quality action plan. To consider revocation of a number of Air Quality Management Areas (AQMAS).	Follow-up actions from Exec. decisions – i.e. revoke the Air Quality Management Areas (AQMAS)	Review and produce new Air Quality Management Action Plan and submit to DEFRA.	Engage with partners on the revised actions arising as a result of the new plan.
	SES2	To progress activity within the Climate Action Plan to support communities to develop and implement plans to make all of the district a more sustainable place to live and work.	Implement, review and report on progress of projects in Q1.	Implement, review and report on progress of projects in Q2.	Implement, review and report on progress of projects in Q3.	Implement, review and report on progress of projects in Q4, and report on the conclusion of the three-year programme.
	SES3	Move to a smaller, greener HQ with better public transport and walking and cycling opportunities to reduce costs and reliance on cars	Appoint Contractor to undertake Castle Quay fit-out / refurbishment works	Carry out Castle Quay fit-out / refurbishment works	Office preparation and relocation works to enable transfer of staff to new accommodation	Bodicote House Cleared
	SES4	Move to a smaller, greener HQ with better public transport and walking and cycling opportunities to reduce costs and reliance on cars	Appoint Contractor to undertake Castle Quay fit-out / refurbishment works	Carry out Castle Quay fit-out / refurbishment works	Office preparation and relocation works to enable transfer of staff to new accommodation	Bodicote House Cleared

Business plan priority	Plan Ref	Annual Delivery Plan priorities	Milestones			
			Q1	Q2	Q3	Q4
Corporate	COR1	Identifying future service delivery options, to ensure efficiency, best use of resources and continuous improvement through Transformation Programme and Balanced MTFS	Agree transformation and budget process/ complete current transformation reviews	Develop draft transformation and savings proposals	Consultation on Savings and Transformation Proposals	Agree Budget and MTFS

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Local Government Act 2003: Section 25

Report by the Assistant Director of Finance (S151 Officer) (Chief Finance Officer)

Background

1. Section 25 of the Local Government Finance Act 2003 requires that when a local authority is agreeing its annual budget and council tax precept, the Chief Finance Officer (at Cherwell District Council that is the Assistant Director of Finance (S151 Officer)) must report to it on the following matters:
 - The robustness of the estimates made for the purposes of the (council tax requirement) calculations
 - The adequacy of the proposed financial reserves
2. The council is required to have **due regard** to this report when making decisions on the budget. **The law expects councillors to consider this advice and not set it aside lightly.**
3. In expressing my opinion, I have considered the financial management arrangements and control frameworks that are in place, the budget assumptions, the adequacy of the Budget & Business Planning process, the financial risks facing the council and the level of total reserves.
4. Section 25 of the Local Government Act 2003 concentrates primarily on the uncertainty within the budget year (i.e. 2024/25). However, future uncertainties, particularly around levels of resource provided by Government, the delivery and identification of savings, future rates of inflation and the increasing pressures in demand-driven services also inform the need for reserves and balances in the medium term.

Executive Summary

5. In preparing the Budget and Medium-Term Financial Strategy for 2024/25 – 2028/29 a number of processes have been put in place to ensure that the budget is achievable and sustainable, and services can be delivered within the anticipated funding available.
6. In order to provide assurances that the budget estimates are robust the Assistant Director of Finance (Section 151 Officer) has had regard to the following factors:
 - Financial Management arrangements and control frameworks
 - The Budget and Business Planning Process

- Budgeting assumptions, including:
 - resources available from central Government and local taxation
 - impact of inflation and pay awards
 - consideration of market risk
 - locally identified budget pressures
 - The affordability of the capital programme
 - Financial risks
7. In setting the budget and prudently managing its finances, the council holds both general balances and specific earmarked and ring-fenced reserves. A risk assessment is carried out to determine the minimum level of general balances that the council should hold. This has been determined to be £6.1m for 2024/25.

Financial management arrangements and control frameworks

8. The council expects to receive an unqualified audit opinion in 2021/22 (based on the January 2024 draft Audit Results Report) and expects the same for 2022/23 (subject to the approach adopted nationally to “resetting” the local authority audit position). In respect of securing value for money, the auditor’s conclusions are based on whether the organisation has proper arrangements in place for securing financial resilience and for challenging how it secures economy, efficiency and effectiveness. Similarly, the council expects to receive an unqualified value for money conclusion for 2021/22 and expects the same for 2022/23.
9. The council has good governance arrangements in place. The Section 151 Officer has responsibility for ensuring that an effective system of internal control is maintained to provide an assessment of the current position across the whole council and identifying areas for improvement where appropriate. External audit’s draft Audit Results Report had no findings to report on the council’s Annual Governance Statement (AGS) for 2021/22 and the same is expected for 2022/23. Areas for improvement are reported to Accounts, Audit & Risk Committee and monitored in-year through the Corporate Oversight and Governance Group.
10. The Code of Practice for Financial Management (the FM Code) was introduced by CIPFA in November 2019. The Code clarifies how Chief Finance Officers should satisfy their statutory responsibility for good financial administration as required in Section 151 of the Local Government Act 1972. Full compliance with the FM Code is expected again in 2024/25. Annex 1 below sets out a compliance assessment against the Code’s standards. All of the 19 Standards have been assessed as Green meaning that compliance can be evidenced. Where relevant, proposed further actions that can be taken to enhance compliance have been included in the assessment. The assessment will also be used to help inform the council’s 2023/24 AGS which will be published

alongside the 2023/24 Statement of Accounts. In addition, the council is compliant with:

- The Code of Practice for Local Authority Accounting in the United Kingdom
 - The Prudential Code for Capital Finance in Local Authorities
 - The Treasury Management in the Public Sector Code of Practice
11. A move away from budget ‘monitoring’ towards budget ‘management’ was introduced in 2023/24. This requires services to consider their budgets and forecast spend for the year. In addition, budget holders are required to consider, if they are forecasting an overspend, what mitigations can be introduced to reduce the overspend whilst at the same time considering the associated service consequences. This approach will continue in 2024/25, helping to ensure that budget holders continue to be accountable for the budgets they hold.

Ongoing Financial Impact of Behaviour Change

12. The financial impact arising from behavioural changes following the COVID-19 pandemic and the cost-of-living crisis has extended into 2024/25 and is anticipated to continue into the medium term. The council has monitored its car parking and retail rental income levels closely and considered:
- car parking income based on the 2023/24 budget management position and assumptions around increases in charges.
 - forecast assumptions around retail rental income levels based on the latest intelligence available.
13. To help insulate the council from further financial impacts, there is £1.1m available in a commercial risk contingency in 2024/25 as well as there being a separate £6.2m market risk reserve should the assumptions highlighted in paragraph 12 change significantly.

Budget & Business Planning Process

14. The Budget & Business Planning process is well established and includes significant input from Finance, Customer Focus, Human Resources and Legal & Governance. The construction of the budget has taken place with the combined input of the services to develop and own both pressures and savings proposals put forward along with validation from the Finance team in conjunction with HR and Performance. Examination of the budget proposals has been subject to challenge by the directorate and corporate leadership teams, the council’s leadership team and the Assistant Director of Finance (along with the corporate finance team). There has been engagement with the

Executive, the Political Group Leaders as well as inviting all members to Budget Planning Committee to consider how the budget was developed over the year.

15. Budget Planning Committee considered the proposed revenue savings, pressures, capital bids and fees and charges at its meeting in December 2023. In January 2024, the Committee considered the Capital & Investment Strategy and Reserves Policy and projected Reserves Levels. Comments from these meetings were considered by the Executive in proposing this budget to council. In addition, the Accounts, Audit and Risk Committee considered and recommended to Executive the Capital & Investment Strategy and Treasury Management Strategy in January 2024.
16. A public consultation on the budget was also held between 24 November 2023 and 22 December 2023. Responses were received from 202 residents and businesses with over 50% support for all proposals included in the budget consultation. Scrutiny of the budget savings has also been considered from an equalities perspective.

Budget Assumptions

17. The formation of the 2024/25 budget and indicative budgets for the following four years to 2028/29 have allowed for best estimates of the total financial envelope over the medium term, taking into account anticipated unavoidable pressures plus investments and the savings then required to match the funding available. In forming the estimates various assumptions have been made. The main assumptions together with an assessment of their risk are set out below:
 - a) Funding assumptions – General Government funding by way of the Settlement Funding Assessment for 2024/25 has been notified by DLUHC as part of the Local Government Finance Settlement. Where specific government grants have been notified, these are reflected in the Medium-Term Financial Strategy (MTFS).

Beyond 2024/25, there is limited certainty in terms of local government finance. The Government has announced that a business rates reset and local government finance reform will not take place before 2025/26. The Office for Budget Responsibility has indicated that “unprotected services” will receive annual real terms cuts in funding of 2.3% on average over the next three years. However, no specific announcements have been made on local government funding levels over the medium term, when and what form a business rates reset may take, whether New Homes Bonus or Funding Guarantee grant will continue in the medium term, or when local government financial reform will be introduced. This makes it difficult to plan for the resource levels over the medium term. Details and assumptions for 2024/25 have been set out in the Revenue Budget Strategy at Section 3.2 of the Budget Report.

Business rates forecast income for 2024/25 is based on the statutory NNDR1 return. It is assumed that all growth will be removed when the business rate baseline is reset. This is now forecast, as the MTFs planning assumption, to begin in 2025/26 and be phased over three years. The Government has indicated that there will be a phased approach to resets, but has not issued any guidance over the period or profile over which this will take. Therefore, the council has taken the prudent position of assuming a full reset over three years which is in line with the usual Spending Review period. As the Government issues announcements and consultations on business rates resets and other local government finance reforms, these will be factored into the MTFs and fed into the 2025/26 Budget and Business Planning Process.

A Band D Council Tax increase of £5 is proposed for 2024/25 (within the referendum limit confirmed in the Local government Finance Settlement) and across the medium term. This is a 3.4% increase in the council's element of Council Tax and is not considered to be excessive when comparing against the Government's referendum principles for 2024/25.

The increase in the council tax base for 2024/25 was lower than assumed in the 2023/24 MTFs, with an actual increase of 1.45% Band D equivalent properties in 2024/25 compared to 2.1% forecast in the 2023/24 MTFs. The cause is due to a drop in the rate of house building. Housing growth is assumed for 2024/25 and across the medium term.

- b) Inflation – The Spending Review 2021 set out that public sector pay rises would continue throughout the Spending Review Period. The council has built an assumed pay award into its 2024/25 assumptions which is being held as a contingency until the pay award is agreed.

Where services submitted pressures linked to inflationary increases identified during 2023/24 (as a result of general inflation being in excess of 10% early to mid-way through the financial year) they have been funded. The council has provided for contract inflation of a further 6% in 2024/25. The latest figures from December 2023 show CPI running at 4.0% (compared to 10.5% in December 2022). Whilst inflation has reduced significantly in the last 12 months it is still running at twice the Government's target rate. However, analysis suggests that inflation will continue to fall and could average around 2% across 2024. Additional funding of £0.7m has been set aside for potential increased costs that were not identified as part of budget setting, including utility costs, as prices are particularly volatile. Alongside the increases built in for contracts, the council has been prudent in setting aside resource for inflationary pressure in 2024/25.

Overall, the council holds an inflation contingency in 2024/25 of £2.2m (including a potential pay award), equivalent to 8.1% of the net budget. Any

inflationary pressures in services funded by grant are expected to be maintained within the level of grant awarded.

- c) 2024/25 Budget Pressures – The council has undertaken regular budget management throughout 2023/24. As part of this process detailed monitoring of the savings programme has continued. Where savings have been identified as undeliverable in 2023/24, and won't be delivered in 2024/25, they have been identified as a pressure in 2024/25. Furthermore, services have identified unavoidable budget pressures for 2024/25, which have also been reviewed by Finance officers and challenged by senior leaders.
- d) 2023/24 Forecast Outturn – The council's forecast financial position up to the end of December 2023 shows a forecast balanced outturn position. This is made up of £0.3m in-year savings non-delivery, offset by £0.3m base budget underspends. In addition to forecasting a balanced outturn position the council has also made contributions of £1.2m to the market risk reserve in 2023/24 through overachievement of interest income through its treasury management function.
- e) Treasury Management – at 31 December 2023, the council held £166m of long term debt with Public Works Loans Board. All existing debt is at fixed interest rates over various maturity periods. As a result, the council's weighted average cost of borrowing is forecast to increase from 2.19% in 2023/24 to 2.52% in 2024/25 at a time when interest rates are generally available at around 5%. The MTFS assumes continuation of the strategy to borrow internally at £74m. The council has a Capital Financing Requirement of £246.1m, forecasted to rise to £255.8m by 2025, which external debt will remain below. Debt as at 31 March 2024 is forecast to be £181m. The council has assessed that its Authorised Limit for External Debt for 2024/25 will be £310m (no change from 2023/24). A large proportion of the borrowing costs will be met by additional income streams. Additionally, all borrowing costs have been included in the Budget and MTFS so the council is able to understand the overall commitments required of it over the medium term.

The proposed MTFS assumes, as per our treasury advisors' forecast, that the bank rate will gradually reduce from 5.25% (February 2024) to 5.0% by June 2024, before gradually reducing to 3.0% in September 2025. For 2024/25 the council anticipates that it will need to take out c£40m borrowing to refinance current loans that are maturing but associated interest costs will be offset by additional income and has been factored into the MTFS. Based on market rates, the target in-house rate of return on investing surplus cash is 4.8% for 2024/25.

The council makes loans to organisations that help to deliver the priorities of the council. Risk assessments of default against these loans are made to

determine an upper limit that the council is prepared to provide across different classes of borrower. For 2024/25 the proposed limit of loans the council can provide is £83.7m, of which £82.6m would be to subsidiaries of the council.

- f) Capital Programme – the proposed Capital Programme has a balanced funding position over the 5-year period to 2028/29 with required borrowing costs to finance it being reflected in the MTFs. The total capital programme is £40.4m, of which £24.3m is planned to be spent in 2024/25. The Capital and Investment Strategy identifies that the council expects its overall debt to remain within both its Operational Boundary for Total External Debt of £290m and Authorised Limit for Total External Debt of £310m.

Financial Risks

18. Financial risks occur wherever there is uncertainty around the financial impacts. As the council is setting a budget for the coming year, which is a plan for what is expected to happen, there is an inherent risk of uncertainty as a budget cannot be set with the benefit of hindsight.

19. Given the:

- real terms reductions in government grant funding,
- the limits placed on the level of council Tax increases,
- the ongoing financial impacts of behaviour change,
- uncertainty around how inflation levels will change in the coming year,
- the growing unavoidable pressures and the need to deliver savings,

the budget will inevitably contain a degree of risk. The key risks are set out in the following paragraphs. However, to help manage the impact of financial risk, a corporate contingency is proposed. The level of corporate contingency for 2024/25 is £4.1m. The corporate contingency budget is held to cover;

- market risks, including those linked to the ongoing impact of behaviour change as well as volatile markets for commodities
 - the annual cost of living pay award for 2024/25
 - the risk that inflationary pressures are higher than have been identified in the services;
 - the risk that proposed savings are not achieved in full;
 - other unforeseen costs at the time of budget setting.
- a) Behaviour Change – The impact of the changing behaviour of the public and corresponding impacts on the economy and services will continue throughout

2024/25 and over the medium term. This will present several risks to the council including:

- Insufficient market capacity to meet demand;
- Sustainability of existing contracts for supply of works, goods and services;
- Increase in price for goods and services;
- Reduced capacity and availability in the supply chain creating delays in delivery;
- Workforce availability, recruitment and retention;
- Reduced income.

Paragraph 12 highlights that the council has made allocations within the budget to address these, and paragraph 13 sets out that there are reserves and contingencies to address these should the pressures provided be insufficient.

- b) Achievement of planned savings – the council has recent experience of delivering savings programmes. However, the scale of potential savings required in the future exceeds those delivered in recent years.
- i) it was successful in identifying and delivering the in-year savings required from its Revised Budget for 2020/21.
 - ii) The council identified a savings programme of £4.3m for 2021/22 and was able to deliver 80% of this programme.
 - iii) The council identified a savings programme of £2.9m for 2022/23. The forecast savings delivery as at the end of December 2022 is 75%.
 - iv) The council identified a savings programme of £1.0m for 2023/24. The forecast savings delivery as at the end of December 2023 is at around 75% as well with mitigations identified for non-delivery.

Ongoing existing and proposed savings currently identified in the MTFS which are required to be delivered up to 2028/29 total £2.3m.

All managers have a responsibility to ensure the efficient delivery of services within their resource envelope and, when savings are proposed, that those savings are both realistic in terms of the level of savings and the timing of implementation. Should the level and timing of such savings vary due to unforeseen events, or additional cost pressures be identified, management actions within the relevant services, directorates and subsequently corporately will need to be identified and implemented.

Where a service is overspending it should identify mitigations that could bring the service back on budget. If the service feels these mitigations will have too

great an impact on service provision, then it will need to identify why there is a greater priority to retain its provision and request other services in the Directorate identify compensatory mitigations.

Where a directorate is overspending it should identify mitigations that could bring the directorate back on budget. If the directorate feels these mitigations will have too great an impact on service provision, then it will need to identify why there is a greater priority to retain its provision and request other directorates in the council identify compensatory mitigations.

The Corporate Leadership Team will need to consider any mitigations that are developed to ensure the council operates within its budget and make recommendations to the Executive of which should be implemented through the monthly Performance, Finance and Risk Reports.

- c) Local Government Funding – changes to the local government funding regime could create significant financial challenges to the council. Uncertainty around the future of New Homes Bonus (the Government had previously indicated its intent to issue a consultation on its future) and the anticipated Fair Funding Review as well as the anticipated business rates reset in 2025/26 (assumed to be phased over three years) could have significant financial consequences on the level of resources available to the council. The 2021 Spending Review was for three years outlining the overall local government resource envelope to 2024/25 with no official Government announcements of funding levels thereafter. The 2024/25 Local Government Finance Settlement was for one year only and includes significant levels of funding which could be one-off, in particular the Minimum Funding Guarantee and New Homes Bonus grants. In recent years the Government has issued a Policy Statement indicating the Government's thoughts on its approach to funding in future years, but there has been no statement released by the Government to provide strategic direction on funding plans for 2025/26 or beyond. In addition, it is not yet clear how funding and costs related to Simpler Recycling (formerly Extended Producer Responsibility) will be addressed. The council has assumed that a full business rates reset will take place from 2025/26 (phased over three years), though there are other ways that a reset could be implemented. The Government has indicated that the financial implications of local government reform will be phased though not given an indication of the period or profile of the phasing. The council is therefore planning for its future resource levels on a prudent basis in an uncertain financial landscape.

Over the medium-term, Office for Budget Responsibility analysis of the Government's Budget and Autumn Statement has given a clear indication that from 2025/26 there are likely to be average annual real terms reductions in the levels of funding made available to unprotected services of 2.3%. The council

is using its assumptions around the fallout of one-off resources to approximate this prior to detailed announcements being issued.

- d) Inflation – As set out in paragraph 18b above, the council has made provision for contract inflation of up to 6%, falling back to 2% in 2025/26 in line with government's inflation target thereafter. Pay increases are also assumed over the MTFs period. The contingency budget is available to help mitigate the inflationary risk to the council over and above those inflationary pressures submitted by the Directorates.
- e) Interest Rates – Interest rates have increased significantly in 2023 but are forecast to begin to fall in 2024 before gradually reducing to around 3.0% by September 2025. The council borrowed at fixed rates to mitigate the risk for its current borrowing needs. This did not include future requirements or amendments to plans that were in place at the time. Therefore, the costs of borrowing for new capital schemes or varying existing plans is far greater than it has been historically. There is also a risk that when we come to take out borrowing the rates are higher than we have budgeted for. The council has made prudent forecasts based on the information currently available but must accept that in these turbulent times there is reduced economic certainty and will continue to work with its treasury advisors to operate the most prudent approach to borrowing with the information available at the time. Surplus interest income in 2023/24 has been put to a Market Risk reserve as well as an Interest Rate Equalisation reserve to help to protect the council against interest rate pressures.

Level of total reserves

20. As described above the financial environment in which the council operates is subject to risk and uncertainty. There is significant risk and uncertainty to the council's medium-term funding with local government funding reviews expected to take place to consider how resources should be allocated across local government and how a reset of business rates income will be introduced.
21. The Reserves Policy at Appendix 14 sets out the council's policies underpinning the maintenance of a level of general balances and earmarked reserves. As well as holding a contingency budget, general balances are also held to ensure that a major incident or emergency can be managed without impacting on other services. In reaching my decision on the minimum level of balances I feel are appropriate to be held for 2024/25, I have considered the strategic, operational, and financial risks facing the authority including the ability to deliver planned savings, as well as external risks such as further economic shocks. The minimum level of balances for 2024/25 based on this risk assessment is £6.1m, with the current 2023/24 outturn position forecast to be £6.1m. This minimum level of general balances has also taken into consideration the level of earmarked reserves that the council holds which could be diverted for other

purposes if required; if there was a proposal to allocate additional earmarked reserves then an updated assessment of the minimum level of general balances would be required. The assessment of minimum level of general balances can be seen at Appendix 15.

22. Earmarked reserves are also held for specific planned purposes. In assessing the appropriate level of reserves, a review has been undertaken to determine if they are both adequate and necessary. The review has identified where there are plans for future spending to take place and that there are sufficient reserves available for this. There are also sufficient earmarked reserves available to support budgetary challenges and pump prime work to identify service changes necessary to operate within the council's future financial envelope. It is currently anticipated that the total medium-term reserves and balances (revenue and capital) to be held by the council will be £43.4m.
23. It should be noted that in the event that reserves are used to support the council's budget position, they will only be able to be used on a one-off basis and do not provide a permanent budget solution to the financial challenges faced as, once a reserve is used, it cannot be used again. This budget is making a net contribution to earmarked reserves of £0.8m, with the use of earmarked reserves restricted to time limited items and grant funded reserves being used in line with the grant conditions.
24. A summary of the reserves estimates for the council taken from Appendix 16 is as follows:

Reserve Category	Forecast Balance 1 April 2024 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	Expected Balance 1 April 2029 £m
General Balances	(6.150)	0.000	0.000	0.000	0.000	0.000	(6.150)
Earmarked Reserves	(26.681)	(0.776)	(0.674)	(1.176)	(1.226)	(1.226)	(31.759)
Revenue Grants	(2.297)	0.898	0.007	0.007	0.007	0.007	(1.371)
Sub-total Revenue Reserves	(35.128)	0.122	(0.667)	(1.169)	(1.219)	(1.219)	(39.280)
Capital Reserves	(7.389)	3.250	0.000	0.000	0.000	0.000	(4.139)

TOTAL RESERVES	(42.516)	3.372	(0.667)	(1.169)	(1.219)	(1.219)	(43.419)
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CIPFA Financial Resilience Index

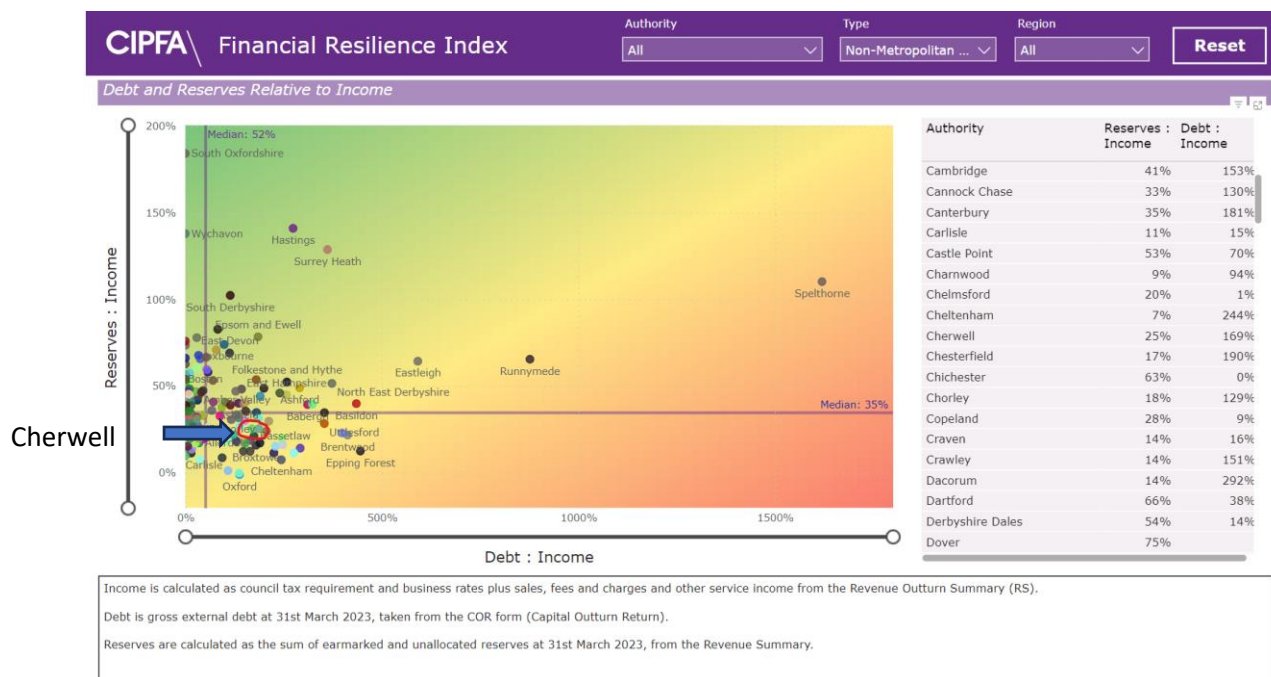
25. CIPFA's Financial Resilience Index is a comparative analytical tool that is used to support good financial management, providing a common understanding within a council of their financial position. The index shows a council's position on a range of measures associated with financial risk relative to other local authorities; it does not try to make an assessment of the absolute level of risk within the sector. The index is made up of a set of indicators which take publicly available data and compare similar authorities across a range of factors. There is no single overall indicator of financial risk, so the index instead highlights areas where additional scrutiny should take place in order to provide additional assurance.
26. The data is obtained from the Revenue Expenditure and Financing England Outturn Report 2022/2023. It should therefore be viewed in the context of this being a snapshot 12 months ago.
27. The following paragraphs comment on the council's position relative to all other non-metropolitan district councils.
- a) Reserves Sustainability Measure – This indicator measures the ratio between the current level of reserves and the average change in reserves in each of the last three years. A negative value (which implies reserves have increased) or one greater than 100 is recoded to 100. The council's score is 100 in a range of 1.06 (higher risk) – 100 (lower risk), with the vast majority of council's all scoring 100. This is due to all District council's seeing an increase in their level of reserves due to the timing of grant being received for business rates reliefs awarded and the recognition of reduced income in the following financial year for the associated collection fund deficit.
 - b) Level of Reserves – This is the ratio of the current level of reserves to the council's net revenue expenditure. The council's ratio is 118.05% in a range of -8,561.18% (higher risk) to 1,968.96% (lower risk). The council is around the median position of District Councils and is therefore neither relatively high risk nor low risk. It should be noted that for all District Councils there would be an element of these reserves that would be held as a timing issue relating to business rates discounts awarded as a result of Government policies relating to Covid-19 which would be used the following year.
 - c) Change in Reserves – This shows the percentage change in reserves over the past three years. The council's change is -0.73%% in a range of -104.95%

(highest risk) to 297.96% (lowest risk). The council is identified at around the upper quartile end of the spectrum of District Councils, but the same caveat applies as in level of reserves that a large proportion of Cherwell's change will relate to the timing of income streams linked to business rates reliefs.

- d) Interest Payable/Net Revenue Expenditure – This indicator is the ratio of interest payable to net revenue expenditure. The range for all District Councils is -458.26% (lower risk) to 528.01% (higher risk). The council's ratio is 15.08%. The council is identified around the upper quartile of District Councils although it is not an outlier compared to the majority of councils. It should be noted that the council generates other income streams to help meet these interest costs as well as resources from the net budget being available if necessary.
- e) Gross External Debt – This indicator compares the gross external debt held by councils. The range for District Councils is from £0 to £1,997m, with Cherwell at £188m and in the upper quartile of non-metropolitan district councils. This reflects the decisions taken to finance the capital programme, including Castle Quay and Graven Hill, through borrowing. As at 31 March 2023 the council's total external borrowing equalled £166m.
- f) Fees & Charges to Service Expenditure Ratio – This indicator shows the proportion of fees and charges against the council's total service expenditure. The range for District Councils is 1.42% (highest risk) to 57.96% (lowest risk), with Cherwell at 17.05%, an increase from last year. The council has relatively low fees and charges income compared to its total expenditure which means it is more susceptible to changes in Government funding, but also makes it less vulnerable to economic shocks. The council should consider whether it is raising sufficient income through its fees and charges in the future to reduce its reliance on central government related resources.
- g) Council Tax Requirement/Net Revenue Expenditure – This indicator shows the ratio of council tax as a proportion of net expenditure. The range for District Councils is -2,279.55% (highest risk) to 583.02% (lowest risk), with Cherwell at 58.26%. Cherwell is around the upper quartile for risk of council tax income as a proportion of its budget. This reflects the fact that the council has a lower-than-average band D council tax as a result of nine-years of not increasing council tax up to 20219. The council has subsequently been addressing this in recent years by increasing its council tax by the maximum allowed without triggering a referendum.
- h) Growth Above Baseline - This indicator is calculated as the difference between the baseline funding level and retained rates income, over the baseline funding level. The range for District Councils is -153.23% (lower risk) to 435.83% (higher risk) with the council at 171.60%. This is perceived as a risk as, in comparison with many other Districts, the council's retained income from

business rates is high – which is a reflection of having a successful strategy to grow business rates in Cherwell over the period. However, the proposed MTFs assumes a phased reset begins to take place from 2025/26. The council has already acknowledged this risk and will plan to address this in developing the 2025/26 MTFs and budget. It should also be noted that both the timing of a reset and form (i.e. whether all growth is reset) is not certain.

- i) Unallocated Reserves – This indicator is calculated as the ratio of unallocated reserves to net revenue expenditure. The range for district councils is -2,333.07% (highest risk) to 737.59% (lowest risk) with the council at 25.75%. The council is slightly below the median risk of non-metropolitan districts. When unallocated and earmarked reserves are combined the council has in excess of 100% of its net budget available as reserves.
- j) Earmarked Reserves – This indicator is calculated as the ratio of earmarked reserves to net revenue expenditure. The range for district councils is -6,228.12% to 1,231.37% with the council at 92.30%. The council is just above the median risk of district councils. When unallocated and earmarked reserves are combined the council has in excess of 100% of its net budget available as reserves.
- k) Change in Unallocated Reserves – This indicator is the average change in unallocated reserves over the past three years. The range for district councils is -100.00% to 969.99% with the council at 38.76%. The council is below the lower quartile for risk demonstrating that it has been prudent in ensuring its unallocated reserves have not reduced in recent years, but also having increased them.
- l) Change in Earmarked Reserves – This indicator is the average percentage change in earmarked reserves over the past three years. The range for district councils is -108.19% to 725.41% with the council at -8.04%. This is at the upper quartile of risk relative to other district councils. However, this primarily reflects the level of reserves generated and then released related to business rates reliefs awarded by the Government after budgets being set and the timing of when income could be recognised.
- m) Debt and Reserves Relative to Income – the chart below shows all district councils graphically comparing the ratios ‘unallocated reserves : income’ and ‘debt : income’. The council’s ‘reserves : income’ ratio is 25% (median 35%) and ‘debt : income’ ratio is 169% (median 52%). Cherwell has been circled in red below to show where it sits relative to all other district councils. Cherwell has below the median unallocated ‘reserves : income’ ratio and above the median ‘debt : income’ ratio but is not a visible outlier relative to other district councils shown on the chart.



Assurance Statement of the Chief Finance Officer

28. The proposed budget for 2024/25 and Medium-Term Financial Strategy to 2028/29 addresses the demand pressures, inflationary risks and behaviour changes which are expected to continue into the medium term.
29. Whilst the 2024/25 budget is balanced, there remains a significant gap between estimated spend and funding streams between 2025/26 and 2027/28. This is due to the anticipated ongoing impact of the cost-of-living crisis, the fallout of one-off resources, uncertainty of funding pending the future of New Homes Bonus in 2024/25, alongside the development of the new needs-led funding formula and anticipated business rates reset phased over three years beginning in 2025/26. Therefore, the council needs to maintain focus on financial sustainability and producing a balanced budget over the medium term, which will require it to prioritise and transform services. In line with the follow-up report from the Peer Review (9 October 2023), “CDC is in a strong position to bring a balanced budget for 2024/25 ... the council should not delay bringing forward the efficiencies and savings required, as a considerable budget gap remains for 2025/26.” It is important to note that plans should be developed for all years of the MTFs, and savings of this scale **will** impact on all services of the council. This process should begin as soon as possible after the 2024/25 budget is approved.
30. The risks in the 2024/25 budget are predominantly in relation to the uncertainty around how the impacts of behaviour change will settle and inflation. To help mitigate this a contingency budget of £3.9m is available and the £6.2m market risk reserve.

31. The system of financial control remains robust, and financial management and financial systems are monitored to ensure they remain effective and relevant. Where areas for improvement are identified actions are agreed with directorates and support provided to implement them.
32. I believe the level of the council's total reserves are sufficient to provide both general balances to manage the impact of unexpected events in line with the risk assessment; and the setting aside of earmarked reserves to meet known or anticipated liabilities.
33. Therefore, I am satisfied that the budget proposals for 2024/25 recommended by the Executive are robust.

Michael Furness, Assistant Director of Finance (S151 Officer) (Chief Finance Officer)

12 February 2024

Summary Financial Management Code Assessment

Ref	CIPFA Financial Management Standards	Current Status	Further Work	Status
1. Responsibilities of the CFO and Leadership Team				
A	The leadership team is able to demonstrate that the services provided by the authority provide value for money	All services are reviewed to ensure they are being delivered efficiently and appropriate savings are identified. All tenders consider VfM by considering the quality of service and not just the price.	Develop a statement of how proposals in Executive Reports will deliver value for money where appropriate	
B	The authority complies with the CIPFA "Statement of the Role of the CFO in Local Government"	The CFO is a qualified accountant with significant experience working as an active member of the leadership team. The CFO is a member of CLT (Corporate Leadership Team) and has an influential role with members of the Executive, Accounts, Audit & Risk Committee and lead opposition members.	Review annually the statement of roles and responsibilities of CFO, CLT and the Exec.	
Governance and Financial Management Style				
	The Leadership Team demonstrates in its actions and behaviours responsibility for governance and internal control	The Corporate Oversight & Governance Group (COGG) was set up to ensure good governance and internal control, including driving the production of the Annual Governance Statement (AGS) and Action Plan through the completion of Professional Lead Statements and engagement with Corporate Directors.	Continue to enhance and develop the role of COGG.	
D	The authority applies the CIPFA/SOLACE "Delivering Good Governance in Local Government: Framework (2016)"	Annual Governance Statement includes audit opinion on effectiveness of internal control environment and systems of internal control.	Continue to enhance and develop the AGS through CLT.	
E	The Financial Management style of the authority supports financial sustainability	The council has moved from a Budget Monitoring approach to Budget Management which is an active approach designed not just to report variances but to develop mitigations in order to manage the in-year variance corporately. .	Continue to challenge budget managers to explore options for mitigating budget variances to ensure financial sustainability. Reporting to AARC will be enhanced to include regular	

Ref	CIPFA Financial Management Standards	Current Status	Further Work	Status
			reports on FOI, data subject access requests, and EIR requests, to give visibility and assurance on regulatory compliance	
3. Long to Medium-Term Financial Management				
F	The authority has carried out a credible and transparent financial resilience assessment	A Financial Resilience assessment is included within the Budget Documents. The assessment is consistent with the Medium-Term Financial Strategy (MTFS) assumptions.		
G	The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to members	MTFS transparently outlined the financial challenges facing CDC in the Budget and Business Planning Process 2023/24 – 2027/28 Report.	Continue to update CLT and the Executive throughout the year and within Budget/MTFS documents.	
Page 114	The authority complies with the CIPFA “Prudential Code for Capital Finance in Local Authorities”	A Capital Strategy is produced annually. Quarterly Treasury Management monitoring considered at the Accounts, Audit and Risk Committee. A profiled five-year capital programme was approved by Council in Feb 2023 and is managed monthly and reported to the Executive.	The quarterly TM reports now contain updates on more Prudential Indicators but this can still be expanded.	
	I	The authority has a rolling multi-year medium-term financial plan consistent with sustainable service plans	CDC has an Integrated Business Planning and Budget Process with a five-year MTFS.	Continue to ensure services are aware of future savings plans committed to and savings are implemented. Encourage ‘early alert’ if future savings are at risk.
4. The Annual Budget				
J	The authority complies with its statutory obligations in respect of the budget setting process	The council produces its annual balanced budget and supporting documentation.		
K	The budget report includes a statement by the CFO on the robustness of the estimates and a statement on the adequacy of the proposed financial reserves	S25 report accompanies the suite of Budget documents. Enhanced by including an assessment compliance with the FM Code		

Ref	CIPFA Financial Management Standards	Current Status	Further Work	Status
5. Stakeholder Engagement and Business Plans				
L	The authority has engaged where appropriate with key stakeholders in developing its long-term financial strategy, medium-term financial plan and annual budget	Significant consultation on the budget proposals as well as ensuring we carry out the statutory business rate payers' consultation.	Continue with corporate and directorate consultation where appropriate.	
M	The authority uses an appropriate documented options appraisal methodology to demonstrate the value for money of its decisions	A gateway process which includes a standardised business case is required for all capital schemes which sets out alternative options, the reasons for discounting them and benefits of progressing with the scheme. All tenders consider VfM by considering the quality of service and not just price – the appraisal process is documented. The Strategic Place Shaping Programme Board and the Transformation Board are responsible for overseeing the Gateway process for evaluation of projects which considers factors such as vfm, business need and recommend to the Strategic Board who in turn recommend to Members.	Continue to embed Gateway process and refine business case templates from outline through to full for both revenue and capital schemes for all strategic boards.	
6. Monitoring Financial Performance				
N	The Leadership Team takes action using reports enabling it to identify and correct emerging risks to its budget strategy and financial sustainability	The monthly Performance, Risk and Finance Report to Executive enables CLT and Executive to respond to emerging. Enhancements to capital reporting have been introduced to now include analysis of variances to the total cost of the scheme rather than comparison to in-year profiled budget. All capital schemes are now monitored by either a strategic board (for place shaping or transformational schemes) or by the appropriate DLT (for BAU schemes).	The Capital Programme monitoring element requires enhancement to: <ul style="list-style-type: none"> • better reflect performance and the delivery of outcomes linked to the completion of capital schemes. • Better understand the drivers of budget reprofiling 	

Ref	CIPFA Financial Management Standards	Current Status	Further Work	Status
O	The Leadership Team monitors the elements of its balance sheet that pose a significant risk to financial sustainability	Reserves and balances are monitored monthly and changes in budgeted use require appropriate approvals before they can be assumed. Debtor monitoring takes place monthly, identifying and analysing aged debt. Regular review and management of aged debt has resulted in either recovery or unrecoverable debts being written off in a more timely manner.	Continue to enhance reporting of aged debt to enable budget managers to effectively manage their aged debt.	
7. External Financial Reporting				
P	The CFO has personal and statutory responsibility for ensuring that the statement of accounts produced by the local authority complies with the reporting requirements of the "Code of Practice on Local Authority Accounting in the United Kingdom"	The annual accounts are produced in compliance with the CIPFA Code.		
Page 916	The presentation of the final outturn figures and variations from budget allows the leadership team to make strategic financial decisions	CLT and Executive consider the outturn report and year end variances enabling strategic financial decisions to be made as necessary.		

Appendix 4 - Savings Proposals 2024/25

Figures are shown as an incremental, year on year change to the budget

Chief Executive											
Reference	Existing, New or Efficiency	Service	Title	Description	2024/25 (£m)	2025/26 (£m)	2026/27 (£m)	2027/28 (£m)	2028/29 (£m)	Total MTF5 (£m)	
SHUMR233	Existing	Human Resources	Back office efficiencies in HR	Full year impact of reviewing our back-office HR processes in 2023/24.	(0.050)	-	-	-	-	(0.050)	
SPERF231	Existing	Performance	Performance System Contract	Our performance system contract needs to be renewed every other year	0.010	(0.010)	0.010	(0.010)	0.010	0.010	
SMUSE221	Existing	Banbury Museum	Reduction in Banbury Museum grant	Reduce the grant funding to the Banbury Museum Trust - delayed by 1 year to 2025/26	(0.012)	(0.025)	(0.050)	-	-	(0.087)	
SMUSE231	Existing	Banbury Museum	Gradual reduction in support to Banbury Museum	We are proposing a gradual reduction in the funding we give to Banbury Museum - delayed by 1 year to 2025/26	(0.013)	(0.020)	(0.025)	-	-	(0.058)	
SAFFH232	Existing	Affordable Housing	Bringing Rent Collection in house	Savings by collecting the rent from council properties ourselves, instead of through a housing association.	(0.015)	-	-	-	-	(0.015)	
SHOSD241	New	Housing Standards	Housing Standards additional income	To better reflect the service we provide, and changes in the housing market, increase the license fees for Houses in Multiple Occupation by 10%	(0.002)	-	-	-	-	(0.002)	
SAFFH241	Efficiency Savings	Housing Assets	Bringing aspects of responsive repairs in house	The existing small repairs service within the Grants Team, which completes private works as part of the Home Improvement Agency, is going to be used to carry out some minor repairs within the small housing stock portfolio of the Council. These are currently all contracted out to outside suppliers.	(0.007)	-	-	-	-	(0.007)	
SHIA241	Efficiency Savings	Home Improvement Agency	Changing the administration process for Discretionary Grants	Changing the administration process for Discretionary Grants	(0.062)	-	-	-	-	(0.062)	
SHIA242	Efficiency Savings	Home Improvement Agency	Reducing consultancy budget	The grants team use specialist outside consultants for complex works, such as architects for house extensions. The nature of works completed by the team and the surveying skills within the team has meant a reduction in reliance on consultancy.	(0.012)	-	-	-	-	(0.012)	
SHIA243	Efficiency Savings	Home Improvement Agency	Increased grant contribution from Oxfordshire County Council for the Home Improvement Agency	Oxfordshire County Council have agreed to pay a grant contribution to Cherwell DC for the delivery of this service. A inflationary increase was not factored in, which is part of the contract terms	(0.009)	-	-	-	-	(0.009)	
SHOAD241	Efficiency Savings	Housing Advice	Reduction in cost of Housing Advice contract	The amount in budget was set on a year one contract cost, this cost is not reflective of the ongoing years costs within the contract. The year one cost was higher than the remaining years. The budget can be profiled accordingly	(0.015)	-	-	-	-	(0.015)	
SLEIS241	Efficiency Savings	Contracts and Community Sp	Insure our Leisure Centres through a group insurance policy	Make use of the contractors group insurance on all sites in the contract rather than procuring independently for each Leisure Centre	(0.060)	-	-	-	-	(0.060)	
SPERF241	Efficiency Savings	Customer Focus	Non renewal of Performance System	As part of the transformation programme is possible that we would not renew our current performance system, which is due to be renew next year (two-year contract until Nov 2024). This proposal will depend on the proof of concept currently being undertaken as part of the digital transformation programme.	(0.009)	-	-	-	-	(0.009)	
SWAST249	Efficiency Savings	Waste & Recycling	Further development of digitilisation of key service areas	Increasing level of services available online to residents to reduce quantity of offline administration required.	(0.010)	-	-	-	-	(0.010)	
Total					(0.266)	(0.055)	(0.065)	(0.010)	0.010	(0.386)	

Appendix 4 - Savings Proposals 2024/25

Figures are shown as an incremental, year on year change to the budget

Communities										
Reference	Existing, New or Efficiency	Service	Title	Description	2024/25 (£m)	2025/26 (£m)	2026/27 (£m)	2027/28 (£m)	2028/29 (£m)	Total MTF5 (£m)
SAV2145	Existing	Waste & Recycling	Garden Waste Service	Continued impact of introduction of the food waste collection service giving residents the opportunity to recycle their food waste on a weekly basis. This will reduce the amount of residual waste and increase CDC's recycling rate. Residents will still be able to subscribe to our current well used garden waste collection service, which will incur a charge.	(0.077)	-	-	-	-	(0.077)
SBCON221	Existing	Building Control	Building Control fees	Increase Building Control fees	(0.001)	(0.001)	(0.001)	(0.001)	(0.001)	(0.005)
SBICR231	Existing	Bicester Regeneration	Gradual reduction in grant to Bicester Vision	We currently contribute £15k towards the work on Bicester Vision, which is the only contribution we make to organisations leading similar projects across the district. By tapering this contribution off over three years as a saving we can ensure we are treating these organisations equally and provide resilience for Bicester Vision to adapt its funding streams.	(0.010)	(0.005)	-	-	-	(0.015)
SECON233	Existing	Economic Growth	Cutting grant to Experience Oxfordshire	Continuation of phased reduction of grant to Experience Oxfordshire.	(0.006)	(0.005)	-	-	-	(0.011)
SCLEA242	New	Street Cleansing	Street Cleansing Service	Changing the working pattern of our street cleansing service to ensure we maintain high standards but reduce operational costs.	(0.070)	-	-	-	-	(0.070)
SCSAF241	New	Community Safety	Reducing CCTV coverage to reduce costs with the maintenance and monitoring of the CCTV network.	Reducing expenditure on CCTV across Cherwell District by reducing number of cameras, monitoring and maintenance costs.	(0.030)	-	-	-	-	(0.030)
SPCON242	New	Public Conveniences	Public Conveniences	Only retain and maintain CDC owned public conveniences that are fully accessible. This would mean keeping the Changing Places facilities in Bicester, Banbury and Kidlington and closing the public conveniences at Banbury Bus Station and Pioneer Square that do not meet these standards.	(0.043)	-	-	-	-	(0.043)
SSEEN241	New	Environmental Services	Street Scene	Providing playground inspections internally	(0.025)	-	-	-	-	(0.025)
SVEHM241	New	Vehicle Maintenance	Vehicle Maintenance	Generate additional income from inspecting Taxis by widening the MOT offer	(0.010)	-	-	-	-	(0.010)
SWAST241	New	Waste & Recycling	Bulky Waste Service	To introduce a range of different charges for collecting bulky waste items such as mattresses and furniture to better reflect the actual cost of providing this service rather than one fixed cost and to introduce a premium service for urgent collections.	(0.010)	-	-	-	-	(0.010)
SWAST243	New	Waste & Recycling	Waste Collection Service	Introduction of charge for replacing wheeled bins and food caddies that are lost or damaged (except for any damage caused by the crews when emptying them). This is also in line with other councils. £40 for a wheeled bin £10 for a large food caddy £5 for a small food caddy	(0.075)	-	-	-	-	(0.075)
SWAST248	New	Waste & Recycling	Waste Collection Service	Ensuring those currently receiving weekly waste collections have the appropriate containers to move to fortnightly collections and in line with the rest of the district. This would reduce our operational costs, improve overall efficiency, and also encourage households to reduce the amount of waste they produce.	(0.035)	-	-	-	-	-0.035
SADGE241	Efficiency Savings	Growth & Economy	Recharge staff time to projects	A proportion of staff time will be recharged, for the relevant financial year, to externally funded projects.	(0.017)	0.017	-	-	-	-
SCLEA241	Efficiency Savings	Street Cleansing	Street Cleansing and Street Scene alignment	Bring the two teams under one manager.	(0.040)	-	-	-	-	(0.040)
SCLEA244	Efficiency Savings	Street Cleansing	Removal of Banksman role at Banbury Bus Station	Removal of need for Banksman role at Banbury Bus Station by encouraging bus companies to use mirrors and in built cameras and increased signage.	(0.026)	-	-	-	-	(0.026)
SDMAN242	Efficiency Savings	Development Management	National agreed increase in planning fees	National agreed increase in planning fees	(0.300)	(0.001)	(0.001)	(0.001)	(0.001)	(0.304)
SDMAN243	Efficiency Savings	Development Management	Removal of vacant Technical Support Officer post from establishment	Removal of vacant Technical Support Officer post from the establishment as no longer needed	(0.021)	-	-	-	-	(0.021)
SSAFE241	Efficiency Savings	Public Safety	Regulatory Services and Community Safety Restructure post-decoupling from Oxfordshire County Council	A new management structure for the department following the end of the shared working arrangements with Oxfordshire County Council.	(0.038)	-	-	-	-	(0.038)
SECON241	Efficiency Savings	Economic Growth	One Year delay of Economic Prosperity Strategy	The proposal is to delay the Economic Prosperity Strategy for one year.	(0.042)	0.041	-	-	-	-0.001
SECON242	Efficiency Savings	Economic Growth	Officer time recharged to projects	Selected and proportionate recharging of revenue costs to one off grants (Bicester Garden Town Capacity fund and UKSPF)	(0.127)	0.127	-	-	-	-
SWAST242	Efficiency Savings	Waste & Recycling	Rebalancing Food Waste Rounds	To direct deliver more food waste from the Banbury area to the processing plant at Cassington rather than utilising the transfer station in Banbury.	(0.028)	-	-	-	-	(0.028)

Appendix 4 - Savings Proposals 2024/25

Figures are shown as an incremental, year on year change to the budget

SWAST244	Efficiency Savings	Waste & Recycling	Contracts & Inflation	Generating savings as contracts are renewed	(0.050)	-	-	-	-	(0.050)
SWAST246	Efficiency Savings	Waste & Recycling	Increasing Marketing & Promotion on side of Waste Collection collection vehicles	Utilising the panels on the side of our Waste Collection Vehicles for advertising for third parties.	(0.010)	-	-	-	-	(0.010)
SWAST247	Efficiency Savings	Waste & Recycling	Development of inhouse pool of staff to reduce reliance on agency staff	Increase the number of staff on the establishment to reduce the need for agency staff	(0.035)	-	-	-	-	(0.035)
SWAST249	Efficiency Savings	Waste & Recycling	Further development of digitilisation of key service areas	Increasing level of services available online to residents to reduce quantity of offline administration required.	(0.015)	-	-	-	-	(0.015)
Total					(1.141)	0.173	(0.002)	(0.002)	(0.002)	(0.974)

Appendix 4 - Savings Proposals 2024/25

Figures are shown as an incremental, year on year change to the budget

Resources							2024/25	2025/26	2026/27	2027/28	2028/29	Total MTFS
Reference	Existing, New or Efficiency		Title	Description	(£m)	(£m)	(£m)	(£m)	(£m)	(£m)		
SAV025 & SCARP222	Existing	Car Parking	Car park fees	Increase annual car parking charge of no more than 10p per hour	(0.145)	(0.100)	(0.100)	(0.100)	(0.100)	(0.545)		
SELEC221	Existing	Elections	Parish Election Charges	Review of recharges to Parishes for CDC running Parish Elections	(0.001)	-	(0.002)	(0.001)		(0.004)		
SFCOS231	Existing	Finance	Ensure services funded through external grants reflect the costs of support services required	Through adopting a new approach to allocating any grants we receive towards services we can deliver savings on existing and future grants by ensuring they take into account all the costs of providing the services	(0.040)	(0.080)	-	-		(0.120)		
SINVP221	Existing	Property	Commercial Rents	Change in rental income from commercial council properties through contractual lease reviews	0.074	0.020	(0.035)	-		0.059		
SFSUP241	Efficiency Savings	Finance - Corporate Support	Staff Budget Realignment	Realignment in staffing budgets following a review	(0.008)	-	-	-		(0.008)		
SFREV241	Efficiency Savings	Finance - Revenues & Benefits	Increase overall court costs for Council Tax recovery action	We will increase the overall court costs incurred by the customer for the issuing of Council Tax Summons and Liability Orders	(0.161)	-	-	-		(0.161)		
SFREV242	Efficiency Savings	Finance - Revenues & Benefits	Vacant Inspections Officer post deleted from establishment	Removing a vacant inspection officer post from the structure	(0.033)	-	-	-		(0.033)		
SFREV247	Efficiency Savings	Finance - Revenues & Benefits	Increase overall court costs for Non-Domestic Rates recovery action	We will increase the overall court costs incurred by the business for the issue of Non Domestic Rates summons and Liability Orders.	(0.016)	-	-	-		(0.016)		
SITBS241	Efficiency Savings	IT - Business Systems , Support & Infrastructure	Operational Efficiencies	By leveraging automation and enhancing vendor support, we can deliver revenue savings associated with back-end IT operations.	(0.070)	-	-	-		(0.070)		
			Total		(0.400)	(0.160)	(0.137)	(0.101)	(0.100)	(0.898)		
			Total Existing Savings		(0.286)	(0.226)	(0.203)	(0.112)	(0.091)	(0.918)		
			Total New Savings		(0.300)	-	-	-	-	(0.300)		
			Total Efficiency Savings		(1.221)	0.184	(0.001)	(0.001)	(0.001)	(1.040)		
			Total Savings		(1.807)	(0.042)	(0.204)	(0.113)	(0.092)	(2.258)		

Chief Executive										
Reference	Existing, Savings Non-Delivery, or New	Service	Title	Description	2024/25 (£m)	2025/26 (£m)	2026/27 (£m)	2027/28 (£m)	2028/29 (£m)	Total MTFS (£m)
PCOMM221	Existing	Community Engagement	Community engagement business system	Change in contract value for community engagement business system	(0.001)	-	-	-	-	(0.001)
PPERF221	Existing	Performance	Performance Management System	Funding for the council's performance management business system	0.010	-	-	-	-	0.010
PAFFH231	Existing	Affordable Housing	Repairs and Maintenance	Inflation costs mean we need a further £15k for essential repairs and maintenance	0.015	-	-	-	-	0.015
PAFFH232 & PAFFH242	Existing/New	Affordable Housing	Change in income	Revised profile of income due to the building being vacant whilst roof is repaired	(0.200)	(0.066)	-	-	-	(0.266)
SAFFH232	Savings Non-Delivery	Affordable Housing	Bringing Rent Collection in house	Savings by collecting the rent from council properties ourselves, instead of through a housing association.	0.015	-	-	-	-	0.015
				Total	(0.161)	(0.066)	-	-	-	(0.227)

Communities										
Reference	Existing, Savings Non-Delivery, or New	Service	Title	Description	2024/25 (£m)	2025/26 (£m)	2026/27 (£m)	2027/28 (£m)	2028/29 (£m)	Total MTF5 (£m)
PEMPL231	Existing	Emergency Planning	Inflationary costs in relation to the Council's Emergency Planning responsibilities	Cherwell District Council is supported by Oxfordshire County Council to prepare for and respond to emergency incidents that may arise in the district. Cherwell District Council pays for this support through a service level agreement with the County Council which includes provision for the rise in staffing costs	0.001	0.001	0.001	0.001	-	0.004
PWAST231	Existing	Waste & Recycling	Additional crew and vehicle for growth of the district	Housing growth in the district is rising rapidly, which means a new waste crew is required approximately every 3 years. As this is entirely dependent on the level of housing growth we cannot predict exactly when this need will arise. We anticipate needing an additional crew in 2026/27 and we have identified an additional vehicle through the vehicle replacement programme.	-	-	0.170	-	-	0.170
SBCON221	Savings Non-Delivery	Building Control	Building Control fees	Increase Building Control fees	0.001	0.001	0.001	0.001	0.001	0.005
PENVT241	New	Env Strategies	Climate Change	Increasing the resources needed to support the delivery of the Council's Climate Change Agenda	0.045	-	-	-	-	0.045
PDMAN241	New	Development Management	Statutory requirement	Recruiting an additional ecologist to support new statutory requirements . To be offset initially by use of Development Mangement Casework reserve for 3 years (see Appendix 16).	0.080	-	-	-	-	0.080
PPPOL241	New	Planning Policy	Local Plan	Increasing the budget to reflect the true costs of Local Plan Examinations - to be offset by use of other reserves (see Appendix 16).	0.200	(0.125)	-	-	-	0.075
MOTION 241	New	Planning Policy	Kidlington & Yarnton Vision 2050	To develop a holistic strategy for Kidlington's Infrastructure	0.115	(0.020)	-	(0.095)	-	0.000
MOTION 242	New	Environmental Strategies	Solar Energy Strategy	To commission a robust, research-based strategy for solar electricity production in Cherwell, in order to achieve the optimum balance of power generation by solar farms, by roof panels on new commercial and residential developments, and, crucially, their retrofitting on existing public, business and domestic buildings.	0.020	(0.020)	-	-	-	0.000
				Total	0.462	(0.163)	0.172	(0.093)	0.001	0.379

Resources											
Reference	Existing, Savings Non-Delivery, or New	Service	Title	Description	2024/25 (£m)	2025/26 (£m)	2026/27 (£m)	2027/28 (£m)	2028/29 (£m)	Total MTFM (£m)	
SAV2193	Existing	Property	Commercial Rent	Forecast change in rental incomes for Council owned properties	0.205	0.012	-	-	-	0.217	
PFREV221	Existing	Finance - Revs & Bens	Housing Benefit Subsidy costs	Fallout of Housing Benefit Subsidy costs to the Council	(0.200)	-	-	-	-	(0.200)	
PCARP231	Existing	Car Parks	Adjusting the Car Parks income budget from 2023/24	Car Parking income dropped significantly during the covid pandemic and has not returned to pre pandemic levels due to changes in work patterns, reduced retail offers in town centres and the current cost of living crisis. It is not anticipated that car parking income will return to previous levels and therefore the income target must be adjusted.	0.045	-	-	-	-	0.045	
PDEMO233	Existing	Legal	Legal Team structure	Cost of establishing our own legal team following the decoupling with Oxfordshire County Council	(0.031)	-	-	-	-	(0.031)	
PDEMO241	New	Democratic	Member Development	An annual Member induction programme is essential to support newly elected councillors following the district elections which are held every three years out of four. It is also essential that all councillors complete mandatory training in line with the Member Development Framework and Constituion.	0.003	-	-	-	-	0.003	
PELEC241	New	Elections	Implementation of the Elections Act 2022	The Elections Act introduces significant changes to the UK electoral systems. These changes are underpinned by statutory instruments with different changes scheduled for different times	0.040	-	-	-	-	0.040	
PELEC242	New	Elections	Local Elections	Meeting the increased cost of running local elections in light of supplier cost increases and ensuring compliance with legislative changes	0.070	-	-	-	-	0.070	
PLEGL241	New	Legal	Case Management System	Case Management System for additional users and to comply with IT policy	0.017	-	-	-	-	0.017	
PLEGL242	New	Legal	Legal Publications	Access to electronic books and publications as a result of increase in the establishment. Needed for lawyers to carry out their duties.	0.007	-	-	-	-	0.007	
PITBS241	New	IT - Business Systems , Support & Infrastructure	Increased Cyber Security	Additional email security, and cyber awareness training to help prevent cyber attacks via email threats such as phishing.	0.014	-	-	-	-	0.014	
PITBS242	New	IT - Business Systems , Support & Infrastructure	Increased disaster recover measure	Move back ups and archives to an alternative cloud based solution. This reduces the immediate need to increase online storage for older files, which can be achieved and retrieved as needed.	0.008	-	-	-	-	0.008	
PITBS243	New	IT - Business Systems , Support & Infrastructure	Automatic patching of more systems	This new service will allow us to automatically schedule updates to a wider selection of systems and application, reducing the time taken and inturn the threat window (how long between threat indentified and patch applied)	0.010	-	-	-	-	0.010	
PPROC241	New	Procurement	Procurement System	Licensing costs for the Council's procurement portal	0.009	-	-	-	-	0.009	
PPREV241	New	Property	Asset Management Plan Condition Surveys	As part of the creation of the Council's property asset management plan condition surveys of all of the corporate and commercial property stock. To be offset by use of property reserve.	0.090	(0.075)	-	-	-	0.015	
					0.287	(0.063)	-	-	-	0.224	

Figures are shown as an incremental, year on year change to the budget

				Total Existing Pressures	(0.222)	0.013	0.171	0.001	-	(0.037)
				Total Savings Non-Delivery	0.016	0.001	0.001	0.001	0.001	0.020
				Total New Pressures	0.794	(0.306)	-	(0.095)	-	0.393
				Total Pressures	0.588	(0.292)	0.172	(0.093)	0.001	0.376

Appendix 6 - Budget Summary

Directorate	Expenditure										Income										Net Expenditure
	Employee Costs	Premises Related Expenditure	Transport Related Expenditure	Supplies and Services	Third Party Payments	Transfer Payments	Capital Charges	Capital Financing	Contribution to Reserves	Total Expenditure	Customer and Client Receipts	Fees and Charges	Rental Income	Government Grant Income	Other Grants and Reimbursements	Interest Income	Recharges to Other Accounts	Use of Reserves	Income total		
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Chief Executive	7.172	1.398	0.024	3.004	0.518	-	-	-	-	12.116	(0.044)	(1.078)	(1.628)	(1.391)	(1.670)	-	-	(0.950)	(6.761)	5.355	
Communities	13.461	1.615	1.956	2.040	2.178	-	-	-	-	21.250	(1.018)	(6.260)	(0.113)	(0.829)	(2.353)	-	(0.885)	(0.876)	(12.333)	8.917	
Resources	6.941	4.637	0.125	1.683	1.396	25.000	-	-	0.025	39.807	(0.033)	(3.372)	(6.371)	(25.235)	(0.381)	-	-	(0.100)	(35.493)	4.314	
Services Sub-total	27.574	7.650	2.105	6.728	4.092	25.000	-	-	0.025	73.173	(1.095)	(10.710)	(8.112)	(27.455)	(4.405)	-	(0.885)	(1.926)	(54.587)	18.586	
Corporate Costs	1.953	-	-	-	0.328	-	5.447	5.280	-	13.007	-	-	-	(3.487)	-	(5.187)	0.462	(0.502)	(8.714)	4.293	
Policy Contingency	-	-	-	-	4.108	-	-	-	-	4.108	-	-	-	-	-	-	-	-	-	4.108	
Net Cost of Services	29.527	7.650	2.105	6.728	8.528	25.000	5.447	5.280	0.025	90.288	(1.095)	(10.710)	(8.112)	(30.942)	(4.405)	(5.187)	(0.423)	(2.428)	(63.301)	26.987	

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Lawyer Hourly Rates / Fees					
Fees and Charges	Fee 23-24 (Excl. VAT) National 1	Proposed Fee 24-25 (Excl. VAT) National 1	Actual Increase	% Increase	Statutory/ Discretionary?
Solicitors and legal executives with over 8 years qualified experience	£261.00	£287.10	£26.10	10.0%	Discretionary
Solicitors and legal executives with over 4 years qualified experience	£218.00	£239.80	£21.80	10.0%	Discretionary
Other solicitors or legal executives and fee earners of equivalent experience	£178.00	£195.80	£17.80	10.0%	Discretionary
Trainee solicitors, paralegals and other fee earners	£126.00	£138.60	£12.60	10.0%	Discretionary

Planning					
Fees and Charges	Fee 23-24 (Excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Planning Application fees					
1. Erection of dwellings					
(1) Where the application is for outline planning permission and:					
(a) Site does not exceed 2.5 hectares (£462 per 0.1 Ha) (No VAT)	£462.00	£462.00	£0.00	0.0%	Statutory
(b) Site exceed 2.5 hectares (£11,432; and an additional £138 for each 0.1 hectare in excess of 2.5 hectares, subject to a maximum in total of £150,000) (No VAT)	£11,432.00	£11,432.00	£0.00	0.0%	Statutory
1A) Where the application is for permission in principle (£402 for each 0.1 hectare of the site area) (No VAT)	£402.00	£402.00	£0.00	0.0%	Statutory
(2) In other cases:					
(a) Where the number of dwellinghouses to be created by the development is 50 or fewer (£462 for each dwellinghouse) (No VAT)	£462.00	£462.00	£0.00	0.0%	Statutory
(b) Where the number of dwellinghouses to be where the number of dwellinghouses to be created by the development exceeds 50 (£22,859; and an additional £138 for each dwellinghouse in excess of 50 dwellinghouses, subject to a maximum in total of £300,000) (No VAT)	£22,859.00	£22,859.00	£0.00	0.0%	Statutory
2. The erection of buildings					
(1) Where the application is for outline planning permission and:					
(a) The site area does not exceed 2.5 hectares (£462 for each 0.1 hectare of the site area) (No VAT)	£462.00	£462.00	£0.00	0.0%	Statutory
(b) The site area exceeds 2.5 hectares (£11,432; and an additional £138 for each 0.1 hectare in excess of 2.5 hectares, subject to a maximum in total of £150,000) (No VAT)	£11,432.00	£11,432.00	£0.00	0.0%	Statutory
1A) Where the application is for permission in principle (£402 for each 0.1 hectare of the site area) (No VAT)	£402.00	£402.00	£0.00	0.0%	Statutory
(2) In other cases:					
(a) Where no floor space is to be created by the development (No VAT)	£234.00	£234.00	£0.00	0.0%	Statutory
(b) Where the area of gross floor space to be created by the development does not exceed 40 square metres (No VAT)	£234.00	£234.00	£0.00	0.0%	Statutory
(c) where the area of the gross floor space to be created by the development exceeds 40 square metres, but does not exceed 75 square metres (No VAT)	£462.00	£462.00	£0.00	0.0%	Statutory
(d) where the area of the gross floor space to be created by the development exceeds 75 square metres, but does not exceed 3750 square metres (for each 75 square metres of that area) (No VAT)	£462.00	£462.00	£0.00	0.0%	Statutory
(e) where the area of gross floor space to be created by the development exceeds 3750 square metres. Additional £138 for each 75 square metres in excess of 3750 square metres, subject to a maximum in total of £300,000	£22,859.00	£22,859.00	£0.00	0.0%	Statutory

Planning					
Fees and Charges	Fee 23-24 (Excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
3. The erection, on land used for the purposes of agriculture, of buildings to be used for agricultural purposes.					
(1) where the application is for outline planning permission and:					
(a) the site area does not exceed 2.5 hectares. Per each 0.1 hectare of the site area	£462.00	£462.00	£0.00	0.0%	Statutory
(b) the site area exceeds 2.5 hectares. Additional £138 for each additional hectare additional 0.1 hectare in excess of 2.5 hectares, subject to a maximum in total of £150,000	£11,432.00	£11,432.00	£0.00	0.0%	Statutory
(1A) Where the application is for permission in principle. Per each 0.1 hectare of the site area.	£402.00	£402.00	£0.00	0.0%	Statutory
(2) In other cases:					
(a) where the area of gross floor space to be created by the development does not exceed 465 square metres	£96.00	£96.00	£0.00	0.0%	Statutory
(b) where the area of gross floor space to be created by the development exceeds 465 square metres but does not exceed 540 square metres	£462.00	£462.00	£0.00	0.0%	Statutory
(c) where the area of the gross floor space to be created by the development exceeds 540 square metres but does not exceed 4215 square metres. Additional £462 for each 75 square metres in excess of 540 square metres	£462.00	£462.00	£0.00	0.0%	Statutory
(d) where the area of gross floor space to be created by the development exceeds 4215 square metres. Additional £138 for each 75 square metres in excess of 4215 square metres, subject to a maximum in total of £300,000.	£22,859.00	£22,859.00	£0.00	0.0%	Statutory
4. The erection of glasshouses on land used for the purposes of agriculture.					
(1) Where the area of gross floor space to be created by the development does not exceed 465 square metres	£96.00	£96.00	£0.00	0.0%	Statutory
(2) where the area of gross floor space to be created by the development exceeds 465 square metres	£2,580.00	£2,580.00	£0.00	0.0%	Statutory
5. The erection, alteration or replacement of plant or machinery.					
(1) Where the site area does not exceed 5 hectares. Per each 0.1 hectare of the site area	£462.00	£462.00	£0.00	0.0%	Statutory
(2) where the site area exceeds 5 hectares. Additional £138 for each 0.1 hectare in excess of 5 hectares, subject to a maximum in total of £300,000.	£22,859.00	£22,859.00	£0.00	0.0%	Statutory
6. The enlargement, improvement or other alteration of existing dwellinghouses.					
(1) Where the application relates to one dwellinghouse.	£206.00	£206.00	£0.00	0.0%	Statutory
(2) where the application relates to two or more dwellinghouses	£407.00	£407.00	£0.00	0.0%	Statutory
7. The carrying out of operations (including the erection of a building) within the curtilage of an existing dwellinghouse, for purposes ancillary to the enjoyment of the dwellinghouse as such, or the erection or construction of gates, fences, walls or other means of enclosure along a boundary of the curtilage of an existing dwellinghouse.					
	£206.00	£206.00	£0.00	0.0%	Statutory
8. The construction of car parks, service roads and other means of access on land used for the purposes of a single undertaking, where the development is required for a purpose incidental to the existing use of the land.					
	£234.00	£234.00	£0.00	0.0%	Statutory
9. The carrying out of any operations connected with exploratory drilling for oil or natural gas.					
(1) Where the site area does not exceed 7.5 hectares, £385 £423 £508 for each 0.1 hectare of the site area;	£508.00	£508.00	£0.00	0.0%	Statutory
(2) where the site area exceeds 7.5 hectares. Additional £151 for each 0.1 hectare in excess of 7.5 hectares, subject to a maximum in total of £300,000	£38,070.00	£38,070.00	£0.00	0.0%	Statutory
9A. The carrying out of any operations for the winning and working of oil or natural gas.					
Where the site area:					
(a) does not exceed 15 hectares. Per each 0.1 hectare of the site area	£257.00	£257.00	£0.00	0.0%	Statutory
(b) exceeds 15 hectares. Additional £151 for each 0.1 hectare in excess of 15 hectares, subject to a maximum in total of £78,000.	£38,520.00	£38,520.00	£0.00	0.0%	Statutory

Planning					
Fees and Charges	Fee 23-24 (Excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
10. The carrying out of any operations not coming within any of the above categories.					
(1) In the case of operations for the winning and working of minerals:					
(a) where the site area does not exceed 15 hectares. Per each 0.1 hectare of the site area	£234.00	£234.00	£0.00	0.0%	Statutory
(b) where the site area exceeds 15 hectares. Additional £138 for each 0.1 hectare in excess of 15 hectares, subject to a maximum in total of £78,000	£34,934.00	£34,934.00	£0.00	0.0%	Statutory
(2) in any other case. Per each 0.1 hectare of the site area, subject to a maximum in total of £2,028	£234.00	£234.00	£0.00	0.0%	Statutory
11. The change of use of a building to use as one or more separate dwellinghouses.					
(1) Where the change of use is from a previous use as a single dwellinghouse to use as two or more single dwellinghouses:					
(a) where the change of use is to use as 50 or fewer dwellinghouses, for each additional dwellinghouse	£462.00	£462.00	£0.00	0.0%	Statutory
(b) where the change of use is to use as more than 50 dwellinghouses. Additional £138 for each dwellinghouse in excess of 50 dwellinghouses, subject to a maximum in total of £300,000	£22,859.00	£22,859.00	£0.00	0.0%	Statutory
-1					
(a) where the change of use is to use as 50 or fewer dwellinghouses, for each dwellinghouse	£462.00	£462.00	£0.00	0.0%	Statutory
(b) where the change of use is to use as more than 50 dwellinghouses. Additional £138 for each dwellinghouse in excess of 50 dwellinghouses, subject to a maximum in total of £300,000	£22,859.00	£22,859.00	£0.00	0.0%	Statutory
12. The use of land for:					
(a) the disposal of refuse or waste materials;					
(b) the deposit of material remaining after minerals have been extracted from land; or					
(c) the storage of minerals in the open.					
(1) Where the site area does not exceed 15 hectares, for each 0.1 hectare of the site area	£234.00	£234.00	£0.00	0.0%	Statutory
(2) where the site area exceeds 15 hectares, an additional £138 for each 0.1 hectare in excess of 15 hectares, subject to a maximum in total of £78,000	£34,934.00	£34,934.00	£0.00	0.0%	Statutory
13. The making of a material change in the use of a building or land	£462.00	£462.00	£0.00	0.0%	Statutory
Fees for Advertisements					
1. Advertisements displayed externally on business premises, the forecourt of business premises or other land within the curtilage of business premises, wholly with reference to all or any of the following matters: (a) the nature of the business or other activity carried on on the premises; (b) the goods sold or the services provided on the premises; or (c) the name and qualifications of the person carrying on such business or activity or supplying such goods or services.	£132.00	£132.00	£0.00	0.0%	Statutory
2. Advertisements for the purpose of directing members of the public to, or otherwise drawing attention to the existence of, business premises which are in the same locality as the site on which the advertisement is to be displayed but which are not visible from that site.	£132.00	£132.00	£0.00	0.0%	Statutory
3. All other advertisements.	£462.00	£462.00	£0.00	0.0%	Statutory
Lawful Development Certificate					
Application for a certificate to establish the lawfulness of an existing land-use, or of development already carried out. Same as Planning Application fee for that use or operation.			£0.00	N/A	Statutory
Application for a certificate to establish that it was lawful not to comply with a particular condition or other limitation imposed on a planning permission.	£234.00	£234.00	£0.00	0.0%	Statutory
Application for a certificate to state that a proposed use would be lawful. Half as Planning Application fee for that use or operation.			£0.00	N/A	Statutory

Planning					
Fees and Charges	Fee 23-24 (Excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Prior Approval					
Construction of new dwellinghouses:					
(a) Not more than 50 dwellinghouses. Per dwelling	£334.00	£334.00	£0.00	0.0%	Statutory
(b) More than 50 dwellinghouses, additional £100 for each dwellinghouse to maximum fee of £300,000	£16,525.00	£16,525.00	£0.00	0.0%	Statutory
Enlargement of a dwellinghouse by construction of additional storeys	£96.00	£96.00	£0.00	0.0%	Statutory
Agricultural and Forestry buildings & operations	£96.00	£96.00	£0.00	0.0%	Statutory
Demolition of buildings	£96.00	£96.00	£0.00	0.0%	Statutory
Communications	£462.00	£462.00	£0.00	0.0%	Statutory
Change of Use of a building and any land. £206 if it includes building operations in connection with the change of use	£96.00	£96.00	£0.00	0.0%	Statutory
Erection, extension, or alteration of a university building	£96.00	£96.00	£0.00	0.0%	Statutory
Reserved Matters					
Application for approval of reserved matters following outline approval. Sum equal to approval of all the reserved matters, subject to minimum.	£462.00	£462.00	£0.00	0.0%	Statutory
Approval/Variation/Discharge of Condition					
Application for removal or variation of a condition following grant of planning permission	£234.00	£234.00	£0.00	0.0%	Statutory
Request to discharge one or more planning conditions (Householder)	£34.00	£34.00	£0.00	0.0%	Statutory
Request to discharge one or more planning conditions (Non Householder)	£116.00	£116.00	£0.00	0.0%	Statutory
Application for a non-material amendment following a grant of planning permission					
(a) Applications in respect of householder developments	£34.00	£34.00	£0.00	0.0%	Statutory
(b) Applications in respect of other developments	£234.00	£234.00	£0.00	0.0%	Statutory

Planning					
Fees and Charges	Fee 23-24 (Excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Pre-Application Charges					
The Council has reviewed its pre-application offer to ensure that we continue to offer a suitable avenue for prospective applicants to obtain feedback on their proposals before making a formal application, at a fee that reflects the impact it has on our resources. The variation of the fee structure outlined below will ensure that proportionate fees will be charged so that this service is appropriately funded.					
Category A (Householder)					
Written Advice only (Desktop Assessment)	£153.00	£153.00	£0.00	0.0%	Discretionary
Category B (1-9 Dwellings)					
Meeting and Written Advice - 1 Dwelling	£382.50	£382.50	£0.00	0.0%	Discretionary
Meeting and Written Advice - Per each additional dwelling	£75.00	£75.00	£0.00	0.0%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel)	£200.00	£200.00	£0.00	0.0%	Discretionary
Follow-up Written Clarification	£150.00	£150.00	£0.00	0.0%	Discretionary
Category C (10-99 dwellings)					
Meeting and Written Advice - 10 dwellings	£1,000.00	£1,000.00	£0.00	0.0%	Discretionary
Meeting and Written Advice - Per additional dwelling	£30.00	£30.00	£0.00	0.0%	Discretionary
Meeting and Written Advice - Maximum	£4,500.00	£4,500.00	£0.00	0.0%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel)	£200.00	£200.00	£0.00	0.0%	Discretionary
Follow-up Written Clarification	£150.00	£150.00	£0.00	0.0%	Discretionary
Category D (250+ Dwellings)					
Minimum Charge	£5,000.00	£5,000.00	£0.00	0.0%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Planning Officer	£85.00	£93.50	£8.50	10.0%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Senior Planning Officer	£100.00	£110.00	£10.00	10.0%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Principal Planning Officer	£120.00	£132.00	£12.00	10.0%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Team Leader	£135.00	£148.50	£13.50	10.0%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Senior Manager	£150.00	£165.00	£15.00	10.0%	Discretionary
Category E (Hotels, HMOs, Communal housing of elderly & disabled)					
Meeting and Written Advice - Per 100 sqm of building/0.1 hectare of site area (whichever fee is the higher)	£120.00	£120.00	£0.00	0.0%	Discretionary
Meeting and Written Advice Per 100 sqm of building/0.1 hectare of site area (whichever fee is the higher) - Minimum	£360.00	£360.00	£0.00	0.0%	Discretionary
Meeting and Written Advice Per 100 sqm of building/0.1 hectare of site area (whichever fee is the higher) - Maximum	£4,500.00	£4,500.00	£0.00	0.0%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel), excludes written response	£200.00	£200.00	£0.00	0.0%	Discretionary
Follow-up Written Clarification	£150.00	£150.00	£0.00	0.0%	Discretionary

Planning					
Fees and Charges	Fee 23-24 (Excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Category F (Listed building and Conservation Area advice)					
Bespoke charge agreed in advance based on agreed assumptions on hourly rate for officer(s)					
Officer hourly rate - Conservation Officer	£65.00	£71.50	£6.50	10.0%	Discretionary
Officer hourly rate - Senior Conservation Officer	£85.00	£93.50	£8.50	10.0%	Discretionary
Officer hourly rate - Manager	£125.00	£137.50	£12.50	10.0%	Discretionary
Site Visit (Set charge in addition to hourly rate)	£80.00	£80.00	£0.00	0.0%	Discretionary
Category G - Shopfronts					
Written Advice only (Desktop Assessment)	£150.00	£150.00	£0.00	0.0%	Discretionary
Category H - Advertisements					
Written Advice only (Desktop Assessment)	£150.00	£150.00	£0.00	0.0%	Discretionary
Category I (Telecommunications)					
Written Advice only (Desktop Assessment)	£150.00	£150.00	£0.00	0.0%	Discretionary
Category J (Agricultural, forestry & glasshouse devt – less than 465 sqm)					
Written Advice only (Desktop Assessment)	£150.00	£150.00	£0.00	0.0%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel), excludes written response	£200.00	£200.00	£0.00	0.0%	Discretionary
Category K (Agricultural, forestry & glasshouse devt – more than 465 sqm)					
Meeting and Written Advice - Up to 540 sqm	£200.00	£200.00	£0.00	0.0%	Discretionary
Meeting and Written Advice - Per each additional 75 sqm (or part thereof)	£120.00	£120.00	£0.00	0.0%	
Site Visit (Set charge for 1 officer for 2 hours inc travel), excludes written response	£200.00	£200.00	£0.00	0.0%	Discretionary
Follow-up Written Clarification	£150.00	£150.00	£0.00	0.0%	Discretionary
Category L (Change of use of land to equestrian)					
Written Advice only (Desktop Assessment)	£150.00	£150.00	£0.00	0.0%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel), excludes written response	£200.00	£200.00	£0.00	0.0%	Discretionary
Meeting - Bespoke charge based on agreed assumptions on hourly rate for officer(s)	£0.00	£0.00	£0.00	N/A	Discretionary
Officer hourly rate - Planning Officer	£85.00	£93.50	£8.50	10.0%	Discretionary
Officer hourly rate - Senior Planning Officer	£100.00	£110.00	£10.00	10.0%	Discretionary
Officer hourly rate - Principal Planning Officer	£120.00	£132.00	£12.00	10.0%	Discretionary
Officer hourly rate - Team Leader	£135.00	£148.50	£13.50	10.0%	Discretionary
Officer hourly rate - Senior Manager	£150.00	£165.00	£15.00	10.0%	Discretionary
Category M (Anemometer masts or single wind turbines of less than 100 m in height)					
Meeting and Written Advice	£600.00	£600.00	£0.00	0.0%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel), excludes written response	£200.00	£200.00	£0.00	0.0%	Discretionary
Follow-up Written Clarification	£150.00	£150.00	£0.00	0.0%	Discretionary

Planning					
Fees and Charges	Fee 23-24 (Excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Category N (Wind and solar farm developments)					
Minimum charge	£4,000.00	£4,000.00	£0.00	0.0%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Planning Officer	£85.00	£93.50	£8.50	10.0%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Senior Planning Officer	£100.00	£110.00	£10.00	10.0%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Principal Planning Officer	£120.00	£132.00	£12.00	10.0%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Team Leader	£135.00	£148.50	£13.50	10.0%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Senior Manager	£150.00	£165.00	£15.00	10.0%	Discretionary
Category O (Other developments inc change of use: floorspace less than 200 sqm and the site area is less than 0.1 hectares)					
Meeting and Written Advice	£200.00	£200.00	£0.00	0.0%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel), excluding written response	£200.00	£200.00	£0.00	0.0%	Discretionary
Follow-up Written Clarification	£150.00	£150.00	£0.00	0.0%	Discretionary
Category P (Other developments inc change of use: floorspace less than 1000 sqm and the site area is less than 0.5 hectares)					
Meeting and Written Advice	£350.00	£350.00	£0.00	0.0%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel), excluding written response	£200.00	£200.00	£0.00	0.0%	Discretionary
Follow-up Written Clarification	£150.00	£150.00	£0.00	0.0%	Discretionary
Category Q (Other developments inc change of use: floorspace less than 5000 sqm and the site area is less than 1 hectare)					
Meeting and Written Advice	£1,500.00	£1,500.00	£0.00	0.0%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel), excluding written response	£200.00	£200.00	£0.00	0.0%	Discretionary
Follow-up Written Clarification	£150.00	£150.00	£0.00	0.0%	Discretionary
Category R (Other developments inc change of use: floorspace less than 10000 sqm and the site area is less than 2 hectares)					
Meeting and Written Advice	£2,750.00	£2,750.00	£0.00	0.0%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel), excluding written response	£200.00	£200.00	£0.00	0.0%	Discretionary
Follow-up Written Clarification	£150.00	£150.00	£0.00	0.0%	Discretionary
Category S (Other developments inc change of use: floorspace more than 10000 sqm and the site area is more than 2 hectares)					
Meeting and Written Advice	£4,000.00	£4,000.00	£0.00	0.0%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Planning Officer	£85.00	£93.50	£8.50	10.0%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Senior Planning Officer	£100.00	£110.00	£10.00	10.0%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Principal Planning Officer	£120.00	£132.00	£12.00	10.0%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Team Leader	£135.00	£148.50	£13.50	10.0%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Senior Manager	£150.00	£165.00	£15.00	10.0%	Discretionary
Category T (Written requests for information)					
Bespoke charge based on levels of officer input with minimum of £300 (ex VAT)	£300.00	£300.00	£0.00	0.0%	Discretionary
Officer hourly rate - Officer	£65.00	£65.00	£0.00	0.0%	Discretionary
Officer hourly rate - Senior Officer	£85.00	£85.00	£0.00	0.0%	Discretionary
Officer hourly rate - Principal Officer	£100.00	£100.00	£0.00	0.0%	Discretionary
Category U (Parish/Town Council developments and other exemptions)					
Fee	£0.00	£0.00	£0.00	N/A	Discretionary

Planning					
Fees and Charges	Fee 23-24 (Excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Planning Performance Agreements					
Setting up PPA (Administration charge)	£500.00	£550.00	£50.00	10.0%	Discretionary
Meetings (assumptions on hourly rate of officer preparation, attendance and follow-up) plus set, per meeting, administration charge of (£72 inc VAT)	£60.00	£66.00	£6.00	10.0%	Discretionary
Officer hourly rate - Planning Officer	£85.00	£93.50	£8.50	10.0%	Discretionary
Officer hourly rate - Senior Planning Officer	£100.00	£110.00	£10.00	10.0%	Discretionary
Officer hourly rate - Principal Planning Officer	£120.00	£132.00	£12.00	10.0%	Discretionary
Officer hourly rate - Team Leader	£135.00	£148.50	£13.50	10.0%	Discretionary
Officer hourly rate - Senior Manager	£150.00	£165.00	£15.00	10.0%	Discretionary
Officer hourly rate - Assistant Director	£190.00	£209.00	£19.00	10.0%	Discretionary
Development Monitoring					
Registration charge for S106 agreements (per agreement)	£500.00	£550.00	£50.00	10.0%	Discretionary
S73 Variations, linking agreements and modifications - Bespoke charge	£0.00	£0.00	£0.00	N/A	Discretionary
Less than 10 dwellings and/or 1,000sqm of floorspace) - Bespoke charge based on number of obligations and triggers with minimum of £500 (exc VAT)	£500.00	£550.00	£50.00	10.0%	Discretionary
10 - 100 dwellings and/or 1,000 - 10,000sqm of floorspace) - Bespoke charge based on number of obligations and triggers with minimum of £1,000 (exc VAT)	£1,000.00	£1,100.00	£100.00	10.0%	Discretionary
100 - 250 dwellings units and/or 10,000 - 75,000sqm of floorspace - Bespoke charge based on number of obligations and triggers with minimum of £5,000 (exc VAT)	£5,000.00	£5,500.00	£500.00	10.0%	Discretionary
251+ dwellings units and/or 75,001sqm+ of floorspace - Bespoke charge based on number of obligations and triggers with minimum of £10,000 (exc VAT)	£10,000.00	£11,000.00	£1,000.00	10.0%	Discretionary
Desktop records check and guidance on compliance issued via email (per request)	£200.00	£220.00	£20.00	10.0%	Discretionary
Fee for remedial inspections for on-site provisions (Monitoring officer only)	£200.00	£220.00	£20.00	10.0%	Discretionary
High Hedges					
Application fee for High hedges complaint	£396.00	£435.60	£39.60	10.0%	Discretionary
Planning Enforcement					
Confirmation of closure of enforcement case where it was found not expedient to take action (available for a 12-month period following closure of the case)	£85.00	£93.50	£8.50	10.0%	Discretionary
Confirmation that an Enforcement Notice had been complied with	£200.00	£220.00	£20.00	10.0%	Discretionary
Request to withdraw enforcement notice	£200.00	£220.00	£20.00	10.0%	Discretionary
Supplementary Fees					
Administration charges for invalid submissions not made valid.					
Householder, Minor and Other applications with no planning officer input	£40.00	£44.00	£4.00	10.0%	Discretionary
Major Applications and applications where officer input required	£90.00	£99.00	£9.00	10.0%	Discretionary

Building control					
Fees and Charges	Fee 23-24 (Excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
New Dwellings					
1 Dwelling	£800.00	£925.00	£125.00	15.6%	Discretionary
2 Dwellings	£1,075.00	£1,225.00	£150.00	14.0%	Discretionary
3 Dwellings	£1,350.00	£1,550.00	£200.00	14.8%	Discretionary
4 Dwellings	£1,500.00	£1,725.00	£225.00	15.0%	Discretionary
5 Dwellings	£1,700.00	£1,950.00	£250.00	14.7%	Discretionary
Other New Builds					
New Garage <40m2	£325.00	£375.00	£50.00	15.4%	Discretionary
New Garage 40m2 - 60m2	£405.00	£475.00	£70.00	17.3%	Discretionary
Extensions					
Extn<10m2	£325.00	£375.00	£50.00	15.4%	Discretionary
Extn 10m2-40m2	£585.00	£643.50	£58.50	10.0%	Discretionary
Extn 40m2-80m2	£695.00	£764.50	£69.50	10.0%	Discretionary
Conversions					
Garage Conversion	£320.00	£375.00	£55.00	17.2%	Discretionary
Loft conversion <80m2	£540.00	£625.00	£85.00	15.7%	Discretionary
Loft Conversion 80m2-100m2	£585.00	£675.00	£90.00	15.4%	Discretionary
Miscellaneous Works					
Underpinning	£370.00	£425.00	£55.00	14.9%	Discretionary
Up to 6 doors/windows	£140.00	£160.00	£20.00	14.3%	Discretionary
Each additional door/window	£25.00	£30.00	£5.00	20.0%	Discretionary
Heating Appliance	£210.00	£625.00	£415.00	197.6%	Discretionary
Electrical Appliance	£540.00	£625.00	£85.00	15.7%	Discretionary
Thermal upgrade	£210.00	£250.00	£40.00	19.0%	Discretionary
Up tp 6 Solar Panels	£540.00	£625.00	£85.00	15.7%	Discretionary
Based on Construction Value					
0-£10K	£320.00	£375.00	£55.00	17.2%	Discretionary
£10K-£40K	£515.00	£600.00	£85.00	16.5%	Discretionary
£40K-£100K	£770.00	£900.00	£130.00	16.9%	Discretionary
Building notice supplement	10%	10%	£0.00	0.0%	Discretionary
Supplementary Fees					
Additional Visits per hour	£71.32	£75.00	£3.68	5.2%	Discretionary
Copies of Certificates	£40.00	£45.00	£5.00	12.5%	Discretionary
Reopening applications after less than 3 years	£50.00	£60.00	£10.00	20.0%	Discretionary
Reopening applications after more than 3 years	£100.00	£120.00	£20.00	20.0%	Discretionary

Housing Standards					
Fees and Charges	Fee 23-24 (Excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
HMO Licence category A - Higher rate new application (where the HMO has been unlicensed for 6 weeks or more)	£1,146.00	£1,260.60	£114.60	10.0%	Discretionary
HMO Licence category B - Standard new application (where the HMO was acquired or became licensable within 6 weeks, or change of existing licence holder)	£710.00	£781.00	£71.00	10.0%	Discretionary
HMO Licence category C - Higher rate renewal (where we have concerns about the HMO management or conditions)	£710.00	£781.00	£71.00	10.0%	Discretionary
HMO Licence category D - Standard rate renewal (valid application made and paid on time with no compliance issues)	£491.00	£540.10	£49.10	10.0%	Discretionary
Landlord advice visits (per visit)	£160.00	£176.00	£16.00	10.0%	Discretionary
Desktop review of plans etc.	£110.00	£121.00	£11.00	10.0%	Discretionary
Empty Homes VAT-exemption letter	£44.00	£48.40	£4.40	10.0%	Discretionary
Housing Act 2004 - serving an Improvement Notice	£480.00	£528.00	£48.00	10.0%	Discretionary
Housing Act 2004 - making a Prohibition Order	£480.00	£528.00	£48.00	10.0%	Discretionary
Housing Act 2004 - taking emergency remedial action	£480.00	£528.00	£48.00	10.0%	Discretionary
Housing Act 2004 - Making an emergency prohibition order	£480.00	£528.00	£48.00	10.0%	Discretionary
Housing Act 2004 - Reviewing suspended improvement notice or prohibition order	£240.00	£264.00	£24.00	10.0%	Discretionary
Housing Allocations					
Fees and Charges	Fee 23-24 (Excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Fee charged to Registered Providers for advertising available lettings	£78.03	£85.83	£7.80	10.0%	Discretionary

Appendix 7 - Fees and Charges Schedule

Land Drainage					
Fees and Charges	Fee 23-24 (Excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Consent Application fee	£50.00	£50.00	£0.00	0.0%	Statutory

Street Naming and Numbering					
Fees and Charges	Fee 23-24 (Excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Assigning official address's to properties	£40.00	£44.00	£4.00	10.0%	Discretionary

Environmental Services					
Fees and Charges	Fee 23-24 (excl. VAT)	Proposed Fee 24-25 (excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Special Collections					
Special Collections - Clearout (Garden waste or waste package)	£69.50	£84.99	£15.49	22.3%	Discretionary
Special Collections - Clearout (Garden waste or waste package)	£120.00	£140.00	£20.00	16.7%	Discretionary
Special Collections - Any (3 Items Collected)	£29.99	£35.99	£6.00	20.0%	Discretionary
New: Special Collection - 1 item	£10.99	£13.99	£3.00	27.3%	Discretionary
New: Special Collection - 1 large item	£16.99	£20.99	£4.00	23.5%	Discretionary
Special Collections - Any (3 Items Collected) During Blitz Weeks	£20.00	£25.00	£5.00	25.0%	Discretionary
Bins and Waste Sacks					
Blue Wheeled Bins	£35.00	£40.00	£5.00	14.3%	Discretionary
240L Additional Green Bin - Annual Charge	£120.00	£132.00	£12.00	10.0%	Discretionary
Bundles of 25 Trade Waste Sacks	£62.50	£68.50	£6.00	9.6%	Both Statutory and Discretionary elements
Bundles of 25 Trade Recycling Sacks	£45.00	£49.50	£4.50	10.0%	Both Statutory and Discretionary elements
COMMERCIAL REFUSE COLLECTION - PER LIFT					
240 litre bin	£7.75	£8.25	£0.50	6.5%	Both Statutory and Discretionary elements
360 litre bin	£10.00	£10.50	£0.50	5.0%	Both Statutory and Discretionary elements
660 litre bin	£14.25	£15.00	£0.75	5.3%	Both Statutory and Discretionary elements
1100 litre bin	£19.00	£19.50	£0.50	2.6%	Both Statutory and Discretionary elements
COMMERCIAL RECYCLING COLLECTION - PER LIFT					
240 litre bin	£5.00	£5.25	£0.25	5.0%	Both Statutory and Discretionary elements
360 litre bin	£6.50	£7.00	£0.50	7.7%	Both Statutory and Discretionary elements
660 litre bin	£9.00	£9.75	£0.75	8.3%	Both Statutory and Discretionary elements
1100 litre bin	£12.00	£12.50	£0.50	4.2%	Both Statutory and Discretionary elements
COMMERCIAL GLASS RECYCLING COLLECTION - PER LIFT					
240 litre bin	£5.25	£6.00	£0.75	14.3%	Both Statutory and Discretionary elements
360 litre bin	£6.75	£7.50	£0.75	11.1%	Both Statutory and Discretionary elements
* Discount of 10% for >5 bins, 20% for >10 bins					
COMMERCIAL FOOD RECYCLING - PER LIFT					
140 litre bin	£4.50	£5.00	£0.50	11.1%	Both Statutory and Discretionary elements

Environmental Services					
Fees and Charges	Fee 23-24 (excl. VAT)	Proposed Fee 24-25 (excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Schedule II Collections - Schools					
240L Wheeled Bin Package	£170.00	£190.00	£20.00	11.8%	Both Statutory and Discretionary elements
360L Wheeled Bin Package	£235.00	£260.00	£25.00	10.6%	Both Statutory and Discretionary elements
660L Wheeled Bin Package	£360.00	£390.00	£30.00	8.3%	Both Statutory and Discretionary elements
1100L Wheeled Bin Package	£490.00	£507.00	£17.00	3.5%	Both Statutory and Discretionary elements
Trade Glass Collection (1 bell)					
Trade Glass Collection (1 bell)	£125.00	£137.50	£12.50	10.0%	Discretionary
Garden Waste Charges - 240L Brown Wheeled Bin					
Sign up before 1st March 2024	£39.00	£49.00	£10.00	25.6%	Both Statutory and Discretionary elements
Sign up after 1st March 2024	£43.00	£49.00	£6.00	14.0%	Both Statutory and Discretionary elements
Additonal licences (1st March - 28th February 2023)	£33.00	£49.00	£16.00	48.5%	Both Statutory and Discretionary elements
Bundles of 25 Biodegradable Garden Waste Sacks	£47.50	£49.50	£2.00	4.2%	Discretionary
Roll of 52 Compostable Liners	£4.50	£4.95	£0.45	10.0%	Discretionary
Dog bin emptying charge					
For parishes with more than 20 bins	£1.70	£1.85	£0.15	8.8%	Discretionary
For parishes with more than 5 bins	£1.80	£2.00	£0.20	11.1%	Discretionary
For parishes with less than 5 bins	£1.95	£2.15	£0.20	10.0%	Discretionary
MOT's					
Class IV for Trade, Staff and Account Customers	£45.00	£47.00	£2.00	4.4%	Discretionary
Class IV for General Public	£50.00	£52.00	£2.00	4.0%	Discretionary
Class V for Trade, Staff and Account Customers	£50.00	£52.00	£2.00	4.0%	Discretionary
Class V for General Public	£55.00	£57.00	£2.00	3.6%	Discretionary
Class VII for Trade, Staff and Account Customers	£50.00	£52.00	£2.00	4.0%	Discretionary
Class VII for General Public	£55.00	£57.00	£2.00	3.6%	Discretionary
Other					
Hourly Rate - Workshop (External)	£62.50	£65.00	£2.50	4.0%	Discretionary
Use of Washdown facility at Thorpe Lane Depot	£57.50	£60.00	£2.50	4.3%	Discretionary
Use of Public Conveniences - Bicester	£0.20	£0.20	£0.00	0.0%	Discretionary
Use of Public Conveniences - Banbury and Kidlington	£0.20	£0.20	£0.00	0.0%	Discretionary
Pitch Fees 'Casual'	£32.00	£35.20	£3.20	10.0%	Discretionary
Pitch Fees 'Regular'	£26.35	£28.99	£2.64	10.0%	Discretionary
Pitch Fees 'Charity/Community'	£15.50	£17.05	£1.55	10.0%	Discretionary
Highway Closures	£93.00	£102.30	£9.30	10.0%	Discretionary

Car Parking					
Fees and Charges	Fee 23-24 (excl. VAT)*	Proposed Fee 24-25 (excl. VAT)*	Actual Increase	% Increase	Statutory/ Discretionary?
Banbury Short Stay (Charges apply 8am-6pm. Free Parking after 6pm)					
Market Place Monday To Saturday					
0 -30 minutes	£1.20	£1.30	£0.10	8.3%	Discretionary
0 - 1 hour	£1.70	£1.90	£0.20	11.8%	Discretionary
Market Place Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
Horsefair West Monday To Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 hours	£3.00	£3.30	£0.30	10.0%	Discretionary
Horsefair West Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
Calthorpe Street West (part) Monday To Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 Hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 Hours	£3.00	£3.30	£0.30	10.0%	Discretionary
Calthorpe Street West (part) Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
Calthorpe Street East Monday To Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 Hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 Hours	£3.00	£3.30	£0.30	10.0%	Discretionary
Calthorpe Street East Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
South Bar East (part) up to Calthorpe Street Monday To Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 Hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 Hours	£3.00	£3.30	£0.30	10.0%	Discretionary
South Bar East (part) up to Calthorpe Street Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
North Bar East Monday To Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 Hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 Hours	£3.00	£3.30	£0.30	10.0%	Discretionary
North Bar East Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
The Mill Monday To Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 Hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 Hours	£3.00	£3.30	£0.30	10.0%	Discretionary

Car Parking					
Fees and Charges	Fee 23-24 (excl. VAT)*	Proposed Fee 24-25 (excl. VAT)*	Actual Increase	% Increase	Statutory/ Discretionary?
The Mill Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
Chamberlaine Court Monday To Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 Hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 Hours	£3.00	£3.30	£0.30	10.0%	Discretionary
Chamberlaine Court Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
Bridge Street (Blue Badge Holders Only)					
Monday To Saturday	£0.00	£0.00	£0.00	N/A	Discretionary
Sunday and Bank Holidays	£0.00	£0.00	£0.00	N/A	Discretionary
Free of charge up to maximum stay permitted					
Banbury Long Stay (charges apply 8am-6pm. Free Parking after 6pm)					
Riverside Monday To Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 Hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 Hours	£3.00	£3.30	£0.30	10.0%	Discretionary
3 - 4 Hours	£3.80	£4.20	£0.40	10.5%	Discretionary
Day rate up to 6pm	£5.50	£6.00	£0.50	9.1%	Discretionary
Riverside Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
South Bar East and West Monday To Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 Hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 Hours	£3.00	£3.30	£0.30	10.0%	Discretionary
3 - 4 Hours	£3.80	£4.20	£0.40	10.5%	Discretionary
Day rate up to 6pm	£5.50	£6.00	£0.50	9.1%	Discretionary
South Bar East and West Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
North Bar West Monday To Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 Hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 Hours	£3.00	£3.30	£0.30	10.0%	Discretionary
3 - 4 Hours	£3.80	£4.20	£0.40	10.5%	Discretionary
Day rate up to 6pm	£5.50	£6.00	£0.50	9.1%	Discretionary
North Bar West Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
Calthorpe Street West Monday To Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 Hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 Hours	£3.00	£3.30	£0.30	10.0%	Discretionary
3 - 4 Hours	£3.80	£4.20	£0.40	10.5%	Discretionary
Day rate up to 6pm	£5.50	£6.00	£0.50	9.1%	Discretionary

Car Parking					
Fees and Charges	Fee 23-24 (excl. VAT)*	Proposed Fee 24-25 (excl. VAT)*	Actual Increase	% Increase	Statutory/ Discretionary?
Calthorpe Street West Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
Windsor Street Monday To Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 Hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 Hours	£3.00	£3.30	£0.30	10.0%	Discretionary
3 - 4 Hours	£3.80	£4.20	£0.40	10.5%	Discretionary
Day rate up to 6pm	£5.50	£6.00	£0.50	9.1%	Discretionary
Windsor Street Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
Bolton Road Monday To Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 Hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 Hours	£3.00	£3.30	£0.30	10.0%	Discretionary
3 - 4 Hours	£3.80	£4.20	£0.40	10.5%	Discretionary
Day rate up to 6pm	£5.50	£6.00	£0.50	9.1%	Discretionary
Bolton Road Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
Cherwell Drive Monday to Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 Hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 Hours	£3.00	£3.30	£0.30	10.0%	Discretionary
3 - 4 Hours	£3.80	£4.20	£0.40	10.5%	Discretionary
Day rate up to 6pm	£5.50	£6.00	£0.50	9.1%	Discretionary
Cherwell Drive Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
Compton Road Monday To Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 Hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 Hours	£3.00	£3.30	£0.30	10.0%	Discretionary
3 - 4 Hours	£3.80	£4.20	£0.40	10.5%	Discretionary
Day rate up to 6pm	£5.50	£6.00	£0.50	9.1%	Discretionary
Compton Road Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
Drop Off - Pick Up Points					
Bridge Street (all week)					
0 - 15 minutes	£0.40	£0.50	£0.10	25.0%	Discretionary
Horsefair East - Coaches Drop Off/Pick Up - no charge	£0.00	£0.00	£0.00	N/A	Discretionary
Permits Banbury & Bicester					
5 Day Permit Valid Monday - Friday					
Annual	£770.00	£850.00	£80.00	10.4%	Discretionary
Quarterly	£210.00	£230.00	£20.00	9.5%	Discretionary
Monthly	£80.00	£90.00	£10.00	12.5%	Discretionary
7 Day Permit Valid Monday - Sunday					
Annual	£1,000.00	£1,100.00	£100.00	10.0%	Discretionary
Quarterly	£270.00	£300.00	£30.00	11.1%	Discretionary
Monthly	£100.00	£110.00	£10.00	10.0%	Discretionary

Car Parking					
Fees and Charges	Fee 23-24 (excl. VAT)*	Proposed Fee 24-25 (excl. VAT)*	Actual Increase	% Increase	Statutory/ Discretionary?
Bicester Short Stay (Charges apply 8am-7pm. Free Parking after 7pm)					
Market Square Monday To Saturday					
0 - 30 Minutes	£1.20	£1.30	£0.10	8.3%	Discretionary
0 - 1 Hour	£1.70	£1.90	£0.20	11.8%	Discretionary
Market Square Sunday and Bank Holidays					
0 - 1 Hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
Claremont Monday To Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 Hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 Hours	£3.00	£3.30	£0.30	10.0%	Discretionary
Claremont Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
Chapel Brook Monday To Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 Hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 Hours	£3.00	£3.30	£0.30	10.0%	Discretionary
Chapel Brook Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
Victoria Road Monday To Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 Hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 Hours	£3.00	£3.30	£0.30	10.0%	Discretionary
Victoria Road Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
Bicester Long Stay					
Cattle Market Monday To Saturday					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
1 - 2 Hours	£2.20	£2.40	£0.20	9.1%	Discretionary
2 - 3 Hours	£3.00	£3.30	£0.30	10.0%	Discretionary
3 - 4 Hours	£3.80	£4.20	£0.40	10.5%	Discretionary
Day rate up to 6pm	£5.50	£6.00	£0.50	9.1%	Discretionary
Cattle Market Sunday and Bank Holidays					
0 - 1 hour	£1.20	£1.30	£0.10	8.3%	Discretionary
Over 1 hour flat rate	£1.60	£1.80	£0.20	12.5%	Discretionary
Kidlington					
Curtis Place (all week) - no charge	£0.00	£0.00	£0.00	N/A	Discretionary

Land Charges					
Fees and Charges	Fee 23-24 (Excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Full Search Fee (LLC1 & CON29R)	£185.00	£215.00	£30.00	16.2%	Both Statutory and Discretionary elements as combination of LLC1 and CON29
Additional parcel CON29	£18.00	£25.00	£7.00	38.9%	Discretionary
Additional parcel LLC1	£2.00	£2.00	£0.00	0.0%	Statutory
Additional parcel Q22	£1.25	£1.33	£0.08	6.4%	Discretionary - Fee set by OCC
LLC1 Only (Register search)	£50.00	£50.00	£0.00	0.0%	Statutory
CON 29R only (no LLC1)	£135.00	£165.00	£30.00	22.2%	Discretionary
CON29O (Optional enquiries Question 4-21)	£10.00	£18.00	£8.00	80.0%	Discretionary
CON29O (Question 22) Administration Charge	£0.00	£10.00	£10.00	N/A	Discretionary
CON29O Question 22	£42.00	£44.17	£2.17	5.2%	Discretionary - Fee set by OCC
PART 3 Own worded enquiries	£20.00	£30.00	£10.00	50.0%	Discretionary

Electoral Services - Electoral Register - Statutory Charges*					
Fees and Charges	Fee 23-24 (excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Electoral Register Data format - per transaction	£20.00	£20.00	£0.00	0.00%	Statutory
Electoral Register Data format - per 1000 names or part thereof	£1.50	£1.50	£0.00	0.00%	Statutory
Electoral Register Print format - per transaction	£10.00	£10.00	£0.00	0.00%	Statutory
Electoral Register Print format - per 1000 names or part thereof	£5.00	£5.00	£0.00	0.00%	Statutory
Electoral Register - Marked copies of Register and Absent Lists - Data format - per transaction	£10.00	£10.00	£0.00	0.00%	Statutory
Electoral Register - Marked copies of Register and Absent Lists - Data format - per 1000 names or part thereof	£1.00	£1.00	£0.00	0.00%	Statutory
Electoral Register - Marked copies of Register and Absent Lists - Print format - per transaction	£10.00	£10.00	£0.00	0.00%	Statutory
Electoral Register - Marked copies of Register and Absent Lists - Print format - per 1000 names or part thereof	£2.00	£2.00	£0.00	0.00%	Statutory
Electoral Register - Overseas elections - Data format - per transaction	£20.00	£20.00	£0.00	0.00%	Statutory
Electoral Register - Overseas elections - Data format - per 100 names or part thereof	£1.50	£1.50	£0.00	0.00%	Statutory
Electoral Register - Overseas elections - Print format - per transaction	£5.00	£5.00	£0.00	0.00%	Statutory
Electoral Register - Overseas elections - Print format - per 100 names or part thereof	£5.00	£5.00	£0.00	0.00%	Statutory

*Prescribed fees as set out in the Representation of the People (England and Wales) Regulations 2001

Appendix 7 - Fees and Charges Schedule

Returning Officer (RO)* - Local Elections (scheduled & unscheduled)**					
Fees and Charges	Current fee	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
For each district ward (3 seats) - 1 seat uncontested	£48.00	£49.32	£1.32	2.75%	Statutory role - personal appointment
For each district ward (3 seats) - 2 seats uncontested	£96.00	£98.64	£2.64	2.75%	Statutory role - personal appointment
For each district ward (3 seats) - 3 seats uncontested	£144.00	£147.96	£3.96	2.75%	Statutory role - personal appointment
For each district ward (3 seats) - 1 seat contested	£100.00	£102.75	£2.75	2.75%	Statutory role - personal appointment
For each district ward (3 seats) - 2 seats contested	£200.00	£205.50	£5.50	2.75%	Statutory role - personal appointment
For each district ward (3 seats) - 3 seats contested	£300.00	£308.25	£8.25	2.75%	Statutory role - personal appointment
Deputy Returning Officer*** (district elections contested and uncontested)	85% RO fee	85% RO fee	N/A	N/A	Statutory role - personal appointment
Returning Officer Count Fee - for each district ward (3 seats) - 1 seat	£60.00	£61.65	£1.65	2.75%	Statutory role - personal appointment
Returning Officer Count Fee - for each district ward (3 seats) - 2 seats contested	£120.00	£123.30	£3.30	2.75%	Statutory role - personal appointment
Returning Officer Count Fee - for each district ward (3 seats) - 3 seats contested	£180.00	£184.95	£4.95	2.75%	Statutory role - personal appointment
Returning Officer - recount fee for each recount	£25.00	£25.69	£0.69	2.75%	Statutory role - personal appointment
Deputy Returning Officer*** count fee district elections	85% RO fee	85% RO fee	N/A	N/A	Statutory role - personal appointment
For each Parish Council / Parish Council Ward - uncontested	£35.00	£35.96	£0.96	2.75%	Statutory role - personal appointment
For each Parish Council / Parish Council Ward - contested	£70.00	£71.93	£1.93	2.75%	Statutory role - personal appointment
Deputy Returning Officer*** (parish elections contested and uncontested)	85% RO fee	85% RO fee	N/A	N/A	Statutory role - personal appointment
Returning Officer Count fee - For each Parish Council / Parish Council Ward - electorate under 1000	£45.00	£46.24	£1.24	2.75%	Statutory role - personal appointment
Returning Officer Count fee - For each Parish Council / Parish Council Ward - electorate 1000 - 2000	£50.00	£51.38	£1.38	2.75%	Statutory role - personal appointment
Returning Officer Count fee - For each Parish Council / Parish Council Ward - electorate 2000 - 3000	£55.00	£56.51	£1.51	2.75%	Statutory role - personal appointment
Returning Officer Count fee - For each Parish Council / Parish Council Ward - electorate greater than 3000	£60.00	£61.65	£1.65	2.75%	Statutory role - personal appointment
Returning Officer - recount fee for each recount	£25.00	£25.69	£0.69	2.75%	Statutory role - personal appointment
Deputy Returning Officer count fee*** (parish elections)	85% RO fee	85% RO fee	N/A	N/A	Statutory role - personal appointment

*Returning Officer, fee for conducting the election and generally performing the duties required by any enactments relating to the election, other than any duties for which separate fees are provided

**Returning Officer fees for county elections and national are set by the body responsible for funding the election

***The CDC Returning Officer fee is increased in line with staff cost of living increase

****Appointed for the purposes of conducting and generally performing the duties assigned by the Returning Officer, other than duties for which separate fees are provided.

The Returning Officer has delegation to agree the fees their staff working on elections. The Oxfordshire County Council fee schedule for staff working on elections is adopted by all Oxfordshire districts/City, subject to local amendments for local circumstances by the respective Returning Officer

Parish Elections - Uncontested Election					
Fees and Charges	Fee 23-24 (excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Uncontested Election recharge - scheduled-election	£250.00	£200.00	-£50.00	-20.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level and recharge consistent with other Oxfordshire districts
Uncontested Election recharge - by-election	£250.00	£200.00	-£50.00	-20.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level and recharge consistent with other Oxfordshire districts

Parish Elections - Contested Scheduled Election (combined)*					
Fees and Charges	Fee 23-24 (excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Adderbury	£2,402.50	£2,642.75	£240.25	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Ambrosden	£1,964.26	£2,160.69	£196.43	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Ardley with Fewcott	£1,688.98	£1,857.88	£168.90	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Arcott	£1,798.64	£1,978.50	£179.86	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Calthorpe North Ward	£3,484.53	£3,832.98	£348.45	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Calthorpe South Ward	£3,021.13	£3,323.24	£302.11	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Easington North Ward	£1,782.59	£1,960.85	£178.26	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Easington South Ward	£3,008.80	£3,309.68	£300.88	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Grimsbury Ward	£3,855.96	£4,241.56	£385.60	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Hardwick East Ward	£1,865.91	£2,052.50	£186.59	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Hardwick West Ward	£4,208.79	£4,629.67	£420.88	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Neithrop North Ward	£2,574.69	£2,832.16	£257.47	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Neithrop South Ward	£2,530.21	£2,783.23	£253.02	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Park Road Ward	£3,095.64	£3,405.20	£309.56	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Ruscote Ward	£5,561.83	£6,118.01	£556.18	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Town Centre Ward	£3,161.47	£3,477.62	£316.15	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Barford St John and St Michael	£1,842.42	£2,026.66	£184.24	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Begbroke	£1,797.21	£1,976.93	£179.72	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bicester Town Council - East Ward	£4,532.06	£4,985.27	£453.21	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bicester Town Council - North Ward	£3,686.93	£4,055.62	£368.69	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bicester Town Council - South Ward	£6,137.24	£6,750.96	£613.72	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bicester Town Council - West Ward	£4,594.28	£5,053.71	£459.43	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Blackthorn	£1,708.62	£1,879.48	£170.86	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bletchington	£1,841.29	£2,025.42	£184.13	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bloxham	£2,812.49	£3,093.74	£281.25	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bodicote	£2,048.01	£2,252.81	£204.80	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bourton	£1,789.27	£1,968.20	£178.93	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Broughton	£1,720.54	£1,892.59	£172.05	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bucknell	£1,746.31	£1,920.94	£174.63	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Caversfield	£3,540.91	£3,895.00	£354.09	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Charlton-on-Otmoor	£1,739.29	£1,913.22	£173.93	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level

Appendix 7 - Fees and Charges Schedule

Chesterton	£1,861.45	£2,047.60	£186.15	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Claydon with Clattercot	£1,761.11	£1,937.22	£176.11	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Cropredy	£1,789.47	£1,968.42	£178.95	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Deddington	£2,201.53	£2,421.68	£220.15	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Drayton	£1,741.82	£1,916.00	£174.18	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Duns Tew	£1,816.59	£1,998.25	£181.66	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Epwell	£1,715.30	£1,886.83	£171.53	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Fencott & Murcott	£1,759.21	£1,935.13	£175.92	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Finnmere	£1,738.00	£1,911.80	£173.80	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Fringford	£1,795.75	£1,975.33	£179.58	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Fritwell	£1,768.91	£1,945.80	£176.89	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Gosford & Water Eaton	£2,196.47	£2,416.12	£219.65	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Hanwell	£1,780.85	£1,958.94	£178.09	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Hethe	£1,739.63	£1,913.59	£173.96	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Heyford Park	£1,982.19	£2,180.41	£198.22	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Hook Norton	£2,165.50	£2,382.05	£216.55	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Horley	£1,716.54	£1,888.19	£171.65	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Hornton	£1,720.69	£1,892.76	£172.07	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Horton-cum-Studley	£1,762.98	£1,939.28	£176.30	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Islip	£1,838.67	£2,022.54	£183.87	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - Dogwood Ward	£2,420.60	£2,662.66	£242.06	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - Exeter Ward	£2,097.68	£2,307.45	£209.77	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - Orchard Ward	£2,569.53	£2,826.48	£256.95	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - St Mary's Ward	£2,535.92	£2,789.51	£253.59	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - Roundham Ward	£2,173.30	£2,390.63	£217.33	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kirtlington	£1,777.67	£1,955.44	£177.77	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Launton	£1,898.71	£2,088.58	£189.87	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Lower Heyford	£1,801.31	£1,981.44	£180.13	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Merton	£1,741.94	£1,916.13	£174.19	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Middleton Stoney	£1,725.69	£1,898.26	£172.57	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Milcombe	£1,817.40	£1,999.14	£181.74	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Mollington	£1,808.79	£1,989.67	£180.88	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
North Newington	£1,883.62	£2,071.98	£188.36	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Piddington	£1,751.60	£1,926.76	£175.16	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Shenington with Alkerton	£1,732.85	£1,906.14	£173.29	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Shipton-on-Cherwell & Thrupp	£1,798.62	£1,978.48	£179.86	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Shutford	£1,748.84	£1,923.72	£174.88	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Sibford Ferris	£1,747.78	£1,922.56	£174.78	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Sibford Gower	£1,759.67	£1,935.64	£175.97	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Somerton	£1,759.02	£1,934.92	£175.90	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Souldern	£1,782.77	£1,961.05	£178.28	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level

Appendix 7 - Fees and Charges Schedule

South Newington	£1,732.51	£1,905.76	£173.25	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Steeple Aston	£1,850.98	£2,036.08	£185.10	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Stoke Lyne	£1,733.36	£1,906.70	£173.34	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Stratton Audley	£1,833.84	£2,017.22	£183.38	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Swalcliffe	£1,690.88	£1,859.97	£169.09	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Tadmarton	£1,761.70	£1,937.87	£176.17	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Upper Heyford	£1,754.45	£1,929.90	£175.45	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Wardington	£1,822.81	£2,005.09	£182.28	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Wendlebury	£1,723.04	£1,895.34	£172.30	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Weston-on-the-Green	£1,761.76	£1,937.94	£176.18	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Wigginton	£1,723.38	£1,895.72	£172.34	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Wroxton	£1,757.13	£1,932.84	£175.71	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Yarnton	£2,422.30	£2,664.53	£242.23	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level

*The increases reflect actual costs but with a fixed maximum amount to enable parish councils to budget accordingly. Going forward, recharges will be reviewed and increased annually.

Parish Elections - By-Election*, excludes poll cards**					
Fees and Charges	Current fee	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Adderbury	£3,008.04	£3,308.84	£300.80	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Ambrosden	£2,294.92	£2,524.41	£229.49	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Ardley with Fewcott	£1,959.10	£2,155.01	£195.91	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Arncoth	£2,096.93	£2,306.62	£209.69	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Calthorpe North Ward	£3,820.95	£4,203.05	£382.10	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Calthorpe South Ward	£3,983.96	£4,382.36	£398.40	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Easington North Ward	£2,126.82	£2,339.50	£212.68	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Easington South Ward	£3,991.90	£4,391.09	£399.19	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Grimsbury Ward	£5,261.91	£5,788.10	£526.19	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Hardwick East Ward	£2,267.47	£2,494.22	£226.75	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Hardwick West Ward	£5,915.58	£6,507.14	£591.56	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Neithrop North Ward	£3,365.43	£3,701.97	£336.54	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Neithrop South Ward	£3,206.96	£3,527.66	£320.70	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Park Road Ward	£4,722.93	£5,195.22	£472.29	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Ruscote Ward	£8,595.66	£9,455.23	£859.57	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Town Centre Ward	£4,442.64	£4,886.90	£444.26	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Barford St John and St Michael	£2,239.98	£2,463.98	£224.00	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Begbroke	£2,143.06	£2,357.37	£214.31	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bicester Town Council - East Ward	£6,581.62	£7,239.78	£658.16	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bicester Town Council - North Ward	£5,040.46	£5,544.51	£504.05	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bicester Town Council - South Ward	£8,127.97	£8,940.77	£812.80	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bicester Town Council - West Ward	£6,693.05	£7,362.36	£669.31	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Blackthorn	£1,985.38	£2,183.92	£198.54	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bletchington	£2,211.73	£2,432.90	£221.17	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bloxham	£3,425.02	£3,767.52	£342.50	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bodicote	£2,427.16	£2,669.88	£242.72	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bourton	£2,127.19	£2,339.91	£212.72	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Broughton	£2,009.23	£2,210.15	£200.92	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bucknell	£2,067.26	£2,273.99	£206.73	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Caversfield	£3,753.72	£4,129.09	£375.37	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Charlton-on-Otmoor	£2,040.22	£2,244.24	£204.02	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Chesterton	£2,258.55	£2,484.41	£225.86	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Claydon with Clattercot	£2,090.36	£2,299.40	£209.04	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Cropredy	£2,127.59	£2,340.35	£212.76	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Deddington	£2,710.86	£2,981.95	£271.09	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Drayton	£2,032.29	£2,235.52	£203.23	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Duns Tew	£2,194.82	£2,414.30	£219.48	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Epwell	£1,998.74	£2,198.61	£199.87	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Fencott & Murcott	£2,093.07	£2,302.38	£209.31	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Finmere	£2,037.65	£2,241.42	£203.77	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level

Appendix 7 - Fees and Charges Schedule

Fringford	£2,146.64	£2,361.30	£214.66	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Fritwell	£2,086.46	£2,295.11	£208.65	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Gosford & Water Eaton	£2,798.33	£3,078.16	£279.83	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Hanwell	£2,136.35	£2,349.99	£213.64	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Hethe	£2,053.90	£2,259.29	£205.39	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Heyford Park	£2,317.78	£2,549.56	£231.78	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Hook Norton	£2,684.39	£2,952.83	£268.44	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Horley	£2,001.23	£2,201.35	£200.12	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Hornton	£2,009.53	£2,210.48	£200.95	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Horton-cum-Studley	£2,087.61	£2,296.37	£208.76	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Islip	£2,232.49	£2,455.74	£223.25	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - Dogwood Ward	£3,057.25	£3,362.98	£305.73	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - Exeter Ward	£2,585.51	£2,844.06	£258.55	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - Orchard Ward	£3,348.61	£3,683.47	£334.86	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - St Mary's Ward	£3,244.38	£3,568.82	£324.44	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - Roundham Ward	£2,693.50	£2,962.85	£269.35	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kirtlington	£2,097.48	£2,307.23	£209.75	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Launton	£2,196.31	£2,415.94	£219.63	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Lower Heyford	£2,164.27	£2,380.70	£216.43	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Merton	£2,052.02	£2,257.22	£205.20	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Middleton Stoney	£2,019.53	£2,221.48	£201.95	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Milcombe	£2,189.94	£2,408.93	£218.99	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Mollington	£2,179.23	£2,397.15	£217.92	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
North Newington	£2,335.38	£2,568.92	£233.54	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Piddington	£2,071.34	£2,278.47	£207.13	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Shenington with Alkerton	£2,027.35	£2,230.09	£202.74	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Shipton-on-Cherwell & Thrupp	£2,165.38	£2,381.92	£216.54	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Shutford	£2,059.33	£2,265.26	£205.93	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Sibford Ferris	£2,063.70	£2,270.07	£206.37	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Sibford Gower	£2,080.99	£2,289.09	£208.10	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Somerton	£2,086.19	£2,294.81	£208.62	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Souldern	£2,133.68	£2,347.05	£213.37	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
South Newington	£2,039.67	£2,243.64	£203.97	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Steeple Aston	£2,187.60	£2,406.36	£218.76	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Stoke Lyne	£2,041.37	£2,245.51	£204.14	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Stratton Audley	£2,229.33	£2,452.26	£222.93	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Swalcliffe	£1,956.41	£2,152.05	£195.64	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Tadmarton	£2,085.04	£2,293.54	£208.50	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Upper Heyford	£2,077.04	£2,284.74	£207.70	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Wardington	£2,200.77	£2,420.85	£220.08	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Wendlebury	£2,007.73	£2,208.50	£200.77	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Weston-on-the-Green	£2,085.16	£2,293.68	£208.52	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Wigginton	£2,021.41	£2,223.55	£202.14	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level

Appendix 7 - Fees and Charges Schedule

Wroxton	£2,075.91	£2,283.50	£207.59	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Yarnton	£2,632.64	£2,895.90	£263.26	10.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level

*Parish recharges reflect actual costs but with a fixed maximum amount to enable parish councils to budget accordingly.

** If a parish council requests poll cards for a by-election, the actual cost of poll cards (production and postage will be recharged)

Public Protection, Environmental Health, Licensing					
Fees and Charges	Fee 23-24 (Excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Environmental Health, Environmental Protection and Licensing					
Gambling Act					
Premises	Various				Statutory
Animal Licensing					
Animal Boarding Establishment Licence	£418.50	£460.35	£41.85	10.0%	Discretionary
Pet Shop Licence	£418.50	£460.35	£41.85	10.0%	Discretionary
Riding Establishment Licence	£418.50	£460.35	£41.85	10.0%	Discretionary
Dog Breeding Establishment Licence	£418.50	£460.35	£41.85	10.0%	Discretionary
Dangerous Wild Animals Licence	£418.50	£460.35	£41.85	10.0%	Discretionary
Zoo Licence	£625.00	£687.50	£62.50	10.0%	Discretionary
Skin Piercing, Tattooing, Acupuncture, Electrolysis etc.					
Registration Fee	£115.00	£126.50	£11.50	10.0%	Discretionary
Registration of Premises	£170.00	£187.00	£17.00	10.0%	Discretionary
Scrap Metal					
Variation of scrap metal dealers licence type Collector - Dealer	£225.00	£247.50	£22.50	10.0%	Discretionary
Variation of scrap metal dealers licence - Admin, change of name or replacement	£113.50	£124.85	£11.35	10.0%	Discretionary
Scrap metal dealers site	£520.00	£572.00	£52.00	10.0%	Discretionary
Scrap metal collectors licence	£307.50	£338.25	£30.75	10.0%	Discretionary
Street Trading consent charges					
12 month period	£1,255.00	£1,380.50	£125.50	10.0%	Discretionary
6 month period	£625.00	£687.50	£62.50	10.0%	Discretionary
3 month period	£320.00	£352.00	£32.00	10.0%	Discretionary
1 month period	£180.00	£198.00	£18.00	10.0%	Discretionary
Table and Chairs consent charges					
12 month period (per chair)	£17.00	£18.70	£1.70	10.0%	Discretionary
Pavement licences (per chair- licences cannot extend beyond 30/09/2	£15.80		-\$15.80	-100.0%	Statutory
Private Hire and Hackney Carriage DRIVER Fees and Charges					
Grant of Licence 1 Year	£129.50	£142.45	£12.95	10.0%	Discretionary
Grant of licence 3 Years	£212.00	£233.20	£21.20	10.0%	Discretionary
Renewal of existing licence 1 year	£108.00	£118.80	£10.80	10.0%	Discretionary
Renewal of existing licence 3 years	£186.50	£205.15	£18.65	10.0%	Discretionary
DBS (was CRB) check and DVLA check	£70.00	£77.00	£7.00	10.0%	Discretionary
Knowledge Test	£31.50	£34.65	£3.15	10.0%	Discretionary
Re take of Knowledge test	£27.00	£29.70	£2.70	10.0%	Discretionary
Cost of badge/ replacement badge	£35.00	£38.50	£3.50	10.0%	Discretionary
Cost of replacement paper licence	£17.00	£18.70	£1.70	10.0%	Discretionary
Disability and Safeguarding Awareness Training	£50.00		-\$50.00	-100.0%	Fee set by OCC
English Testing	£45.50	£50.05	£4.55	10.0%	Discretionary
Hackney Carriage VEHICLE Fees and Charges					
Grant of licence	£326.00	£358.60	£32.60	10.0%	Discretionary
Renewal of existing licence	£283.00	£311.30	£28.30	10.0%	Discretionary
Replacement licence plate	£25.00	£27.50	£2.50	10.0%	Discretionary
Replacement bracket	£25.00	£27.50	£2.50	10.0%	Discretionary
Change of vehicle only	£123.00	£135.30	£12.30	10.0%	Discretionary
Transfer of licensee only	£62.50	£68.75	£6.25	10.0%	Discretionary
Change of vehicle and licensee	£185.50	£204.05	£18.55	10.0%	Discretionary
Private Hire VEHICLE Fees and Charges					
Grant of new licence	£297.50	£327.25	£29.75	10.0%	Discretionary
Renewal of licence	£273.50	£300.85	£27.35	10.0%	Discretionary
Internal Plate Replacement	£12.50	£13.75	£1.25	10.0%	Discretionary
Plate or bracket replacement	£25.00	£27.50	£2.50	10.0%	Discretionary
Cost of replacement paper licence	£17.00	£18.70	£1.70	10.0%	Discretionary
Change of vehicle only	£123.00	£135.30	£12.30	10.0%	Discretionary
Transfer of licensee only	£62.50	£68.75	£6.25	10.0%	Discretionary
Change of vehicle and licensee	£185.50	£204.05	£18.55	10.0%	Discretionary
Private Hire OPERATOR Fees and Charges					
Operator's Licence (one vehicle only) - 1 year	£157.00	£172.70	£15.70	10.0%	Discretionary
Operator's Licence (one vehicle only) - 5 year	£145.00	£159.50	£14.50	10.0%	Discretionary
For each additional vehicle	£23.00	£25.30	£2.30	10.0%	Discretionary
Sex Establishment Venue					
Application	£1,745.00	£1,919.50	£174.50	10.0%	Discretionary
Renewal	£1,155.00	£1,270.50	£115.50	10.0%	Discretionary
Contaminated land enquiry					
Charge per hour or part thereof	£74.50	£82.00	£7.50	10.1%	Discretionary

Public Protection, Environmental Health, Licensing					
Fees and Charges	Fee 23-24 (Excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Health Protection					
Food Export/Hygiene Certificates	£126.00	£139.00	£13.00	10.3%	Discretionary
Food Hygiene Rating Scheme Rescore Visit	£310.00	£341.00	£31.00	10.0%	Discretionary
Food Surrender Certificates	£136.00	£150.00	£14.00	10.3%	Discretionary
Copies of Food Premises Register (a) Single Entry	£4.75	£5.23	£0.48	10.0%	Discretionary
Copies of Food Premises Register (b) Full Register	£355.00	£390.50	£35.50	10.0%	Discretionary
Factual Statements for Civil Proceedings	£175.00	£192.50	£17.50	10.0%	Discretionary
Reports provided under the Environmental Information Regulations	£165.00	£165.00	£0.00	0.0%	Statutory
Water Sampling					
Large/Commercial use supplies (each assessment at £68/hour capped at £500)	£500.00	£500.00	£0.00	0.0%	Statutory
Risk assessment (each assessment at £68/hour capped at £500)	£500.00	£500.00	£0.00	0.0%	Statutory
Sampling (each visit)	£100.00	£100.00	£0.00	0.0%	Statutory
Investigation	£100.00	£100.00	£0.00	0.0%	Statutory
Granting an authorisation	£100.00	£100.00	£0.00	0.0%	Statutory
Analysing a sample:					
Taken under regulation 10	£25.00	£25.00	£0.00	0.0%	Statutory
Taken during Check monitoring	£100.00	£100.00	£0.00	0.0%	Statutory
Taken during Audit monitoring	£500.00	£500.00	£0.00	0.0%	Statutory
Water Sampling Fees:					
Lab Fees (Depending on criteria)	£92.50	£101.75	£9.25	10.0%	Discretionary
Pools (basic swimming pool test)	£36.00	£39.60	£3.60	10.0%	Discretionary
Sampling and admin cost recovery hourly rate	£50.00	£55.00	£5.00	10.0%	Discretionary
Courier charge	£36.00	£39.60	£3.60	10.0%	Discretionary
Health Protection - Food Safety					
Level 2 Food Safety in Catering Course					
Taught Course	£81.50	£89.65	£8.15	10.0%	Discretionary
Taught - Voluntary Groups	£46.00	£50.60	£4.60	10.0%	Discretionary
Taught - Unemployed	£46.00	£50.60	£4.60	10.0%	Discretionary
E-learning (all level 2 courses)	£27.50	£30.50	£3.00	10.9%	Discretionary
Level 2 Personal license Holder elearning and invigilated exam	£90.00	£99.00	£9.00	10.0%	Discretionary
Invigilated exam resit	£28.50	£31.35	£2.85	10.0%	Discretionary
Level 3 Food Hygiene Course Taught Course	£320.00	£352.00	£32.00	10.0%	Discretionary
Cost recovery - Commercial & Business Support					
Basic cost recovery (qualified officer)	£77.00	£84.70	£7.70	10.0%	Discretionary
Full cost recovery (qualified officer)	£85.00	£93.50	£8.50	10.0%	Discretionary
Mileage cost per mile	£0.45	£0.50	£0.05	10.0%	Discretionary
Strive for 5	£278.00	£305.80	£27.80	10.0%	Discretionary
SFBB Packs (without diary)	£17.50	£19.25	£1.75	10.0%	Discretionary
SFBB 48 week diary refills	£16.50	£18.15	£1.65	10.0%	Discretionary
SFBB Pack with 48 week diary refill	£27.50	£30.25	£2.75	10.0%	Discretionary
Mobile Home Sites Fees					
New Application					
1 to 10 pitches	£328.50	£361.35	£32.85	10.0%	Discretionary
11 to 30 pitches	£482.50	£530.75	£48.25	10.0%	Discretionary
31 to 99 pitches	£626.00	£688.60	£62.60	10.0%	Discretionary
100 or more pitches	£780.00	£858.00	£78.00	10.0%	Discretionary
Annual Fee					
1 to 10 pitches	£257.00	£282.70	£25.70	10.0%	Discretionary
11 to 30 pitches	£328.50	£361.35	£32.85	10.0%	Discretionary
31 to 99 pitches	£405.50	£446.05	£40.55	10.0%	Discretionary
100 or more pitches	£482.50	£530.75	£48.25	10.0%	Discretionary
Transfer/amendment	£181.50	£199.65	£18.15	10.0%	Discretionary
Replacement paper licence	£17.00	£18.70	£1.70	10.0%	Discretionary
Lodging rules	£62.40	£68.64	£6.24	10.0%	Discretionary

Public Protection, Environmental Health, Licensing					
Fees and Charges	Fee 23-24 (Excl. VAT)	Proposed Fee 24-25 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Environmental Enforcement					
Unwanted vehicle	£35.50	£39.00	£3.50	9.9%	Discretionary
Rats & Mice, Per consultation - 3 visits	£62.50	£68.75	£6.25	10.0%	Discretionary
Additional visit	£20.50	£22.55	£2.05	10.0%	Discretionary
Fleas, cockroaches ants, carpet beetles, and other household insects	£79.00	£87.00	£8.00	10.1%	Discretionary
Bedbugs	£112.50	£123.75	£11.25	10.0%	Discretionary
Wasps Nests	£67.75	£74.55	£6.80	10.0%	Discretionary
Collection of stray dogs	£171.00	£189.00	£18.00	10.5%	Both Statutory and Discretionary Elements
Kennel Costs (per day/part of)	£22.50		-£22.50	-100.0%	Discretionary

NOA, Cooper School and Stratfield Brake					
Fees and Charges	Fees 2023-24 (excl. VAT)	Proposed Fee 2024-25 (excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
NORTH OXFORDSHIRE ACADEMY ATP BANBURY					
ATP/GRASS INNER PITCH					
Senior Match	£68.45	£75.30	£6.85	10.0%	Discretionary
Junior Match	£34.10	£37.51	£3.41	10.0%	Discretionary
Senior Training Whole Pitch	£49.45	£54.40	£4.95	10.0%	Discretionary
Senior Training Half Pitch	£30.75	£33.83	£3.08	10.0%	Discretionary
Junior Training Whole Pitch	£26.40	£29.04	£2.64	10.0%	Discretionary
Junior Training Half Pitch	£15.50	£17.05	£1.55	10.0%	Discretionary
NORTH OXFORDSHIRE ACADEMY ATP FOR KEYHOLDERS					
60 Minutes Hire					
Senior Match	£58.75	£64.63	£5.88	10.0%	Discretionary
Junior Match	£21.60	£23.76	£2.16	10.0%	Discretionary
NORTH OXFORDSHIRE ATHLETICS TRACK BANBURY					
Fixtures					
Non Cherwell Based Clubs Fixtures	£53.60	£58.96	£5.36	10.0%	Discretionary
Cherwell Clubs – Seniors Fixtures	£40.90	£44.99	£4.09	10.0%	Discretionary
Cherwell Clubs – Juniors Fixtures	£32.40	£35.64	£3.24	10.0%	Discretionary
Seniors Training	£42.60	£46.86	£4.26	10.0%	Discretionary
Juniors	£22.00	£24.20	£2.20	10.0%	Discretionary
PAVILION/CHANGING/CLUB ROOM HIRE					
Pavilion/Changing/Club Room Hire	£17.35	£19.09	£1.74	10.0%	Discretionary
NOA Holiday Hubs					
Session 8:45am to 3:00pm	£16.55	£18.21	£1.66	10.0%	Discretionary
Session 8:45am to 5:00pm	£21.00	£23.10	£2.10	10.0%	Discretionary
COOPER SCHOOL, BICESTER					
Sports Hall Hire – 55 Minutes					
Senior	£46.10	£50.71	£4.61	10.0%	Discretionary
Junior	£27.55	£30.31	£2.76	10.0%	Discretionary
Badminton Court - 55 minutes					
Senior	£10.20	£11.22	£1.02	10.0%	Discretionary
Junior	£5.00	£5.50	£0.50	10.0%	Discretionary
ATP – 60 Minutes					
Senior Whole Pitch	£53.70	£59.07	£5.37	10.0%	Discretionary
Senior Half Pitch	£35.30	£38.83	£3.53	10.0%	Discretionary
Senior Quarter Pitch	£29.55	£32.51	£2.96	10.0%	Discretionary
Junior Whole Pitch	£45.30	£49.83	£4.53	10.0%	Discretionary
Junior Half Pitch	£28.20	£31.02	£2.82	10.0%	Discretionary
Junior Quarter Pitch	£19.75	£21.73	£1.98	10.0%	Discretionary
Hockey Club – Whole Pitch					
Senior Match – 90 Minutes	£94.60	£104.06	£9.46	10.0%	Discretionary
Senior Training – 60 Minutes	£54.00	£59.40	£5.40	10.0%	Discretionary
Junior Match – 90 Minutes	£49.35	£54.29	£4.94	10.0%	Discretionary
Junior Training – 60 Minutes	£31.90	£35.09	£3.19	10.0%	Discretionary
Performance Hall					
Hire charge (per hour)	£28.60	£31.46	£2.86	10.0%	Discretionary
Hire charge with tiered seating	£57.15	£62.87	£5.72	10.0%	Discretionary
Events hire including seating/lighting/stage					
Cooper Holiday Hubs					
Session 8:45am to 3:00pm	£16.55	£18.21	£1.66	10.0%	Discretionary
Session 8:45am to 5:00pm	£21.00	£23.10	£2.10	10.0%	Discretionary
Public Liability Insurance re-charge charged at 10% of total hire fee.					
*Block bookings of 10 sessions or more are exempt from VAT					

NOA, Cooper School and Stratfield Brake					
Fees and Charges	Fees 2023-24 (excl. VAT)	Proposed Fee 2024-25 (excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
STRATFIELD BRAKE					
Cricket Pitch Hire (per match)	£102.70	£112.97	£10.27	10.0%	Discretionary
Cricket Pitch Hire (per match) - junior	£50.85	£55.94	£5.09	10.0%	Discretionary
Cricket Nets Hire (per hour)	£15.85	£17.44	£1.59	10.0%	Discretionary
Rugby Pitch Hire - Adult Matches (per match)	£74.15	£81.57	£7.42	10.0%	Discretionary
Rugby Pitch Hire - Adult Training (per hour)	£47.70	£52.47	£4.77	10.0%	Discretionary
Rugby Pitch Hire - Junior Matches (per match)	£40.25	£44.28	£4.03	10.0%	Discretionary
Rugby Pitch Hire - Junior Training (per hour)	£25.40	£27.94	£2.54	10.0%	Discretionary
Rugby Pitch Hire - Mini Matches (per match)	£18.00	£19.80	£1.80	10.0%	Discretionary
Rugby Pitch Hire - Mini Training (per hour)	£10.60	£11.66	£1.06	10.0%	Discretionary
GAB Adult Pitch Hire - Match	£59.30	£65.23	£5.93	10.0%	Discretionary
GAB Adult Pitch Hire - Training	£40.25	£44.28	£4.03	10.0%	Discretionary
GAB Junior Pitch Hire - Match	£32.85	£36.14	£3.29	10.0%	Discretionary
GAB Junior Pitch Hire - Training	£22.25	£24.48	£2.23	10.0%	Discretionary
GAB Mini Pitch Hire - Match	£14.85	£16.34	£1.49	10.0%	Discretionary
GAB Mini Pitch Hire - Training	£10.60	£11.66	£1.06	10.0%	Discretionary
Football Pitch Hire - Adult Matches (per match)	£74.15	£81.57	£7.42	10.0%	Discretionary
Football Pitch Hire - Adult Training (per hour)	£47.70	£52.47	£4.77	10.0%	Discretionary
Football Pitch Hire - Junior Matches (per match)	£40.25	£44.28	£4.03	10.0%	Discretionary
Football Pitch Hire - Junior Training (per hour)	£26.45	£29.10	£2.65	10.0%	Discretionary
Football Pitch Hire - Mini Matches (per match)	£18.00	£19.80	£1.80	10.0%	Discretionary
Football Pitch Hire - Mini Training (per hour)	£10.60	£11.66	£1.06	10.0%	Discretionary
KYFC Football Pitch Hire - Junior Matches (per match) 9v9 & 11v11	£31.85	£35.04	£3.19	10.0%	Discretionary
KYFC Football Pitch Hire - Junior Training(p.hr) 9v9 & 11v11	£25.45	£28.00	£2.55	10.0%	Discretionary
KYFC Football Pitch Hire - Mini Matches (per match) 5v5 & 7v7	£14.85	£16.34	£1.49	10.0%	Discretionary
KYFC Football Pitch Hire - Mini Training (p.hr) 5v5 & 7v7	£10.60	£11.66	£1.06	10.0%	Discretionary
Function Room Hire - per hour	£28.05	£30.86	£2.81	10.0%	Discretionary
Running Club Showers	£1.40	£1.54	£0.14	10.0%	Discretionary
Changing Room Hire (per hour)	£10.60	£11.66	£1.06	10.0%	Discretionary

HOLIDAY ACTIVITIES					
Fees and Charges	Fees 2023-24 (excl. VAT)	Proposed Fees 2024-25 (excl. VAT)	increase in %	increase in £	Statutory/ Discretionary?
Day booking for holiday activity (8:45am to 3:00pm)	£15.60	£22.50	44.23%	6.9	Discretionary

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Cherwell District Council

Equality Impact Assessment

Transformation Budget and Business Planning 2024/25: Overarching Equality Impact Assessment

Section 1: Summary details

Directorate and Service Area	All Directorates and Service Areas
What is being assessed? (e.g. name of policy, procedure, project, service or proposed service change).	This assessment sets out the overall impact that the transformation budget and business planning proposals have on a range of equality and diversity characteristics, including the nine protected characteristics defined under the Equality Act 2010, and sets out any mitigations that have been put in place against possible negative impacts.
Is this a new or existing function or policy?	This impact assessment provides an overview of the 2024/25 transformation budget and business planning proposals and so comments on changes to existing programmes as well as new proposals.
Summary of assessment Briefly summarise the policy or proposed service change and its possible impacts. Does the proposal bias, discriminate or unfairly disadvantage individuals or groups within the community? (Following completion of the assessment).	<p>This assessment covers the overall transformation budget and business planning proposal for Cherwell District Council and seeks to highlight key evidence and intelligence that the Council has used to assess the impact of its budget proposals on the nine protected characteristics set out in the Equality Act 2010. The Council has also assessed the impact on those living in rural areas, those living with social deprivation, armed forces communities and carers.</p> <p>An initial review of all proposals was completed by the Performance and Insight Team to review the impact of savings and determine where mitigations would be required. This overarching impact assessment has been carried out taking into account any individual Equalities Impact Assessments plus the combined impact of proposals for the budget.</p> <p>After assessing the proposed savings and their com we have determined that none of the proposals will have an impact on residents within the protected characteristics, however, the following proposal could potentially impact a group within the additional characteristics:</p> <ul style="list-style-type: none"> • Charging for replacement bins and caddies
Completed by	Celia Prado-Teeling – Performance & Insight Team Leader

Authorised by	Shona Ware – Assistant Director Customer Focus
Date of Assessment	October, 2023

Section 2: Detail of proposal

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<p>Context / Background Briefly summarise the background to the policy or proposed service change, including reasons for any changes from previous versions.</p>	<p>The Council’s budget and business planning proposals are designed to enable us to deliver the key priorities in our Business Plan supporting our communities to thrive and businesses to grow. Our strategic priorities are:</p> <ul style="list-style-type: none"> • Housing that meets your needs • Leading on environmental sustainability • An enterprising economy with strong and vibrant local centres • Healthy, resilient and engaged communities <p>In addition, key themes including climate action and addressing inequality will be critical in supporting the delivery of the Council’s overarching priorities and vision.</p> <p>This budget and business planning round has been impacted by ongoing uncertainty in major funding streams such as Business Rates. In addition, significant budget pressures have arisen due to the cost of living crisis and the associated high levels of inflation. In combination, this is resulting in a challenging budgeting and business planning process which is hoping to address some of these pressure through a transformation programme that has been part of this Budget and Business Planning process to make sure we are making the most of our current resources.</p> <p>Every savings proposal considered (efficiency or for public consultation) was required to undertake an initial Equalities Impact Assessment, completed by the service manager, to indicate whether they had identified any potential impacts of their savings proposals on protected characteristics. Please note that completing an individual Equalities Impact Assessment is mandatory for all new projects, policies, strategies, and proposals presented by council services.</p> <p>Changes to fees and charges are addressed in the associated Fees and Chares schedule. Any increase to fees and charges may impact on those with more need to use a service, including due to an individual having one or more of the protected characteristics. Changes to fees and charges are proposed after consideration of inflation, service need, benchmarking, and market opportunities.</p>
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	<p>Where material service impact has been assessed from changes in charges these will be addressed through the equality impact assessment process that supports decision making on the budget and business planning report or the later specific decision making process associated with review and any subsequent proposed change.</p>
<p>Proposals Explain the detail of the proposals, including why this has been decided as the best course of action</p>	<p>The overall budget savings proposals for 2024-25 have been developed with the objective of effectively targeting services, so that we continue to meet the needs of the most vulnerable and fulfil our statutory duties. The savings proposals reviewed are:</p> <ul style="list-style-type: none"> • To better reflect the service we provide, and propose changes in the housing market, with increase of license fees for Houses in Multiple Occupation by 10% • Reviewing CCTV coverage across the district to remove duplication or no longer necessary coverage where appropriate to reduce monitoring and maintenance costs • Providing playground inspections internally • Generate additional income from inspecting taxis by widening the MOT offer • Introduce a charge for replacing bins and food caddies that are lost or damaged (except for any damage caused by the crews when emptying them) - £40 for a wheeled bin, £10 for a large food caddy ,and £5 for a small food caddy –

	<ul style="list-style-type: none"> • To introduce a range of charges for collecting different bulky waste items to better reflect the actual cost of providing this service rather than one fixed cost. To introduce a premium service for urgent collections • Ensuring those currently receiving weekly waste collections to have the appropriate containers, and move to fortnightly collections, in line with the rest of the district. This would reduce our operational costs, improve overall efficiency, and encourage households to reduce the amount of waste they produce • Changing the working pattern of our street cleansing services to maintain high standards but reduce operational costs • Only retain and maintain Cherwell District Council owned public conveniences that are fully accessible. This would mean keeping the Changing Places facilities in Bicester, Banbury and Kidlington and closing the public conveniences at Banbury Bus Station and Pioneer Square that do not meet these standards
<p>Evidence / Intelligence List and explain any data, consultation outcomes, research findings, feedback from service users and stakeholders etc, that supports your proposals and can help to inform the judgements you make about potential impact</p>	<p>In considering the impact of budget proposals before they are formally agreed, the Council undertakes a detailed process of democratic and community engagement. This includes:</p> <ul style="list-style-type: none"> • Using the Oxfordshire Joint Strategic Needs Assessment (JSNA) of health and wellbeing needs, the associated Equalities Briefing and Cherwell District Profile and the results of the 2021 Census, to consider the making of our communities, and the possible impact of the proposals as they are drawn up. • A public consultation process, the results of which are published alongside the Transformation Budget and Business Planning proposals. • A democratic process including agreement of proposals by Executive, analysis and comment on those proposals by Budget and Business Planning Committee, and adoption of the budget by Full Council. Each of these stages provides an opportunity to invite comment and engagement from the public and representatives of particular organisations or population groups.

Assessing the evidence and impact on those within the protected and additional characteristics

Age: According to the 2021 Census there are 161,016 residents in Cherwell, of which 2.3% (3,751) are aged 85+. Cherwell's population is ageing with the 85+ population predicted to increase by 88% by 2037. No specific issues relating to resident's age have been identified as likely to arise as a result of these proposals.

Disability: Around 15% of Cherwell's population have a disability, according to the Census 2021. No specific issues relating to disabilities have been identified as likely to arise as a result of these proposals.

Gender Reassignment: During the 2021 Census, a total of 657 residents stated that their gender identity is different from the sex registered at birth. No specific issues relating to gender reassignment have been identified as likely to arise as a result of these proposals.

Pregnancy and Maternity: There were 1,784 live births in Cherwell in 2022, a higher fertility rate in comparison with the county average. No specific issues relating to pregnancy nor maternity have been identified as likely to arise because of these proposals.

Marriage and Civil Partnership: According to the 2021 Census 48.6% of residents in Cherwell were married or in a civil partnership and 682 registered same-sex civil partnerships. No specific issues relating to marriage and civil partnership have been identified as likely to arise as a result of these proposals.

Race including ethnic or national origin, colour or nationality: In the 2021 Census, 88.7% of Cherwell's residents identified as white, 6% as Asian/Asian British or Asian Welsh, 2.9% as mixed or multiple ethnic groups, 1.8% were Black/Black African/ Black Caribbean or Black British and 1.3% were other ethnic groups. The majority of ethnic minority populations in Cherwell are based in Banbury. In regard to nationality 86.7% of residents only have UK national identity, 11% has a non-UK identity and 2.3% has UK identity and a non-UK identity (simultaneously). No specific issues relating to race including ethnic or national origin, colour or nationality have been identified as likely to arise as a result of these proposals.

Religion or belief: Regarding religion and belief, in the 2021 Census 50% of Cherwell residents identified as Christians, 38% as having no religion, 6.1% did not answer, 3.2% as Muslim, 0.8% as Hindu, 0.6% as Buddhist, 0.4% as Sikh, 0.5% other religion and 0.1% Jewish. No specific issues relating to religion or belief have been identified as likely to arise as a result of these proposals.

Sex: In the 2021 Census, Cherwell reported to have a population composed by 81,112 females (50.4%) and 79,904 (49.6%) males. No specific issues relating to sex have been identified as likely to arise as a result of these proposals.

Sexual Orientation: According to the Census 2021, of all over 16 years old Cherwell residents, 90.3% identified as heterosexual, 1.3% as gay or lesbian, 1.1% bisexual, 0.2% pansexual, 0.1 asexual and 6.8% did not respond. No specific issues relating to sexual orientation have been identified as likely to arise as a result of these proposals.

Rural Communities: Oxfordshire is the most rural county in the South East at 2.6 people per hectare and 40% of our population live in smaller towns and villages. No specific issues relating to rural communities have been identified as likely to arise as a result of these proposals.

Armed Forces: According to the Census 2021 there are 4,214 residents in Cherwell that have previously served in regular UK armed forces. No specific issues relating to the armed forces have been identified as likely to arise as a result of these proposals.

Carers: In 2021 there were a total of 11,597 unpaid carers in Cherwell. No specific issues relating to carers have been identified as likely to arise as a result of these proposals.

Carer leavers: Care Leavers face many challenges as they move into adulthood, such as those relating to careers, education, accommodation, and personal change. This assessment has identified no specific impact of our budget and business planning proposals on Care Leavers.

Areas of Social Deprivation: Although Oxfordshire is generally considered to be relatively affluent, there are pockets of deprivation and a number of these are located in Cherwell wards. Parts of Banbury Cross and Neithrop, Banbury Ruscote, Bicester South and Ambrosden, Bicester West, Kidlington East, and Launton and Otmoor are within the 20% most deprived areas of Cherwell.

The proposal of charging for replacement bins and caddies could have an impact on those with a lower income, as per our internal procedures an Equalities Impact Assessment has been completed as part of the proposal to establish mitigating actions. The recent increase to minimum wage and Universal Credit will contribute to mitigate the potential impact of this proposal.

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Cherwell District Council
Equality and Climate Impact Assessment
Environmental Services – Bin Charges

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Section 1: Summary details

Directorate and Service Area	Environmental Services
What is being assessed (e.g. name of policy, procedure, project, service or proposed service change).	New Charges
Is this a new or existing function or policy?	New
Summary of assessment Briefly summarise the policy or proposed service change. Summarise possible impacts. Does the proposal bias, discriminate or unfairly disadvantage individuals or groups within the community? (following completion of the assessment).	The proposal of introducing a charge for replacing bins and food caddies that are lost or damaged (except for any damage caused by the crews when emptying them), have been proposed by the service after careful consideration and analysis. We understand that there could be a possible impact on residents in our areas of deprivation, who live from a lower income, as part of our analysis we have benchmarked with other councils, making sure our charges are sufficient but fair, mitigating action is reflected below.
Completed By	Ed Potter
Authorised By	
Date of Assessment	24/11/23

Section 2: Detail of proposal

<p>Context / Background</p> <p>Briefly summarise the background to the policy or proposed service change, including reasons for any changes from previous versions.</p>	<p>Currently any lost or damaged bins (wheeled bins, large and small food caddy) have been replaced at no extra charge, given the current pressures due to the increasing inflation continuing doing so is not financially viable for the council. Our proposal includes to maintain the free of charge replacement only in cases were the damaged has been caused by our crews during collection</p>
<p>Proposals</p> <p>Explain the detail of the proposals, including why this has been decided as the best course of action.</p>	<p>Introduce a charge for replacing bins and food caddies that are lost or damaged (except for any damage caused by the crews when emptying them).</p> <p>£40 for a wheeled bin</p> <p>£10 for a large food caddy</p> <p>£5 for a small food caddy.</p>

<p>Evidence / Intelligence</p> <p>List and explain any data, consultation outcomes, research findings, feedback from service users and stakeholders etc, that supports your proposals and can help to inform the judgements you make about potential impact on different individuals, communities or groups and our ability to deliver our climate commitments.</p>	<p>The proposal is in line with with other councils, a benchmarking exercise has been conducted.</p>
<p>Alternatives considered / rejected</p> <p>Summarise any other approaches that have been considered in developing the policy or proposed service change, and the reasons why these were not adopted. This could include reasons why doing nothing is not an option.</p>	<p>With the current increasing inflation is not financially viable for the council to provide the bins free of charge. We will continue to do so only in cases when the damage has been caused by our crews during collection.</p>

Section 3: Impact Assessment - Protected Characteristics

Protected Characteristic	No Impact	Positive	Negative	Description of Impact	Any actions or mitigation to reduce negative impacts	Action owner* (*Job Title, Organisation)	Timescale and monitoring arrangements
Age	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Disability	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Gender Reassignment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Marriage & Civil Partnership	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Pregnancy & Maternity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Race	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Sex	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Sexual Orientation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Religion or Belief	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

Section 3: Impact Assessment - Additional Community Impacts

Additional community impacts	No Impact	Positive	Negative	Description of impact	Any actions or mitigation to reduce negative impacts	Action owner (*Job Title, Organisation)	Timescale and monitoring arrangements
Rural communities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Armed Forces	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Carers	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Areas of deprivation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	We are conscious that any new charges can be challenging for residents on a lower income, some of them are difficult to avoid due to the current financial climate.	The recent increase into the minimum wage, Universal Credit and other benefits hopefully will help to mitigate any impact. We will continue to monitor the situation.	Ed Potter	Ongoing

Section 3: Impact Assessment - Additional Wider Impacts

Additional Wider Impacts	No Impact	Positive	Negative	Description of Impact	Any actions or mitigation to reduce negative impacts	Action owner* (*Job Title, Organisation)	Timescale and monitoring arrangements
Other Council Services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Providers	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Social Value ¹	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

¹ If the Public Services (Social Value) Act 2012 applies to this proposal, please summarise here how you have considered how the contract might improve the economic, social, and environmental well-being of the relevant area

Section 3: Impact Assessment - Climate Change Impacts

CDC aim to be carbon neutral by 2030. How will your proposal affect our ability to reduce carbon emissions related to

Climate change impacts	No Impact	Positive	Negative	Description of impact	Any actions or mitigation to reduce negative impacts	Action owner (* Job Title, Organisation)	Timescale and monitoring arrangements
Energy use in our buildings or highways	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Our fleet	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Staff travel	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
Purchased services and products (including construction)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The impact of making a charge for replacement containers will lead to a reduction in the number of containers replaced with more containers being repaired rather than being replaced		Ed Potter	
Maintained schools	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

Appendix 8b

We are also committed to enable Cherwell to become carbon neutral by 2030 and Oxfordshire by 2050. How will your proposal affect our ability to:

Climate change impacts	No Impact	Positive	Negative	Description of impact	Any actions or mitigation to reduce negative impacts	Action owner (*Job Title, Organisation)	Timescale and monitoring arrangements
Enable carbon emissions reduction at district/county level?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

Section 4: Review

Where bias, negative impact or disadvantage is identified, the proposal and/or implementation can be adapted or changed; meaning there is a need for regular review. This review may also be needed to reflect additional data and evidence for a fuller assessment (proportionate to the decision in question). Please state the agreed review timescale for the identified impacts of the policy implementation or service change.

Review Date	December 2024
Person Responsible for Review	Ed Potter
Authorised By	

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DISTRICT COUNCIL
NORTH OXFORDSHIRE

Cherwell District Council Pay Policy Statement

This policy statement will be subject to review annually and in accordance with new or proposed legislation to ensure that it remains relevant and effective. It is effective from 1st April 2024

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1. Introduction, Overview and Purpose

Under Section 112 of the Local Government Act 1992, the Council has the “power to appoint officers on such reasonable terms and conditions as the authority thinks fit”. This Pay Policy Statement (the ‘statement’) sets out the Council’s approach to pay policy in accordance with the requirements of Section 38-43 of the Localism Act 2011 and due regard to the associated Statutory Guidance including the Supplementary Statutory Guidance issued in February 2013 and guidance issued under the Local Government Transparency Code 2015.

The purpose of this statement is to provide transparency with regard to the Council’s approach to setting the pay of its employees, excluding employees working in alternative service delivery models.

Thus, this statement details the methods by which salaries for all roles are determined, and the detail and the level of remuneration of its most senior employees. This statement will be published on the Council’s public website and will be available in other formats upon request.

Procedural and approval requirements set down in the Council’s Constitution will be applied as required.

In determining the pay and remuneration of all its employees, the Council takes account of the need to ensure value for money in respect of the use of public expenditure.

The Council develops and implements reward systems and structures which meet the following requirements:

- Allow the Council to recruit and retain high calibre employees to provide high quality services
- Maintain levels of pay which are in line with the Council’s financial policies and provide value for money
- Are open, transparent and accountable
- Are fair and consistent

Once approved, this policy statement will come into effect on the 1st April 2024 superseding the 2023/24 statement and will continue to be reviewed on an annual basis.

2. Definitions

To support the transparency of the Pay Policy Statement, below are definitions for common words/phrases that are used throughout.

2.1. Remuneration

For the purposes of this statement remuneration includes three elements – basic salary, pension and all other allowances arising from employment.

2.2. Chief Officers

The definition of Chief Officers is defined as the officer designated as the Head of the Authority's Paid Service; a statutory chief officer – which under the Local Government and Housing Act 1989 means the Section 151 Officer and Monitoring Officer.

The definition of a non-statutory Chief Officer which under section 2 (7) of the 1989 Act means direct reports of the Head of Paid Service (HOPS), a person in a senior level position, for whom the HOPS is directly responsible; a person who, as respects all or most of the duties of his/her post, is required to report directly or is directly accountable to the HOPS; and any person who, as respects all or most of the duties of his/her post, is required to report directly or is directly accountable to the local authority themselves or any committee or sub-committee of the authority.

In the case of the Council these posts are:

- Chief Executive (Head of Paid Service)

Statutory Chief Officers

- Assistant Director of Finance and Section 151 Officer
- Assistant Director of Law and Governance and Monitoring Officer

Non-Statutory Chief Officers

- Corporate Director of Communities
- Corporate Director of Resources

2.3. Lowest Paid Employees

According to the pay scales, the lowest pay employees receive is on Grade A, Scale Point 3 which is the lowest standard pay point. The salary on this grade is currently payable to staff carrying out cleaning roles. Lowest paid employees exclude apprentices due to their trainee status and exclude staff who may have transferred into the Council under TUPE protected rates.

2.4. Pay Multiples

The pay multiples is the relationship between two different pay amounts, showing the number of times one value is contained within another value. The relationships will be shown between:

- the highest paid taxable earnings (including base salary, variable pay, bonuses, allowances and cash value of any benefits in kind) and the lowest paid taxable earnings.
- the highest paid taxable earnings (including base salary, variable pay, bonuses, allowances and the cash value of any benefits in kind) and the median earnings figure of the whole workforce.
- the average median salary of Chief Officers and the median earnings figure of the whole workforce.

3. Pay Strategy

We undertake a review of the remuneration of all staff each year, taking into consideration hourly pay rates and other significant benefits such as annual leave entitlement (benchmarked), employer pension contributions, and training and development opportunities and a flexible approach to agile working. We believe that taking a holistic view to remuneration ensures that our staff are rewarded fairly and encourages us all to think of total reward packages rather than a single component such as base pay.

Our lowest hourly rate is currently £10.67 which is 6.7% below the April 2024 rates for UK Living Wage of £11.44. Hourly rates for grade A and the first spine point of grade B will be uplifted to £11.44 to reflect the national living wage, pending a cost-of-living review for 2024/25. The cost-of-living award will be applied to the original pay rates, not the national living wage rate. If the cost-of-living award means these hourly rates do not exceed the national living wage rate, then this rate would still apply. A copy of the pay rates is at appendix 1.

4. Pay Design

There is a single pay scale in operation at the Council. This was developed in 2018 by external reward specialists as part of a harmonisation process and in conjunction with a review of the job evaluation schemes in use. The harmonisation process was subject to a full consultation process with the trade unions.

The Council ensures that all pay arrangements can be objectively justified through the use of Job Evaluation methods. These are:

- Greater London Provincial Council (GLPC) scheme for roles that score under 560 points when evaluated.

- Roles that score 560 points and above are subject to HAY evaluation.

Grading structures for all groups of employees are implemented in line with agreed published pay scales and agreed relevant local terms and conditions of employment where applicable.

5. Appointments

The Personnel Committee is the appointing body for appointments to the role of Head of Paid Service.

The statutory role of s151 officer is held by the Assistant Director of Finance and the Monitoring Officer held by the Assistant Director of Law and Governance. The Head of Paid Service can appoint to Assistant Director level roles, subject to ratification of Executive members but Full Council ratify appointments of statutory officers.

The Personnel Committee is the appointing body for non-statutory Chief Officers.

The Executive consultation procedure is utilised as required by regulations for Chief Officer posts and Assistant Director roles. Information relating to Chief Officer roles and direct reports can be found at appendix 2.

Post	Regulatory Description	Appointment under Constitution
Head of Paid Service	Head of Paid Service	Personnel Committee with recommendation to Full Council
(s151 Officer) Assistant Director of Finance	Statutory Chief Officer	Head of Paid Service for the appointment of Assistant Director role, ratified by Executive members, with Full Council appointing to s151 Officer
(Monitoring Officer) Assistant Director of Law and Governance	Statutory Chief Officer	Head of Paid Service for the appointment of Assistant Director role, ratified by Executive members, with Full Council appointing to Monitoring Officer
Corporate Director of Communities	Non-statutory Chief Officer	Personnel Committee, ratified by Executive members
Corporate Director of Resources	Non-statutory Chief Officer	Personnel Committee, ratified by Executive members

Any pay or grading changes for Chief Officers are considered and, if agreed, approved by the Personnel Committee.

6. Pay Structures

6.1. Pay Grades and Progression

Most jobs have a grade with at least four and a maximum of five incremental points. When an employee is appointed to a new role it is typically at the bottom of the grade, unless they have significant experience in a similar role.

Annually and usually with effect from 1st April, pay awards are implemented following local negotiation with the trade unions and are broadly in line with national recommendations.

Employees also progress to the next incremental point within their pay scale on the 1 April following their completion of a full years' service. This system recognises their increasing experience and performance progression continues until they reach the top of the grade.

6.2. High levels of performance are expected from all employees and where standards are not satisfactory, prompt managerial action will be taken to improve performance. Increments may be withheld as a result of these actions arising from disciplinary or capability situations.

From time to time it may be necessary to pay special allowances or supplements to individual employees as part of their employment contract where specific circumstances require this and where it can be justified in accordance with Council policies. The Council uses the following:

- Honoraria are paid where an employee has taken on additional duties and responsibilities for a defined period, for example covering a vacancy due to maternity leave or other staff absence.

The Council will ensure that the requirement for additional allowances or supplements is objectively justified by reference to clear and transparent evidence.

Pay Supplements are subject to reviews as appropriate in accordance with agreed procedures.

7. Other Employment Related Arrangements

7.1. Local Government Pension Scheme (LGPS)

Subject to qualifying conditions, employees have a right to belong to the LGPS.

The Employee contribution rates which are defined by statute, currently range between 5.5% and 12.5% of pensionable pay depending on actual salary levels.

The Employer contribution rates are set by actuaries and reviewed on a triennial basis in order to ensure the scheme is appropriately funded. The current average rate is 15.9% based on making an upfront payment of £5.7m to cover a 3-year period until 2025/26.

7.2. Benefits Schemes

As part of the Reward Strategy to recruit and retain high calibre employees, the Council provides a wide range of benefits including the Cycle Scheme and Childcare Voucher salary sacrifice schemes and will soon introduce the Electric Vehicle salary sacrifice scheme.

A full review of the benefits offered by the council is continuing in 2024.

7.3. Expenses

Subsistence and out of pocket expenses are based on national joint council rates. Car mileage is based on the HM Revenue & Customs approved rate, currently 45 pence per mile falling to 25 pence, for miles travelled in excess of 10,000 per annum.

8. Pay Arrangements for Senior Management

The Council does not apply any bonuses or performance related pay to its Chief Officers.

The Assistant Director of Finance and Section 151 Officer and the Assistant Director of Legal and Democratic and Monitoring Officer each receive an allowance for statutory duties of £12,465.60 per annum.

Where Officers receive fees for undertaking elections duties, these will be shown separately to salary. Election fees are reviewed by the Returning Officer.

9. Pay Multiples and Medians as at 1st April 2024

Cherwell District Council is required to report on the pay multiples between its lowest and highest paid members of staff.

Table 1 shows the ratio between the lowest paid and the highest paid and the ratio between the median salary of the workforce and the highest paid.

Pay Multiples	2024/2025
Highest Paid - Chief Executive	£150,000
Lowest Paid	£22,071
Pay Multiple between the lowest paid and the highest paid	6.8:1
Median Salary	£52,380
Pay Multiple between median and highest paid	2.9:1

Table 2 shows the ratio between the median salary of the workforce and the average salary of its Chief Officers.

Pay Multiples using the average salary of Chief Officers	2024/25
Average Salary of Chief Officers	£108,906
Lowest Paid	£22,071
Pay Multiple between the lowest paid and the Average Salary of Chief Officers	4.9:1
Median Salary	£52,380
Pay Multiple between Median salary and Average salary of Chief Officers	2.1:1

10. Payments on Termination of Employment

The Cherwell District Council Redundancy Scheme applies to all employees and is one week's statutory entitlement based on actual pay per year of service for employees under the age of 41 years and one and half week's statutory entitlement based on actual pay for those aged 41 years and above where redundancy payments are due. A maximum of 20 years' service can be taken into account for redundancy payments.

All employees who have received a redundancy payment in relation to the termination of their contracts of employment will be subject to the provisions of the Redundancy Modification Order and will be subject to Local Government Pension Scheme (LGPS) Regulations.

Where severance payments are appropriate such payments will be approved by the Monitoring Officer, Assistant Director of Finance (s151) and Head of Paid Service and will be the subject of a Settlement Agreement for the purpose of compromising any compensation for which the Council may otherwise be legally liable. Severance payments will be discussed with legal advisors and a 'Best Value' note obtained based on the merits of the individual case.

11. Publication of Senior Salaries Statement

In accordance with publication requirements, a table showing information on the pay of all officers earning over £50,000 per annum will be published on the Council's website. All allowances and other payments will also be shown, as well as services and functions each role is responsible for, inclusive of budget held and number of staff managed.

Claire Cox
Assistant Director of Human Resources
January 2024

Appendix 1 - Cherwell District Council Pay Scales

Pay structure is effective as at 1 April 2023 – please note that at the time of statement publication, cost of living pay negotiations for 2024/25 have not taken place.

CHERWELL DISTRICT COUNCIL PAY SCALES - 2023/24								
Grade	Levels	Annual Pay	Hourly rate		Grade	Levels	Annual Pay Rate	Hourly rate
Grade A	1*	£20,590.50	£10.67	*With effect from 01/04/2024, salaries for Grade A, spine points 1 to 3 and Grade B spine point 1, will be uplifted to £11.44 per hour (£22,071 full-time annual salary) reflect national living wage, pending pay award negotiations for 2024/25.	Grade J	1	£52,380.45	£27.15
	2*	£21,337.00	£11.06			2	£53,224.48	£27.59
	3*	£21,549.00	£11.17			3	£54,067.98	£28.02
Grade B	1*	£21,549.00	£11.17			4	£54,912.01	£28.46
	2	£22,149.00	£11.48			5	£55,756.03	£28.90
	3	£22,749.00	£11.79		Grade K	1	£55,756.03	£28.90
	4	£23,348.50	£12.10			2	£56,806.26	£29.44
5	£23,949.00	£12.41	3			£57,857.00	£29.99	
Grade C	1	£23,949.00	£12.41			4	£58,908.27	£30.53
	2	£24,548.50	£12.72			5	£59,959.54	£31.08
	3	£25,148.50	£13.04		Grade L	1	£59,959.54	£31.08
	4	£25,748.00	£13.35			2	£60,978.08	£31.61
	5	£26,348.00	£13.66			3	£61,998.18	£32.14
Grade D	1	£26,348.00	£13.66			4	£63,017.76	£32.66
	2	£26,948.50	£13.97			5	£64,037.35	£33.19
	3	£27,548.50	£14.28		Grade M	1	£64,037.35	£33.19
	4	£28,148.00	£14.59			2	£65,057.45	£33.72
	5	£28,748.00	£14.90			3	£66,075.99	£34.25
Grade E	1	£28,748.00	£14.90			4	£67,096.09	£34.78
	2	£29,348.50	£15.21			5	£68,115.67	£35.31
	3	£29,948.00	£15.52		Assistant Director Level 1	1	£74,470.53	£38.60
	4	£30,547.50	£15.83			2	£75,658.92	£39.22
	5	£31,147.50	£16.14			3	£76,846.79	£39.83
Grade F	1	£31,147.50	£16.14			4	£78,034.14	£40.45
	2	£32,348.00	£16.77			5	£79,222.52	£41.06
	3	£33,547.50	£17.39	Assistant Director Level 2	6	£83,974.51	£43.53	
	4	£34,447.00	£17.85		7	£85,162.38	£44.14	
	5	£35,647.00	£18.48		8	£86,350.77	£44.76	
Grade G	1	£35,647.00	£18.48		9	£87,538.64	£45.37	
	2	£36,847.00	£19.10		10	£88,727.02	£45.99	
	3	£38,047.00	£19.72	Executive Director - Level 1	1	£92,911.31	£48.16	
	4	£39,247.50	£20.34		2	£94,126.71	£48.79	
	5	£40,446.50	£20.96		3	£95,341.06	£49.42	
Grade H	1	£40,446.50	£20.96		4	£96,556.98	£50.05	
	2	£41,646.50	£21.59		5	£97,772.89	£50.68	
	3	£42,846.50	£22.21	Executive Director - Level 2	6	£105,383.66	£54.62	
	4	£44,046.50	£22.83		7	£107,724.60	£55.84	
	5	£45,245.50	£23.45		8	£111,238.34	£57.66	
Grade I	1	£45,245.50	£23.45		9	£116,479.09	£60.37	
	2	£46,446.00	£24.07		Chief Executive	1	£140,000.00	£72.57
	3	£47,645.50	£24.70	2		£143,333.00	£74.29	
	4	£48,846.00	£25.32	3		£146,666.00	£76.02	
	5	£50,046.00	£25.94	4		£150,000.00	£77.65	

Apprenticeship pay rates:

Grade	GLPC points	Levels	Annual Pay	Hourly rate
C Apprentice		1 (under 19)	£13,649.00	£7.07
		2 (19-20)	£17,063.50	£8.84
		3 (21-22)	£21,337.00	£11.06
		4 (23 & over)	£21,549.00	£11.17

Appendix 2 – Chief Officers and Direct Reports

The positions listed below are core establishment and are Chief Officers outlined in the Pay Policy Statement and posts that report directly to Chief Officers.

Position Name	Department	Directorate	Grade Name	Salary Range
Chief Executive	Corporate Leadership Team	Chief Executive	CHIEF EXEC	£140,000 - £150,000
Corporate Director of Communities	Corporate Leadership Team	Communities	EXEC DIR GRD	£105,384 - £116,479.50
Corporate Director of Resources	Corporate Leadership Team	Resources	EXEC DIR GRD	£105,384 - £116,479.51
Assistant Director of Finance and Section 151 Officer	Corporate Leadership Team Finance	Resources	AD 2	£83,975 - £88,727.50*
Assistant Director of Law and Governance and Democratic Services and Monitoring Officer	Corporate Leadership Team & Law and Governance, and Procurement	Resources	AD 2	£83,975 - £88,727.50*
Assistant Director of Customer Focus	Customer Focus	Chief Executive	AD 2	£83,975 - £88,727.50
Assistant Director of HR	HR OD and Payroll	Chief Executive	AD 1	£74,471 - £79,223
Assistant Director of Wellbeing and Housing Services	Wellbeing and Housing Services	Chief Executive	AD 2	£83,975 - £88,727.50
Assistant Director of Environmental Services	Environmental Services	Communities	AD 2	£83,975 - £88,727.50
Assistant Director of Growth and Economy	Growth and Economy	Communities	AD 2	£83,975 - £88,727.50
Assistant Director of Planning and Development	Planning and Development	Communities	AD 2	£83,975 - £88,727.50
Head of Regulatory Services and Community Safety	Regulatory Services	Communities	C Grade M	£64,037.50 - £68,116
Assistant Director of Property	Property	Resources	AD 2	£83,975 - £88,727.50
Head of Legal and Democratic Services	Law and Governance, and Procurement	Resources	C Grade M	£64,037.50 - £68,116
Head of Digital and Innovation	ICT and Digital	Resources	C Grade M	£64,037.50 - £68,116
Head of Finance	Finance	Resources	C Grade M	£64,037.50 - £68,116
Head of Revenues and Benefits Services	Finance	Resources	C Grade M	£64,037.50 - £68,116

* Statutory Officer Allowance of £12,465.60 per annum paid in addition to salary

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Appendix 10 - Cherwell District Council budget consultation report 2024/25

This report sets out key findings from Cherwell District Council's budget consultation, conducted between 22 November 2023 and 22 December 2023, to support the 2024/25 budget and business planning setting process.

Executive summary

Responses and respondent profile

- In total, we received **202** completed survey responses, with **165** more responses than the amount received in 2022 (**37**).
- **168** survey respondents named themselves as 'Cherwell' residents.

Approach to savings

- An average of **77%** responded "yes, I support" to all proposals; proposals with the highest support rate were "Providing playground inspections internally" and "Generate additional income from inspecting Taxis by widening the MOT offer", both with **94%** approval.
- The lowest scoring proposal, with **56%** respondents support, was the proposal to "Introduce a charge for replacing bins and food caddies that are lost or damaged (except for any damage caused by the crews when emptying them). This is also in line with other councils' proposals - £40 for a wheeled bin, £10 for a large food caddy and £5 for a small food caddy."
- The top three saving proposals with the highest respondents' support rate, from the list provided, were:
 1. Generate added income from inspecting taxis by widening the MOT offer (with a proposed saving of £10,000) – supported by 189 respondents.
 2. Providing playground inspections internally (with a proposed saving of £25,000) – supported by 189 respondents.
 3. Reviewing CCTV coverage across the district to remove duplication or no longer necessary coverage where appropriate to reduce monitoring and maintenance costs (with a proposed saving of £30,000) – supported by 173 respondents.

Council tax

- **65%** of the survey respondents (**131**) said yes; they were prepared to support the proposed council tax increase, by £5 per year for the average Band D property, while just over a third, **35%**, said no (**71**) of survey respondents.
- Focusing specifically on how Cherwell residents responded to the proposed council tax increase, **61%** said yes, where respondents supported this increase (**103**), while **39%** of respondents (**65**) said no, they did not support changes.

Fees and Charges

Participation in this survey showed, **60%** of respondents (**121**) support the proposed increment of various fees and charges to align with our costs, the inflation impact and government directives.

Report Details

1. Approach

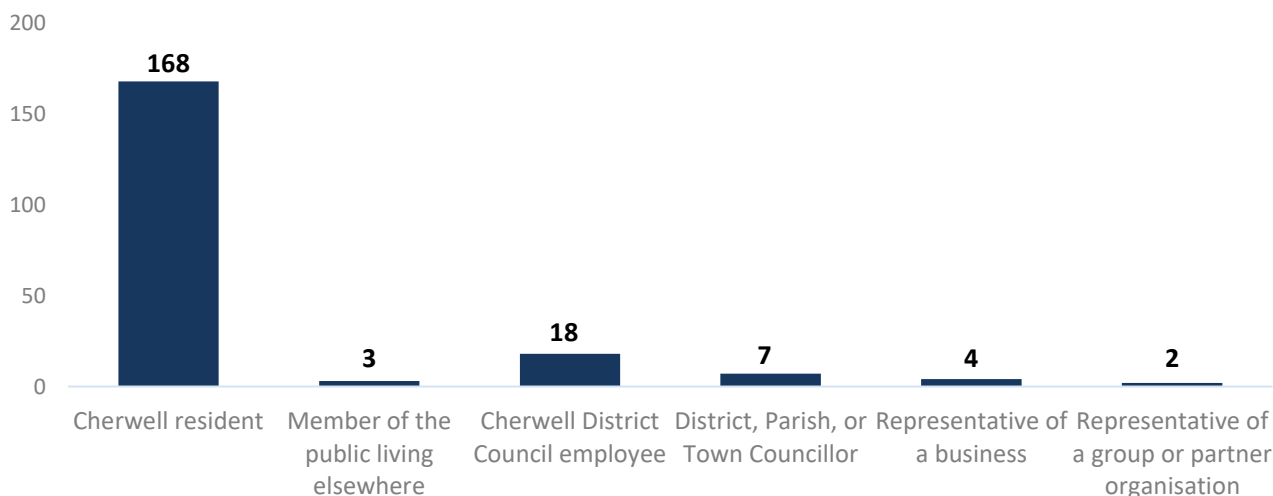
- 1.1 Between 22 November 2023 and 22 December 2023, the council invited comments on its budget proposals for 2024/25, including its proposed council tax and fees and charges increase. Residents and stakeholders were also signposted to supporting documents for detailed information on the proposed increment to various fees and charges.
- 1.2 Feedback was primarily collated using an online survey on the council's digital consultation and engagement platform, Citizen Space, with residents and stakeholders also being able to give comments by email or paper copies, on request.
- 1.3 The budget consultation was actively promoted to a wide range of audiences using multiple channels (media, social media and other digital platforms, the website, advertising) and to staff and councillors to help them 'spread the word'. Also, posters were distributed and placed across the district.

2. Responses and feedback

- 2.1 In total, the council received **202** online survey responses, with no emails or paper copies received (or requested).
- 2.2 **168** survey respondents named themselves as 'Cherwell' residents, **34** were identified as other stakeholders: with parish or town councillors, or representatives (**7**), non-residents (**3**), business representatives (**4**) and council employees (**18**).

A full breakdown of who responded to the survey is in the chart below:

Chart 1: Profile of survey respondents



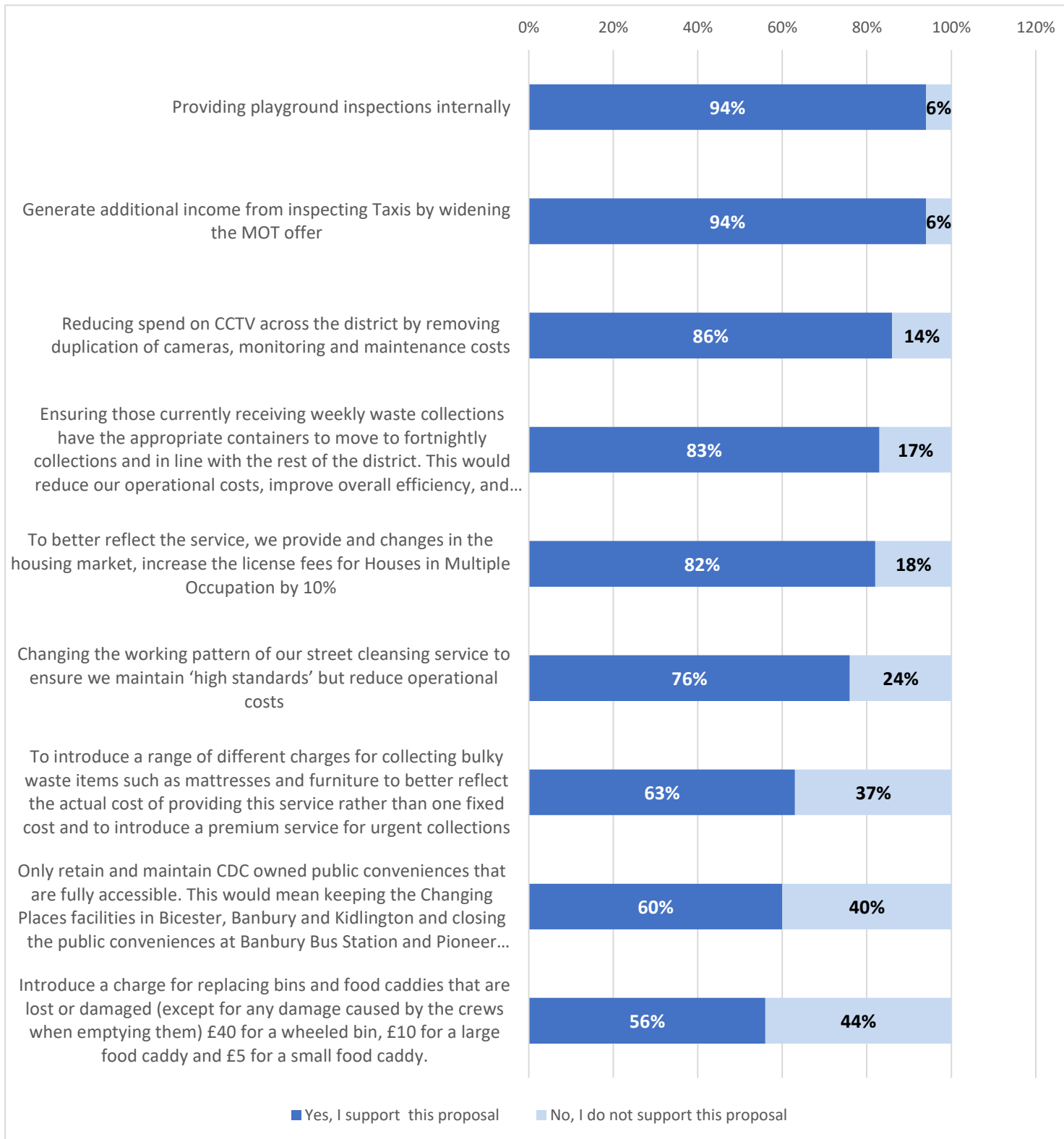
2.3 In terms of the demographic profile of respondents (where information was provided):

- Slightly more men (98 people or 49%) than women (88 people or 44%) completed the survey, 14 people (6%) preferred not to say and 1% did not answer.
- Respondents were spread across most age groups, and it is noticeable the lack of engagement from younger residents with only one stating to be between 16 to 24 years old, with no under-16 responding to the survey. The majority of respondents were between 35 and 54 years old (corresponding to 43% of respondents).
- Most survey respondents (163 - 81%) are white British, Irish, Scottish or any other white background; 12% preferred not to say, 3% are mixed (White and Black Caribbean, White and Black African, White and Asian and any other mixed background), 0.5% (1) Black or Black British (Caribbean, African, or any other Black background), 0.50% (1) Asian or Asian British (Indian, Pakistani, Bangladeshi or any other Asian background), 2.5% other ethnic group and 1% did not answer.

3. Approach to savings

- 3.1 Survey respondents were informed that “Cherwell District Council alongside all other local authorities faces an uncertain funding situation”. In 2024/25, a combination of national and local factors came together to present significant financial challenges for the council, which resulted in the need to make savings of £2.6 million. This year, the challenge remains, meaning, we need to make new savings of £1.5 million in 2024/25.
- 3.2 Over the summer, options were considered at finding £1.2m in efficiency savings, and a further £0.3m through nine new savings’ proposals, Council tax and fees/charges increases.
- 3.3 Consequently, respondents were presented with nine different approaches the council could take to make savings and were asked if they supported or not each proposal, in case of answering not a further question was asked (If you do not agree, please can you explain why, and do you have an alternative proposal?)
- 3.4 The chart below shows the spread of responses across these nine proposals. It has a base of **202** respondents, and it was ranked in descending order of support. Please note that the chart below shows the percentages not actual individual numbers.

Chart 2: Views on all saving proposals



3.5 The proposals “Providing playground inspections internally” and “Generate additional income from inspecting Taxis by widening the MOT offer”, gathered the highest support, both with 94% approval rate.

3.6 The lowest scoring proposal, with 56% of respondents supporting and 44% against, the proposal to “Introduce a charge for replacing bins and food caddies that are lost or damaged (except for any damage caused by the crews when emptying them). This is also in line with other councils’

proposals - £40 for a wheeled bin, £10 for a large food caddy and £5 for a small food caddy.

3.7 Respondents who answered “no, I do not support this proposal” answered their reasons for each proposal, and/or an alternative solution to the proposals given. These have been summarise by theme per proposal on the tables below.

Proposal 1:

'To better reflect the service, we provide and propose changes in the housing market, with increase of license fees for Houses in Multiple Occupation by 10% (with a proposed saving of £2,000)'.

Comment	Mentions
Other	1
Affects local area	1
Why do I have to pay more?	7
Cost of living crisis	3
Mismanagement	3
Did not understand the proposal	2

Proposal 2:

'Reviewing CCTV coverage across the district to remove duplication or no longer necessary coverage where appropriate to reduce monitoring and maintenance costs (with a proposed saving of £30,000)'.

Comment	Mentions
Other	3
Affects local area	1
Safety concerns	6
Mismanagement	2

Proposal 3:

'Providing playground inspections internally (with a proposed saving of £25,000)'.

Comment	Mentions
Other	1
Affects local area	2
Why do I have to pay more?	1
Mismanagement	1
Did not understand the proposal	2

Proposal 4:

'Generate additional income from inspecting taxis by widening the MOT offer (with a proposed saving of £10,000)'.

Comment	Mentions
Other	4
Cost of living crisis	1
Why do I have to pay more?	1
Did not understand the proposal	1

Proposal 5:

'Introduce a charge for replacing bins and food caddies that are lost or damaged (except for any damage caused by the crews when emptying them). This is also in line with other councils' proposals (with a proposed saving of £75,000)' - £40 for a wheeled bin, £10 for a large food caddy and £5 for a small food caddy –

Comment	Mentions
Other	19
Affects local area	4
Safety concerns	8
Why do I have to pay more?	8
Cost of living crisis	2
Mismanagement	3

Proposal 6:

'To introduce a range of charges for collecting different bulky waste items to better reflect the actual cost of providing this service rather than one fixed cost. To introduce a premium service for urgent collections (with a proposed saving of £10,000)'.

Comment	Mentions
Other	2
Affects local area	10
Safety concerns	2
Why do I have to pay more?	7
Cost of living crisis	10
Mismanagement	6

Proposal 7:

'Ensuring those currently receiving weekly waste collections to have the appropriate containers, and move to fortnightly collections, in line with the rest of the district. This would reduce our operational costs, improve overall efficiency, and encourage households to reduce the amount of waste they produce (with a proposed saving of £35,000)'.

Comment	Mentions
Other	5
Affects local area	4
Safety concerns	4
Mismanagement	5
Did not understand the proposal	2

Proposal 8:

'Changing the working pattern of our street cleansing services to maintain high standards but reduce operational costs (with a proposed saving of £70,000)'.

Comment	Mentions
Other	6
Affects local area	4
Mismanagement	8
Did not understand the proposal	6

Proposal 9:

'Only retain and maintain Cherwell District Council owned public conveniences that are fully accessible. This would mean keeping the Changing Places facilities in Bicester, Banbury and Kidlington and closing the public conveniences at Banbury Bus Station and Pioneer Square that do not meet these standards (with a proposed saving of £43,000).'

Comment	Mentions
Other	5
Affects local area	75

Please note comments categorised under "Other" include those not related to the proposal. All comments are available on request.

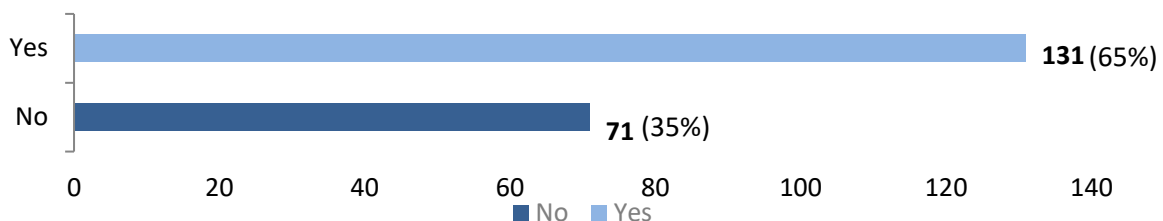
4. Proposed council tax increase

4.1 In this section of the survey, respondents were informed that, in 2024/25, Cherwell District Council is proposing to increase council tax by **£5 per year** for the average Band D property. This works out at less than **10p per week** and is the maximum amount the government will currently allow. Respondents answered whether they would be prepared, to support this proposed increase, or not and, if not, to provide with an alternative proposal.

4.2 Of the total **202** survey respondents, where **65%** (131) said yes, they were prepared to support the proposed council tax increase, council tax by £5 per year for the average Band D property, whereas **35%** (71 respondents) said no.

4.3 The chart below, shows the approval proportion (responding yes) higher than the disapproval proportion (responding no), to the council tax increase:

Chart 3: Would you be prepared to support the proposed council tax increase? (All respondents)



4.4 Focusing specifically on **Cherwell residents which** responded 'no', **35%** (71 respondents), they were not prepared to support the proposal, and having a closer look at the reasons given by respondents, is clear that affordability, in cost-of-living crisis or other is the main driver of disapproval, categorised:

Comment	Mentions
Services do not justify increase	5
Taxed enough already	7
Proposed increases are not affordable	18
Cut costs instead	3
Not enough information	3

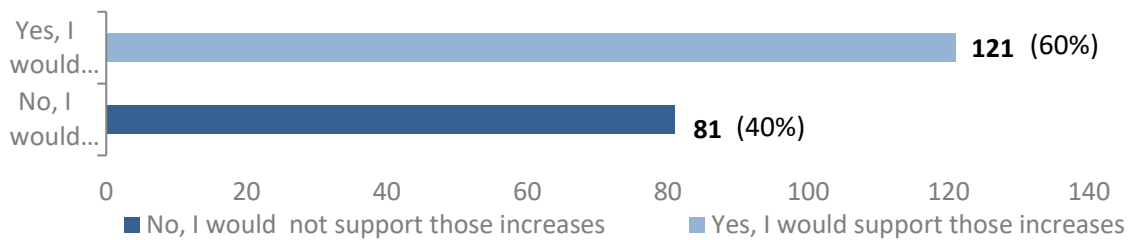
5. Proposed Fees and Charges increase.

5.1 Respondents were informed, that in 2024/25, Cherwell District Council is proposing “to adjust various fees to align with our costs, the inflation impact and government directives”. These adjustments are essential to sustain the delivery of crucial services and maintain the standards expected. A full list with details of all proposals was included for respondents to review.

5.2 Of the total 202 survey respondents, **60%** (121) said yes, they were prepared to support the proposed increases, whereas **40%** (81 respondents) said no.

5.3 The chart below, shows the approval proportion (responding yes) higher than the disapproval proportion (responding no), to the proposed increases:

Chart 4: Would you be prepared to support the proposed increases? (All respondents)



5.4 Focusing specifically on **Cherwell residents which** responded ‘no’, **35%** (71 respondents), they were not prepared to support the proposal, and having a closer look at the reasons given by them, is clear that the sense is that services provided do not justify increases and that there is enough tax implemented already, closely followed by affordability, and cost-of-living crisis or other as the main driver of disapproval:

Comment	Mentions
Services do not justify increase	16
Taxed enough already	14
Proposed increases are not affordable	10
Cut costs instead	2
Not enough information	3

6. Final comments on the council's budget proposals

6.1 All survey respondents had the opportunity to add final comments, on our budget proposals. Some respondents used this opportunity to make general comments.

6.2 From all respondents **31%** (63), added final comments to their survey response, below a summary of these by common themes that emerged:

Comment	Mentions
Services do not justify increase	5
Taxed enough already	7
Proposed increases are not affordable	20
Cut costs instead	3
Not enough information	3

Gross Budget, Income, Net Budget and Future Years MTFs Changes by Directorate

Appendix 11

	Gross Expenditure	Gross Income	Total	Net Change to	Net Change to	Net Change to	Net Change to	Net Budget at end of Period
Directorate	2024/25	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29	
	£m	£m	£m	£m	£m	£m	£m	£m
Chief Executive	12.116	(6.761)	5.355	(0.097)	(0.098)	(0.056)	0.009	5.113
Communities	21.250	(12.333)	8.917	0.072	0.152	(0.033)	(0.015)	9.093
Resources	39.807	(35.493)	4.314	(2.369)	0.021	0.024	(0.100)	1.890
Service Sub-Total	73.173	(54.587)	18.586	(2.394)	0.075	(0.065)	(0.106)	16.096
Corporate Costs	13.007	(8.714)	4.293	3.594	1.195	0.532	0.198	9.812
Policy Contingency	4.108	0.000	4.108	0.708	0.524	0.524	0.524	6.388
Cost of Services	90.288	(63.301)	26.987	1.908	1.794	0.991	0.616	32.296
Council Tax	0.000	(9.318)	(9.318)	(0.149)	(0.404)	(0.440)	(0.452)	(10.763)
Business Rates	40.855	(56.821)	(15.966)	3.447	2.904	2.647	(1.026)	(7.994)
New Homes Bonus	0.000	(1.375)	(1.375)	1.375	0.000	0.000	0.000	0.000
Revenue Support Grant	0.000	(0.328)	(0.328)	0.328	0.000	0.000	0.000	0.001
Funding Sub-total	40.855	(67.842)	(26.987)	5.001	2.500	2.207	(1.478)	(18.756)
Total	131.143	(131.143)	0.000	6.909	4.294	3.198	(0.862)	13.540

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Appendix 12 - Budget Book

Directorate	Service	Division	Gross		Net Expenditure /
			Expenditure	Gross Income	(Income)
			£m	£m	£m
Chief Executive	Customer Focus	Contact Centre Services	1.343	-	1.343
		Land Charges	0.110	(0.244)	(0.134)
		Insight & Corporate Progs	1.039	(0.573)	0.466
		Strategy	0.363	-	0.363
		Assistant Director	0.109	-	0.109
		Communications & Media	0.371	-	0.371
	Customer Focus Total		3.335	(0.816)	2.518
	HR & OD	HR OD & Payroll	0.779	-	0.779
		HR & OD Total	0.779	-	0.779
	Wellbeing & Housing	Communities	1.209	(0.118)	1.091
		AD Wellbeing and Housing	0.110	-	0.110
		Strategic Housing	1.013	(0.815)	0.198
		Healthy Place Shaping	0.196	(0.010)	0.186
		Leisure	0.472	(0.198)	0.274
		Sport	1.804	(1.534)	0.269
		Housing Needs	1.217	(0.231)	0.987
		Affordable Rents	0.178	(1.293)	(1.115)
		Private Sector Housing	0.628	(0.432)	0.196
		Shared Ownership	0.276	(0.416)	(0.140)
		Refugee Resettlement	0.898	(0.898)	-
		Wellbeing & Housing Total	8.001	(5.944)	2.057
	Chief Executive Total		12.116	(6.761)	5.355
	Communities	Environmental	Environment and Waste	0.304	-
Landscaping			2.271	(1.187)	1.085
Street Cleansing			1.726	(0.454)	1.272
Vehicle Maintenance and MOTs			1.261	(1.255)	0.006
Waste and Recycling			7.042	(4.161)	2.881
Environmental Total		12.604	(7.056)	5.548	
Growth & Economy		AD Econ Regen	0.095	-	0.095
		Bicester Regen Programme	0.663	(0.625)	0.038
		Economic Dev	1.061	(0.829)	0.232
		Banbury Regeneration	0.160	(0.125)	0.035
		Kidlington Masterplan	0.115	-	0.115
Growth and Economy Total		2.094	(1.579)	0.515	
Planning & Development		Building Control	0.526	(0.456)	0.070
		Conservation	0.363	-	0.363
		Development Control	2.680	(2.523)	0.157
		Planning Policy	1.286	(0.139)	1.147
Planning and Development Total		4.856	(3.118)	1.738	
Regulatory		Enforcement	0.283	(0.036)	0.247
		Environment Health Licensing	1.205	(0.174)	1.031
		Licensing	0.209	(0.370)	(0.162)
Regulatory Total		1.696	(0.580)	1.116	
Communities Total		21.250	(12.333)	8.917	
Resources	Finance	Finance	2.449	(0.150)	2.300
		Fraud Team	0.068	-	0.068
		Revenue and Benefits	26.980	(26.308)	0.672
		Finance Total	29.497	(26.458)	3.039
	Legal & Democratic	Civic Ceremonies	0.003	-	0.003
		Democratic	0.714	-	0.714
		Elections	0.340	(0.007)	0.333
		Legal	1.223	(0.075)	1.148
	Legal and Democratic Total		2.280	(0.082)	2.198
	ICT	Information Technology	0.510	-	0.510
		Information Technology - Spatial	0.160	-	0.160
		Information Technology - Infrastructure and PM	0.935	(0.095)	0.840
		ICT Total	1.605	(0.095)	1.510
	Property	Property	3.417	(4.491)	(1.074)
		Castle Quay Development	3.009	(4.367)	(1.358)
Property Total		6.426	(8.858)	(2.433)	
Resources Total		39.807	(35.493)	4.314	
Services Sub-total			73.173	(54.587)	18.586
Corporate Costs	Corporate Costs	Corporate Costs	13.007	(8.714)	4.293
		Corporate Costs Total	13.007	(8.714)	4.293
	Corporate Costs Total		13.007	(8.714)	4.293
Policy Contingency	Policy Contingency	Policy Contingency	4.108	-	4.108
		Policy Contingency Total	4.108	-	4.108
	Policy Contingency Total		4.108	-	4.108
Net Cost of Services			90.288	(63.301)	26.987

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Appendix 13 - Government Grants Income

Directorate	Grant Name	£m
Chief Executive	Homeless Prevention Grant	(0.517)
	Afghan Resettlement Scheme	(0.244)
	Syrian Refugee Initiative	(0.183)
	Ukrainian Refugees Resettling in the UK	(0.417)
	Asylum Seeker Dispersal Grant	(0.029)
	Chief Executive Total	(1.391)
Communities	UK Shared Prosperity Fund	(0.829)
	Communities Total	(0.829)
Resources	NNDR Cost of Collection Allowance	(0.231)
	Rent Allowances	(25.004)
	Resources Total	(25.235)
Services Sub-total		(27.455)
Corporate	Funding Guarantee Grant	(3.461)
	Services Grant	(0.026)
	Corporate Total	(3.487)
Cost of Services total		(30.942)
Funding	Business Rates Retained Scheme	(9.193)
	New Homes Bonus	(1.375)
	Revenue Support Grant	(0.328)
	Funding Total	(10.896)
Government Grants Grand Total		(41.838)

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DOCUMENT CONTROL

Organisation(s)	Cherwell District Council (CDC)
Policy title	Reserves Policy
Owner	Finance
Date of implementation	February 2020

DOCUMENT APPROVALS

This document requires the following committee approvals:

Committee	Date of meeting pending approval
Executive	05 July 2023

DOCUMENT DISTRIBUTION

This document will be available on the Finance intranet page.

DATE FOR REVIEW

No later than 31 March annually but sooner if required.

REVISION HISTORY

Version	Revision date	Summary of revision
2.0	05 July 2023	Addition of section 6.2

CHERWELL DISTRICT COUNCIL RESERVES POLICY

1. Background

- 1.1. The purpose of this policy is to set out how Cherwell District Council (CDC) will determine and review its overall level of reserves and how it uses them.
- 1.2. Sections 31A and 42A of the Local Government Finance Act 1992 require authorities to have regard to the level of balances and reserves needed for meeting estimated future expenditure when calculating the council tax requirement.
- 1.3. CDC has usable reserves and unusable reserves on its Balance Sheet. The unusable reserves are as a result of accounting adjustments and are not therefore available to spend. This policy will concentrate on usable reserves.

2. General Policy

- 2.1. Usable reserves can be split into the following categories:
 - General Balances
 - Earmarked Reserves
 - Revenue Grant Related Reserves
 - Capital Reserves
- 2.2. CDC maintains usable reserves primarily for the following reasons:
 - The need to put aside sums in case of unexpected or unplanned events or emergencies.
 - To smooth out the impact of payments on the revenue account
 - To cover timing differences such as grant money received in any given year where expenditure takes place in a later year
 - To provide pump prime funding for projects to deliver changes in working practices on an invest to save basis. Any approved use on this basis must include an agreed repayment plan
 - A means of building up funds to meet known or predicted liabilities
- 2.3. Reserves can only be used on a one-off basis which means that their application does not offer a permanent solution to delivering savings or reductions in the level of expenditure.

3. Usable Reserves

3.1. General Balances

3.1.1. These are funds that do not have restrictions as to their use. CDC can use them for any purpose within the General Fund. The purpose of general reserves is to manage the impact of exceptional emergencies and unforeseen events. Without such reserves the potential financial impact of these unforeseen events could cause a financial deficit in the General Fund, which would be severely disruptive to the effective operation of the authority.

3.2. Earmarked Reserves

3.2.1. Earmarked Reserves enable CDC to set aside sums to meet specific future anticipated liabilities. Funds could be set aside for items such as (but not limited to):

- cyclical maintenance,
- cyclical events such as elections,
- income generated that must be spent on specific purposes,
- managing market volatility (e.g. commercial rent)
- insurance.

3.2.2. Earmarked reserves should not be held for a sustained period of time as they are held for a specific purpose¹. Where earmarked reserves are no longer required for their original purpose or are not expected to be spent over the medium term they should be reviewed and a decision made on using for alternative purposes.

3.2.3. In line with financial regulations, where a service has generated a service underspend as part of its day to day running, this should not be requested to be set aside as an earmarked reserve without a specific purpose; it should contribute to the overall benefit of CDC's financial position and the achievement of its corporate objectives.

3.2.4. The request to use earmarked reserves, create new earmarked reserves or contribute to existing earmarked reserves (where not approved as part of the budget) must be approved by the Executive. The allocation of Earmarked Reserves will be made when services can demonstrate that the funding is required for that particular purpose.

3.3. Revenue Grant Related Reserves

3.3.1. These reserves relate to the unused element of grant support for which the conditions of the grant are expected to be met. The reserves will be used to meet future years' expenditure for the service for which the grant was awarded. These reserves are managed by Directors.

3.3.2. CDC holds various Section 106 reserves which were contributed by private companies to improve the local community. The fund must be used for the specific scheme and within the agreed timescale. If funds are not used they need to be returned back to the contributors.

¹ with the exception of insurance reserves held to manage risk for which it is difficult to forecast when they will be called upon

3.3.3. Use of these reserves should be planned as part of the budget setting process. Use of these reserves during the financial year requires approval by the Section 151 Officer.

3.4. Capital Reserves:

3.4.1. These are reserves that have been set aside to finance capital schemes and cannot be used to support revenue expenditure without the consent of the Secretary of State for Local Government. These reserves comprise:

- Capital Receipts Reserve reflects the income received from the disposal of capital assets prior to being used to fund future capital expenditure or for the redemption of debt. Capital receipts cannot be used to fund revenue expenditure except where allowed by statute. CDC will allocate resources from the Capital Receipts Reserve in line with its priorities
- Capital Grants Unapplied reflects the unused element of capital grants or capital contributions awarded to CDC, for which the conditions of the grant support are expected to be met or for which there are no conditions. The reserve will be used to meet future years' capital expenditure in a way which best fits with CDC's priorities.

4. Determining the Level of General Balances and Earmarked Reserves

- 4.1. CDC must maintain sufficient general balances and earmarked reserves to cover the key financial risks and contingencies.
- 4.2. Section 25 of the Local Government Finance Act 2003 requires that when a local authority is agreeing its annual budget and council tax precept, the Chief Finance Officer must report on the adequacy of the proposed financial reserves
- 4.3. As part of the budget setting process the Section 151 Officer will consider and assess the level of general balances and earmarked reserves. Consideration will be given to the strategic, operational and financial risks facing CDC.
- 4.4. Major factors to be considered when evaluating the level of general balances and earmarked reserves, include but are not limited to the following:

Budget Assumptions	Issues to Consider
Inflation and interest rate volatility	The overall financial standing of CDC
Scale of budget gap over the medium term	The trend of CDC's financial management and the robustness of the MTFS – i.e. is it balanced over the medium term and delivered annually?

Savings delivery	Size, scale, complexity and pace of the savings programme and risks around slippage or non-delivery.
The availability of other funds to deal with major contingencies and the adequacy of provisions	The adequacy of CDC's arrangements to cover major unforeseen risks.
Income streams	Volatility in levels of income
Government funding	Political landscape and approach to allocating funding across local government

5. Governance and Review

- 5.1. The Council recognises the need to hold and maintain adequate reserves that meet the needs of the organisation. However, there is an opportunity cost as a result of the Council allocating resources away from other potential uses. It is therefore essential for the Section 151 Officer to regularly review the purpose and level of reserves.
- 5.2. All anticipated use of reserves should be understood and recognised as part of the budget setting process and agreed when Council approves the budget.
- 5.3. Any identified use of, or contribution to, reserves after the budget has been set should be approved by the Executive, or the Section 151 Officer in the case of grant reserves, prior to the budget being changed. Uses should be for specific purposes for which reserves have been set aside and not to address savings non-delivery or budget pressures. Contributions to reserves should be for specific costs expected to be incurred in the future.
- 5.4. The reserves position is reported quarterly as part of the revenue monitoring process. The planned usage of reserves is also included as part of the budget setting process. In addition the level and use of reserves is reported and reviewed during the closedown process.
- 5.5. The reserves policy will be reviewed annually as part of the budget setting process.

6. Use of Reserves Approval

- 6.1. Table 1 below shows the level of approval required to use or contribute to usable reserves.

Table 1 Level of approval required for requested use of or contribution to reserves

Type of Reserves	Level of Approval Required
General Reserves and Balances	Executive*
Earmarked Reserves	Executive*
Revenue and Capital Grant Related Reserves	Section 151 Officer
Capital Reserves**	Executive*

* Unless previously approved by Full Council as part of approval of the budget

** Approval required for contribution from reserves only

- 6.2 The current trend for external audits to extend beyond the end of the next financial accounting year can result in changes to the accounts which could have an impact on useable reserves. Therefore, for changes to and from useable reserves which come about as a result of external audit following the submission of the annual outturn report, the Section 151 Officer will have delegated authority, in consultation with the Portfolio Holder for Finance, to manage the impact on useable reserves of such changes to ensure the long-term resilience of the Council. Any such changes made under this delegated power will be reported to the Executive when the audit is complete.

Appendix 15 - General Balances Risk Assessment

Risk	Mitigation	Likelihood	Probability Weighted potential impact
Business Rates Appeals being 1% Greater than current assumptions	Provision has been made for a prudent level of appeals.	15%	0.360
Business Rates Growth Forecasts optimistic	Business rates forecast based on latest intelligence of businesses included on the ratings list.	25%	0.125
Council Tax growth forecasts optimistic	Council tax forecasts are based on planning approvals the Council has given.	25%	0.050
Council Tax Support Claimants greater than budgeted	The taxbase projections have assumed the current level of CTS claimants continues.	25%	0.004
Outcome of the Government Fair Funding Review	The outcome may not be in line with current financial planning assumptions of neutral in real terms. There is potential for both improvements and deterioration. But not expected to take place until 2025/26 at the earliest.	30%	0.000
Inflation runs at higher than rate assumed in MTFS	Budget assumes inflationary impacts.	25%	0.020
Pay Inflation runs at 1% higher than rate assumed	Budget assumes inflationary impact of pay award.	25%	0.075
1% unbudgeted rise in short-term and long-term interest rates	The Council has factored in to the budget prudent assumptions about interest rates at which it will borrow in 2024/25	50%	0.200
Delivering the savings programme and identifying future savings.	The Council has scrutinised the savings proposals included within the budget, but anticipate having to identify significant savings in the medium term.	25%	1.875
Reductions in car park income	The Council is reviewing its car parking charges as part of the 2023/24 budget with a view to maximising the amount of income it can generate. A reduction in the base income assumptions has also been factored into the budget.	25%	0.100
Commercial Risk	Regular reviews take place of the Council's commercial interests and the latest estimates have been used when setting the budget.	25%	2.250
Loans, Guarantees and Bonds	Regular reviews take place with the companies that loans and guarantess are given to in order to ensure that they are on a stable financial footing.	1%	1.030
Exceeding the 5% Partial Exemption VAT limit	VAT Returns are carried out monthly to HMRC and the VAT position monitored appropriately.	10%	0.040
Total			6.129

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Appendix 16 - Forecast use of earmarked reserves

Description	Owner	Opening	Forecast 23/24			Closing	Forecast use over MTFS Period					Forecast Balance at end of Period
		Actual Closing Balance 31 March 2023	Transfer FROM Reserve 2023/24	Transfer TO Reserve 2023/24	S151 Review of Reserves	Forecast Closing Balance as at 31 March 2024	2024/25	2025/26	2026/27	2027/28	2028/29	
General Balances												
General Fund Balance	S151 Officer	(6.150)	-	-	-	(6.150)	-	-	-	-	-	(6.150)
Earmarked Reserves												
Building Control	Corporate Director - Communities	-	-	-	-	-	-	-	-	-	-	-
Country Park Reserve	Corporate Director - Communities	(0.050)	0.025	-	-	(0.025)	0.025	-	-	-	-	-
Elections	Chief Executive	(0.070)	0.070	-	-	-	-	-	-	-	-	-
Licensing	Corporate Director - Communities	(0.121)	0.040	-	-	(0.081)	0.030	-	-	-	-	(0.051)
Local Plan Charges	Corporate Director - Communities	(0.239)	0.100	-	-	(0.139)	-	(0.075)	(0.075)	(0.075)	(0.075)	(0.439)
Planning Control	Corporate Director - Communities	(0.296)	0.296	-	-	-	-	-	-	-	-	-
Pensions Deficit	S151 Officer	(2.881)	0.252	-	-	(2.629)	0.252	0.252	0.252	0.252	0.252	(1.369)
Bicester reserve	Corporate Director - Communities	(0.148)	-	-	-	(0.148)	-	-	-	-	-	(0.148)
Transformation Reserve	Chief Executive	(2.000)	0.400	-	-	(1.600)	0.573	-	-	-	-	(1.027)
Health & Safety - Public Food	Corporate Director - Communities	(0.046)	-	-	-	(0.046)	-	-	-	-	-	(0.046)
Cherwell Lottery - Revenue	Chief Executive	(0.016)	0.016	-	-	-	-	-	-	-	-	-
Dilapidations, Garage Project and Canalside	Corporate Director - Resources	(0.560)	0.285	(0.025)	-	(0.300)	0.065	(0.025)	(0.025)	(0.025)	(0.025)	(0.335)
Capital Reserve	S151 Officer	(0.039)	0.500	(1.800)	(2.027)	(3.366)	-	-	-	-	-	(3.366)
Projects	S151 Officer	(4.073)	0.105	-	(0.076)	(4.044)	0.250	-	-	-	-	(3.794)
Transformation Implementation Reserve	S151 Officer	(2.000)	-	(4.474)	-	(6.474)	-	-	-	-	-	(6.474)
Market Risk Reserve	S151 Officer	(4.996)	-	(1.205)	-	(6.201)	(0.396)	(0.916)	(1.388)	(1.388)	(1.388)	(11.677)
Growth Deal	Corporate Director - Communities	(0.351)	-	-	0.125	(0.226)	-	-	-	-	-	(0.226)
M&S Surrender Premium	S151 Officer	(1.902)	-	-	1.902	-	-	-	-	-	-	-
DOVECOTE MILCOMBE	Corporate Director - Communities	(0.032)	-	-	0.032	-	-	-	-	-	-	-

Appendix 16 - Forecast use of earmarked reserves

Description	Owner	Opening	Forecast 23/24			Closing	Forecast use over MTF5 Period					Forecast Balance at end of Period
		Actual Closing Balance 31 March 2023	Transfer FROM Reserve 2023/24	Transfer TO Reserve 2023/24	S151 Review of Reserves	Forecast Closing Balance as at 31 March 2024	2024/25	2025/26	2026/27	2027/28	2028/29	
Bicester Youth Bus	Chief Executive	(0.020)	0.008	-	-	(0.013)	0.008	0.005	-	-	-	(0.000)
Sport and Physical Activities	Chief Executive	(0.055)	-	-	-	(0.055)	-	0.025	-	-	-	(0.030)
Courtyard Youth Arts	Chief Executive	(0.006)	0.003	-	-	(0.003)	0.003	-	-	-	-	-
Housing & Planning Reserve	Chief Executive	(0.322)	-	-	-	(0.322)	0.139	-	-	-	-	(0.183)
Home Improvement Agency	Chief Executive	(0.103)	0.028	-	-	(0.075)	0.035	-	-	-	-	(0.040)
Development management Casework	Corporate Director - Communities	(0.200)	-	-	-	(0.200)	0.050	0.050	0.050	-	-	(0.050)
Revenues and Benefits New burdens	S151 Officer	(0.100)	0.020	-	-	(0.080)	0.010	0.010	0.010	0.010	0.010	(0.030)
Climate action reserve	Corporate Director - Communities	-	-	-	(0.067)	(0.067)	-	-	-	-	-	(0.067)
Business Rates Equalisation reserve	S151 Officer	-	-	-	(0.586)	(0.586)	(1.819)	-	-	-	-	(2.405)
Revenue Grants												
S31 Reserve	S151 Officer	(0.586)	-	-	0.586	-	-	-	-	-	-	-
COMF - general allocation remainder of £913k	Chief Executive	(0.344)	0.344	-	-	-	-	-	-	-	-	-
Garden Community Capacity Funding	Corporate Director - Communities	(0.125)	-	-	-	(0.125)	-	-	-	-	-	(0.125)
SPARK	Chief Executive	(0.015)	0.015	-	0.000	(0.000)	-	-	-	-	-	(0.000)
Rough Sleep Initiative	Chief Executive	(0.043)	-	-	-	(0.043)	0.038	-	-	-	-	(0.005)
Eco Town Revenue	Corporate Director - Communities	(0.004)	-	-	0.004	-	-	-	-	-	-	-
Flood Recovery Grant	Corporate Director - Communities	(0.040)	-	-	0.040	-	-	-	-	-	-	-
Homelessness Prevention	Chief Executive	(0.889)	0.065	-	-	(0.824)	0.228	-	-	-	-	(0.596)
Police & Crime Commissioner	Corporate Director - Communities	(0.064)	-	-	-	(0.064)	-	-	-	-	-	(0.064)

Appendix 16 - Forecast use of earmarked reserves

Description	Owner	Opening	Forecast 23/24			Closing	Forecast use over MTF5 Period					Forecast Balance at end of Period
		Actual Closing Balance 31 March 2023	Transfer FROM Reserve 2023/24	Transfer TO Reserve 2023/24	S151 Review of Reserves	Forecast Closing Balance as at 31 March 2024	2024/25	2025/26	2026/27	2027/28	2028/29	
Green Deal Pioneer Places	Corporate Director - Communities	(0.067)	-	-	0.067	-	-	-	-	-	-	-
Bicester Garden Town	Corporate Director - Communities	(1.059)	0.375	-	-	(0.684)	0.625	-	-	-	-	(0.059)
Bicester Village Roundabout	Corporate Director - Communities	(0.195)	0.007	-	-	(0.189)	0.007	0.007	0.007	0.007	0.007	(0.155)
Hanwell Fields S106 funding revenue	Corporate Director - Communities	(0.075)	-	-	-	(0.075)	-	-	-	-	-	(0.075)
Community Initiative Fund (S106)	Corporate Director - Communities	-	-	(0.028)	-	(0.028)	-	-	-	-	-	(0.028)
Land at White Post road S106 funding revenue	Corporate Director - Communities	(0.049)	-	-	-	(0.049)	-	-	-	-	-	(0.049)
Milton Road, Ayres Drive S106 funding revenue	Corporate Director - Communities	(0.217)	-	-	-	(0.217)	-	-	-	-	-	(0.217)
Capital Reserves		-	-	-	-	-	-	-	-	-	-	-
Disabled Facilities Grants	Chief Executive	(0.104)	-	-	-	(0.104)	-	-	-	-	-	(0.104)
Capital Receipts Reserve	S151 Officer	(0.100)	-	-	-	(0.100)	-	-	-	-	-	(0.100)
Cherwell Local Lottery - Play Well in Cherwell	Chief Executive	(0.165)	-	-	-	(0.165)	-	-	-	-	-	(0.165)
Capital Grants & Contributions	S151 Officer	(7.633)	1.000	-	-	(6.633)	3.250	-	-	-	-	(3.383)
Hanwell Fields S106 funding capital	Corporate Director - Communities	(0.046)	-	-	-	(0.046)	-	-	-	-	-	(0.046)
Land at White Post road S106 funding Capital	Corporate Director - Communities	(0.340)	-	-	-	(0.340)	-	-	-	-	-	(0.340)
		(38.938)	3.953	(7.532)	(0.000)	(42.516)	3.372	(0.667)	(1.169)	(1.219)	(1.219)	(43.419)

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Capital Bids - 2024/25

Appendix 17

Reference	Title	Expenditure (£m)						Funding (£m)			
		24/25	25/26	26/27	27/28	28/29	Total Budget	Grant	S106	Capital Receipt	Balance to be funded by Borrowing
CAP2518	Net Zero Capital Projects <i>(Business Cases Required)</i>	0.125	0.125	0.125	0.125	0.125	0.625				0.625
CAP2502	Landscape Software Upgrade	0.025					0.025				0.025
CAP2503	Upgrade of Street Cleansing IT System	0.025					0.025				0.025
Communities Total		0.175	0.125	0.125	0.125	0.125	0.675	0.000	0.000	0.000	0.675
CAP2508	NOA 3G Pitch Development	1.600					1.600		(1.568)		0.032
CAP2509	Development of Activity Play Zones	0.600					0.600		(0.600)		0.000
CAP2517	Graven Hill Community and Infrastructure Projects	0.080					0.080		(0.080)		0.000
Chief Executive Total		2.280	0.000	0.000	0.000	0.000	2.280	0.000	(2.248)	0.000	0.032
CAP2504	Digital Futures Programme <i>(Business Cases Required)</i>	0.350					0.350				0.350
CAP2516	Thorpe Place Roofing Works	0.080					0.080				0.080
Resources Total		0.430	0.000	0.000	0.000	0.000	0.430	0.000	0.000	0.000	0.430
TOTAL New Capital Bids		2.885	0.125	0.125	0.125	0.125	3.385	0.000	(2.248)	0.000	1.137

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Cherwell District Council - Capital Programme 2024/25 - 2028/29

Corporate Priority (CP) Summary		Budgeted Expenditure £m									Funding £m		
		Projected Reprofiting from 23/24	Reprofiling Adjust-ments	2024/25 £m	2024/25 Total	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	Total Project Cost £m	Funding £m	Balance to be funded by borrowing £m	
Healthy, resilient and engaged communities	C	3.738	(1.284)	2.475	4.929	0.130	-	1.154	-	6.213	(5.584)	0.629	
An enterprising economy with strong and vibrant local centres	EC	3.445	(1.988)	3.827	5.284	0.517	0.517	0.497	0.497	7.312	(0.578)	6.734	
Supporting environmental sustainability	ES	1.761	(1.525)	2.103	2.339	1.814	1.888	1.525	0.125	7.690	0.000	7.690	
Housing that meets your needs	H	0.522	0.000	4.049	4.571	1.389	1.389	1.389	1.239	9.977	(5.471)	4.506	
Running the business - support service	SS	2.969	(1.937)	6.185	7.217	1.992	0.030	-	-	9.239	(5.250)	3.989	
Total Capital Programme		12.435	(6.734)	18.639	24.340	5.842	3.824	4.565	1.861	40.431	(16.883)	23.548	
Healthy, resilient and engaged communities	C	-	-	-	-	-	-	4.194	-	4.194	(4.194)	-	
Total Pipeline (subject to funding)		-	-	-	-	-	-	4.194	-	4.194	(4.194)	-	

New Projects - 2024/25 Budget

Project Name	Approval Year	CP	Budget b/f	Projected Reprofiting from 23/24	Reprofiling Adjust-ments	Budgeted Expenditure £m						Funding £m						Borrowing Required	Primary Funding Source
						2024/25 Planned	2024/25 Total	2025/26	2026/27	2027/28	2028/29	Future Years	Funding b/f	2024/25	2025/26	2026/27	2027/28		
NOA 3G Pitch Development	2024/25	C		1.600		1.600												0.032	S106 Grants
Development of Activity Play Zones	2024/25	C		0.600		0.600												0.000	S106 Grants
Graven Hill Community and Infrastructure Projects	2024/25	C		0.080		0.080												0.000	S106 Grants
Wellbeing & Housing - Capital Total			0.000	2.280	2.280	0.000	0.000	0.000	0.000	0.000	0.000	0.000	(2.168)	(0.080)	0.000	0.000	0.000	0.032	
Net Zero Capital Projects <i>(Business Cases Required)</i>	2024/25	ES		0.125		0.125	0.125	0.125	0.125	0.125								0.625	Borrowing
Landscaping Software Upgrade	2024/25	ES		0.025		0.025												0.025	Borrowing
Upgrade of Street Cleansing IT System	2024/25	ES		0.025		0.025												0.025	Borrowing
Environmental - Capital Total			0.000	0.175	0.175	0.125	0.125	0.125	0.125	0.125	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.675	
Digital Futures Programme <i>(Business Cases Required)</i>	2024/25	SS		0.350		0.350												0.350	Borrowing
ICT - Capital Total			0.000	0.350	0.350	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.350	
Thorpe Rice Roofing Works	2024/25	SS		0.080		0.080												0.080	Borrowing
Property - Capital Total			0.000	0.080	0.080	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	
Total New Capital Projects			0.000	2.885	2.885	0.125	0.125	0.125	0.125	0.125	0.000	0.000	(2.168)	(0.080)	0.000	0.000	0.000	1.137	

Existing Projects - Approved in Prior Years

Project Name	Approval Year	CP	Budget b/f	Projected Reprofiting from 23/24*	Reprofiling Adjust-ments	Budgeted Expenditure £m						Funding £m						Borrowing Required	Primary Funding Source
						2024/25 Planned	2024/25 Total	2025/26	2026/27	2027/28	2028/29	Future Years	Funding b/f	2024/25	2025/26	2026/27	2027/28		
Disabled Facilities Grants**	Annual	H		0.000		1.351	1.351	1.239	1.239	1.239								0.000	Grant
Discretionary Grants Domestic Properties	Annual	H		0.000		0.150	0.150	0.150	0.150	0.150								0.600	Borrowing
Spiceball Leisure Centre Structural Beams	2023/24	C		0.000		0.100	0.100											0.100	Borrowing
Replacement of the Sports Hall Roof at Bicester Leisure Centre	2023/24	C		0.000		0.045	0.045											0.045	Borrowing
Replacement of 3G Pitch Surface at Bicester Leisure Centre	2023/24	C		0.000	(0.050)	0.050	0.000	0.050										0.050	Borrowing
North Oxfordshire Academy Astro turf	2016/17	C		0.103		0.103												0.103	Borrowing
Bicester Leisure Centre Extension	2013/14	C		0.079		0.079												0.079	Borrowing
Housing Services - capital	2021/22	H		0.160		0.160							(0.160)					0.000	S106 Grants
Longford Park Art	2022/23	C		0.045		0.045												0.045	Borrowing
Town Centre House	2021/22	H		0.000		2.548	2.548							(0.243)				2.305	Borrowing
UKSPF - CDC community facilities x 3	2023/24	C		0.000		0.000												0.000	Borrowing
S106 Capital Costs	2023/24	C		0.000		0.000												0.000	Borrowing
S106 - Ambrosden Community Facility Project	2023/24	C		0.020		0.020							(0.020)					0.000	S106 Grants
S106 - Ambrosden Indoor Sport Project	2023/24	C		0.065		0.065							(0.065)					0.000	S106 Grants
S106 - Ambrosden MUGA Project	2023/24	C		0.130		0.130							(0.130)					0.000	S106 Grants
S106 - Ardley & Fewcott Play Area Project	2023/24	C		0.015		0.015							(0.015)					0.000	S106 Grants
S106 - Ardley & Fewcott Village Hall Project	2023/24	C		0.002		0.002							(0.002)					0.000	S106 Grants
S106 - Bicester Leisure Centre Extension	2023/24	C		1.154	(1.154)	0.000			1.154									0.000	S106 Grants
S106 - Hanwell Fields Community Centre Projects	2023/24	C		0.180		0.180												0.000	S106 Grants
S106 - Hook Norton Sport And Social Club Project	2023/24	C		0.080	(0.080)	0.000	0.080											0.000	S106 Grants

Project Name	Approval Year	CP	Budget b/f		Budgeted Expenditure £m							Funding £m						Borrowing Required	Primary Funding Source	
			Projected Reprofiting from 23/24	Reprofiting Adjustments	2024/25 Planned	2024/25 Total	2025/26	2026/27	2027/28	2028/29	Future Years	Funding b/f	2024/25	2025/26	2026/27	2027/28	2028/29			
S106 - Horley Cricket Club Pavilion Project	2023/24	C	0.110			0.110							(0.110)					0.000	S106 Grants	
S106 - Kidlington & Gosford Leisure Centre	2023/24	C	0.020			0.020							(0.020)					0.000	S106 Grants	
S106 - Milton Road Community Facility and Sports Pitch Project	2023/24	C	0.471			0.471							(0.471)					0.000	S106 Grants	
S106 - NOA Improvements	2023/24	C	0.600			0.600							(0.600)					0.000	S106 Grants	
S106 - Spiceball Leisure Centre Improvements	2023/24	C	0.014			0.014							(0.014)					0.000	S106 Grants	
S106 - The Hill Improvements Project	2023/24	C	0.050			0.050							(0.050)					0.000	S106 Grants	
Wellbeing & Housing - Capital Total			3.298	(1.284)	4.244	6.258	1.519	1.389	2.543	1.239	0.000		(1.917)	(1.594)	(1.239)	(1.239)	(2.393)	(1.239)	3.327	
iTrent HR System Upgrades	2022/23	SS	0.000		0.030	0.030	0.030	0.030					0.000	0.000	0.000	0.000	0.000	0.000	0.090	Borrowing
HR & OD - Capital Total			0.000	0.000	0.030	0.030	0.030	0.030	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.090	
East West Railways	2015/16	EC	0.000		0.020	0.020	0.020	0.020			4.189							4.249	Borrowing	
Transforming Bicester Market Square	2023/24	EC	0.960		3.250	4.210							(0.960)	(3.250)				0.000	Grant	
UKSPF Two Year Investment Plan	2023/24	EC	0.000		0.162	0.162								(0.162)				0.000	Grant	
UKSPF Rural Fund	2023/24	EC	0.000		0.395	0.395								(0.395)				0.000	Grant	
Growth & Economy - Capital Total			0.960	0.000	3.827	4.787	0.020	0.020	0.000	0.000	4.189		(0.960)	(3.807)	0.000	0.000	0.000	0.000	4.249	
Banbury Health Centre - Refurbishment of Ventilation, Heating & Cooling Systems	2021/22	SS	0.104			0.104												0.104	Borrowing	
Castle Quay	2017/18	EC	2.485	(1.988)		0.497	0.497	0.497	0.497									2.485	Borrowing	
Bodicote House Fire Compliance Works	2019/20	SS	0.085			0.085												0.085	Borrowing	
Works From Compliance Surveys	2019/20	SS	0.050			0.050												0.050	Borrowing	
Fairway Flats Refurbishment	2021/22	H	0.362			0.362												0.362	Borrowing	
Bicester East Community Centre	2021/22	C	0.600			0.600								(0.425)				0.175	Borrowing	
Thorpe Lane Depot - Renewal of Electrical Incoming Main	2022/23	ES	0.120			0.120												0.120	Borrowing	
Installation of Photovoltaic at CDC Property	2022/23	ES	0.000			0.000												0.000	Borrowing	
Kidlington Leisure New Electrical Main	2022/23	SS	0.020			0.020												0.020	Borrowing	
Spiceball Sports Centre - Solar PV Car Ports	2023/24	ES	0.160			0.160												0.160	Borrowing	
Kidlington Sports Centre - Solar PV Car Ports	2023/24	ES	0.117			0.117												0.117	Borrowing	
North Oxfordshire Academy - Solar Panels	2023/24	ES	0.018			0.018												0.018	Borrowing	
Community Centre Solar Panels	2023/24	ES	0.108			0.108												0.108	Borrowing	
Thorpe Lane - Solar Panels	2023/24	ES	0.034			0.034												0.034	Borrowing	
Thorpe Lane - Heater Replacement (Gas to Electric)	2023/24	ES	0.023			0.023												0.023	Borrowing	
Bicester Depot Building	2023/24	SS	2.675	(1.937)	1.200	1.938	1.937								(0.750)			3.125	Borrowing	
Council Office Relocation and Development	2023/24	SS	0.000		4.500	4.500									(4.500)			0.000	Capital Receipts	
Property - Capital Total			6.961	(3.925)	5.700	8.736	2.434	0.497	0.497	0.497	0.000		0.000	(0.425)	(5.250)	0.000	0.000	0.000	6.986	
Vehicle Replacement Programme	Annual	ES	1.109	(1.525)	1.916	1.500	1.689	1.763	1.400									6.351	Borrowing	
Street Scene Furniture and Fencing project	2020/21	ES	0.008		0.012	0.020												0.020	Borrowing	
Investing in Additional commercial waste containers	2023/24	SS	0.000		0.025	0.025	0.025											0.050	Borrowing	
Depot Fuel System Renewal	2020/21	SS	0.035			0.035												0.035	Borrowing	
Burnehyll- Bicester Country Park	2020/21	ES	0.064			0.064												0.064	Borrowing	
Environmental - Capital Total			1.216	(1.525)	1.953	1.644	1.714	1.763	1.400	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	6.520	
Total Existing Capital Programme			12.435	(6.734)	15.754	21.455	5.717	3.699	4.440	1.736	4.189		(2.877)	(5.826)	(6.489)	(1.239)	(2.393)	(1.239)	21.172	

Pipeline Projects - Subject to Business Case and Funding

Project Name	Approval Year	CP	Budgeted Expenditure							Funding £m						Borrowing Required	Primary Funding Source			
			2024/25 Planned	2024/25 Total	2025/26	2026/27	2027/28	2028/29	Future Years	Funding b/f	2024/25	2025/26	2026/27	2027/28	2028/29					
Development of new Learner Pool at Bicester Leisure Centre	N/A	C		0.000				3.994										(3.994)	0.000	S106 Receipts
Development of BMX Pump Track	N/A	C		0.000				0.200										(0.200)	0.000	S106 Receipts
Total Pipeline Projects				0.000	0.000	0.000	0.000	4.194	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	(4.194)	0.000	

* Forecast as at 30 Nov 2023, subject to change by 31 Mar 2024. Final position will be reported to Executive in the Q4 Performance Report

** Subject to confirmation of funding for 2025/26 onwards from the Better Care Fund.

CAPITAL AND INVESTMENT STRATEGY 2024/2025



Cherwell

DISTRICT COUNCIL
NORTH OXFORDSHIRE

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A. Capital Strategy

A1. Introduction

As part of its annual budgeting cycle, Cherwell District Council proposes a capital programme that sets out the capital expenditure that is expected to take place over the next 5 years. The programme is a series of projects undertaken by service departments for which there has been an identifiable business need.

Capital expenditure is money spent on acquiring and enhancing non-current assets that are used in the delivery of services and providing economic benefits to the council and its residents.

The council has had, and continues to put forward, an ambitious programme that seeks to deliver on its key corporate priorities as detailed in the 2023-24 Business plan, namely:

- Healthy, resilient, and engaged communities
- An enterprising economy with strong and vibrant local centres
- Supporting environmental sustainability
- Housing that meets your needs
- Running the business - support service

To ensure that the council can deliver upon these priorities, a medium to long-term view is taken of planned capital expenditure to ensure that the programme is prudent, affordable, sustainable, and deliverable.

Owing to the nature of capital spend, there are financial and non-financial factors that need to be evaluated and monitored to ensure council stakeholders and decision makers are kept fully informed, in line with the CIPFA Prudential Code for Capital Finance.

The Prudential Code for Capital Finance sets out that to demonstrate that the authority takes capital expenditure and investment decisions in line with service objectives and properly takes account of stewardship, value for money, prudence, sustainability and affordability, authorities should have in place a capital strategy. The capital strategy should set out the long-term context in which capital expenditure and investment decisions are made and gives due consideration to both risk and reward and impact on the achievement of priority outcomes. The Strategy must be approved by Full Council.

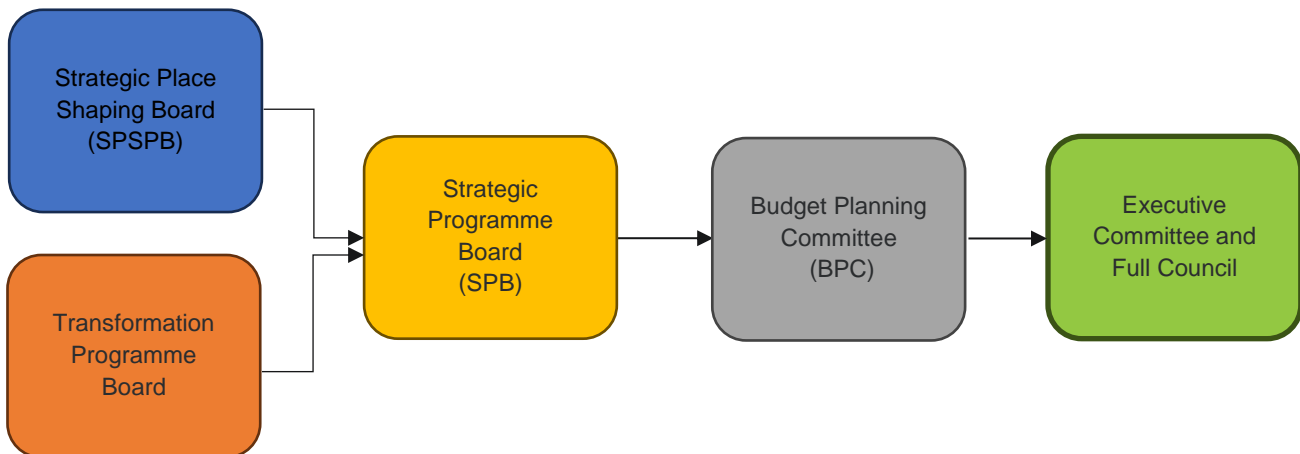
A2. Capital Planning and Project Approval

Starting in the Spring of each new budget cycle, service managers are tasked with conceptualising, proposing, and developing capital projects that are linked to corporate or service priorities as part of the Budget & Business Planning process.

The council operates a gateway process to ensure that projects have appropriate governance arrangements in place to identify and manage risk.

The Strategic Place Shaping, Transformation and Strategic Programme Boards provide oversight and scrutiny for the process, alongside the Budget Planning Committee. Project boards comprise officers from the director and assistant director level, as well as project managers, budget holders and finance officers. Approval of capital projects and the capital programme is made by Full Council. Capital projects may occasionally be approved outside of the annual budget cycle in line with the Council's Financial Regulations.

Diagram A2.1: Capital Project Oversight Boards



The capital gateway process has five stages:

Diagram A2.2: Capital Gateway Process



Gateway 0 - Business Need

Capital proposals first and foremost, must have a demonstrable business need. Officers must put forward rationale for why undertaking a project is necessary, including the corporate objectives it aligns with and a high-level budget outline, estimating both capital and revenue impact and any identified sources of capital funding. Bids are considered and discussed by the relevant boards and recommendations are made to the Strategic Programme Board (SPB) which takes a decision on progression of the scheme to gateway 1.

Gateway 1 - Business Case

Progression through gateway 1 requires the development of an outline business case and options for the scheme, ensuring that the council can deliver projects that offer value for money. The business case will include information that will assist board members in appraising the project. Within each option, an analysis of the benefits and drawbacks must be provided, alongside a summary of key risks, a project timeline and more detailed budget proposal. The business case must discuss carbon and climate impact, and any stakeholder engagement. Programme boards consider the business cases and provide feedback to officers, with recommendations made by the board for the project to be taken forward to gateway 2, reworked, paused, or postponed. At this point, finance officers conduct a review of the affordability of the project and prepare revenue budget figures for inclusion in the Medium-Term Financial Strategy (MTFS).

Gateway 2 - Business Decision

Recommendations made by the boards at gateway 1 are considered by SPB, both in terms of priority and affordability. Projects proposed to be included in the Council's capital programme are then considered and appraised by the Budget Planning Committee which provides comments to the Executive on the proposals. The Executive then, taking into consideration any comments, propose which schemes to include in the Capital Programme ahead of the final capital programme being presented to Council in February each year. Once approved by Full Council, budgets are uploaded to the financial system and project officers can commence work on the approved schemes.

Gateway 3 - Business Delivery

Approved projects are overseen by project managers that are responsible for delivering projects on time and within budget. This responsibility extends to risk management and escalation of issues to ensure that projects remain on track. All capital projects and programmes are reviewed monthly as part of routine budget monitoring, which provides an opportunity to review project costs against budget and escalate potential areas of concern with senior management. The outputs from routine budget monitoring processes feed into the Finance Capital reporting to the Executive, this reporting includes narrative which provides non-financial updates on capital projects.

Gateway 4 - Business Benefit Realisation

As part of project closure, officers are encouraged to reflect on the project undertaken and report back to project boards via a Benefit Realisation Report.

A3. Capital Expenditure

Regulations

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 physical or intangible assets, such as land, buildings, plant, vehicles, and equipment
- Acquiring share capital in a third party
- Advancing a loan to a third party that would be for capital purposes if incurred by the council
- Granting of funds to a third party which is to be used for a capital purpose
- Purchasing or enhancing assets from which the council does not have the legal 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).

As part of the capital gateway process outlined in section A2, projects are appraised on whether proposed expenditure falls into the above categories. Proposed expenditure that does not meet capitalisation regulations as determined by the Capital Accountant and/or S151 Officer, is then considered as a potential revenue pressure as part of the revenue budget setting process.

Expenditure on assets that are capital in nature and in the same class, but do not aggregately meet the council's capital de minimis threshold of £10,000, are also charged as a revenue expense.

Project officers are provided with guidance that outlines the requirement for expenditure being treated as capital. The below table demonstrates how the council typically treats expenditure that are related to capital projects:

Table A3.1: Accounting Treatment of Project Expenditure*

Expenditure Type	Accounting Treatment
Feasibility Studies	Revenue Expense
Options Appraisal	Revenue Expense - expenditure incurred on the option that is proceeded with <i>may</i> be capitalised e.g., if three options are appraised, 1/3 of the cost may be capitalised
Internal Staff Costs	Revenue unless a <u>direct contribution</u> is made to the progressing of the creation, acquisition, or enhancement of an asset e.g., a project manager. Officers are <u>required</u> to provide timesheets and other written documentation as justification for capitalising a staff member's cost for audit purposes.
Interest Costs on Prudential Borrowing	Revenue Expense
Design, Architect and Engineer Costs	Capital Expense
Contractors Costs	Capital Expense
Legal Fees	Capital Expense (except in relation to conveying the sale of an asset)

**This is not an exhaustive list of expenditure types*

It is therefore vital that project officers correctly classify spend for revenue and capital purposes to avoid unforeseen budget pressures. Aborted projects which no longer meet capitalisation requirements are subsequently charged to revenue.

Capital Programme

The council has a sizeable capital budget with committed spend of £40m across the programme. Projects already in the existing capital programme, prior to the inclusion of 2024/25 proposals, include:

- Transforming Bicester Market Square - £4m
- S106 Community Infrastructure Projects across the District - £2.8m
- Construction of a New Waste Services Depot - £3.9m
- Vehicle Replacement Programme - £5.7m
- Development of Castle Quay - £2.4m

All projects exist to further the Council's delivery against its corporate objectives or to improve service delivery and council operations. A summary of planned capital spend in accordance with the corporate objectives is outlined in table A3.2 below:

Table A3.2: Capital Programme across Corporate Priorities in £m

Corporate Priority	2022/23 Actual	2023/24 Forecast	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
Healthy, resilient, and engaged communities	0.3	1.7	4.9	0.1	0.0	1.2
An enterprising economy with strong and vibrant local centres	2.3	0.9	5.3	0.5	0.5	0.5
Supporting environmental sustainability	3.7	1.2	2.3	1.8	1.9	1.5
Housing that meets your needs	8.1	21.5	4.6	1.4	1.4	1.4
Running the business - support service	0.8	4.7	7.2	20	0.0	0.0
Total Capital Expenditure*	15.3	29.9	24.3	5.8	3.8	4.6

*Not including pipeline projects for which funding has not yet been received

As part of the 2024/25 budget setting process, Full Council is requested to approve additions to the capital programme to further progress against corporate objectives. These projects are mostly funded by capital grants and S106 receipts, keeping borrowing levels at to a minimum. Proposed projects include:

- £1.6m of S106 spend on development of a 3G pitch at North Oxfordshire Academy
- £0.7m of debt financed Carbon Net Zero Capital Projects (subject to business cases prior to spend)
- £0.6m of S106 spend on development of Activity Play Zones

The council also has projects in the pipeline which are being planned, but for which capital funding has not yet been fully identified or received.

This includes the development of a New Learner Pool at Bicester Leisure Centre (£5.2m) and the BMX Pump Track (£0.2m). It is expected that future S106 receipts will be received to fully fund these projects and enable progress to Gateway 2. These items are included in the capital programme but are not able to proceed until all funding has been identified for them.

A4. Capital Financing and Affordability

Financing the Capital Programme

Capital expenditure included in the capital programme is financed from various sources – these sources can either be external (from third party contributions such as grants and Section 106 contributions) or internal (making use of reserves and capital receipts). Borrowing may be used as a temporary source of finance – as such the council may borrow externally within the prudential framework to acquire and enhance assets, including finance lease arrangements. Alternatively, it can borrow internally, making use of cash balances it holds in advance of expenditure to temporarily finance its capital spend. Internal borrowing is usually the preferred route - where possible - as interest payable on external borrowing is typically higher than interest receivable on surplus cash balances. A reduction in interest receivable will therefore be outweighed by the cost avoidance benefit in not borrowing externally. More information on this can be found in the Council's Treasury Management Strategy.

Borrowing results in an increase to the Council's Capital Financing Requirement (CFR) which needs to be carefully managed. Table A4.1 shows the expected use of receipts and the effects on the council's need to utilise borrowing as a temporary source of finance:

Table A4.1: Sources of Capital Finance

<i>Financing Source</i>	2022/23 Actual	2023/24 Forecast	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
Capital Expenditure	15.3	29.9	24.3	5.8	3.8	4.6
Capital Receipts	(7.9)	(15.0)	(0.4)	(5.3)	0.0	0.0
S106 Receipts	(1.1)	(0.7)	(3.9)	0.0	0.0	(1.2)
Capital Grants	(5.3)	(3.0)	(6.5)	(1.2)	(1.2)	(1.2)
Total Financing	(14.3)	(18.7)	(10.9)	(6.5)	(1.2)	(2.4)
Increase/(Decrease) in CFR*	1.0	11.2	13.5	(0.6)	2.6	2.2

*Figures may not cross-cast between tables due to rounding.

Capital receipts are a permanent source of finance i.e., it is funding the council controls and does not have to repay. Capital receipts typically arise from the disposal of a non-current asset. Examples of capital receipts include:

- Proceeds from the sale of land or a building
- Repayment of a capital loan from a borrowing entity
- Disposal of a financial interest in a capital asset, such as a re-sale covenant on a house

Once received, capital receipts can be used to finance new capital expenditure or applied to existing expenditure to reduce the council's need to borrow. Application of capital receipts to new or historical spend will be a decision taken by the S151 Officer. Capital loan receipts are applied to the unfinanced capital spend incurred in making the original loan advancement.

Capital grants are generally received for a specific expenditure purpose and are recognised as a council resource when reasonable assurance has been received that the council will meet any conditions attached to the use of the funds. Capital grants are used for financing in the financial year the spend is incurred, with unspent balances transferred to capital reserves which can be used to finance spend in future years.

To finance capital expenditure that has no permanent source of finance such as capital receipts or grants, and that has utilised borrowing as a temporary source of finance, revenue resource must be provided for over the lifetime of the underlying asset or enhancement made. This is known as the Minimum Revenue Provision (MRP) and is a statutory requirement for councils that have utilised prudential borrowing. MRP is provided for annually and acts to reduce the council's need to borrow money, i.e., its CFR. The MRP charge must demonstrate prudence and be made with due regard to statutory guidance published by central government. The Council's MRP statement can be found in Annex A to this document. The Council's MRP forecast is outlined in table A4.2.

Table A4.2: Minimum Revenue Provision Forecast

<i>MRP (£m)</i>	2022/23 Actual	2023/24 Forecast	2024/25 Forecast	2025/26 Forecast	2026/27 Forecast	2027/28 Forecast
Minimum Revenue Provision (MRP)	(4.9)	(3.7)	(5.5)	(4.7)	(4.9)	(5.0)

Capital Financing Requirement

The level of capital expenditure not yet permanently financed is measured through the Capital Financing Requirement (CFR). The CFR indicates the extent to which the council has needed to borrow (incur debt) and is calculated by taking the Council's total spend for capital purposes and deducting capital grants, receipts and revenue resource applied against the expenditure. Forecasting the CFR is a vital part of revenue budget management as it determines the level of prudent MRP.

Table A4.3: Capital Financing Requirement Actuals and Estimates

CFR (£m)	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Forecast	Forecast	Forecast	Forecast	Forecast
CFR	238.6	246.1	254.0	248.7	246.4	243.6

A5. Treasury Management and Prudential Borrowing

Prudential Borrowing

The council as a local authority can borrow for purposes that comply with the CIPFA Prudential Code for Capital Finance. As part of this capital strategy a series of indicators are provided to help demonstrate that borrowing is incurred in-line with the Prudential Code. Prudential indicators are provided in section A6 of this strategy.

Under the revised code, the council *cannot* borrow for commercial purposes i.e., make capital investments primarily for financial return. The council takes decisions on its capital programme with the fundamental principle that the capital project must deliver against corporate priorities as its primary objective. The council will therefore comply with this requirement.

Treasury Management

Treasury management is concerned with the management of the local authority's investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.

Surplus cash is invested until required, while a shortage of cash will be met by borrowing, to avoid excessive credit balances or overdrafts in the bank current account. The council typically has surplus cash in the short-term as revenue income is received before it is spent, but insufficient cash in the long-term as capital expenditure is incurred before being financed. The revenue cash surpluses are offset against capital cash shortfalls to reduce overall borrowing. At 31 December 2023 the Council had borrowings of £166m at an average interest rate of 2.18%, and £27m of investments at an average interest rate of 5.58%. The borrowing position is reported regularly to Accounts, Audit & Risk Committee as part of the Treasury Management reports.

Borrowing Strategy

The Council's main objective when borrowing is to achieve a low but certain cost of finance while retaining flexibility should plans change in future. To meet this objective the council must review the current market conditions alongside the long-term forecasts from Link to determine how to structure borrowings. Short term loans, which usually have lower interest rates and offer excellent flexibility, are suitable for stable market conditions or when interest rates are forecast to fall. Medium to long term loans offer a certain cost of finance but are generally more expensive and inflexible. The council must therefore seek to strike a balance between short and medium to long term loans, to meet its objectives, by anticipating both its borrowing need and the forecast interest rates.

A6. Prudential Indicators

Under the Prudential Code, the council is required to ensure that all capital expenditure, investments and borrowing decisions are prudent and sustainable. In doing so the council must take into account arrangements for the repayment of debt (including through MRP) and consideration of risk, and the impact and potential impact on the council's overall fiscal sustainability.

A series of prudential indicators are set each year as part of the Capital Strategy to demonstrate that the council has due consideration of these factors when determining its capital programme.

A6.1 Debt and the CFR

The council can only borrow to support a capital purpose, and borrowing should not be undertaken for revenue or speculative purposes. The council should ensure that gross debt does not, except in the short-term, exceed the total of the CFR in the preceding year plus the estimates of any additional CFR for the current and the next two financial years.

Projected levels of the Council's total outstanding debt (which comprises borrowing and leases) are shown below, compared with the capital financing requirement (see table A4.3)

Table A6.1: Debt vs CFR (£m)	2022/23 actual	2023/24 forecast	2024/25 forecast	2025/26 forecast	2026/27 forecast
Gross Borrowing (incl. PFI & leases)	188.0	181.0	180.0	180.0	175.0
Capital Financing Requirement	238.6	246.1	254.0	248.7	246.4

As per the table, the council expects that its gross borrowing will not exceed its CFR across the MTFS period.

A6.2 Borrowing Boundaries and Limits

The council is legally obliged to determine and keep under review an affordable borrowing limit (also termed the authorised limit for external debt) each year. In line with statutory guidance, a lower “operational boundary” is also set as a warning level should debt approach the limit:

Table A6.2: Operational Boundary vs Authorised Limit (£m)	2023/24 limit	2024/25 limit	2025/26 limit	2026/27 limit
Operational boundary	290.0	290.0	290.0	280.0
Authorised limit	310.0	310.0	310.0	300.0

There are no changes to the 2024/25 boundary and limit, indicating that the council is effectively managing its debt and cashflows.

A6.3 Financing Cost to Net Revenue Stream

Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP are charged to revenue. Together these are referred to as financing costs and it is useful to compare this to the net revenue stream, i.e., the amount funded from Council Tax, business rates and general Government grants, to determine that capital financing costs are proportionate and affordable.

Table A6.3: Financing Costs to Net Revenue Stream (£m)	2022/23 Actual	2023/24 forecast	2024/25 budget	2025/26 budget	2026/27 budget
Interest Payable	3.6	4.0	4.5	4.8	5.0
Minimum Revenue Provision	4.9	3.7	5.5	4.7	4.9
Total Financing Costs	8.4	7.7	10.0	9.5	9.9
Net Revenue Stream	22.6	28.1	26.2	21.1	18.1
Total Funding	22.6	28.1	26.2	21.1	18.1
Proportion of Net Revenue Stream	37.3%	27.4%	38.2%	45.3%	54.7%

This indicator shows that the ratio of financing costs to net revenue streams is high, however it doesn't consider is that a large proportion of the council's financing costs are offset by the interest from on-lending to the Council's subsidiaries, and income generated by assets acquired as part of the Council's regeneration programme. **This “non-treasury investment” income is not included in the net revenue stream as it does not form part of the Council's core funding but is nonetheless a key resource for the council.**

A6.4 Net Income from Service Investment Income 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 financial investments (e.g., share and loan capital in council subsidiaries) and income from property assets:

Table A6.4: Ratio of Service Investment Income to Net Revenue Stream (£m)	2022/23 Actual	2023/24 forecast	2024/25 budget	2025/26 budget	2026/27 budget
Net Income from Financial Investments	4.9	5.1	4.5	4.5	4.5
Net Income from Property Assets	4.2	5.1	5.8	8.2	8.3
Total Service Investment Income	9.1	10.2	10.3	12.8	12.8
Net Revenue Stream	22.6	28.1	26.2	21.1	18.1
Total Funding	22.6	28.1	26.2	21.1	18.1
Ratio of Service Investment Income	40.4%	36.3%	39.1%	60.6%	70.7%

Investment income represents a significant proportion of the net revenue stream and therefore the risks around loss of this income should be monitored closely. The council conducts regular reviews of projected levels of income as part of monthly budget management and provides regular updates to senior management via performance and aged debt reporting. Risks associated with income loss can therefore be identified early and plans can be implemented to mitigate the impact so the council can continue to deliver a balanced budget.

Whilst financing costs are high, the overall picture is incomplete without factoring the contribution investment income makes towards these costs. Deducting the ratio of net income from Service Investments from the Ratio of Financing costs reveals the affordability ratio, which demonstrates the net revenue impact to the taxpayer as a result of the Council's capital investment decisions.

A6.5 Affordability Ratio

There is no established Local Authorities benchmark for this ratio as activities differ widely. Interest earned on Treasury investment is not considered in either of the calculations and therefore it is not unexpected to see a positive percentage when the two are netted off against each other.

The affordability ratio shows that after taking into account the income relating to the capital expenditure that is being financed the council has an affordable net cost of capital financing:

Table A6.5: Affordability Ratio	2022/23 Actual	2023/24 forecast	2024/25 budget	2025/26 budget	2026/27 budget
Ratio of Financing costs	37%	27%	38%	45%	55%
Ratio of Service Investment income	40%	36%	39%	61%	71%
Affordability ratio	-3%	-9%	-1%	-15%	-16%

The Section 151 Officer is satisfied that the proposed capital programme is prudent, affordable, and sustainable.

With increases in interest rates in the past year, the council will continue to monitor this ratio and report to senior management via its regular Treasury Management review. Should the affordability ratio move adversely, the council will need to review whether this is sustainable and what actions may be required to mitigate the impact to the taxpayer as part of its budget monitoring and Medium-Term Financial Strategy.

A7. Capital Health

To get an indication of the Council’s overall capital health, it is useful to examine the ratio of the CFR to the Council’s total long-term asset value to determine the extent to which the council’s assets could clear its debt through asset disposals, if necessary.

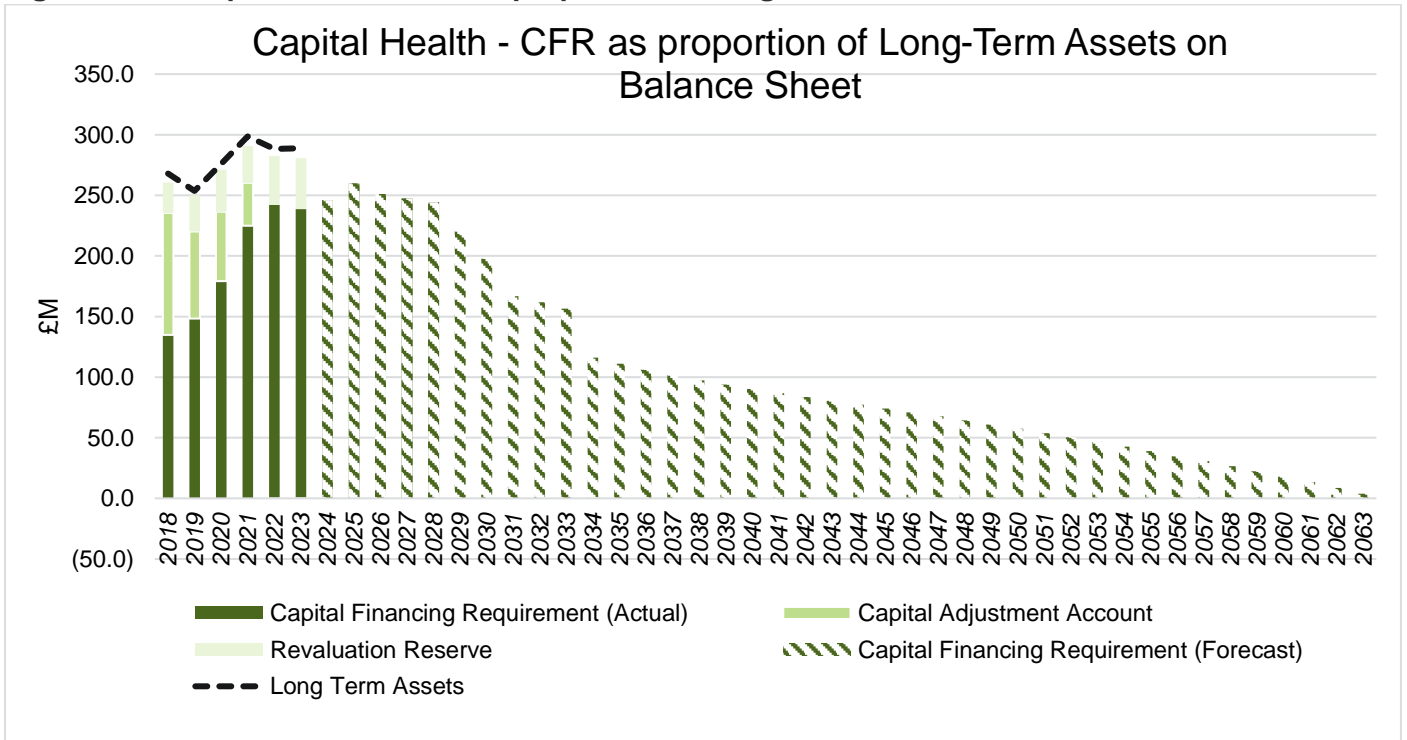
Table A7.1 – Capital Health in £ millions

Capital Health (£m)	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Capital Financing Requirement	134.9	148.2	179.2	224.8	242.1	238.6
Long-Term Assets <i>(as per statement of accounts)</i>	267.8	253.6	275.8	298.6	288.2	288.8
CFR to Long-Term Asset Ratio	50%	58%	65%	75%	84%	83%

As of 31st March 2023, the Council’s CFR amounted to 83 percent of the value of its total capital worth (Long-term asset value), demonstrating that the Council’s total capital worth exceeds its borrowing requirement.

Figure A7.2 demonstrates how this has changed since the council began borrowing to fund its capital programme and includes a forecast of the Council’s CFR up to 2063 based on the current 5-year capital programme and no future additions to this.

Figure A7.2– Capital Health: CFR as proportion of Long-Term Assets



The Council’s capital assets are comprised of fixed assets, such as property, and financial assets, such as loan and share capital. Fixed assets and long-term financial assets are less liquid than treasury management investments, as loans and share capital have contractual arrangements and agreed repayment profiles in place, whilst property is utilised in the delivery of corporate priorities. It is important that the council continues to monitor the repayment profiles of loans and valuation of its property assets to ensure that the council can cover its debt obligations through asset sales if required to do so (e.g. in the unlikely event that PWLB refinancing of loans becomes unavailable).

Based on current forecasts, the CFR is expected to reduce by 30% by 2031 and be cleared by 2064. This is mainly due to the effects of the annual minimum revenue provision set aside by the council and principal repayment of capital loans and share capital made by the Council’s subsidiary company Graven Hill.

The council continues to ensure that wherever possible, new capital projects are fully funded by capital grants, capital receipts or S106 receipts, keeping additional borrowing requirements to a minimum level and on projects whether there is a demonstrable business need or statutory duty.

A8. Asset Management and Commercial Risk

Asset Management

To ensure that capital assets continue to be of long-term use, the council is in the process of preparing a revised Asset Review, where the purpose of each asset held, is challenged, and these properties will be underpinned by a series of policy documents which detail how each category of property is managed. This is a multi-level approach structured as follows:

- At a property level this will comprise of the preparation of an asset management plan which are then subject to periodic review and updating. This process is ongoing and informs the portfolio strategy as a whole.
- At a tenancy level the Comprehensive Asset Register (a database of key lease events) is being updated and used to identify forthcoming lease events such as expiries, rent reviews and breaks. These are allocated to specific Property Managers to progress whose work schedules are reviewed periodically.

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. Receipts from capital grants, loan repayments and investments also generate capital receipts.

Commercial Risk

To drive leadership of place within Cherwell, stimulate growth, pursue economic regeneration and to generate income to support the revenue activity, the council holds commercial property assets that are subject to commercial risks. The council continues to make investments in enhancing and adapting these assets to ensure they remain fit for purpose and to maximise their service and economic potential in a what has been a turbulent financial environment for commercial property nationwide.

The council recognises that the investments made in commercial property are higher risk than treasury investments. The principal risk exposures are listed below together with an outline of how those risks are managed:

Table A8.1 – Commercial Risk Management

Illiquidity	<p>The council acknowledges illiquidity as a risk in property and whilst it cannot be avoided the risk is mitigated by the following strategies:</p> <ol style="list-style-type: none"> The council invests across a range of sectors and its assets are diversified in terms of lot size. Some of the Council's investments are not what is termed 'Investment Grade', but they are fundable – i.e., if sold they could be suitable for debt backed investors. The Council's assets are uncharged. It is often lenders who require assets to be sold and whilst gearing does not increase illiquidity per se, it can expose an owner to greater risk of selling an illiquid asset at an inopportune time.
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Tenant default	<p>The council's portfolio includes both large national concerns and small local businesses (mainly retail or industrial type tenants). Tenant default risk is managed in two ways:</p> <ol style="list-style-type: none"> Tenants are vetted when entering the portfolio either as new tenants when property is let or as replacement tenants when existing tenants assign their leases. It must be acknowledged that there is less control when a tenant applies for consent to assign, though guarantees may be sought. Risk is managed by diversification as only a small proportion of tenants will fail in any given year. A policy contingency budget is held within the Council's annual revenue budget alongside a market risk earmarked reserve which can meet a shortfall in income that may arise in year due to tenant defaults.
Obsolescence	<p>A significant proportion of the Council's portfolio comprises industrial / warehouse buildings and retail assets which have relatively low obsolescence compared to office premises. This is because offices in general require significant investment to maintain the landlords fit out specification in line with market demands.</p> <p>Where matters of council policy override commercial concerns, the Council's portfolio is more vulnerable. E.g., where significant outlay may be required on plant and machinery at the end of their useful economic lives. This will be considered in the Asset Management plan for each asset.</p>
Capital expenditure	<p>Please see above but also note that the council aims to let space on Full Repairing terms which makes the tenant either explicitly responsible for maintaining the asset or allows CDC to recover the cost of repairs through the service charge provisions of the relevant lease.</p>
Market risk	<p>Two key market risks are falling rents in response to declining economic conditions and extended marketing voids when leases end or tenants fail. These risks are mitigated in three main ways:</p> <ol style="list-style-type: none"> Lease lengths should be 3 – 5 years + which obviates most market risks during the period of the tenancy. Longer leases which contain regular rent review provisions normally require the rents to be reviewed in an upwards only direction. Tenant failure – see above under Tenant Default, re: vetting and diversification policies plus earmarked reserves held. <p>An additional risk is over-exposure to town centre retailing as the portfolio's largest assets are the Castle Quay Centre and Retail Complex in Banbury as well as Pioneer Square in Bicester. The risks arising from these investments will be managed as part of the Strategic Asset Management plan and Asset Actions Plans for each asset.</p>
Returns eroded by inflation	<p>Most properties are let on lease terms which contain upwards only rent reviews and some are indexed linked guaranteeing rental growth. Although in general rental levels lag against inflation (both when rising and falling due to reviews or renewals being generally every 3-5 years) rents are historically considered to be more stable with less fluctuations.</p>
Rising interest rates	<p>Interest rate risks are managed by the Council's Treasury Management function which is supported by professional advisers. The council publishes its approach to interest rate management in its quarterly Treasury Management Report and annual Treasury Management Strategy which should be read in conjunction with this strategy.</p>

Commercial Governance

Decisions on investment in assets with commercial risk are made by Members and Statutory Officers in line with the criteria and limits approved by Full Council in the Investment Strategy. Acquisitions of property are made in-line with strategic priorities of the council, are capital in nature and will therefore form part of the council's capital programme.

The Council also has commercial activities in trading companies, exposing it to normal commercial risks. These risks are managed by the governance structure in place. The Shareholder Committee is regularly

informed of the progress of each company. The Shareholder representative meets with the directors both formally and informally to ensure there is a consistent dialog between the companies and the council.

Further details on commercial investments and limits on their use can be found in the Investment Strategy (Section B of this report).

A9. Knowledge and Skills

The council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions. For example, the Section 151 Officer is a qualified accountant with many years of experience and several other members of the Finance team are CIPFA members and fully qualified accountants. Senior members of the Property team are registered surveyors with the Royal Institute of Chartered Surveyors (RICS). The council also pays for junior staff to study towards relevant professional qualifications, including CIPFA, to support professional development and team resilience.

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.

B. Investment strategy

B1. Introduction

The CIPFA Prudential Code for Capital Finance outlines that in the Investment Strategy presented to Full Council each year, it should report on all financial investments of the authority, together with other non-financial investments such as those held for service purposes or for financial return.

Local authority investments (including commercial property) may be categorised in accordance with the primary purpose of the investment. The chief financial officer makes a judgement as to the primary purpose of the investment. For the purposes of this strategy, all investments and investment income must be attributed to the following purposes as per the prudential code:

- ‘Investments for **treasury management** purposes’ (or treasury management investments) are those investments that arise from the organisation’s cash flows or treasury risk management activity, and ultimately represent balances that need to be invested until the cash is required for use in the course of business.
- ‘Investments for **service** purposes’ (or service investments) are taken or held primarily and directly for the delivery of public services (including housing, regeneration and local infrastructure) or in support of joint working with others to deliver such services.
- ‘Investments for **commercial** purposes’ (or commercial investments) are taken or held primarily for financial return and are not linked to treasury management activity or directly part of delivering services.

In line with the above definitions, the council invests its money for three broad purposes:

- because it has surplus cash as a result of its day-to-day activities, for example when income is received in advance of expenditure (known as **treasury management investments**),
- to support local public services by lending to or buying shares in other organisations, such as subsidiaries and local community groups (**service investments**) and
- to deliver against corporate priorities as detailed in the council’s annual business plan (**service investments**)

The council does not invest *primarily* for financial return (commercial purposes) – for the council to do so, it is likely the council would need to incur borrowing. The prudential code does not permit borrowing for commercial purposes.

The council realises the benefits of its investments either through direct delivery towards corporate priorities, or by generating additional income that supports service delivery and the revenue budget.

The below table summarises how each type of investment benefits the council and its residents:

Table B1.1: Investment types and Benefits

Investment	Purpose	Examples	Strategic and Service Benefits	Economic Benefits
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Treasury Investments	To manage surplus cash balances held in advance of expenditure	Money Market Funds, DMADF, other Local Authorities & fixed deposits with banks	Effective treasury management – i.e. deposit cash in facilities that are secure, liquid and generate a financial return	Interest received can be used to support day-to-day revenue spend the council incurs in delivering its services.
Service Investment: <i>Purchasing of Share Capital</i>	To enable subsidiary companies such as Graven Hill to deliver service objectives and be commercially viable enterprises	Graven Hill, Crown House	The subsidiary is provided financial resource to deliver housing for the district	Investing in subsidiaries can help deliver service objectives that impact the local economy and help to stimulate economic growth e.g., in providing housing, attracting businesses, encouraging private investment in the district. The council may receive a dividend payment from the profits generated that can support revenue spend.
Service Investment: <i>Advancing of Capital Loans</i>	Loans are advanced to organisations such as its subsidiaries, local parishes and local charities to support local public services and stimulate local economic growth	Graven Hill, Crown House, Local Charities and other organisations	To enable continual delivery of housing and infrastructure to the local community. To enable local groups to deliver objectives and priorities which align with the Council's.	Advancing loans can enable local organisations to facilitate economic growth. The council receives interest on the loan advances. Loans are repaid to the council on maturity.
Service Investments: <i>Property</i>	To help the council to deliver services, meet its corporate priorities and generate income to support its revenue activity	Bicester Depot, Castle Quay, Tramway Industrial Estate	A direct impact is made on the district through strategic place shaping, regeneration, and other forms of service delivery	Property investments support public services and help to attract for local and national businesses, driving economic prosperity. The council can generate income from lettings of space that it does not occupy, e.g., retail, and industrial space.

B2. Treasury Management Investments

The council typically receives its income in cash (e.g. from taxes and grants) before it pays for its expenditure in cash (e.g. through payroll and invoices). It also holds reserves for future expenditure and collects local taxes on behalf of other local authorities and Central Government. These activities, plus the timing of borrowing decisions, lead to a cash surplus which is invested in accordance with guidance from the Chartered Institute of Public Finance and Accountancy. The balance of treasury management investments is expected to be an average of £14m during the 2024/25 financial year.

Full details of the Council's policies and its plan for 2024/25 for treasury management investments are covered in a separate document, the treasury management strategy.

B3. Service Investments: Loans

Contribution

The council lends money to third parties (e.g., its subsidiaries, local parishes, local charities) to support local public services and stimulate local economic growth. The main loans issued are to the council's subsidiaries – the Graven Hill Village companies and Crown House Banbury Ltd. Graven Hill is a housing development providing significant housing in Bicester. Crown House is a redeveloped derelict office building in the centre of Banbury which is providing significant rental opportunities in the town centre.

Security

The main risk when making service loans is that the borrower will be unable to repay the principal lent 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:

Table B3.1: Fair Value of Loans

Category of borrower (£m)	31 st March 2023 actual			
	Balance	Loss allowance	Net figure in accounts	Approved Limit
Subsidiaries	71.2	1.3	69.9	71.2
Parishes	0.1	0.0	0.1	0.1
Local charities	0.1	0.0	0.1	0.1
Other	1.3	0.1	1.2	1.3
TOTAL	72.7	1.4	71.3	72.7

Accounting standards (IFRS 9) require the council to set aside loss allowance for loans, reflecting the likelihood of non-payment. The figures for loans in the Council's statement of accounts are shown net of this loss allowance. The council, however, makes every reasonable effort to collect the full sum lent and has appropriate credit control arrangements in place to recover overdue repayments.

Risk Assessment

The council assesses the risk of loss before entering into and whilst holding service loans by approaching each loan request individually. The bulk of the council's loans are to its subsidiaries. When the council considers whether or not to create or acquire a subsidiary a full business case is prepared which sets out the optimal financing of the company. This will include an assessment of the market in which it will be competing, the nature and level of competition, how that market may evolve over time, exit strategy and any ongoing investment requirements. External advisors are used where appropriate to complement officer expertise and second opinions from alternate advisors is sought in order to monitor and maintain the quality of advice provided by external advisors.

Other service loans are evaluated against a set of criteria designed to demonstrate:

- Evidence of project objectives and needs analysis is provided
- The loan must have a demonstrable community impact
- The loan would provide up to 50% of the whole project cost
- Such a loan can only be applied for by constituted voluntary organisations with their own bank account; Town or Parish councils; charitable organisations

- The loan cannot be applied retrospectively
- The applicant has provided evidence of its financial stability and of its ability to manage the proposed scheme.
- Appropriate checks have been carried out on the owners of the organisations to be satisfied as to their integrity and to avoid any potential embarrassment to the Council.
- The applicant has demonstrated that the proposed scheme has been developed following good practice in terms of planning, procurement, and financial appraisal.
- The applicant has provided evidence the affordability of their proposed scheme and the loan repayments
- That the project furthers the council's priorities as reflected in its Business Plan

B4. Service Investments: Share Capital

The council invests in the shares of its subsidiaries to support local public services and stimulate local economic and housing growth. The council currently holds shares in Graven Hill Holding Company Ltd, Graven Hill Development Company Ltd and Crown House Banbury Ltd.

One of the risks of investing in shares is that the initial outlay may not be recovered. To limit this risk, upper limits on the sum invested in each category of shares are set as part of the Investment strategy. For 24/25 this limit has been raised by £10m to allow for a potential increase in the equity investment in Crown House, subject to approval of a business case. Table B4.1 below shows the most recent values and the limit.

Table B4.1: Fair Value of Share Capital Investments

Category of company	31 st March 2023 actual			Approved Limit
	Amounts invested	Gains or losses	Value in accounts	
Subsidiaries	35.7	0.0	35.7	45.7
TOTAL	35.7	0.0	35.7	45.7

The council assesses the risk of loss before entering into entering and whilst holding shares by maintaining close links with the Boards of Directors of the companies through an established Shareholder Committee. Risk is assessed as above in Service Loans.

The maximum periods for which funds may prudently be committed are assessed on a project-by-project basis. The decision will balance both the long-term viability of the subsidiary and the revenue and capital requirements of the council.

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.

B5. Service Investments: Property

The council invests in local property in two ways: by acquiring new assets and by enhancing existing assets to help provide and meet the needs of its residents and businesses. For example, the council has recently acquired land to relocate and expand its Waste Collection Depot in Bicester to accommodate growth across the district. The Capital Programme includes significant investment over the next five years, which includes:

- Development of the new Bicester Depot
- Transforming Bicester Market Square
- Investing in Solar Panels and Solar Photovoltaic car ports at the Council's leisure and community centres
- Acquiring and making capital improvements to Town Centre House to return the building to use, to help rehouse Ukrainian Refugees, and to provide safe, secure and affordable housing
- Commitment of funding to net zero carbon projects

The council also continues to hold strategic assets that have received significant investment in recent years to regenerate town centres and generate income for the council, the largest of which include,

- Castle Quay Centre and Waterfront, Banbury;
- Pioneer Square, Bicester;
- Tramway Industrial Estate; Banbury.

Security

Under the statutory guidance on investments published by Central Government, the council should evaluate the security of its investments by conducting a fair value assessment against the capital invested. A fair value assessment is possible for assets held at fair value, i.e. properties valued annually as investment property (IAS 40 as adapted by the CIPFA code) or operational assets valued under Existing Use Value (EUV) where there is an active market for these types of assets.

In 2023, the council undertook a review of properties held under IAS 40 and determined that most of the assets classified as investment property up to 2021/22 were done so incorrectly. The CIPFA code defines Investment Properties as assets held *solely* for financial return, either through rental income or capital appreciation.

Assets like Castle Quay, Tramway and Pioneer Square that were originally classed as investment properties, were investments made for the purpose of meeting the strategic regeneration objectives of the council, and *not* solely for financial return. Regeneration is, and has been, a key service objective for the council and whilst the assets are partly commercial in their day-to-day use as retail, leisure and industrial operations by tenants and generate rental income, the council continues to hold the assets as part of its wider regeneration strategy.

The council has therefore reclassified these assets as Property, Plant and Equipment (operational assets) and made prior year adjustments to its accounts to correct erroneous classification made in prior years' financial statements.

Under the CIPFA code, operational assets are valued under the Existing Use Value approach. Existing Use valuations are conducted on assets that have service benefits, such as in provision of housing or in the delivery of regeneration objectives. Existing Use (EUV) valuations may in some circumstances be lower than Market Value due to EUV disregarding potential alternative uses of the asset, known as 'hope value'. An assessment of the security of these assets is therefore made against valuations in Existing Use where Market Value is unavailable. Table B5.1 shows the latest fair value assessments of the council's high value strategic investments made in recent years:

Table B5.1: Fair Value of High Value Investments in the Council's Strategic Assets

Asset Name	Investment Cost (£m)	Fair Value 31/03/2022 (£m)	Movement in Fair Value (£m)	Fair Value 31/03/2023 (£m)	Gains/(Losses) in Book Value Recognised in Accounts (£m)
Castle Quay Waterfront, Hotel and Supermarket	68.3	32.0	(2.6)	29.4	(38.9)
Castle Quay Centre	64.7	15.4	(1.6)	13.8	(50.9)
Tramway Industrial Estate	9.6	10.7	(1.6)	9.1	(0.5)
Pioneer Square	8.2	4.1	0.3	4.4	(3.8)
Totals	150.8	62.2	(5.5)	56.7	(94.1)

The decline in book values have been driven by multiple factors, namely:

- The decline of high street retail, accelerated by the Covid-19 pandemic
- Performance of retail assets nationally, affecting property yields and therefore asset valuations
- National economic conditions, such as interest rates and inflation

Book gains and losses are recognised in the Council's statutory accounts to reflect fluctuations in asset values and represent a snapshot of the Council's financial position as at a balance sheet date. Cash movements against the original capital investment are therefore not realised until an asset is disposed of.

The council recognises that property valuations are important. The book value losses recognised to date, whilst significant, are temporary and are expected to improve in the medium to long-term which will ensure the authority remains in a healthy long-term financial position. The investment benefits will continue be realised through non-financial factors such as regeneration and place shaping and through revenue receipts which will help finance the capital investment.

Whilst strategically important, property valuations do not have a direct impact on the council's day-to-day financial standing. The council has prudently budgeted for the debt servicing costs on these investments and continues to receive income from the assets to support the financing of the investments. Many of the assets are long-term for the council, with current and future service benefits that also need to be taken into consideration in evaluation of the investment. As detailed in section A6 of the capital strategy, the council deems its capital investment plans to be affordable, prudent, and sustainable.

To improve the economic and service potential of its property investments and ensure they remain fit for purpose, the council intends to undertake a strategic review of its property within the next 12 months. A strategic review on one of the Council's largest assets, the Castle Quay Centre, is already underway. As

part of this review, the council has already assessed the viability of moving council offices to the centre, for which a business case has been approved. Further work is now being undertaken to progress the project. Once the move to Castle Quay completes, a capital receipt may be generated from the sale of the current council headquarters, Bodicote House.

It should be noted that the security of investment is not only considered through annual fair value assessment. Asset valuations fluctuate in accordance with the market, which has been on a downward trend in recent years. Assets that generate income to the council contribute to the overall business case and therefore whilst capital values may fluctuate, income generated from property assets may be considered secure in accordance with the lease terms granted, tenant performance, and asset obsolescence.

Risk assessment

The council assesses the risk of loss before entering and whilst holding property investments by cash flow modelling the income and expenditure profile of each investment and interrogating that model across a range of scenarios to test the robustness of the investment. The modelling exercise is informed by the likelihood of tenant default and the chances that individual units will become empty during the hold period.

The property investment market is dynamic, and the council is kept abreast of developments by frequent communication and established relationships with local and national agents, supplemented by in-house investigations and reading of published research. The Council's focus is on assets that are local and help to deliver the strategic aims of the council.

In all acquisitions the council takes external advice from acknowledged experts in the field and sense-check their input against our in-house knowledge, experience, and expertise. The advice sourced covers market value but also, letting risk, marketability and occupational demand, and likely expenditure over the hold period.

The council uses a number of local and national advisors and cross reference their views periodically. There is no single party who expects to be instructed by the council without competition.

Credit ratings are used on acquisitions, new lettings and when tenants request consent to assign their leases. The council uses D&B ratings as well as reviewing the published accounts of tenants or potential tenants.

A number of other strategies are used to mitigate risk:

- Tenant rent payment histories are analysed on any acquisition.
- Tenant rent payment patterns and arrears are examined in the existing portfolio.
- Introducing agents advise the council throughout the acquisition process and their advice includes market commentary at a national and a local level and commentary on perceived risks to the investment.
- In tandem with the above every acquisition is subject to a third-party RICS Red Book valuation by qualified surveyors who are independent i.e., not acting for the council or the vendor on the acquisition.

Liquidity

Compared with other investment types, property is relatively difficult to sell to convert to cash at short notice and can take a considerable period to sell in certain market conditions. To ensure that the invested funds

can be accessed when they are needed, for example to repay capital borrowed, the council acknowledges illiquidity as a risk in property and whilst it cannot be avoided the risk is mitigated by the following strategies:

- The council invests across a diverse range of sectors and lot sizes. This affords the council the ability to access a range of purchaser types e.g., small local investors, listed property companies or institutions.
- The council does not invest in high-risk assets which can be the most illiquid of all other than for the purposes of delivering regeneration which has a different investment objective from pure revenue or capital return.
- Some of the Council's investments are not what is termed 'Investment Grade', but they are fundable – i.e., if sold they could be suitable for debt backed investors
- The council does not invest in specialist properties, where the market tends to be most illiquid.
- The Council's assets are uncharged. It is often lenders who require assets to be sold and whilst gearing does not increase illiquidity per se, it can expose an owner to greater risk of selling an illiquid asset at an inopportune time.

B6. Loan Commitments and Financial Guarantees

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

The council has contractually committed to the following loan, bond, and guarantee amounts:

Table B5: Loan Commitments, Bonds and Guarantees

Borrower	Purpose	£m Contractually Available
Graven Hill Village Development Company Ltd	Revolving Credit Facility available to the council's subsidiary until 2026	£17.0m
Graven Hill Village Development Company Ltd	Bonds and Guarantees in place	£22.4m
Graven Hill Village Development Company Ltd	Bond and Guarantees agreed in principle	£14.4m
TOTAL		£53.8m

B7. Capacity, Skills and Culture

Elected members and statutory officers

The majority of senior statutory officers are qualified to degree level and have appropriate professional qualifications. Their shared business experience encompasses both the public and private sectors.

Training and guidance are provided to support members in delivering their roles and support effective decision making.

Investments

Negotiations are either undertaken directly by Assistant Directors or at a senior level with Assistant Director direct involvement and oversight, alongside input from Directors and Lead Members where required. Assistant Directors are aware of the regulatory regime and convey that to all junior staff.

Corporate governance

There are appropriate corporate governance measures in place which comprise end to end decision making procedures. These include risk assessments within the organisation; presentation to relevant committees including Members, statutory officers' approvals, and relevant project boards.

B8. 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 resulting from its investment decisions.

Total risk exposure

The first indicator shows the council's total exposure to losses in investment book value (i.e. losses not already recognised on balance sheet) which includes amounts the council is contractually committed to lend but have yet to be drawn down and guarantees the council has issued over third-party loans and the council's high value property assets. These risks are managed by the council operating within the Treasury Management, Capital and Investment Strategies and strict governance arrangements around the council subsidiary Companies.

Table B8.1: Total investment exposure in £ millions

Total investment exposure	31/03/2023 Actual	31/03/2024 Forecast	31/03/2025 Forecast
Treasury management investments*	43.5	13.3	14
Service investments: Loans*	63.4	57.4	57.4
Service investments: Shares	35.7	35.7	35.7
Service investments: Property***	56.7	65.9	80.3
TOTAL INVESTMENTS	199.3	172.3	187.4
Commitments to lend	11.0	17.0	17.0
Bonds & Guarantees in place and agreed in principle	45.4	17.9	11.8
TOTAL INVESTMENT EXPOSURE	255.7	207.2	216.2

*The investment forecast for 2024/25 is as per the MTF5 budget and includes a forecast loan necessary for the Council to maintain its professional client status with its providers of financial services. This figure will differ from table 1.3 in the Treasury Management Strategy, as that only takes loans already committed to, into account.

**Loans as per the investment funded by borrowing (excluding interest income) as per Table B8.2

***As per the net book value in Table B5.1 for 2022/23 on high value property investments

How investments are funded

Government guidance is that these indicators should include how investments are funded. Since the Authority does not normally associate specific assets with specific liabilities, this guidance is difficult to comply with. However, the following investments could be described as funded by borrowing. The remainder of the Authority's investments are funded by usable reserves and income received in advance of expenditure.

Table B8.2: Investments funded by borrowing in £ millions

Investments funded by borrowing	31/03/2023 Actual	31/03/2024 Forecast	31/03/2025 Forecast
Service investments: Loans	63.4	57.4	57.4
Service investments: Shares	35.6	35.7	35.7
Service investments: Property	156.3	163.7	174.9
Total Funded by Borrowing*	255.3	256.8	268.0

*The total funded by borrowing represents the gross expenditure incurred on these types of investments which form part of the Council's CFR. MRP (see Annex A) made to date on these investments has not been included in this total.

Rate of return received

This indicator shows the investment income received less the associated costs, including the cost of borrowing where appropriate, 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

Table B8.3: Investment rate of return (net of all costs)

Investments net rate of return	2022/23 Actual	2023/24 Forecast	2024/25 Forecast
Treasury management investments	2.1%	5.1%	4.9%
Service investments: Loans	6.3%	6.9%	6.0%
Service investments: Property	1.0%	0.9%	0.9%

Treasury management investments are made to deposit cash balances in facilities that offer security, liquidity and a financial return (in that order of priority). Service loan investments are required to be made at a rate of interest that complies with subsidy control regulations, and whilst financial return is not the primary purpose, may generate a higher return than treasury and property investments. The rate of return on property assets represents the return across property service investments in housing, car parks, property bought with regeneration objectives and other property. The council has invested in local housing projects which generate income at a below market rate, e.g., Affordable Housing, for which the gross capital costs (i.e. not including capital grants and receipts received to finance the spend) on the construction and development have been included in this calculation. It is therefore not unexpected that Property investments may generate a lower return than other forms of investment the council undertakes as set out in this strategy.

Annex A – Annual Minimum Revenue Provision (MRP) Statement

MRP Summary

Where the council finances capital expenditure by debt, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP). The council is required by statute to charge an amount of MRP to the General Fund Revenue account each year for the repayment of debt. The MRP charge is how capital expenditure which has been funded by borrowing is paid for by council taxpayers. Legislation requires local authorities

to draw up a statement of their policy on the annual MRP, for full approval by Council before the start of the financial year to which the provision will relate.

The statutory guidance^[1] on MRP outlines 4 ready-made options for calculating prudent provision:

- Option 1 – Regulatory Method
- Option 2 – CFR Method
- Option 3 – Asset Life method a and b
 - Option 3a – *Straight Line*
 - Option 3b – *Annuity*
- Option 4 – Depreciation Method

Options 1 and 2 can only be used for capital expenditure incurred prior to 1 April 2008 (supported capital expenditure). These options are therefore unavailable to the council as it has no supported capital balances within its Capital Financing Requirement (CFR).

MRP Statement

The council is recommended to approve the following statement:

- For unsupported capital expenditure incurred on fixed assets after 31st March 2008 and not acquired under a finance leasing arrangement, MRP will be determined using **option 3b (Annuity method)** of the statutory guidance on MRP starting in the *year after* the asset becomes operational.
- MRP on the acquisition of share capital in a subsidiary company will also be calculated using **option 3b** of the statutory guidance.
- For capital expenditure incurred in the advancing of loans to third parties that are delivering service objectives on behalf of the council, such as subsidiary companies, MRP will be charged at an amount equal to any expected credit losses on the loans recognised in the financial year in accordance with IFRS 9. For service loans with historical credit losses incurred in prior financial years, the council will make a one-off MRP charge in the current financial year to ensure prudent provision is made for the IFRS 9 accounting losses.
- Repayments of loan principal on capital loans will be treated as capital receipts and applied to the capital adjustment account to clear any unfinanced capital spend and reduce the Council's capital financing requirement.
- 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.
- Capital expenditure incurred in 2024/25 will not be subject to an MRP charge until 2025/26 at the earliest.

For **option 3b**, under statutory guidance:

- *“MRP is the principal element for the year of the annuity required to repay over the asset's useful life the amount of capital expenditure financed by borrowing or credit arrangements, using an appropriate rate of interest.”* In simpler terms, this is equivalent to the MRP charge matching the capital repayment profile of a mortgage or a finance lease arrangement, with payments taking place over the life of the asset and using an appropriate rate of interest to determine the annual amount.

- Adjustments to the calculation to take account of repayment by other methods during repayment period (e.g., by the application of capital receipts) will be made as necessary.

As external debt balances cannot be directly linked to specific capital expenditure (external debt is a Treasury Management function) the council has determined an *appropriate* interest rate to be the Public Works Loans Board (PWLB) rate available for an annuity-based loan, with a repayment lifetime that matches the estimated useful life of the underlying asset. The PWLB rate used is taken from on the PWLB website^[2] and will be the rate available on the first working day of the financial year in which the expenditure is incurred.

Indicative annuity rates used in the Council's MRP calculation are shown below which are then further reduced by 0.2% for use in the MRP calculation, in accordance with the borrowing discount available to Local Authorities:

PWLB Borrowing Rates		Loan Term/Asset Life				
Publication Date/Time	Year	10	20	30	40	50
03/04/2023 09:15:48	2023/24	4.49%	4.60%	4.86%	4.89%	4.82%
01/04/2022 12:19:13	2022/23	2.50%	2.69%	2.85%	2.86%	2.80%
01/04/2021 09:08:50	2021/22	1.43%	1.97%	2.28%	2.41%	2.42%
01/04/2020 12:28:08	2020/21	2.13%	2.32%	2.60%	2.76%	2.77%
01/04/2019 12:13:33	2019/20	1.74%	2.09%	2.44%	2.60%	2.59%
03/04/2018 12:15:35	2018/19	2.07%	2.46%	2.67%	2.75%	2.72%
03/04/2017 12:15:31	2017/18	1.49%	2.18%	2.62%	2.80%	2.78%
01/04/2016 12:15:18	2016/17	1.86%	2.59%	3.08%	3.31%	3.32%
01/04/2015 12:15:49	2015/16	2.13%	2.72%	3.08%	3.29%	3.34%
01/04/2014 12:15:51	2014/15	2.96%	3.95%	4.34%	4.47%	4.50%

Change of MRP Approach

Adopting **option 3b** for fixed asset and share capital expenditure represents a change of approach for the council, having previously adopted a straight-line MRP approach in prior years (option 3a). Under the statutory guidance, where a local authority changes the method(s) that it uses to calculate MRP, it should explain in its Statement, why the change will better allow it to make prudent provision.

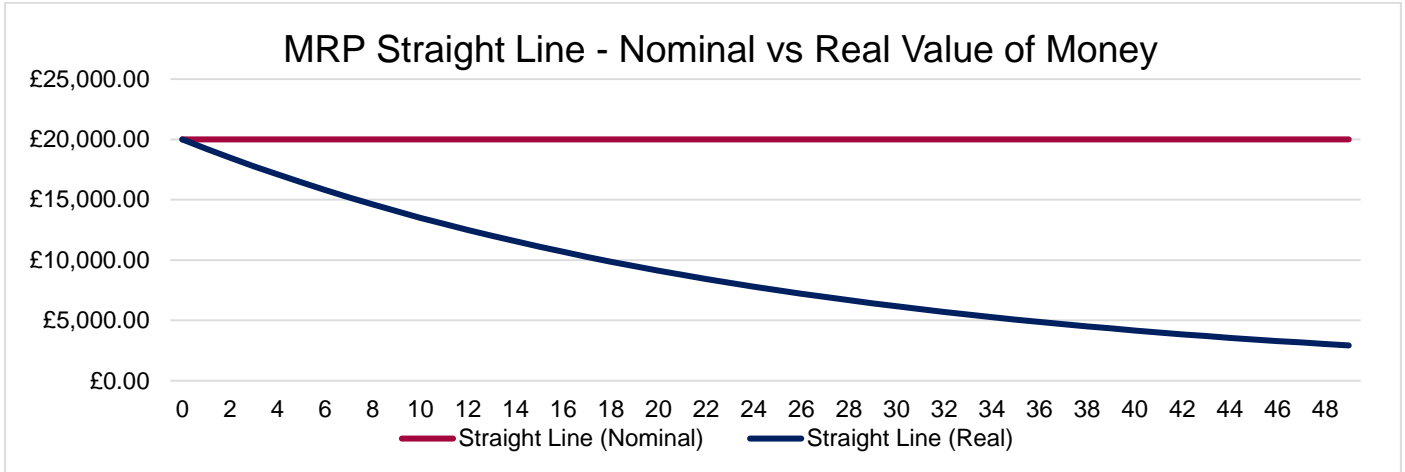
The change to annuity based MRP improves the Council's ability to make prudent provision as it helps to distribute MRP more fairly when factoring that the value of money decreases with time due to its earning potential. The current adoption of a straight-line approach means that the real value that future revenue budgets are expected to provide for MRP can be significantly less than the current budget, whilst the assets are delivering the same benefits. The divergence in the real vs nominal value of money therefore creates a divergence in the suitability of a straight-line vs annuity-based approach to MRP, particularly over the medium to long-term. With interest rates and inflation presently much higher than when the council began to generate a CFR (incurring capital spend without capital receipts available to finance the spend), this factor is becoming more prevalent and therefore should be considered in making prudent provision.

Much of the capital the council has outlaid which has increased its CFR has been in the purchase and enhancement of long-term assets that will have an expected lifetime of 50 years or more for the district. These assets include Castle Quay Shopping Centre, Castle Quay Waterfront development and investments in subsidiary companies, such as Graven Hill, that are set to provide long-term economic and innovative housing benefits. Factoring the time value of money into the MRP calculation helps to distribute the cost more fairly to the revenue budget over the lifetimes of the underlying assets resulting from the investments. This ensures that the current revenue budget is not unfairly burdened with costs associated with assets

delivering long-term strategic objectives of the council or where economic benefits are expected to be maintained or increase over the life of the assets, benefitting the future as well as the current taxpayer.

For example, if the council spends £1m on purchasing a building with a 50-year useful life, under the straight-line approach, the council will charge £20,000 annually in MRP. However, where interest rates are expected to remain around 4% on average over that period (as an illustration), the real value of the MRP decreases across the life of the asset, meaning that future revenue budgets pay proportionally less in MRP compared to the current budget. This is depicted in the figure below:

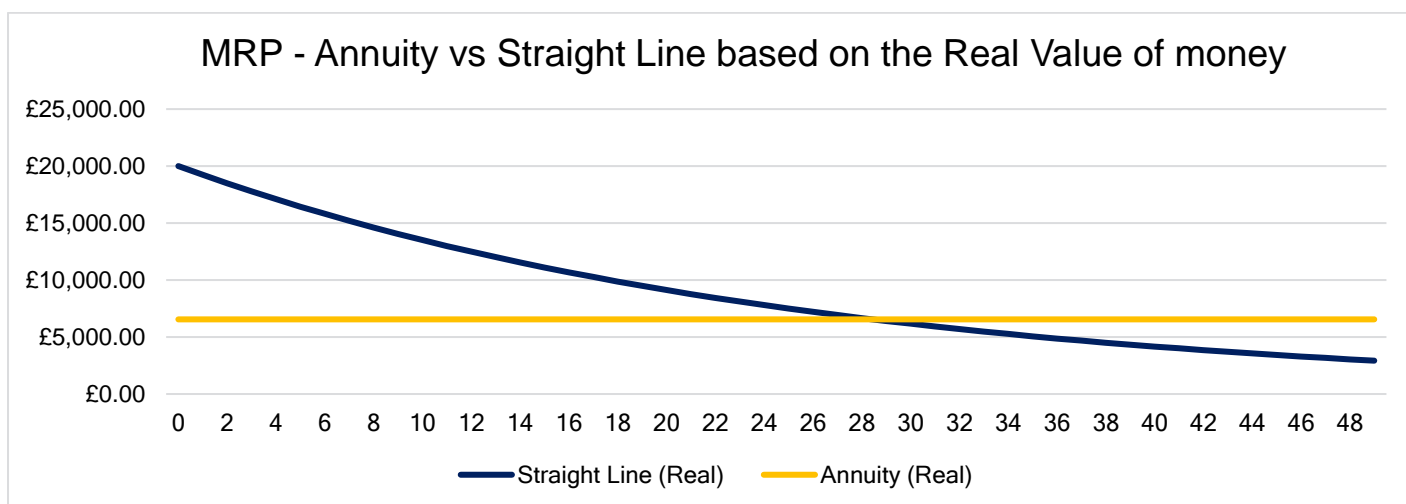
Figure M1: MRP Straight Line comparison between the real and nominal value of money



The time value of money means that an MRP charge of £20,000 in fifty years would be around £3,000 in today's terms. The annuity method seeks to combat this effect by ensuring an even spread of MRP with the time value of money factored in. Whilst the nominal value increases with time, the real value of the MRP will remain proportionate to the value of money at the time the charge is made, essentially making the MRP charge constant in real terms.

Below is a profile of MRP on an annuity basis for the same scenario, demonstrating that using the annuity method factoring the time value of money, results in a straight-line MRP charge in real terms:

Figure M2: Annuity vs Straight Line MRP based on the real value of money



Conclusions

By adopting an annuity based MRP approach for fixed asset and share capital expenditure service benefits, the council will:

- Factor in the time value of money into its MRP calculation;
- More fairly distribute MRP across the underlying lifetime of the assets invested in, and;
- Better allow a prudent MRP charge to revenue to be made.

Future MRP Considerations

The council recognises that the interest rates and inflation determine the time value of money and are likely to fluctuate over the lifetime of MRP for long-term assets. As such, the council will review the suitability of the annuity based method annually to ensure it remains appropriate. If interest rates decrease significantly, the current annuity model may no longer be the most appropriate methodology.

[1] – Statutory Guidance on Minimum Revenue Provision

https://assets.publishing.service.gov.uk/media/5a7451d9ed915d0e8bf188f4/Statutory_guidance_on_minimum_revenue_provision.pdf

[2] – PWLB Lending Facility Rates

<https://www.dmo.gov.uk/responsibilities/local-authority-lending/historical-interest-rates/>

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Appendix 20 – Revised Minimum Revenue Provision (MRP) Statement for 2023-24

MRP Summary

Where the council finances capital expenditure by debt, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP). The council is required by statute to charge an amount of MRP to the General Fund Revenue account each year for the repayment of debt. The MRP charge is how capital expenditure which has been funded by borrowing is paid for by council taxpayers. Legislation requires local authorities to draw up a statement of their policy on the annual MRP, for full approval by Council before the start of the financial year to which the provision will relate.

The statutory guidance^[1] on MRP outlines 4 ready-made options for calculating prudent provision:

- Option 1 – Regulatory Method
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- Option 3 – Asset Life method a and b
 - Option 3a – *Straight Line*
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- Option 4 – Depreciation Method

Options 1 and 2 can only be used for capital expenditure incurred prior to 1 April 2008 (supported capital expenditure). These options are therefore unavailable to the council as it has no supported capital balances within its Capital Financing Requirement (CFR).

MRP Statement

The Council is recommended to approve the following statement:

- For unsupported capital expenditure incurred on fixed assets after 31st March 2008 and not acquired under a finance leasing arrangement, MRP will be determined using **option 3b (Annuity method)** of the statutory guidance on MRP starting in the *year after* the asset becomes operational.
- MRP on the acquisition of share capital in a subsidiary company will also be calculated using **option 3b** of the statutory guidance.
- For capital expenditure incurred in the advancing of loans to third parties that are delivering service objectives on behalf of the Council, such as subsidiary companies, MRP will be charged at an amount equal to any expected credit losses on the loans recognised in the financial year in accordance with IFRS 9. For service loans with historical credit losses incurred in prior financial years, the council will make a one-off MRP charge in the current financial year to ensure prudent provision is made for the IFRS 9 accounting losses.
- Repayments of loan principal on capital loans will be treated as capital receipts and applied to the capital adjustment account to clear any unfinanced capital spend and reduce the council's capital financing requirement.

- 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.
- Capital expenditure incurred in 2023/24 will not be subject to an MRP charge until 2024/25 at the earliest.

For **option 3b**, under statutory guidance:

- “MRP is the principal element for the year of the annuity required to repay over the asset’s useful life the amount of capital expenditure financed by borrowing or credit arrangements, using an appropriate rate of interest.” In simpler terms, this is equivalent to the MRP charge matching the capital repayment profile of a mortgage or a finance lease arrangement, with payments taking place over the life of the asset and using an appropriate rate of interest to determine the annual amount.
- Adjustments to the calculation to take account of repayment by other methods during repayment period (e.g., by the application of capital receipts) will be made as necessary.

As external debt balances cannot be directly linked to specific capital expenditure (external debt is a Treasury Management function) the council has determined an *appropriate* interest rate to be the Public Works Loans Board (PWLB) rate available for an annuity-based loan, with a repayment lifetime that matches the estimated useful life of the underlying asset. The PWLB rate used is taken from on the PWLB website^[2] and will be the rate available on the first working day of the financial year in which the expenditure is incurred.

Indicative annuity rates used in the Council’s MRP calculation are shown below which are then further reduced by 0.2% for use in the MRP calculation, in accordance with the borrowing discount available to Local Authorities:

PWLB Borrowing Rates		Loan Term/Asset Life				
Publication Date/Time	Year	10	20	30	40	50
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01/04/2022 12:19:13	2022/23	2.50%	2.69%	2.85%	2.86%	2.80%
01/04/2021 09:08:50	2021/22	1.43%	1.97%	2.28%	2.41%	2.42%
01/04/2020 12:28:08	2020/21	2.13%	2.32%	2.60%	2.76%	2.77%
01/04/2019 12:13:33	2019/20	1.74%	2.09%	2.44%	2.60%	2.59%
03/04/2018 12:15:35	2018/19	2.07%	2.46%	2.67%	2.75%	2.72%
03/04/2017 12:15:31	2017/18	1.49%	2.18%	2.62%	2.80%	2.78%
01/04/2016 12:15:18	2016/17	1.86%	2.59%	3.08%	3.31%	3.32%
01/04/2015 12:15:49	2015/16	2.13%	2.72%	3.08%	3.29%	3.34%
01/04/2014 12:15:51	2014/15	2.96%	3.95%	4.34%	4.47%	4.50%

Change of MRP Approach

Adopting **option 3b** for fixed asset and share capital expenditure represents a change of approach for the council, having previously adopted a straight-line MRP approach in prior years (option 3a). Under the statutory guidance, where a local authority changes the method(s) that it uses to calculate MRP, it should explain in its Statement, why the change will better allow it to make prudent provision.

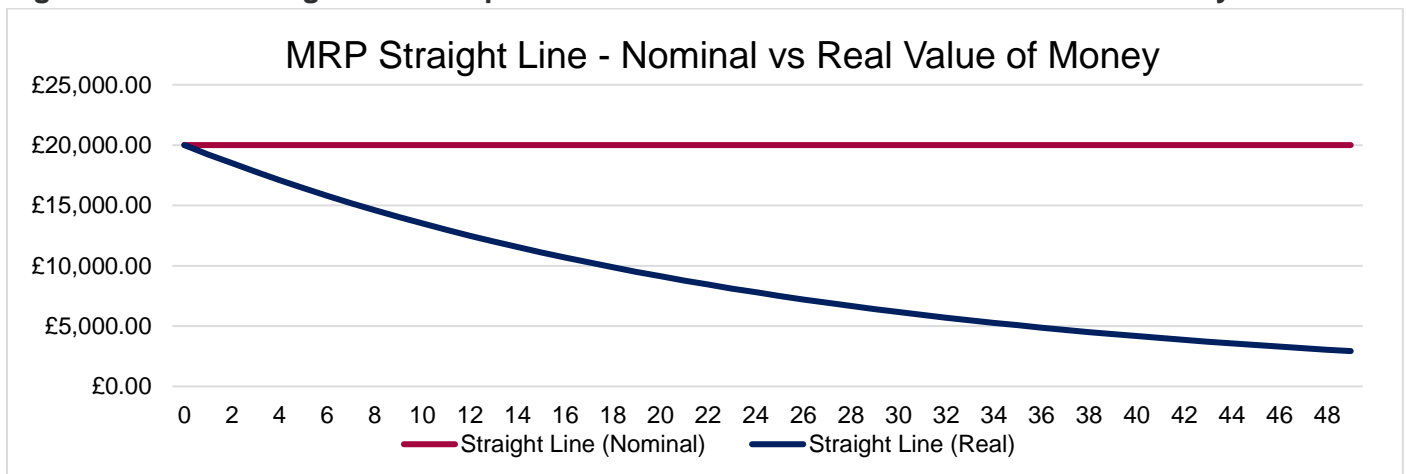
The change to annuity based MRP improves the Council’s ability to make prudent provision as it helps to distribute MRP more fairly when factoring that the value of money decreases with time due to its earning potential. The current adoption of a straight-line approach means that the real value that future revenue budgets are expected to provide for MRP can be significantly less than the current budget, whilst the assets are delivering the same benefits. The divergence in the real vs nominal value of money therefore creates a

divergence in the suitability of a straight-line vs annuity-based approach to MRP, particularly over the medium to long-term. With interest rates and inflation presently much higher than when the council began to generate a CFR (incurring capital spend without capital receipts available to finance the spend), this factor is becoming more prevalent and therefore should be considered in making prudent provision.

Much of the capital the council has outlaid which has increased its CFR has been in the purchase and enhancement of long-term assets that will have an expected lifetime of 50 years or more for the district. These assets include Castle Quay Shopping Centre, Castle Quay Waterfront development and investments in subsidiary companies, such as Graven Hill, that are set to provide long-term economic and innovative housing benefits. Factoring the time value of money into the MRP calculation helps to distribute the cost more fairly to the revenue budget over the lifetimes of the underlying assets resulting from the investments. This ensures that the current revenue budget is not unfairly burdened with costs associated with assets delivering long-term strategic objectives of the council or where economic benefits are expected to be maintained or increase over the life of the assets, benefitting the future as well as the current taxpayer.

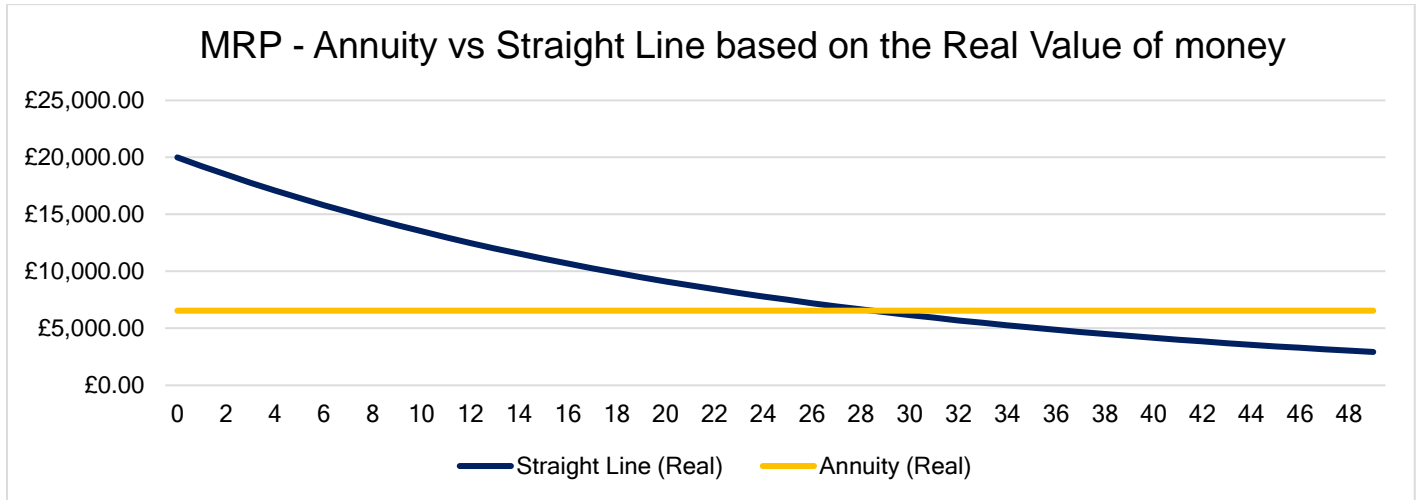
For example, if the council spends £1m on purchasing a building with a 50-year useful life, under the straight-line approach, the council will charge £20,000 annually in MRP. However, where interest rates are expected to remain around 4% on average over that period (as an illustration), the real value of the MRP decreases across the life of the asset, meaning that future revenue budgets pay proportionally less in MRP compared to the current budget. This is depicted in the figure below:

Figure M1: MRP Straight Line comparison between the real and nominal value of money



The time value of money means that an MRP charge of £20,000 in fifty years would be around £3,000 in today's terms. The annuity method seeks to combat this effect by ensuring an even spread of MRP with the time value of money factored in. Whilst the nominal value increases with time, the real value of the MRP will remain proportionate to the value of money at the time the charge is made, essentially making the MRP charge constant in real terms.

Below is a profile of MRP on an annuity basis for the same scenario, demonstrating that using the annuity method factoring the time value of money, results in a straight-line MRP charge in real terms:

Figure M2: Annuity vs Straight Line MRP based on the real value of money

Conclusions

By adopting an annuity based MRP approach for fixed asset and share capital expenditure service benefits, the council will:

- Factor in the time value of money into its MRP calculation;
- More fairly distribute MRP across the underlying lifetime of the assets invested in, and;
- Better allow a prudent MRP charge to revenue to be made.

Future MRP Considerations

The council recognises that the interest rates and inflation determine the time value of money and are likely to fluctuate over the lifetime of MRP for long-term assets. As such, the council will review the suitability of the annuity based method annually to ensure it remains appropriate. If interest rates decrease significantly, the current annuity model may no longer be the most appropriate methodology.

[1] – Statutory Guidance on Minimum Revenue Provision

https://assets.publishing.service.gov.uk/media/5a7451d9ed915d0e8bf188f4/Statutory_guidance_on_minimum_revenue_provision.pdf

[2] – PWLB Lending Facility Rates

<https://www.dmo.gov.uk/responsibilities/local-authority-lending/historical-interest-rates/>



Treasury Management Strategy Statement 2024/2025



DISTRICT COUNCIL
NORTH OXFORDSHIRE

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1. Introduction

The council is required to operate a balanced revenue budget, which broadly means that cash raised during the year will meet cash expenditure. Part of the treasury management operation is to ensure that this cash flow is adequately planned, with cash being available when it is needed. Surplus monies are invested in low-risk counterparties or instruments commensurate with the council's low risk appetite, providing adequate liquidity initially before considering investment return.

The other main function of the treasury management service is the funding of the council's capital plans. These capital plans provide a guide to the borrowing need of the council, essentially the longer-term cash flow planning, to ensure that it can meet its capital spending obligations. This management of longer-term cash may involve arranging long or short-term loans or using longer-term cash flow surpluses. On occasion, when it is prudent and economic, any debt previously drawn may be restructured to meet risk or cost objectives.

The revised Treasury Management Code requires all investments and investment income to be attributed to one of the following three purposes: -

Treasury management

Arising from the council's cash flows or treasury risk management activity, this type of investment represents balances which are only held until the cash is required for use. Treasury investments may also arise from other treasury risk management activity which seeks to prudently manage the risks, costs or income relating to existing or forecast debt or treasury investments.

Service delivery

Investments held primarily and directly for the delivery of public services including housing, regeneration and local infrastructure. Returns on this category of investment which are funded by borrowing are permitted only in cases where the income is "either related to the financial viability of the project in question or otherwise incidental to the primary purpose".

Commercial return

Investments held primarily for financial return with no treasury management or direct service provision purpose. Risks on such investments should be proportionate to a council's financial capacity – i.e., that 'plausible losses' could be absorbed in budgets or reserves without unmanageable detriment to local services. A council must not borrow to invest primarily for financial return.

Investments held for service or commercial purposes are considered in the Capital and Investment Strategy and should be read in conjunction with this strategy.

1.1 Implementations required due to the revised Treasury Management Code

1.1.1 CIPFA published the revised Treasury Management Code and Prudential Code on 20th December 2021. The revised Treasury Management Code requires the council to have implemented the following:

- a.) **Reporting requirements** include quarterly reporting to the Accounts, Audit and Risk Committee (AARC) with the Annual Performance Report (usually published in May) and Mid- year Review (usually published in November) also being presented to full council.
- b.) Amendment to the **knowledge and skills register** for officers and members involved in the treasury management function - to be proportionate to the size and complexity of the treasury management conducted by each council.
- c.) **Environmental, social and governance (ESG)**. The council's strategy is to have regard to the Environmental, Social and Governance ("ESG") risks presented by its Counterparties. The Treasury function will favour any counterparty that offers 'green' investments as long as all investment criteria as laid out in this strategy are met.

It is important to note that excluding any one counterparty, on social norms or standards, will likely mean others will similarly have to be avoided and thus impact the council's capacity to mitigate risk through diversification.

1.1.2 The council employs Link Treasury Services Limited as its external treasury management advisor. However, responsibility for treasury management decisions remains with the council at all times. The latest economic background, credit outlook and interest rate forecast provided by Link is attached at the end of this report.

1.2 Treasury Management Portfolio

1.2.1 The overall treasury management portfolio as at 31.3.23 and for the forecast position as at 31.03.24 are shown below for both borrowing and investments.

Table 1: Overall treasury management portfolio

TREASURY PORTFOLIO				
	actual	actual	forecast	forecast
	31.3.23	31.3.23	31.3.24	31.3.24
	£000	%	£000	%
Treasury investments				
Banks	12,000	28%	0	0%
Building societies - unrated	0	0%	0	0%
Building societies - rated	0	0%	0	0%
Local authorities	23,000	53%	3,000	23%
DMADF (H.M.Treasury)	0	0%	0	0%
Money Market Funds	8,520	20%	10,300	77%
Certificates of Deposit	0	0%	0	0%
Total managed in house	43,520	100%	13,300	100%
Bond Funds	0	0%	0	0%
Property Funds	0	0%	0	0%
Total managed externally	0	0%	0	0%
Total treasury investments	43,520	100%	13,300	100%
Treasury external borrowing				
Local Authorities	22,000	12%	15,000	8%
PWLB	166,000	88%	166,000	92%
LOBOs	0	0%	0	0%
Total external borrowing	188,000	100%	181,000	100%
Net treasury investments / (borrowing)	(144,480)	0	(167,700)	0

1.3 Balance sheet summary and forecast

1.3.1 The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while usable reserves and working capital are the underlying resources available for investment. The council's current strategy is to maintain borrowing and investments below their underlying levels, sometimes known as internal borrowing.

1.3.2 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 above shows that the council expects to comply with this recommendation.

Table 2: Balance sheet summary and forecast

	31.3.23 Actual £m	31.3.24 Estimate £m	31.3.25 Forecast £m	31.3.26 Forecast £m	31.3.27 Forecast £m
General Fund CFR	238.60	246.10	255.83	248.70	246.38
Less: External borrowing **	188.00	181.00	145.00	139.00	133.00
Less: Service Loans and lease liability	1.56	0.00	0.00	0.00	0.00
Internal/(over) borrowing	49.04	65.10	110.83	109.70	113.38
Usable reserves	33.02	41.56	36.75	37.41	38.58
Working capital	38.40	36.84	36.84	36.84	36.84
Usable reserves and working capital less internal borrowing equals Investments or (New borrowing required)	22.38	13.30	(37.24)	(35.45)	(37.96)

** shows only loans to which the council is currently committed. Therefore 'New Borrowing' includes some refinancing of existing debt. In 24/25 loans to the value of £36m are maturing.

1.4 Liability Benchmark

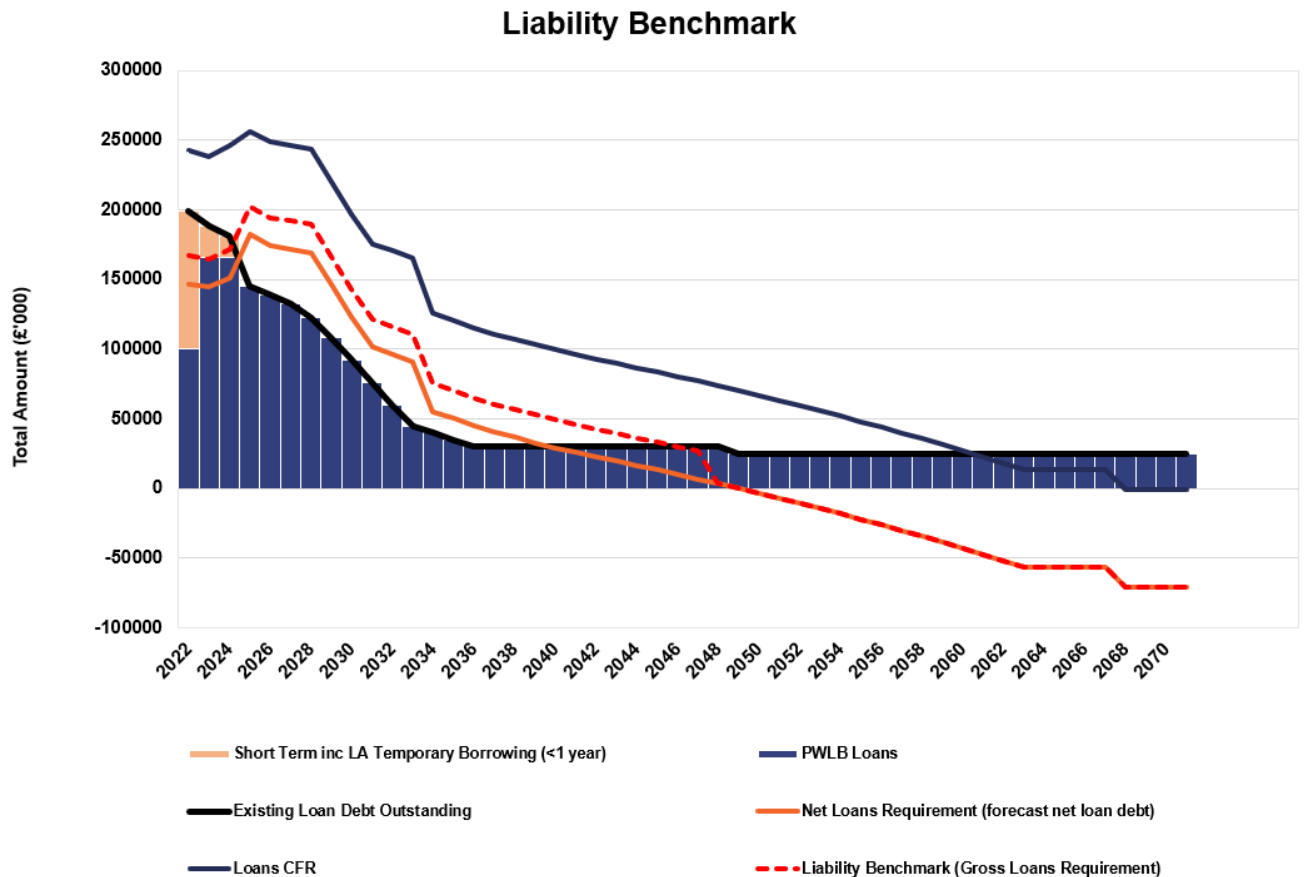
1.4.1 The council is pleased to include the Liability Benchmark (LB) as a prudential indicator for 2023/24 in this report. The council is required to estimate and measure the LB for the forthcoming financial year and the following two financial years, as a minimum.

1.4.2 There are four components to the LB:

- a.) **Existing loan debt outstanding:** the council's existing loans that are still outstanding in future years.
- b.) **Loans CFR:** this is calculated in accordance with the loans CFR definition in the Prudential Code and projected into the future based on approved prudential borrowing and planned Minimum Revenue Provision (MRP.)
- c.) **Net loans requirement:** this will show the council's gross loan debt less treasury management investments at the last financial year-end, projected into the future and based on its approved prudential borrowing, planned MRP and any other major cash flows forecast.

d.) **Liability benchmark** (or gross loans requirement): this equals net loans requirement plus short-term liquidity allowance.

Table 3: Liability Benchmark



1.4.3 This graph is based only on approved activities in the current and proposed capital programme and it therefore assumes there are no future capital investments. This graph is not a forecast but a snapshot of the council’s current commitments and loans. The difference between net loan requirement and loans CFR is made up of internal borrowing.

1.4.4 The LB graph above demonstrates that the council is in an under borrowed position until 2044. Using the current data available the CFR may be nil by 2068 and the estimated internal borrowing currently used to finance the CFR can be invested as the CFR reduces.

1.5 General Balances & Reserves and Expected Investment Balances

1.5.1 Internal borrowing is possible because of the council's General Balances and reserves as laid out in the table below. These funds can be used to finance capital expenditure or other budget decisions to support the revenue budget, but it is important that there is enough liquidity to ensure that should the funds be called upon that the council would not be forced to borrow in an unfavourable position.

1.5.2 The other component within this table is working Capital which is made up of a combination of debtors, creditors, long term liabilities and non-capital deferred credits / receipts.

1.5.3 Detailed below are estimates of the year-end balances for each resource and anticipated day-to-day cash flow balances.

Table 4: General Balances & Reserves and Expected Investment Balances

Year End Resources £m	2022/23 Actual	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate
Collection Fund Adjustment Account	(5.31)	(0.38)	0.00	0.00	0.00
General Balances	6.15	6.15	6.15	6.15	6.15
Earmarked Reserves	20.62	26.71	25.67	26.33	27.51
Revenue Grants	3.51	2.03	1.13	1.13	1.12
Capital Reserves	8.05	7.05	3.80	3.80	3.80
Usable reserves	33.02	41.56	36.75	37.41	38.58
Working capital*	38.40	36.84	36.84	36.84	36.84
Internal/(over) borrowing	49.04	65.10	110.83	109.70	113.38
Usable reserves and working capital less internal borrowing equals Expected investments / (borrowing)	22.38	13.30	(37.24)	(35.45)	(37.96)

*Working capital balances shown are estimated year-end; these may be higher midyear

1.6 Treasury Management Indicators

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

- 1.6.1 **Interest rate exposures for both borrowing and investing:** This indicator is set to control the council's exposure to interest rate risk. The impact of a change in interest rates is calculated on the assumption that maturing loans and investments will be replaced at current rates. The upper limits on the one-year revenue impact of a 1% rise or a 0.75% fall in interest rates will be:

Table 5: Interest rate exposures for both borrowing and investing in 24/25

Interest rate risk indicator	Limit
Upper limit on one-year revenue impact of a 1% rise in interest rates*	± £ 10,000 per £m
Upper limit on one-year revenue impact of a 0.75% fall in interest rates**	- £ 105,000 +£ 75,000

**This year there is very little interest rate risk as maturing loans have already been refinanced. The interest rate exposure risk would only be applicable to new loans made for Capital purposes beyond the proposed capital programme. The revenue impact per £m would be a cost for new loans while it could also be an increase in revenue for investments.*

*** The loss of revenue has been calculated based on a 0.75% decrease in the interest rate for the investment forecast for 2024/25 in the budget. There is also an opportunity to save on borrowing should the interest rate fall. As most of the council's borrowing is already fixed this would only impact on new loans in the 2024/25 budget.*

- 1.6.2 **Maturity structure of borrowing:** The council monitors its exposure to refinancing risk with the maturity structure of borrowing indicator. The practice of setting a 'maturity structure of borrowing' aims to profile the maturity dates of borrowing so that loans don't all mature at once as this exposes the council to refinancing risk. As an example, if all of the council's loans had matured in the last 6 months, the council would have been forced to refinance at the highest rates the market had seen in years. Instead, the council's loan maturity dates are spread out. Even if rates are still high when the council needs to refinance some of the first loans in the portfolio to mature, at least the council is only exposed to the higher interest rates on those loans, and not all loans. The upper and lower limits on the maturity structure of borrowing will be as per Table 6 below:

Table 6: Maturity structure of borrowing limits in 24/25

Refinancing rate risk indicator	Upper limit	Lower limit
Under 12 months	50%	0%
12 months and within 24 months	50%	0%
24 months and within 5 years	60%	0%
5 years and within 10 years	70%	0%
10 years and above	80%	0%

- 1.6.3 The upper limit should always be reviewed in line with the Liability benchmark to ensure that refinancing risk is mitigated. While it is important to have flexibility to navigate changing market conditions it is critical that loan repayments and spread appropriately. The lower limit has been considered but kept at zero to ensure that the council is not forced into taking borrowings in a particular category that would lock us into an unfavourable borrowing situation. The council feels that having no set lower limit gives officers the best flexibility to react to the economic climate. For example, if a lower limit for 10-year borrowing was set it may force the council to take out loans of that term when rates are high, rather than the council's preferred strategy of borrowing for shorter periods (still spread out) until rates begin to settle at the level the council's advisors believe will be the new "normal".
- 1.6.4 Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment. The upper and lower limits as shown above provide the scope to accommodate new loan(s) in the most appropriate maturity band at the time of borrowing.
- 1.6.5 **Investment treasury indicator and limit** - total principal funds invested for greater than 365 days. These limits are set with regard to the council's liquidity requirements and to reduce the need for early sale of an investment and are based on the availability of funds after each year-end. The council is asked to approve the following treasury indicator and limit:

Table 7: Long term borrowing limits

	2023/24	2024/25	2025/26
Upper limit for principal sums invested for longer than 365 days	£5m	£5m	£5m
Current investments as at 31.12.2023 in excess of 1 year maturing in each year	Nil	Nil	Nil

1.7 Financial implication of the 24/25 Treasury budget

- 1.7.1 The budget for treasury investment income in 2024/25 is £0.701m, based on an average investment portfolio of £14m at an average interest rate of 5%. This is an increase from the £0.505m budgeted for in 2023/24, based on an average investment portfolio of £12m at an average interest rate of 4.30%.
- 1.7.2 The budget for committed debt interest payable in 2024/25 is £4.782m, based on an average debt portfolio of £187m at an average interest rate of 2.52%. This is also an increase from the 2023/24 budget of £3.819m, based on an average debt portfolio of £171m an average interest rate of 2.46%.
- 1.7.3 If actual levels of investments and borrowing, or interest rates, differ from those forecasts, performance against budget will be correspondingly different.

2 Borrowing

2.1 Borrowing Strategy

- 2.1.1 The council is currently maintaining an under-borrowed position. This means that the capital borrowing need, (the Capital Financing Requirement), has not been fully funded with loan debt as cash supporting the council's reserves, balances and cash flow has been used as a temporary measure (as detailed in table 4.) This strategy is prudent as medium and longer dated borrowing rates are expected to fall from their current levels in the summer of 2024.
- 2.1.2 Against this background and the risks within the economic forecast, caution will be adopted with the 2024/25 treasury operations. The S151 Officer, using information supplied by the council's Treasury Advisors, will monitor interest rates in financial markets and adopt a pragmatic approach to changing circumstances for example:
- *if it was felt that there was a significant risk of a sharp FALL in borrowing rates, then long term borrowing will be postponed.*

- *if it was felt that there was a significant risk of a much sharper RISE in borrowing rates than that currently forecast, fixed rate funding will be drawn whilst interest rates are lower than they are projected to be in the next few years.*

2.1.3 Any significant decisions made by the S151 officer will be reported to the Accounts, Audit and Risk Committee (AARC) at the next available opportunity. In addition, the council may borrow further short-term loans to cover unplanned cash flow shortages.

2.1.4 **Forecast of borrowing rates:** It is expected that the Bank of England base rate will become more stable and slowly reduce from its current forecast rate of 5.25% in March 2024 to 3.00% by March 2026.

2.2 Approved Sources of Long and Short-term Borrowing

	Fixed	Variable
Public Works Loan Board (PWLB) and any successor body	●	●
Any other UK public sector body e.g., other councils	●	●
Any other bank or building society authorised to operate in the UK	●	●
Any institution approved for investments (see below)	●	●
UK private and public sector pension funds (except Oxfordshire County Council Pension Fund)	●	●
Insurance Companies	●	●
UK Infrastructure Bank	●	●
Overdraft	●	
Internal borrowing (capital receipts & revenue balances)	●	

2.2.1 **Other sources of debt finance:** In addition, capital finance may be raised by the following methods that are not borrowing, but may be classed as other debt liabilities:

	Fixed	Variable
Finance Leases	●	●
Hire purchase	●	●
Private Finance Initiative	●	●

2.3 Policy on Borrowing in Advance of Need

2.3.1 The council will not borrow more than or in advance of its needs purely in order to profit from the investment of the extra sums borrowed. Any decision to borrow in advance will be taken in consideration of the forecast Capital Financing Requirement, forecast interest rate changes, and will be considered carefully to

ensure that value for money can be demonstrated and that the council can ensure the security of investing such funds.

- 2.3.1 Risks associated with any borrowing in advance activity will be subject to prior appraisal and subsequent reporting through the mid-year or annual reporting mechanism.

2.4 Debt Rescheduling

- 2.4.1 As the council's PWLB loan portfolio has an average interest rate of 2.18% the PWLB would currently reward early repayment due to the discount rates on offer. For example, if the council repaid the £25m loan maturing in 2071 the PWLB would offer a 4.06% discount rate which would equate to £12.5m discount. However, a statutory override would require any discount to be amortised to revenue over 10 years, which reduces the initial revenue benefit. In addition, the council is currently in an under borrowed position and premature repayment would be problematic as loans at higher rates would need to be taken and this would create additional revenue cost. The option to reschedule existing loans will be reviewed on a regular basis and any decision making would be supported by a net present value appraisal, which would provide expected whole life net General Fund benefit.

- 2.4.2 If any loan rescheduling is to be undertaken, it will be reported to the Accounts, Audit and Risk Committee, at the earliest meeting following its action.

3 Investing

3.1 Investment strategy

- 3.1.1 The council's investment priorities will be **security first, portfolio liquidity second and then yield (return)**. The council will aim to achieve the optimum return (yield) on its investments commensurate with proper levels of security and liquidity and with regard to the council's risk appetite.
- 3.1.2 In the current economic climate, it is considered appropriate to maintain a degree of liquidity to cover cash flow needs but to also consider "laddering" investments for periods up to 12 months with high credit rated financial institutions, whilst investment rates remain elevated, as well as wider range fund options.
- 3.1.3 This council has adopted a prudent approach to managing risk and defines its risk appetite by the following means:
- a.) Minimum acceptable **credit criteria** are applied in order to generate a list of highly creditworthy counterparties. This also enables diversification and thus avoidance of concentration risk. The key ratings used to monitor counterparties are the short-term and long-term ratings.

- b.) **Other information sources** used will include the financial press, share price and other such information pertaining to the financial sector in order to establish the most robust scrutiny process on the suitability of potential investment counterparties.
- c.) **Lending limits**, (amounts and maturity), for each counterparty will be set through applying the matrix table in paragraph 3.1 (Table 8.)
- d.) **Transaction limits** are set for each type of investment in 3.2 (Table 9.)
- e.) This council will set a limit for its investments which are invested for **longer than 365 days**, (see point 1.6 Treasury Management indicators).
- f.) All investments will be denominated in **sterling**.
- g.) As a result of the change in accounting standards for 2022/23 under IFRS 9, this council will consider the implications of investment instruments which could result in an adverse movement in the value of the amount invested and resultant charges at the end of the year to the General Fund.
- h.) However, this council will also pursue **value for money** in treasury management and will monitor the yield from investment income against appropriate benchmarks for investment performance. Monthly monitoring of investment performance will be carried out during the year.

The above criteria are *unchanged* from last year.

3.2 Approved counterparties

- 3.2.1 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.

Table 8: Approved investment counterparties and limits

Credit rating	Banks unsecured	Banks secured	Government	Corporates	Registered Providers
UK Govt	n/a	n/a	£ Unlimited 50 years	n/a	n/a
AAA	£3m 5 years	£3m 20 years	£5m 50 years	£3m 20 years	£3m 20 years
AA+	£3m 5 years	£3m 10 years	£5m 25 years	£3m 10 years	£3m 10 years
AA	£3 m 4 years	£3m 5 years	£5m 15 years	£3m 5 years	£3m 10 years
AA-	£3m 3 years	£3m 4 years	£5m 10 years	£3m 4 years	£3m 10 years
A+	£3m 2 years	£3m 3 years	£5m 5 years	£3m 3 years	£3m 5 years
A	£3m 13 months	£3m 2 years	£5m 5 years	£3m 2 years	£3m 5 years
A-	£3m 6 months	£3m 13 months	£5m 5 years	£3m 13 months	£3m 5 years
None*	None	None	£5m 2 years	None	None
Pooled funds		£5m per fund or trust			

* Any other UK public sector body e.g. other councils

This table must be read in conjunction with the notes below:

Credit rating: Investment limits are set by reference to the lowest published long-term credit rating from a selection of external rating agencies. 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.

Banks 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.

Banks secured: Covered bonds, reverse repurchase agreements and other collateralised arrangements with banks and building societies. These investments are

secured on the bank's assets, which limits the potential losses in the unlikely event of insolvency, and means that they 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 to determine cash and time limits. The combined secured and unsecured investments in any one bank will not exceed the cash limit for secured investments.

Government: Loans, bonds and bills issued or guaranteed by national governments, regional and councils 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 Central Government may be made in unlimited amounts for up to 50 years.

Corporates: Loans, bonds and commercial paper issued by companies other than banks and registered providers. These investments are not subject to bail-in but are exposed to the risk of the company going insolvent. Loans to unrated companies will only be made following an external credit assessment.

Registered providers: Loans and bonds issued by, guaranteed by or secured on the assets of registered providers of social housing and registered social landlords, formerly known as housing associations. These bodies are tightly 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.

Pooled funds: Shares or units in diversified investment vehicles consisting of the any of the above investment types, plus equity shares and property. These funds have the advantage of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a fee. Short-term Money Market Funds that offer same-day liquidity and very low or no volatility will be used as an alternative to instant access bank accounts, while pooled funds whose value changes with market prices and/or have a notice period will be used for longer investment periods.

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.

Financial Derivatives: 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. Financial derivative transactions may be arranged with any organisation that meets the approved

investment criteria. The current value of any amount due from a derivative counterparty will count against the counterparty credit limit and the relevant foreign country limit.

Operational bank accounts: The council may incur operational exposures, for example through current accounts, collection accounts and merchant acquiring services, to any UK bank with credit ratings no lower than BBB- and with assets greater than £25 billion. These are not classed as investments, but are still subject to the risk of a bank bail-in, and balances will therefore be kept below £50,000 per bank wherever possible e.g. except for overnight balances where funds are received during the day and it is too late to transfer to another counterparty. The Bank of England has stated that in the event of failure, banks with assets greater than £25 billion are more likely to be bailed-in than made insolvent, increasing the chance of the council maintaining operational continuity.

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 until it improves sufficiently to meet our minimum criteria ,
- consideration of risk of default of existing investments and whether they can be recalled or sold at no cost will be made, 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 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 credit default swap prices, financial statements, information on potential government support, 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 above criteria.

When deteriorating financial market conditions affect the creditworthiness of all organisations, as happened in 2008 and 2011, 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, or with other councils. This will cause a reduction in the level of investment income earned but will protect the principal sum invested.

Investment limits: In order that the council's revenue reserves available to cover investment losses are not 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) will be £5 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.

3.3 Investment limits

3.3.1 Decisions on treasury management investment and borrowing are made daily and are therefore delegated to the Assistant Director of Finance (S151 Officer) and staff, who must act in line with the treasury management strategy approved by council. Reports on treasury management activity are presented to the Accounts, Audit & Risk Committee. The Accounts, Audit & Risk Committee is responsible for scrutinising treasury management decisions.

3.3.2 To reduce risk, investment limits have been set, as laid out in Table 9 below.

Table 9: Monetary limit for investment types

	Investment limit
UK Central Government	Unlimited
Any single organisation, including UK public sector body e.g. other councils	£5m each
Any group of organisations under the same ownership	£5m per group
Any group of pooled funds under the same management	£5m per manager
Negotiable instruments held in a broker's nominee account	£3m per broker
Registered providers and registered social landlords	£10m in total
Unsecured investments with building societies	£10m in total
Loans to unrated corporates	£5m in total
Money market funds	£15m in total
Real estate investment trusts	£5m in total

3.4 Related Matters

- 3.4.1 **Markets in Financial Instruments Directive (MiFID II):** The council has opted up to professional client status with its providers of financial services, including advisers, banks, brokers and fund managers, allowing it access to a greater range of services but without the greater regulatory protections afforded to individuals and small companies. Given the size and range of the council's treasury management activities, the Assistant Director of Finance (S151 Officer) believes this to be the most appropriate status.
- 3.4.2 This requires the council to have a minimum investment balance £10 million and the person making investment decisions on behalf of the council to have at least one year's relevant professional experience. Investments as well as cash deposits are count towards meeting the £10 million threshold.
- 3.4.3 **General Data Protection Regulation 2018:** Relationships with external providers covered by the Treasury management Practices are governed by and operated in accordance with the act.

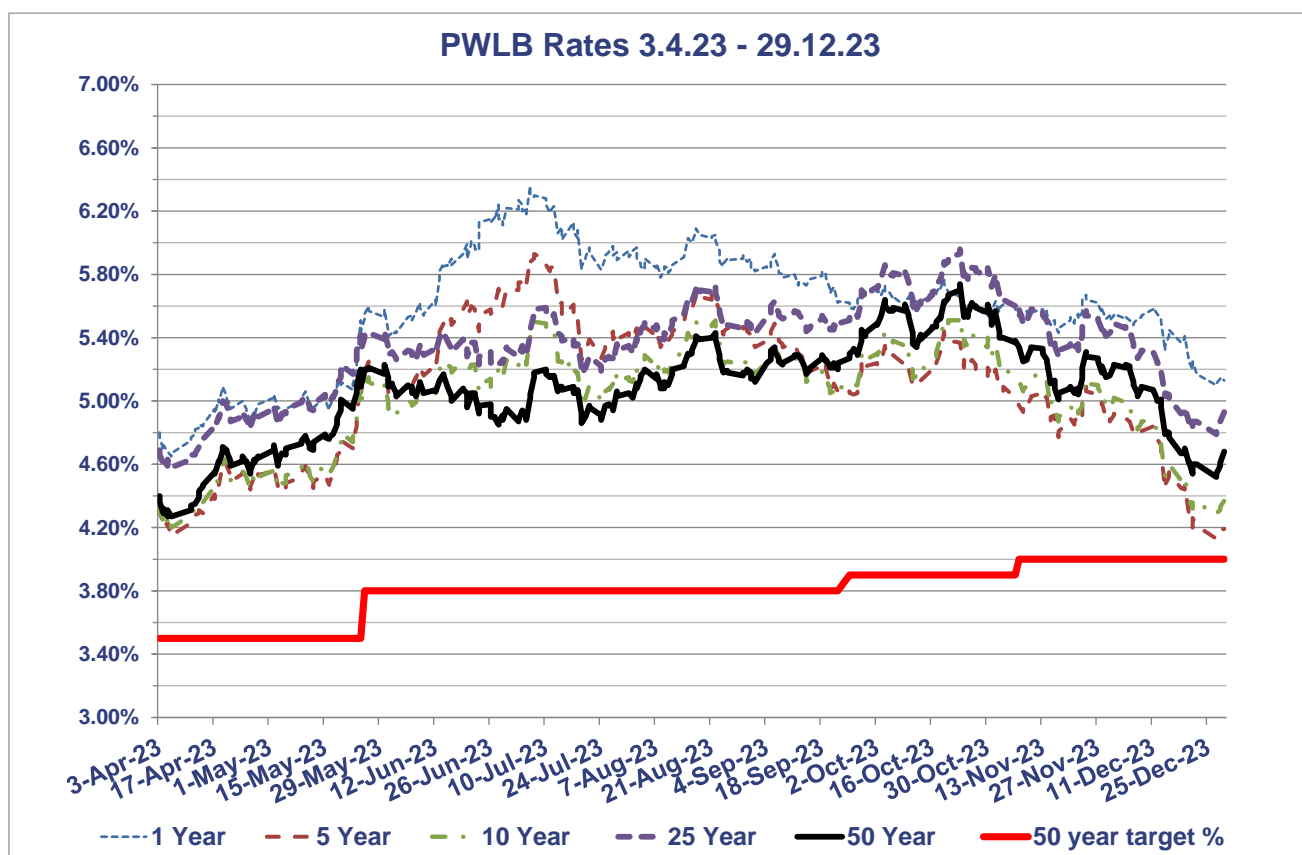
4 Appendices

4.1 Economic Commentary from the Link Group 31/12/2023

- The third quarter of 2023/24 saw:
 - A 0.3% m/m decline in real GDP in October, potentially partly due to unseasonably wet weather, but also due to the ongoing drag from higher interest rates. Growth for the second quarter, ending 30th September, was revised downwards to -0.1% and growth on an annual basis was also revised downwards, to 0.3%;
 - A sharp fall in wage growth, with the headline 3myy rate declining from 8.0% in September to 7.2% in October, although the ONS “experimental” rate of unemployment has remained low at 4.2%;
 - CPI inflation continuing on its downward trajectory, from 8.7% in April to 4.6% in October, then again to 3.9% in November;
 - Core CPI inflation decreasing from April and May’s 31 years’ high of 7.1% to 5.1% in November, the lowest rate since January 2022;
 - The Bank of England holding rates at 5.25% in November and December;
 - A steady fall in 10-year gilt yields as investors revised their interest rate expectations lower.
- Higher interest rates have filtered through the financial channels and weakened the housing market but, overall, it remains surprisingly resilient with only marginal falls showing year on year on the Halifax (-1%) and Nationwide (-1.8%) indices. However, the full weakness in real consumer spending and real business investment has yet to come as currently it is estimated that around two thirds to a half of the impact of higher interest rates on household interest payments has yet to be felt.
- Overall, we expect real GDP growth to remain subdued throughout 2024 as the drag from higher interest rates is protracted but a fading of the cost-of-living crisis and interest rate cuts in the second half of 2024 will support a recovery in GDP growth in 2025.

In the chart below, the rise in gilt yields across the curve in the first half of 2023/24, and therein PWLB rates, is clear to see, prior to the end of year rally based on a mix of supportive domestic and international factors.

PWLB RATES 3.4.23 - 29.12.23

MPC meetings 2nd November and 14th December 2023

- On 2nd November, the Bank of England’s Monetary Policy Committee (MPC) voted to keep Bank Rate on hold at 5.25%, and on 14th December reiterated that view. Both increases reflected a split vote, the latter by 6 votes to 3, with the minority grouping voting for an increase of 0.25% as concerns about “sticky” inflation remained in place.
- Nonetheless, with UK CPI inflation now at 3.9%, and core inflating beginning to moderate (5.1%), markets are voicing a view that rate cuts should begin in Q1 2024/25, some way ahead of the indications from MPC members. Of course, the data will be the ultimate determinant, so upcoming publications of employment, wages and inflation numbers will be of particular importance, and on-going volatility in Bank Rate expectations and the gilt yield curve can be expected.
- In addition, what happens outside of the UK is also critical to movement in gilt yields. The US FOMC has kept short-term rates in the range of 5.25%-5.50%, whilst the ECB has moved its Deposit rate to a probable peak of 4%. Markets currently expect both central banks to start cutting rates in 2024.

4.2 Link Interest rate forecasts - Quarter Ended 31st December 2023

The council has appointed Link Group as its treasury advisors and part of their service is to assist the council to formulate a view on interest rates. The PWLB rate forecasts below are based on the Certainty Rate (the standard rate minus 20 bps) which has been accessible to most councils since 1st November 2012.

Link Group Interest Rate View 07.11.23													
	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26
BANK RATE	5.25	5.25	5.25	5.00	4.50	4.00	3.50	3.25	3.00	3.00	3.00	3.00	3.00
3 month ave earnings	5.30	5.30	5.30	5.00	4.50	4.00	3.50	3.30	3.00	3.00	3.00	3.00	3.00
6 month ave earnings	5.60	5.50	5.40	5.10	4.60	4.10	3.60	3.40	3.10	3.10	3.10	3.10	3.10
12 month ave earnings	5.80	5.70	5.50	5.20	4.70	4.20	3.70	3.50	3.30	3.30	3.30	3.30	3.30
5 yr PWLB	5.00	4.90	4.80	4.70	4.40	4.20	4.00	3.80	3.70	3.60	3.50	3.50	3.50
10 yr PWLB	5.10	5.00	4.80	4.70	4.40	4.20	4.00	3.80	3.70	3.70	3.60	3.60	3.50
25 yr PWLB	5.50	5.30	5.10	4.90	4.70	4.50	4.30	4.20	4.10	4.10	4.00	4.00	4.00
50 yr PWLB	5.30	5.10	4.90	4.70	4.50	4.30	4.10	4.00	3.90	3.90	3.80	3.80	3.80

Link Group Interest Rate View 25.09.23													
	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26
BANK RATE	5.25	5.25	5.25	5.00	4.50	4.00	3.50	3.00	2.75	2.75	2.75	2.75	2.75
3 month ave earnings	5.30	5.30	5.30	5.00	4.50	4.00	3.50	3.00	2.80	2.80	2.80	2.80	2.80
6 month ave earnings	5.60	5.50	5.40	5.10	4.60	4.10	3.60	3.10	2.90	2.90	2.90	2.90	2.90
12 month ave earnings	5.80	5.70	5.50	5.20	4.70	4.20	3.70	3.20	3.00	3.00	3.00	3.00	3.00
5 yr PWLB	5.10	5.00	4.90	4.70	4.40	4.20	4.00	3.90	3.70	3.70	3.60	3.60	3.50
10 yr PWLB	5.00	4.90	4.80	4.60	4.40	4.20	4.00	3.80	3.70	3.60	3.60	3.50	3.50
25 yr PWLB	5.40	5.20	5.10	4.90	4.70	4.40	4.30	4.10	4.00	3.90	3.80	3.80	3.80
50 yr PWLB	5.20	5.00	4.90	4.70	4.50	4.20	4.10	3.90	3.80	3.70	3.60	3.60	3.60

Link Group Interest Rate View 26.06.23													
	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26
BANK RATE	5.00	5.50	5.50	5.50	5.25	4.75	4.25	3.75	3.25	2.75	2.75	2.50	2.50
3 month ave earnings	5.30	5.60	5.50	5.30	5.00	4.50	4.00	3.50	3.00	2.70	2.60	2.50	2.50
6 month ave earnings	5.80	5.90	5.70	5.50	5.10	4.60	4.00	3.50	3.00	2.70	2.60	2.60	2.60
12 month ave earnings	6.30	6.20	6.00	5.70	5.30	4.80	4.10	3.60	3.10	2.80	2.70	2.70	2.70
5 yr PWLB	5.50	5.60	5.30	5.10	4.80	4.50	4.20	3.90	3.60	3.40	3.30	3.30	3.20
10 yr PWLB	5.10	5.20	5.00	4.90	4.70	4.40	4.20	3.90	3.70	3.50	3.50	3.50	3.40
25 yr PWLB	5.30	5.40	5.20	5.10	4.90	4.70	4.50	4.20	4.00	3.90	3.80	3.80	3.70
50 yr PWLB	5.00	5.10	5.00	4.90	4.70	4.50	4.30	4.00	3.80	3.60	3.60	3.50	3.50

Link Group Interest Rate View 24.05.23													
	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26
BANK RATE	4.75	5.00	5.00	4.75	4.50	4.00	3.50	3.25	2.75	2.50	2.50	2.50	2.50
3 month ave earnings	4.80	5.00	5.00	4.80	4.50	4.00	3.50	3.30	2.80	2.50	2.50	2.50	2.50
6 month ave earnings	5.10	5.20	5.10	4.90	4.50	3.90	3.40	3.20	2.90	2.60	2.60	2.60	2.60
12 month ave earnings	5.40	5.40	5.30	5.00	4.50	3.90	3.40	3.20	2.90	2.70	2.70	2.70	2.70
5 yr PWLB	5.00	5.00	5.00	4.80	4.50	4.10	3.70	3.50	3.30	3.20	3.20	3.10	3.10
10 yr PWLB	5.00	5.00	5.00	4.80	4.40	4.10	3.80	3.60	3.50	3.40	3.30	3.30	3.30
25 yr PWLB	5.30	5.30	5.20	5.10	4.80	4.50	4.20	4.00	3.80	3.70	3.60	3.60	3.60
50 yr PWLB	5.10	5.10	5.00	4.90	4.60	4.30	4.00	3.80	3.60	3.50	3.40	3.40	3.40

Link Group Interest Rate View	27.03.23											
	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26
BANK RATE	4.50	4.50	4.25	4.00	3.50	3.25	3.00	2.75	2.75	2.50	2.50	2.50
3 month ave earnings	4.50	4.50	4.30	4.00	3.50	3.30	3.00	2.80	2.80	2.50	2.50	2.50
6 month ave earnings	4.50	4.40	4.20	3.90	3.40	3.20	2.90	2.80	2.80	2.60	2.60	2.60
12 month ave earnings	4.50	4.40	4.20	3.80	3.30	3.10	2.70	2.70	2.70	2.70	2.70	2.70
5 yr PWLB	4.10	4.10	3.90	3.80	3.70	3.60	3.50	3.40	3.30	3.20	3.20	3.10
10 yr PWLB	4.20	4.20	4.00	3.90	3.80	3.70	3.50	3.50	3.40	3.30	3.30	3.20
25 yr PWLB	4.60	4.50	4.40	4.20	4.10	4.00	3.80	3.70	3.60	3.50	3.50	3.40
50 yr PWLB	4.30	4.20	4.10	3.90	3.80	3.70	3.50	3.50	3.30	3.20	3.20	3.10

- LIBOR and LIBID rates ceased at the end of 2021. In a continuation of previous views, money market yield forecasts are based on expected average earnings by councils for 3 to 12 months.
- The Link forecast for average earnings are averages i.e., rates offered by individual banks may differ significantly from these averages, reflecting their different needs for borrowing short-term cash at any one point in time.

A SUMMARY OVERVIEW OF THE FUTURE PATH OF BANK RATE

- Our central forecast for interest rates was previously updated on 7th November and reflected a view that the MPC would be keen to underpin its anti-inflation credentials by keeping Bank Rate at 5.25% until at least H2 2024. We expect rate cuts to start when both the CPI inflation and wage/employment data are unequivocally supportive of such a move, and that there is a strong likelihood of the overall economy enduring tepid growth (at best) or a mild recession (at worst) over the coming months.
- Naturally, timing on this matter will remain one of fine judgment: cut too soon, and inflationary pressures may well build up further; cut too late and any downturn or recession may be prolonged.
- In the upcoming months, our forecasts will be guided not only by economic data releases and clarifications from the MPC over its monetary policies and the Government over its fiscal policies, but also international factors such as policy development in the US and Europe, the provision of fresh support packages to support the faltering recovery in China as well as the on-going conflict between Russia and Ukraine, and Gaza and Israel.
- On the positive side, consumers are still anticipated to be sitting on some excess savings left over from the pandemic, which could cushion some of the impact of the above challenges and may be the reason why the economy is performing a little better at this stage of the economic cycle than may have been expected. Nonetheless, with approximately 400,000 households per quarter facing a mortgage interest reset at higher levels than their current rate, the economy will face on-going headwinds from that source, in addition to lower income households

having to spend disproportionately on essentials such as food, energy and rent payments.

4.3 **Glossary of terms**

Counterparties - an opposite party in a contract or financial transaction. This may include the central Government, councils, Banks and Building societies to name a few.

Cost of Carry - The difference between the interest payable on borrowing on debt and the interest receivable from investing surplus cash.

Debt Rescheduling - A change in the terms of outstanding loans. The rescheduling can take the form of an entirely new loan, or it could mean repaying the debt early for a discount if the current market rates are higher than the fixed interest on the loan.

General Balances and Reserves – The General balance has been created by keeping aside surplus funds during the course of an accounting period to meet contingencies or offset future losses. Reserves however are created for a specific purpose. This may be funds that have been received and earmarked for a specific purpose in the future.

Internal Borrowing – Instead of taking external loans to fund activities such as Capital expenditure, the council may use income and grants received in advance, to fund these activities. Usually, surplus funds are invested to earn interest, however it is prudent to use these funds instead of loaning money as loans generally cost more than could be earned by investing the funds.

Laddering – is an investment technique that requires investors to purchase multiple financial products with different maturity dates. The aim is to produce steady cash flow by deliberately planning investments.

Liability Benchmark – demonstrates how a council's existing debt maturity profile and other cash flows affect their future debt requirement. Its aim is to show whether the council is in an over-borrowed position (existing debt maturity profile is greater than their forecast debt requirement) or an under-borrowed position (existing debt maturity profile is less than their forecast debt requirement.) In monitoring this position the council can aim to secure interest rates at the acceptable rates and manage interest payable costs.

This report is public	
Calculating the amounts of Council Tax for 2024/25 and setting the Council Tax for 2024/25	
Committee	Council
Date of Committee	26 February 2024
Portfolio Holder presenting the report	Councillor Adam Nell, Portfolio Holder for Finance
Date Portfolio Holder agreed report	8 February 2024
Report of	Assistant Director of Finance – Michael Furness

Purpose of report

To detail the calculations for the amounts of Council Tax for 2024/25 and the setting of Council Tax for 2024/25.

1. Recommendations

The Council resolves:

- (1) To approve the Council Tax Base 2024/25 that was determined at the Executive meeting held on 8 January 2024:
 - a) for the whole Council area as 59,027.2 [item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (“the 1992 Act”)]; and
 - b) For dwellings in those parts of its area to which a Parish Precept relates as in the attached Appendix 1.
- (2) That the Council Tax requirement for the Council’s own purposes for 2024/25 (excluding Parish Precepts and Special Expenses) is £9,060,675.
- (3) That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the 1992 Act:
 - a) £137,496,126 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the 1992 Act, taking into account all precepts issued to it by Parish Councils and any additional special expenses.
 - b) £122,083,104 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the 1992 Act.

- c) £15,413,022 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council, in accordance with Section 31A (4) of the 1992 Act, as its Council Tax requirement for the year (Item R in the formula in Section 31B of the 1992 Act).
- d) £261.12 being the amount at 3(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the 1992 Act, as the basic amount of its Council Tax for the year (including Parish Precepts and Special Expenses).
- e) £6,352,346 being the aggregate amount of all special items (Parish Precepts and Special Expenses) referred to in Section 34(1) of the 1992 Act as per the attached Appendix 2.
- f) £153.50 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T(1(a) above), calculated by the Council, in accordance with Section 34(2) of the 1992 Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish Precept or special item relates.
- (4) It be noted that for the year 2024/25 the Oxfordshire County Council and the Police and Crime Commissioner for Thames Valley have issued precepts to the Council, in accordance with Section 40 of the 1992 Act, for each category of dwellings in the Council's area as indicated below: -

Valuation Band	Oxfordshire County Council	Police and Crime Commissioner for Thames Valley
	£	£
A	1,213.71	179.52
B	1,415.99	209.44
C	1,618.28	239.36
D	1,820.56	269.28
E	2,225.13	329.12
F	2,629.70	388.96
G	3,034.27	448.80
H	3,641.12	538.56

- (5) The Council, in accordance with Sections 30 and 36 of the 1992 Act, hereby sets the amounts shown in Appendix 2 as the amounts of Council Tax for the year 2024/25 for each part of its area and for each of the categories of dwellings.
- (6) The Council has determined that its relevant basic amount of Council Tax for 2024/25 is not excessive in accordance with principles approved under Section 52ZB of the 1992 Act.

2. Executive Summary

- 2.1 Sections 31 to 36 of the 1992 Local Government Finance Act require each billing authority to calculate its own amount of tax for each category of dwellings in its area.
- 2.2 Section 30 of the 1992 Act requires each billing authority to set the amounts of tax for its area, including the amounts levied on it by way of precept from major precepting authorities.
- 2.3 It is proposed that Members consider the contents of this report and associated Appendices when making their decisions on the Council Tax setting at this meeting.

Implications & Impact Assessments

Implications	Commentary
Finance	<p>Through setting tax levels in accordance with the recommendations, the tax set should raise the amount required to be met from the Collection Fund to pay the precepts to Oxfordshire County Council and Police and Crime Commissioner for Thames Valley as well as to meet this Council's demand, which includes local precepting authority precepts. Members should be aware that Section 106 of the 1992 Act applies to decisions made in accordance with this report. Accordingly, any member who is two months in arrears with Council Tax must declare the fact and may speak but not vote on any decision which involves budget setting, extending, or agreeing contracts or incurring expenditure not provided for in the agreed budget for a given year and could affect calculations on the level of Council Tax.</p> <p>Michael Furness, Assistant Director of Finance (S151), 13 February 2024</p>
Legal	<p>Under the Local Government Finance Act 1992 (as amended by the Localism Act 2011), local authorities must set a council tax that takes into account its budget requirement, and any authority proposing an excessive increase in council tax must hold a local referendum and obtain a 'yes' vote before implementing the increase. An authority proposing an excessive increase must also make substitute calculations, based on a non-excessive council tax level. This takes effect if the excessive increase is rejected in the referendum. Accordingly, authorities can raise up to and including the threshold to avoid a referendum. Council tax setting legally requires a recorded vote.</p> <p>Shahin Ismail, Interim head of Legal Services, 13 February 2024</p>
Risk Management	<p>Risk assessment – this report assumes that the estimates recommended for approval by the Executive, at its meeting held on 3 February 2020, are adopted by the Council. This risk will be managed as part of the services operational risk and escalated to the Leadership risk register as and when necessary</p> <p>Celia Prado-Teeling, Performance Team Leader, 16 February 2024</p>

Impact Assessments	Positive	Neutral	Negative	Commentary
Equality Impact		x		Celia Prado-Teeling, Performance & Insight Team Leader, 13 February 2024 The Equality Act 2010 imposes a duty on local authorities that, when making decisions of a strategic nature, decision makers must exercise 'due regard to the need to eliminate unlawful discrimination... advance equality of opportunity... and foster good relations. In developing budget and business planning proposals, all services have considered the potential impact of change with respect to equality, diversity, and inclusion, in line with our new framework: Including Everyone. Where a potential material service impact has been identified, an initial Equality Impact Assessment has been completed and these are available as background papers to this report. There are no Equality and Inclusion implications associated directly with this report; it is simply carrying out the legally required calculations in order to agree the required council tax levels for each property band.
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		x		N/A
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		x		N/A
Climate & Environmental Impact				N/A
ICT & Digital Impact				N/A
Data Impact				N/A
Procurement & subsidy				N/A
Council Priorities	All			
Human Resources	N/A			

Property	N/A
Consultation & Engagement	The council's budget consultation on the 2024/25 budget included the proposal to increase the Band D level of council tax by £5 to £153.50 with 65% of respondents (131) supporting the increase.

Supporting Information

3. Background

- 3.1 Under section 52ZB of the Local Government Finance Act 1992 each billing authority and precepting authority must determine whether its relevant basic amount of council tax for a financial year is excessive. In essence, the relevant basic amount of council tax is that authority's average band D council tax but, in the case of a billing authority, excluding parish precepts. If an authority's relevant basic amount of council tax is excessive a referendum must be held in relation to that amount.

4. Details

- 4.1 The Council Tax Requirement for the Council is £9,060,675 and the taxbase has been set at 59,127.20. This results in a £5 increase (3.37%) in the Band D, basic amount of Council Tax from £148.50 to £153.50. This is the maximum increase the Council can propose without the need to hold a referendum. This level of Council Tax increase is not considered to be excessive.
- 4.2 The Council is required to make resolutions in respect of the tax base (Appendix 1) and aggregate levels of Council Tax. The aggregate levels of Council Tax comprise the "basic amount" i.e., parish and district levy and inclusion of Oxfordshire County Council and Police and Crime Commissioner for Thames Valley (Appendix 1), amounts for each band (Appendix 2). The recommendations to give effect to the legal resolution of these items are necessarily framed.
- 4.3 The average parish council tax levy is £107.62. This compares to £103.84 in 2023/24, an increase of 3.64%.
- 4.4 The precept figures included for Police and Crime Commissioner for Thames Valley were approved on 26 January 2024 and the precept figures included for Oxfordshire County Council were considered on 20 February 2024. At the time of publishing this report, the Oxfordshire County Council precept figures were proposed but not agreed. Should the figures contained in this report be required to change and updated report will be circulated.

5. Alternative Options and Reasons for Rejection

- 5.1 It is the legal responsibility for the Council to set an agreed Council Tax by 11 March under section 31A of the 1992 Act.

The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: To fail to consider this report and fail to meet the deadline prescribed in the 1992 Act as detailed above. This was rejected as the Council is required to meet its statutory requirements.

6 Conclusion and Reasons for Recommendations

- 6.1 This is a statutory report calculating and setting the Council Tax for Cherwell District Council for 2024/25.

Decision Information

Key Decision	N/A
Subject to Call in	N/A
If not, why not subject to call in	N/A
Ward(s) Affected	All

Document Information

Appendices	
Appendix 1	Calculations Required by Sections 31 to 36 of the 1992 Act
Appendix 2	Council Tax Setting required by Section 30 of the 1992 Act
Background Papers	None
Reference Papers	Executive 8 January 2024 - Council Tax Base 2024-25
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CALCULATIONS REQUIRED BY SECTIONS 31 to 36 OF THE LOCAL GOVERNMENT FINANCE ACT 1992									
2024/25	CALCULATIONS AT BAND D								
	TAX BASE 2024/25	PARISH PRECEPT 2024/25 £	2024/25					POLICE BAND D £	TOTAL COUNCIL TAX £
			PARISH NEEDS £	CHERWELL NEEDS £	PARISH & CHERWELL £	COUNTY BAND D £			
Adderbury	1,352.10	69,080.00	51.09	153.50	204.59	1,820.56	269.28	2,294.43	
Ambrosden	831.40	34,500.00	41.50	153.50	195.00	1,820.56	269.28	2,284.84	
Ardley	265.10	13,197.00	49.78	153.50	203.28	1,820.56	269.28	2,293.12	
Arncott	318.20	18,000.00	56.57	153.50	210.07	1,820.56	269.28	2,299.91	
Banbury	17,212.00	2,230,520.00	129.59	153.50	283.09	1,820.56	269.28	2,372.93	
Barford	269.60	10,800.00	40.06	153.50	193.56	1,820.56	269.28	2,283.40	
Begbroke	362.60	31,717.74	87.47	153.50	240.97	1,820.56	269.28	2,330.81	
Bicester	13,219.40	1,800,238.16	136.18	153.50	289.68	1,820.56	269.28	2,379.52	
Blackthorn	149.40	13,935.00	93.27	153.50	246.77	1,820.56	269.28	2,336.61	
Bletchington	454.80	25,000.00	54.97	153.50	208.47	1,820.56	269.28	2,298.31	
Bloxham	1,588.60	104,047.55	65.50	153.50	219.00	1,820.56	269.28	2,308.84	
Bodicote	1,028.90	38,772.00	37.68	153.50	191.18	1,820.56	269.28	2,281.02	
Bourton	349.00	15,250.00	43.70	153.50	197.20	1,820.56	269.28	2,287.04	
Broughton	122.10	6,577.20	53.87	153.50	207.37	1,820.56	269.28	2,297.21	
Bucknell	108.40	7,391.00	68.18	153.50	221.68	1,820.56	269.28	2,311.52	
Caversfield	565.40	9,524.00	16.84	153.50	170.34	1,820.56	269.28	2,260.18	
Charlton on Otmoor	201.60	11,000.00	54.56	153.50	208.06	1,820.56	269.28	2,297.90	
Chesteron	458.70	60,000.00	130.80	153.50	284.30	1,820.56	269.28	2,374.14	
Claydon	142.30	9,657.00	67.86	153.50	221.36	1,820.56	269.28	2,311.20	
Cottisford	71.80	0.00	0.00	153.50	153.50	1,820.56	269.28	2,243.34	
Cropredy	306.00	14,300.00	46.73	153.50	200.23	1,820.56	269.28	2,290.07	
Deddington	1,059.50	72,678.00	68.60	153.50	222.10	1,820.56	269.28	2,311.94	
Drayton	78.00	4,000.00	51.28	153.50	204.78	1,820.56	269.28	2,294.62	
Duns Tew	241.10	22,000.00	91.25	153.50	244.75	1,820.56	269.28	2,334.59	
Epwell	137.30	6,048.00	44.05	153.50	197.55	1,820.56	269.28	2,287.39	
Fencot and Murcott	128.40	10,600.00	82.55	153.50	236.05	1,820.56	269.28	2,325.89	
Finmere	221.00	14,600.00	66.06	153.50	219.56	1,820.56	269.28	2,309.40	
Fringford	262.20	16,090.00	61.37	153.50	214.87	1,820.56	269.28	2,304.71	
Fritwell	287.80	7,750.00	26.93	153.50	180.43	1,820.56	269.28	2,270.27	
Godington	20.90	0.00	0.00	153.50	153.50	1,820.56	269.28	2,243.34	
Gosford and Water Eaton	550.00	76,221.00	138.58	153.50	292.08	1,820.56	269.28	2,381.92	
Hampton Gay and Poyle	82.50	750.00	9.09	153.50	162.59	1,820.56	269.28	2,252.43	
Hanwell	120.40	15,000.00	124.58	153.50	278.08	1,820.56	269.28	2,367.92	
Hardwick with Tusmore	38.70	0.00	0.00	153.50	153.50	1,820.56	269.28	2,243.34	
Hethe	118.20	9,750.00	82.49	153.50	235.99	1,820.56	269.28	2,325.83	
Heyford Park	1,116.00	44,102.00	39.52	153.50	193.02	1,820.56	269.28	2,282.86	
Hook Norton	1,071.30	80,000.00	74.68	153.50	228.18	1,820.56	269.28	2,318.02	
Horley	160.50	8,400.00	52.34	153.50	205.84	1,820.56	269.28	2,295.68	
Horton	168.80	15,750.00	93.31	153.50	246.81	1,820.56	269.28	2,336.65	
Horton cum Studley	253.20	9,455.00	37.34	153.50	190.84	1,820.56	269.28	2,280.68	
Islip	322.60	23,611.24	73.19	153.50	226.69	1,820.56	269.28	2,316.53	
Kidlington	5,039.40	854,049.00	169.47	153.50	322.97	1,820.56	269.28	2,412.81	
Kirtlington	458.10	28,346.00	61.88	153.50	215.38	1,820.56	269.28	2,305.22	
Launton	619.90	51,592.00	83.23	153.50	236.73	1,820.56	269.28	2,326.57	
Lower Heyford	216.70	9,200.00	42.46	153.50	195.96	1,820.56	269.28	2,285.80	
Merton	146.70	21,500.00	146.56	153.50	300.06	1,820.56	269.28	2,389.90	
Middle Aston	66.50	0.00	0.00	153.50	153.50	1,820.56	269.28	2,243.34	
Middleton Stoney	149.80	7,500.00	50.07	153.50	203.57	1,820.56	269.28	2,293.41	
Milcombe	280.30	15,000.00	53.51	153.50	207.01	1,820.56	269.28	2,296.85	
Milton	88.10	500.00	5.68	153.50	159.18	1,820.56	269.28	2,249.02	
Mixbury	118.00	3,000.00	25.42	153.50	178.92	1,820.56	269.28	2,268.76	
Mollington	237.60	16,520.00	69.53	153.50	223.03	1,820.56	269.28	2,312.87	
Newton Purcell	44.40	0.00	0.00	153.50	153.50	1,820.56	269.28	2,243.34	
Noke	80.90	2,892.00	35.75	153.50	189.25	1,820.56	269.28	2,279.09	
North Aston	103.60	450.00	4.34	153.50	157.84	1,820.56	269.28	2,247.68	
North Newington	156.40	5,297.00	33.87	153.50	187.37	1,820.56	269.28	2,277.21	
Oddington	62.60	0.00	0.00	153.50	153.50	1,820.56	269.28	2,243.34	
Piddington	180.00	11,409.00	63.38	153.50	216.88	1,820.56	269.28	2,306.72	
Prescote	5.60	0.00	0.00	153.50	153.50	1,820.56	269.28	2,243.34	
Shenington	232.00	6,000.00	25.86	153.50	179.36	1,820.56	269.28	2,269.20	
Shipton on Cherwell	156.50	8,400.00	53.67	153.50	207.17	1,820.56	269.28	2,297.01	
Shufford	211.00	8,060.00	38.20	153.50	191.70	1,820.56	269.28	2,281.54	
Sibford Ferris	194.00	9,891.00	50.98	153.50	204.48	1,820.56	269.28	2,294.32	
Sibford Gower	251.60	9,350.00	37.16	153.50	190.66	1,820.56	269.28	2,280.50	
Somerton	142.70	17,246.00	120.85	153.50	274.35	1,820.56	269.28	2,364.19	
Souldern	210.50	7,994.00	37.98	153.50	191.48	1,820.56	269.28	2,281.32	
South Newington	148.40	9,169.00	61.79	153.50	215.29	1,820.56	269.28	2,305.13	
Steeple Aston	436.60	36,893.00	84.50	153.50	238.00	1,820.56	269.28	2,327.84	
Stoke Lyne	108.90	5,437.00	49.93	153.50	203.43	1,820.56	269.28	2,293.27	
Stratton Audley	214.20	12,452.00	58.13	153.50	211.63	1,820.56	269.28	2,301.47	
Swalcliffe	114.30	9,206.00	80.54	153.50	234.04	1,820.56	269.28	2,323.88	
Tadmarton	260.10	11,036.00	42.43	153.50	195.93	1,820.56	269.28	2,285.77	
Upper Heyford	172.30	11,674.54	67.76	153.50	221.26	1,820.56	269.28	2,311.10	
Wardington	247.30	12,600.00	50.95	153.50	204.45	1,820.56	269.28	2,294.29	
Wendlebury	194.00	7,681.00	39.59	153.50	193.09	1,820.56	269.28	2,282.93	
Weston on the Green	269.80	25,949.00	96.18	153.50	249.68	1,820.56	269.28	2,339.52	
Wigginton	116.80	3,276.00	28.05	153.50	181.55	1,820.56	269.28	2,271.39	
Wroxton	281.80	10,000.00	35.49	153.50	188.99	1,820.56	269.28	2,278.83	
Yarnton	1,194.00	142,465.00	119.32	153.50	272.82	1,820.56	269.28	2,362.66	
Total of special items	59,027.20	6,352,346.43	107.62	153.50	261.12	1,820.56	269.28	2,350.96	

2024/25	TAX CALCULATED FOR EACH VALUATION BAND BY CHERWELL							
	VALUATION BAND AND APPROPRIATE PROPORTION							
	A 6/9 £	B 7/9 £	C 8/9 £	D 9/9 £	E 11/9 £	F 13/9 £	G 15/9 £	H 18/9 £
Adderbury	136.39	159.13	181.85	204.59	250.05	295.52	340.98	409.18
Ambrosden	130.00	151.67	173.33	195.00	238.33	281.66	325.00	390.00
Ardley	135.52	158.11	180.69	203.28	248.45	293.62	338.80	406.56
Arncoth	140.04	163.39	186.72	210.07	256.75	303.43	350.11	420.14
Banbury	188.72	220.18	251.63	283.09	346.00	408.91	471.81	566.18
Barford	129.04	150.55	172.05	193.56	236.57	279.58	322.60	387.12
Begbroke	160.64	187.42	214.19	240.97	294.52	348.07	401.61	481.94
Bicester	193.12	225.31	257.49	289.68	354.05	418.42	482.80	579.36
Blackthorn	164.51	191.93	219.35	246.77	301.61	356.44	411.28	493.54
Bletchington	138.98	162.14	185.30	208.47	254.80	301.12	347.45	416.94
Bloxham	146.00	170.33	194.66	219.00	267.67	316.33	365.00	438.00
Bodicote	127.45	148.70	169.93	191.18	233.66	276.15	318.63	382.36
Bourton	131.46	153.38	175.28	197.20	241.02	284.84	328.66	394.40
Broughton	138.24	161.29	184.32	207.37	253.45	299.53	345.61	414.74
Bucknell	147.78	172.42	197.04	221.68	270.94	320.20	369.46	443.36
Caversfield	113.56	132.49	151.41	170.34	208.19	246.04	283.90	340.68
Charlton on Otmoor	138.70	161.83	184.94	208.06	254.29	300.53	346.76	416.12
Chesterton	189.53	221.12	252.71	284.30	347.48	410.65	473.83	568.60
Claydon	147.57	172.17	196.76	221.36	270.55	319.74	368.93	442.72
Cottisford	102.33	119.39	136.44	153.50	187.61	221.72	255.83	307.00
Cropredy	133.48	155.74	177.98	200.23	244.72	289.22	333.71	400.46
Deddington	148.06	172.75	197.42	222.10	271.45	320.81	370.16	444.20
Drayton	136.52	159.27	182.02	204.78	250.29	295.79	341.30	409.56
Duns Tew	163.16	190.36	217.55	244.75	299.14	353.53	407.91	489.50
Epwell	131.70	153.65	175.60	197.55	241.45	285.35	329.25	395.10
Fencot and Murcott	157.36	183.60	209.82	236.05	288.50	340.96	393.41	472.10
Finnere	146.37	170.77	195.16	219.56	268.35	317.14	365.93	439.12
Fringford	143.24	167.12	190.99	214.87	262.62	310.37	358.11	429.74
Fritwell	120.28	140.34	160.38	180.43	220.52	260.62	300.71	360.86
Godington	102.33	119.39	136.44	153.50	187.61	221.72	255.83	307.00
Gosford and Water Eaton	194.72	227.17	259.62	292.08	356.99	421.89	486.80	584.16
Hampton Gay and Poyle	108.39	126.46	144.52	162.59	198.72	234.85	270.98	325.18
Hanwell	185.38	216.29	247.18	278.08	339.87	401.67	463.46	556.16
Hardwick with Tusmore	102.33	119.39	136.44	153.50	187.61	221.72	255.83	307.00
Hethe	157.32	183.55	209.76	235.99	288.43	340.87	393.31	471.98
Heyford Park	128.68	150.13	171.57	193.02	235.91	278.80	321.70	386.04
Hook Norton	152.12	177.47	202.82	228.18	278.89	329.59	380.30	456.36
Horley	137.22	160.10	182.96	205.84	251.58	297.32	343.06	411.68
Horton	164.54	191.96	219.38	246.81	301.66	356.50	411.35	493.62
Horton cum Studley	127.22	148.43	169.63	190.84	233.25	275.66	318.06	381.68
Islip	151.12	176.32	201.50	226.69	277.06	327.44	377.81	453.38
Kidlington	215.31	251.20	287.08	322.97	394.74	466.51	538.28	645.94
Kirtlington	143.58	167.52	191.44	215.38	263.24	311.10	358.96	430.76
Launton	157.82	184.12	210.42	236.73	289.34	341.94	394.55	473.46
Lower Heyford	130.64	152.41	174.18	195.96	239.51	283.05	326.60	391.92
Merton	200.04	233.38	266.72	300.06	366.74	433.42	500.10	600.12
Middle Aston	102.33	119.39	136.44	153.50	187.61	221.72	255.83	307.00
Middleton Stony	135.71	158.33	180.95	203.57	248.81	294.04	339.28	407.14
Milcombe	138.00	161.01	184.00	207.01	253.01	299.01	345.01	414.02
Milton	106.12	123.81	141.49	159.18	194.55	229.92	265.30	318.36
Mixbury	119.28	139.16	159.04	178.92	218.68	258.44	298.20	357.84
Mollington	148.68	173.47	198.24	223.03	272.59	322.15	371.71	446.06
Newton Purcell	102.33	119.39	136.44	153.50	187.61	221.72	255.83	307.00
Noke	126.16	147.20	168.22	189.25	231.30	273.36	315.41	378.50
North Aston	105.22	122.77	140.30	157.84	192.91	227.99	263.06	315.68
North Newington	124.91	145.73	166.55	187.37	229.01	270.64	312.28	374.74
Oddington	102.33	119.39	136.44	153.50	187.61	221.72	255.83	307.00
Piddington	144.58	168.69	192.78	216.88	265.07	313.27	361.46	433.76
Prescote	102.33	119.39	136.44	153.50	187.61	221.72	255.83	307.00
Shenington	119.57	139.50	159.43	179.36	219.22	259.07	298.93	358.72
Shipton on Cherwell	138.11	161.13	184.15	207.17	253.21	299.24	345.28	414.34
Shufford	127.80	149.10	170.40	191.70	234.30	276.90	319.50	383.40
Sibford Ferris	136.32	159.04	181.76	204.48	249.92	295.36	340.80	408.96
Sibford Gower	127.10	148.29	169.47	190.66	233.03	275.40	317.76	381.32
Somerton	182.90	213.38	243.86	274.35	335.32	396.28	457.25	548.70
Souldern	127.65	148.93	170.20	191.48	234.03	276.58	319.13	382.96
South Newington	143.52	167.45	191.36	215.29	263.13	310.97	358.81	430.58
Steeple Aston	158.66	185.11	211.55	238.00	290.89	343.78	396.66	476.00
Stoke Lyne	135.62	158.22	180.82	203.43	248.64	293.84	339.05	406.86
Stratton Audley	141.08	164.60	188.11	211.63	258.66	305.69	352.71	423.26
Swalcliffe	156.02	182.03	208.03	234.04	286.05	338.06	390.06	468.08
Tadmarton	130.62	152.39	174.16	195.93	239.47	283.01	326.55	391.86
Upper Heyford	147.50	172.09	196.67	221.26	270.43	319.60	368.76	442.52
Wardington	136.30	159.02	181.73	204.45	249.88	295.31	340.75	408.90
Wendlebury	128.72	150.18	171.63	193.09	236.00	278.91	321.81	386.18
Weston on the Green	166.45	194.20	221.93	249.68	305.16	360.65	416.13	499.36
Wigginton	121.03	141.21	161.37	181.55	221.89	262.24	302.58	363.10
Wroxton	125.99	146.99	167.99	188.99	230.99	272.98	314.98	377.98
Yarrton	181.88	212.19	242.50	272.82	333.45	394.07	454.70	545.64

2024/25	COUNCIL TAX SETTING REQUIRED BY SECTION 30 OF THE 1992 ACT							
	COUNCIL TAX SET FOR EACH VALUATION BAND							
	VALUATION BAND AND APPROPRIATE PROPORTION							
	A 6/9 £	B 7/9 £	C 8/9 £	D 9/9 £	E 11/9 £	F 13/9 £	G 15/9 £	H 18/9 £
Adderbury	1,529.62	1,784.56	2,039.49	2,294.43	2,804.30	3,314.18	3,824.05	4,588.86
Ambrosden	1,523.23	1,777.10	2,030.97	2,284.84	2,792.58	3,300.32	3,808.07	4,569.68
Ardley	1,528.75	1,783.54	2,038.33	2,293.12	2,802.70	3,312.28	3,821.87	4,586.24
Arncott	1,533.27	1,788.82	2,044.36	2,299.91	2,811.00	3,322.09	3,833.18	4,599.82
Banbury	1,581.95	1,845.61	2,109.27	2,372.93	2,900.25	3,427.57	3,954.88	4,745.86
Barford	1,522.27	1,775.98	2,029.69	2,283.40	2,790.82	3,298.24	3,805.67	4,566.80
Begbroke	1,553.87	1,812.85	2,071.83	2,330.81	2,848.77	3,366.73	3,884.68	4,661.62
Bicester	1,586.35	1,850.74	2,115.13	2,379.52	2,908.30	3,437.08	3,965.87	4,759.04
Blackthorn	1,557.74	1,817.36	2,076.99	2,336.61	2,855.86	3,375.10	3,894.35	4,673.22
Bletchinghamdon	1,532.21	1,787.57	2,042.94	2,298.31	2,809.05	3,319.78	3,830.52	4,596.62
Bloxham	1,539.23	1,795.76	2,052.30	2,308.84	2,821.92	3,334.99	3,848.07	4,617.68
Bodicote	1,520.68	1,774.13	2,027.57	2,281.02	2,787.91	3,294.81	3,801.70	4,562.04
Bourton	1,524.69	1,778.81	2,032.92	2,287.04	2,795.27	3,303.50	3,811.73	4,574.08
Broughton	1,531.47	1,786.72	2,041.96	2,297.21	2,807.70	3,318.19	3,828.68	4,594.42
Bucknell	1,541.01	1,797.85	2,054.68	2,311.52	2,825.19	3,338.86	3,852.53	4,623.04
Caversfield	1,506.79	1,757.92	2,009.05	2,260.18	2,762.44	3,264.70	3,766.97	4,520.36
Charlton on Otmoor	1,531.93	1,787.26	2,042.58	2,297.90	2,808.54	3,319.19	3,829.83	4,595.80
Chesterton	1,582.76	1,846.55	2,110.35	2,374.14	2,901.73	3,429.31	3,956.90	4,748.28
Claydon	1,540.80	1,797.60	2,054.40	2,311.20	2,824.80	3,338.40	3,852.00	4,622.40
Cottisford	1,495.56	1,744.82	1,994.08	2,243.34	2,741.86	3,240.38	3,738.90	4,486.68
Cropredy	1,526.71	1,781.17	2,035.62	2,290.07	2,798.97	3,307.88	3,816.78	4,580.14
Deddington	1,541.29	1,798.18	2,055.06	2,311.94	2,825.70	3,339.47	3,853.23	4,623.88
Drayton	1,529.75	1,784.70	2,039.66	2,294.62	2,804.54	3,314.45	3,824.37	4,589.24
Duns Tew	1,556.39	1,815.79	2,075.19	2,334.59	2,853.39	3,372.19	3,890.98	4,669.18
Epwell	1,524.93	1,779.08	2,033.24	2,287.39	2,795.70	3,304.01	3,812.32	4,574.78
Fencot and Murcott	1,550.59	1,809.03	2,067.46	2,325.89	2,842.75	3,359.62	3,876.48	4,651.78
Finmere	1,539.60	1,796.20	2,052.80	2,309.40	2,822.60	3,335.80	3,849.00	4,618.80
Fringford	1,536.47	1,792.55	2,048.63	2,304.71	2,816.87	3,329.03	3,841.18	4,609.42
Fritwell	1,513.51	1,765.77	2,018.02	2,270.27	2,774.77	3,279.28	3,783.78	4,540.54
Godington	1,495.56	1,744.82	1,994.08	2,243.34	2,741.86	3,240.38	3,738.90	4,486.68
Gosford and Water Eaton	1,587.95	1,852.60	2,117.26	2,381.92	2,911.24	3,440.55	3,969.87	4,763.84
Hampton Gay and Poyle	1,501.62	1,751.89	2,002.16	2,252.43	2,752.97	3,253.51	3,754.05	4,504.86
Hanwell	1,578.61	1,841.72	2,104.82	2,367.92	2,894.12	3,420.33	3,946.53	4,735.84
Hardwick with Tusmore	1,495.56	1,744.82	1,994.08	2,243.34	2,741.86	3,240.38	3,738.90	4,486.68
Hethe	1,550.55	1,808.98	2,067.40	2,325.83	2,842.68	3,359.53	3,876.38	4,651.66
Heyford Park	1,521.91	1,775.56	2,029.21	2,282.86	2,790.16	3,297.46	3,804.77	4,565.72
Hook Norton	1,545.35	1,802.90	2,060.46	2,318.02	2,833.14	3,348.25	3,863.37	4,636.04
Horley	1,530.45	1,785.53	2,040.60	2,295.68	2,805.83	3,315.98	3,826.13	4,591.36
Horton	1,557.77	1,817.39	2,077.02	2,336.65	2,855.91	3,375.16	3,894.42	4,673.30
Horton cum Studley	1,520.45	1,773.86	2,027.27	2,280.68	2,787.50	3,294.32	3,801.13	4,561.36
Islip	1,544.35	1,801.75	2,059.14	2,316.53	2,831.31	3,346.10	3,860.88	4,633.06
Kidlington	1,608.54	1,876.63	2,144.72	2,412.81	2,948.99	3,485.17	4,021.35	4,825.62
Kirtlington	1,536.81	1,792.95	2,049.08	2,305.22	2,817.49	3,329.76	3,842.03	4,610.44
Launton	1,551.05	1,809.55	2,068.06	2,326.57	2,843.59	3,360.60	3,877.62	4,653.14
Lower Heyford	1,523.87	1,777.84	2,031.82	2,285.80	2,793.76	3,301.71	3,809.67	4,571.60
Merton	1,593.27	1,858.81	2,124.36	2,389.90	2,920.99	3,452.08	3,983.17	4,779.80
Middle Aston	1,495.56	1,744.82	1,994.08	2,243.34	2,741.86	3,240.38	3,738.90	4,486.68
Middleton Stony	1,528.94	1,783.76	2,038.59	2,293.41	2,803.06	3,312.70	3,822.35	4,586.82
Milcombe	1,531.23	1,786.44	2,041.64	2,296.85	2,807.26	3,317.67	3,828.08	4,593.70
Milton	1,499.35	1,749.24	1,999.13	2,249.02	2,748.80	3,248.58	3,748.37	4,498.04
Mixbury	1,512.51	1,764.59	2,016.68	2,268.76	2,772.93	3,277.10	3,781.27	4,537.52
Mollington	1,541.91	1,798.90	2,055.88	2,312.87	2,826.84	3,340.81	3,854.78	4,625.74
Newton Purcell	1,495.56	1,744.82	1,994.08	2,243.34	2,741.86	3,240.38	3,738.90	4,486.68
Noke	1,519.39	1,772.63	2,025.86	2,279.09	2,785.55	3,292.02	3,798.48	4,558.18
North Aston	1,498.45	1,748.20	1,997.94	2,247.68	2,747.16	3,246.65	3,746.13	4,495.36
North Newington	1,518.14	1,771.16	2,024.19	2,277.21	2,783.26	3,289.30	3,795.35	4,554.42
Oddington	1,495.56	1,744.82	1,994.08	2,243.34	2,741.86	3,240.38	3,738.90	4,486.68
Piddington	1,537.81	1,794.12	2,050.42	2,306.72	2,819.32	3,331.93	3,844.53	4,613.44
Prescote	1,495.56	1,744.82	1,994.08	2,243.34	2,741.86	3,240.38	3,738.90	4,486.68
Shenington	1,512.80	1,764.93	2,017.07	2,269.20	2,773.47	3,277.73	3,782.00	4,538.40
Shipton on Cherwell	1,531.34	1,786.56	2,041.79	2,297.01	2,807.46	3,317.90	3,828.35	4,594.02
Shutford	1,521.03	1,774.53	2,028.04	2,281.54	2,788.55	3,295.56	3,802.57	4,563.08
Sibford Ferris	1,529.55	1,784.47	2,039.40	2,294.32	2,804.17	3,314.02	3,823.87	4,588.64
Sibford Gower	1,520.33	1,773.72	2,027.11	2,280.50	2,787.28	3,294.06	3,800.83	4,561.00
Somerton	1,576.13	1,838.81	2,101.50	2,364.19	2,889.57	3,414.94	3,940.32	4,728.38
Souldern	1,520.88	1,774.36	2,027.84	2,281.32	2,788.28	3,295.24	3,802.20	4,562.64
South Newington	1,536.75	1,792.88	2,049.00	2,305.13	2,817.38	3,329.63	3,841.88	4,610.26
Steeple Aston	1,551.89	1,810.54	2,069.19	2,327.84	2,845.14	3,362.44	3,879.73	4,655.68
Stoke Lyne	1,528.85	1,783.65	2,038.46	2,293.27	2,802.89	3,312.50	3,822.12	4,586.54
Stratton Audley	1,534.31	1,790.03	2,045.75	2,301.47	2,812.91	3,324.35	3,835.78	4,602.94
Swalcliffe	1,549.25	1,807.46	2,065.67	2,323.88	2,840.30	3,356.72	3,873.13	4,647.76
Tadmarton	1,523.85	1,777.82	2,031.80	2,285.77	2,793.72	3,301.67	3,809.62	4,571.54
Upper Heyford	1,540.73	1,797.52	2,054.31	2,311.10	2,824.68	3,338.26	3,851.83	4,622.20
Wardington	1,529.53	1,784.45	2,039.37	2,294.29	2,804.13	3,313.97	3,823.82	4,588.58
Wendlebury	1,521.95	1,775.61	2,029.27	2,282.93	2,790.25	3,297.57	3,804.88	4,565.86
Weston on the Green	1,559.68	1,819.63	2,079.57	2,339.52	2,859.41	3,379.31	3,899.20	4,679.04
Wigginton	1,514.26	1,766.64	2,019.01	2,271.39	2,776.14	3,280.90	3,785.65	4,542.78
Wroxton	1,519.22	1,772.42	2,025.63	2,278.83	2,785.24	3,291.64	3,798.05	4,557.66
Yarnton	1,575.11	1,837.62	2,100.14	2,362.66	2,887.70	3,412.73	3,937.77	4,725.32

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This report is public	
Member Development Framework and Programme 2024-25	
Committee	Council
Date of Committee	26 February 2024
Portfolio Holder presenting the report	Councillor Sandy Dallimore, Portfolio Holder for Corporate Services
Date Portfolio Holder agreed report	15 February 2024
Report of	Monitoring Officer

Purpose of report

To consider and agree the Member Development Framework and Programme for 2024-25

1. Recommendations

Council resolves:

- 1.1 To approve the Member Development Framework for 2024-25
- 1.2 To approve the Member Development Programme for 2024-25

2. Executive Summary

- 2.1 The Member Development Framework was first considered and approved by Full Council in May 2023. The Framework emphasises the purpose and importance of Member development, the approach and opportunities to support Members in gaining the skills and knowledge needed to fulfil their various roles effectively.
- 2.2 An appendix to the framework is the annual Member Development Programme. This gives details of the initial induction programme of training following the scheduled elections, as well as more general briefing and update events for all Members throughout the Municipal Year.
- 2.3 As the Member Development Programme is updated on an annual basis, the full Framework is presented for consideration and approval.

Implications & Impact Assessments

Implications	Commentary
Finance	No financial implications Rachel Ainsworth (Finance Business Partner), 30 January 2024
Legal	There are no direct legal implications arising from this report.

	Shiraz Sheikh, Monitoring Officer, 30 January 2024			
Risk Management	There are no risk implications arising as a direct consequence of this report. Celia Prado-Teeling, Performance & Insight Team Leader, 30 January 2024			
Impact Assessments	Positive	Neutral	Negative	Commentary
Equality Impact	x			The Member development programme has the potential of delivering a positive impact across our communities, including those within the protected characteristics, equipping members to better understand their duty, and ultimately, allowing them to deliver better outcomes for the residents they represent. Celia Prado-Teeling, Performance & Insight Team Leader, 30 January 2024
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?	x			
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?	x			
Climate & Environmental Impact		x		Not applicable
ICT & Digital Impact		x		Not applicable
Data Impact		x		Not applicable
Procurement & subsidy		x		Not applicable
Council Priorities	Not applicable			
Human Resources	Not applicable			
Property	Not applicable			
Consultation & Engagement	Political Group Leaders			

Supporting Information

3. Background

- 3.1 The Member Development Framework (appendix 1) was developed in 2023. Political Group Leaders unanimously endorsed the Framework, and it was subsequently approved by Full Council.
- 3.2 There are no changes proposed to the Framework, as it has been reviewed by the Monitoring Officer and the information remains relevant.

4. Details

- 4.1 The Member Development Programme for 2024-25 is attached at appendix 2. The programme includes the topics agreed as part of the 2024-25 meeting calendar by Council in October 2023, the key induction sessions that will be mandatory for newly elected Members, and more general sessions open to all Members.
- 4.2 There will also be a number of Committee specific sessions, that will be mandatory for members of those Committees.
- 4.3 A copy of the approved framework and programme will be included in the induction pack for newly elected Members following the May 2024 elections, to ensure they are aware of the details of the framework.
- 4.4 Wherever possible, slides from training sessions and briefings will be made available to Members after the sessions via the new MS Teams Member Channel. This will create an online library of training resources for Members to refer back to as required.

5. Alternative Options and Reasons for Rejection

- 5.1 The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: Not to agree the recommendations. This is not recommended as it is important that Members regularly review the development framework.

6 Conclusion and Reasons for Recommendations

- 6.1 Council is recommended to agree the Member Development Framework and programme for 2024-25 so that officers can proceed with relevant arrangements in advance of the election timetable.

Decision Information

Key Decision	Not applicable
Subject to Call in	Not applicable
If not, why not subject to call in	Not applicable
Ward(s) Affected	All

Document Information

Appendices	
Appendix 1	Member Development Framework
Appendix 2	Member Development Programme 2024-25
Background Papers	None
Reference Papers	None
Report Author	Emma Faulkner, Principal Officer – Scrutiny & Democratic Lead
Report Author contact details	democracy@cherwell-dc.gov.uk , 01295 221534

Members' Development Framework

1. Strategic aims of the framework

1.1 This development framework aims to:

- promote the purpose and importance of councillor development and ensure buy-in from all councillors and officers.
- promote a positive and inclusive culture of learning, development and continual improvement.
- ensure the needs of councillors including individual learning styles are understood and catered for.
- provide a high quality and engaging programme of learning and development to ensure councillors can be effective and confident in their role.
- strengthen councillor-officer relationships.
- enhance democracy, participation and councillor diversity.
- celebrate achievements and impact.

2. Identifying training needs

2.1. The key roles and functions of councillors can be summarised as:

- policymaker
- community leader and networker
- community leader/representative/advocate
- ward representative
- Council representative
- decision-maker
- scrutiniser
- regulator
- spokesperson

2.2. Additional responsibilities of Portfolio Holders include:

- promoting the objectives and values of the Council
- ensuring the development of new policies
- providing guidance on budget and political priorities
- contributing to effective decision-making
- promoting reports and answering questions from other elected members and the public

3. How learning and development opportunities will be provided

3.1. The learning and development programme will aim to support councillors through the various stages of their political careers from induction through comprehensive ongoing learning and development.

- 3.2. Councillors will be required to attend learning events where these relate to the regulatory functions of the Council, such as planning and licensing matters (see section 6). They will be encouraged to attend other learning and development events to enhance their skills and knowledge.
- 3.3. All Councillors will be expected to attend mandatory development events on key topics as identified in the Member Development Programme. These may include sessions on:
 - Equalities and Diversity
 - Safeguarding
 - Mandatory Committee specific – Planning, Accounts, Audit & Risk
 - Committee specific – Scrutiny, Personnel
 - Local government finance
 - Code of Conduct (mandatory within 6 months of election/re-election)
 - Community engagement
 - Information Governance
 - Risk management
- 3.4. Additional learning events will be provided specifically for Portfolio Holders, Chairs and other councillors as appropriate. These may include:
 - Chairing meetings
 - Dealing with the Media
- 3.5. Councillors will be informed of forthcoming learning and development events by member updates.
- 3.6. Where practicable and appropriate, learning events will be recorded and evaluation feedback will be obtained.
- 3.7. Individual requests made by Councillors for specific development activities will be accommodated wherever possible, subject to the relevance to their role and utilising the training budget to maximise training opportunities for all councillors.
- 3.8. Requests for training should be made to the Democratic and Elections team. Approval of external training will be made by the Monitoring Officer, in consultation with the relevant Group Leader subject to budget. A copy of the course notes and feedback should be provided to the Monitoring Officer after attending external training.

4. Induction

- 4.1. Induction will be provided for all new Councillors soon after the elections and attendance is mandatory for all new Councillors.

4.2. Induction will provide:

- the opportunity to meet with the Council's Corporate Leadership Team and key officers who will explain their roles within the Council
- an introduction to the Council's key strategies and priorities
- an outline of the policies and procedures of the Council
- information on the support and facilities available for Councillors
- an introduction to the Members' Code of Conduct and protocols

5. IT and mod.gov

- 5.1. Electronic communication, specifically through e-mail and the Council's website, is an essential medium for the efficient and effective delivery of services by the Council. Consequently, there is an increasing expectation that councillors will be proficient and confident in its use.
- 5.2. All councillors will be provided with laptops for use when conducting council business. Mobile phones are available on request for council business.
- 5.3. Dependent on their level of proficiency, councillors are expected to take advantage of the range of IT skills development courses provided by the Council.
- 5.4. The IT team will provide bespoke IT training to Councillors in small groups on request.
- 5.5. Specific training will be given to all councillors on using the mod.gov app, in order to limit the need for printed paper agendas and reports.

6. Regulatory and specialist learning

- 6.1. Members of those Committees with a regulatory role, such as Planning, Licensing and Standards, will be required to attend specialist training in these disciplines.
- 6.2. It is essential and mandatory that Councillors participate in these learning events in order to contribute to effective and lawful decision-making in these areas.

7. Councillor Briefings

- 7.1. The Council will continue to provide a comprehensive programme of briefings for all councillors covering a broad range of topics from policy issues through to specific service matters. These form an integral part of the Councillor development programme and all councillors will be expected to attend.

- 7.2. Priority will be given to subjects directly relevant to the Council's strategic themes.
- 7.3. Briefings will generally be undertaken by Council officers but partners and representatives of other organisations may be invited to address councillors from time to time.

8. External conferences and learning and development events

- 8.1. Attendance will normally be restricted to councillors with special responsibilities, requiring other specialist knowledge or skills which it is not cost-effective to provide in-house.
- 8.2. Whenever the opportunity presents itself, joint development events will be held with neighbouring authorities.

9. Resources

- 9.1 Each year the Council sets a budget and member training is included within that budget.

10. Monitoring and evaluation

- 10.1. The Councillor Development Framework will be reviewed and the outcome of learning and development events will be used to inform the future learning and development programme and the format and content of future events.

Member Development Programme 2024/2025

For the period May 2024 – August 2024

Topic and content	Date, time and venue / virtual / hybrid	Delivered by
Mandatory Sessions for New Members		
<p>Welcome to Cherwell District Council</p> <p>The event will cover:</p> <ul style="list-style-type: none"> • Introduction to Local Government • Introduction to Cherwell District Council • Practical Information for newly elected councils • Overview of departments and services • The bigger picture - partnerships • The CDC workforce and the assistance you can expect <p>Introductory training on:</p> <ul style="list-style-type: none"> • Code of Conduct • Constitution Basics 	<p>1pm to 6pm, Wednesday 15 May 2024</p> <p>In person</p>	<p>Chief Executive CLT/ ELT Monitoring Officer</p>
<p>Surviving the first three months – what Members really need to know</p> <p>Part 1 – Meeting Procedures</p> <p>Meeting and Council procedure rules Rules of debate Motions and amendments Questions at Full Council</p>	<p>5pm to 6:30pm, Monday 20 May</p> <p>Hybrid</p>	<p>Monitoring Officer / Governance & Elections Manager</p>
<p>Local Government Finance</p>	<p>5pm to 6:30pm, Tuesday 4 June</p> <p>Hybrid</p>	<p>S151 Officer</p>

Topic and content	Date, time and venue / virtual / hybrid	Delivered by
How the Council is funded and how performance is reported The Investment and Borrowing Strategy The Medium Term Financial Strategy The Capital Strategy The Revenue Budget		
Introduction to the Council's Policy Framework This session will be led by the Performance and Insight Team and provide an overview of the council's key policies and strategies	To be scheduled	Performance and Insight Team
Mandatory Training for all Members		
IT Training session for all Members Training to be provided to all Members (and for new members before collecting their IT equipment) that includes Cyber Security.	By appointment, date and time ranges to be confirmed	IT
Security and registration with the Information Commissioner An explanation of Freedom of Information, Data Protection and Information Security issues	To be scheduled	Information Governance Manager/ IT
Safeguarding - Everybody's business. Safeguarding for adults and children	To be scheduled	Assistant Director Housing & Wellbeing
Equalities, Diversity and Inclusion	To be scheduled	Legal
Committee Specific Training		
Mandatory Training for all Planning Committee Members and named subs (All Members welcome)		

Topic and content	Date, time and venue / virtual / hybrid	Delivered by
(NB. It is mandatory for Planning Committee members and named subs to have attended Planning Committee training before attending a meeting)		
An introduction to the Planning Process The planning process and legislation Planning policy at the national level The role of Members and Officers The role of Ward Members and Executive Members How planning applications are dealt with Committee meetings, call ins, site visits Planning Appeals	5pm to 6:30pm, Thursday 30 May Hybrid	Planning and Legal
Mandatory Training for all Accounts, Audit & Risk Committee Members (All Members Welcome) (NB. It is mandatory for Accounts, Audit & Risk Committee members to have attended Accounts, Audit & Risk Committee training before attending a meeting)		
The role and functions of the Accounts, Audit & Risk Committees	6.30pm - 7:30pm, Wednesday 29 May (the training is scheduled immediately ahead of the first Accounts, Audit & Risk Committee meeting at 7:30pm on 29 May) Virtual	S151 Officer, Monitoring Officer, Chief Internal Auditor
Additional sessions on committee specific areas, e.g. Treasury Management will be scheduled after committee meetings	As per AARC meeting schedule	Topic dependent
Overview and Scrutiny – mandatory Training for Overview & Scrutiny Committee members (All Members welcome)		
The role and functions of the Overview and Scrutiny Committee	W/C 10 June – exact date to be scheduled. Hybrid	Monitoring Officer and Democratic and Elections Team
Personnel Committee – mandatory training session for Personnel Committee members (All Members welcome)		
The role and functions of the Personnel Committee	6pm to 6:25pm, Wednesday 19 June (the training is scheduled immediately ahead of the first Personnel Committee meeting at 6:30pm on 19 June)	Assistant Director Human Resources

Topic and content	Date, time and venue / virtual / hybrid	Delivered by
	In person	
Licensing Committee - Mandatory Session for all Licensing Committee Members (All Members welcome) (NB. Licensing Sub-Committee membership is drawn from the membership of the parent company. Members must have attended Licensing Committee training to sit on a sub-committee)		
An introduction to the Licensing Process Overview of the Licensing Act 2003 Overview of the Gambling Act 2005 The Members' role and how Sub-Committees operate	To be scheduled	TBC - Assistant Director Regulatory Services & Community Safety / External
Appeals Panel - Mandatory Session for all Appeals Panel Members (All Members welcome)		
A guide to: HR disciplinary appeals (dismissal of employees) Statutory Officer disciplinary process	To be scheduled	Assistant Director Human Resources
Chairing Skills – Mandatory Session for all Committee Chairs and Vice-Chairs		
An effective meeting needs an effective Chair. This session will cover the key roles of the Chair, handling the meeting and handling conflict.	5pm to 6:30pm, Thursday 23 May In person	TBC – external trainer
Non-Mandatory briefings for all Members		
Bitesize briefings To provide a brief overview of the subject area		
Customer Services	Format to be confirmed	Assistant Director Customer Focus & Customer Services Manager

Topic and content	Date, time and venue / virtual / hybrid	Delivered by
Digital training (making best use of ICT and accessing information)	Format to be confirmed	IT
Emergency Planning	Format to be confirmed	Emergency Planning Team
Housing	Format to be confirmed	Assistant Director Wellbeing & Housing
Legal, Democratic & Elections	Format to be confirmed	Monitoring Officer, Governance & Elections Manager, Head of Legal Services
Procurement Rules	Format to be confirmed	Monitoring Officer / Procurement Manager
Revenues and Benefits	Format to be confirmed	Assistant Director Finance & Revenues & Benefits Manager
Waste Services	Format to be confirmed	Assistant Director Environmental Services
Wellbeing	Format to be confirmed	Assistant Director Wellbeing & Housing
LGA training		
<p>LGA Councillor workbooks www.local.gov.uk/councillor-workbooks</p> <p>The LGA has produced various workbooks on different topics, including “Being an effective ward councillors”, “Handling Casework”, “Neighbourhood and community engagement”, “Stress management and personal resilience”, “Supporting residents with complex issues” and “Working with town and parish councils”.</p> <p>Members can access the workbooks at the link above and read / complete as they wish.</p>		
<p>LGA Webinars</p> <p>Members to visit www.local.gov.uk/events to access upcoming events. Details of free webinars that may be of interest to Members will be included in the Monitoring Officer’s weekly Member Update email.</p>		

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This report is public	
Updates to the Constitution	
Committee	Council
Date of Committee	26 February 2024
Portfolio Holder presenting the report	Councillor Sandy Dallimore, Portfolio Holder for Corporate Services
Date Portfolio Holder agreed report	16 February 2024
Report of	Monitoring Officer

Purpose of report

The Constitution is the document by which, in accordance with the law, the Council exercises all its powers and duties. It is essential that it is reviewed to ensure it remains fit for purpose. This is to update members with the latest changes following meetings of the Constitution Review Group (CRG).

1. Recommendations

The meeting is recommended:

- 1.1 To note the amendments being made under the existing Monitoring Officer delegation, as detailed in Appendix 5
- 1.2 To approve the amendments to the Constitution referred to in this report and appendices 3, 4 and 6.
- 1.3 To delegate authority to the Monitoring Officer to make the amendments to the Constitution, including a delegation to make textual amendments to address any inconsistencies or correct any cross-referencing errors arising from or as a consequence of the amendments (insofar as the Monitoring Officer does not already have such a delegation).

2. Executive Summary

- 2.1 Amongst the duties of the Monitoring Officer is responsibility for monitoring and reviewing the operation of the Constitution, and for recommending ways in which it can be amended.
- 2.2 Changes to the Constitution may only be made with the approval of the Council and/or by the Monitoring Officer arising from decisions of the Council or the Executive; where legislation requires a change in wording or terminology; or to make minor or consequential amendments.

Implications & Impact Assessments

Implications	Commentary			
Finance	There are no direct financial implications arising from this report. Michael Furness.			
Legal	Every local authority is under a duty to prepare and keep up to date its Constitution under s.9P of the Local Government Act 2000 Shiraz Sheikh.			
Risk Management	The risk of not making changes is that the decision-making of the authority, and its reputation as a business-like and transparent organisation suffers through a lack of challenge and development.			
Impact Assessments	Positive	Neutral	Negative	Commentary
Equality Impact		x		Not applicable
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		x		Not applicable
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		x		Not applicable
Climate & Environmental Impact		x		Not applicable
ICT & Digital Impact		x		Not applicable
Data Impact		x		Not applicable
Procurement & subsidy		x		Not applicable
Council Priorities	Not applicable			
Human Resources	Not applicable			
Property	Not applicable			
Consultation & Engagement	Constitution Review Group			

Supporting Information

3. Background

- 3.1 A full review of the Constitution started in December 2023. A Constitution Review Group (CRG) was established, comprising the Monitoring Officer and his deputy, officers from Democratic and Elections and five members representing the political groups of the Council. The members of the political groups were selected by the Group Leaders. The terms of reference are attached at **Appendix 1**.
- 3.2 It is agreed that the CRG work will continue beyond the period of this Council. The attached draft programme is included for information at **Appendix 2**.

4. Details

4.1 Overview and Scrutiny Procedure Rules

Appendix 3 is an updated Overview and Scrutiny Procedure Rules document. This takes information from existing Parts 2, 7 and 8 of the Constitution and presents them in one section, alongside a new separate guide (draft attached at **appendix 3a**, document in progress) that will act as a 'Scrutiny help guide' for Councillors but will not be part of the Constitution.

The proposed new layout will help make the Constitution easier to read, with all information relating to Overview and Scrutiny in one section.

4.2 The main changes are as follows:

- Election of the O&S Chairman no longer being held at a meeting immediately at the conclusion of the Annual Council meeting, paragraph 4.1
- A new paragraph (12) clarifying that Executive decisions cannot be implemented until either the call-in process has expired, or in the event of a call-in being received, the detailed review process has concluded.
- An increase in the number of working days for the call-in period, from three to four, paragraph 11.2
- A reduction in the number of non-Executive members needed to request a call-in, from six to five, paragraph 13.1

4.3 Further minor additions and deletions are proposed. Additions are shown in *italic* text, deletions are shown ~~crossed through~~.

4.4 In December 2022, a Motion was submitted to full Council which requested the Monitoring Officer give consideration to specifying in the Constitution that the Overview and Scrutiny Chairman should be from the opposition group. The Motion was debated and agreed.

4.5 The CRG discussed this issue at length, and agreed that the approach to the appointment of the Overview and Scrutiny Chairman should be on the basis of the 'best person for the job', irrespective of individual political group membership. Based on the outcome of the discussion and for the avoidance of doubt, a line has been added to paragraph 4.1 stating that the Chairman can be 'from any political group'.

4.6 Contract Procedure Rules

4.7 Increase the threshold of where approval is required from Procurement Steering Group (PSG) to £200,000 from £50,000. This will roughly align with threshold under the procurement regulations for Services. This will allow the process to be less cumbersome whilst ensuring that the strategy reports are still considered. There are other minor amendments and corrections that are also tracked and included in the attached **Appendix 4**.

4.8 The proposals have been discussed with the PSG and CRG, with both groups supportive of the changes.

4.9 Monitoring Officer Changes (under delegation)

The following changes has been considered and approved at the CRG. It is noted that the Monitoring Office has an existing delegation to 'authorise amendments to the constitution where required by statutory changes or administrative error' (Part 3, para 1.17).

Appendix 5 details four areas that need minor updates, to provide clarity of proceedings.

Part 4, paragraph 4.26 - Voting on appointments

The change removes the first sentence, requiring separate votes to be taken on each appointment, as this is implied in the remaining paragraph.

Part 12, paragraph 12.2 - Leader of the Council

Section S. 91B of the Local Government Act 2000 states that the Leader of the Council remains in post between their retirement as a Councillor and the Annual meeting at which Members will appoint a new Leader. This amendment clarifies this position, removing the previous reference to the Leader automatically leaving office if they are no longer a Councillor.

Part 5 – removal of virtual meetings clause

The legislation allowing formal meetings to be held virtually has now ended, this section is therefore no longer required.

Part 13 – new annexe to the Code of Conduct

The Monitoring Officer has delegated authority to establish a procedure for the local determination of allegations in relation to the Code of Conduct. The procedure is proposed to be added as a new appendix to Part 13 of the Constitution, shown at

Appendix 6. The procedure was presented to Standards Committee on 31 January and was endorsed.

- 4.10 The CRG will continue to meet regularly between February and July 2024, considering further amendments to the Constitution. It is anticipated that the work programme will continue until the Constitution has been updated.

5. Alternative Options and Reasons for Rejection

- 5.1 The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: Not to agree the recommendations. This is not recommended as it is important that the Constitution is kept up to date.

6 Conclusion and Reasons for Recommendations

- 6.1 The Constitution is the document by which, in accordance with the law, the Council exercises all its powers and duties. It is essential that it is reviewed to ensure it remains fit for purpose.

Decision Information

Key Decision	Not applicable
Subject to Call in	Not applicable
If not, why not subject to call in	Not applicable
Ward(s) Affected	All

Document Information

Appendices	
Appendix 1	Constitution Review Working Group Terms of Reference
Appendix 2	Constitution Review Working Group Work Programme
Appendix 3	Overview and Scrutiny Committee Procedure Rules
Appendix 3a	In progress Overview and Scrutiny Guide
Appendix 4	Proposed amendments to Contract Procedure Rules (shown with track changes)
Appendix 5	Amendments to Monitoring Officer changes (Under Delegation)

Appendix 6	Annex to Code of Conduct for Procedure for local determination of allegations
Background Papers	None
Reference Papers	None
Report Author	Emma Faulkner, Principal Officer – Scrutiny and Democratic Lead
Report Author contact details	democracy@Cherwell-dc.gov uk; 01295 221534

Appendix 1

Constitution Review Working Group

Draft Terms of Reference – December 2023

The Constitution Review Working Group will perform the following functions:-

Review the content of the Council's constitution.

Identify amendments that could be made to the Council's constitution that would enhance Council business.

Consider proposals from Members to make changes to the Council's constitution.

Consider proposals from Officers to make changes to the Council's constitution.

Make recommendations to Council regarding potential changes to the Council's constitution.

Membership and Role of the Working Group

The Working Group shall comprise [5] elected Members of the Council to be nominated by Group Leaders. This will consist of two elected Members from the administration and three elected Members from the three political groups (one member from each political group).

The membership of the Working Group will not form part of the Council's political balance.

The Constitution Review Working Group is an informal group.

Rules of Operation

The Working Group is able to receive information from officers and to discuss proposed changes to the Council's constitution.

The Working Group has no power to make decisions. However, it can make recommendations which would be considered by Council.

Meetings shall be held in private.

For the purposes of accuracy and transparency notes and actions shall be taken of the matters considered.

Members are reminded that the rules set out in the Code of Conduct with regard to making declarations of interest will apply to the Working Group.

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Appendix 2

Constitution Review Working Group Work Programme 2023/24

(Updated: 5 December 2023)

NB. All references to Constitution sections are as at the time of circulating the work programme. The Constitution is available on the [website](#)

Area for Review	Timeframe	Committee Meeting Target Date
Part 2 – Committee Terms of Reference	TBC	15 July Full Council meeting [29 May AARC]
Part 8 - Overview and Scrutiny Procedure Rules	19 January 2024 Constitution WG meeting	26 February Full Council meeting
Part 4 - Meeting rules and procedures for committees <ul style="list-style-type: none"> • Motions (4.18) • Rules of debate (4.22) • Recorded vote (4.25) 	TBC	15 July Full Council meeting [29 May AARC]
Part 6 – Council procedure rules <ul style="list-style-type: none"> • Leader receiving minutes from other committees (6.4) • Questions to the leader (6.6) 	TBC	15 July Full Council meeting [29 May AARC]
Part 3 - Officer scheme of delegation	TBC	tbc
Monitoring Officer changes (under delegation) <ul style="list-style-type: none"> • Part 4.26 Voting on appointments • Part 12.2 Leader of the Council • Part 5 - Removal of virtual meetings procedures 	19 January 2024 Constitution WG meeting	26 February Full Council meeting

Appendix 2

<ul style="list-style-type: none"> Part 13 – Procedure for local determination of allegations – to be added as an annex to the Code of Conduct 		
<p>Procedure Rules of other committees:-</p> <ul style="list-style-type: none"> Planning Committee Accounts, Audit and Risk Committee Budget Planning Committee Executive Full Council Licensing Committee Standards Committee Personnel Committee Shareholder Committee 	<p>To be allocated</p> <p>To be allocated</p> <p>To be allocated</p> <p>To be allocated</p> <p>To be allocated</p> <p>To be allocated</p> <p>To be allocated</p> <p>To be allocated</p>	<p>tbc</p> <p>tbc</p> <p>tbc</p> <p>tbc</p> <p>tbc</p> <p>tbc</p> <p>tbc</p> <p>tbc</p>
<p>Part 22 – Contract Procedure Rules</p>	<p>16 February 2024</p>	<p>26 February Full Council meeting</p>
<p>Part 21 – Financial Procedure Rules</p>	<p>To be allocated</p>	<p>tbc</p>
<p>Part 20 – Officer Employment Rules</p>	<p>To be allocated</p>	<p>tbc</p>

Appendix 3

Appendix: Overview and Scrutiny Committee

1. Preamble

1.1 *The Meeting Procedure Rules [] set out the rules and procedures that apply to all of the Council meetings.*

1.2 *If there is any conflict between the wording of the Meeting Procedure Rules and this Appendix will prevail.*

2. Scope of Role

2.1 The *Overview and Scrutiny* Committee will be appointed to discharge the functions conferred by Section 21 of the Local Government Act 2000 or Regulations under Section 32 of the Local Government Act 2000.

2.2 *Members and Officers must have regard to the Council's Scrutiny Guidance for Members or any replacement of such guidance from time to time in force ("the Guidance").*

3. Membership

3.1 12 members based on proportional representation with unnamed substitutes. However, no Member may be involved in scrutinising a decision in which they have been directly involved. Executive members may not sit on or substitute on Overview and Scrutiny Committee.

3.2 Unnamed substitutes are permitted (excluding Task and Finish/*Working* Groups). Substitutes will have all the powers and duties of any ordinary member of the meeting. Substitutes for the Overview and Scrutiny Committee will not be able to exercise any special powers or duties exercisable by the person they are substituting.

4. Appointment of the Chairman

4.1 The Chairman of the Overview and Scrutiny Committee will be appointed by the Committee *and may be from any political group*. The election of the Chairman will take place outside of the full Council meeting. *The Guidance sets out the pre appointed process to assist members in selecting the most suitable candidate.*

5. Terms of Reference

5.1 Functions

Within its scope and terms of reference, the Overview and Scrutiny Committee **may:**

- (a) review and monitor the performance of the Council's services;
- (b) review and/or scrutinise policies, proposals, decisions made or actions taken in connection with the discharge of any of the Council's functions;
- (c) make reports and/or recommendations to the Council and/or the Executive in connection with the discharge of any functions;
- (d) consider any matter affecting the area or its inhabitants;
- (e) exercise the right to Call-in, for reconsideration, decisions made, but not yet implemented by the Executive.
- (f) consider matters arising from a Councillor Call for Action (CCfA) under Section 119 of the Local Government and Public Involvement in Health Act 2007 and Regulations thereunder; and
- (g) undertake the functions of the Council's crime and disorder committee for the purposes of Section 19 of the Police and Justice Act 2006, including CCfA relating to crime and disorder matters.

5.2 Specific Functions

- (a) **Scrutiny** - Within its scope and terms of reference Scrutiny may:
 - (i) review and scrutinise the decisions made by and performance of the Executive and/or Committees and the appropriate Officers both in relation to individual decisions and over time;
 - (ii) review and scrutinise the performance of the Council in relation to its policy objectives, performance targets and/or particular service area;
 - (iii) question Members of the Executive and/or Committees and appropriate Officers about their decisions and performance, whether generally in comparison with service plans and targets over a period of time, or in relation to particular decisions, initiatives or projects;

- (iv) make recommendations to the Executive and/or appropriate Committees and/or Council and/or any external bodies arising from the outcome of the scrutiny process;
 - (v) review and scrutinise the performance of major partnerships and other public bodies in the area and invite written reports and/or request them to address the Committee and local people about their activities and performance;
 - (vi) require Members of the Executive, the Chief Executive, Corporate Directors, Directors and Assistant Directors to attend to answer questions and give evidence on receipt of at least 5 days' written notice.
 - (vii) question and gather evidence from any person *who is* not a Member or an Officer of the Council, with their consent;
- (b) **Advisory and Review** – Within its scope and terms of reference the Overview and Scrutiny Committee may:
- (i) assist the Council and the Executive in the development of its Policy Framework by in-depth analysis of policy issues, ~~excluding those policy areas which fall under the remit of the Strategic Planning and Regeneration Committee;~~
 - (ii) conduct research, community and other consultation in the analysis of policy issues and possible options
 - (iii) consider and implement mechanisms to encourage and enhance community participation in the development of policy options,
 - (iv) make recommendations to Executive and/or appropriate Committees and/or Council and/or any external bodies arising from the outcome of the scrutiny process.
 - (v) review and scrutinise the performance of major partnerships and other public bodies in the area and invite written reports and/or request them to address Councillors and local people about their activities and performance.
- (c) **Annual Report** – The Overview and Scrutiny Committee will report annually to Council on function on their workings and make recommendations for future work programmes and amended working methods if appropriate.

- (d) **Work Programme** – The Overview and Scrutiny Committee will exercise overall responsibility for the Overview and Scrutiny Work Programme and for ensuring that this is sustainable with regard to the support and resources that are available to it and that is considered in conjunction with other committees of the Council and their respective work programmes in order to minimise duplication of effort.

6. Proceedings

- 6.1 In these procedure rules the terms ‘overview and scrutiny’ and ‘overview and scrutiny meeting’ shall be used to refer to the Overview and Scrutiny Committee, and Task and Finish / Working Groups collectively.
- 6.2 Overview and Scrutiny Committee shall as a general principle meet in public, unless considering information ~~classed as~~ described as ‘exempt’ as described in the meeting procedure rules of this Constitution. This does not preclude but encourages flexible and innovative working such as the delegation of tasks to a Member or a small informal working group of Members meeting out of the public arena, consultations or any other form of working. Such working will be reported back to the relevant overview and scrutiny meeting.
- 6.3 For the purposes of this part of this Constitution, “the party whip” means any instruction given by or on behalf of a Political Group to any Councillor who is a member of that **Political** Group as to how that Councillor shall speak or vote on any matter before the Council or any Committee or Sub-Committee, or the application or threat to apply any sanction by the **Political** Group in respect of that Councillor should they speak or vote in any particular manner.

Overview and Scrutiny members, **in the performance of Overview and Scrutiny duties**, should not ~~normally~~ be subject to a party whip. Where an overview and scrutiny member is subject to a party whip, they must declare this at the beginning of the meeting and it ~~will~~ ~~should~~ be recorded in the minutes.

- 6.4 The Overview and Scrutiny Committee will meet regularly on dates to be determined by Council on an annual basis.

They may agree to hold additional meetings as required

Task-g Overview and Scrutiny Groups

- 6.5 The Overview and Scrutiny Committee may appoint ~~Task and Finish / Working~~ **Working** Groups (each of a maximum 12 members) for a fixed period, on the

expiry of which they shall cease to exist. The number of ~~Task and Finish / Working~~ Groups active at any one time will be kept under review by the Overview and Scrutiny Committee.

6.6 The Overview and Scrutiny Committee will decide whether a Group should be formal – *a Task and Finish Group* (subject to proportionality and Access to Information rules) and report directly to Executive, Full Council or Overview and Scrutiny or, informal – *a Working Group* (not subject to proportionality and Access to Information rules) and report back to the Overview and Scrutiny Committee.

6.7 *The Chairmen of formal Task and Finish* ~~Task and Finish / Working~~ Groups will be appointed by the Task and Finish ~~Task and Finish / Working~~ Groups, from amongst their number and may be from any political group.

6.8 *The Chairmen of informal Working Groups are appointed by the Chairman of Overview and Scrutiny and may be from any political group*

6.9 At the first meeting of the Overview and Scrutiny Committee following Annual Council and on the establishment of a new ~~Task and Finish~~ Group, the Overview and Scrutiny Committee shall, in respect of each ~~Task and Finish~~ Group, appoint one of its number to sit on each ~~Task and Finish~~ Group. *The Chair of each group will act* as the designated link member, *who will:-* ~~The designated link member will:~~

- Provide expertise, assistance and guidance.
- *Liaise with the Chair and Vice-Chair of Overview and Scrutiny on progress*
- Keep the Overview and Scrutiny Committee updated on progress.
- Help facilitate the smooth running of the overview and scrutiny function.
- Be a full member of the Task and Finish Group. *and eligible to be the Chairman or Vice-Chairman.*

The political groups will allocate members to formal Task and Finish Groups according to proportionality, which shall be appointed under delegated authority by the Director: Law and Governance in consultation with the Chairman, or in their absence the Vice-Chairman, of the Overview and Scrutiny Committee.

Formally constituted Task and Finish Groups will be subject to these Overview and Scrutiny Procedure rules and Access to Information rules. Substitutes will not be permitted.

~~Task and Finish~~ Groups may be established to undertake specific project work, policy development, a specific task, consultation, review investigation or

similar activity. ~~Task and Finish~~ Groups will normally only make one final report during their lifetime.

At the first meeting of each new ~~Task and Finish~~ Group, they will carry out a stakeholder analysis exercise to determine who should be involved with their work and who should give evidence and who should be consulted. It will also highlight potential co-optees.

~~Task and Finish~~ Groups may appoint any number of people (excluding members of staff or other Councillors) as non-voting co-optees to assist in any item of business, as they deem appropriate.

Each ~~Task and Finish~~ Group will also be required to agree a detailed work plan to enable them to complete their task within the agreed timescale.

Each ~~Task and Finish~~ Group shall determine the frequency, times and venues of their own meetings, in accordance with the timetable for the completion of their task as set out in their terms of reference.

7. Evidence - Documents

7.1 Overview and scrutiny members will be entitled to copies of any document which is in the possession or control of the Executive (or its committees) or individual Portfolio Holders and which contains material relating to:

- any business transacted at a meeting of the Executive (or its Committees); or
- any decision taken by an individual member of the Executive
- any decision made by an officer of the authority under the Executive arrangements

7.2 Overview and scrutiny members will not be entitled to:

- any document that is in draft form;
- any part of a document that contains exempt or confidential information, unless that information is relevant to an action or decision they are reviewing or scrutinising or intend to scrutinise; or
- the advice of a political adviser.

Nothing prevents more detailed liaison between the Executive and overview and scrutiny as appropriate depending on the particular matter under consideration.

8. Evidence - Verbal

- 8.1** Any person, including Members and Officers, may be invited to attend, present evidence or share their expertise with any overview and scrutiny meeting in accordance with these rules. Requests for Officers to attend should be made through the Head of Paid Service.
- 8.2** The Overview and Scrutiny Committee may scrutinise and review decisions made, or actions taken in connection with the discharge of any Council functions within its terms of reference. As well as reviewing documentation, in fulfilling the scrutiny role, it may require any member(s) of the Executive, Chairman of a Committee, Ward Member and/or *Corporate* Leadership Team to attend to explain, answer questions, or give evidence in relation to matters within their remit regarding:

- any particular decision or series of decisions;
- the extent to which the actions taken implement Council policy; and/or
- the performance of any Council service within their remit;

and it is the duty of those persons to attend if so required.

Where any member of the Executive, Chairman of a Committee, Ward Member and/or *Corporate* Leadership Team is required to attend an overview and scrutiny meeting under this provision, the Chairman of that meeting will inform the Head of Paid Service.

This power may be exercised by the Chairman of the Overview and Scrutiny Committee in advance of a meeting.

The Head of Paid Service shall inform the Executive Member, Ward Member and/or appropriate Officer in writing, giving reasonable notice of the meeting at which, they are required to attend.

The notice will state the nature of the item on which they are required to attend to give account and whether any papers are required to be produced.

Where papers are required to be produced then the Executive Member, Ward Member or appropriate Officer concerned, will be given sufficient notice to allow for preparation of that documentation.

Where, in exceptional circumstances, the Executive Member, Chairman of a Committee, Ward Member and/or appropriate Officer is unable to attend on the required date, then the Overview and Scrutiny Committee shall in consultation with the Executive Member, Ward Member or appropriate officer, arrange an alternative date for attendance or in the case of officers request a suitable replacement to be agreed by the Head of Paid Service.

8.3 The Overview and Scrutiny Committee may invite any person to address it, to discuss issues of local concern and/or answer questions. It may for example wish to hear from residents, stakeholders and representatives from other parts of the public sector and shall invite such people to attend. Attendance under this paragraph is entirely optional.

- Power to issue an invitation may be exercised by the Chairman of the Overview and Scrutiny Committee in advance of a meeting.
- As a general principle overview and scrutiny meetings, including **the consideration of Call-in decision meetings**, should be open to any interested Councillor or group of Councillors such as a relevant Task and Finish / Working Group and their attendance encouraged and contributions welcomed at the discretion of the Chairman.

9. Reports

9.1 The Overview and Scrutiny Committee will be responsible for setting its own annual work programme within the terms of reference set out in this Constitution.

All Councillors, the Chief Executive, Corporate Directors, Directors, Assistant Directors and the public may put forward issues for inclusion in the overview and scrutiny work programme. Issues will be assessed by the Committee **using a template** to determine the salience of the issue based on risk management, corporate priorities and other relevant factors.

9.2 Any member of the Overview and Scrutiny Committee shall be entitled to give notice to the Chief Executive that they wish an item relevant to the Committee terms of reference at the first available meeting. The meeting will determine whether the issue should be included in its work programme based on its relevance as compared to the priorities as set out in the overview and scrutiny work programme.

Any elected Member of the Council may give written notice to the Monitoring Officer that they wish a local matter relating to the work of the authority to be considered for inclusion in the overview and scrutiny work programme. If the Monitoring Officer receives such a notification, then they will refer the request to the first available meeting of the Overview and Scrutiny Committee who will determine if, when and how the item will be considered based on its relevance as compared to the priorities as set out in the overview and scrutiny work programme and inform the Democratic and Elections team accordingly so that it can be included in the overview and scrutiny work programme.

The Overview and Scrutiny Committee is not obliged to pursue a matter referred by a Member but it must let that Member know the reasons for its decision. When deciding how to proceed, the Overview and Scrutiny Committee may consider representations from the Member who referred the matter, and to take into account the extent to which that Member has exercised their function as a Ward Member to resolve it. Where the Overview and Scrutiny Committee does pursue a matter, it shall report its findings and any recommendations back to the Member who raised the matter.

The Overview and Scrutiny Committee shall respond, as soon as its work programme permits, to requests from the Council and Executive to undertake a piece of work on their behalf in line with the procedure above. Where the Overview and Scrutiny Committee does so, it shall report its findings and any recommendations back to the Executive or Council. Council or Executive shall consider the report of the Overview and Scrutiny Committee at its first available meeting.

- 9.3** Once the Overview and Scrutiny Committee has completed its deliberations on any matter, it will forward a copy of its final report to the Chief Executive who will allocate it either to the Executive, Council, relevant committee, relevant partner authority or external body according to the contents of the report.

The Overview and Scrutiny Committee must give the Executive, Council, relevant committee, relevant partner authority or external body notice in writing specifying the steps which must be taken within two months of receiving the report or recommendations or, if later, the notice. These steps include responding to the report or recommendations and, if these documents have been published by the overview and scrutiny committee, publishing the response.

The Executive, Council, relevant committee, relevant partner authority or external body must comply with the notice where it is legally obliged to do so.

10. Report to Council- Key Decision

- 10.1** If the Overview and Scrutiny Committee thinks that a key decision has been taken which was not included in the

- Executive Work Programme (including the 28 day notice); or
- the subject of the general exception procedure; or
- the subject of an agreement with the Overview and Scrutiny Committee

Chairman, or the Chairman of the Council under the special urgency rules;

the committee may require the Executive to submit a report to the Council within such reasonable time as the committee specifies.

The power to require a report rests with the committee, but is also delegated to the Chief Executive, who shall require such a report on behalf of the committee when so requested by the Chairman. Alternatively, the requirement may be raised by resolution passed at a meeting.

10.2 ~~The role of overview and scrutiny in relation to the development of the Council's existing Budget and Policy Framework is set out in detail in the terms of reference in Part 1 of this Constitution.~~

In relation to the development of the Council's approach to other matters not forming part of the Budget and Policy Framework, the overview and scrutiny committees may hold enquiries and investigate the available options for future direction in policy development and may appoint advisers and assessors to assist them in this process. They may go on site visits, conduct public surveys, hold public meetings, commission research and do all other things that they reasonably consider necessary to inform their deliberations, subject to finance being available. They may invite witnesses to attend to address them on any matter under consideration.

Once it has formed recommendations on proposals for policy development, the Overview and Scrutiny Committee will prepare a formal report for consideration by the Executive or Council.

Executive or Council shall consider the report of the Overview and Scrutiny Committee at their first available meeting.

The Overview and Scrutiny Committee will have access to the Executive Work Programme (including the 28 day notice) and timetable for decisions. Even where an item is not the subject of detailed proposals from overview and scrutiny following a consideration of possible policy/service developments, the Overview and Scrutiny Committee will be able to respond in the course of the Executive's consultation process in relation to any key decision.

11. Decisions of the Executive

11.1 A summary notice of decisions made under the Executive arrangements shall generally be published on the next working day (or in any event as soon as

possible) after the decision has been made and shall be circulated to all Members of the Council. This shall include a record of the decision and the date it was made, the reasons for the decision, any alternative options considered and rejected by members in making the decision, a record of any conflict declared by the decision maker or member of the decision making body and any dispensations granted.

- 11.2** Details of any decision made, decisions taken at meetings of the Executive, or a committee of the Executive, and any decisions taken by individual Portfolio Holders or any key decisions taken by officers will normally be published by 5pm on the next working day after they have been made. This decision notice will be made publicly available and all Members of the Council will receive notification (normally by e-mail) of the decisions taken.

The notice will specify that the decision will come into force and take effect at noon on the ~~fourth~~ ~~third~~ working day following publication of the decision, unless it is called-in.

12. Non-Implementation of Decisions Pending Possible Call-in

Except where the Call-In procedure does not apply, Executive Decisions shall not be capable of implementation until either:

- *the time for a Call-In request has expired without such a request being made; or*
- *the Call-In procedure in the following rules has been followed.*

13. Call-in – Application and Process

- 13.1** The Chief Executive shall call in a decision for scrutiny if so requested in writing, by e-mail or by text from a known or recognised source by any **5 6** non-executive members of the Council within the specified timescale.

However, if at any point during a municipal year the total number of opposition Councillors is **5 6** or less, the total number of non-executive members required to call in a decision shall be the total number of opposition Councillors less two. This reduced number will apply to any call-in, regardless of the political affiliation of the members concerned.

In all cases the request for call-in must set out the reasons for the request.

A request to call-in a decision may only be nullified by agreement of all the call-in signatories.

On receipt of a call-in request, the Chief Executive shall call-in the decision

and notify the decision taker and Chairman of the Overview and Scrutiny Committee of the call-in.

The call-in procedures set out **below above** shall not apply where the decision being taken by the Executive, individual Portfolio Holder, Committee, Sub-Committee or officer is urgent. A decision is urgent if any delay is likely seriously to prejudice the Council's or the public's interest.

The record of the decision and the notice by which it is made public shall state whether, in the opinion of the decision-making person or body, the decision is an urgent one and therefore not subject to call-in. In all cases, the Chief Executive must agree both that the decision proposed is reasonable in all the circumstances and to it being treated as a matter of urgency and, if agreed, shall circulate the decision electronically to members of Executive and overview and scrutiny.

The Chief Executive shall then ask the Chairman of the Overview and Scrutiny Committee to agree to call-in being waived. In the absence of the Chairman, the Vice-Chairman's consent shall be required, and in the absence of the Vice-Chairman, the Chairman of Council.

14. Call-in - Review

- 14.1 The Overview and Scrutiny Committee must consider the decision within 10 days of the decision to call-in, and if necessary, it may be dealt with as an item of urgent business at a scheduled meeting of the Overview and Scrutiny Committee within that period. If the Overview and Scrutiny Committee does not meet within 10 days and consider the matter, the decision shall take effect on the expiry of that period.

15. Call-in - Procedure

- 15.1 In considering a Call-in decision the Overview and Scrutiny Committee will follow this protocol:

Before Receipt of Call-In

Overview and scrutiny support officers will work with the call-in signatories to complete the reasons for call-in. Completed reasons for call-in will be received by the Chief Executive, who will then consider whether to call-in the decision.

After Receipt of Call-In and before the meeting

The Chief Executive will confirm the validity of the call-in and advise all Councillors and the Leadership Team of the call-in request.

The Chief Executive will determine which Portfolio Holder should attend the call-in, which officer should accompany them and which officer they appoint to advise the Overview and Scrutiny Committee on the call-in.

Overview and scrutiny support officers will meet with the call-in signatories, to clarify the procedure, consider how they will present the call-in and prevent duplication. Overview and scrutiny support officers will brief the Chairman on the call-in.

Documents

The agenda will contain:

- This call-in Protocol
- The call-in request
- The Portfolio Holders' decision statement or minutes
- The original report(s) upon which the decision was made
- (In the case that either the minutes or report are exempt a public summary of information will be provided as far as is possible).

Any other document that the Chief Executive, Portfolio Holder or call-in signatories feel would assist the Committee in considering the call-in.

At the start of the meeting

The Chairman will outline the procedure for the meeting, setting the tone and approach that will be taken.

The meeting

The spokesperson(s) for the Councillors who have made the call-in request (who shall be seated together) should outline the reasons for the call-in. Each speaker will be time limited to 5 minutes.

The relevant Portfolio Holder explains the rationale for the decision and may be supported by officers and the Leader of the Council as appropriate. They shall also be seated together. Each speaker will be time limited to 5 minutes.

Councillors who have made the call-in request have the opportunity to question the Portfolio Holder.

Other members of the Overview and Scrutiny Committee have the opportunity to question the Portfolio Holder.

At the discretion of the Chairman, other Members present may have the opportunity to question the Portfolio Holder or make a brief statement.

At the discretion of the Chairman, anyone else present may have the opportunity to make a statement (limited to 5 minutes) on the issue.

The Portfolio Holder or will have a right of reply to any brief statement made on the issue.

Before forming a decision, the Chairman may decide to adjourn the meeting in order to allow the call-in signatories to reflect on the evidence received and to consider any proposals they wish the Committee to consider.

The Overview and Scrutiny Committee will debate the issue. Only members of the Committee and the Officer appointed by the Chief Executive to advise the Overview and Scrutiny Committee on the call-in may speak.

If there is no proposal the Chairman or another Member may propose a motion which can be voted on in the normal way.

Options available to the Overview & Scrutiny Committee

There are only three options available to the Overview and Scrutiny Committee when they are considering a call-in:

- Let the decision stand
- Refer the decision back to the decision taker, stating their concerns and the decision that the Committee wish the decision taker to make.
- Refer the decision to full Council if the decision is contrary to the policy framework or contrary to or not wholly consistent with the budget.

Additionally the Overview and Scrutiny Committee may make other recommendations as a result of the call-in to relevant bodies, which shall be considered after a decision has been reached on the call-in.

16. Review of Decision

- 16.1** The Overview and Scrutiny Committee upon hearing a call-in may decide to let the decision stand, refer the decision back to the decision maker for

reconsideration or, exceptionally, refer the decision to full Council if it is of the view that the decision is contrary to the Council or policy framework, or not wholly consistent with the budget.

If the Overview and Scrutiny Committee refers a decision back to the decision maker for reconsideration, they must set out in writing the reasons for their concerns and their preferred course of action.

If, for any reason, either the Overview and Scrutiny Committee or the decision maker fails to meet and carry out their obligations under this process or in the event of any situation not foreseen in this procedure, the issue will be referred to full Council for the process to be resolved. Implementation of the decision will be postponed until Council has determined how it shall be resolved.

If the Overview and Scrutiny Committee decides not to refer a decision back to the decision maker or to Council, the decision shall take effect immediately at the conclusion of the meeting at which the call-in has been considered.

The call-in procedure is not intended to be used to challenge decisions as a matter of course, and should not be abused in order, for example, simply to cause delay in implementing decisions. Some councils limit the no of calls in to eg 6 per year

17. Referral back to Executive/Decision Maker

17.1 Reconsideration by the decision maker shall take place at the next scheduled meeting of the Executive or a Committee of the Executive. In the case of decisions taken by individual Portfolio Holders, the date of reconsideration will be set by the relevant Portfolio Holder in consultation with the Chief Executive and the Leader of the Council. In the case of delegated decisions taken by officers, the decision shall be referred back to the Portfolio Holder in the first instance for reconsideration. Portfolio Holders have the option of forwarding any decision referred to them to the full Executive for reconsideration.

If, on reconsideration by the decision maker, the original decision is upheld or the recommendations of the Overview and Scrutiny Committee are accepted then the decision shall take effect immediately and shall not be subject to a further call-in period.

If the Overview and Scrutiny Committee is considering a called-in matter where the decision taker is recommending to Council, it may formulate

alternative proposals for Council to consider.

In the case of a called-in decision being referred to Council, if Council decides that the called-in decision was contrary to the policy framework or not wholly consistent with the budget it shall decide on the issue in question.

If the Council decide that the called-in decision was not contrary to the policy framework or consistent with the budget then no further action is necessary and the decision will take effect on the date of the Council meeting.

- 17.2** Where the Overview and Scrutiny Committee is of the opinion that an executive decision is, or if made would be, contrary to the policy framework, or contrary to or not wholly in accordance with the Council's budget, then it shall seek advice from the Monitoring Officer and/or Section 151 Officer.

In respect of functions which are the responsibility of the Executive, the Monitoring Officer's report and/or Section 151 Officer's report shall be to the Executive with a copy to every member of the Council. Regardless of whether the decision is delegated or not, the Executive must meet to decide what action to take in respect of the Monitoring Officer's report and/or Section 151 Officer's report.

If the Monitoring Officer or the Section 151 Officer concludes that the decision was a departure, the Executive must prepare a report to Council.

If the Monitoring Officer or the Section 151 Officer concludes that the decision was not a departure, the Executive must prepare a report to the Overview and Scrutiny Committee.

If the decision has yet to be made, or has been made but not yet implemented, and the advice from the Monitoring Officer and/or Section 151 Officer is that the decision is or would be contrary to the policy framework or contrary to or not wholly in accordance with the budget, the Overview and Scrutiny Committee may refer the matter to Council.

In such cases, no further action will be taken in respect of the decision or its implementation until the Council has met and considered the matter. The Council shall meet within 10 days of the request by the Overview and Scrutiny Committee.

Appendix 3a

Cherwell District Council Overview and Scrutiny Support Guide.

This document is designed to be used as a support guide alongside the detailed section of the Constitution Part XX [numbering to be confirmed throughout].

What is Overview and Scrutiny? (OSC)

The purpose of scrutiny is to ensure that decision-making in local government is efficient, transparent and accountable and that all decisions are taken in the interests of the residents of Cherwell. Scrutiny has the power to look at any issue which “affects the area or the area’s inhabitants” and this gives it a unique legitimacy to examine those cross-cutting issues in a way that no other individual or organisation could.

Cherwell District Council operates an Executive/Cabinet and scrutiny system, based on the central government model. Scrutiny is independent and it holds the Executive to account by acting as a critical friend.

What are the aims of scrutiny?

The aims of scrutiny are:

- **Challenge** the Council’s performance so that we can improve and raise standards.
- **Undertake scrutiny** on matters of concern.
- **Make recommendations** for action and change.

Scrutiny meets these aims by carrying out independent and in-depth reviews of topics and services. These are carried out either as a full Committee or by a small group of Members in a time-limited group.

What are the benefits of scrutiny?

The benefits include:

- Gives non-Executive Members the opportunity to hold the Executive to account.
- Provides non-Executive Members with an opportunity to examine the Council’s current services, review issues of member or public concern and drive improvements to the services the public receives from the Council
- Enables members to assess the performance of other providers
- Gives officers an external and independent view of their service, its strengths and weaknesses. It is a ‘critical friend’.

How does scrutiny work at Cherwell?

Structure

Every local authority is required to put in place arrangements for overview and scrutiny; however the detail is for individual authorities to decide. In Cherwell, scrutiny undertakes the majority of its investigations via a combination of working groups and one-off reports to the formal OSC prior to Executive consideration (pre-decision scrutiny).

Scrutiny in Cherwell

- The Committee is politically proportionate and meets roughly xx times a year. The remit for the Committee is: Decisions made by and on behalf of the Council or its Executive.
- Any operational or policy aspect of the Council's business

Scrutiny is outcome focused and concentrates on the impact for residents. This includes services provided by, or on behalf of the Council; or by external agencies

Regulatory decisions, i.e. those relating to planning or licensing applications, are not within the remit of OSC.

Section [] of the OSC Constitution gives more detail on the specific functions of Committee.

How do I 'call in' a decision?



The Local Government Act 2000 allows non-Executive members of the Council to ask that a key decision which has been taken by the Executive or a key decision made by officers, but not yet implemented, be reviewed.

Unless it meets exemption criteria (detailed in paragraph [] of the Constitution), any Executive or key officer decision can be called by noon within 4 working days of publication of a key decision made by the Executive or by an officer (Executive decisions will be published as soon as practicable after the Executive meeting. A key decision can be called in for scrutiny by five Non-Executive members specifying the reason or reasons for the proposed call in.

A meeting of OSC will be held within 10 working days. Implementation of the decisions will be delayed while OSC meets and considers the decision.

One of the councillors who submitted the call-in notice would be expected to address the committee and, for key decisions made by Executive, the relevant Executive Member will respond on behalf of the Executive.

Having considered the decision, OSC can

- (a) Determine that it has no objection to the called-in decision being implemented
- (b) Determine that the called-in decision should be referred back to the Executive or officer (as the case may be) for re-consideration
- (c) Determine that the called-in decision is one which is contrary to the policy framework or to the budget; in this instance the called-in decision will be referred to Full Council for consideration. Decisions referred for further consideration remain suspended until redetermined.

Call-in should not be used on a subject that has previously been considered by OSC.

Sections [] to [] of the OSC Constitution give more detailed information and guidance on the call-in process at Cherwell.

1. Process of appointing Chairman and Vice-Chairman

A separate meeting of the Overview and Scrutiny Committee will be scheduled as soon as possible but within XX days after annual council, when Committee appointments have been approved, to allow Committee members to make their case for being appointed Chairman and vice-Chairman.

Prior to the meeting, those wishing to stand for Chairman/vice-Chairman will have an opportunity address fellow committee members, explaining their reasoning for being considered for the role(s). The expectation is that an informal session will take place shortly before the formal Committee meeting to facilitate discussions between members who wish to be considered for the role of Chair and vice chair.

The Chairman of OSC has a responsibility for establishing the profile of the committee, its influence across the council and its ways of working, as well as ensuring that the scrutiny process is managed in a fair and balanced environment, is free from political point scoring and allows for effective scrutiny of all issues presented for consideration. Members putting themselves forward for the role may wish to use these points as guidance for the basis of their discussions with the committee.

Committee members will have the opportunity to ask questions of the prospective chairs and vice-chairs before the formal meeting.

The appointment of Chairman will take place at the formal meeting in the usual way.

The Monitoring Officer or his representative will call for nominations to the position of Chairman of the Committee, with seconders as appropriate. Voting will take place for each nominated candidate, via a show of hands, in line with section XXX of the Constitution, with steps repeated as necessary until one candidate is successful.

The newly appointed Chairman will then take the chair, and preside over the appointment of the vice-Chairman, which will follow the same process.

Once the vice-Chairman has been appointed, the meeting will be brought to a close.

Note – those wishing to stand as Chairman/vice-Chairman will be expected to attend in person. If a prospective Chairman or vice-Chairman is unable to attend the meeting, the Monitoring Officer may use their discretion to determine whether or not a nomination can be made in the members' absence on their behalf.

2. Allocation of resources/committee time

The Chairman and Vice-Chairman of the Committee will be responsible for allocating the Committee's time to each work programme item, to ensure the best approach to each subject.

There are XX formal committee meetings scheduled throughout the year. In addition, OSC can appoint working groups to carry out detailed research and enquiries on behalf of the formal Committee (as detailed in Constitution section [XX]).

Initial subjects for consideration will be taken from the Committee via a work programme planning session, with committee members given the opportunity to request subjects for inclusion on the annual work programme.

An important document the Committee may wish to refer to during the planning session is the Executive Forward Plan (also known as the Executive work programme), the statutory document that is published on a monthly basis covering a rolling four-month period. More detailed information on the requirements of the Forward Plan can be found in section [XX] of the Constitution, paragraphs [XX] to [XX]

OSC may find it useful to refer to the latest version of the Forward Plan during the work programme planning session, to consider upcoming items for the Executive and whether they would benefit from detailed discussion by OSC.

After the planning session, the Chairman and vice-Chairman will meet with officers from the Democratic and Elections Team to propose which subjects will be taken forward for the formal work programme and what style of scrutiny (from the options below) would best suit each subject. The proposed work programme will be presented to OSC at the next meeting, for discussion and approval.

As well as being responsible for scrutinising services provided or commissioned by the Council, and external agencies it reviews the overall work programme ensuring that work is timely, adds value and does not duplicate activity already underway or undertaken by external regulators. The working group scoping document ensures that the key questions that members want to address are listed.

How do Committees choose what to scrutinise?

Scrutiny is a member led process and topics are usually identified by members acting in their capacity as democratic representatives of the community. Additionally,

suggestions can be made by officers, partner organisations or the public. Effective scrutiny requires a balanced work programme, which examines the most important challenges facing the district and responds to the concerns of residents.

It is important to remember that scrutiny is a member-led process and it is the responsibility of the chairman and their committee to determine what is scrutinised and when.

Appendix A explains some of the key factors in determining whether an issue should be scrutinised.

Here are a few key points to remember when choosing subjects to scrutinise:

- It is not possible to scrutinise everything that might be suggested by other councillors, officers or the community. Therefore, a rigorous approach is taken to choosing which topics are scrutinised.
- Increasingly, OSC is thinking about the work of commissioned organisations and the monitoring other public bodies, and how its activities will engage partner organisations
- The Committees have to be realistic about what can effectively be scrutinised and needs to be prepared to say 'No' to some suggestions and be able to explain why they will not be scrutinised.
- It is also important to consider what the best method to deal with any given scrutiny topic is. The choice may depend on the nature of the activity and the capacity of members and Officers to conduct further topic groups within the suggested timeframe.

Further items can be added to the work programme during the year, with additional meetings between the Chairman, vice-Chairman and officers being scheduled as necessary.

What methods are there to conducting scrutiny?

Effective scrutiny is creative. It uses a range of approaches depending on the issue being scrutinised. An important part of the work planning process is deciding on how a topic will be examined. Using the full range of methods open to it, scrutiny will be able to mix in-depth and searching inquiries with concise and effective reviews.

Here are some examples of different methods open to committee, some of which are discussed in more detail below:

- Whole committee
scrutiny working groups
- Single issue meetings
- Calling witnesses or experts to provide specific information to members at committee Site visits / observations
- Seminar
- Bulletins

Options regarding scrutiny reviews

Working Groups

Working groups involve a small number of councillors looking at an issue in great detail, in some cases over a day. This process is more time-consuming for councillors and officers than other scrutiny activities. Consequently, issues for topic groups are carefully prioritised. In order to make sure that the review is as effective as possible, it is vital that the scope of the review is well-defined.

For this reason each review starts with the completion of a **scoping template** (see appendix X) which outlines the key questions, outcomes and constraints, time-scale, key sources of information and principal witnesses.

At its meeting, the working group will hear from a range of witnesses and the lead officer. Depending on the topic this may include expert witnesses and stakeholders, service users, managers and the relevant executive member/s. Councillor questioning skills are a significant element of the scrutiny and the quality of the questions is instrumental to achieving clear outcomes and strong recommendations. A short report containing the recommendations and the evidence to substantiate those recommendations is made publicly available. The relevant Executive member is required to respond to the report and its recommendations within two months. Six months following the scrutiny, the OSC will monitor implementation of the recommendations??

Single item on a committee agenda

This may offer limited opportunity for effective scrutiny, but may be appropriate for some issues or where the committee wants to maintain a formal watching brief over a given issue.

At a single meeting - 'scrutiny day' or 'challenge panel'

Either a formal committee meeting or an informal working group or briefing session. This could provide an opportunity to have a single public meeting about a given subject, or to have a meeting at which evidence is taken from a number of appropriate officers or subject matter experts.

At a task and finish review of two or three meetings - 'light touch' review

A shorter scrutiny review may be most effective even for complex subjects. Properly planned and focused, they allow members to swiftly reach conclusions and make recommendations, over a short time period such as a couple of months.

Via a longer-term task and finish review - 'full length' review

The 'traditional' task and finish model, with multiple meetings spread over a number of months, is appropriate when scrutiny needs to dig into a complex topic in

significant detail. This may be suited to the most complex subjects, due to the length of time and wider resource implications for a long review.

By establishing a ‘standing panel’

If Committee feel they need to keep a watching brief over a particular issue, meeting regularly to carry out detailed oversight, this may be the best approach.

What is the best way to make sure our recommendations are implemented?

A scrutiny will conclude by making recommendations to decision-making bodies, such as the Council’s Executive.

The following tips can help ensure that scrutiny recommendations are implemented:

- Recommendations that are short, achievable and few in number
- Recommendations exert most influence if they are based on logical argument drawing on evidence gathered over the course of a review.
- Ensure those responsible for implementing recommendations are aware of what the topic group is proposing and can suggest modifications to wording if that is going to make it more likely that the recommendation will be implemented.
- Recommendations will be written and presented clearly by the working group as part of its final report. Executive, via the appropriate Executive member, will provide a response to all recommendations explaining the reasons for accepting or not accepting any of the recommendations.
- Implementation of recommendations will then be monitored.

How are recommendations monitored?

Six months after a review has made recommendations, progress on the implementation of those recommendations will be reported to OSC. The format of the monitoring may differ from subject to subject, but may include:

- A table listing each recommendation with a ‘progress’ column
- A written report from relevant Executive member/officer
- A presentation

OSC may wish to evaluate and assess the impact of their previous recommendations, referring back to the initial scoping document and compiling a brief evaluation summary for publication.

3. Co-opting of external people to assist with specific reviews

The constitution allows co-option of external people to assist with specific scrutiny reviews (section XX). Such co-options can be made to the formal OSC, however it is more likely that committee will want to appoint short term co-optees to informal task and finish groups that are established for specific reviews.

Once a task and finish group has decided to co-opt members, the following steps should be followed.

Advertisement of the co-option opportunity, summarising:

- the subject under review
- an indicative timeframe for the whole review
- an estimate as to the number of meetings that the co-optees will be expected to attend
- The format and anticipated location of the meetings, i.e. online via MS Teams, in person at Council offices, or a hybrid approach
- How interested parties should make their application, i.e. via a CV and covering letter, email or application form
- The deadline for applications/expressions of interest

Members of the task and finish group will consider expressions of interest received, creating a short list for interview. Shortlisted candidates will be invited to attend a meeting, and the task and finish group will decide who to appoint.

The task and finish group will reserve the right to not appoint any co-optees following interview.

Any appointments made will be for a specified time period, likely to coincide with the estimated timeframe for the full review.

Once the recruitment process has completed, meetings of the task and finish group will take place in line with the process detailed at section XX of the Constitution.

4. Role Profiles

The role profiles shown below highlight the key elements of each role within OSC, to inform members ahead of their involvement with the Committee. They are not exhaustive or prescriptive, and are for guidance only.

OSC Chairman

The OSC Chairman (or vice-Chairman in their absence) may be required to:

- Chair the formal Committee meetings.
- Provide leadership and direction to the Committee.
- Lead the committee in prioritising its work so as to ensure effective scrutiny
- Encourage all members of the Committee to engage with the scrutiny process.
- Develop a constructive relationship with Executive.
- Develop a constructive relationship with the Corporate Leadership Team
- Meet with officers as required to receive agenda briefings, plan scrutiny reviews (as detailed in section 2 above) and to discuss possible future additions to the work programme, i.e. from the Executive Forward Plan.
- Where the Committee has been asked to provide comments or feedback to a decision maker, i.e. Executive or Full Council, the Chairman will be expected

to attend the relevant meeting to provide feedback on behalf of the Committee.

- Be prepared to brief their wider political party or group on the business to be considered by the Committee.

OSC Vice-Chairman

The OSC Vice-Chairman will be expected to deputise for the Chairman should they be absent or unavailable. The vice-Chairman is to mirror the chair and act as advisor and second set of eyes over the Chairman role.

The Vice-Chairman can chair in full or parts of a committee meeting as determined by the Chairman.

Where officer meetings/agenda briefings are arranged, the Vice-Chairman will be invited as a matter of course.

The Vice-Chairman should ensure they are familiar with the Chairman role profile above.

OSC Committee member

OSC Committee members are encouraged to:

- Assist with the development of an effective work programme during work programme planning sessions.
- Engage with all stages of the scrutiny process.
- Participate in scrutiny in an impartial manner.
- Analyse and if necessary challenge information presented to the Committee.
- Read agendas in advance of formal Committee and submit questions to officers in advance, to assist them with their pre-meeting preparation.
- Make recommendations based on the Committee's deliberations.
- Conduct independent research/reading outside formal committee meetings if required.
- Brief their wider political party or group on the business to be considered by the Committee.
- Act as a point of contact for members of the public, external organisations and other members.

Working Group members

If OSC decide to establish a working group to review a particular subject, any member from across the council can be appointed to sit on that group.

Executive Members are not allowed to sit on OSC or take part in formulating recommendations, however they can contribute to reviews in their capacity as Portfolio Holders and provide useful background information.

If appointed to a working group, members may be required to:

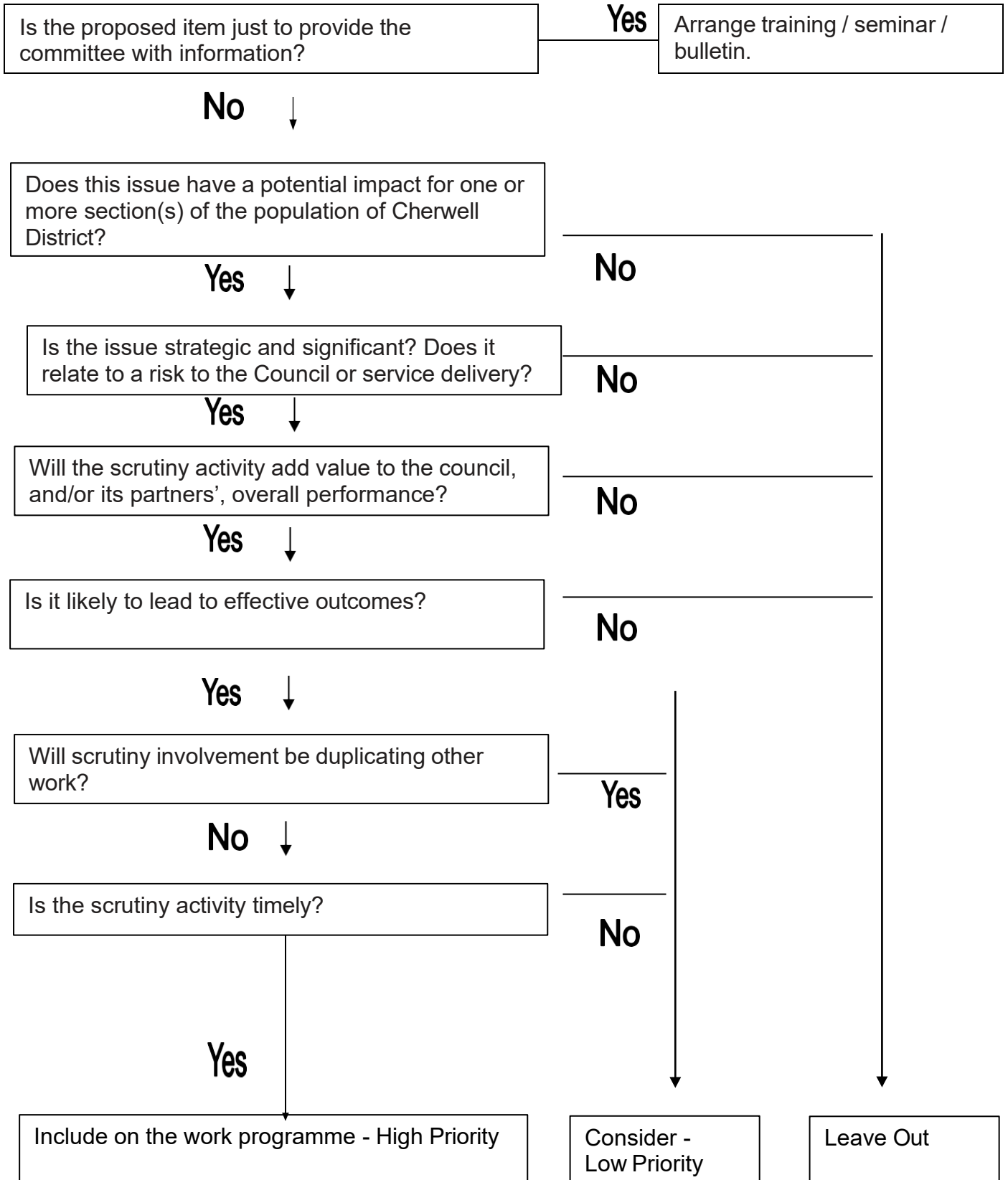
- Contribute to the scoping stage of a review, to help determine the best approach to the subject under review.
- Attend additional meetings to progress work in relation to the review (timetable to be determined by each working group).
- Take responsibility for one or more areas of the agreed scope of the review, conducting independent research/reading/visits/discussions as necessary.
- Contribute to the end of review report and recommendations, and support the presentation to the full Committee at the conclusion of the review.

5. Further resources and reviewing and updating of this guide

The Monitoring Officer and Democratic and Elections Team will periodically review this guide with the Chair and Vice Chair, gathering feedback from OSC as required, to ensure it remains up-to-date and appropriate.

In addition to this guide and the formal CDC Constitution, OSC members may wish to consult further resources, such as the LGA's Councillor Workbook on Scrutiny - <https://www.local.gov.uk/publications/councillors-workbook-scrutiny> (updated September 2023) which gives more detailed information about possible approaches to Scrutiny.

Criteria for selecting scrutiny topics





This scoping template is designed to assist councillors and officers in establishing the focus of a scrutiny review group. It emphasises the need for scrutiny review groups to have a clear purpose, rationale and focus for their work, and to make the best use of the resources available within a given time frame. This document will act as a reference guide throughout the review process to ensure the does not deviate from its intended purpose.

Review Group Overview & Scrutiny Committee Member Lead	<i>The name of the Member(s) suggesting the subject.</i>
Membership	<i>This would be the working group working on the review – not necessary at initial suggestion stage.</i>
Officer Support	<i>Anticipated officer involvement, e.g. departments with knowledge of the subject</i>
Background	<i>What has led to the subject being suggested for review</i>
Rationale	<i>What is the justification for the subject being suggested for review</i>
Indicators of Success	<i>Potential outcome of the review, e.g. a new policy being drafted, a new process being adopted etc.</i>
Out of Scope	<i>What will not be considered during the review</i>
Method / Approach	<i>A brief outline of how the review would be completed</i>
Guest speakers / Witnesses / Experts	<i>Brief outline of any specialists or experts who may be invited to take part in the review</i>
Evidence required and documents	<i>Brief outline of information</i>
Site Visits	<i>Subject to covid restrictions, if any visits are anticipated.</i>
Risks	<i>Availability of councillors and officers to progress the work</i>

Projected Start Date		Draft Report Deadline	
Meeting Frequency		Projected Completion Date	

Approved by Overview & Scrutiny Committee	Date:
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Draft Outline of meetings

(Review Group members are reminded that they will be required to undertake evidence gathering and work outside of the meetings detailed below to ensure that the Review completion date is met)

Meeting 1 –
Meeting 2 –
Meeting 3 –
Meeting 4 –
Meeting 5 –

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Appendix 4

1 FINANCIAL THRESHOLDS AND PROCUREMENT PROCESS

Where a Relevant Contract is being procured the minimum procurement process and rules for inviting tenders are as follows.

Estimated Total Contract Value (inclusive of VAT)	Minimum Process	Method of Invitation & Transparency Obligation	Authority to award	Authority to sign
Less than £105000	At least one quote must be sought from an appropriate source via the procurement portal (or alternative method with prior approval of the Procurement and Contracts Unit)	None mandated	Relevant Assistant Director	Relevant Assistant Director
£105000 to £100,000	Invitation to quote or tender must be sent via the procurement portal to at least three suppliers - including at least one SME* or VCSE* organisation - where appropriate and possible	Method to be approved by the Procurement and Contracts Unit, with any procurement over £50,000 requiring prior approval by Procurement & Contracts Group	Relevant Assistant Director and if over £50,000 in value with the prior approval of Procurement & Contracts Group. Procurement and Contracts Manager.	Authorised Signatory (Legal Services)
Over £100,000 to the relevant FTS (Find a Tender Service) threshold	Tender process via the procurement portal, with at least five written tenders sought, where appropriate and possible	Advertise open invitation to tender (ITT) on the Council's portal and Contracts Finder	Relevant Assistant Director with the approval of Procurement & Contracts Groups 151 and Monitoring Officer. If over £200,000 approval of Procurement & Contracts Group. For over	Executed as Deed under Seal (Legal Services) or alternative method approved by the Monitoring Officer
Over Relevant FTS threshold	Full competitive tender process applies via the procurement portal.	Advertise relevant Procurement Procedure by on the	Relevant Assistant Director with the approval of Procurement & Contracts Group	Executed as Deed under Seal (Legal Services) or alternative

		<p>Council's portal. Advertise on Contracts Finder and Find a Tender system Other media may also be used</p>	<p>If over £500,000 Executive approval decision is required.</p>	<p>method approved by the Monitoring Officer</p>
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DRAFT

PROCUREMENT & CONTRACTS GROUP

TERMS OF REFERENCE

1. INTRODUCTION

1.1 PCG means the Procurement & Contracts Group comprising of:

- Section 151 Officer or nominee
- Monitoring Officer or nominee
- Procurement & Contracts Manager
- Representative from each of the Directorates (where their procurement is under consideration)

For non operational matters

- The portfolio holder responsible for Procurement and/or Governance; and
- Such other Council Members as any of the Core Group may be invite on a case by case basis or their nominees

1.2 The PCG shall meet as required monthly quarterly or where urgent transact its business electronically

2. TERMS OF REFERENCE OF THE PCG

2.1 Approve the contract strategy report, extension, exception and award reports of all Contracts above £250,000 (inclusive of VAT).

2.2 Perform a strategic and overview role in relation to the Council's procurement and contract management.

2.3 Provide a forum for Officers to discuss policy development, seek strategic advice and raise questions, issues and problems with procurement and contract management

2.4 Define and spread best-practice as it relates to contracting and contract management and monitoring

3. PROCEDURES FOR THE PCG

3.1 The PCG shall both be chaired by the Monitoring Officer or his/her nominee.

3.2 The Procurement and Contract Manager shall convene all meetings of the PCG, and at least two working days before such meeting shall send to every member an agenda and copies of all reports.

3.3 Members of the PCG, or their nominees, shall attend any meeting of them when requested to do so.

3.4 Action shall be made by the Procurement and Contract Manager of the proceedings of the PCG.

3.5 Additional procedures and related arrangements may be issued in Guidance from time to time by the Monitoring Officer.

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Appendix 5

Proposed amendments to Monitoring Officer Changes (Under Delegation)

1) Clause 4.26

Existing clause

4.26 Voting on Appointments

Where there is a vote on the appointment of representatives, nominees or delegates of the Council, a separate vote shall be taken on each appointment.

Where there are more than two persons nominated for any position to be filled by the Council and of the votes given there is not an overall majority in favour of one person, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken and so on until a majority of votes is given in favour of one person.

Proposed new clause

4.26 Voting on Appointments

~~Where there is a vote on the appointment of representatives, nominees or delegates of the Council, a separate vote shall be taken on each appointment.~~

Where there are more than two persons nominated for any position to be filled by the Council and of the votes given there is not an overall majority in favour of one person, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken and so on until a majority of votes is given in favour of one person.

2) Clause 12.2

Existing clause

12.2 Leader of the Council

The Leader of the Council will be a councillor elected to that position by Council. The Leader of the Council shall be the Chairman of the Executive and shall have reserve powers to act in the absence or incapacity of any Executive Portfolio Holder.

The Leader will hold office for a four year term until:

- they resign from the office; or
- they are no longer a councillor;
- they are removed from office by resolution of the council.

Proposed new clause

12.2 Leader of the Council

The Leader of the Council will be a councillor elected to that position by Council. The Leader of the Council shall be the Chairman of the Executive and shall have reserve powers to act in the absence or incapacity of any Executive Portfolio Holder.

The Leader will hold office for a four year term until:

- they resign from the office; or
- ~~• they are no longer a councillor;~~

- (following local elections) their successor becomes entitled to act as Leader.
- they are removed from office by resolution of the council.

3) Part 5 - Removal of virtual meetings clause

Whole section to be removed as virtual meetings no longer held.

4) Part 13 – New annex to the Code of Conduct

Arrangements for local determination of allegations to be added as an annex to the Code of Conduct

Arrangements for Local Determination of Allegations of Alleged Breaches of the Councillors' Code of Conduct

The Localism Act 2011

1 Introduction

- 1.1 The arrangements referred to in this document sets out the process which will be followed in the local determination of allegations of misconduct made against either a District Councillor or Parish/Town Councillor, where Cherwell District Council is the responsible authority. The purpose of these arrangements is to ensure the Council makes every effort to deal with a complaint as smoothly as possible and ensure that complaints are dealt with within agreed timescales and with the relevant legislation. All allegations will be dealt with objectively, fairly and consistently. The Monitoring Officer will also have regard to what is in the public interest and the Council's fiduciary duty to the tax payers.
- 1.2 Arrangements for dealing with complaints against Councillors underwent significant changes following the introduction of the Localism Act 2011. Cherwell's current adopted code of conduct, which is a code agreed by all six Oxfordshire Local Authorities, was adopted at full Council on 18 May 2022.
- 1.3 All complaints are received by the Monitoring Officer who takes an initial decision on whether a complaint requires investigation, informal resolution by the Monitoring Officer, should be referred to the Police or whether no further action is required.
- 1.4 Within these arrangements, references to the 'Monitoring Officer' also refers to their duly appointed representative(s). It is likely that the Monitoring Officer will appoint an Investigating Officer, who may be another senior officer of the authority, an officer of another authority, or an external investigator.
- 1.5 The person making the complaint is referred to as 'the complainant' and the District/Town or Parish Councillor being complained about is referred to as 'the subject member'.

2 Process for Dealing with Complaints – Initial Assessment Stage

- 2.1 When the Monitoring Officer has received a formal and valid complaint, the complaint will be acknowledged within three working days of receipt.

- 2.2 All complaints must be submitted using the Council's online complaint form. If required, we can also provide a paper copy of the complaint form.
- 2.3 The Monitoring Officer also needs to ensure that the complaint complies with the Council's Assessment Criteria:
- Is against one or more named Councillors of the authority, or of a Parish or Town Council the authority is responsible for;
 - the named Councillor was in office at the time of the alleged conduct;
 - the complaint relates to matters where the Councillor was acting as a Councillor or representative of the authority and it is not a private matter;
 - the complaint, if proven, would be a breach of the Code under which the Councillor was operating at the time of the alleged misconduct.
- 2.4 If the complaint fails one or more of these tests it cannot be investigated as a breach of the Code, and the Monitoring Officer must inform the complainant that no further action will be taken in respect of the complaint.
- 2.5 A complaint can also be rejected if:
- the complainant fails to provide enough information to base a decision, for example it is not clear as to what part of the adopted code of conduct has allegedly been breached;
 - the subject member is no longer a Councillor of the authority (although if they are a member of another authority the Monitoring Officer could refer the complaint to that authority);
 - the complaint has been the subject of an investigation or other action relating to the Code of Conduct, or the complaint has been the subject of an investigation by other regulatory authorities;
 - the complaint is about something that happened so long ago that there would be little benefit in taking action now;
 - the complaint is too trivial to warrant further action;
 - the complaint appears to be simply malicious, politically motivated or tit-for-tat;
 - the complainant appears to be submitting persistent or prolific complaints
- 2.6 Following receipt of a complaint that meets the agreed Assessment Criteria the complainant will be asked if there is any additional information they wish to submit and they may also be asked to clarify any issues that they have raised.
- 2.7 A summarised copy of the complaint will be sent to the subject member for written comment (unless the complainant has asked to keep their identity confidential – see Requests for Confidentiality). The subject member will also have the opportunity to submit any additional information that they feel will support their submission. This can include written witness statements.

- 2.8 Where a complaint relates to a Parish/Town Councillor, the Monitoring Officer may also inform the Parish/Town Council of the complaint and seek the views of the Parish/Town Council to take into account when making a decision in the Initial Assessment Stage.
- 2.9 Both the subject member and the complainant have the right to seek advice from one of the Council's Independent Persons. The Council has therefore appointed two Independent Persons to ensure that a conflict situation does not arise i.e. once they have been consulted, the Independent Person will not be involved in the decision making process.
- 2.10 The Monitoring Officer will also collate any additional information (e.g. minutes and agendas of meetings, information on websites, the applicable Code of Conduct, Standing Orders and any other relevant policies, background information including correspondence and witness statements) that will assist the Initial Assessment Stage.
- 2.11 As part of the Initial Assessment Stage, an Initial Assessment Panel meeting will usually take place within 20 working days of receipt of the complaint. The Monitoring Officer will consult the Independent Person at this meeting. As this is not a public meeting, neither the subject member nor the complainant, nor members of the press or public will have the opportunity to attend or speak at the meeting. In accordance with the Localism Act 2011, following the Initial Assessment the Monitoring Officer (in consultation with the Independent Person) is able to decide on one of the following four outcomes:
- no further action will be taken on the complaint;
 - a form of informal resolution will be sought;
 - the matter will be referred to the Director of Public Prosecutions or the Police where it is suspected that some form of criminal conduct has occurred in relation to interests that have not been disclosed;
 - the complaint will be fully investigated by an Investigator Officer appointed by the Monitoring Officer
- 2.12 The complainant and subject member will be notified of the outcome of the Initial Assessment Panel meeting, usually within 25 working days from receipt of the complaint.

- 2.13 The Council may reach one of the three following decision on an allegations:
- no further action will be taken on the complaint;
 - a form of informal resolution will be sought;
 - the matter will be referred to the Director of Public Prosecutions or the Police where it is suspected that some form of criminal conduct has occurred in relation to interests that have not been disclosed;
 - the complaint will be fully investigated by an Investigator Officer appointed by the Monitoring Officer.
- 2.14 If illegal activity is identified during the Initial Assessment, this is passed to the Police with any evidence received.
- 2.15 A flowchart summarising these arrangements that is followed when a complaint is received is attached at Appendix 1 to these arrangements.

3 Requests for Confidentiality

- 3.1 In the interests of fairness and in compliance with the rules of natural justice, District, Town and Parish Councillors who are complained about have a right to know who has made the complaint, and the substance of the allegation(s) made against them.
- 3.2 Complainants can request that their identity is not revealed to the subject member, and the Monitoring Officer may grant such requests at their discretion in exceptional circumstances. The Monitoring Officer is unlikely to withhold a complainant's personal details or the details of the complaint unless they consider there to be good reasons to believe that a complainant has justifiable grounds for anonymity/confidentiality.

- 3.3 When considering a request for confidentiality the Monitoring Officer, in consultation with the Independent Person, will consider any such request alongside the substance of the complaint itself and apply the following criteria:
- the complainant has reasonable grounds for believing that they will be at risk of physical harm from, or that they may be victimised or harassed by the subject member(s) against whom they are submitting the complaint (or from or by a person associated with the subject member(s));
 - the complainant is an officer of a relevant authority who fears the consequences as regards their employment if their identity is revealed;
 - the complainant works closely with the subject member, and is therefore afraid of the consequences to their employment or of losing their job;
 - there is a medical risk to the complainant's health if their identity is revealed and this is supported by medical evidence;
 - the complainant has reasonable grounds for the belief that they may receive less favourable treatment from the Council because of the identity and/or seniority of the subject member(s) in terms of any existing Council service provision or any tender/contract that they may have or are about to submit to the Council; or
 - other exceptional circumstances

- 3.4 When considering a request for confidentiality against these criteria the Monitoring Officer will also:

- balance the request for confidentiality against the substance of the complaint;
- consider whether it is possible to investigate the complaint without making the complainant's identity known to the subject member, given the requirement for a proper investigation.

- 3.5 If the Monitoring Officer, in consultation with the Independent Person, decides to refuse a request for confidentiality, they may decide to offer the complainant the opportunity to withdraw their complaint. When deciding whether to allow a complaint to be withdrawn the Monitoring Officer must consider whether the public interest in proceeding with an investigation outweighs the complainant's wish to have their identity withheld from the subject member.

4 Outcome of Initial Assessment Stage – No Further Action

- 4.1 If following the Initial Assessment Panel meeting with the Independent Person, the Monitoring Officer decides that no further action is required in respect of a complaint, no further action can be taken by the Council and the matter will be closed.

- 4.2 The Localism Act 2011 does not provide any appeals mechanism. However the decision could be open to Judicial Review by the High Court should the complainant wish to take up this option. The complainant would be advised to seek independent legal advice about taking up this option.

5 Outcome of Initial Assessment Stage – Informal Resolution

- 5.1 If following the Initial Assessment Panel meeting with the Independent Person, the Monitoring Officer decides that other action should be taken on the complaint, the resolution, format and timescales for this action need to be outlined in the decision issued as a result of the Initial Assessment Notice.
- 5.2 If an informal resolution is determined as appropriate and either party declines to comply, this will be reported to the Monitoring Officer who may decide to treat the facts as a further complaint.
- 5.3 If the subject member complies with the action outlined in the decision, the Monitoring Officer will report the matter to the Standards Committee [and the Parish Council] for information but will take no further action.
- 5.4 The Localism Act 2011 does not provide any way to appeal a decision. However the decision could be open to Judicial Review by the High Court should either party wish to take up this option. The complainant or subject member would be advised to seek independent legal advice about taking up this option.

6 Outcome of Initial Assessment Stage – Report to the Police

- 6.1 If during the Initial Assessment the Monitoring Officer decides that the matter needs to be referred to the Police, both the subject member and complaint and if appropriate the relevant Town or Parish Clerk will be informed.
- 6.2 The Monitoring Officer will pass to the Police any relevant evidence relating to the allegations received, which disclose behaviour that may constitute a criminal offence, whether under the ethical standards provisions of the Localism Act or otherwise.
- 6.3 If potential criminal offences are identified and the complaint is referred for investigation with a view to prosecution, the appropriate procedures of the Police or Council will be followed so as to protect the integrity of the investigation.

7 Outcome of the Initial Assessment Stage – Investigation by Investigating Officer

- 7.1 If, following the Initial Assessment Stage, the Monitoring Officer, in consultation with the Independent Person, decides that if the allegations were substantiated, they may constitute a breach of the Code of Conduct of the relevant authority, they can refer the complaint for investigation.
- 7.2 The Monitoring Officer will appoint an Investigating Officer to undertake an investigation. The Investigating Officer may be another senior officer of the authority, an officer of another authority or an external investigator.
- 7.3 The Council will notify the complainant and the subject member that an investigator has been appointed to investigate the matter and advise which parts of the Code are being investigated against. This will also give the complainant and subject member details in case they need to contact the investigator to provide them with more information.
- 7.4 Any information received during the course of the investigation is confidential to the investigative process until the investigation is completed, unless there is a statutory requirement to disclose it. All parties involved will be advised of the confidential nature of the proceedings.
- 7.5 Once the investigation is concluded (no longer than six months from the original complaint being referred for an investigation) the investigator will be required to produce a draft written report that sets out their findings. The Monitoring Officer, subject member, the complainant and the Independent Person(s) will all be provided with an opportunity to comment on the initial report.
- 7.6 The subject member and the complainant will be sent the draft report and be asked to comment and advise if there are any areas of the report they dispute. All comments would need to be submitted within 10 working days of receipt of the draft report. The Council are not obliged to accept any comments made but where comments are not accepted, the Council should make a note explaining why.
- 7.7 On completion of the investigation, the Monitoring Officer may decide:
 - To take no further action;
 - To seek to resolve the matter informally; or
 - To refer the matter to a hearing of the standards committee.

- 7.8 The final report should be issued by the Monitoring Officer and must be sent to:
- The subject member;
 - The complainant;
 - The relevant Independent Person;
 - The relevant Parish or Town council of which the subject member is a Councillor (if applicable).

8 Meeting of the Standards Committee

- 8.1 If the Investigating Officer concludes that there is evidence of a breach of the Code of Conduct, if a local resolution is not appropriate or the subject member is not prepared to undertake any proposed remedial action, the matter will be reported to the Standards Committee and a hearing will be called.
- 8.2 The meeting of the Standards Committee must be held within three months of completion of the investigators report. The Democratic and Elections Officer shall arrange a time and date for the Standards Committee to meet and consider the matter.
- 8.3 At least five working days before the date of the meeting of the Standards Committee, the Democratic and Elections Officer shall notify the subject member, complainant, the clerk of the relevant Town or Parish Council (if applicable), Legal Advisor and any relevant witnesses of the date, time and place of the meeting and the membership of the Standards Committee at which the matter will be considered.
- 8.4 At least five working days before the Standards Committee meeting date, the Democratic and Elections Officer will send to each member of the Standards Committee, the subject member, the complainant and the Monitoring Officer, a copy of the paperwork for the meeting. The paperwork will include the agenda for the Committee meeting, a copy of the Investigator's report and a copy of any written statement in response to the report which has been received from the subject member, complainant and Independent Person.
- 8.5 The Monitoring Officer may make the provision of any such copy conditional upon an appropriate undertaking of confidentiality until the report is made available to the press and public, or it is agreed that the press and public shall not be excluded from the meeting.

9 Procedure at the Meeting of the Standards Committee

- 9.1 Attendance of the Subject Member and Complainant

- (i) The subject member and complainant may arrange to be accompanied or represented by counsel, a solicitor or by any other person they may wish at the Hearing at their own expense. If this is the case, the subject member or complainant must notify the Monitoring Officer of their intention to do so at least three working days prior to the Hearing.
- (ii) If the complainant or subject member are not present at the start of the Committee meeting, the Committee will adjourn to enable time for them to attend, unless they are satisfied that there is sufficient reason for their failure to attend, in which case the Committee may resolve to continue the meeting in their absence. Where the Committee proceeds in their absence, the procedure for the meeting shall be adapted as necessary, giving any representative of the subject member or complainant who is present such rights as would otherwise be accorded to them.

9.2 Agenda of the Committee meeting

The agenda of the meeting will be as follows:

- (i) Elect a chair person to preside over the meeting if the Chairman or Vice-Chairman are not present;
- (ii) Report of any apologies from Members unable to attend the meeting;
- (iii) Approve the Minutes of the last meeting;
- (iv) Receive any declarations of interest from Members;
- (v) Consideration as to whether to adjourn or to proceed in the absence of the subject member or complainant;
- (vi) Introduction of all in attendance at the meeting
- (vii) any representation from the Monitoring Officer, or his representative and/or the subject member as to reasons why the Committee should exclude the press and public and a determination as to whether to exclude the press and public. Where the Committee decides that it will not exclude press and public, the Clerk shall at this point provide copies of the agenda and reports to any members of the press and public who are present;
- (viii) Consideration of the complaints and its evidence in the order in which they have been received.

9.3 Speaking at the Meeting

- (i) Presentation by the Monitoring Officer or Investigating Officer of the investigation report.
- (ii) Questions from the Committee to the Monitoring Officer. There shall be no cross-examination by the subject member but they may request the Chairman to direct appropriate questions to the Monitoring Officer
- (iii) The Monitoring Officer may introduce any witnesses required to substantiate any matter contained in the report that the complainant and

subject member have disputed, however if the matter is not included in their written statement the Monitoring Officer or Democratic and Elections Officer should draw this to the attention of the Committee. The Committee may then decide:

- not to admit the information but to proceed to a decision on the basis of the information contained in the report;
 - to admit the dispute but invite the Monitoring Officer to respond or recall any necessary witnesses;
 - or adjourn the meeting to enable the Monitoring Officer to investigate and report on the dispute.
- (iv) Committee's questions to the Monitoring Officer's witnesses. (There shall be no cross-examination by the subject member, but the subject member may request the Chairman of the Meeting to direct appropriate questions to the Witnesses).
- (v) Opportunity for the complainant or their representative to raise any issues with the report which they have disputed in their written submission. (The legal advisor shall ensure that the Committee are aware of any written submissions.)
- (vi) Committee's questions to the complainant. (There shall be no cross examination by the subject member, they will have the opportunity to raise any issues when they address the Committee).
- (vii) The complainant may introduce any witnesses required to substantiate any matter contained in the report that they have disputed.
- (viii) Committee's questions to the complainant's witnesses. (There shall be no cross-examination by the subject member, they will have the opportunity to raise any issues when they address the Committee).
- (ix) Presentation by the subject member or their representative. They should only raise any issues with the report which they have disputed in their written submission. (The legal advisor shall ensure that the Committee are aware of any written submissions.)
- (x) Committee's questions to the subject member.
- (xi) The subject member may introduce any witnesses required to substantiate any matter contained in the report that they have disputed.
- (xii) Committee's questions to the subject member's witnesses.
- (xiii) The Committee may at any time seek legal advice from its legal advisor.
- (xiv) Such advice will, on all occasions, be given in the presence of the subject member (or their representative) and complainant (or their representative).

10 Making a finding

- 10.1 Once all evidence has been presented by all parties, the Chairman will ask the Monitoring Officer whether there was any new matter raised during the course of meeting which was not addressed in the investigator's report or in the information submitted by the complainant or subject member disputing elements of the report. The Monitoring Officer will then have an opportunity to respond to any such new matter, or may request the Committee to adjourn to enable the Monitoring Officer to investigate and report on that new matter and/or to secure the attendance of witnesses as to the new matter.
- 10.2 If there is no adjournment, the Committee is required to come to a decision as to whether the subject member has breached the relevant Code of Conduct. The Committee need to be happy that they have sufficient information to make a decision. In the event that they require additional information they may question the Monitoring Officer, the subject member, complainant or any witness present in order to obtain sufficient information to enable the Committee to come to a decision on this issue.
- 10.3 The Committee will adjourn to a separate room where, in private, they will consider whether the subject member has acted in breach of the adopted Code of Conduct. If requested, an officer can retire with the panel to advise on matters of procedure and law, and any advice given must be conveyed back to the meeting publicly.
- 10.4 Once the Committee has come to a decision, the Committee will return and the Chairman will advise the complainant and the subject member their decision as to whether a breach of the Code of Conduct has occurred, and the reasons for that decision.
- 10.5 If the Committee come to the conclusion that the subject member has acted in breach of the Code of Conduct, the Committee will then hear representations from the Monitoring Officer and the subject member as to whether the Committee should take any action against the Councillor and what sanctions should be taken. Members of the Committee may ask questions of the Monitoring Officer and the subject member and seek legal advice in order to satisfy themselves that they have the information upon which to take a proper decision.
- 10.6 The Committee will then adjourn from the meeting to a separate room and will consider, in private, whether any action should be taken and what form of sanction should be taken. The Committee will then return to the meeting and the Chairman will report to the meeting the Committee's decision, the reasons for the decisions and sanctions imposed.

10.7 Sanctions that the Committee can impose include one or a combination of the following:

- Report its findings in respect of the subject member's conduct to Council or the relevant Parish or Town Council;
- Publish its findings in respect of the member's conduct;
- Issue a formal censure (or recommend the Parish or Town Council issue a formal censure);
- recommend to the subject member's group leader (or in the case of ungrouped councillors, recommend to Council) that they be removed from any or all Committees or sub-Committees of the authority (or recommend such action to the Parish or Town Council);
- recommend to the Leader of the relevant authority that the subject member be removed from positions of responsibility;
- instruct the Monitoring Officer to (or recommend that the Parish or Town Council) arrange training for the subject member;
- recommend to Council (or to the Parish or Town Council) that the subject member be removed from all outside appointments to which they have been appointed or nominated by the authority (or by the Parish or Town Council);
- recommend to Council (or to the Parish or Town Council) that it withdraws facilities provided to the subject member by the authority for a specified period, such as a computer, website and/or email and internet access; or
- recommend to Council (or that the Parish or Town Council) that it excludes the subject member from the authority's offices or other premises for a specified period, with the exception of meeting rooms as necessary for attending Council, Committee and sub-Committee meetings and/or restricts contact with officers to named officers only;
- if relevant, recommend to Council that the subject member be removed from their role as leader of the authority;
- if relevant, recommend to the secretary or appropriate official of a political group that the Councillor be removed as group leader or other position of responsibility.

10.8 Note that where the subject member is a Parish/Town Councillor, the matter is referred back to their Council to say that a breach of the Code has been found and with a recommended sanction. The Parish/Town Council must then meet to consider whether to impose that sanction or to replace it with another relevant sanction. They cannot overturn the finding that there has been a breach of the Code and if they wish to impose a different sanction, they should seek advice from the clerk and/or the Monitoring Officer. The Standards Committee should also ask the Parish/Town Council to report back to the Monitoring Officer within three months to confirm that they have met to discuss the sanction, and if necessary, to write again once the sanction has been fulfilled.

Note that under the Code of Conduct, failure to comply with a sanction may itself be a breach of the Code.

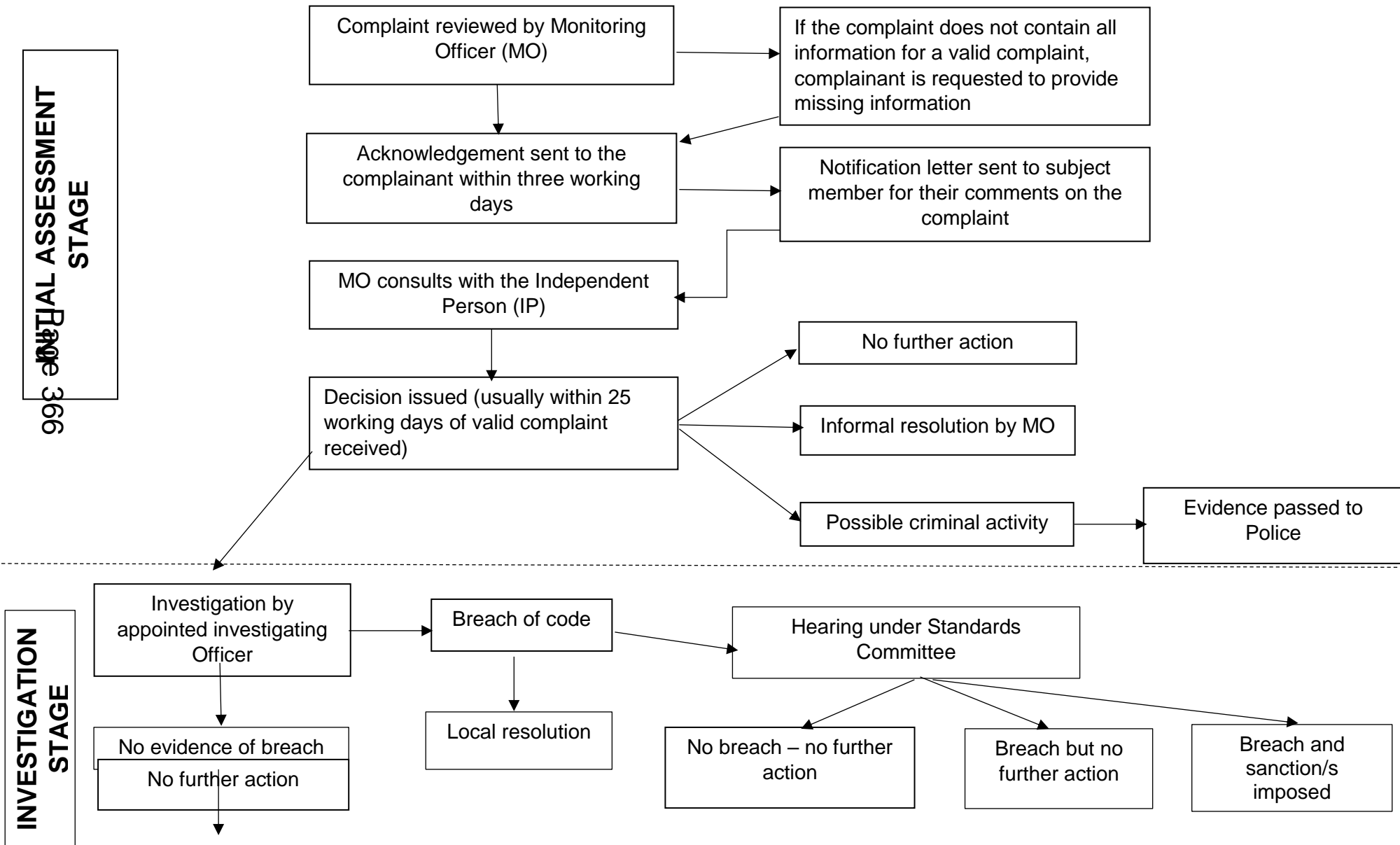
11 Publicising the findings

- 11.1 As soon as possible after the Standards Committee has made its decision in respect of the complaint, the Monitoring Officer shall take reasonable steps to give written notice of the decision and the reasons for the decision to complainant, subject member, the Investigator, Independent Person and if appropriate the relevant Parish/Town Clerk. The decision notice should be published on the website of any authorities involved and anywhere else the Committee considers appropriate.
- 11.2 Where the Committee finds that the subject member did not breach the Code of Conduct the authority's Code of Conduct, the public summary must say this and give reasons for this finding.
- 11.3 Where the Committee finds that the subject member breached the Code of Conduct but determines that no action is needed, the notice should:
- state that the subject member failed to follow the Code, but that no action needs to be taken;
 - outline what happened;
 - give reasons for the Committee's decision not to take any action.
- 11.4 Where the Committee finds that the subject member breached the Code of Conduct and a sanction is imposed, the notice should:
- say that the subject member failed to follow the Code of Conduct;
 - outline what happened;
 - explain what sanction has been imposed;
 - give reasons for the decision made by the Standards Committee
- 11.5 The Committee's reports and minutes will be made available for public inspection in the same way as other committee papers are.

12 Appeals

- 12.1 There is no right of appeal for the complainant or the subject member against a decision of the Standards Committee.

Appendix 1 – Arrangements flowchart



Council

Monday 26 February 2024

Motions

Topic	Proposer	Seconder
Right to Grow	Councillor Ian Middleton	Councillor Tom Beckett

Motion Proposer: Councillor Ian Middleton

Motion Seconder: Councillor Tom Beckett

Topic: Right to Grow

Motion

“The cost-of-living crisis has highlighted the need for access to enough fresh food, especially fruit and vegetables. This has been worsened by the lack of available allotments and communal gardens.

Greater access to growing spaces would better support CDC in ensuring it places the health and well-being of its residents at the heart of its policy making by increasing the availability of fresh locally produced food at an affordable price. Such initiatives can reduce pressures on NHS and social care whilst increasing community cohesion, tackling loneliness and isolation, and providing for the healthy food needs of their neighbourhoods.

We recognise that officers already work with our communities to encourage them to come together to develop local growing spaces in areas of under-used publicly owned land and that we have endorsed the countywide Food Strategy. But that we can always do more.

This council therefore calls on the Executive to,

1. Identify council owned land suitable for community cultivation and facilitate the production of a publicly available map of such sites.
2. Adopt a ‘Right to Grow’ policy whilst continuing to work with Cherwell Collective and other community organisations to encourage the adoption of such land for growing schemes by means of a simple licence at no direct cost to the community.
3. Consider ways to encourage developers to include community growing spaces in all new developments and, where practical, on land awaiting development.
4. Write to all Cherwell MPs asking them to support the national ‘Right to Grow’ campaign.”

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