

# Public Document Pack



**Cherwell**

DISTRICT COUNCIL  
NORTH OXFORDSHIRE

**Committee:** Executive  
**Date:** Tuesday 3 February 2026  
**Time:** 6.30 pm  
**Venue** 39 Castle Quay, Banbury, OX16 5FD

## Membership

<b>Councillor David Hingley (Chair)</b>	<b>Councillor Lesley McLean (Vice-Chair)</b>
Councillor Tom Beckett	Councillor Chris Brant
Councillor Jean Conway	Councillor Nick Cotter
Councillor Ian Middleton	Councillor Robert Parkinson
Councillor Rob Pattenden	

## AGENDA

### 1. Apologies for Absence

### 2. Declarations of Interest

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

### 3. Petitions and Requests to Address the Meeting

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

### 4. Minutes (Pages 9 - 18)

To confirm as a correct record the Minutes of the meeting held on 6 January 2026.

### 5. Chair's Announcements

To receive communications from the Chair.

## 6. Urgent Business

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

## 7. Budget Setting and Corporate Plan for 2026/2027 and the Medium-Term Financial Strategy up to 2030/2031 (Pages 19 - 244)

(Please note appendix 3 is not used for this report)

Report of Assistant Director Finance (Section 151 Officer)

### Purpose of report

To consider and recommend the Budget Setting for 2026/27 and MTFS 2030/31 as per the recommendations.

### Recommendations

The Executive resolves to:

- 1.1 Recommend this budget proposal to Council, and in doing so note the summary of consultation responses in Appendix 10.
- 1.2 Delegate authority to the Section 151 Officer (S151), following consultation with the Leader of the Council and Portfolio Member for Finance, Regeneration and Property to complete the legal Council Tax calculations once all the information required has been received and submit as appendices to the budget report to Council.
- 1.3 Delegate authority to the S151, following consultation with the Leader of the Council and Portfolio Member for Finance, Regeneration and Property to make appropriate changes to the proposed budget to Council including policies and plans.

The Executive resolves to recommend to Council as follows:

- 1.4 Approve the proposed Fees and Charges schedule for 2026/27 (Appendix 7) and statutory notices be placed where required.
- 1.5 Consider and note the Equality Impact Assessments of the Budget (Appendix 8)
- 1.6 In relation to the Corporate Plan (Section 4.1) to:
  - 1.6.1 Note the Corporate Plan Vision and Strategy set out in Appendix 1.
  - 1.6.2 Approve the Annual Delivery Plan set out in Appendix 2.
- 1.7 In relation to the Revenue Budget Strategy (Section 4.2) and Medium-Term Financial Strategy (MTFS) (Section 4.6) to approve:

- 1.7.1 The net revenue budget for the financial year commencing on 1 April 2026, as set out in Table 4.2.1, and further analysed in the Budget Book provided at Appendix 12.
- 1.7.2 The MTFs and Revenue Budget 2026/27 (Sections 4.6 and 4.2 respectively), including the Savings Proposals and Investments included at Appendices 4 and 5 respectively.
- 1.8 In relation to Council Tax (Section 4.2.49) to approve:
  - 1.8.1 An increase in the Basic Amount of Council Tax for Cherwell District Council for the financial year beginning on 1 April 2026 of £5, resulting in a Band D charge of £163.50 per annum.
  - 1.8.2 From 1 April 2027 the implementation of a premium (second homes premium) of 100% for dwellings that are no one's sole or main residence and are substantially furnished, following consultation undertaken in November and December 2024 which showed 88% support for the introduction.
  - 1.8.3 That the mandatory notice of 12 months to all owners of second homes that a premium will commence from 1 April 2027 be issued.
  - 1.8.4 That relevant exceptions be applied as set out by Government guidance (Appendix 22).
- 1.9 In relation to the Capital Programme and related strategies (Section 4.3) to approve:
  - 1.9.1 The Capital Bid(s) and Capital Programme at Appendices 17 and 18 respectively.
  - 1.9.2 The Capital and Investment Strategy 2026/27 (Appendix 19), including the Minimum Revenue Provision (MRP) Policy.
  - 1.9.3 The Treasury Management Strategy, including the Prudential Indicators, and Affordable Borrowing Limit for 2026/27 (Appendix 21).
- 1.10 In relation to reserves (Section 4.4), to approve:
  - 1.10.1 A minimum level of General Balances of £8.011m as supported by Appendix 15.
  - 1.10.2 The Reserves Policy (Appendix 14).
  - 1.10.3 The medium-term reserves plan described in Appendix 16.
- 1.11 In relation to the Pay Policy Statement, to approve:
  - 1.11.1 The Pay Policy Statement, as required by the Localism Act 2010, detailed in Appendix 9.
- 1.12 In relation to the Pension Fund (Section 4.5) to:
  - 1.12.1 Approve a pension fund prepayment for the years 2026/27 – 2028/29 of £5.028m.

**8. Finance, Performance & Risk Monitoring Report Quarter 3 2025-2026** (Pages 245 - 302)

Assistant Director of Finance (Section 151 Officer) and Interim Head of Chief Executive's Office

**Purpose of report**

To report to Executive the council's forecast year-end financial, performance and risk position as of the end of Quarter 3 2025, further detail can be found in the report and its appendices.

**Recommendations**

The Executive resolves:

- 1.1 To consider and note the contents of the council's finance, performance, and risk management report as at Quarter 3.
- 1.2 To note the approval of £0.010m from Policy Contingency for the Climate Change Action Plan for 2025/26, approved within S151 delegations.
- 1.3 To approve the reprofiling of projects in the capital programme as per Appendix 1.
- 1.4 To note the budgets approved under S151 delegations within in the capital programme held within Table 7 of the report.

**9. Air Quality Update** (Pages 303 - 356)

Report of Head of Regulatory Services and Community Safety

**Purpose of report**

To request Executive approval to confirm the revocation of the Air Quality Management Area (AQMA) in Bicester.

**Recommendations**

The Executive resolves:

- 1.1 To revoke Air Quality Management Area (AQMA) No.4 (Kings End/Queens Avenue, Bicester)

**10. Exclusion of the Press and Public**

The following reports contain exempt information as defined in the following paragraph of Part 1, Schedule 12A of Local Government Act 1972.

3 – Information relating to the financial or business affairs of any particular person (including the authority holding that information).

Members are reminded that whilst the following items have been marked as exempt, it is for the meeting to decide whether or not to consider them in private or in public. In making the decision, Members should balance the interests of individuals or the Council itself in having access to the information. In considering their discretion Members should also be mindful of the advice of Council Officers.

No representations have been received from the public requesting that any item be considered in public.

Should Members decide not to make decisions in public, they are recommended to pass the following recommendation:

“That under Section 100A of the Local Government Act 1972, the public and press be excluded from the meeting for the following items of business on the ground that, if the public and press were present, it would be likely that exempt information falling under the provisions of Schedule 12A, Part 1, Paragraph 3 would be disclosed to them, and that in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.”

**11. Approval to Appoint a Contract for the Provision of Temporary Accommodation for Homeless Households** (Pages 357 - 362)

Exempt report of Interim Executive Director Neighbourhood Services

**12. Adoption of an Agency Model for the Leisure Centre Service Delivery** (Pages 363 - 394)

Exempt report of Interim Executive Director Neighbourhood Services

**13. Proposed New Lease to Banbury Young Homeless Project (BYHP)** (Pages 395 - 404)

Exempt report Assistant Director Property

**14. Sale of Bodicote House Site, White Post Road, Bodicote, OX15 4AA** (Pages 405 - 414)

Exempt report of Assistant Director Property

**15. Approval to Appoint a Contract for the Provision of the Council's Revenues and Benefits Software** (Pages 415 - 422)

Exempt report of Assistant Director Finance (Section 151 Officer)

**Councillors are requested to collect any post from their pigeon hole in the Members' Lounge before or 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](mailto: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.

### **Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012**

This agenda constitutes the 5-day notice required by Regulation 5 of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012 in terms of the intention to consider an item of business in private.

### **Evacuation Procedure**

If you hear the fire alarm, please leave the building via the nearest available exit. The fire assembly point is outside the Premier Inn, adjacent to the canal.

### **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 or joining virtually, you are consenting to being recorded and to the possible use of those images 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

**Shiraz Sheikh**  
**Monitoring Officer**

Published on Monday 26 January 2026

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## **Cherwell District Council**

### **Executive**

Minutes of a meeting of the Executive held at 39 Castle Quay, Banbury, OX16 5FD, on 6 January 2026 at 6.30 pm

#### Present:

Councillor David Hingley (Leader of the Council & Portfolio Holder for Strategic Leadership) (Chair)  
Councillor Lesley McLean (Deputy Leader of the Council and Portfolio Holder for Finance, Property & Regeneration) (Vice-Chair)  
Councillor Tom Beckett, Portfolio Holder for Greener Communities  
Councillor Chris Brant, Portfolio Holder for Corporate Services  
Councillor Jean Conway, Portfolio Holder for Planning and Development Management  
Councillor Nick Cotter, Portfolio Holder for Housing  
Councillor Ian Middleton, Portfolio Holder for Neighbourhood Services  
Councillor Rob Pattenden, Portfolio Holder for Healthy Communities

#### Apologies for absence:

Councillor Robert Parkinson, Portfolio Holder for Safer Communities

#### Also Present:

Councillor David Rogers, Chair, Overview and Scrutiny Committee  
Councillor Dr Kerrie Thornhill  
Councillor John Broad

#### Also Present Virtually:

Councillor Andrew Crichton, Deputy Leader of the Labour Group  
Councillor Les Sibley, Leader of the Independent Group

#### Officers:

Gordon Stewart, Chief Executive  
Ian Boll, Executive Director Place & Regeneration  
Stephen Hinds, Executive Director Resources  
Nicola Riley, Interim Executive Director Neighbourhood Services  
Michael Furness, Assistant Director Finance & S151 Officer  
Shiraz Sheikh, Assistant Director Law & Governance and Monitoring Officer  
Ed Potter, Assistant Director Environmental Services  
David Peckford, Assistant Director Planning  
Heidi Radcliffe Hill, Interim Head of Chief Executive's Office  
Tim Hughes, Head of Regulatory Services & Community Safety  
Natasha Clark, Governance and Elections Manager

81 **Declarations of Interest**

There were no declarations of interest.

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

There were no petitions or requests to address the meeting.

The Chair welcomed Councillor Dr Thornhill, who, as proposer of the motion, would be speaking in respect of item 7, Response to Motion: Supporting Young Women's Community Action for Safe Public Spaces; Councillor Rogers, Chair of the Overview and Scrutiny Committee and Deputy Leader of the Cherwell Conservative and Independent Alliance; Councillor Crichton, Deputy Leader of the Labour Group; Councillor Sibley, Leader of the Independent Group; and Councillor Broad.

83 **Minutes**

The minutes of the meeting held on 2 December 2025 were agreed as a correct record and signed by the Chair.

84 **Chair's Announcements**

There were no Chair's announcements.

85 **Urgent Business**

There were no items of urgent business.

In response to a question from Councillor Rogers regarding the letter from the Minister of State for Local Government and Homelessness to Leaders of councils with elections in May 2026 where proposals for reorganisation have been submitted and decisions not yet taken inviting views on the postponement of the elections, the Chair (Leader of the Council) advised that the letter set out certain criteria which, subject to further discussion with Group Leaders and other Members, he did not consider the council met and would therefore not be requesting a postponement.

86 **Response to Motion: Supporting Young Women's Community Action for Safe Public Spaces**

The Head of Regulatory Services and Community Safety submitted a report to respond to the motion raised at full council in October 2025 requesting

Executive to consider supporting young women's community action for safe public spaces.

Councillor Dr Thornhill, proposer of the motion, thanked Executive for the response both at this meeting and the October Council meeting as which the motion was presented. The motion was designed to foster collaboration and problem solving across all kinds of political backgrounds and the response reflected this. Councillor Dr Thornhill also thanked officers involved in producing the report and the action that had been taken by the Community Safety Team. Whilst it was acknowledged that Cherwell was generally safe, crime statistics were only a small part and not all crimes were reported or didn't meet the crime reporting threshold, it was important to have these initiatives and hoped that it would move forward with a strong sense of commitment.

In response to Councillor Dr Thornhill's comments, the Chair advised that Executive took the content of the motion seriously as it was a very important issue and invited Councillor Dr Thornhill to put forward any further comments to ensure benefit from her expertise.

### **Resolved**

- (1) That the principles identified in the motion be supported.
- (2) That it be agreed to continue to support the initiatives identified in the motion through the Community Safety Team, through partnerships such as the Cherwell Community Safety Partnership and the area oversight groups, through engagement with organisers of community initiatives, specifically those referenced in the motion, and by using our communication channels to promote and support these initiatives.

### **Reasons**

To respond to the motion raised at full council in October 2025 requesting Executive to consider supporting young women's community action for safe public spaces.

The council recognises the value and importance of community led initiatives in this space and will provide advice and networking opportunities for groups to benefit from as needed. Contact will be made with the organisers of the initiatives referred to in the motion to see how support might be provided. The promotion of the work already underway to make it more visible and easier to connect with for voluntary schemes or businesses will highlight the depth and consistency of the work already delivered by the Community Safety Team.

### **Alternative options**

No alternative options have been identified.

The Interim Executive Director Neighbourhood Services submitted a report regarding mental health provision for young people in the district.

Following a motion agreed at Council in July 2024 to look at increasing spending in mental health initiatives from policy contingency budget for young people, it was subsequently agreed at the November 2024 Executive that the next step was for an increase in mental health provision within the Youth Activator team along with a research paper to be carried out by external provider to assess the needs of young people in Cherwell around mental wellbeing. The report outlined the key findings from the research paper “*Unmet Mental Health & Wellbeing Need in Primary School - Aged Children*” that was delivered by MIND and sought Executive agreement of the next steps to address findings.

### **Resolved**

- (1) That the research paper “*Unmet Mental Health & Wellbeing Need in Primary School - Aged Children*” in Cherwell be endorsed.
- (2) That the key findings in the research paper be noted and it be agreed agree to deliver a pilot movement and psychological support programme for a year for 8 – 11 year-olds in fifteen targeted schools through £50,000 Public Health funding and Wellbeing Team staff time to coordinate.

### **Reasons**

Option 3 (access and deliver the £55,000 of Public Health funding to deliver a year-long pilot (April 2026–March 2027) across 15 Cherwell schools. The intervention will combine movement activities with evidence-based psychological strategies, coordinated by a current member of the Wellbeing Team, utilising existing hours to provide 18.5 hours per week for implementation in the targeted schools) is the most cost-effective approach, as it fully utilises the £55,000 Public Health funding without requiring additional internal budget. By reallocating existing Wellbeing Team hours to provide 18.5 hours per week for coordination, this option avoids extra staffing costs while still ensuring dedicated support for delivery.

The intervention combines movement activities with evidence-based psychological strategies, directly improving pupil wellbeing and resilience. Targeting 15 as a pilot in Cherwell schools and communities means that pupils can benefit first from provision along with measuring impact, and a scalable model for future expansion into more schools and communities.

### **Alternative options**

Option 1: Do not access and deliver the £55,000 funded intervention from Public Health targeting 15 schools piloted first in Cherwell for a year April 2026-March 2027 combining movement activities with evidence-based psychological strategies alongside not providing a wellbeing worker for 18.5

hours a week to coordinate the work in the targeted schools. Has been rejected due to it would mean not taking up the £55,000 Public Health-funded intervention, resulting in no pilot across 15 Cherwell schools, no integration of movement activities with psychological strategies along with coordination.

Option 2: Access and deliver the £55,000 of Public Health funding to deliver a year-long pilot (April 2026–March 2027) across 15 Cherwell schools. The intervention will combine movement activities with evidence-based psychological strategies, coordinated by a Wellbeing Worker employed for 18.5 hours per week, funded from the policy contingency budget, to ensure effective implementation and support in the targeted schools and communities settings. Rejected because, although it secures £55,000 of Public Health funding for a year-long pilot across 15 Cherwell schools, it requires additional funding from the policy contingency budget to cover the Wellbeing Worker's 18.5 hours per week.

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### **Simpler Recycling**

The Assistant Director Environmental Services submitted a report which set out the possible options and the proposed recommendation for the waste collection service, following new requirements driven by The Environment Act.

#### **Resolved**

- (1) That the completion of a TEEP (Technically, Environmentally & Economically Practical) assessment covering paper & cardboard until the implications of DRS on the kerbside recycling service is fully understood be approved.
- (2) That a review of the frequency of residual waste collection be supported.
- (3) That it be approved that any changes in the waste collection service should involve consultation with our Waste & Environmental Services Project (WESP) partners.

#### **Reasons**

The decision to introduce glass recycling from the kerbside in January 2026 was made by Executive in November 2025. To fully comply with Simpler Recycling by 31 March 2026 either paper & cardboard needs to be collected separately at the kerbside or a TEEP (Technically, Environmentally & Economically Practical) assessment carried out. It is recommended a TEEP assessment is carried out and the decision to move to collect Paper & cardboard separately is delayed until the financial implications are fully understood when DRS operations become clear.

Plastic film needs to be introduced into kerbside collections before 31 March 2027. The decision on when to commence collections cannot be made until our processing recycling contractor indicates what plastic film is acceptable

and what is unacceptable. This information is likely to be forthcoming before the summer of 2026.

### **Alternative options**

Option 1: Implement separate collection of paper & cardboard as soon as possible. This has been dismissed due to the uncertain financial impact – investing capital of £1.5 million plus and a great uncertainty about the impact on revenue costs

Option 2: Implement collection of plastic film as soon as possible. This has been rejected because our recycling processor, N&P, have yet to set out their specification regarding plastic film.

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### **Cotswolds National Landscape Management Plan 2025 – 2030**

The Assistant Director Planning submitted a report to consider and endorse the Cotswolds National Landscape Management Plan 2025 – 2030.

In considering the report, Executive members welcomed the Plan and commented on the need for greater protection of the rural landscape. The Portfolio Holder for Planning and Development Management endorsed a request from Executive members for officers to consider working with officers at the Cotswold National Landscape to discuss ideas around potentially extending the protected landscape extending the national landscape around the north and eastern parts of the district.

### **Resolved**

- (1) That the Cotswolds National Landscape Management Plan 2025-2030 be endorsed.

### **Reasons**

The Cotswolds National Landscape Management Plan 2025-2030 is a key mechanism for achieving the purposes of conserving and enhancing the natural beauty of the CNL and increasing the understanding and enjoyment of the CNL's special qualities. It is a legal requirement for a National Landscape to have a management plan under Section 89 of the Countryside and Rights of Way Act 2000 and Conservation Boards are required to review their Management Plan before the end of a period of no more than five years. Officers consider that it will assist in conserving and enhancing that small part of the National Landscape within the district and recommend its endorsement.

### **Alternative options**

Option 1: Not to endorse the Management Plan. This is not recommended as the Management Plan will assist in meeting the statutory purpose of the National Landscape; it has been prepared with the benefit of the Council's representation; and it will be helpful guidance to the Council.

90 **Climate Action Update**

The Climate Change Programme Manager submitted a report to update Executive on progress made across Council and District Climate Programmes, including delivery against the Climate Action Plan (CAP), Performance KPIs, and Annual Development Plan (ADP) targets.

In considering the report, Executive members commented that there had been significant action towards achieving a net zero Cherwell by 2030 and this was a priority for the administration.

In response to comments from Councillor Broad who highlighted the positive work of the former Climate Change Overview and Scrutiny Committee Working Group which was referenced in the report, but considered that more action could have been taken by this stage although acknowledged some actions were being picked up in the new Local Plan, the Portfolio Holder for Greener Communities explained that the administration was doing as much as it could within its power to be able to move forward the climate change agenda but there were many things which were outside of the administration's control.

**Resolved**

- (1) That the progress achieved against the Climate Action Plan (CAP), Performance KPIs, and Annual Development Plan (ADP) targets between April 2024 and September 2025 be noted and it be further noted that as a part of periodic updates, the Climate Team will submit an annual update to Executive.

**Reasons**

The Executive is recommended to acknowledge the progress outlined in this report and accept the update as part of ongoing climate programme governance.

**Alternative options**

Option1: Do not note the report. This option is not applicable as this is an update report.

Option 2: Delay consideration of report. This option is not applicable as this is an update report.

91 **Council Tax Base 2026/2027**

The Assistant Director Finance (Section 151 Officer) submitted a report to provide the Council tax Base for 2026/27.

## Resolved

- (1) That the report of the Assistant Director of Finance for the calculation of the Council's Tax Base for 2026/27 be approved.
- (2) That it be agreed that, in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the amount calculated by Cherwell District Council as its Council Tax Base for the year 2026/27 shall be **60,654.5**.
- (3) That it be agreed for the parishes which form part of its area shown in the Annex to the Minutes (as set out in the Minute Book), the amount calculated as the Council Tax Base for the year 2026/27 in respect of special items shall be as indicated in the column titled Tax Base 2026/27.
- (4) That it be agree for the Flood Defence Areas which form part of its area, the amount calculated as the Council Tax Base for the year 2026/27 for the purposes of levies on Oxfordshire County Council by River Authorities, shall be:
  - Thames Flood Defence Area: 58,217.8
  - Anglian (Great Ouse) Flood Defence Area: 1,965.2
  - Severn Regional Flood Defence Area: 471.5
  - Total: 60,654.5

## Reasons

The Council must legally set a tax base for the following year by 31 January. This will allow the Council to notify its preceptors of the taxbase in order for them (and the Council) to set their budgets for 2026/27.

## Alternative options

There are no alternative options. The Council has to set a tax base in order to set its council tax for 2026/27.

92

## Finance Monitoring Report November 2025

The Assistant Director Finance (S151 Officer) submitted a report which updated the Executive on the council's forecast year-end financial position as at the end of November 2025.

## Resolved

- (1) That the council's financial management report as at the end of November 2025 be noted.
- (2) That the release of £0.060m from Policy Contingency for development resource required for property projects, associated planning advisors,

consultancy and initial ground condition reports, as well as information on flooding be approved.

- (3) That the proposed write offs be approved.

### **Reasons**

The report updates Executive on the projected year-end financial position of the council for 2025/26. Regular reporting is key to good governance and demonstrates that the council is actively managing its financial resources sustainably.

### **Alternative options**

Option 1: This report summarises the council's forecast revenue financial position up to the end of March 2026, therefore there are no alternative options to consider.

93 **Exclusion of the Press and Public**

There being no questions on the exempt appendix, it was not necessary to exclude the press and public.

94 **Finance Monitoring Report November 2025 - Exempt Appendix**

There being no specific questions on the exempt appendix, it was considered and agreed as set out under Minute 92.

The meeting ended at 7.34 pm

Chair:

Date:

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<b>This report is public</b>	
<b>Budget Setting for 2026/27 and the Medium-Term Financial Strategy up to 2030/31</b>	
<b>Committee</b>	Executive
<b>Date of Committee</b>	3 February 2026
<b>Portfolio Holder presenting the report</b>	Portfolio Holder for Finance, Regeneration and Property, Councillor Lesley Mclean
<b>Date Portfolio Holder agreed report</b>	16 January 2026
<b>Report of</b>	Assistant Director of Finance (Section 151 Officer), Michael Furness

## Purpose of report

To consider and recommend the Budget Setting for 2026/27 and MTFS 2030/31 as per the recommendations.

## Recommendations

The Executive resolves to:

- 1.1 Recommend this budget proposal to Council, and in doing so note the summary of consultation responses in Appendix 10.
- 1.2 Delegate authority to the Section 151 Officer (S151), following consultation with the Leader of the Council and Portfolio Member for Finance, Regeneration and Property to complete the legal Council Tax calculations once all the information required has been received and submit as appendices to the budget report to Council.
- 1.3 Delegate authority to the S151, following consultation with the Leader of the Council and Portfolio Member for Finance, Regeneration and Property to make appropriate changes to the proposed budget to Council including policies and plans.

The Executive resolves to recommend to Council as follows:

- 1.4 To approve the proposed Fees and Charges schedule for 2026/27 (Appendix 7) and statutory notices be placed where required.
- 1.5 To consider and note the Equality Impact Assessments of the Budget (Appendix 8)
- 1.6 In relation to the Corporate Plan (Section 4.1) to:
  - 1.6.1 note the Corporate Plan Vision and Strategy set out in Appendix 1.

- 1.6.2 approve the Annual Delivery Plan set out in Appendix 2.
- 1.7 In relation to the Revenue Budget Strategy (Section 4.2) and Medium-Term Financial Strategy (MTFS) (Section 4.6) to approve:
- 1.7.1 The net revenue budget for the financial year commencing on 1 April 2026, as set out in Table 4.2.1, and further analysed in the Budget Book provided at Appendix 12.
- 1.7.2 The MTFS and Revenue Budget 2026/27 (Sections 4.6 and 4.2 respectively), including the Savings Proposals and Investments included at Appendices 4 and 5 respectively.
- 1.8 In relation to Council Tax (Section 4.2.49) to approve:
- 1.8.1 An increase in the Basic Amount of Council Tax for Cherwell District Council for the financial year beginning on 1 April 2026 of £5, resulting in a Band D charge of £163.50 per annum.
- 1.8.2 From 1 April 2027 the implementation of a premium (second homes premium) of 100% for dwellings that are no one's sole or main residence and are substantially furnished, following consultation undertaken in November and December 2024 which showed 88% support for the introduction.
- 1.8.3 That the mandatory notice of 12 months to all owners of second homes that a premium will commence from 1 April 2027 be issued
- 1.8.4 That relevant exceptions be applied as set out by Government guidance (Appendix 22)
- 1.9 In relation to the Capital Programme and related strategies (Section 4.3) to approve:
- 1.9.1 The Capital Bid(s) and Capital Programme at Appendices 17 and 18 respectively.
- 1.9.2 The Capital and Investment Strategy 2026/27 (Appendix 19), including the Minimum Revenue Provision (MRP) Policy.
- 1.9.3 The Treasury Management Strategy, including the Prudential Indicators, and Affordable Borrowing Limit for 2026/27 (Appendix 21).
- 1.10 In relation to reserves (Section 4.4) to approve:
- 1.10.1 A minimum level of General Balances of £8.011m as supported by Appendix 15.
- 1.10.2 The Reserves Policy (Appendix 14).
- 1.10.3 The medium-term reserves plan described in Appendix 16.
- 1.11 In relation to the Pay Policy Statement to approve:
- 1.11.1 The Pay Policy Statement, as required by the Localism Act 2010, detailed in Appendix 9.
- 1.12 In relation to the Pension Fund (Section 4.5) to:

- 1.12.1 Approve a pension fund prepayment for the years 2026/27 – 2028/29 of £5.028m.

## **2. Executive Summary**

- 2.1. The council has published its Vision and Strategy which describes its ambition to create a modern council inspiring and enabling positive, lasting change. This plan is the council's commitment to every resident, community, and future generation across Cherwell. The vision and strategy provide a roadmap for achieving these goals and this in turn is supported by the Corporate Plan and Annual Delivery Plan. The budget and Medium-Term Financial Strategy are formulated to support and enable their delivery. This report is the culmination of the Annual Budget and Business Planning process for 2026/27 to 2030/31 and sets out the Executive's proposed Corporate Plan and related revenue budget for 2026/27, medium term financial strategy to 2030/31, capital programme to 2030/31 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. 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 past levels of income received from business rates and the New Homes Bonus grant and now reflected within the transitional protection payments due to be received from Government across the Spending Review period.
- 2.3. The council has proactively monitored both the economic situation and Government announcements, as well as communicating with Government over proposed changes to local government funding allocations. Over the past 12 months the council has devised and implemented a budget and business planning strategy that has delivered within the constraints identified, consulting on a proposed balanced budget in November 2025. Some of the key issues raised by the Council with Government were reflected in the Government's Policy Statement and Provisional Local Government Finance Settlement, announced on 17 December 2025. This has resulted in an improved resource position over the medium term compared to the position assumed in the budget consultation.
- 2.4. The council is committed to continuous improvement and has reviewed service levels to ensure best value for money and is implementing the Cherwell Futures Programme to transform key services. These demonstrate a strong approach to future budget management and alignment to priorities.
- 2.5. The council has considered the risk of interest rate volatility and regularly monitors the change in interest rates. A large proportion of the council's debt is held at fixed rates reducing the council's exposure. However, if interest rates do not fall in line with the forecasts provided by the council's treasury advisor, then it has set aside an interest rate risk reserve as a further mitigation.
- 2.6. This is also the first year that capital proposals have been developed alongside a carbon impact assessment. This high-level assessment is a first step on the journey to improving the council's understanding of how budgetary changes impact on the environment and climate change. New capital proposals are given a RAG status of either:

- Red – increased carbon emissions
- Amber – broadly neutral carbon emissions
- Green – reduced carbon emissions

2.7. The proposed net budget for the council is £32.3m, which is an increase of £6.1m from 2025/26. The council plans to fund £1.9m of service investments and will set aside £1.3m of Development Funds for Strategic Development (£0.4m) and Local Area Development (£0.9m). The council will also deliver £2.3m of savings proposals and operational efficiencies as part of the 2026/27 budget. A Band D Council Tax of £163.50 is proposed for the year which is an increase of £5 compared to 2025/26. The Capital Programme for the period 2026/27 – 2030/31 is proposed to be £31.6m.

## Implications & Impact Assessments

Implications	Commentary
<b>Finance</b>	<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>Joanne Kaye, Head of Finance (Deputy S151 Officer), 24 December 2025</p>
<b>Legal</b>	<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> <p>(a) Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act.</p> <p>(b) Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it.</p> <p>(c) Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.</p> <p>Decision makers must keep the above requirements in mind when making decisions.</p> <p>Shiraz Sheikh, Assistant Director Law and Governance and Monitoring Officer, 22 January 2026</p>			
<b>Risk Management</b>	<p>The proposals in this report have been developed on a prudent and well- evidenced basis, informed by the best information currently available and supported by the Council's established financial and governance arrangements. While some uncertainty remains in the later years of the Medium- Term Financial Strategy, this is recognised and will be kept under review.</p> <p>The budget includes appropriate contingencies and reserves to provide flexibility should circumstances change. No significant risks have been identified that cannot be managed through routine monitoring and established mitigation measures. Setting a balanced budget further mitigates the risk of the Council failing to meet its statutory duties.</p> <p>Celia Prado-Teeling, Performance Team Leader, 22 January 2026</p>			
<b>Impact Assessments</b>	Positive	Neutral	Negative	Commentary
<b>Equality Impact</b>		x		<p>In line with the council's Equalities framework; Including Everyone services have carried out Equalities Impact Assessments (EIAs) to ensure budget savings proposals will not discriminate or disadvantage the any of the district's diverse communities. The overarching EIA, considering the overall impact of the budget proposals, is published as Appendix 8.</p> <p>Celia Prado-Teeling, Performance Team Leader, 22 January 2026</p>
<b>A</b> Are there any aspects of the proposed decision, including how it is delivered or accessed, that could		X		

impact on inequality?				
<b>B</b> Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		
<b>Climate &amp; Environmental Impact</b>				Sustainability implications are included in Section 4.7 of this report.  Hitesh Mahawar, Climate Change Programme Manager, 21 January 2026
<b>ICT &amp; Digital Impact</b>				N/A
<b>Data Impact</b>				N/A
<b>Procurement &amp; subsidy</b>				N/A
<b>Council Priorities</b>	All			
<b>Human Resources</b>	N/A			
<b>Property</b>	N/A			
<b>Consultation &amp; Engagement</b>	<p>The council sought the views of residents and businesses during the period of 20 November 2025 until 23 December 2025.</p> <p>The Budget Planning Committee considered the revenue budget savings proposals, service investments, capital bid(s) and fees and charges in a report on 9 December 2025. The comments of the Budget Planning Committee to feed back to the Executive are summarised in Appendix 20.</p> <p>The Accounts, Audit and Risk Committee considered and recommended to full Executive the Capital and Investment and Treasury Management Strategies and the associated Appendices on 14 January 2026.</p> <p>Budget Planning Committee also considered and recommended the 2026/27 planned reserves levels, Capital and Investment Strategy at its meeting on 20 January 2026.</p>			

## Supporting Information

### 3. Background

- 3.1 The Budget and Business Planning report to Council on 23 February 2026 will be set out in the following sections:
1. Corporate Plan
  2. S151 Officer's Statutory Report
  3. Revenue Budget Strategy
  4. Capital & Investment Strategy
  5. Reserves
  6. Pension Fund
  7. Medium-Term Financial Strategy
  8. Climate Action
  9. Council Tax
- 3.2 This report sets out Executive's proposed Corporate Plan for 2026-31, Revenue Budget Strategy, the Capital & Investment Strategy, Reserves and how it intends to address the Medium-Term and Climate Action. Alongside this, the report also sets out the Review of Fees and Charges for 2026/27.
- 3.3 The Executive's proposed Corporate Plan has been prepared to ensure the priorities of the council are clear and set out the direction the organisation is moving in in order to deliver improved outcomes for its residents. The revenue and capital budget proposals are informed by the proposed Corporate Plan and the Vision and Strategy within this, whilst taking into consideration the latest information on the council's financial position outlined in this report and comments from the Budget Planning Committee meeting on 9 December 2025. In finalising the proposals, the Executive has also taken into consideration feedback from the public consultation on the proposed Vision and Strategy, capital and revenue budget proposals and Council Tax increase.
- 3.4 The Government's "Local Government Finance Policy Statement 2026/27 to 2028/29" set out how the government believes that "Local government exists to make people's lives better and improve the places where they live". The statement sets out the Government's goals with the Fair Funding Review of fairly assessing local need; properly accounting for different levels of local tax; building a system that is fit for the future which incentivises house building and local economic growth and gives local councils greater certainty with fair transitional arrangements. The statement can be found here:
- <https://www.gov.uk/government/publications/local-government-finance-policy-statement-2026-27-to-2028-29>
- 3.5 On Wednesday 18 December 2025, the government published its provisional three-year settlement for Local Government which can be found here:
- <https://www.gov.uk/government/publications/local-government-finance-report-2026-to-2027-draft>

3.6 The impact for the Council of this three-year settlement as compared to the planning assumptions made in February 2025 can be summarised as follows in Table 3.6.1:

Table 3.6.1 Comparison of funding assumptions

<b>Assumption</b>	<b>February 2025</b>	<b>November 2025 Consultation</b>	<b>February 2026</b>
Transitional arrangements	Phased drop out of 100% of business rates growth, new homes bonus and other support grants; over 3 years in 3 equal steps.	Single drop to 93% floor in year 1 from 2025/26 baseline funding position, held at 93% for 3 years.	Phased over 3 years with single drop to 95% floor in year 1 from 2025/26 baseline funding position, held at 95% for 3 years.
Year 4	No further transitional support	No further transitional support	Planning scenario is for another 95% floor – with other scenarios developed to aid potential planning requirements
Business Rates Pooling Income	Not included in the Baseline Funding Level so assumed 100% reduction	Not included in the Baseline Funding Level so assumed 100% reduction	<b>Included</b> in the Baseline Funding Level resulting in 5% reduction
Fair Funding	New calculation based on metrics of need would be detrimental	New calculation based on latest metrics of need would be less detrimental than Feb 25 assessment	New calculation based on latest metrics of need would be less detrimental than Feb 25 assessment
Council tax referendum limit	3% or £5 band D whichever is greater	3% or £5 band D whichever is greater	3% or £5 band D whichever is greater

3.7 The provisional settlement was broadly as expected following announcements in the 20 November 2025 Policy Statement and the government’s response to the Fair Funding consultation. However, there were significant variations when compared to the assumptions in the budget consultation due to:

- That the funding floor should be increased from 93% – the consultation suggested that the council would be subject to a funding floor of 93%. The Government has introduced a funding floor for Cherwell of 95%.
- That business rates pooling income should be considered in the baseline position – this change ensured that instead of losing 100% of pooling income, the council has only lost 5% of the Government’s assessment of retained pooling income.

The council had built its financial models for consultation on the indicative information provided by the Government’s response to the Fair Funding Consultation at that point.

3.8 In order to support the council with its task of approving the budget for 2026/27 this report explains and explores the impacts of the various building blocks that make up the final budget of the council including:

- estimated impact of the financial outturn for the council for 2025/26
- cost of the services that the council provides
- commercial activity and income
- financing the council (borrowing and investments)
- inflationary and other price change impacts
- budget proposals (savings and investments)
- capital investment proposal(s)
- reserves and the use of reserves to support the budget
- an assessment of the financial resilience of the council
- national funding assumptions for future years and the medium-term funding gap

3.9 This report also sets out the Vision for the Council and proposed priorities for the next five years (2025-2030), which has informed the draft 2026/27 budget and the MTFS.

3.10 Finally, the report summarises the next steps that will allow the council to consider, approve and set balanced budgets over the MTFS period.

## 4. Details

### 4.1 Vision and Strategy

4.1.1 The council refreshed its Vision and Strategy (Corporate Plan) in 2025/26 to be:

**“A modern council inspiring and enabling positive, lasting change”**

4.1.2 The council is dedicated to inspiring and enabling positive, lasting change for its residents and communities. Its vision is to be a modern, forward-thinking council that embraces opportunities and addresses challenges with innovation and collaboration. With this in mind, the Vision (see Appendix 1) sets out the following four key priorities looking ahead to 2030 and is summarised below in Table 4.1.1:

Table 4.1.1 Strategic Priorities and Goals

A modern council inspiring and enabling positive, lasting change	
Strategic Priority	Strategic Goal
Economic prosperity	Create vibrant economic centres and thriving rural villages
	Build an inclusive and green economy

Community leadership	Strengthen community collaboration and resilience
	Promote health and wellbeing with a focus on inequality
Environmental stewardship	Safeguard the environment and promote biodiversity
	Promote the circular economy of reduce, reuse and recycle to minimise waste
Quality housing and place making	Deliver sustainable and strategic development that meets Cherwell's needs now, and in the future
	Achieve more high-quality, secure, and affordable housing that caters for the diverse needs of our residents

4.1.4 Over the coming year, the council has agreed a detailed set of actions across each strategic priority to progress its achievement of the longer-term strategic goals. Please see Appendix 2 for a summary of these actions.

4.1.5. In addition to the externally focused strategic priorities, the council also has in place a set of “internal perspectives” that focus on how the council operates in order to support the delivery of the Vision. The overarching internal approach is:

**“We work as one council”**

4.1.6 The three “internal perspectives” and corresponding goals and aims to help deliver the vision are summarised below in Table 4.1.2:

Table 4.1.2 Internal Perspectives, Goals and Aims

<b>We work as one council</b>		
<b>Internal Perspective</b>	<b>Strategic Goal</b>	<b>Strategic Aims</b>
Achieving the best possible customer and resident outcomes we can	Customer and resident insight drive	We are passionate about meeting customer and resident needs, designing our services to achieve our priorities. We have clear service levels that customers can expect us to consistently meet. By empowering individuals and teams, and working with partners, customers and residents – issues are owned and resolved.
	Data and digitally enabled	We have efficient policies and processes to deliver services, enabled by the best use of data and digital technology for those that can use it. This enables us to have a shared view of customer issues and needs from our data and systems.
Unlocking our people's potential to achieve great things	Values led	We are proud of our council and constantly strive to improve ‘the way we do things’. We have a distinct Cherwell identity with clarity over our direction and people really want to work, develop and thrive here.

	Performance focused	We consistently deliver on the things we say we will do. Strong leadership and effective management helps us to unlock people's potential with a relentless focus on recognition and performance.
Maximising the value of every pound to deliver our priorities	Priority and outcome focused	We have a clear prioritisation of outcomes, across the council, based on the Council Plan. We agree a medium-term financial strategy to maximise the delivery of outcomes within a balanced budget.
	Financially aware	We understand the full impact of every pound we spend and generate (both revenue and capital) and are rigorous in our financial and performance management. We have a commercial mindset around our contracts, cost recovery and delivering our plans.

## 4.2 Revenue Budget Strategy

### Forecast Financial Outturn 2025/26

- 4.2.1 The Budget Planning Committee and the Executive regularly review the forecast outturn as part of the monthly Finance Management reports. The financial year 2025/26 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.
- 4.2.2 The forecast outturn position as at 31 December 2025 is on target. The council does not anticipate any material deteriorations to this position before the year end and so the 2025/26 outturn should not impact adversely on the council's reserves position. There are a number of savings proposals from 2025/26 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 2026/27.
- 4.2.3 Managers have considered their current operational and financial performance when developing their future budget requirements and where necessary included service investments 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 2026/27

- 4.2.4 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 4.2.1 summarises the proposed budget for 2026/27 by service area.

Table 4.2.1: Net Cost of Services

Directorate	Net budget 2026/27 £m
Chief Executive's Office	2.402
Resources	9.978
Neighbourhood Services	8.888
Place and Regeneration	0.865
<b>Service Sub-total</b>	<b>22.133</b>
Corporate Costs	6.655
Policy Contingency	2.179
Development Funds	1.300
<b>Net Cost of Services</b>	<b>32.267</b>

4.2.5 The largest proportion of the expenditure budget, excluding benefits payments, is spent on staffing (35 percent of gross expenditure).

4.2.6 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.

4.2.7 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 2026/27. Full monitoring of the savings programme will take place throughout 2026/27.

### Budget Proposals (Investments and Savings)

#### Service Investments

4.2.8 The council has identified new service budget investments of £2.097m for 2026/27 and a further £0.001m of savings non-delivery. Service budget investments approved in previous years have reduced by £0.189m resulting in an overall increase in service budget investments of £1.909m. The full schedule of existing and new service investments can be seen at Appendix 5. Table 4.2.2 summarises the service investments which have been included within the Net Cost of Services.

4.2.9

Table 4.2.2: Service Investments

Directorate	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Ongoing Impact £m
Chief Executive's Office	0.044	(0.022)	0.000	0.000	0.000	0.022
Resources	0.356	0.000	0.000	0.000	0.000	0.356
Neighbourhood Services	1.065	0.001	0.000	0.012	0.012	1.090
Place and Regeneration	0.444	(0.195)	(0.071)	0.001	0.000	0.179

<b>Total Investments</b>	<b>1.909</b>	<b>(0.216)</b>	<b>(0.071)</b>	<b>0.013</b>	<b>0.012</b>	<b>1.647</b>
Prior Year Investments	(0.189)	(0.094)	0.000	0.000	0.000	(0.283)
Savings Non-delivery	0.001	0.001	0.001	0.001	0.000	0.004
New Investments	2.097	(0.123)	(0.072)	0.012	0.012	1.926
<b>Total Investments</b>	<b>1.909</b>	<b>(0.216)</b>	<b>(0.071)</b>	<b>0.013</b>	<b>0.012</b>	<b>1.647</b>

### Development Funding

4.2.10 In addition to service investments, the council will introduce new development funds to focus on both strategic district wide and local priorities of the council and its residents. For 2026/27 there will be a £0.400m strategic development fund as well as 3 local development funds of £0.300m. This will result in a total of £1.3m being available across the district to progress projects. The funds will be available over the Government's three-year settlement period.

### Strategic Development Fund

4.2.11 The strategic development fund £0.400m has been made available for one year only to carry out planning and investigatory work for strategic projects across the district. Work will be commissioned to develop costed proposals for how the council can further the delivery of its priorities through projects including:

- photovoltaic installations in line with the council's forthcoming solar strategy
- how the council can make best use of the water assets of the districts by considering a river/canal leisure corridor
- enabling S106 fund application
- Prosperity related projects
- Cultural spaces

4.2.12 Once proposals for how these projects could be delivered have been prepared and costed, consideration will be given as to whether their future financial impacts should be built into future years budgets.

### Local Area Development Funds

4.2.13 The council will introduce 3 local development funds of £0.300m each for a period of 2 years. The MTFS currently assumes there will be a third year of Local Development Funds of £0.233m each. The local development funds will be for each of the three main urban centres and their surrounding areas meaning that the entire district will have access to local development funding.

4.2.14 Local Development Funds will see local ward councillors have the opportunity to be involved in an area framework that allows them to recommend proposals to the Executive to be funded to the benefit their areas. Examples of potential schemes that may be put forward include:

- Relieving deprivation and improving access and opportunity with projects similar to, or an enhancement of, "Brighter Futures in Banbury".
- Improving local public realm and the experience of the local area
- Enhancing green and amenity spaces
- Introducing growing spaces
- Flood prevention

## Service Efficiencies and Income Proposals

- 4.2.15 In total, savings of £2.290m are proposed for 2026/27, of which £0.256m were previously planned. 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 £1.419m and additional revenue of £0.366m have been identified for 2026/27. In November and December 2025, the council consulted on the new savings proposals. After receiving consultation responses and considering the level of resources available to it following the provisional Local Government Finance Settlement, the council has amended its savings proposals. The full schedule of savings can be seen at Appendix 4.
- 4.2.16 Table 4.2.3 provides a breakdown of how the total savings of £2.290m for 2026/27 are allocated across the service areas.

Table 4.2.3: Service Efficiencies and Income Proposals

Directorate	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Ongoing Impact £m
Chief Executive's Office	0.010	0.000	0.000	0.000	0.000	0.010
Resources	(0.145)	(0.001)	0.000	0.000	0.000	(0.146)
Neighbourhood Services	(0.671)	(0.599)	(0.278)	(0.050)	(0.050)	(1.648)
Place & Regeneration	(0.475)	(0.142)	(0.102)	(0.102)	0.000	(0.821)
Exec Matters	(1.009)	(0.258)	(0.258)	(0.009)	0.000	(1.534)
<b>Total Efficiencies &amp; Income</b>	<b>(2.290)</b>	<b>(1.000)</b>	<b>(0.638)</b>	<b>(0.161)</b>	<b>(0.050)</b>	<b>(4.139)</b>
Prior Year Efficiencies	(0.256)	(0.151)	(0.110)	(0.111)	0.000	(0.628)
New Efficiency Savings	(1.419)	(0.849)	(0.528)	(0.050)	(0.050)	(2.896)
Prior Year Income	(0.249)	0.000	0.000	0.000	0.000	(0.249)
New Income	(0.366)	0.000	0.000	0.000	0.000	(0.366)
<b>Total Efficiencies &amp; Income</b>	<b>(2.290)</b>	<b>(1.000)</b>	<b>(0.638)</b>	<b>(0.161)</b>	<b>(0.050)</b>	<b>(4.139)</b>

- 4.2.17 All of the service investments and savings proposals are included in the proposed budget for 2026/27 which would allow a balanced and legal budget to be set.

### Response to Consultation

- 4.2.18 The council invited residents and local businesses to give their views on its budget saving proposals for 2026/27 between 20 November 2025 and 23 December 2025. This opportunity was widely promoted through a multifaceted communications campaign. During the consultation period 1,184 respondents took the time to give us their views. 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.

- 4.2.19 The council has considered and listened to the feedback in relation to the proposed changes to the funding of Banbury Museum. In response, the council proposes to reinstate the majority of its support to Banbury Museum in 2027/28 and introduce a phased reduction in support over the longer term. In addition, the council plans to carry out a further service specific consultation on the proposal to introduce three weekly residual waste collections and encourage greater levels of recycling from 2027/28 to gather additional feedback.
- 4.2.20 The council has also considered feedback from the consultation on capital projects. There was negative feedback on some of the proposals around Castle Quay. As such the council has listened and removed a project to enhance one of the vacant units in Castle Quay with a value of £0.050m.

## **Corporate Updates**

### **Inflation**

- 4.2.20. The council has provided for inflation on pay, contracts, and fees and charges within the budget. It assumes that there will be 2.5 percent pay award in 2026/27, and thereafter for the remaining years of the MTFS period. Contract inflation had been provided for at 3.5 percent in 2026/27, falling to 2 percent in all remaining years of the MTFS. Fees and charges have been reviewed and increased by a minimum of 3.5% for 2026/27 (where appropriate) to reflect cost recovery and are then assumed to increase by 2 percent annually for the remainder of the MTFS period. A schedule of proposed fees and charges is set out at Appendix 7.

### **Castle Quay**

- 4.2.21 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 2025/26
  - The post pandemic economic climate
  - Changes to the retail market and ongoing shopping patterns
  - Anticipated changes in rental agreements based on information available at the time of setting the budget
- 4.2.22 As a result, the 2026/27 budget has been revised down by £1.131m compared to the 2025/26 MTFS assumptions. The council has made prudent assumptions about lease renewals within the current economic climate and has not factored in the potential benefits from increased footfall associated with the council's head office relocating to Castle Quay.
- 4.2.23 Despite the prudent assumptions around Castle Quay and the finances, the Council is progressing its exciting new plans around the development of Castle Quay. The Council moved its main administrative base from Bodicote and into Castle Quay in Spring of 2025. This move brings significant benefits to the Council, Castle Quay and Banbury Town Centre itself including:
- Continued reduction in annual running costs of the main administrative headquarters

- Creation of a modern work environment
- A central location with improved 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.

4.2.24 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.

4.2.25 The council recently announced that a brand-new, state-of-the-art library is planned to open in Castle Quay by the end of the 2026/27 financial year. Following an agreement between the council and Oxfordshire County Council, Banbury Library will relocate from its existing site on Marlborough Road to the Castle Quay shopping centre, placing it at the heart of Banbury. The new site will provide a larger, more modern and energy-efficient space, designed with accessibility in mind and will be better placed to meet the needs of the local community. This move is part of an ongoing project to modernise Oxfordshire's libraries, with several other communities already benefiting from upgrades that improve accessibility and facilities.

### **Executive Matters**

4.2.26 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.

4.2.27 The impact of the cost-of-living crisis has continued to have a significant impact on the finances and services of the council in 2025/26. The economic impacts of 2026/27 are unclear but significant adjustments to the income assumptions in Castle Quay have been realised and so the market risk element of contingency has significantly reduced in order to address this. However, the council continues to hold a small market risk reserve.

4.2.28 In addition, the council has set aside an inflation contingency and a general contingency. Table 4.2.4 shows the provisions that have been made in the Policy Contingency budget:

Table 4.2.4: Contingencies

<b>Policy Contingency</b>	<b>2026/27 £m</b>
Inflation Contingency	1.780
Market Risk	0.055
General Contingency	0.344
<b>Total</b>	<b>2.179</b>

4.2.29 Table 4.2.5 below shows the movement from the approved 2025/26 budget to the draft budget for 2026/27.

Table 4.2.5: Budget Movement from 2025/26 to 2026/27

Directorate	2025/26 Budget	Service Investments	Savings Proposals	Capital Impact	Corporate Changes	Transfer from Reserves	Use of Reserves	Transfer to Reserves	Grants	Inflation	2026/27 Budget	Change %
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Chief Executive's Office	1.745	0.044	0.010	0.000	0.635	(0.032)	0.000	0.000	0.000	0.000	2.402	38%
Neighbourhood Services	9.640	1.065	(0.671)	(0.030)	0.929	0.309	(0.309)	0.000	(2.020)	(0.025)	8.888	-8%
Place & Regeneration	(0.752)	0.444	(0.475)	0.000	1.696	0.012	(0.140)	0.027	0.000	0.053	0.865	-215%
Resources	9.402	0.356	(0.145)	0.000	0.550	0.575	(0.575)	0.000	(0.215)	0.030	9.978	6%
Exec Matters	3.731	0.000	(1.009)	0.654	(2.143)	(0.200)	0.000	0.564	5.058	0.000	6.655	78%
Policy Contingency	2.428	0.000	0.000	0.000	(1.004)	0.000	0.000	0.000	0.000	0.755	2.179	-10%
Development Funds	0.000	0.000	0.000	0.000	1.300	0.000	0.000	0.000	0.000	0.000	1.300	
<b>Net Budget</b>	<b>26.194</b>	<b>1.909</b>	<b>(2.290)</b>	<b>0.624</b>	<b>1.963</b>	<b>0.664</b>	<b>(1.024)</b>	<b>0.591</b>	<b>2.823</b>	<b>0.813</b>	<b>32.267</b>	<b>23%</b>

4.2.30 Corporate Changes reflect policy changes which have already been approved by the Executive, such Minimum Revenue Provision and Treasury. As decisions have already been taken these did not need to be consulted on.

#### **Council Financing**

- 4.2.31. The 2026/27 Local Government Finance Settlement is the first multi-year Settlement in a decade, running from 2026/27 to 2028/29. The settlement sets out provisional allocations for all three years of the multi-year Settlement.
- 4.2.32. Funding distribution was last updated in 2013/14, and since then there has been an updated 4-year settlement (from 2016/17) and a series of one-year settlements.
- 4.2.33. Added to that, there is a full baseline business rates growth reset; the first since the Business Rates Retention Scheme was introduced in 2013/14, major changes to all the Relative Needs Formulas, and the simplification of many grants.
- 4.2.34. The funding review began in 2016, and the 2026/27 settlement builds on the work of previous governments. However, the 2026/27 provisional settlement is the first time that local authorities have seen formal funding allocations. There have been a significant number of changes to the distribution of funding and protection from losses of the funding for local government within the settlement when compared to the summer consultation.
- 4.2.35. Throughout the last 2 years the Council has engaged significantly with the Government on the potential impacts the fair funding review and a Business Rates Reset could have for Cherwell and used all channels available to it to raise awareness and suggest practical solutions. The Government's consultation, policy statement and then provisional finance settlement certainly responds to some of the key themes that the council had been advocating.

- 4.2.36. The two most fundamental points that the council lobbied the Government on following the summer consultation and have been addressed were:
- That the funding floor should be increased from 93% – the consultation suggested that the council would be subject to a funding floor of 93%. The Government has introduced a funding floor for Cherwell of 95%.
  - That business rates pooling income should be considered in the baseline position – this change ensured that instead of losing 100% of pooling income, the council has only lost 5%.

4.2.37 These changes have resulted in the council receiving £4.4m additional funding in 2026/27 compared to what it had anticipated it would receive at the time of consulting with the public on the budget.

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

### **Business Rates Retention**

4.2.39. 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.

4.2.40. 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.

4.2.41. From 1 April 2026, the government is resetting the business rates retention scheme, redistributing growth in business rates since 2013/14 across the country; and introducing a full revaluation of non-domestic properties resulting in the following changes will take effect:

- A new rating list following a full revaluation of non-domestic properties.
- The introduction of new business rate multipliers, creating a total of 5, with lower rates for smaller properties and retail, hospitality and leisure properties under £500k, funded by higher multipliers for larger properties.
- New Business Rates Baselines (BRB), Baseline Funding Levels (BFL) and top-up or tariffs. New BFLs will be based on an updated assessment of need, developed as part of the government's Fair Funding Review 2.0. The reset is a redistributive exercise, which means all business rates growth accumulated locally since 2013/14 will be reassigned across the sector from April 2026.
- An increased safety net threshold to 100% of BFL to provide increased certainty when budgeting for business rates income in 2026/27, scaling back to the current 92.5% level over the 3-year settlement period.
- The levy on growth has been redesigned. The new marginal levy rate will apply to business rates growth in a similar way to income tax bands, where the income in each band or margin would be charged a levy at the appropriate rate.

- The same marginal levy structure will be applied to pools. This is a change to the current system where local authorities who pool together have a specific levy rate allocated for the pool as a whole.

4.2.42. 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 2026/27 determined by the Government.
- Due to the changes in the approach to the levy and pooling arrangements, the council will no longer enter into a pooling arrangement with other authorities across Oxfordshire. The council will continue to monitor the situation to consider whether it is beneficial to enter into a pooling arrangement in the future.
- The council must also take account of the estimated surplus/deficit on its business rates income in 2025/26. This compares the level of business rates expected to be collected in 2025/26 with the estimate it made when setting the budget for 2025/26.
- 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, e.g. for the new lower retail, hospitality and leisure business rates multipliers. The value of any compensation will be offset by government clawing back any additional revenue as a result of the new higher value multiplier.

4.2.43. The resources retained by the council from business rates are summarised in Table 4.2.6.

Table 4.2.6: Resources retained from business rates related income

<b>Business Rates Breakdown</b>	<b>2026/27 £m</b>	<b>2027/28 £m</b>	<b>2028/29 £m</b>	<b>2029/30 £m</b>	<b>2030/31 £m</b>
Business Rates Income	(4.489)	(0.890)	(0.949)	1.550	(0.093)
Transfer to Reserves	2.465	(2.465)	0.000	0.000	0.000
Business Rates Collection Fund (Surplus)	(2.859)	2.859	0.000	0.000	0.000
<b>Grand Total</b>	<b>(4.883)</b>	<b>(0.496)</b>	<b>(0.949)</b>	<b>1.550</b>	<b>(0.093)</b>

Movements from 2026/27 onwards are annual incremental changes from the previous year

4.2.44. 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.

4.2.45. It is estimated that there will be a Collection Fund surplus on business rates of £2.859m which has been taken account of in setting the business rates income budget which is summarised in Table 4.2.7 below.

Table 4.2.7: Business Rates (Surplus)/Deficit Calculation

<b>Business Rates (Surplus)/Deficit</b>	<b>2026/27 £m</b>
2024/25 deficit	0.114
2025/26 surplus	(2.973)
<b>Business Rates (Surplus)/Deficit</b>	<b>(2.859)</b>

## Other Grants

### Grants supporting the Net Cost of Services:

- 4.2.46. Revenue Support Grant (RSG): The government has provided additional funding through RSG over the settlement period, to smooth the impact of the business rates reset and phasing in the 2028/29 fair funding shares over the course of the multi-year Settlement. The council expects to receive £14.9m in 2026/27.
- 4.2.47. Transitional Protection: The council is to receive 95% income protection in order to transition to its new fair funding allocations over the 3-year settlement period and expects to receive £2.2m in 2026/27. This makes RSG a total of £17.1m in 2026/27.

### Grant Funding within the Net Cost of Services:

- 4.2.48. 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

- 4.2.49. The council tax requirement of the council for 2026/27 is £9.917m and the tax base has been set at 60,654.5. A £5 increase to the rate of council tax has been assumed from £158.50 to £163.50. This is the maximum increase the council can propose without the need to hold a referendum.
- 4.2.50. The council has considered the amount of council tax that it anticipates it will collect in 2025/26 compared to the estimate it made when setting the 2025/26 budget. The council expects there to be a surplus to be taken into account of (£0.320m). The total council tax income expected in 2026/27 is summarised in Table 4.2.8 below.

Table 4.2.8: Breakdown of Council Tax Income

	<b>£m</b>
Council Tax (Surplus)/Deficit	(0.320)
Council Tax Requirement	(9.917)
<b>Council Tax Income</b>	<b>(10.237)</b>

- 4.2.52 The budget for 2026/27 therefore is balanced by these sources of funding as demonstrated in Table 4.2.9.

Table 4.2.9: Financing of Net Cost of Services

Full Budget	£m
Net Cost of Services	32.267
<b>Financed by:</b>	
Revenue Support Grant	(17.147)
Council Tax	(10.237)
Business Rates	(4.883)
<b>Balance</b>	<b>0.000</b>

### 4.3 Capital and Investment Strategy

4.3.1 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.

4.3.2 The Capital and Investment Strategy aims to set a clear framework for capital decision making alongside the council's Corporate 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 at Annex A.

4.3.3 The strategy introduces a Carbon Impact Assessment to ensure environmental considerations are part of early decision-making. All Stage 1 business cases will include a carbon impact score, categorising projects as high, medium, or low carbon impact based on factors such as project type, scale, materials, and energy use. This will help identify opportunities to reduce carbon emissions and will evolve into a monitoring process over time. For details of how the scoring has been developed, please see section A.2.3 of Appendix 19.

4.3.4 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 Accounts, Audit & Risk and Budget Planning committees.

#### Capital Programme

4.3.5 The capital programme sets out a plan for expenditure between 2026/27 and 2030/31. It forms an integral part of the council's core activity and is an important part of the MTFS.

4.3.6 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 2026/27 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 14 January 2026.

4.3.7 Table 4.3.1 below details the new capital expenditure proposed for 2026/27 (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 (£17.898m in 2026/27) is set out in Appendix 18. The financial implications of these are incorporated into the MTFS.

Table 4.3.1 – Capital Bids 2026/27 through to 2030/31 and beyond

Directorate	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total Project Cost £m	Grants/ Receipts £m	Debt £m
Neighbourhood Services	11.127	2.650	2.605	2.605	1.539	20.527	(11.045)	9.482
Place and Regeneration	6.686	3.763	0.425	-	-	10.874	(12.014)	(1.140)
Resources	0.085	0.068	-	-	-	0.153	0.000	0.153
<b>Total Capital Programme</b>	<b>17.898</b>	<b>6.481</b>	<b>3.030</b>	<b>2.605</b>	<b>1.539</b>	<b>31.554</b>	<b>(23.059)</b>	<b>8.495</b>

4.3.8 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.

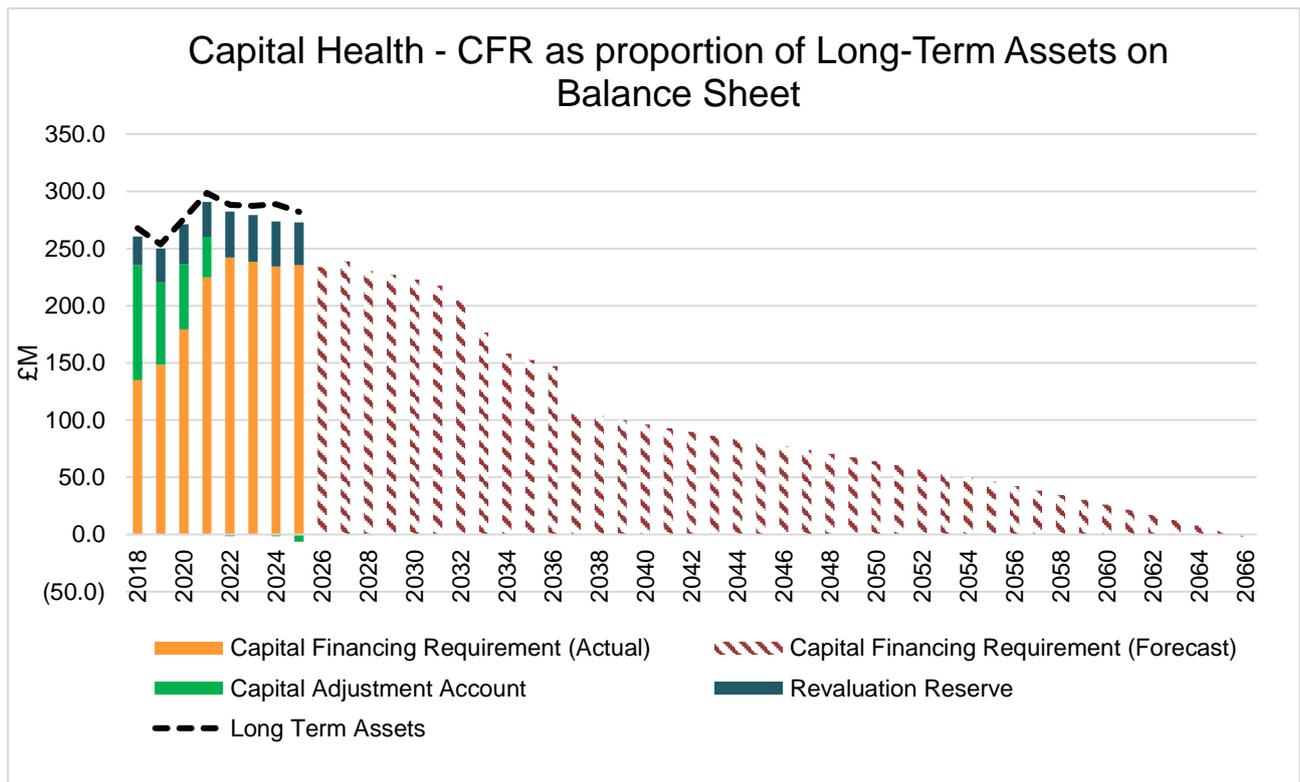
4.3.9 To get an indication of the council's overall capital health, it is useful to examine the ratio of the CFR to the council's total capital asset value and the extent to which the value of these assets could clear the debt through asset disposals, if this became necessary. It should be noted that under the CIPFA code, assets can be capitalised on balance sheet based on the long-term service potential they provide and not necessarily the economic value they generate on sale, particularly assets held at historical cost e.g. intangible assets. The CFR to Long-Term asset ratio should therefore only be treated as an indicator of capital health. Capital asset values and the CFR are shown in Table 4.3.2

Table 4.3.2 – Capital Health Overall in £ millions

Capital Health (£m)	2017/ 18	2018/ 19	2019/ 20	2020/ 21	2021/ 22	2022/ 23	2023/ 24	2024/ 25
	£m							
Capital Financing Requirement	134.9	148.2	179.2	224.8	242.1	238.6	234.4	235.5
Long-Term Assets (as per statement of accounts)	267.8	253.6	275.8	298.6	288.2	287.3	288.8	282.1
CFR to Long-Term Asset Ratio	50%	58%	65%	75%	84%	83%	81%	84%

- 4.3.10 As of 31st March 2025, the council's CFR amounted to 84 percent of the value of its total capital worth. Figure 4.3.3 shows how this has changed since the council began borrowing to fund its capital programme and a forecast of how the CFR reduces to 2066.
- 4.3.11 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 4.3.3 – Capital Health



- 4.3.12 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).
- 4.3.13 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 4.3.2 demonstrates that as at 31<sup>st</sup> March 2025 the overall value of the council's assets exceeds the capital financing requirement of the council. It is

important to note that changes in asset value do not have an impact on council tax until a gain or loss is realised by selling or decommissioning the asset.

- 4.3.14 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 50% by 2037 and be cleared by 2066 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.
- 4.3.15 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.
- 4.3.16 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.
- 4.3.17 A summary of these indicators is provided in table 4.3.4 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 4.3.4 – Prudential Indicators Summary

Prudential Indicator	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Forecast	Forecast	Forecast	Forecast
Capital Financing Requirement	£235.5m	£233.9m	£238.8m	£230.5m	£227.1m
Annual Minimum Revenue Provision	£4.1m	£4.2m	£4.7m	£4.6m	£4.9m
Financing Costs as a proportion of the Net Expenditure Budget (A)	28.3%	29.1%	28.3%	28.6%	29.6%
Service Investment Income as a proportion of the Net Revenue Stream (B)	31.6%	28.9%	29.3%	29.4%	28.8%
Affordability Ratio (A-B)	-3.3%	0.2%	-1.0%	-0.7%	0.8%

4.3.18 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 28.3 percent of the £32.3m net council Funding for 2026/27. When the council's total budgeted income, i.e., income generated from service activities and income from local taxation (excluding benefits payments) of £63.1m is compared to budgeted Interest Payable and MRP on borrowing for capital purposes of £9.1m, the result is 14 percent. This demonstrates that the funding of interest payable and MRP is also met by the income from services and not entirely from Council Tax.

## 4.4 Reserves

4.4.1 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 2026/27.

4.4.2 Table 4.4.1 below shows a summary of the forecast reserves position for 2026/27 to 2030/31. The final outturn position for 2025/26 will be reported to the Executive in June 2026 and the Accounts, Audit and Risk Committee in July 2026, as part of the council's Statement of Accounts. Appendix 16 provides a breakdown of the proposed use of reserves for 2026/27 and an estimate of how reserves are currently expected to be used to 2030/31.

Table 4.4.1 – Forecast Use of Reserves

Reserve Category	Forecast Balance 1 April 2026 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Expected Balance 1 April 2031 £m
General Balances	(8.021)	0.000	0.000	0.000	0.000	0.000	(8.021)
Earmarked Reserves	(34.985)	(3.835)	(1.787)	(2.030)	(1.382)	(2.036)	(46.056)
Revenue Grants	(1.352)	0.333	0.041	0.027	0.017	0.007	(0.928)
Sub-total Revenue Reserves	(44.357)	(3.502)	(1.746)	(2.003)	(1.365)	(2.029)	(55.004)
Capital Reserves	(4.929)	3.416	0.061	0.061	0.000	0.000	(1.391)
Total Reserves	(49.286)	(0.086)	(1.685)	(1.943)	(1.365)	(2.029)	(56.395)

4.4.3 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 £8.021m.

- 4.4.4 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 2026/27 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.

## **4.5 Pension Fund**

- 4.5.1 The Council has taken advantage of making advance payments to the Oxfordshire Pension Fund over the last three years concluding in 2025/26 and the Pension Fund's Actuary, Hymans Robertson, has provided the council with the opportunity to continue this arrangement for a further three-year period of advance payments for 2026/27, 2027/28 and 2028/29, reducing the overall cost of the pension fund contributions to the council.
- 4.5.2 As the fund was in a (more than) fully funded position at the last valuation, officers have negotiated a 3 percent drop in contribution rates for 2026/27 from 28.4 percent to 25.4 percent with further single percentage drops to 24.4 percent in 2027/28 and 23.4 percent in 2028/29. These are the required contribution rates indicated by the most recent fund projections.
- 4.5.3 A lump sum upfront payment of £5.028m would allow the council to retain its Employer's Contribution rate at 15.9 percent, rather than it increasing by 9.5 percent to 25.4 percent in 2026/27 (8.5 percent in 2027/28 and 7.5% in 2028/29). The actuary's forecasts, based on the current pensionable payroll, could result in £0.428m savings across the three-year period. The MTFS assumed future lump sum prepayments; therefore, a provision is already available to finance the lump sum over three years.
- 4.5.4 This is an attractive reduction in the overall cost and gives the council some cost certainty over the three-year period. The actual savings achieved will depend on the performance of the Fund over the period and the degree to which the council's pensionable pay differs to the assumptions made by the actuaries

## **4.6 Medium Term Financial Strategy**

### **Funding Reforms**

- 4.6.1. The Government has implemented significant funding reforms including a review of needs-based distribution of resources and a reset of the retention of growth in business rates income. Following a protracted review of each over the past six years or more, this is the first time that changes of this scale have been implemented in over a decade.
- 4.6.2. The council had previously identified that these changes were likely as part of Medium-Term Financial Strategies published over the past five years. If these changes were implemented without any transitional protection, then the council would be faced with significant financial challenges – the 2025/26 MTFS indicated that annual ongoing savings of over £16m could be required by 2029/30.

- 4.6.3. In recognising these financial challenges, as well as preparing for how the council could implement these changes, it also made its case to Government that funding changes of this scale would be difficult to implement and offered alternative approaches for how the changes the Government was looking to implement could be delivered. In the end, following a consultation of the proposed funding changes, the Government has capped the amount of reduction in resource that can be received and also included additional funding in the baseline position, improving the council's resource position.

Chart 4.6.1 – Government Estimate of Cherwell District Council Core Spending Power Changes

CORE SPENDING POWER					
Please select authority					
Cherwell					
Illustrative Core Spending Power of Local Government:					
	2024-25	2025-26	2026-27	2027-28	2028-29
	£ millions	£ millions	£ millions	£ millions	£ millions
<b>Fair Funding Allocation<sup>1</sup></b>	0.0	0.0	19.403	14.683	9.821
of which: Baseline Funding Level	0.0	0.0	4.489	4.592	4.685
of which: Revenue Support Grant <sup>2</sup>	0.0	0.0	14.914	10.091	5.137
of which: Local Authority Better Care Grant <sup>3</sup>	0.0	0.0	0.000	-	-
<b>Legacy Funding Assessment</b>	23.8	23.2	0.000	0.000	0.000
of which: Legacy Business Rates <sup>4</sup>	18.5	18.3	0.000	0.000	0.000
of which: Legacy Grant Funding <sup>5</sup>	5.3	5.0	0.000	0.000	0.000
of which: Local Authority Better Care Grant	0.0	0.0	0.000	0.000	0.000
<b>Council tax requirement<sup>6,7</sup></b>	9.1	9.5	9.967	10.463	10.976
<b>Homelessness, Rough Sleeping and Domestic Abuse<sup>8,9</sup></b>	0.5	0.6	1.280	1.323	1.361
<b>Families First Partnership<sup>10</sup></b>	0.0	0.0	0.000	0.000	0.000
<b>Total Transitional Protections<sup>11</sup></b>	0.0	0.0	2.233	6.458	10.806
of which: 95% income protection	0.0	0.0	2.233	6.458	10.806
of which: 100% income protection	0.0	0.0	0.000	0.000	0.000
of which: Fire and Rescue Real-terms floor	0.0	0.0	0.000	0.000	0.000
<b>Grants rolled in to Revenue Support Grant<sup>12</sup></b>	0.4	0.5	0.000	0.000	0.000
<b>Recovery Grant</b>	0.0	0.0	0.000	0.000	0.000
<b>Recovery Grant Guarantee<sup>13</sup></b>	0.0	0.0	0.000	0.000	0.000
<b>Mayoral Capacity Fund</b>	0.0	0.0	0.000	0.000	0.000
<b>Core Spending Power</b>	<b>33.7</b>	<b>33.8</b>	<b>32.884</b>	<b>32.9</b>	<b>33.0</b>
Core Spending Power year-on-year change (£ millions)		0.1	-0.9	0.0	0.0
Core Spending Power year-on-year change (%)		0.3%	-2.8%	0.1%	0.1%
Core Spending Power change since 2024 (£ millions)		0.1	-0.9	-0.8	-0.8
Core Spending Power change since 2024 (%)		0.3%	-2.6%	-2.4%	-2.3%
Core Spending Power change since 2025 (%)			-2.8%	-2.7%	-2.6%

- 4.6.4. The Government's assessment of Cherwell's core spending power sees a reduction of £0.9m and not further reductions in cash terms for the rest of the spending review period. It should be noted that the Government's assumption is for reductions in grant funding to be offset by increases that the council makes in council tax in 2027/28 and 2028/29. This does however offer the council relative certainty in the level of resources it will receive from Government over the next three years.

- 4.6.5. It should also be noted that in 2028/29 the council will be in receipt of £10.806m transitional protection. This is the last year of the Spending Review Period and there is no certainty of funding thereafter. Given the scale of the transitional protection in 2028/29 it is reasonable to develop scenarios for funding levels in

the last two years of the MTFS period. The scenarios that have been prepared are:

- Scenario 1 – 95% cash floor in resources in 2029/30 and no further reductions in overall resources. This is the approach currently applied to the council and the Government adopted to avoid “cliff edges” in funding.
- Scenario 2 – A phased reduction of transitional protection payments and business rates growth over three years. This is the approach the Government has adopted for authorities that are not in receipt of significant funding changes in 2026/27.
- Scenario 3 – a reduction of the transitional protection payments and business rates growth in 1 year. This is a potential scenario but will result in a significant cliff edge in 2029/30.

4.6.6. The council considers that Scenario 1 should be the main planning assumption at this stage for the following reasons:

- This is the approach that the Government has taken in 2026/27 to ensure that funding changes are proportionate and deliverable.
- In the Ministerial Statement that accompanied the Provisional Financial Settlement, Alison McGovern stated, “We know that councils are concerned about what will happen at the next spending review, so we will keep working closely with them to avoid cliff edges in funding.” Which gives a clear steer that further transitional protections are likely to be put in place in the next Spending Review period.

### **MTFS Funding Gap**

4.6.7. The MTFS, as presented in Table 4.6.2 below, represents scenario 1 where there is a continuation of transitional arrangements in year four of the MTFS period, applied in the same way as they have been in 2026/27 with a 95% funding floor applied. Planning on this basis is both prudent and sensible, avoiding being overly pessimistic based on past experience. However, developing alternative scenarios ensures that the council is aware of potential funding scenarios and can plan to respond to any changes in Government approach identified and remain financially sustainable.

4.6.8. The council has always taken an active role in funding 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). The council will ensure that it maintains a dialogue with the Government on how transition will be applied in 2029/30.

4.6.9. It is important to note that 2026/27 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 movement to reserves in 2026/27 is shown above in Table 4.4.1 (net £2.2m to revenue reserves and £0.72m use of capital reserves). A full schedule of the use of reserves can be found in Appendix 16. Following the announcement of the multi-year settlement the council has been able to plan for a significantly improved medium term financial position.

- 4.6.10. The first 3 years of the MTFs are forecast to be balanced based on current estimates, including growth in business rates and council tax. Across 2029/30 and 2030/31 there is a small ongoing gap to identify ongoing annual savings of £0.690m in total. However, if growth in the council's taxbase for both business rates and council tax does not continue at the rates forecast then the gap in the MTFs is likely to grow. The Expenditure side of the MTFs has made an allowance for contract and pay inflation. Allowances have also been made for demographic growth where services have identified a material change in demand in future years. Table 4.6.2 below sets out the council's future funding estimates for the main planning assumption of scenario 1. Table 4.6.3 identifies the potential funding implications of scenarios 2 and 3 on the MTFs gap.
- 4.6.11. Table 4.6.2 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.

Table 4.6.2: MTFs 2026/27 – 2030/31 (year on year change)

MTFS Movements	2026/27	2027/28	2028/29	2029/30	2030/31	Total
	£m	£m	£m	£m	£m	£m
Base budget b/f	26.194	0.000	0.000	0.000	0.000	26.194
Investments	1.909	(0.216)	(0.071)	0.013	0.012	1.647
Efficiencies & Income	(2.248)	(1.000)	(0.638)	(0.161)	(0.050)	(4.097)
Capital Impact	0.624	0.345	0.156	0.263	0.017	1.405
Corporate changes	1.921	(0.312)	0.165	0.308	0.445	2.527
Inflation	0.813	0.835	0.800	0.800	0.000	3.248
Use of reserves	(1.024)	(0.298)	(0.013)	0.000	0.000	(1.335)
Transfer from Reserves	0.664	0.481	0.013	0.000	0.000	1.158
Transfer to Reserves	0.591	0.180	0.228	(0.648)	0.648	0.999
Additional government grants	2.823	(0.043)	0.177	0.000	0.000	2.957
<b>Net Budget Requirement</b>	<b>32.267</b>	<b>(0.028)</b>	<b>0.817</b>	<b>0.575</b>	<b>1.072</b>	<b>34.703</b>
Revenue Support Grant	(17.147)	0.598	0.606	(1.109)	(0.165)	(17.217)
Council Tax	(10.237)	(0.074)	(0.474)	(0.545)	(0.595)	(11.925)
Business Rates	(4.883)	(0.496)	(0.949)	1.550	(0.093)	(4.871)
<b>Total Income</b>	<b>(32.267)</b>	<b>0.028</b>	<b>(0.817)</b>	<b>(0.104)</b>	<b>(0.853)</b>	<b>(34.013)</b>
<b>Funding Gap / (Surplus)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.471</b>	<b>0.219</b>	<b>0.690</b>

Table 4.6.3: Bottom Line Impact of Alternative Funding Scenarios

MTFS	2026/27	2027/28	2028/29	2029/30	2030/31	Total
	£m	£m	£m	£m	£m	£m
Scenario 2	0.000	0.000	0.000	4.102	4.102	8.204
Scenario 3	0.000	0.000	0.000	12.306	0.000	12.306

## **How the MTFs gap is planned to be addressed**

- 4.6.12. The council has developed a strategy to both address the gap in 2029/30 and 2030/21 and look to generate additional headroom in the budget to further target resources towards the delivery of member priorities e.g. following the outputs identified from the Strategic Development Fund, and also to ensure that the council continues to deliver Best Value and continuous improvement. Approaches the council will adopt to identify savings will include:

### **Cherwell Futures**

- 4.6.13. In order to support the council in delivering continuous improvement the council is continuing its transformation programme with Cherwell Futures. The focus of the Cherwell Futures programme is:
- Customer Engagement (Single Front Door): Streamlining and digitising access to council services to improve customer experience and drive efficiency
  - Planning Service Transformation & Improvement: Addressing root causes of inefficiency in planning, including process redesign, culture change, and system integration
  - Environmental Services Operational Improvement Programme: Tackling operational pressures and delivering savings through service redesign, digital integration, and performance management
- 4.6.14. Work has been ongoing and business cases for each of these projects are in development. An earmarked reserve of £1.1m has been set aside in relation to Cherwell Futures. Following approval of business cases for each project, resource will be allocated in order to deliver the projects and release transformational efficiencies across the organisation.
- 4.6.15. Provisionally, £3-4m of annual ongoing savings are anticipated from the current Cherwell Futures programme. Until the formal business cases have been approved, none of these savings are assumed within the current MTFs. It is anticipated that net savings delivered will be made available as follows:
- To address future years budget gaps
  - Retain 50% of the remaining benefit to reinvest in future transformational projects (subject to business case development)
  - Allocate the other 50% of the benefit to further the delivery of the council's priorities.
- 4.6.16. The council will continue to look for significant transformation opportunities across its services whilst also looking for more modest savings opportunities that can be implemented in the short term. As and when the significant savings opportunities are fully worked up they will be brought into the MTFs.

### **Prioritisation and Service Levels**

- 4.6.17. As part of the 2026/27 budget and business planning process, the council has reviewed its services to consider what levels of service could be provided in the future from statutory minimum through to current levels of service. Each of these service levels was also costed. Each level of service can be scored to consider what level of contribution can be made towards the council's priorities.

- 4.6.18. This process allows the council to consider what level of service can be provided at different costs whilst maximising delivery of the council's priorities. The council will be able to review this work to consider whether changes in service level would allow the opportunity to redirect resources to further enhance the delivery of the council's priorities.
- 4.6.19. Similarly in setting the 2026/27 budget, all capital schemes have been mapped to the priority that they link most closely to. The Annual Planning Process, overseeing the budget process and business planning process for 2027/28 – 2031/32 will then be developed to maximise the ability to deliver the priorities of the council within the level of resources available to it.

### **Savings Targets**

- 4.6.20. Whilst the council will look to deliver savings through Cherwell Futures, efficiencies and prioritisation wherever possible, the council should retain the option of issuing savings targets. If necessary, then services may be issued with a target level 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**

- 4.6.21. 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.
- 4.6.22. 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.
- 4.6.23. The publication of the Financial Resilience Index based on 2024/25 outturn data was shared with Chief Finance Officers in December 2025. 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.

## **4.7 Climate Action**

### **Climate Action Plan 2026 – 2027**

- 4.7.1. In 2020, the Council produced its Climate Framework, in which it pledged to become carbon net zero by 2030 and to support the wider district to reduce its emissions. An Action Plan to support these targets has been produced, setting out over 120 actions required to deliver this ambition.
- 4.7.2. Looking ahead to 2026–2027, a new Climate Action Plan (CAP) is in development and will be ready at the start of quarter 1 2026-2027 that will

incorporate the findings from multiple technical studies, including net zero pathways for the Council's operational emissions, fleet, Scope 3 categories, and district-wide emissions. The updated CAP 2026–27 will embed actions relating to energy planning through the Cherwell Local Area Energy Plan (LAEP), nature recovery among others. These steps will bring forward a much clearer and more costed set of interventions to move CDC toward the 2030 target.

### **Critical Evidence Base**

- 4.7.3. Reports are currently being produced which will set out the pathway to the Council's 2030 net zero target, indicating the interventions required, approximate costs, and the residual emissions that will require additional investment. These include—
- Net Zero Pathways for organisational emissions, fleet emissions and Scope 3,
  - District-wide and business/industrial emissions pathways,
  - Natural capital and sequestration studies, and
  - The forthcoming Cherwell Solar Strategy providing clear generation trajectories.
- 4.7.4. Once these reports conclude in early 2026, further decisions will be required that could influence the Council's MTFS position. The 2026–2027 period is likely to see several new proposals for consideration arising from this evidence base, including:
- Implementation of prioritised decarbonisation measures
  - Commencement of interventions identified in the LAEP
  - Development of a pipeline of costed carbon-reduction projects
  - Strengthened monitoring of residual emissions
- 4.7.5. These proposals collectively may require new capital investment or reprioritisation of existing budgets to achieve Council's Net Zero by 2030 target and support the district transition if progressed.

### **Public Sector Decarbonisation Scheme (PSDS4)**

- 4.7.6. Cherwell District Council secured over £1 million through the Government's Public Sector Decarbonisation Scheme (PSDS4) to deliver energy-efficiency upgrades across high-consumption buildings, primarily the leisure estate. The Council applied to accelerate the replacement of ageing, fossil-fuel-based systems with modern, low-carbon technologies, targeting the largest sources of organisational emissions.
- 4.7.7. PSDS4 is a key intervention: leisure centres remain the biggest contributors to CDC's carbon footprint, and recent increases in electricity and gas use highlight the need for targeted decarbonisation. The funded works will improve building performance, reduce gas dependency, and address underperformance of earlier installations.
- 4.7.8. The programme forms a significant part of the 2026–2027 climate delivery plan, helping reduce operational emissions, improve asset resilience, and lower long-term exposure to energy-price volatility.

## Key Workstreams In 2026-2027

- 4.7.9. Officers are currently supporting a range of workstreams that will help reduce the Council's emissions. This includes participation in local energy grid planning, delivery of EV charging infrastructure, retrofit programmes, business decarbonisation support, and enabling nature-based sequestration.
- 4.7.10. During 2026–2027, these workstreams will progress into delivery phases, including:
- **Local Area Energy Plan (LAEP) – Phase 2 delivery:** Completion of the Cherwell LAEP, development of implementation pathways, and structured engagement with SSEN and NESO to align local growth, electrification and grid reinforcement needs.
  - **Fleet decarbonisation:** Completion of the HVO supply tender and full rollout of HVO fuel across CDC's fleet, reducing fleet emissions by ~80%. Work will also begin on the next phase of fleet replacement and electrification planning.
  - **EV infrastructure deployment:** Progression of the OxLEVI contract, site surveys, and installation of a minimum of 136 lower-power and 10 higher-power chargers across 19 CDC car parks, with installations continuing through to 2027.
  - **Resource and waste improvements:** From January 2026, inclusion of glass in the blue-bin service will increase recycling rates and remove one HGV route, delivering carbon savings.
  - **Retrofit and business support:** Ongoing delivery of schemes to support households to improve energy efficiency and SMEs to decarbonise operations, informed by district-wide and business/industrial net zero pathway reports.
  - **Nature recovery and sequestration:** Continued development of habitat banks (Ells Farm, Otmoor) and expansion of nature-based investment opportunities, aligned with the Local Nature Recovery Strategy and carbon sequestration forecasts.
  - **Embedding climate in governance:** Full rollout of the Carbon Impact Assessment Tool in Gate 1 capital reporting to ensure new projects consider emissions impacts from Inception.
- 4.7.11. Collectively, these initiatives strengthen the Council's decarbonisation pathway, build capacity for delivery, and position CDC to respond to the infrastructure, funding and organisational changes required to progress meeting the 2030 target.

## 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 2026/27 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 2026/27 and the MTFS up to 2030/31.

### Decision Information

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

### Document Information

<b>Appendices</b>	
<b>Appendix 1</b>	Corporate Plan Vision and Strategy
<b>Appendix 2</b>	Annual Delivery Plan 2026/27 Priority Areas
<b>Appendix 3</b>	Not used
<b>Appendix 4</b>	Service Efficiencies & Income Proposals
<b>Appendix 5</b>	Service Investments Proposals
<b>Appendix 6</b>	Budget Summary
<b>Appendix 7</b>	Fees and Charges Schedule
<b>Appendix 8</b>	Overarching Equality Impact Assessment
<b>Appendix 9</b>	Pay Policy Statement
<b>Appendix 10</b>	Consultation Report
<b>Appendix 11</b>	Gross Service Budget, Income, Net Budget and Future Years MTFS Changes by Directorate
<b>Appendix 12</b>	Budget Book
<b>Appendix 13</b>	Government Grants
<b>Appendix 14</b>	Reserves Policy
<b>Appendix 15</b>	Reserves Assessment
<b>Appendix 16</b>	Forecast Use of Reserves
<b>Appendix 17</b>	Capital Bids
<b>Appendix 18</b>	Capital Programme

<b>Appendix 19</b>	Capital and Investment Strategy
<b>Appendix 20</b>	Decisions 09122025 1830 Budget Planning Committee (feedback to Executive)
<b>Appendix 21</b>	Treasury Management Strategy
<b>Appendix 22</b>	Guidance on the implementation of the council tax premiums on long-term empty homes and second homes – GOV.UK
<b>Background Papers</b>	None
<b>Reference Papers</b>	N/A
<b>Report Author</b>	Joanne Kaye
<b>Report Author contact details</b>	<a href="mailto:Joanne.Kaye@cherwell-dc.gov.uk">Joanne.Kaye@cherwell-dc.gov.uk</a> Head of Finance (Deputy S151 Officer) 01295 221 545
<b>Corporate Director Approval (unless Corporate Director or Statutory Officer report)</b>	Stephen Hinds, Corporate Director for Resources

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**Cherwell**  
DISTRICT COUNCIL  
NORTH OXFORDSHIRE

**Cherwell**

**A VISION**

**FOR LASTING CHANGE**

**2025 to 2030**

**A modern  
council  
inspiring  
and enabling  
positive, lasting  
change**

# Welcome

## to our vision and strategy for the future

At Cherwell District Council, we are united by an ambition to create “a modern council inspiring and enabling positive, lasting change”.

This plan is our commitment to every resident, community, and future generation across Cherwell.

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Our district is blessed with natural beauty, a rich cultural heritage, vibrant towns, and peaceful rural villages. We are dedicated to supporting all our communities and creating a Cherwell that meets today's diverse needs while preparing for tomorrow's challenges and opportunities.

Our vision is rooted in collaboration, innovation, and action, helping us make the most of what makes Cherwell unique. We aim to ensure these assets remain a source of pride for everyone who calls Cherwell home.

Our communities expect more than just promises: they want to see real, measurable progress on the issues that matter most. This new vision and strategy is focused on delivering positive, lasting improvement in areas like quality housing, economic opportunity, environmental stewardship, and community wellbeing.

This document lays out a roadmap for achieving these goals with transparency and accountability, working closely with our residents, businesses, and partners at every step.

Thank you for joining us on this journey. Together, we're shaping a future we can all be proud of – one that reflects the unique character and strengths of our communities, today and for generations to come.



**Councillor David Hingley**  
Leader of Cherwell District Council

## Looking ahead: A new vision for a better Cherwell

Our new vision for the future builds on these successes and sets a clear path forward. We are committed to becoming an even more inspiring council focusing on what matters most to our residents.

## Cherwell: Delivering for our communities

At Cherwell District Council, we are committed to delivering for residents. This commitment goes beyond maintaining core services and is rooted in listening, innovating, and acting on what truly matters to our residents, businesses and communities. Here are some examples of what we are already working to achieve:

- Supporting residents' wellbeing: Offering health and activity programmes that improve physical and mental health
- Sustainability at the forefront: Introducing new recycling schemes and expanding green initiatives

- Empowering our local economy: Supporting local businesses and our town centres through strategic projects
- Housing solutions for all: Delivering affordable homes and strengthening measures to prevent homelessness.
- Community support: Rolling out cost-of-living support through grants and community programmes.

These accomplishments reflect our commitment to making Cherwell a place where everyone can thrive. But we know ongoing success is about continually evolving and setting our sights even higher.

## Introducing a modern council for lasting change

Cherwell District Council is dedicated to inspiring and enabling positive, lasting change for our residents and communities. Our vision is to be a modern, forward-thinking council that embraces opportunities and addresses challenges with innovation and collaboration.

Our strategy focuses on what we aim to achieve for our residents and communities, driving continued progress through four vital priorities:



**Economic prosperity**



**Community leadership**



**Environmental stewardship**



**Quality housing and place making**

Each themed priority outlines specific aims and commitments to demonstrate how we plan to enrich Cherwell for everyone.

## Transforming how we work to deliver more

To help us achieve our vision, we are also transforming how we work. We are maximising the value of every pound to deliver our priorities. By being insight-driven and digitally enabled, we are making services more efficient and customer-focused, ensuring the best possible outcomes for our residents. Our staff are at the heart of this change. Empowered by a values-led, performance-driven culture, we are unlocking their potential to achieve great things. This smarter approach keeps us financially aware, responsive to community needs, and ready for the future.



Priority 1:

# Economic prosperity



WE WANT TO CREATE DIVERSE, ACTIVE TOWN CENTRES AND WELCOMING, VIBRANT VILLAGES THROUGHOUT CHERWELL

### Our aims

#### Create vibrant economic centres and thriving rural villages

We want to create diverse, active town centres and welcoming, vibrant villages throughout Cherwell. We know a strong economy starts with supporting local businesses and encouraging new ideas.

#### Build an inclusive and green economy

Our future economy will be inclusive, offering opportunities for all residents while minimising environmental impact. We aim to combine economic growth with promoting eco-friendly practices and green infrastructure for lasting community benefits.



### Our commitment to Cherwell

Through essential partnerships and teamwork, smart decisions and support, and new ideas and initiatives, we will create an economy that is strong

today and prepared for the future. We want all Cherwell's residents and businesses to have the opportunity to succeed, grow, and thrive.

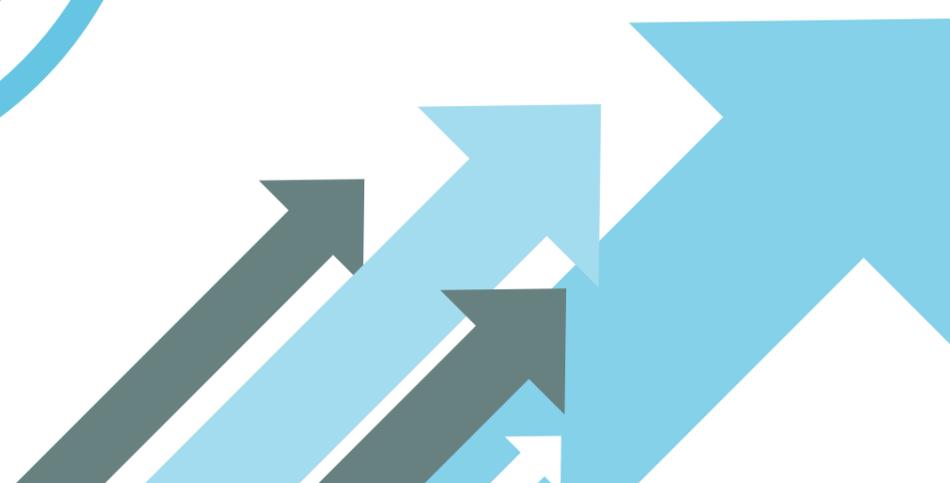
## Cherwell: A place full of opportunity and growth

Cherwell is determined to see our district make the most of its tremendous assets, be innovative and take advantage of opportunities. We want Cherwell to become an even more vibrant area with thriving town centres and lively villages. We are committed to building a robust and resilient economy that supports local businesses, brings sustainable investment, and enriches community life. We aim to create growth that benefits everyone and ensures a strong future.





## Priority 2:



## Cherwell: A stronger, connected community

Cherwell is committed to fostering a district where all communities are empowered and resilient. We believe in working hand-in-hand with residents to help create safe, supportive, and active communities they are rightly proud to call home. We aim to strengthen connections and promote collaboration that benefits everyone in north, south, east and west Cherwell. This includes recognising the importance of digital inclusivity and supporting access to fast, reliable broadband in our communities.



WE ARE DEDICATED TO IMPROVING HEALTH, REDUCING INEQUALITIES, AND ENHANCING THE WELLBEING OF OUR RESIDENTS.

# Community leadership



### Our aims

#### Strengthen community collaboration and resilience

We want to nurture united communities that are well-equipped and prepared to face challenges and succeed. By collaborating with local partners and residents, we will create an environment and solutions that work for all and help them thrive.

#### Promote health and wellbeing with a focus on inequality

We are dedicated to improving health, reducing inequalities, and enhancing the wellbeing of our residents. We intend to work closely with healthcare providers and community partners to focus on preventive measures and targeted support where it is needed most. Our goal is to develop enhanced social connections in our communities and make Cherwell a healthier place for everyone.

### Our commitment to Cherwell

We will build a stronger, more resilient Cherwell by fostering partnerships, promoting health, and encouraging community involvement. We are dedicated to creating a district where people feel connected, supported, and empowered to lead healthier, happier lives.

Priority 3:

# Environmental stewardship

## Cherwell: A green and sustainable future

Cherwell is dedicated to protecting the environment and addressing climate change head-on. We are committed to making and promoting choices today that will help safeguard our district for future generations. We aim to become a leader in sustainable practices, promoting a clean, green Cherwell and encouraging partners, residents and businesses to follow suit.



### Our aims

#### Safeguard the environment and promote biodiversity

Implementing sustainable policies and initiatives and preserving our natural spaces and wildlife is vital to maintaining our environment. We will take proactive steps to ensure our ecosystems thrive and biodiversity flourishes throughout Cherwell.

#### Promote the circular economy of reduce, reuse and recycle to minimise waste

We will encourage practices and actions to support a circular economy that extends our products' life by reducing waste, reusing materials and products, and recycling items efficiently. Our goal is to create a culture of sustainability that benefits our communities and the environment.



WE ARE COMMITTED TO MAKING AND PROMOTING CHOICES TODAY THAT WILL HELP SAFEGUARD OUR DISTRICT FOR FUTURE GENERATIONS

### Our commitment to Cherwell

We will create a healthier, more sustainable Cherwell by prioritising environmental stewardship and climate action. Our efforts today will help ensure a greener, cleaner district where residents can enjoy a high quality of life for generations to come.



Priority 4:

# Quality housing and place making

## Cherwell: Building homes, creating communities

Cherwell is focused on ensuring residents have access to quality, affordable housing that meets their needs. We aim to create well-designed, sustainable communities that benefit from appropriate facilities, services, and transport to make places in Cherwell where people can enjoy living and thrive. Our goal is to encourage and enable development that enhances the quality of life for current and future generations.

### Our aims

#### Deliver sustainable and strategic development that meets Cherwell's needs now, and in the future

We need to develop new housing that includes essential services, good transport links, and the necessary community facilities. We want to ensure that every new development is a sustainable place where people feel connected and supported now and in the future.

#### Achieve more high-quality, secure, and affordable housing that caters for the diverse needs of our residents

Everyone deserves a safe place to call home. We are passionate about encouraging a range of housing options, including affordable ownership, private rental, and social housing, to meet the diverse needs of our residents.



CHERWELL WILL BE A PLACE WHERE PEOPLE FEEL AT HOME IN AREAS THAT IMPROVE THEIR HEALTH, HAPPINESS AND WELLBEING TODAY AND IN THE FUTURE.

### Our commitment to Cherwell

We aim to build vibrant communities that meet the needs of all residents by focusing on quality housing and the right kinds of strategic development. Through well-considered planning and collaborative efforts, Cherwell will be a place where people feel at home in areas that improve their health, happiness and wellbeing today and in the future.



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# Annual Delivery Plan 2026/ 27: Priority Areas

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## Economic prosperity

Create vibrant economic centres and thriving rural villages

Build an inclusive and green economy



## Community leadership

Strengthen community collaboration and resilience

Promote health and wellbeing with a focus on inequality



## Environmental stewardship

Safeguard the environment and promote biodiversity

Promote the circular economy of reduce, reuse and recycle to minimise waste



## Quality housing and place making

Deliver sustainable and strategic development that meets Cherwell's needs now, and in the future

Achieve more high quality, secure, and affordable housing that caters for the diverse needs of our residents





Priority 1:

# Economic prosperity

.....  
**Cherwell:** A place full of opportunity and growth

## Our goals

Create vibrant economic centres and thriving rural villages

Build an inclusive and green economy

## Our 2026/ 27 actions

Develop and agree the Economic Prosperity Strategy in order to establish a long-term programme of regeneration and strategic actions

Build a new community sports facility with outdoor provision at Graven Hill

Develop and agree a capital programme to deliver the Partner Culture Strategy for the district

Work with the Oxfordshire Growth Commission to deliver economic development, infrastructure and housing growth

Make the best use of council owned assets to promote innovation and strategic growth

Continue to support the work of the Marmot Place with Oxfordshire



Priority 2:

# Community leadership

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**Cherwell: Cherwell: A stronger, connected community**

## Our goals

Strengthen community collaboration and resilience

Promote health and wellbeing with a focus on inequality

## Our 2026/ 27 actions

The council will look to automate the application of the Council Tax Reduction Scheme\* to maximise the take up of this vital financial support

To agree a strategic asset management policy that will promote innovation and best use of our resources

Identify barriers to accessing council services and agree an improvement plan

Improve customer experience and reduce contact volumes by making information easily accessible and enabling effective self-service wherever possible

Expand youth programmes to promote great mental health

Work to reduce inequality in Banbury's most deprived wards with a specific focus on Health Prevention and Stronger Communities themes of Brighter Futures

\* for people in receipt of Universal Credit



Priority 3:

# Environmental Stewardship

Cherwell: A green and sustainable future

## Our goals

Safeguard the environment and promote biodiversity

Promote the circular economy of reduce, reuse and recycle to minimise waste

## Our 2026/ 27 actions

Establish a new programme of asset decarbonisation projects, using Public Sector Decarbonisation Scheme funding

Continue with fleet decarbonisation, utilising electric vehicles where possible

Encourage the creation of biodiversity sites/ habitat banks engaging with developers and partners where appropriate

Continue the district-wide rollout of Simpler Recycling and integrate the requirements of the Deposit Return Scheme in preparation for its implementation in 2027/ 28



**Priority 4:**

# Quality housing and place making

**Cherwell: Building homes, creating communities**

## Our goals

Deliver sustainable and strategic development that meets Cherwell's needs now, and in the future

Achieve more high quality, secure, and affordable housing that caters for the diverse needs of our residents

## Our 2026/ 27 actions

Adopt and commence implementation of the new Local Plan

Continue with the programme for the review of Conservation Area Appraisals

Continue with the implementation of housing delivery in accordance with the Housing Delivery Plan

Implement 'Section 106' process improvements

Commence delivery of Bicester Market Square

Introduce the national Building Safety Levy

Embed requirements from the Renters Rights Bill into service delivery to improve the standards of households on low incomes

Begin the implementation of Phase 2 of Graven Hill

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## Appendix 4 - Service Efficiencies Income

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

Chief Executive's Office										
Reference	Existing, New or Income	Service	Title	Description	2026/27 (£m)	2027/28 (£m)	2028/29 (£m)	2029/30 (£m)	2030/31 (£m)	Total MTF5 (£m)
SPERF231	Existing Saving	Performance	Performance System Contract	Our performance system contract needs to be renewed every other year	0.010	-	-	-	-	-
				<b>Total</b>	<b>0.010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Neighbourhood Services										
Reference	Existing, New or Income	Service	Title	Description	2026/27 (£m)	2027/28 (£m)	2028/29 (£m)	2029/30 (£m)	2030/31 (£m)	Total MTF5 (£m)
SMUSE221	Existing Saving	Banbury Museum	Reduction in Banbury Museum grant	Reduce the grant funding to the Banbury Museum Trust - delayed by 1 year to 2025/26	(0.075)	-	-	-	-	(0.075)
	Existing Income	Environmental	Garden Waste	Garden Waste Subscription fee increase from £49 to £59 as agreed amendment to budget in February 2025.	(0.249)	-	-	-	-	(0.249)
EHW2605	New Saving	Housing & Wellbeing	Banbury Museum	Support Banbury Museum to transition to a new operating model of sustainable funding sources by 2027/28, reducing its dependency on council grant funding and building a more resilient, community-driven institution - providing a saving of £0.028m in 2027/28.	-	(0.028)	(0.050)	(0.050)	(0.050)	(0.178)
EEV12603	New Saving	Environmental	Increase Garden Waste subscription fee	Increase garden waste fees to keep Cherwell's garden waste service sustainable and broadly aligned with neighbouring districts – providing an increase in income of £0.203m in 2027/28 and £0.228m in 2028/29. Neighbouring 2025/26 district fees are: Vale of White Horse (£70), South Oxfordshire (£75), and Oxford City (£94). In Cherwell, an annual subscription fee increases to £59 for 2026/27 was consulted and approved last year and the current proposal introduces a rise to £67 in 2027/28 and a potential gradual increase in subsequent years, while continuing to provide 25 collections per year.	0.127	(0.203)	(0.228)	-	-	(0.304)
EEV12604	New Income	Environmental	Charge for lost/damaged containers	Introduce the deferred charge for lost or damaged bins to ensure our waste container service is fair, sustainable and financially responsible – providing an income of £0.142m in 2026/27. Currently, free replacements increase costs and may discourage careful use. This proposal introduces modest charges—£40 for bins, £10 for outdoor food caddies and £5 for indoor caddies.	(0.142)	-	-	-	-	(0.142)
EEV12601	New Saving	Environmental	Three- Weekly Residual Waste Collections –	Explore moving to a three-weekly green bin collection to cut landfill by 14%, boost recycling and capture more food waste - providing a saving of £0.265m in 2027/28.	-	(0.265)	-	-	-	(0.265)
EEV12605	New Saving	Environmental	Transfer/Closure of Public Convenience - Pioneer Square	Look again at closing or transferring the public convenience facilities in Pioneer Square, Bicester to reduce costs for cleaning, maintenance, utilities and cash collection when the current contract is due for retendering – providing a saving of £0.026m in 2026/27. Note that the council will retain the toilets at Clarendon Car Park, Bicester, which meet Changing Places standards.	(0.026)	-	-	-	-	(0.026)
EEV22601	New Saving	Environmental	Reduced Frequency of OCC Highway Verge Mowing in Banbury, Bicester & Kidlington	Move from the current general amenity cut (75mm height, 16–20 cuts annually) to a flail cut (300mm height, 3–4 cuts annually) to significantly reduce mowing frequency of grass verges in urban areas, improving cost efficiency and sustainability. Funding will be provided through the Oxfordshire County Council Agency Agreement Grant, supplemented by contributions from Cherwell District Council and local town and parish councils - providing a saving of £0.100m in 2027/28.	-	(0.100)	-	-	-	(0.100)

## Appendix 4 - Service Efficiencies Income

EEV22602	New Saving	Environmental	Reduction in cost of urban Floral Provision.	Generate commercial sponsorship and contributions from third parties to provide the floral provision, delivered in partnership with Cherwell District Council, to achieve a 10% reduction in costs incurred by the council in Banbury, Bicester, and Kidlington - providing a saving of £0.014m in 2026/27.	(0.014)	-	-	-	-	(0.014)
EHW2601	New Saving	Wellbeing & Housing	Housing Services Realignment	Implement administrative service changes within the Housing Team to allocate resources toward critical delivery areas, aiming to improve customer outcomes - providing savings of £0.115m in 2026/27.	(0.115)	-	-	-	-	(0.115)
EHW2603	New Saving	Housing & Wellbeing	Empty Homes Resource	Increase our focus on achieving fewer empty homes, aiming to boost supply within the local housing system - providing a progressive saving of £0.005m in 2026/27 and a further £0.003m in 2027/28.	(0.005)	(0.003)	-	-	-	(0.008)
EHW2604	New Saving	Housing & Wellbeing	Money Advice Contract	Continue to support the Money Advice Service, currently delivered by Citizens Advice, when the current contract concludes in 2026 through external grant funding - providing a saving of £0.153m in 2026/27.	(0.153)	-	-	-	-	(0.153)
ERG2601	New Saving	Regulatory	Regulatory Services Resources Optimisation	Optimise resources within Regulatory Services to align with automation-driven efficiencies, enabling a more streamlined and future-focused operating model that does not impact on the service received by the public - providing a saving of £0.019m in 2026/27.	(0.019)	-	-	-	-	(0.019)
				<b>Total</b>	<b>(0.671)</b>	<b>(0.599)</b>	<b>(0.278)</b>	<b>(0.050)</b>	<b>(0.050)</b>	<b>(1.648)</b>

Place & Regeneration										
Reference	Existing, New or Income	Service	Title	Description	2026/27 (£m)	2027/28 (£m)	2028/29 (£m)	2029/30 (£m)	2030/31 (£m)	Total MTFS (£m)
SBCON221	Existing Saving	Building Control	Building Control fees	Increase Building Control fees	(0.001)	(0.001)	(0.001)	(0.001)	-	(0.004)
SDMAN242	Existing Saving	Development Management	National agreed increase in planning fees	National agreed increase in planning fees	(0.001)	(0.001)	(0.001)	(0.001)	-	(0.004)
SINVP221	Existing Saving	Property	Commercial Rents	Change in rental income from commercial council properties through contractual lease reviews	(0.035)	-	-	-	-	(0.035)
SCARP222	Existing Saving	Car Parking	Car park fees	Increase annual car parking charge of no more than 10p per hour	(0.100)	(0.100)	(0.100)	(0.100)	-	(0.400)
EPROP2504	Existing Saving	Property	Facilities Management	Finding efficiencies within facilities management	(0.040)	(0.040)	-	-	-	(0.080)
EPD2601	New Income	Planning & Development	Planning Income	Continue the operation of national changes made to the household applications fee (introduced in April 2025 by central government) – providing an estimated planning income of £0.224m in 2026/27.	(0.224)	-	-	-	-	(0.224)
EPROP2601	New Saving	Property	Consultants Fees	Reduce expenditure on property consultants and other fees, increasing rental income through lettings, lease renewals, and rent reviews of commercial properties, alongside managing service charges for community associations - providing an overall saving of £0.021m in 2026/27.	(0.007)	-	-	-	-	(0.007)
EPROP2601	New Saving	Property	Rental Income Commercial		(0.010)	-	-	-	-	(0.010)
EPROP2601	New Saving	Property	Service charge for Community Associations		(0.004)	-	-	-	-	(0.004)
EPROP2601	New Saving	Property	Repair, Maintenance and services	Conduct a comprehensive review of property contracts to assess the necessity of services and works, implementing adjustments where appropriate – providing an estimated saving of £0.053m in 2026/27.	(0.053)	-	-	-	-	(0.053)
				<b>Total</b>	<b>(0.475)</b>	<b>(0.142)</b>	<b>(0.102)</b>	<b>(0.102)</b>	<b>-</b>	<b>(0.821)</b>

## Appendix 4 - Service Efficiencies Income

Resources											
Reference	Existing, New or Income	Service	Title	Description	2026/27 (£m)	2027/28 (£m)	2028/29 (£m)	2029/30 (£m)	2030/31 (£m)	Total MTF5 (£m)	
SELEC221	Existing Saving	Elections	Parish Election Charges	Review of recharges to Parishes for CDC running Parish Elections	(0.002)	(0.001)	-	-	-	(0.003)	
ELG2501	Existing Saving	Law & Governance	Electronic Sealing and Signing	Introducing a secure electronic document signing and sealing system to save time and money	(0.003)	-	-	-	-	(0.003)	
EFI2601, EFI2605, EFI2606	New Saving	Finance	Removal of unfilled positions	Remove unfilled positions within the Council, streamlining workload and building efficiencies - providing a saving of £0.140m in 2026/27.	(0.140)	-	-	-	-	(0.140)	
				<b>Total</b>	<b>(0.145)</b>	<b>(0.001)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0.146)</b>	

Executive Matters											
Reference	Existing, New or Income	Service	Title	Description	2026/27 (£m)	2027/28 (£m)	2028/29 (£m)	2029/30 (£m)	2030/31 (£m)	Total MTF5 (£m)	
EFI2501 EFI2504	Existing Saving	Exec Matters	Balance Sheet Review	After reviewing our balance sheet, using available resources to help lower borrowing costs	(0.009)	(0.008)	(0.008)	(0.009)	-	(0.034)	
EFI2603	New Saving	Finance	Pensions Review	Agree revised employer pension contributions based on the improved valuation of the council pension fund -providing a saving of £0.500m in 2026/27, £0.250m in 2027/28 and £0.250m in 2028/29.	(0.500)	(0.250)	(0.250)	-	-	(1.000)	
EFI2604	New Saving	Finance	Treasury Management	Continue to optimise cash flow and investment strategies through effective treasury management, resulting in higher interest income. This additional revenue will be retained to support the council's general operations and contribute to the delivery of its strategic objectives - providing a benefit of £0.500m in 2026/27.	(0.500)	-	-	-	-	(0.500)	
				<b>Total</b>	<b>(1.009)</b>	<b>(0.258)</b>	<b>(0.258)</b>	<b>(0.009)</b>	<b>-</b>	<b>(1.534)</b>	

				<b>Total Existing Savings</b>	<b>(0.256)</b>	<b>(0.151)</b>	<b>(0.110)</b>	<b>(0.111)</b>	<b>-</b>	<b>(0.628)</b>
				<b>Total Existing Income</b>	<b>(0.249)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0.249)</b>
				<b>Total New Savings</b>	<b>(1.419)</b>	<b>(0.849)</b>	<b>(0.528)</b>	<b>(0.050)</b>	<b>(0.050)</b>	<b>(2.896)</b>
				<b>Total New Income</b>	<b>(0.366)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0.366)</b>
				<b>Total</b>	<b>(2.290)</b>	<b>(1.000)</b>	<b>(0.638)</b>	<b>(0.161)</b>	<b>(0.050)</b>	<b>(4.139)</b>

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## Appendix 5 - Service Investments

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

Chief Executive										
Reference	Existing, Savings Non-Delivery, or New	Service	Title	Description	2026/27 (£m)	2027/28 (£m)	2028/29 (£m)	2029/30 (£m)	2030/31 (£m)	Total MTF5 (£m)
DCF2601	New	Customer Focus	Performance System	Renew the council's existing performance management system, including the integration of performance and risk management, to improve reporting, compliance and transparency – requiring investment of £0.44m in 2026/27.	0.044	(0.022)	-	-	-	0.022
				<b>Total</b>	<b>0.044</b>	<b>(0.022)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.022</b>

Neighbourhood Services										
Reference	Existing, Savings Non-Delivery, or New	Service	Title	Description	2026/27 (£m)	2027/28 (£m)	2028/29 (£m)	2029/30 (£m)	2030/31 (£m)	Total MTF5 (£m)
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
EMPL231	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	-	-	-	0.002
Council	Existing	Wellbeing & Housing	Heating Hardship Fund	To support pensioners who are struggling during the cost-of-living crisis.	(0.100)	-	-	-	-	(0.100)
Council	Existing	Wellbeing & Housing	Homelessness Support	Additional homelessness prevention support.	(0.065)	-	-	-	-	(0.065)
DHW2602	New	Wellbeing & Housing	Temporary Accommodation costs	Continue to fund nightly charged accommodation – requiring investment of £0.500m in 2026/ 27. Note that the cost of this provision has reduced year on year and continues to be an area that the council is looking to reduce through the provision of more cost-effective solutions.	0.500	-	-	-	-	0.500
	New	Wellbeing & Housing	Thames Valley Police and Crime Commissioner Contribution	Ongoing costs related to CCTV in Cherwell.	-	-	-	0.012	0.012	0.024
DEV12605	New	Environmental	Transfer Costs for Residual Waste	Provide additional budget to fund the increased costs of the Grundon transfer station in Banbury – requiring investment of £0.060m in 2026/ 27. Note that the cost increase is due to inflation and not an increase of the processing of residual waste which is circa 13,000 tonnes per annum.	0.060	-	-	-	-	0.060
DEV12606	New	Environmental	Reduction of third party works	Reduce third-party works at Bicester to cut costs, improve efficiency, and strengthen internal control over operations – requiring investment of £0.20m in 2026/ 27.	0.020	-	-	-	-	0.020
DEV12608	New	Environmental	Commercial Waste IT system	Implement an IT system to effectively manage the demand on the waste management service which is growing by circa 17% per year – requiring investment of £0.020m in 2026/ 27.	0.020	-	-	-	-	0.020
	New	Environmental	Glass Recycling	Implement kerbside glass collection and recycling – requiring investment of £0.427m in 2026/27.	0.427	-	-	-	-	0.427
DRG2601	New	Regulatory	Service charges from Oxfordshire County Council for resource provided	Fund increased charges from Oxfordshire County Council for the provision of Emergency Planning and Business Continuity services to the council – requiring investment of £0.032m in 2026/ 27.	0.032	-	-	-	-	0.032
				<b>Total</b>	<b>1.065</b>	<b>0.001</b>	<b>-</b>	<b>0.012</b>	<b>0.012</b>	<b>1.090</b>

## Appendix 5 - Service Investments

Place and Regeneration										
Reference	Existing, Savings Non-Delivery, or New	Service	Title	Description	2026/27 (£m)	2027/28 (£m)	2028/29 (£m)	2029/30 (£m)	2030/31 (£m)	Total MTF5 (£m)
SBCON221	Savings Non-delivery	Building Control	Building Control fees	Increase Building Control fees	0.001	0.001	0.001	0.001		0.004
MOTION	Existing	Planning Policy	Kidlington & Yarnton Vision 2050	To develop a holistic strategy for Kidlington's Infrastructure	-	(0.095)	-	-	-	(0.095)
DPD2503	Existing	Planning & Development	Community Infrastructure Levy	One off implementation costs of CIL is required	(0.080)	-	-	-	-	(0.080)
DPD2504	Existing	Planning & Development	Conservation Areas	To support a new programme of Conservation Area Appraisals	0.020	-	-	-	-	0.020
DPD2602	New	Planning & Development	Temporary Development Management staff to enable delivery of improvement plans	Support the implementation of critical improvement plans through the appointment of temporary resource in the form of 1.5 full time equivalent Principal Planning Officers for a six-month period – requiring investment of £0.101m in 2026/27.	0.101	(0.101)	-	-	-	-
DPD2604	New	Planning & Development	Additional Planning Policy Staff to support Planning Appeals and Major Development	Recruit a two-year fixed term resource to support planning appeals and major development projects to ensure that complex planning matters are managed efficiently – requiring investment of £0.072m in 2026/ 27 for two years.	0.072	-	(0.072)	-	-	-
DPD2609	New	Planning & Development	New Post – Planning Systems Coordinator	Recruit a new permanent post (Planning Systems Co-Ordinator) to lead the development and integration of systems to improve efficiency through the release of team capacity – requiring investment of £0.072m in 2026/ 27.	0.072	-	-	-	-	0.072
DPD2610	New	Planning & Development	New Post – Development Management Team Leader	Recruit a new permanent post (Development Management Team Leader) to lead major development projects – requiring investment of £0.80m from 2026/ 27.	0.080	-	-	-	-	0.080
DPD2601	New	Planning & Development	Planning Performance	Recruit a new permanent post (Planning Performance Supervisor) – requiring investment of £0.31m from 2026/ 27.	0.031	-	-	-	-	0.031
DPROP2601	New	Property	Property Facilities Management Support Assistant	Fund the cost of the Property Facilities Management Support Assistant– requiring investment of £0.041m in 2026/ 27.	0.041	-	-	-	-	0.041
DPROP2602	New	Property	Bodicote House - office relocation costs	Fund the remaining relocation costs from Bodicote House to Castle Quay – requiring an investment of £0.015m in 2026/27.	0.015	-	-	-	-	0.015
DPROP2605	New	Property	CDC Council Offices - CQ	Fund the contract cleaning service for the council Castle Quay offices – requiring investment of £0.074m in 2026/ 27.	0.074	-	-	-	-	0.074
DPROP2606	New	Property	CDC Council Offices - CQ	Fund the contract security service for the council Castle Quay offices – requiring investment of £0.017m in 2026/ 27.	0.017	-	-	-	-	0.017
				<b>Total</b>	<b>0.444</b>	<b>(0.195)</b>	<b>(0.071)</b>	<b>0.001</b>	<b>-</b>	<b>0.179</b>

## Appendix 5 - Service Investments

Resources										
Reference	Existing, Savings Non-Delivery, or New	Service	Title	Description	2026/27 (£m)	2027/28 (£m)	2028/29 (£m)	2029/30 (£m)	2030/31 (£m)	Total MTFS (£m)
DFI2501	Existing	Finance	Financial System Upgrade	The Unit4 financial management system requires an upgrade as the version we are currently using will cease to be supported	(0.050)	-	-	-	-	(0.050)
DHR2501	Existing	Human Resources	Graduate Trainees x 2	One off funding for graduate training positions	(0.075)	-	-	-	-	(0.075)
DLG2501	Existing	Law & Governance	Committee Management System (CMS) Hosting Arrangements	Enable cloud hosting environment	(0.010)	-	-	-	-	(0.010)
DFI2601	New	Finance	Computer Software and Licensing	Fund computer software and licensing costs previously not included in the core budget as other sources are no longer available – requiring £0.050m in 2026/27.	0.050	-	-	-	-	0.050
DFI2602	New	Finance	Court Costs Income	Fund the strategic change in approach to agree council tax recovery options before court action is required, resulting in less court cost income of £0.150m.	0.150	-	-	-	-	0.150
DFI2603	New	Finance	Housing Benefits Overpayment Income	Fund the reduced grant income received by the council of £0.050m as housing benefit claimants transfer to universal credit.	0.050	-	-	-	-	0.050
DLG2603	New	Law & Governance	District Elections May 2026	Fund increased costs associated with district elections in 2026/ 27 – requiring £0.200m in 2026/ 27. Note that the council will continue to drive associated costs wherever possible whilst maintaining compliance to relevant legislation.	0.200	-	-	-	-	0.200
DLG2604	New	Law & Governance	IG Case management and logging system	Improve the longer-term efficiency and costs associated with Information Governance case management through the identification and implementation of an IT system – requiring investment of £0.013m in 2026/ 27.	0.013	-	-	-	-	0.013
	New	Law & Governance	Election Management System	Increased costs of running the system following a competitive tender process.	0.028	-	-	-	-	0.028
				<b>Total</b>	<b>0.356</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.356</b>
				<b>Total Existing Investments</b>	<b>(0.189)</b>	<b>(0.094)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0.283)</b>
				<b>Total New Investments</b>	<b>2.097</b>	<b>(0.123)</b>	<b>(0.072)</b>	<b>0.012</b>	<b>0.012</b>	<b>1.926</b>
				<b>Total Savings Non-Delivery</b>	<b>0.001</b>	<b>0.001</b>	<b>0.001</b>	<b>0.001</b>	<b>-</b>	<b>0.004</b>
				<b>Total</b>	<b>1.909</b>	<b>(0.216)</b>	<b>(0.071)</b>	<b>0.013</b>	<b>0.012</b>	<b>1.647</b>

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Appendix 6 - Budget Summary

Directorate	Expenditure										Income									Net Expenditure £m
	Employee Costs £m	Premises Related Expenditure £m	Transport Related Expenditure £m	Supplies and Services £m	Third Party Payments £m	Transfer Payments £m	Capital Charges £m	Capital Financing £m	Transfers to Reserves £m	Total Expenditure £m	Customer and Client Receipts £m	Fees and Charges £m	Rental Income £m	Government Grant Income £m	Other Grants and Reimbursements £m	Interest Income £m	Recharges to Other Accounts £m	Transfers from Reserves £m	Income total £m	
Chief Executive's Office	1.659	-	0.004	0.146	0.625	-	-	-	-	2.434	-	-	-	-	-	-	(0.032)	(0.032)	2.402	
Resources	8.286	0.330	0.214	2.472	0.553	19.772	-	-	-	31.627	(0.002)	(1.117)	(0.083)	(20.235)	(0.121)	-	(0.091)	(21.649)	9.978	
Neighbourhood Services	14.755	3.646	1.865	3.833	2.655	-	-	-	-	26.753	(0.890)	(4.655)	(1.907)	(3.828)	(5.909)	-	(0.578)	(0.098)	8.888	
Place and Regeneration	6.568	2.843	0.026	0.786	1.884	-	-	-	0.127	12.234	(0.071)	(5.689)	(4.787)	(0.335)	(0.020)	-	(0.468)	(11.369)	0.865	
Services Sub-total	31.267	6.819	2.108	7.238	5.717	19.772	-	-	0.127	73.048	(0.962)	(11.460)	(6.776)	(24.399)	(6.050)	-	(0.578)	(0.688)	22.133	
Corporate Costs	2.165	-	-	0.100	0.335	-	4.663	5.293	2.051	14.607	-	(0.457)	-	-	(7.042)	-	(0.452)	(7.952)	6.655	
Policy Contingency	-	-	-	-	2.179	-	-	-	-	2.179	-	-	-	-	-	-	-	-	2.179	
Development Funds	-	-	-	-	1.300	-	-	-	-	1.300	-	-	-	-	-	-	-	-	1.300	
Net Cost of Services	33.433	6.819	2.108	7.338	9.530	19.772	4.663	5.293	2.178	91.134	(0.962)	(11.918)	(6.776)	(24.399)	(6.050)	(7.042)	(0.578)	(1.140)	32.267	

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<b>Lawyer Hourly Rates / Fees</b>					
<b>Fees and Charges</b>	<b>Fee 25-26 (Excl. VAT) National 1</b>	<b>Proposed Fee 26-27 (Excl. VAT) National 1</b>	<b>Actual Increase</b>	<b>% Increase</b>	<b>Statutory/ Discretionary?</b>
Solicitors and legal executives with over 8 years qualified experience	£278.00	£288.00	£10.00	3.6%	Discretionary
Solicitors and legal executives with over 4 years qualified experience	£233.00	£242.00	£9.00	3.9%	Discretionary
Other solicitors or legal executives and fee earners of equivalent experience	£190.00	£197.00	£7.00	3.7%	Discretionary
Trainee solicitors, paralegals and other fee earners	£134.00	£139.00	£5.00	3.7%	Discretionary

<b>Planning</b>					
Fees and Charges	Fee 25-26 (Excl. VAT)	Proposed Fee 26-27 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
<b>Planning Application fees</b>					
<b>1. Erection of dwellings</b>					
(1) Where the application is for outline planning permission and:					
(a) Site Area less than 0.5 hectares, £588 per 0.1ha	£578.00	£588.00	£10.00	1.7%	Statutory
(b) Site Area between 0.5 and 2.5 hectares, £635 per 0.1 ha	£624.00	£635.00	£11.00	1.8%	Statutory
(c) Site exceed 2.5 hectares (£15,695; and an additional £189 for each 0.1 hectare in excess of 2.5 hectares, subject to a maximum in total of £205,943) (No VAT)	£15,433.00	£15,695.00	£262.00	1.7%	Statutory
1A) Where the application is for permission in principle (£512 for each 0.1 hectare of the site area) (No VAT)	£503.00	£512.00	£9.00	1.8%	Statutory
(2) In other cases (full and reserved matters; or Technical Details Consent):					
(a) Where the number of dwellinghouses to be created by the development is less than 10 (£588 for each dwellinghouse) (No VAT)	£578.00	£588.00	£10.00	1.7%	Statutory
(a) Where the number of dwellinghouses to be created by the development is 50 or fewer (£635 for each dwellinghouse) (No VAT)	£624.00	£635.00	£11.00	1.8%	Statutory
(b) Where the number of dwellinghouses exceeds 50 (£31,385 and an additional £189 for each dwellinghouse, subject to a maximum in total of £300,000) (No VAT)	£30,860.00	£31,385.00	£525.00	1.7%	Statutory
<b>2. The erection of buildings</b>					
(1) Where the application is for outline planning permission and:					
(a) Site area less than 1 ha, £588 per 0.1 ha	£578.00	£588.00	£10.00	1.7%	Statutory
(b) Site area between 1ha and 2.5ha	£624.00	£635.00	£11.00	1.8%	Statutory
(c) Site exceed 2.5 hectares (£15,695; and an additional £189 for each 0.1 hectare in excess of 2.5 hectares, subject to a maximum in total of £202,500) (No VAT)	£15,433.00	£15,695.00	£262.00	1.7%	Statutory
1A) Where the application is for permission in principle (£512 for each 0.1 hectare of the site area) (No VAT)	£503.00	£512.00	£9.00	1.8%	Statutory
(2) In other cases:					
(a) Where no floor space is to be created by the development (No VAT)	£293.00	£298.00	£5.00	1.7%	Statutory
(b) Where the area of gross floor space to be created by the development does not exceed 40 square metres (No VAT)	£293.00	£298.00	£5.00	1.7%	Statutory
(c) where the area of the gross floor space to be created by the development exceeds 40 square metres, but does not exceed 1000 square metres, £588 for each 75sqm (No VAT)	£578.00	£588.00	£10.00	1.7%	Statutory
(d) where the area of the gross floor space to be created by the development between 1000 and 3750 square metres (for each 75 square metres of that area) (No VAT)	£634.00	£635.00	£1.00	0.2%	Statutory
(e) where the area of gross floor space to be created by the development exceeds 3750 square metres. £31,385 plus £189 for each 75 square metres in excess of 3750 square metres, subject to a maximum in total of £405,000	£30,680.00	£31,385.00	£705.00	2.3%	Statutory
<b>3. The erection, on land used for the purposes of agriculture, of buildings to be used for agricultural purposes.</b>					
(1) where the application is for outline planning permission and:					
Site area is less than 1 ha, for each 0.1 ha of the site	£578.00	£588.00	£10.00	1.7%	Statutory
site area is between 1 and 2.5ha, for each 0.1 ha of the site	£624.00	£635.00	£11.00	1.8%	Statutory
site area exceeds 2.5ha , £15,433 + £186 for each additional 75 sqm (or part thereof) in excess of 4,215 square metres. Maximum fee of £202,500	£15,433.00	£15,695.00	£262.00	1.7%	Statutory
(2) where the application is for Full planning permission and:					
(a) gross floorspace not more than 465 square metres	£120.00	£122.00	£2.00	1.7%	Statutory
(a) gross floor space more than 465sqm but not more than 540sqm	£578.00	£588.00	£10.00	1.7%	Statutory
gross floorspace more than 540 sqm but less than 1,000 sqm, £588 per 75sqm	£578.00	£588.00	£10.00	1.7%	Statutory
gross floorspace between 1000 sqm and 4215sqm, 5,077 for first 1000 sqm, then £635 per 75sqm	£624.00	£5,077.00	£4,453.00	713.6%	Statutory
gross floorspace more than 4215 sqm , £31,385 + £189 for each additional 75 sqm (or part thereof) in excess of 4,215 square metres. Maximum fee of £411,885	£30,860.00	£31,385.00	£525.00	1.7%	Statutory
1A) Where the application is for permission in principle. Per each 0.1 hectare of the site area.	£503.00	£512.00	£9.00	1.8%	Statutory
(2) In other cases:					
<b>4. The erection of glasshouses on land used for the purposes of agriculture.</b>					
(1) Where the area of gross floor space to be created by the development does not exceed 465 square metres	£120.00	£122.00	£2.00	1.7%	Statutory
(2) where the area of gross floor space to be created by the development exceeds 465 sqm but less than 1000 sqm	£3,225.00	£3,280.00	£55.00	1.7%	Statutory
(2) where the area of gross floor space to be created by the development exceeds 1000sqm	£3,483.00	£3,542.00	£59.00	1.7%	Statutory
<b>5. The erection, alteration or replacement of plant or machinery.</b>					
(1) Where the site area is less than 1 ha. Per each 0.1 hectare of the site area	£578.00	£588.00	£10.00	1.7%	Statutory
(1) Where the site area is between 1 and 5 hectares. Per each 0.1 hectare of the site area	£624.00	£635.00	£11.00	1.8%	Statutory
(2) where the site area exceeds 5 hectares. £31,385 plus £189 for each 0.1 hectare in excess of 5 hectares, subject to a maximum in total of £411,885	£30,860.00	£31,385.00	£525.00	1.7%	Statutory
<b>6. The enlargement, improvement or other alteration of existing dwellinghouses.</b>					
(1) Where the application relates to one dwellinghouse.	£258.00	£528.00	£270.00	104.7%	Statutory
(2) where the application relates to two or more dwellinghouses	£509.00	£1,043.00	£534.00	104.9%	Statutory
<b>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.</b>					
	£258.00	£262.00	£4.00	1.6%	Statutory
<b>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.</b>					
	£293.00	£298.00	£5.00	1.7%	Statutory

<b>9. The carrying out of any operations connected with exploratory drilling for oil or natural gas.</b>					
(1) Where the site area does not exceed 7.5 hectares, £698 for each 0.1 hectare of the site area;	£686.00	£698.00	£12.00	1.7%	Statutory
(2) where the site area exceeds 7.5 hectares. £52,269 plus £207 for each 0.1 hectare in excess of 7.5 hectares, subject to a maximum in total of £411,885	£51,395.00	£52,269.00	£874.00	1.7%	Statutory
<b>9A. The carrying out of any operations for the winning and working of oil or natural gas.</b>					
Where the site area:					
(a) Less than 15 hectares. Per each 0.1 hectare of the site area	£347.00	£353.00	£6.00	1.7%	Statutory
(b) exceeds 15 hectares. £52,886 plus £207 for each 0.1 hectare in excess of 15 hectares, subject to a maximum in total of £107,090	£52,002.00	£52,886.00	£884.00	1.7%	Statutory
<b>10. The carrying out of any operations not coming within any of the above categories.</b>					
(1) In the case of operations for the winning and working of minerals (excluding oil and natural gas)					
(a) where the site area does not exceed 15 hectares. Per each 0.1 hectare of the site area	£316.00	£321.00	£5.00	1.6%	Statutory
(b) where the site area exceeds 15 hectares. £47,963 plus £189 for each 0.1 hectare in excess of 15 hectares, subject to a maximum in total of £107,090	£47,161.00	£47,963.00	£802.00	1.7%	Statutory
(2) in any other case. Per each 0.1 hectare of the site area, subject to a maximum in total of £2,578	£293.00	£298.00	£5.00	1.7%	Statutory
<b>11. The change of use of a building to use as one or more separate dwellinghouses.</b>					
(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 fewer than 10 dwellinghouses, for each additional dwellinghouse	£578.00	£588.00	£10.00	1.7%	Statutory
(a) where the change of use is between 10 and 50 dwellinghouses, for each additional dwellinghouse	£624.00	£635.00	£11.00	1.8%	Statutory
(b) where the change of use is to use as more than 50 dwellinghouses. £31,385 plus £189 for each dwellinghouse in excess of 50 dwellinghouses, subject to a maximum in total of £411,885	£30,860.00	£31,385.00	£525.00	1.7%	Statutory
<b>12. The use of land for:</b>					
<b>(a) the disposal of refuse or waste materials;</b>					
<b>(b) the deposit of material remaining after minerals have been extracted from land; or</b>					
<b>(c) the storage of minerals in the open.</b>					
(1) Where the site area does not exceed 15 hectares, for each 0.1 hectare of the site area	£316.00	£321.00	£5.00	1.6%	Statutory
(2) where the site area exceeds 15 hectares, £47,693 plus £189 for each 0.1 hectare in excess of 15 hectares, subject to a maximum in total of £107,090	£47,161.00	£47,693.00	£532.00	1.1%	Statutory
<b>13. The making of a material change in the use of a building or land</b>					
	£578.00	£588.00	£10.00	1.7%	Statutory
<b>Fees for Advertisements</b>					
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;	£165.00	£168.00	£3.00	1.8%	Statutory
(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.					
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.	£165.00	£168.00	£3.00	1.8%	Statutory
3. All other advertisements.	£578.00	£588.00	£10.00	1.7%	Statutory
<b>Lawful Development Certificate</b>					
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.	same as full	same as full	same as full	same as full	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.	£293.00	£298.00	£5.00	1.7%	Statutory
Application for a certificate to state that a proposed use would be lawful. Half as Planning Application fee for that use or operation.	half the normal planning fee	Statutory			
<b>Prior Approval</b>					
Larger Home Extensions	£120.00	£240.00	£120.00	100.0%	Statutory
Additional storeys on a home	£120.00	£240.00	£120.00	100.0%	Statutory
Agricultural and Forestry buildings & operations	£120.00	£240.00	£120.00	100.0%	Statutory
Demolition of buildings	£120.00	£240.00	£120.00	100.0%	Statutory
Communications	£578.00	£588.00	£10.00	1.7%	Statutory
Changes of use	£120.00	£240.00	£120.00	100.0%	Statutory
Change of Use of a building and any land. £258 if it includes building operations in connection with the change of use	£120.00	£240.00	£120.00	100.0%	Statutory
Other prior approvals	£120.00	£240.00	£120.00	100.0%	Statutory
<b>Reserved Matters</b>					
Application for approval of reserved matters following outline approval. Full fee due, but if full fee already paid £588m.	£578.00	£588.00	£10.00	1.7%	Statutory
<b>Approval/Variation/Discharge of Condition</b>					
Application for removal or variation of a condition following grant of planning permission	£293.00	£586.00	£293.00	100.0%	Statutory
Request to discharge one or more planning conditions (Householder)	£43.00	£86.00	£43.00	100.0%	Statutory
Request to discharge one or more planning conditions (Non Householder)	£145.00	£298.00	£153.00	105.5%	Statutory
Application for a non-material amendment following a grant of planning permission					
(a) Applications in respect of householder developments	£43.00	£44.00	£1.00	2.3%	Statutory
(b) Applications in respect of other developments	£293.00	£298.00	£5.00	1.7%	Statutory

<b>Pre-Application Charges</b>					
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.					
<b>Category A (Householder)</b>					
Written Advice only (Desktop Assessment)	£156.06	£161.52	£5.46	3.5%	Discretionary
<b>Category B (1-9 Dwellings)</b>					
Meeting and Written Advice - 1 Dwelling	£390.15	£403.81	£13.66	3.5%	Discretionary
Meeting and Written Advice - Per each additional dwelling	£76.50	£79.18	£2.68	3.5%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel)	£204.00	£211.14	£7.14	3.5%	Discretionary
Follow-up Written Clarification	£153.00	£158.36	£5.36	3.5%	Discretionary
<b>Category C (10-99 dwellings)</b>					
Meeting and Written Advice - 10 dwellings	£1,020.00	£1,055.70	£35.70	3.5%	Discretionary
Meeting and Written Advice - Per additional dwelling	£30.60	£31.67	£1.07	3.5%	Discretionary
Meeting and Written Advice - Maximum	£4,590.00	£4,750.65	£160.65	3.5%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel)	£204.00	£211.14	£7.14	3.5%	Discretionary
Follow-up Written Clarification	£153.00	£158.36	£5.36	3.5%	Discretionary
<b>Category D (250+ Dwellings)</b>					
Minimum Charge	£5,100.00	£5,278.50	£178.50	3.5%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Planning Officer	£86.70	£89.73	£3.03	3.5%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Senior Planning Officer	£102.00	£105.57	£3.57	3.5%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Principal Planning Officer	£122.40	£126.68	£4.28	3.5%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Team Leader	£137.70	£142.52	£4.82	3.5%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Senior Manager	£153.00	£158.36	£5.36	3.5%	Discretionary
<b>Category E (Hotels, HMOs, Communal housing of elderly &amp; disabled)</b>					
Meeting and Written Advice - Per 100 sqm of building/0.1 hectare of site area (whichever fee is the higher)	£122.40	£126.68	£4.28	3.5%	Discretionary
Meeting and Written Advice Per 100 sqm of building/0.1 hectare of site area (whichever fee is the higher) - Minimum	£367.20	£380.05	£12.85	3.5%	Discretionary
Meeting and Written Advice Per 100 sqm of building/0.1 hectare of site area (whichever fee is the higher) - Maximum	£4,590.00	£4,750.65	£160.65	3.5%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel), excludes written response	£204.00	£211.14	£7.14	3.5%	Discretionary
Follow-up Written Clarification	£153.00	£158.36	£5.36	3.5%	Discretionary
<b>Category F (Listed building and Conservation Area advice)</b>					
Bespoke charge agreed in advance based on agreed assumptions on hourly rate for officer(s)					
Officer hourly rate - Conservation Officer	£80.22	£83.03	£2.81	3.5%	Discretionary
Officer hourly rate - Senior Conservation Officer	£104.91	£108.58	£3.67	3.5%	Discretionary
Officer hourly rate - Manager	£154.28	£159.68	£5.40	3.5%	Discretionary
Site Visit (Set charge in addition to hourly rate)	£81.60	£84.46	£2.86	3.5%	Discretionary
<b>Category G - Shopfronts</b>					
Written Advice only (Desktop Assessment)	£153.00	£158.36	£5.36	3.5%	Discretionary
<b>Category H - Advertisements</b>					
Written Advice only (Desktop Assessment)	£153.00	£158.36	£5.36	3.5%	Discretionary
<b>Category I (Telecommunications)</b>					
Written Advice only (Desktop Assessment)	£153.00	£158.36	£5.36	3.5%	Discretionary
<b>Category J (Agricultural, forestry &amp; glasshouse devt – less than 465 sqm)</b>					
Written Advice only (Desktop Assessment)	£153.00	£158.36	£5.36	3.5%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel), excludes written response	£204.00	£211.14	£7.14	3.5%	Discretionary
<b>Category K (Agricultural, forestry &amp; glasshouse devt – more than 465 sqm)</b>					
Meeting and Written Advice - Up to 540 sqm	£204.00	£211.14	£7.14	3.5%	Discretionary
Meeting and Written Advice - Per each additional 75 sqm (or part thereof)	£122.40	£126.68	£4.28	3.5%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel), excludes written response	£204.00	£211.14	£7.14	3.5%	Discretionary
Follow-up Written Clarification	£153.00	£158.36	£5.36	3.5%	Discretionary
<b>Category L (Change of use of land to equestrian)</b>					
Written Advice only (Desktop Assessment)	£153.00	£158.36	£5.36	3.5%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel), excludes written response	£204.00	£211.14	£7.14	3.5%	Discretionary
Meeting - Bespoke charge based on agreed assumptions on hourly rate for officer(s)	£0.00	£0.00	£0.00	0.0%	Discretionary
Officer hourly rate - Planning Officer	£86.70	£89.73	£3.03	3.5%	Discretionary
Officer hourly rate - Senior Planning Officer	£102.00	£105.57	£3.57	3.5%	Discretionary
Officer hourly rate - Principal Planning Officer	£122.40	£126.68	£4.28	3.5%	Discretionary
Officer hourly rate - Team Leader	£137.70	£142.52	£4.82	3.5%	Discretionary
Officer hourly rate - Senior Manager	£153.00	£158.36	£5.36	3.5%	Discretionary
<b>Category M (Anemometer masts or single wind turbines of less than 100 m in height)</b>					
Meeting and Written Advice	£612.00	£633.42	£21.42	3.5%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel), excludes written response	£204.00	£211.14	£7.14	3.5%	Discretionary
Follow-up Written Clarification	£153.00	£158.36	£5.36	3.5%	Discretionary
<b>Category N (Wind and solar farm developments)</b>					
Minimum charge	£4,080.00	£4,222.80	£142.80	3.5%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Planning Officer	£95.37	£98.71	£3.34	3.5%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Senior Planning Officer	£112.20	£116.13	£3.93	3.5%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Principal Planning Officer	£134.64	£139.35	£4.71	3.5%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Team Leader	£151.47	£156.77	£5.30	3.5%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Senior Manager	£168.30	£174.19	£5.89	3.5%	Discretionary
<b>Category O (Other developments inc change of use: floorspace less than 200 sqm and the site area is less than 0.1 hectares)</b>					
Meeting and Written Advice	£204.00	£211.14	£7.14	3.5%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel), excluding written response	£204.00	£211.14	£7.14	3.5%	Discretionary
Follow-up Written Clarification	£153.00	£158.36	£5.36	3.5%	Discretionary
<b>Category P (Other developments inc change of use: floorspace less than 1000 sqm and the site area is less than 0.5 hectares)</b>					
Meeting and Written Advice	£357.00	£369.50	£12.50	3.5%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel), excluding written response	£204.00	£211.14	£7.14	3.5%	Discretionary
Follow-up Written Clarification	£153.00	£158.36	£5.36	3.5%	Discretionary

<b>Category Q (Other developments inc change of use: floorspace less than 5000 sqm and the site area is less than 1 hectare)</b>					
Meeting and Written Advice	£1,530.00	£1,583.55	£53.55	3.5%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel), excluding written response	£204.00	£211.14	£7.14	3.5%	Discretionary
Follow-up Written Clarification	£153.00	£158.36	£5.36	3.5%	Discretionary
<b>Category R (Other developments inc change of use: floorspace less than 10000 sqm and the site area is less than 2 hectares)</b>					
Meeting and Written Advice	£2,805.00	£2,903.18	£98.18	3.5%	Discretionary
Site Visit (Set charge for 1 officer for 2 hours inc travel), excluding written response	£204.00	£211.14	£7.14	3.5%	Discretionary
Follow-up Written Clarification	£153.00	£158.36	£5.36	3.5%	Discretionary
<b>Category S (Other developments inc change of use: floorspace more than 10000 sqm and the site area is more than 2 hectares)</b>					
Meeting and Written Advice	£4,080.00	£4,222.80	£142.80	3.5%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Planning Officer	£95.37	£98.71	£3.34	3.5%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Senior Planning Officer	£112.20	£116.13	£3.93	3.5%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Principal Planning Officer	£134.64	£139.35	£4.71	3.5%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Team Leader	£151.47	£156.77	£5.30	3.5%	Discretionary
Officer hourly rate after first 30 hours (collective input of all officers) - Senior Manager	£168.30	£174.19	£5.89	3.5%	Discretionary
<b>Category T (Written requests for information)</b>					
Bespoke charge based on levels of officer input with minimum of £300 (ex VAT)	£306.00	£316.71	£10.71	3.5%	Discretionary
Officer hourly rate - Officer	£66.30	£68.62	£2.32	3.5%	Discretionary
Officer hourly rate - Senior Officer	£86.70	£89.73	£3.03	3.5%	Discretionary
Officer hourly rate - Principal Officer	£102.00	£105.57	£3.57	3.5%	Discretionary
<b>Category U (Parish/Town Council developments and other exemptions)</b>					
Fee	£0.00	£0.00	£0.00	0	Discretionary
<b>Planning Performance Agreements</b>					
Setting up PPA (Administration charge)	£561.00	£580.64	£19.64	3.5%	Discretionary
Meetings (assumptions on hourly rate of officer preparation, attendance and follow-up) plus set,	£67.32	£69.68	£2.36	3.5%	Discretionary
Officer hourly rate - Planning Officer	£95.37	£98.71	£3.34	3.5%	Discretionary
Officer hourly rate - Senior Planning Officer	£112.20	£116.13	£3.93	3.5%	Discretionary
Officer hourly rate - Principal Planning Officer	£134.64	£139.35	£4.71	3.5%	Discretionary
Officer hourly rate - Team Leader	£151.47	£156.77	£5.30	3.5%	Discretionary
Officer hourly rate - Senior Manager	£168.30	£174.19	£5.89	3.5%	Discretionary
Officer hourly rate - Assistant Director	£213.18	£220.64	£7.46	3.5%	Discretionary
Officer hourly rate - Conservation Officer	n/a	£83.03	£0.00	0.0%	Discretionary
Officer hourly rate - Senior Conservation Officer	n/a	£108.58	£0.00	0.0%	Discretionary
Officer hourly rate - Planning Policy, Conservation & Design Manager	n/a	£159.68	£0.00	0.0%	Discretionary
Officer hourly rate - Senior Ecologist	n/a	£108.58	£0.00	0.0%	Discretionary
Officer hourly rate - Urban Design – Team Leader	n/a	£156.77	£0.00	0.0%	Discretionary
Officer hourly rate - Principal Landscape Officer	n/a	£126.68	£0.00	0.0%	Discretionary
<b>Development Monitoring</b>					
Registration charge for S106 agreements (per agreement)	£561.00	£580.64	£19.64	3.5%	Discretionary
S73 Variations, linking agreements and modifications - Bespoke charge	£0.00	£0.00	£0.00	0.0%	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)	£561.00	£580.64	£19.64	3.5%	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)	£1,122.00	£1,161.27	£39.27	3.5%	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)	£5,610.00	£5,806.35	£196.35	3.5%	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)	£11,220.00	£11,612.70	£392.70	3.5%	Discretionary
Desktop records check and guidance on compliance issued via email (per request)	£224.40	£232.25	£7.85	3.5%	Discretionary
Fee for remedial inspections for on-site provisions (Monitoring officer only)	£224.40	£232.25	£7.85	3.5%	Discretionary
<b>High Hedges</b>					
Application fee for High hedges complaint	£444.31	£459.86	£15.55	3.5%	Discretionary
<b>Planning Enforcement</b>					
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)	£95.37	£98.71	£3.34	3.5%	Discretionary
Confirmation that an Enforcement Notice had been complied with	£224.40	£232.25	£7.85	3.5%	Discretionary
Request to withdraw enforcement notice	£224.40	£232.25	£7.85	3.5%	Discretionary
<b>Supplementary Fees</b>					
Administration charges for invalid submissions not made valid.					
Householder, Minor and Other applications with no planning officer input	£44.88	£46.45	£1.57	3.5%	Discretionary
Major Applications and applications where officer input required	£100.98	£104.51	£3.53	3.5%	Discretionary
<b>Section 106 Legal Agreements Deed Of Variation Application (not including legal fees)</b>					
Application for Deed of Variation for a non-major application	£832.08	£861.20	£29.12	3.5%	Discretionary
Application for Deed of Variation for a major application for changing 1-5 obligations)	£2,490.45	£2,577.62	£87.17	3.5%	Discretionary
Application for Deed of Variation for a major application for changing more than 5 obligations)	£4,882.66	£5,053.55	£170.89	3.5%	Discretionary
<b>Urban Design, Conservation and Environment</b>					
<b>Section 106 Legal Agreements Habitat Bank Monitoring</b>					
Habitat Bank Monitoring fee per hour.	£72.71	£75.25	£2.54	3%	Discretionary

<b>Building control</b>					
<b>Fees and Charges</b>	<b>Fee 25-26 (Excl. VAT)</b>	<b>Proposed Fee 26-27 (Excl. VAT)</b>	<b>Actual Increase</b>	<b>% Increase</b>	<b>Statutory/ Discretionary?</b>
<b>New Dwellings</b>					
1 Dwelling	£1,000.00	£1,050.00	£50.00	5.0%	Discretionary
2 Dwellings	£1,350.00	£1,400.00	£50.00	3.7%	Discretionary
3 Dwellings	£1,700.00	£1,800.00	£100.00	5.9%	Discretionary
4 Dwellings	£1,900.00	£2,000.00	£100.00	5.3%	Discretionary
5 Dwellings	£2,150.00	£2,250.00	£100.00	4.7%	Discretionary
<b>Other New Builds</b>					
New Garage <40m2	£400.00	£425.00	£25.00	6.3%	Discretionary
New Garage 40m2 - 60m2	£525.00	£550.00	£25.00	4.8%	Discretionary
<b>Extensions</b>					
Extn<10m2	£500.00	£525.00	£25.00	5.0%	Discretionary
Extn 10m2-40m2	£750.00	£775.00	£25.00	3.3%	Discretionary
Extn 40m2-80m2	£850.00	£900.00	£50.00	5.9%	Discretionary
<b>Conversions</b>					
Garage Conversion	£400.00	£425.00	£25.00	6.3%	Discretionary
Loft conversion <80m2	£700.00	£725.00	£25.00	3.6%	Discretionary
Loft Conversion 80m2-100m2	£750.00	£775.00	£25.00	3.3%	Discretionary
<b>Miscellaneous Works</b>					
Underpinning	£467.50	£490.00	£22.50	4.8%	Discretionary
Up to 6 doors/windows	£180.00	£187.50	£7.50	4.2%	Discretionary
Each additional door/window	£36.00	£37.50	£1.50	4.2%	Discretionary
Heating Appliance		Quotation on request			Discretionary
Electrical Appliance		Quotation on request			Discretionary
Thermal upgrade	£300.00	£315.00	£15.00	5.0%	Discretionary
Up tp 6 Solar Panels	£700.00	£735.00	£35.00	5.0%	Discretionary
<b>Based on Construction Value</b>					
£0-£5K		Quotation on request			Discretionary
£5K-£10K	£400.00	£425.00	£25.00	6.3%	Discretionary
£10K-£40K	£650.00	£675.00	£25.00	3.8%	Discretionary
£40K-£100K	£1,000.00	£1,050.00	£50.00	5.0%	Discretionary
Building notice supplement	10%	10%	£0.00	0.0%	Discretionary
<b>Supplementary Fees</b>					
Additional Visits per hour	£80.00	£80.00	£0.00	0.0%	Discretionary
Copies of Certificates	£50.00	£50.00	£0.00	0.0%	Discretionary
Land Drainage Advice per hour.	£75.76	£80.00	£4.24	5.6%	Discretionary
Reopening applications after less than 3 years	£60.00	£60.00	£0.00	0.0%	Discretionary
Reopening applications after more than 3 years	£120.00	£120.00	£0.00	0.0%	Discretionary

<b>Housing Standards</b>					
<b>Fees and Charges</b>	<b>Fee 25-26 (Excl. VAT)</b>	<b>Proposed Fee 26-27 (Excl. VAT)</b>	<b>Actual Increase</b>	<b>% Increase</b>	<b>Statutory/ Discretionary?</b>
HMO Licence category A - Higher rate new application (where the HMO has been unlicensed for 6 weeks or more)	£1,285.00	£1,340.00	£55.00	4.3%	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)	£800.00	£830.00	£30.00	3.8%	Discretionary
HMO Licence category C - Higher rate renewal (where we have concerns about the HMO management or conditions)	£800.00	£830.00	£30.00	3.8%	Discretionary
HMO Licence category D - Standard rate renewal (valid application made and paid on time with no compliance issues)	£550.00	£570.00	£20.00	3.6%	Discretionary
Landlord advice visits (per visit)	£180.00	£190.00	£10.00	5.6%	Discretionary
Desktop review of plans etc.	£125.00	£130.00	£5.00	4.0%	Discretionary
Copy of HMRO Register	£50.00	£52.00	£2.00	4.0%	Discretionary
Empty Homes VAT-exemption letter	£50.00	£52.00	£2.00	4.0%	Discretionary
Housing Act 2004 - serving an Improvement Notice	£540.00	£560.00	£20.00	3.7%	Discretionary
Housing Act 2004 - making a Prohibition Order	£540.00	£560.00	£20.00	3.7%	Discretionary
Housing Act 2004 - taking emergency remedial action	£540.00	£560.00	£20.00	3.7%	Discretionary
Housing Act 2004 - Making an emergency prohibition order	£540.00	£560.00	£20.00	3.7%	Discretionary
Housing Act 2004 - Reviewing suspended improvement notice or prohibition order	£270.00	£280.00	£10.00	3.7%	Discretionary
<b>Housing Allocations</b>					
<b>Fees and Charges</b>	<b>Fee 25-26 (Excl. VAT)</b>	<b>Proposed Fee 26-27 (Excl. VAT)</b>	<b>Actual Increase</b>	<b>% Increase</b>	<b>Statutory/ Discretionary?</b>
Fee charged to Registered Providers for advertising available lettings	£87.55	£90.00	£2.45	2.8%	Discretionary

<b>Land Drainage</b>					
<b>Fees and Charges</b>	<b>Fee 25-26 (Excl. VAT)</b>	<b>Proposed Fee 26-27 (Excl. VAT)</b>	<b>Actual Increase</b>	<b>% Increase</b>	<b>Statutory/ Discretionary?</b>
Consent Application fee	£50.00	£50.00	£0.00	0.0%	Statutory

<b>Street Naming and Numbering</b>					
<b>Fees and Charges</b>	<b>Fee 25-26 (Excl. VAT)</b>	<b>Proposed Fee 26-27 (Excl. VAT)</b>	<b>Actual Increase</b>	<b>% Increase</b>	<b>Statutory/ Discretionary?</b>
Assigning official address's to properties	£50.00	£50.00	£0.00	0.0%	Discretionary

<b>Environmental Services</b>					
<b>Fees and Charges</b>	<b>Fee 25-26 (excl. VAT)</b>	<b>Proposed Fee 26-27 (excl. VAT)</b>	<b>Actual Increase</b>	<b>% Increase</b>	<b>Statutory/ Discretionary?</b>
<b>SPECIAL COLLECTIONS</b>					
Special Collections - Clearout (Garden waste or waste package)	£86.99	£88.75	£1.76	2.0%	Discretionary
Special Collections - Clearout (Garden waste or waste package)	£143.00	£148.00	£5.00	3.5%	Discretionary
Special Collections - Any (3 Items Collected)	£33.99	£35.50	£1.51	4.4%	Discretionary
New: Special Collection - 1 item	£12.99	£14.50	£1.51	11.6%	Discretionary
New: Special Collection - 1 large item	£19.99	£21.50	£1.51	7.6%	Discretionary
Premium Collection (Within 72 hours of booking) - Any (3 Items Collected)	£74.99	£76.00	£0.00	0.0%	Discretionary
Special Collections - Any (3 Items Collected) During Blitz Weeks	£22.00	£24.00	£2.00	9.1%	Discretionary
<b>BINS AND WASTE SACKS</b>					
Blue Wheeled Bins	£41.00	£42.00	£1.00	2.4%	Discretionary
240L Additional Green Bin - Annual Charge	£135.00	£138.00	£3.00	2.2%	Discretionary
Bundles of 25 Trade Waste Sacks	£71.00	£74.00	£3.00	4.2%	Both Statutory and Discretionary elements
Bundles of 25 Trade Recycling Sacks	£51.00	£53.00	£2.00	3.9%	Both Statutory and Discretionary elements
<b>COMMERCIAL REFUSE COLLECTION - PER LIFT</b>					
240 litre bin	£8.50	£8.90	£0.40	4.7%	Both Statutory and Discretionary elements
360 litre bin	£10.80	£11.20	£0.40	3.7%	Both Statutory and Discretionary elements
660 litre bin	£15.50	£15.90	£0.40	2.6%	Both Statutory and Discretionary elements
1100 litre bin	£19.50	£19.75	£0.25	1.3%	Both Statutory and Discretionary elements
<b>COMMERCIAL RECYCLING COLLECTION - PER LIFT</b>					
240 litre bin	£5.50	£5.80	£0.30	5.5%	Both Statutory and Discretionary elements
360 litre bin	£7.30	£7.70	£0.40	5.5%	Both Statutory and Discretionary elements
660 litre bin	£10.00	£10.40	£0.40	4.0%	Both Statutory and Discretionary elements
1100 litre bin	£12.50	£12.75	£0.25	2.0%	Both Statutory and Discretionary elements
<b>COMMERCIAL GLASS RECYCLING COLLECTION - PER LIFT</b>					
240 litre bin	£6.25	£6.25	£0.00	0.0%	Both Statutory and Discretionary elements
360 litre bin	£7.75	£7.75	£0.00	0.0%	Both Statutory and Discretionary elements
<i>* Discount of 10% for &gt;5 bins, 20% for &gt;10 bins</i>					
<b>COMMERCIAL FOOD RECYCLING - PER LIFT</b>					
140 litre bin	£5.50	£5.75	£0.25	4.5%	Both Statutory and Discretionary elements

<b>Environmental Services</b>					
<b>Fees and Charges</b>	<b>Fee 25-26 (excl. VAT)</b>	<b>Proposed Fee 26-27 (excl. VAT)</b>	<b>Actual Increase</b>	<b>% Increase</b>	<b>Statutory/ Discretionary?</b>
<b>Schedule II Collections - Schools</b>					
240L Wheeled Bin Package	£195.00	£205.00	£10.00	5.1%	Both Statutory and Discretionary elements
360L Wheeled Bin Package	£270.00	£285.00	£15.00	5.6%	Both Statutory and Discretionary elements
660L Wheeled Bin Package	£400.00	£420.00	£20.00	5.0%	Both Statutory and Discretionary elements
1100L Wheeled Bin Package	£515.00	£535.00	£20.00	3.9%	Both Statutory and Discretionary elements
<b>Trade Glass Collection (1 bell)</b>					
Trade Glass Collection (1 bell)	£137.50	£145.00	£7.50	5.5%	Discretionary
<b>Garden Waste Charges - 240L Brown Wheeled Bin</b>					
Garden Waste Subscription Charges	£49.00	£59.00	£10.00	20.4%	Both Statutory and Discretionary elements
Bundles of 25 Biodegradable Garden Waste Sacks	£53.00	£56.00	£3.00	5.7%	Discretionary
Roll of 52 Compostable Liners	£5.10	£5.25	£0.15	2.9%	Discretionary
<b>Dog bin emptying charge</b>					
For parishes with more than 20 bins	£1.90	£2.00	£0.10	5.3%	Discretionary
For parishes with more than 5 bins	£2.05	£2.15	£0.10	4.9%	Discretionary
For parishes with less than 5 bins	£2.20	£2.30	£0.10	4.5%	Discretionary
<b>MOT's</b>					
Class IV for Trade, Staff and Account Customers	£47.00	£48.00	£1.00	2.1%	Discretionary
Class IV for General Public	£52.00	£53.00	£1.00	1.9%	Discretionary
Class V for Trade, Staff and Account Customers	£52.00	£53.00	£1.00	1.9%	Discretionary
Class V for General Public	£57.00	£58.00	£1.00	1.8%	Discretionary
Class VII for Trade, Staff and Account Customers	£52.00	£53.00	£1.00	1.9%	Discretionary
Class VII for General Public	£57.00	£58.00	£1.00	1.8%	Discretionary
<b>Other</b>					
Hourly Rate - Workshop (External)	£65.00	£68.00	£3.00	4.6%	Discretionary
Use of Washdown facility at Thorpe Lane Depot	£60.00	£65.00	£5.00	8.3%	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'	£35.20	£35.20	£0.00	0.0%	Discretionary
Pitch Fees 'Regular'	£27.00	£27.00	£0.00	0.0%	Discretionary
Pitch Fees 'Charity/Community'	£16.00	£16.00	£0.00	0.0%	Discretionary
Highway Closures	£110.00	£115.00	£5.00	4.5%	Discretionary

<b>Car Parking</b>					
Fees and Charges	Fee 25-26 (excl. VAT)	Proposed Fee 26-27 (excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
<b>Banbury Short Stay (Charges apply 8am-6pm. Free Parking after 6pm)</b>					
<b>Market Place Monday To Saturday</b>					
0 -30 minutes	£1.40	£1.60	£0.20	8.30%	Discretionary
0 - 1 hour	£2.10	£2.30	£0.20	11.80%	Discretionary
<b>Market Place Sunday and Bank Holidays</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>Horsefair West Monday To Saturday</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 hours	£2.60	£2.80	£0.20	9.10%	Discretionary
2 - 3 hours	£3.60	£3.90	£0.30	10.00%	Discretionary
<b>Horsefair West Sunday and Bank Holidays</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>Calthorpe Street West (part) Monday To Saturday</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 Hours	£2.60	£2.80	£0.20	9.10%	Discretionary
2 - 3 Hours	£3.60	£3.90	£0.30	10.00%	Discretionary
<b>Calthorpe Street West (part) Sunday and Bank Holidays</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>Calthorpe Street East Monday To Saturday</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 Hours	£2.60	£2.80	£0.20	9.10%	Discretionary
2 - 3 Hours	£3.60	£3.90	£0.30	10.00%	Discretionary
<b>Calthorpe Street East Sunday and Bank Holidays</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>South Bar East (part) up to Calthorpe Street Monday To</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 Hours	£2.60	£2.80	£0.20	9.10%	Discretionary
2 - 3 Hours	£3.60	£3.90	£0.30	10.00%	Discretionary
<b>South Bar East (part) up to Calthorpe Street Sunday and Bank</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>North Bar East Monday To Saturday</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 Hours	£2.60	£2.80	£0.20	9.10%	Discretionary
2 - 3 Hours	£3.60	£3.90	£0.30	10.00%	Discretionary
<b>North Bar East Sunday and Bank Holidays</b>					
	<b>North Bar East Sunday and Bank Holidays</b>				
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>The Mill Monday To Saturday</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 Hours	£2.60	£2.80	£0.20	9.10%	Discretionary
2 - 3 Hours	£3.60	£3.90	£0.30	10.00%	Discretionary

<b>Car Parking</b>					
<b>Fees and Charges</b>	<b>Fee 25-26 (excl. VAT)</b>	<b>Proposed Fee 26-27 (excl. VAT)</b>	<b>Actual Increase</b>	<b>% Increase</b>	<b>Statutory/ Discretionary?</b>
<b>The Mill Sunday and Bank Holidays</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>Chamberlaine Court Monday To Saturday</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 Hours	£2.60	£2.80	£0.20	9.10%	Discretionary
2 - 3 Hours	£3.60	£3.90	£0.30	10.00%	Discretionary
<b>Chamberlaine Court Sunday and Bank Holidays</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>Bridge Street (Blue Badge Holders Only)</b>					
Monday To Saturday	£0.00	£0.00	£0.00	0.00%	Discretionary
Sunday and Bank Holidays	£0.00	£0.00	£0.00	0.00%	Discretionary
Free of charge up to maximum stay permitted	£0.00	£0.00	£0.00	0.00%	Discretionary
<b>Banbury Long Stay (charges apply 8am-6pm. Free</b>					
-					
<b>Riverside Monday To Saturday</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 Hours	£2.60	£2.80	£0.20	9.10%	Discretionary
2 - 3 Hours	£3.60	£3.90	£0.30	10.00%	Discretionary
3 - 4 Hours	£4.60	£5.00	£0.40	10.50%	Discretionary
Day rate up to 6pm	£6.50	£7.50	£1.00	9.10%	Discretionary
<b>Riverside Sunday and Bank Holidays</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>South Bar East and West Monday To Saturday</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 Hours	£2.60	£2.90	£0.30	9.10%	Discretionary
2 - 3 Hours	£3.60	£3.90	£0.30	10.00%	Discretionary
3 - 4 Hours	£4.60	£5.00	£0.40	10.50%	Discretionary
Day rate up to 6pm	£6.50	£7.50	£1.00	9.10%	Discretionary
<b>South Bar East and West Sunday and Bank Holidays</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>North Bar West Monday To Saturday</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 Hours	£2.60	£2.80	£0.20	9.10%	Discretionary
2 - 3 Hours	£3.60	£3.90	£0.30	10.00%	Discretionary
3 - 4 Hours	£4.60	£5.00	£0.40	10.50%	Discretionary
Day rate up to 6pm	£6.50	£7.50	£1.00	9.10%	Discretionary
<b>North Bar West Sunday and Bank Holidays</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>Calthorpe Street West Monday To Saturday</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 Hours	£2.60	£2.80	£0.20	9.10%	Discretionary
2 - 3 Hours	£3.60	£3.90	£0.30	10.00%	Discretionary
3 - 4 Hours	£4.60	£5.00	£0.40	10.50%	Discretionary
Day rate up to 6pm	£6.50	£7.50	£1.00	9.10%	Discretionary

<b>Car Parking</b>					
Fees and Charges	Fee 25-26 (excl. VAT)	Proposed Fee 26-27 (excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
<b>Calthorpe Street West Sunday and Bank Holidays</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>Windsor Street Monday To Saturday</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 Hours	£2.60	£2.80	£0.20	9.10%	Discretionary
2 - 3 Hours	£3.60	£3.90	£0.30	10.00%	Discretionary
3 - 4 Hours	£4.60	£5.00	£0.40	10.50%	Discretionary
Day rate up to 6pm	£6.50	£7.50	£1.00	9.10%	Discretionary
<b>Windsor Street Sunday and Bank Holidays</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>Bolton Road Monday To Saturday</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 Hours	£2.60	£2.80	£0.20	9.10%	Discretionary
2 - 3 Hours	£3.60	£3.90	£0.30	10.00%	Discretionary
3 - 4 Hours	£4.60	£5.00	£0.40	10.50%	Discretionary
Day rate up to 6pm	£6.50	£7.50	£1.00	9.10%	Discretionary
<b>Bolton Road Sunday and Bank Holidays</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
	£0.00	£0.00			
<b>Cherwell Drive Monday to Saturday</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 Hours	£2.60	£2.80	£0.20	9.10%	Discretionary
2 - 3 Hours	£3.60	£3.90	£0.30	10.00%	Discretionary
3 - 4 Hours	£4.60	£5.00	£0.40	10.50%	Discretionary
Day rate up to 6pm	£6.50	£7.50	£1.00	9.10%	Discretionary
	£0.00	£0.00			
<b>Cherwell Drive Sunday and Bank Holidays</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>Compton Road Monday To Saturday</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 Hours	£2.60	£2.80	£0.20	9.10%	Discretionary
2 - 3 Hours	£3.60	£3.90	£0.30	10.00%	Discretionary
3 - 4 Hours	£4.60	£5.00	£0.40	10.50%	Discretionary
Day rate up to 6pm	£6.50	£7.50	£1.00	9.10%	Discretionary
<b>Compton Road Sunday and Bank Holidays</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>Drop Off - Pick Up Points</b>					
Bridge Street (all week)					
0 - 15 minutes	£0.50	£0.70	£0.20	0.00%	Discretionary
Horsefair East - Coaches Drop Off/Pick Up - no charge	£0.00	£0.00	£0.00	0.00%	Discretionary
<b>Permits Banbury &amp; Bicester</b>					
<b>5 Day Permit Valid Monday - Friday</b>					
Annual	938.00	1030.00	92.00	10.40%	Discretionary
Quarterly	252.00	290.00	38.00	9.50%	Discretionary
Monthly	101.00	110.00	9.00	12.50%	Discretionary
<b>7 Day Permit Valid Monday - Sunday</b>					
Annual	£1,200.00	£1,300.00	£100.00	9.10%	Discretionary
Quarterly	£330.00	£360.00	£30.00	10.00%	Discretionary
Monthly	£120.00	£135.00	£15.00	9.10%	Discretionary

<b>Car Parking</b>					
Fees and Charges	Fee 25-26 (excl. VAT)	Proposed Fee 26-27 (excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
<b>Bicester Short Stay (Charges apply 8am-7pm. Free</b>					
-					
<b>Market Square Monday To Saturday</b>					
0 - 30 Minutes	£1.40	£1.60	£0.20	8.30%	Discretionary
0 - 1 Hour	£2.10	£2.30	£0.20	11.80%	Discretionary
<b>Market Square Sunday and Bank Holidays</b>					
0 - 1 Hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>Claremont Monday To Saturday</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 Hours	£2.60	£2.80	£0.20	9.10%	Discretionary
2 - 3 Hours	£3.60	£3.90	£0.30	10.00%	Discretionary
<b>Claremont Sunday and Bank Holidays</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>Chapel Brook Monday To Saturday</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 Hours	£2.60	£2.80	£0.20	9.10%	Discretionary
2 - 3 Hours	£3.60	£3.90	£0.30	10.00%	Discretionary
<b>Chapel Brook Sunday and Bank Holidays</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>Victoria Road Monday To Saturday</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 Hours	£2.60	£2.80	£0.20	9.10%	Discretionary
2 - 3 Hours	£3.60	£3.90	£0.30	10.00%	Discretionary
<b>Victoria Road Sunday and Bank Holidays</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>Bicester Long Stay</b>					
<b>Cattle Market Monday To Saturday</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
1 - 2 Hours	£2.60	£2.80	£0.20	9.10%	Discretionary
2 - 3 Hours	£3.60	£3.90	£0.30	10.00%	Discretionary
3 - 4 Hours	£4.60	£5.00	£0.40	10.50%	Discretionary
Day rate up to 6pm	£6.50	£7.50	£1.00	9.10%	Discretionary
<b>Cattle Market Sunday and Bank Holidays</b>					
0 - 1 hour	£1.40	£1.60	£0.20	8.30%	Discretionary
Over 1 hour flat rate	£2.00	£2.20	£0.20	12.50%	Discretionary
<b>Kidlington</b>					
-					
Curtis Place (all week) - no charge	£0.00	£0.00	£0.00	0.00%	Discretionary
<b>OVERNIGHT PARKING CHARGE (all car parks except Kidlington)</b>					
-					
	£0.00	£1.60	£1.60	0.00%	Discretionary

<b>Land Charges</b>					
<b>Fees and Charges</b>	<b>Fee 25-26 (Excl. VAT)</b>	<b>Proposed Fee 26-27 (Excl. VAT)</b>	<b>Actual Increase</b>	<b>% Increase</b>	<b>Statutory/ Discretionary?</b>
Full Search Fee (LLC1 & CON29R)	£222.00	£240.00	£18.00	8.1%	Both Statutory and Discretionary elements as combination of LLC1 and CON29
Additional parcel CON29	£26.00	£28.00	£2.00	7.7%	Discretionary
Additional parcel LLC1	£2.00	£2.00	£0.00	0.0%	Statutory
Additional parcel Q22	£0.00	£0.00	£0.00	N/A	Discretionary - Fee set by OCC
LLC1 Only (Register search )	£52.00	£60.00	£8.00	15.4%	Statutory
CON 29R only (no LLC1)	£170.00	£180.00	£10.00	5.9%	Discretionary
CON29O (Optional enquiries Question 4-21)	£20.00	£23.00	£3.00	15.0%	Discretionary
CON29O (Question 22) Administration Charge	£10.00	£10.00	£0.00	0.0%	Discretionary
CON29O Question 22	£45.50	£46.64	£1.14	2.5%	Discretionary - Fee set by OCC
PART 3 Own worded enquiries	£30.00	£32.00	£2.00	6.7%	Discretionary

<b>Electoral Services - Electoral Register - Statutory Charges*</b>					
Fees and Charges	Fee 25-26 (excl. VAT)	Proposed Fee 26-27 (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	£10.00	£10.00	£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

<b>Returning Officer (RO)* - Local Elections (scheduled &amp; unscheduled)**</b>					
Fees and Charges	Current fee	Proposed Fee 26-27 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
For each district ward (3 seats) - 1 seat uncontested	£51.29	£52.58	£1.28	2.50%	Statutory role - personal appointment*
For each district ward (3 seats) - 2 seats uncontested	£102.59	£105.15	£2.56	2.50%	Statutory role - personal appointment*
For each district ward (3 seats) - 3 seats uncontested	£153.88	£157.73	£3.85	2.50%	Statutory role - personal appointment*
For each district ward (3 seats) - 1 seat contested	£106.86	£109.53	£2.67	2.50%	Statutory role - personal appointment*
For each district ward (3 seats) - 2 seats contested	£213.72	£219.06	£5.34	2.50%	Statutory role - personal appointment*
For each district ward (3 seats) - 3 seats contested	£320.58	£328.59	£8.01	2.50%	Statutory role - personal appointment*
Deputy Returning Officer*** (district elections contested and uncontested)	85% RO fee	85% RO fee	***	***	Statutory role - personal appointment
Returning Officer Count Fee - for each district ward (3 seats) - 1 seat	£64.12	£65.72	£1.60	2.50%	Statutory role - personal appointment*
Returning Officer Count Fee - for each district ward (3 seats) - 2 seats contested	£128.23	£131.44	£3.21	2.50%	Statutory role - personal appointment*
Returning Officer Count Fee - for each district ward (3 seats) - 3 seats contested	£192.35	£197.16	£4.81	2.50%	Statutory role - personal appointment*
Returning Officer - recount fee for each recount	£26.72	£27.38	£0.67	2.50%	Statutory role - personal appointment*
Deputy Returning Officer**** count fee district elections	85% RO fee	85% RO fee	***	***	Statutory role - personal appointment*
For each Parish Council / Parish Council Ward - uncontested	£37.40	£38.34	£0.94	2.50%	Statutory role - personal appointment*
For each Parish Council / Parish Council Ward - contested	£74.80	£76.67	£1.87	2.50%	Statutory role - personal appointment*
Deputy Returning Officer*** (parish elections contested and uncontested)	85% RO fee	85% RO fee	***	***	Statutory role - personal appointment
Returning Officer Count fee - For each Parish Council / Parish Council Ward - electorate under 1000	£48.09	£49.29	£1.20	2.50%	Statutory role - personal appointment*
Returning Officer Count fee - For each Parish Council / Parish Council Ward - electorate 1000 - 2000	£53.43	£54.77	£1.34	2.50%	Statutory role - personal appointment*
Returning Officer Count fee - For each Parish Council / Parish Council Ward - electorate 2000 - 3000	£58.77	£60.24	£1.47	2.50%	Statutory role - personal appointment*
Returning Officer Count fee - For each Parish Council / Parish Council Ward - electorate greater than 3000	£64.12	£65.72	£1.60	2.50%	Statutory role - personal appointment*
Returning Officer - recount fee for each recount	£26.72	£27.38	£0.67	2.50%	Statutory role - personal appointment*
Deputy Returning Officer count fee**** (parish elections)	85% RO fee	85% RO fee	***	***	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 elections / referenda are set by the body responsible for funding the election

\*\*\*The CDC Returning Officer fee is increased in line with staff annual pay award. At present 2.5% is budgeted so this is applied.

\*\*\*\*Appointed for the purposes of conducting and generally performing the duties assigned by the Returning Officer, other than where appointed to a role 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 25-26 (excl. VAT)	Proposed Fee 26-27 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Uncontested Election recharge - scheduled-election	£200.00	£200.00	£0.00	0.0%	Statutory requirement to run elections on behalf of parishes - discretionary fee level and recharge consistent with other Oxfordshire districts
Uncontested Election recharge - by-election	£200.00	£200.00	£0.00	0.0%	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 25-26 (excl. VAT)	Proposed Fee 26-27 (Excl. VAT)	Actual Increase	% Increase	Statutory/ Discretionary?
Adderbury	£2,695.61	£2,789.95	£94.35	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Ambrosden	£2,203.90	£2,281.04	£77.14	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Ardley with Fewcott	£1,895.04	£1,961.36	£66.33	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Arcott	£2,018.07	£2,088.71	£70.63	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Calthorpe North Ward	£3,909.64	£4,046.48	£136.84	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Calthorpe South Ward	£3,389.71	£3,508.35	£118.64	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Easington North Ward	£2,000.07	£2,070.07	£70.00	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Easington South Ward	£3,375.87	£3,494.03	£118.16	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Grimsbury Ward	£4,326.39	£4,477.81	£151.42	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Hardwick East Ward	£2,093.55	£2,166.83	£73.27	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Hardwick West Ward	£4,722.26	£4,887.54	£165.28	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Neithrop North Ward	£2,888.80	£2,989.91	£101.11	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Neithrop South Ward	£2,838.90	£2,938.26	£99.36	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Park Road Ward	£3,473.31	£3,594.87	£121.57	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Ruscote Ward	£6,240.37	£6,458.79	£218.41	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Town Centre Ward	£3,547.17	£3,671.32	£124.15	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Barford St John and St Michael	£2,067.20	£2,139.55	£72.35	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Begbroke	£2,016.47	£2,087.05	£70.58	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bicester Town Council - East Ward	£5,084.97	£5,262.95	£177.97	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bicester Town Council - North Ward	£4,136.74	£4,281.52	£144.79	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bicester Town Council - South Ward	£6,885.98	£7,126.99	£241.01	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bicester Town Council - West Ward	£5,154.78	£5,335.20	£180.42	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Blackthorn	£1,917.07	£1,984.17	£67.10	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bletchington	£2,065.93	£2,138.23	£72.31	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bloxham	£3,155.61	£3,266.06	£110.45	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bodicote	£2,297.87	£2,378.29	£80.43	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bourton	£2,007.56	£2,077.83	£70.26	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Broughton	£1,930.45	£1,998.01	£67.57	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bucknell	£1,959.36	£2,027.94	£68.58	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Caversfield	£3,972.90	£4,111.95	£139.05	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level

**Appendix 7 - Fees and Charges Schedule**

Charlton-on-Otmoor	£1,951.48	£2,019.79	£68.30	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Chesterton	£2,088.55	£2,161.65	£73.10	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Claydon with Clattercot	£1,975.97	£2,045.12	£69.16	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Cropredy	£2,007.79	£2,078.06	£70.27	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Deddington	£2,470.12	£2,556.57	£86.45	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Drayton	£1,954.32	£2,022.72	£68.40	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Duns Tew	£2,038.21	£2,109.55	£71.34	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Epwell	£1,924.57	£1,991.93	£67.36	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Fencott & Murcott	£1,973.83	£2,042.92	£69.08	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Finmere	£1,950.04	£2,018.29	£68.25	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Fringford	£2,014.83	£2,085.35	£70.52	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Fritwell	£1,984.72	£2,054.18	£69.47	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Gosford & Water Eaton	£2,464.44	£2,550.69	£86.26	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Hanwell	£1,998.11	£2,068.05	£69.93	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Hethe	£1,951.86	£2,020.18	£68.32	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Heyford Park	£2,224.02	£2,301.86	£77.84	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Hook Norton	£2,429.69	£2,514.73	£85.04	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Horley	£1,925.96	£1,993.37	£67.41	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Hornton	£1,930.61	£1,998.19	£67.57	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Horton-cum-Studley	£1,978.06	£2,047.30	£69.23	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Islip	£2,062.99	£2,135.19	£72.20	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - Dogwood Ward	£2,715.91	£2,810.97	£95.06	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - Exeter Ward	£2,353.60	£2,435.97	£82.38	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - Orchard Ward	£2,883.01	£2,983.92	£100.91	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - St Mary's Ward	£2,845.30	£2,944.89	£99.59	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - Roundham Ward	£2,438.44	£2,523.79	£85.35	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kirtlington	£1,994.55	£2,064.35	£69.81	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Launton	£2,130.35	£2,204.91	£74.56	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Lower Heyford	£2,021.07	£2,091.81	£70.74	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Merton	£1,954.46	£2,022.86	£68.41	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Middleton Stoney	£1,936.22	£2,003.99	£67.77	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Milcombe	£2,039.12	£2,110.49	£71.37	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Mollington	£2,029.46	£2,100.49	£71.03	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
North Newington	£2,113.42	£2,187.39	£73.97	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Piddington	£1,965.30	£2,034.08	£68.79	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Shenington with Alkerton	£1,944.26	£2,012.31	£68.05	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Shipton-on-Cherwell & Thrupp	£2,018.05	£2,088.68	£70.63	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Shutford	£1,962.20	£2,030.88	£68.68	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Sibford Ferris	£1,961.01	£2,029.64	£68.64	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Sibford Gower	£1,974.35	£2,043.45	£69.10	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Somerton	£1,973.62	£2,042.70	£69.08	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level

## Appendix 7 - Fees and Charges Schedule

Souldern	£2,000.27	£2,070.28	£70.01	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
South Newington	£1,943.88	£2,011.91	£68.04	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Steeple Aston	£2,076.80	£2,149.49	£72.69	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Stoke Lyne	£1,944.83	£2,012.90	£68.07	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Stratton Audley	£2,057.57	£2,129.58	£72.01	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Swalcliffe	£1,897.17	£1,963.57	£66.40	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Tadmarton	£1,976.63	£2,045.81	£69.18	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Upper Heyford	£1,968.49	£2,037.39	£68.90	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Wardington	£2,045.19	£2,116.77	£71.58	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Wendlebury	£1,933.25	£2,000.91	£67.66	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Weston-on-the-Green	£1,976.69	£2,045.88	£69.18	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Wigginton	£1,933.63	£2,001.31	£67.68	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Wroxton	£1,971.50	£2,040.50	£69.00	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Yarnton	£2,717.82	£2,812.94	£95.12	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level

\*Increased in line with inflation. Reflects actual costs but with a fixed maximum amount to enable parish councils to budget accordingly. Scheduled elections are combined with scheduled district elections and a combined poll card is issued.

<b>Parish Elections - By-Election*, excludes poll cards**</b>					
<b>Fees and Charges</b>	<b>Current fee</b>	<b>Proposed Fee 26-27 (Excl. VAT)</b>	<b>Actual Increase</b>	<b>% Increase</b>	<b>Statutory/ Discretionary?</b>
Adderbury	£3,375.02	£3,493.15	£118.13	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Ambrosden	£2,574.90	£2,665.02	£90.12	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Ardley with Fewcott	£2,198.11	£2,275.04	£76.93	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Arncott	£2,352.76	£2,435.10	£82.35	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Calthorpe North Ward	£4,287.11	£4,437.15	£150.05	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Calthorpe South Ward	£4,470.00	£4,626.45	£156.45	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Easington North Ward	£2,386.29	£2,469.81	£83.52	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Easington South Ward	£4,478.91	£4,635.67	£156.76	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Grimsbury Ward	£5,903.86	£6,110.50	£206.64	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Hardwick East Ward	£2,544.10	£2,633.14	£89.04	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Hardwick West Ward	£6,637.28	£6,869.59	£232.30	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Neithrop North Ward	£3,776.01	£3,908.17	£132.16	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Neithrop South Ward	£3,598.21	£3,724.15	£125.94	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Park Road Ward	£5,299.13	£5,484.60	£185.47	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Ruscote Ward	£9,644.33	£9,981.88	£337.55	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Banbury Town Council - Town Centre Ward	£4,984.64	£5,159.10	£174.46	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Barford St John and St Michael	£2,513.26	£2,601.22	£87.96	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Begbroke	£2,404.51	£2,488.67	£84.16	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bicester Town Council - East Ward	£7,384.58	£7,643.04	£258.46	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bicester Town Council - North Ward	£5,655.40	£5,853.33	£197.94	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bicester Town Council - South Ward	£9,119.58	£9,438.77	£319.19	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bicester Town Council - West Ward	£7,509.60	£7,772.44	£262.84	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Blackthorn	£2,227.60	£2,305.56	£77.97	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bletchington	£2,481.56	£2,568.42	£86.85	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bloxham	£3,842.87	£3,977.37	£134.50	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bodicote	£2,723.27	£2,818.59	£95.31	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bourton	£2,386.71	£2,470.24	£83.53	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Broughton	£2,254.36	£2,333.26	£78.90	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Bucknell	£2,319.47	£2,400.65	£81.18	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Caversfield	£4,211.67	£4,359.08	£147.41	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Charlton-on-Otmoor	£2,289.13	£2,369.25	£80.12	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Chesterton	£2,534.09	£2,622.79	£88.69	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Claydon with Clattercot	£2,345.38	£2,427.47	£82.09	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Cropredy	£2,387.16	£2,470.71	£83.55	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Deddington	£3,041.58	£3,148.04	£106.46	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Drayton	£2,280.23	£2,360.04	£79.81	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Duns Tew	£2,462.59	£2,548.78	£86.19	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Epwell	£2,242.59	£2,321.08	£78.49	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Fencott & Murcott	£2,348.42	£2,430.62	£82.19	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Finmere	£2,286.24	£2,366.26	£80.02	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Fringford	£2,408.53	£2,492.83	£84.30	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Fritwell	£2,341.01	£2,422.24	£81.24	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level

**Appendix 7 - Fees and Charges Schedule**

Gosford & Water Eaton	£3,139.73	£3,249.62	£109.89	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Hanwell	£2,396.98	£2,480.88	£83.89	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Hethe	£2,304.48	£2,385.13	£80.66	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Heyford Park	£2,600.55	£2,691.57	£91.02	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Hook Norton	£3,011.89	£3,117.30	£105.42	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Horley	£2,245.38	£2,323.97	£78.59	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Hornton	£2,254.69	£2,333.61	£78.91	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Horton-cum-Studley	£2,342.30	£2,424.28	£81.98	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Islip	£2,504.85	£2,592.52	£87.67	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - Dogwood Ward	£3,430.23	£3,550.29	£120.06	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - Exeter Ward	£2,900.94	£3,002.48	£101.53	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - Orchard Ward	£3,757.14	£3,888.64	£131.50	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - St Mary's Ward	£3,640.19	£3,767.60	£127.41	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kidlington Parish Council - Roundham Ward	£3,022.11	£3,127.88	£105.77	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Kirtlington	£2,353.37	£2,435.74	£82.37	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Launton	£2,464.26	£2,550.51	£86.25	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Lower Heyford	£2,428.31	£2,513.30	£84.99	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Merton	£2,302.37	£2,382.95	£80.58	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Middleton Stoney	£2,265.91	£2,345.22	£79.31	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Milcombe	£2,457.11	£2,543.11	£86.00	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Mollington	£2,445.10	£2,530.67	£85.58	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
North Newington	£2,620.30	£2,712.01	£91.71	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Piddington	£2,324.04	£2,405.39	£81.34	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Shenington with Alkerton	£2,274.69	£2,354.30	£79.61	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Shipton-on-Cherwell & Thrupp	£2,429.56	£2,514.59	£85.03	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Shutford	£2,310.57	£2,391.44	£80.87	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Sibford Ferris	£2,315.47	£2,396.51	£81.04	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Sibford Gower	£2,334.87	£2,416.59	£81.72	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Somerton	£2,340.71	£2,422.63	£81.92	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Souldern	£2,393.99	£2,477.78	£83.79	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
South Newington	£2,288.51	£2,368.61	£80.10	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Steeple Aston	£2,454.49	£2,540.39	£85.91	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Stoke Lyne	£2,290.42	£2,370.58	£80.16	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Stratton Audley	£2,501.31	£2,588.85	£87.55	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Swalcliffe	£2,195.09	£2,271.92	£76.83	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Tadmarton	£2,339.41	£2,421.29	£81.88	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Upper Heyford	£2,330.44	£2,412.00	£81.57	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Wardington	£2,469.26	£2,555.69	£86.42	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Wendlebury	£2,252.67	£2,331.52	£78.84	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Weston-on-the-Green	£2,339.55	£2,421.43	£81.88	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Wigginton	£2,268.02	£2,347.40	£79.38	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Wroxton	£2,329.17	£2,410.69	£81.52	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level
Yarnton	£2,953.82	£3,057.21	£103.38	3.5%	Statutory requirement to run elections on behalf of parishes - discretionary fee level

\*Increased in line with inflation. Reflects 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 (including postage) will be recharged in addition to the fee.

<b>Public Protection, Environmental Health, Licensing</b>					
<b>Fees and Charges</b>	<b>Fee 25-26 (Excl. VAT)</b>	<b>Proposed Fee 26-27 (Excl. VAT)</b>	<b>Actual Increase</b>	<b>% Increase</b>	<b>Statutory/ Discretionary?</b>
<b>Table and Chairs consent charges</b>					
New licence - per item	£19.07	n/a	n/a	n/a	Discretionary
New licence - per property	n/a	£242.50	n/a	n/a	Discretionary
Licence renewal	N/A	£182.50	n/a	n/a	Discretionary
<b>Private Hire and Hackney Carriage DRIVER Fees and Charges</b>					
Grant of Licence 1 Year	£145.25	£148.20	£2.95	2.0%	Discretionary
Grant of licence 3 Years	£237.85	£242.50	£4.65	2.0%	Discretionary
Renewal of existing licence 1 year	£121.15	£123.60	£2.45	2.0%	Discretionary
Renewal of existing licence 3 years	£209.25	£213.50	£4.25	2.0%	Discretionary
DBS (was CRB) check and DVLA check	£78.55	£81.00	£2.45	3.1%	Discretionary
Knowledge Test	£35.35	£37.00	£1.65	4.7%	Discretionary
Cost of badge/ replacement badge	£39.25	£41.00	£1.75	4.5%	Discretionary
Cost of replacement paper licence	£19.10	£20.00	£0.90	4.7%	Discretionary
Disability and Safeguarding Awareness Training					Fee set by OCC
English Testing	£51.05	£52.10	£1.05	2.1%	Discretionary
<b>Hackney Carriage VEHICLE Fees and Charges</b>					
Grant of licence	£365.75	£373.00	£7.25	2.0%	Discretionary
Renewal of existing licence	£317.50	£324.00	£6.50	2.0%	Discretionary
Replacement licence plate	£28.05	£29.00	£0.95	3.4%	Discretionary
Replacement bracket	£28.05	£29.00	£0.95	3.4%	Discretionary
Change of vehicle only	£138.00	£141.00	£3.00	2.2%	Discretionary
Transfer of licensee only	£70.00	£72.00	£2.00	2.9%	Discretionary
Change of vehicle and licensee	£208.00	£212.50	£4.50	2.2%	Discretionary
<b>Private Hire VEHICLE Fees and Charges</b>					
Grant of new licence	£333.70	£340.50	£6.80	2.0%	Discretionary
Renewal of licence	£306.80	£313.00	£6.20	2.0%	Discretionary
Internal Plate Replacement	£14.00	£15.00	£1.00	7.1%	Discretionary
Plate or bracket replacement	£28.00	£29.00	£1.00	3.6%	Discretionary
Cost of replacement paper licence	£19.10	£20.00	£0.90	4.7%	Discretionary
Change of vehicle only	£138.00	£141.00	£3.00	2.2%	Discretionary
Transfer of licensee only	£70.00	£72.00	£2.00	2.9%	Discretionary
Plate exemption application	N/A	£79.00	N/A	N/A	Discretionary
Change of vehicle and licensee	£208.00	£212.50	£4.50	2.2%	Discretionary
<b>Private Hire OPERATOR Fees and Charges</b>					
Operator's Licence (one vehicle only) - 1 year	£162.50	£166.00	£3.50	2.2%	Discretionary
Operator's Licence (one vehicle only) – 5 year	£176.00	£180.00	£4.00	2.3%	Discretionary
For each additional vehicle	£25.80	£26.50	£0.70	2.7%	Discretionary
<b>Sex Establishment Venue</b>					
Application	£1,958.00	£2,025.00	£67.00	3.4%	Discretionary
Renewal	£1,296.00	£1,340.00	£44.00	3.4%	Discretionary
<b>Contaminated land enquiry</b>					
Charge per hour or part thereof	£84.00	£90.00	£6.00	7.1%	Discretionary

<b>Public Protection, Environmental Health, Licensing</b>					
<b>Fees and Charges</b>	<b>Fee 25-26 (Excl. VAT)</b>	<b>Proposed Fee 26-27 (Excl. VAT)</b>	<b>Actual Increase</b>	<b>% Increase</b>	<b>Statutory/ Discretionary?</b>
<b>Health Protection</b>					
Food Export/Hygiene Certificates	£142.00	£147.00	£5.00	3.5%	Discretionary
Food Hygiene Rating Scheme Rescore Visit	£345.00	£352.00	£7.00	2.0%	Discretionary
Food Surrender Certificates	£153.00	£160.00	£7.00	4.6%	Discretionary
Copies of Food Premises Register (a) Single Entry	£5.35	£5.75	£0.40	7.5%	Discretionary
Copies of Food Premises Register (b) Full Register	£399.00	£415.00	£16.00	4.0%	Discretionary
Factual Statements for Civil Proceedings	£197.00	£205.00	£8.00	4.1%	Discretionary
Reports provided under the Environmental Information Regulations	£165.00	£170.00	£5.00	3.0%	Statutory
<b>Water Sampling</b>					
Large/Commercial use supplies (each assessment at £68/hour)	£500.00	£600.00	£100.00	20.0%	Statutory
Risk assessment (each assessment at £68)	£500.00	£600.00	£100.00	20.0%	Statutory
Sampling (each visit)	£100.00	£105.00	£5.00	5.0%	Statutory
Investigation	£100.00	£105.00	£5.00	5.0%	Statutory
Granting an authorisation	£100.00	£105.00	£5.00	5.0%	Statutory
Analysing a sample:					
Taken under regulation 10	£25.00	£35.00	£10.00	40.0%	Statutory
Taken during Check monitoring	£100.00	£150.00	£50.00	50.0%	Statutory
Taken during Audit monitoring	£500.00	£600.00	£100.00	20.0%	Statutory
<b>Water Sampling Fees:</b>					
Lab Fees (Depending on criteria)	£103.75	£107.00	£3.25	3.1%	Discretionary
Pools (basic swimming pool test)	£40.50	£42.00	£1.50	3.7%	Discretionary
Sampling and admin cost recovery hourly rate	£56.50	£58.00	£1.50	2.7%	Discretionary
Courier charge	£40.50	£42.00	£1.50	3.7%	Discretionary
<b>Health Protection - Food Safety</b>					
Level 2 Food Safety in Catering Course					
Taught Course	£92.00	£95.00	£3.00	3.3%	Discretionary
Taught - Voluntary Groups	£51.99	£53.50	£1.51	2.9%	Discretionary
Taught - Unemployed	£51.99	£53.50	£1.51	2.9%	Discretionary
E-learning (all level 2 courses)	£33.50	£35.00	£1.50	4.5%	Discretionary
Level 2 Personal license Holder elearning and invigilated exam	£101.00	£105.00	£4.00	4.0%	Discretionary
Invigilated exam resit	£32.00	£35.00	£3.00	9.4%	Discretionary
Level 3 Food Hygiene Course Taught Course	£359.00	£375.00	£16.00	4.5%	Discretionary
Cost recovery - Commercial & Business Support					
Basic cost recovery (qualified officer)	£86.50	£90.00	£3.50	4.0%	Discretionary
Full cost recovery (qualified officer)	£95.50	£99.50	£4.00	4.2%	Discretionary
Mileage cost per mile	£0.51	£0.55	£0.04	7.8%	Discretionary
Strive for 5	£312.00	£325.00	£13.00	4.2%	Discretionary
SFBB Packs (without diary)	£19.99	£20.70	£0.71	3.6%	Discretionary
SFBB 48 week diary refills	£18.99	£19.70	£0.71	3.7%	Discretionary
SFBB Pack with 48 week diary refill	£31.00	£32.25	£1.25	4.0%	Discretionary
<b>Mobile Home Sites Fees</b>					
New Application					
1 to 10 pitches	£368.50	£377.50	£9.00	2.4%	Discretionary
11 to 30 pitches	£541.25	£555.00	£13.75	2.5%	Discretionary
31 to 99 pitches	£702.50	£719.99	£17.49	2.5%	Discretionary
100 or more pitches	£875.00	£899.00	£24.00	2.7%	Discretionary
Annual Fee					
1 to 10 pitches	£288.25	£295.00	£6.75	2.3%	Discretionary
11 to 30 pitches	£368.50	£377.00	£8.50	2.3%	Discretionary
31 to 99 pitches	£455.00	£465.00	£10.00	2.2%	Discretionary
100 or more pitches	£541.25	£555.00	£13.75	2.5%	Discretionary
Transfer/amendment	£203.65	£209.00	£5.35	2.6%	Discretionary
Replacement paper licence	£19.10	£20.00	£0.90	4.7%	Discretionary
Lodging rules	£70.00	£72.50	£2.50	3.6%	Discretionary

<b>Public Protection, Environmental Health, Licensing</b>					
<b>Fees and Charges</b>	<b>Fee 25-26 (Excl. VAT)</b>	<b>Proposed Fee 26-27 (Excl. VAT)</b>	<b>Actual Increase</b>	<b>% Increase</b>	<b>Statutory/ Discretionary?</b>
<b>Environmental Enforcement</b>					
Rats & Mice. Per consultation - 3 visits	£70.25	£73.50	£3.25	4.6%	Discretionary
Additional visit	£23.00	£24.00	£1.00	4.3%	Discretionary
Fleas, cockroaches ants, carpet beetles, and other household insects	£88.75	£92.50	£3.75	4.2%	Discretionary
Bedbugs	£126.25	£132.00	£5.75	4.6%	Discretionary
Wasps Nests	£76.25	£80.00	£3.75	4.9%	Discretionary
Collection of stray dogs	£285.00	£290.00	£5.00	1.8%	Both Statutory and Discretionary Elements
Kennel Costs (per day/part of)	£28.00	£0.00	-£28.00	-100.0%	Discretionary

<b>NOA, Cooper School and Stratfield Brake</b>					
<b>Fees and Charges</b>	<b>Fees 2025-26 (excl. VAT)</b>	<b>Proposed Fee 2026-27 (excl. VAT)</b>	<b>Actual Increase</b>	<b>% Increase</b>	<b>Statutory/ Discretionary?</b>
<b>NORTH OXFORDSHIRE ACADEMY ATP BANBURY</b>					
<b>ATP/GRASS INNER PITCH</b>					
Senior Match	£69.85	£72.65	£2.80	4.0%	Discretionary
Junior Match	£34.80	£36.20	£1.40	4.0%	Discretionary
Senior Training Whole Pitch	£50.45	£52.50	£2.05	4.1%	Discretionary
Senior Training Half Pitch	£31.40	£32.65	£1.25	4.0%	Discretionary
Junior Training Whole Pitch	£26.95	£28.05	£1.10	4.1%	Discretionary
Junior Training Half Pitch	£15.80	£16.45	£0.65	4.1%	Discretionary
<b>NORTH OXFORDSHIRE ACADEMY ATP FOR KEYHOLDERS</b>					
<b>60 Minutes Hire</b>					
Senior Match	£59.95	£62.35	£2.40	4.0%	Discretionary
Junior Match	£22.05	£22.95	£0.90	4.1%	Discretionary
<b>NORTH OXFORDSHIRE ATHLETICS TRACK BANBURY</b>					
<b>Fixtures</b>					
Non Cherwell Based Clubs Fixtures	£54.70	£56.90	£2.20	4.0%	Discretionary
Cherwell Clubs – Seniors Fixtures	£41.75	£43.45	£1.70	4.1%	Discretionary
Cherwell Clubs – Juniors Fixtures	£33.05	£34.40	£1.35	4.1%	Discretionary
Seniors Training	£43.45	£45.20	£1.75	4.0%	Discretionary
Juniors	£22.45	£23.35	£0.90	4.0%	Discretionary
<b>PAVILION/CHANGING/CLUB ROOM HIRE</b>					
Pavilion/Changing/Club Room Hire	£17.70	£18.40	£0.70	4.0%	Discretionary
<b>COOPER SCHOOL, BICESTER</b>					
<b>ATP – 60 Minutes</b>					
Senior Whole Pitch	£54.80	£57.00	£2.20	4.0%	Discretionary
Senior Half Pitch	£36.00	£37.45	£1.45	4.0%	Discretionary
Senior Quarter Pitch	£30.15	£31.35	£1.20	4.0%	Discretionary
Junior Whole Pitch	£46.20	£48.05	£1.85	4.0%	Discretionary
Junior Half Pitch	£28.75	£29.90	£1.15	4.0%	Discretionary
Junior Quarter Pitch	£20.15	£20.95	£0.80	4.0%	Discretionary
<b>Hockey Club – Whole Pitch</b>					
Senior Match – 90 Minutes	£96.50	£100.35	£3.85	4.0%	Discretionary
Senior Training – 60 Minutes	£55.10	£57.30	£2.20	4.0%	Discretionary
Junior Match – 90 Minutes	£50.35	£52.40	£2.05	4.1%	Discretionary
Junior Training – 60 Minutes	£32.55	£33.85	£1.30	4.0%	Discretionary
Public Liability Insurance re-charge charged at 10% of total hire fee.					

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## Cherwell District Council

## Equality and Climate Impact Assessment Budget Proposals 2026/27

### Section 1: Summary details

<b>Directorate and Service Area</b>	All Directorates and Service Areas
<b>What is being assessed?</b> (e.g. name of policy, procedure, project, service or proposed service change).	This assessment sets out the overall impact that the 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 against our climate change commitments, setting out any mitigations that have been put in place against possible negative impacts.
<b>Is this a new or existing function or policy?</b>	This impact assessment provides an overview of the 2026/27 budget and business planning proposals and so comments on changes to existing programmes as well as new proposals.
<b>Summary of assessment</b> 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 considers the overall budget and business planning proposals for Cherwell District Council. It outlines the key evidence and intelligence used by the Council to assess the potential impact of the proposals on the nine protected characteristics as defined by the Equality Act 2010. In addition, the Council has considered the impact on people living in rural areas, individuals experiencing social deprivation, armed forces communities, and unpaid carers.</p> <p>An initial high-level review of all proposals was undertaken to identify any potential adverse impacts and to determine where mitigation measures might be required. This overarching assessment has been informed by individual Equality Impact Assessments and considers the cumulative impact of the budget proposals as a whole.</p> <p>Having reviewed the proposals collectively and in detail, the Council has concluded that none of the budget proposals are expected to have a disproportionate adverse impact on residents who share any of the protected characteristics.</p>
<b>Completed by</b>	Celia Prado-Teeling – Performance & Insight Team Leader Hitesh Mahawar - Climate Change Programme Manager
<b>Authorised by</b>	Stephen Hinds, Corporate Director of Resources and Transformation
<b>Date of Assessment</b>	21 January, 2025

**Section 2: Detail of proposal**

<p><b>Context / Background</b> Briefly summarise the background to the policy or proposed service change, including reasons for any changes from previous versions.</p>	<p>Cherwell District Council's proposed Budget and Business Plan for 2026–2027 has been developed to deliver the priorities set out in the Council Plan. These include supporting economic prosperity, strengthening community leadership, promoting environmental stewardship, and enabling high-quality housing and placemaking. These priorities are underpinned by cross-cutting themes such as climate action, operational excellence, and addressing inequality, all of which are fundamental to the Council's long-term ambition for thriving communities and sustainable growth.</p> <p>The preparation of the budget has taken place against a challenging financial backdrop. Ongoing uncertainty around local government funding, alongside rising operating costs and increasing service demand arising from the cost-of-living pressures and sustained inflation, has required difficult decisions. Despite these challenges, the Council is proposing a balanced and prudent budget. This approach seeks to protect essential frontline services while maintaining financial resilience and responsible stewardship of public funds, whilst ensuring resources are deployed efficiently and that services remain effective and resilient in the medium to long term.</p> <p>Equality, fairness, and inclusivity remain integral to the Council's decision-making. All budget proposals are subject to an initial Equalities Impact Assessment, with full assessments undertaken where new policies, projects, or strategies are proposed. Fees and charges are reviewed carefully with regard to inflationary pressures, service sustainability, and prevailing market conditions. Any potential impacts on vulnerable groups are considered through the equality impact process, ensuring that mitigating actions are identified where necessary. This approach supports transparent, fair, and evidence-based decisions, reflecting the Council's ongoing commitment to supporting residents, communities, and local businesses.</p>
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**Proposals**

Explain the detail of the proposals, including why this has been decided as the best course of action

The overall budget proposals for 2026-27 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. They are mixture of efficiency and savings proposals which have been reviewed:

- Continue the operation of national changes made to the household applications fee (introduced in April 2025 by central government).
- Implement administrative service changes within the Housing Team to allocate resources toward critical delivery areas, aiming to improve customer outcomes.
- Increase our focus on achieving fewer empty homes, aiming to boost supply within the local housing system.
- Continue to support the Money Advice Service, currently delivered by Citizens Advice, when the current contract concludes in 2026 through external grant funding.
- Explore moving to a three-weekly green bin collection to cut landfill by 14%, boost recycling and capture more food waste.
- Introduction of a deferred charge for lost or damaged bins—£40 for bins, £10 for outdoor food caddies, and £5 for indoor caddies—to make the waste container service fair, sustainable, and financially responsible.
- Closing or transferring the Pioneer Square public toilets in Bicester during contract retendering to cut cleaning, maintenance, utility, and cash collection costs, saving £0.026m in 2026/27, while retaining the Changing Places facility at Claremount Car Park.
- Switch urban grass verge maintenance from frequent general amenity cuts to fewer flail cuts (300mm height, 3–4 times annually) to improve cost efficiency and sustainability, funded through county and local council contributions.
- Generate commercial sponsorship and contributions from third parties to provide the floral provision, delivered in partnership with Cherwell District Council, to achieve a 10% reduction in costs incurred by the council in Banbury, Bicester, and Kidlington.
- Optimise resources within Regulatory Services to align with automation-driven efficiencies, enabling a more streamlined and future-focused operating model that does not impact on the service received by the public.
- Reduce expenditure on property consultants and other fees, increasing rental income through lettings, lease renewals, and rent reviews of commercial properties, alongside managing service charges for community associations.
- Conduct a comprehensive review of property contracts to assess the necessity of services and works, implementing adjustments where appropriate.
- Remove unfilled positions within the Council, streamlining workload and building efficiencies.
- Agree revised employer pension contributions based on the improved valuation of the council pension fund.

	<ul style="list-style-type: none"> <li>• Continue optimising cash flow and investments through effective treasury management to boost interest income for supporting council operations and strategic goals.</li> </ul> <p>Our income proposals for 2026-27 include our income sources, fees and charges, most fees will increase by around 3.5% to match inflation; however, we are considering higher increases in some fees which have been reviewed from an Equalities point of view, ensuring there is no impact to residents within the protected characteristics.</p>
<p><b>Evidence / Intelligence</b> 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"> <li>• 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.</li> <li>• A public consultation process, the results of which are published alongside the Budget and Business Planning proposals.</li> <li>• 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.</li> </ul>

## Section 3: Impact Assessment - Equalities Impact

**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. The proposed transfer/closure of the toilets in Pioneer Square could have a potential impact on residents with disabilities, however, the existence of changing places enable toilets in Claremont mitigates this potential impact.

**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 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. No specific issues relating to Areas of Social Deprivation have been identified as likely to arise as a result of these proposals.

## Section 4: 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	Timescale and monitoring arrangements
Energy use in our buildings or highways	x	<input type="checkbox"/>	<input type="checkbox"/>	<p>The largest source of building-related emissions remains our four leisure centres, where targeted investment in energy efficiency measures will deliver the most significant reductions.</p> <p>Planned development at leisure centres and the addition of new sports pitches may lead to an increase in Scope 3 emissions, which are currently outside the Council's 2030 carbon net zero target.</p> <p>Historically, Bodicote House accounted for approximately 6% of CDC's total emissions. This figure is expected to decrease following the relocation of office operations to Castle Quay.</p>	<p>CDC has secured approximately £1.1 million through the Public Sector Decarbonisation Scheme Phase 4 (PSDS4) to implement energy efficiency measures across leisure centres and sports pavilions.</p> <p>The relocation of CDC offices to Castle Quay is anticipated to further reduce operational emissions, subject to performance monitoring.</p>	<p>PSDS4 is a three-year programme scheduled for completion by March 2028. Progress is overseen by the Climate Change Programme Board (CCPB) and embedded within business-as-usual governance frameworks.</p> <p>To accurately assess Castle Quay's energy performance, a minimum of one year's consumption data will be required before emissions reductions can be quantified.</p>
Our fleet	<input type="checkbox"/>	x	<input type="checkbox"/>	Measures proposed by Environmental Services are expected to have a slightly positive impact on CDC's overall emissions through reduced fuel consumption	The largest source of fleet emissions is from Refuse Collection Vehicles (RCVs), where investment in new technology could deliver significant reductions.	<p>The HVO supply tender is expected to be finalized by December 2025.</p> <p>Current plans for investment in RCVs to transition to EVs are anticipated no earlier than 2026.</p>

<p>Page 112</p>				<p>and improved recycling rates.</p> <p>Continued replacement of small vehicles with electric vehicles (EVs), subject to budget allowance, will further support emissions reduction.</p>	<p>The Executive has approved transitioning CDC’s fleet to Hydrotreated Vegetable Oil (HVO) fuel, replacing diesel with a renewable fuel source for approximately 90 heavy goods vehicles used in waste collection and other services across North Oxfordshire.</p> <p>This change is projected to:</p> <ul style="list-style-type: none"> <li>• Reduce fleet emissions by around 80%</li> <li>• Cut overall council emissions by 25–30%</li> <li>• Save an estimated 1,150 tonnes of CO<sub>2</sub> over two years</li> </ul> <p>HVO fuel is produced from vegetable and waste oils, primarily used cooking oils, offering a cleaner and more sustainable alternative to fossil diesel.</p>	
<p><b>Staff travel</b></p>	<input type="checkbox"/>	<p><b>x</b></p>	<input type="checkbox"/>	<p>Emissions from staff travel currently account for approximately 2% of CDC’s overall emissions. While relatively small, this is an area where CDC can influence reductions, and investments that encourage lower-carbon travel options remain valuable.</p>	<p>An EV pool car was trialed in 2024 with limited uptake; however, the relocation to Castle Quay offers an opportunity to revisit staff travel arrangements due to its more central location.</p> <p>An internal survey indicates strong interest and appetite for an EV pool</p>	<p>To restart this initiative, a central budget allocation will be required.</p>

					<p>car scheme, suggesting potential for improved engagement.</p>	
<p><b>Purchased services and products (including construction)</b></p> <p>Page 113</p>	<p><input type="checkbox"/></p>	<p><input type="checkbox"/></p>	<p><b>x</b></p>	<p>This proposal may lead to an increase in CDC’s Scope 3 emissions, which represent indirect emissions from purchased goods, services, and construction activities.</p> <p>A high-level estimate of emissions from purchased goods and services was completed in early 2024. To achieve reductions in our supply chain emissions, changes to CDC’s procurement practices will be required.</p>	<p>CDC has commissioned a Net Zero Pathways study, which includes Scope 3 emissions and procurement. The report is in its final stages and will provide pathways and recommendations to reduce emissions from purchased services and products.</p> <p>Initial steps have already been taken:</p> <ul style="list-style-type: none"> <li>• Collaboration with CDC’s procurement team</li> <li>• Inclusion of sustainable procurement principles in the procurement strategy</li> </ul> <p>Further refinement of procurement and contract strategies will be necessary to implement these recommendations effectively.</p>	<p>The final Scope 3 emissions and Net Zero Pathways report is expected by January 2026 (may receive mid Dec’25). Subject to capacity and resource availability, CDC may begin introducing new procurement rules thereafter.</p>

We are also committed to enable Cherwell, and Oxfordshire to be carbon neutral well ahead of 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	Timescale and monitoring arrangements
<p>Enable carbon emissions reduction at district/county level?</p>	<p><input type="checkbox"/></p>	<p><b>x</b></p>	<p><input type="checkbox"/></p>	<p>CDC has the potential to influence emissions beyond our own operations by enabling district-wide and county-wide decarbonisation initiatives. Actions such as improving energy efficiency in public assets, promoting low-carbon transport options, and supporting renewable energy deployment contribute to Oxfordshire’s collective net zero ambition.</p> <p>Our collaboration on the Local Area Energy Plan (LAEP), and leadership role within the Pathways to a Zero Carbon Oxfordshire (PaZCO), Zero Carbon Oxfordshire Partnership (ZCOP) ensures alignment with regional priorities and accelerates delivery of shared targets.</p> <p>Integrating nature-based solutions such as tree planting, wetland restoration, and green corridors can deliver co-benefits for carbon sequestration, flood resilience, and biodiversity enhancement.</p>	<p>Collaborating with Oxfordshire councils and stakeholders to implement LAEP recommendations and leverage funding opportunities.</p> <p>Supporting district-wide EV infrastructure through Oxfordshire Local Electric Vehicle Infrastructure (OxLEVI), and active travel schemes to reduce transport emissions</p> <p>Facilitating renewable energy projects through the Cherwell Solar Strategy, which sets a locally defined contribution of 225–300 MW solar PV by 2030</p> <p>Embedding sustainable procurement and planning policies to influence emissions from construction and development across the district</p> <p>CDC will align projects with the Oxfordshire Nature Recovery Strategy, embed biodiversity net gain in planning, and prioritize habitat protection in all developments. We will integrate nature-based solutions such as tree planting and green corridors into climate initiatives and work</p>	<p>Progress will be monitored through:</p> <ul style="list-style-type: none"> <li>Climate Change Programme Board (CCPB) oversight of enabling projects</li> <li>Integration with Oxfordshire-wide reporting frameworks</li> <li>Annual review of district emissions data and LAEP implementation milestones</li> <li>Collaboration with Oxfordshire Local Nature Partnership to track progress against Nature Recovery Strategy targets</li> </ul> <p>Key deliverables include LAEP adoption, EV chargers through OxLEVI, Cherwell Solar Strategy implementation (2025–2030), with measurable impacts tracked against Oxfordshire’s net zero trajectory.</p>

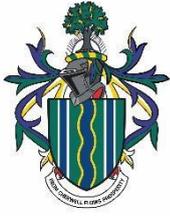
					<p>with local partners to deliver co-benefits for carbon sequestration and ecosystem resilience.</p> <p>These measures ensure that CDC's proposals enable wider decarbonisation and act as catalysts for systemic change within district and across county.</p>	
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**Section 5: 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.

<b>Review Date</b>	20 January 2026
<b>Person Responsible for Review</b>	Celia Prado -Teeling Performance & Insight Team Leader Hitesh Mahawar - Climate Change Programme Manager
<b>Authorised By</b>	Stephen Hinds, Corporate Director of Resources and Transformation, 21 January 2026

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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 1<sup>st</sup> April 2026

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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 1 April 2026 superseding the 2025/26 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:

### Statutory Chief Officers

- Chief Executive (Head of Paid Service)
- Assistant Director of Law and Governance and Monitoring Officer
- Assistant Director of Finance and Section 151 Officer

### Non-Statutory Chief Officers

- Executive Director of Resources
- Executive Director of Place and Regeneration
- Executive Director of Neighbourhood Services

Other officers

- Cherwell Futures Director reporting to ED resources
- Head of Chief Executive's Office reporting to CEO

## 2.3. Lowest Paid Employees

According to the pay scales, the lowest pay employees receive is on Grade B, Scale Point 1 which is the lowest standard pay point. The salary on this grade is currently payable to staff completing casual activity assistant 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 detail 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. At the point the Pay Policy Statement was published in 2026, the annual cost of living award for 2026/27 had not been agreed. A copy of the 2025/26 pay scales are at appendix 1.

Based on 2025-26 pay scales, our lowest hourly rate is currently £12.02 which is 5.5% below the April 2026 rates for UK Living Wage of £12.71. Hourly rates for grade B and the first spine point of grade B will be uplifted to £12.71 to reflect the national living wage. Future cost-of-living awards will be applied to the original pay rates, not the national living wage rate but where hourly rates do not exceed the national living wage rate, then this rate would still apply.

## 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
Executive Director of Resources	Non-statutory Chief Officer	Personnel Committee, ratified by Executive members
Executive Director of Place and Regeneration	Non-statutory Chief Officer	Personnel Committee, ratified by Executive members
Executive Director of Neighbourhood Services	Non-statutory Chief Officer	Personnel Committee, ratified by Executive members

## Appendix 9

Cherwell Futures Director	Senior level position	Personnel Committee, ratified by Executive members
Head of Chief Executive's Office	Senior level position	Head of Paid Service

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 1<sup>st</sup> 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, and 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.

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.
- Market supplements are paid where there are exceptional circumstances or sudden changes in market forces deeming it necessary in order to recruit and retain staff.

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 £5.0m to cover a 3-year period until 2028/29.

### 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 Electric Vehicle, Cycle Scheme and Childcare Voucher salary sacrifice schemes and has now introduced a discount scheme that employees can use in a wide range of retailers.

A full review of the benefits offered by the council is continuing in 2026.

### 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 £13,417.97 per annum, subject to 2026/27 cost of living award.

Where Officers receive fees for undertaking election 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 2026**

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

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**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.

<b>Pay Multiples</b>	<b>2026/27 (based on 2025/26 pay rates)</b>
Highest Paid - Chief Executive	£161,460
Lowest Paid	£23,557
Pay Multiple between the lowest paid and the highest paid	6.9:1
Median Salary	£56,382
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.

<b>Pay Multiples using the average salary of Chief Officers</b>	<b>2026/27 (based on 2025/26 pay rates)</b>
Average Salary of Chief Officers	£116,571
Lowest Paid	£23,557
Pay Multiple between the lowest paid and the Average Salary of Chief Officers	4.9:1
Median Salary	£56,382
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. Severance payments over £100,000 require Full Council approval.

## **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  
December 2025

## Appendix 1 - Cherwell District Council Pay Scales for 2026/27

Pay structure is effective as at 1 April 2025 as the cost of living increase has not yet been agreed for 2026/27.

CHERWELL DISTRICT COUNCIL PAY SCALES - 2026/27								
Grade	Levels	Annual	Hourly		Grade	Levels	Annual	Hourly
				*with effect from 01/04/2026, salaries on Grade B spine points 1 to 3 will be uplifted to £12.71 per hour (£24,521 full-time annual salary) to reflect the national living wage.	Grade J	1	£56,383.00	£29.22
						2	£57,291.00	£29.70
						3	£58,199.50	£30.17
						4	£59,107.50	£30.64
						5	£60,016.50	£31.11
Grade B	1	£23,195.50	£12.02		Grade K	1	£60,016.50	£30.06
	2	£23,841.50	£12.36			2	£61,147.00	£30.62
	3	£24,487.50	£12.69			3	£62,277.50	£31.19
	4	£25,132.50	£13.03			4	£63,409.50	£31.76
	5	£25,779.00	£13.36			5	£64,541.00	£32.32
Grade C	1	£25,779.00	£13.36		Grade L	1	£64,541.00	£33.45
	2	£26,424.50	£13.70			2	£65,637.50	£34.02
	3	£27,070.00	£14.03			3	£66,735.50	£34.59
	4	£27,715.50	£14.37			4	£67,832.50	£35.16
	5	£28,361.50	£14.70			5	£68,930.00	£35.73
Grade D	1	£28,361.50	£14.70		Grade M	1	£68,930.00	£34.52
	2	£29,007.50	£15.04			2	£70,028.50	£35.07
	3	£29,653.50	£15.37			3	£711,255.00	£35.62
	4	£30,299.00	£15.70			4	£72,222.50	£36.17
	5	£30,944.50	£16.04			5	£73,320.00	£36.72
Grade E	1	£30,944.50	£16.04		Assistant Director Level 1	1	£80,160.50	£41.55
	2	£31,591.00	£16.37			2	£81,439.50	£42.21
	3	£32,236.50	£16.71			3	£82,718.50	£42.88
	4	£32,881.50	£17.04			4	£83,996.00	£43.54
	5	£33,527.50	£17.38			5	£85,275.50	£44.20
Grade F	1	£33,527.50	£17.38		Assistant Director Level 2	6	£90,390.50	£45.27
	2	£34,173.50	£17.71			7	£91,669.00	£45.91
	3	£34,819.50	£18.05			8	£92,948.50	£46.55
	4	£35,465.50	£18.38			9	£94,227.00	£47.19
	5	£36,111.50	£18.71			10	£95,506.50	£47.83
Grade G	1	£36,111.50	£18.71		Executive Director - Level 1	1	£100,010.00	£51.84
	2	£36,757.50	£19.04			2	£101,318.50	£52.52
	3	£37,403.50	£19.37			3	£102,625.50	£53.19
	4	£38,049.50	£19.70			4	£103,934.50	£53.87
	5	£38,695.50	£20.03			5	£105,243.00	£54.55
Grade H	1	£38,695.50	£20.03		Executive Director - Level 2	6	£113,435.00	£56.81
	2	£39,341.50	£20.36			7	£115,955.50	£58.07
	3	£39,987.50	£20.69			8	£119,737.50	£59.96
	4	£40,633.50	£21.02			9	£125,378.50	£62.79
	5	£41,279.50	£21.35			Chief Executive	1	£150,696.00
Grade I	1	£41,279.50	£21.35	2	£154,284.00		£79.97	
	2	£41,925.50	£21.68	3	£157,872.00		£81.83	
	3	£42,571.50	£22.01	4	£161,460.00		£83.69	
	4	£43,217.50	£22.34					
	5	£43,863.50	£22.67					

Apprenticeship pay rates:

Levels	Annual Pay	Hourly rate
1 (under 18 or in first year)	£14,692.00	£7.62
2 (18-20)	£18,368.00	£9.52
3 (21 & over)	£22,967.50	£11.90
4 (23 & over)	£23,195.50	£12.02

## 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	£150,696 – 161,460
Executive Director of Neighbourhood Services	Corporate Leadership Team	Neighbourhood Services	EXEC DIR GRD	£113,435 – 125,378.50
Executive Director of Place and Regeneration	Corporate Leadership Team	Place and Regeneration	EXEC DIR GRD	£113,435 – 125,378.50
Executive Director of Resources	Corporate Leadership Team	Resources	EXEC DIR GRD	£113,435 – 125,378.50
Head of Chief Executive's Office	Chief Executive's Office	Chief Executive's Office	C Grade M	£68,930 - £73,320
Cherwell Futures Director	Corporate Leadership Team Cherwell Futures	Resources	EXEC DIR GRD**	£100,010 - £105,243
Assistant Director of Wellbeing and Housing Services	Wellbeing and Housing Services	Neighbourhood Services	AD 2	£90,390.50 – 95,506.50
Assistant Director of Environmental Services	Environmental Services	Neighbourhood Services	AD 2	£90,390.50 – 95,506.50
Head of Regulatory Services and Community Safety	Regulatory Services	Neighbourhood Services	C Grade M	£68,930 - £73,320
Assistant Director of Planning	Planning	Place and Regeneration	AD 2	£90,390.50 – 95,506.50
Head of Development Management	Development Management	Place and Regeneration	C Grade M***	£68,930 - £73,320
Head of Regeneration and Growth	Regeneration and Growth	Place and Regeneration	C Grade M	£68,930 - £73,320
Assistant Director of Property	Property	Place and Regeneration	AD 2	£90,390.50 – 95,506.50
Head of Biodiversity and Climate Resilience	Biodiversity and Climate Resilience	Place and Regeneration	C Grade M	£68,930 - £73,320
Assistant Director of Finance and Section 151 Officer	Corporate Leadership Team Finance	Resources	AD 2*	£90,390.50 – 95,506.50
Assistant Director of Law and Governance and Democratic Services and Monitoring Officer	Corporate Leadership Team & Law and Governance, and Procurement	Resources	AD 2*	£90,390.50 – 95,506.50
Assistant Director of HR	HR OD and Payroll	Resources	AD 1	£80,160.50 - £85,275.50
Head of Legal and Democratic Services	Law and Governance, and Procurement	Resources	C Grade M	£68,930 - £73,320

## Appendix 9

Head of Digital and Innovation	ICT and Digital	Resources	C Grade M	£68,930 - £73,320
Head of Finance	Finance	Resources	C Grade M	£68,930 - £73,320
Head of Revenues and Benefits Services	Finance	Resources	C Grade M	£68,930 - £73,320

\* Statutory Officer Allowance of £13,417.97 per annum paid in addition to salary

\*\* A market supplement of £14,757 per annum is in place for the Cherwell Futures Director

\*\*\* A market supplement of £6,708.96 per annum is in place for the Head of Development Management

## Appendix 10 - Cherwell District Council – Budget Consultation 2026/27 Results

### 1. Purpose & Context

Cherwell District Council conducted its statutory annual budget consultation between 19 November and 23 December 2025. Note that the deadline was extended by four days following exceptionally high public interest, driven in part by a local campaign surrounding Banbury Museum. The consultation informs the 2026/27 Budget and supports the Council’s wider Financial Strategy 2025–2030. Responses were gathered primarily via Citizen Space, supplemented by paper copies on request, only two were requested and one was return to the council. Engagement was significantly higher than previous years, with 1,184 responses, more than five times last year’s figure.

### 2. Headline Findings

2.1 The below table summarises the total amount of support and rejection levels for all the proposals.

Question	Support #	Reject #	Support %	Reject %
<b>Our approach to setting a balanced budget</b>				
1. Considering the above, do you support our approach of making sure the council is as efficient and effective as possible before we consider making changes to the services we provide?	897	286	76%	24%
<b>Capital Investments 2026/27</b>				
2. To strengthen our efforts in preventing homelessness, we will look to acquire property that will serve as temporary accommodation for individuals and families in need. To achieve this, we are proposing an investment of £3m for 2026/27. The government has indicated that there could be funding made available to contribute towards temporary accommodation projects.	892	291	75%	25%
3. In addition to property acquisition, we plan to construct new accommodation to provide temporary housing and help prevent homelessness. To deliver this initiative, we are proposing an investment scheme of £2m for the 2027/28 financial year. The government has indicated that there could be funding made available to contribute towards temporary accommodation projects.	818	365	69%	31%
4. In line with our commitment to supporting active, healthy communities, we plan to deliver a new 3G all-weather sports pitch at North Oxfordshire Academy. The facility will enable year-round football, rugby, and other outdoor sports. We are seeking £1.5m capital investment in 2026/27, which is partially funded by £1.2m in secured grant funding, therefore an allocation of £0.3m to deliver the new facility will be required from the council. Once operational, the new pitch is expected to generate ongoing income for the council.	812	371	69%	31%
5. Bicester Leisure Centre’s 3G pitch needs resurfacing, requiring an investment of £0.152m.	831	352	70%	30%
6. Remedial works are needed for several properties to meet Energy Performance Certification, requiring an investment of £0.716m.	814	369	69%	31%
7. Castle Quay Shopping Centre in Banbury needs work to improve visitor access, requiring an investment of £0.196m.	561	622	47%	53%

Question	Support #	Reject #	Support %	Reject %
8. To meet statutory requirements, the lifts at the Castle Quay South Car Park need replacing, requiring an investment of £0.470m.	883	300	75%	25%
9. The roof at Franklins House in Bicester needs a replacement waterproof membrane, requiring an investment of £0.080m.	976	207	82%	18%
10. Replacement of outdated computer hardware used by council officers is necessary to continue providing services at the standard you expect, requiring an investment of £0.136m.	854	329	72%	28%
<b>Income and Savings proposals 2026/27</b>				
11. Continue the operation of national changes made to the household applications fee (introduced in April 2025 by central government) – providing an estimated planning income of £0.224m in 2026/27.	991	192	84%	16%
12. Implement administrative service changes within the Housing Team to allocate resources toward critical delivery areas, aiming to improve customer outcomes - providing savings of £0.115m in 2026/27.	948	235	80%	20%
13. Increase our focus on achieving fewer empty homes, aiming to boost supply within the local housing system - providing a progressive saving of £0.005m in 2026/27 and a further £0.003m in 2027/28.	1074	109	91%	9%
14. Continue to support the Money Advice Service, currently delivered by Citizens Advice, when the current contract concludes in 2026 through external grant funding - providing a saving of £0.153m in 2026/27.	1054	129	89%	11%
15. Support Banbury Museum to transition to a new operating model of sustainable funding sources by 2027/28, reducing its dependency on council grant funding and building a more resilient, community-driven institution - providing a saving of £0.258m in 2027/28.	347	837	29%	71%
16. Explore moving to a three-weekly green bin collection to cut landfill by 14%, boost recycling and capture more food waste - providing a saving of £0.265m in 2027/28.	472	711	40%	60%
17. Increase garden waste fees to keep Cherwell's garden waste service sustainable and broadly aligned with neighbouring districts – providing an increase in income of £0.203m in 2027/28 and £0.228m in 2028/29	570	613	48%	52%
18. Introduce the deferred charge for lost or damaged bins to ensure our waste container service is fair, sustainable, and financially responsible – providing an income of £0.142m in 2026/27	647	536	55%	45%
19. Look again at closing or transferring the public convenience facilities in Pioneer Square, Bicester to reduce costs for cleaning, maintenance, utilities, and cash collection when the current contract is due for retendering – providing a saving of £0.026m in 2026/27.	738	445	62%	38%
20. Move from the current general amenity cut (75mm height, 16–20 cuts annually) to a flail cut (300mm height, 3–4 cuts annually) to significantly reduce mowing frequency of grass verges in urban areas, improving cost efficiency and sustainability. Funding will be provided through the Oxfordshire County Council Agency Agreement Grant, supplemented by contributions from Cherwell District Council and local town and parish councils - providing a saving of £0.100m in 2027/28.	751	432	63%	37%

Question	Support #	Reject #	Support %	Reject %
21. Generate commercial sponsorship and contributions from third parties to provide the floral provision, delivered in partnership with Cherwell District Council, to achieve a 10% reduction in costs incurred by the council in Banbury, Bicester, and Kidlington - providing a saving of £0.014m in 2026/27.	1075	108	91%	9%
22. Optimise resources within Regulatory Services to align with automation-driven efficiencies, enabling a more streamlined and future-focused operating model that does not impact on the service received by the public - providing a saving of £0.019m in 2026/27.	865	318	73%	27%
23. Reduce expenditure on property consultants and other fees, increasing rental income through lettings, lease renewals, and rent reviews of commercial properties, alongside managing service charges for community associations - providing an overall saving of £0.021m in 2026/27.	987	196	83%	17%
24. Conduct a comprehensive review of property contracts to assess the necessity of services and works, implementing adjustments where appropriate – providing an estimated saving of £0.053m in 2026/27.	1072	111	91%	9%
25. Remove unfilled positions within the Council, streamlining workload and building efficiencies - providing a saving of £0.140m in 2026/27.	939	244	79%	21%
26. Agree revised employer pension contributions based on the improved valuation of the council pension fund -providing a saving of £0.500m in 2026/27, £0.250m in 2027/28 and £0.250m in 2028/29.	883	300	75%	25%
27. Continue to optimise cash flow and investment strategies through effective treasury management, resulting in higher interest income. This additional revenue will be retained to support the council's general operations and contribute to the delivery of its strategic objectives - providing a benefit of £0.500m in 2026/27.	1090	93	92%	8%
28. Would you be prepared to support this proposed £5 increase for Band D council tax?	843	337	72%	28%
29. Considering the above, we would like to hear your views. If the government ever allowed us to increase council tax by more than £5 for a Band D property in order to compensate for other losses of income, which, if any, of the following would you be willing to support to help protect the local services that matter most to you? £5 per year (about 10 pence per week) £10 per year (about 19 pence per week) £15 per year (about 29 pence per week) £20 per year (about 38 pence per week) None	350 208 58 261 306	N/A	29% 18% 5% 22 % 26%	N/A
30. Do you have any other comments on our budget proposals you would like to share?	394	789	33%	67%

## 2.2 Strong Support for Efficiency and Statutory Measures

Residents consistently back proposals that improve back-office efficiencies, address statutory duties, and protect long term assets. Support for these proposals typically ranged from 70% – 90%, including:

- Optimised cash-flow & investment strategy (92%)
- Empty homes initiative (91%)
- Property contract review (91%)
- Housing fee changes (84%)
- Staffing/resource efficiencies (79%)
- Franklins House roof works (82%)

This suggests a continued public mandate for prudent financial management and efficiency-first decision making.

### 2.3 Proposals with Low or Divided Support

Several household-facing or cultural service proposals received low or divided support:

- Banbury Museum grant reduction (29% support): strongly opposed following an externally co-ordinated campaign; residents emphasise culture, education, and local heritage.
- Three weekly residual waste collection (40% support): concerns include hygiene, vermin, and fly tipping, issues that carry high reputational and operational risk.
- Garden waste fee increase (48% support): affordability pressures dominate feedback, especially during the current cost of living climate.

These areas require consideration.

### 2.4 Council Tax

The proposed £5 Band D rise received around 71% support, a notable improvement on the prior year (65%)

Residents, however, called for:

- More visible evidence of efficiency savings
- Clearer breakdown of district vs. county tax shares
- Consideration of progressive increases for higher band properties

There is broad willingness to pay more if increases are transparently justified and demonstrably linked to essential services.

## 3. Key Themes Raised by Residents

**3.1 Cost of Living:** cost pressures underpin objections to garden waste charges, bin fees, and Council Tax. Residents seek fairness measures such as:

- Tiered charging
- Hardship support
- Clearer reinvestment explanations

**3.2 Transparency and Communication:** a frequent request in this respect was for:

- Plain English explanations of costs and benefits
- “Budget at a glance” summaries
- Greater clarity on asset plans (e.g. Castle Quay)

**3.3 Priority Services:** residents consistently prioritise:

- Homelessness prevention
- Roads and public realm
- Cultural and youth services
- Public conveniences
- Core asset maintenance

**3.4 Waste & Environmental Services:** waste related proposals attracted the most scrutiny. Seasonal flexibility, larger bins, and enhanced hygiene guidance were among common suggestions.

## 4. Engagement Insights

- 10,541 Facebook users reached, generating 26,694 impressions and 232 click-throughs.
- A public campaign led to a late surge in participation, prompting the extension.
- The response profile is predominantly local, aged 35–64, and female.
- Response levels suggest heightened public interest and expectations of transparency.

## 5. Recommendations and further considerations

5.1 To following proposals had overall support from respondents:

- Efficiency savings and back-office reforms
- Asset protection investments
- Empty homes and housing service improvements
- Optimised treasury/investment practices
- ICT and statutory equipment replacement

These are low risk, high confidence items.

5.2 Areas with less support, where further engagement and analysis are required:

- Banbury Museum: explore phased change, mixed funding models, sponsorship, and income generation rather than abrupt cuts.
- Residual waste frequency changes: consider seasonal models, enhanced comms, or capacity adjustments.
- Garden waste fees: explore tiering, concessions, and clearer narrative on reinvestment.
- Castle Quay visitor access: require clearer justification and a recovery plan before investment.

5.3 Strengthening Public Trust, residents want:

- Demonstrable efficiencies ahead of any Council Tax rises
- Routine performance reporting
- Stronger use of infographics, videos, and service impact information.

## 6. Conclusion

6.1 The consultation demonstrates strong public alignment with the council's efficiency led financially prudent approach. However, proposals affecting households and cultural services have considerable opposition, these require further engagement and analysis.

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

Appendix 11

Directorate	Gross Expenditure	Gross Income	Total	Net Change to	Net Change to	Net Change to	Net Change to	Net Budget at end of Period
	2026/27 £m	2026/27 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	£m
Chief Executive's Office	2.434	(0.032)	2.402	(0.090)	0.000	0.000	0.000	2.312
Resources	31.627	(21.649)	9.978	(0.116)	0.000	0.000	0.000	9.862
Neighbourhood Services	26.753	(17.865)	8.888	(0.769)	(0.452)	(0.052)	(0.038)	7.577
Place and Regeneration	12.234	(11.369)	0.865	(0.087)	(0.323)	0.476	0.000	0.931
<b>Services Sub-total</b>	<b>73.048</b>	<b>(50.915)</b>	<b>22.133</b>	<b>(1.062)</b>	<b>(0.775)</b>	<b>0.424</b>	<b>(0.038)</b>	20.682
Corporate Costs	14.607	(7.952)	6.655	1.075	0.913	0.052	1.110	9.805
Policy Contingency	2.179	0.000	2.179	0.359	0.879	0.799	0.000	4.216
Development Funds	1.300	0.000	1.300	(0.400)	(0.200)	(0.700)	0.000	0.000
<b>Net Cost of Services</b>	<b>91.134</b>	<b>(58.867)</b>	<b>32.267</b>	<b>(0.028)</b>	<b>0.817</b>	<b>0.575</b>	<b>1.072</b>	<b>34.703</b>
Council Tax	0.000	(10.237)	(10.237)	(0.074)	(0.474)	(0.545)	(0.595)	(11.925)
Business Rates	63.937	(68.821)	(4.884)	(0.496)	(0.949)	1.550	(0.093)	(4.872)
Revenue Support Grant	0.000	(17.147)	(17.147)	0.598	0.606	(1.109)	(0.165)	(17.217)
<b>Funding Sub-total</b>	<b>63.937</b>	<b>(96.204)</b>	<b>(32.267)</b>	<b>0.028</b>	<b>(0.817)</b>	<b>(0.104)</b>	<b>(0.853)</b>	<b>(34.013)</b>
<b>Total</b>	<b>155.071</b>	<b>(155.071)</b>	<b>0.000</b>	<b>(0.000)</b>	<b>0.000</b>	<b>0.471</b>	<b>0.219</b>	<b>0.690</b>

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Appendix 12 - Budget Book

Directorate	Service	Division	Gross Expenditure £m	Gross Income £m	Net Expenditure / (Income) £m
Chief Executive's Office	Corporate Leadership Team	Corporate Leadership Team	1.210	-	1.210
		<b>Corporate Leadership Team Total</b>	<b>1.210</b>	<b>-</b>	<b>1.210</b>
	Executive Support Team	Executive Support Team	0.406	-	0.406
		<b>Executive Support Team Total</b>	<b>0.406</b>	<b>-</b>	<b>0.406</b>
	Comms & Marketing	Communications & Media	0.350	-	0.350
		<b>Comms &amp; Marketing Total</b>	<b>0.350</b>	<b>-</b>	<b>0.350</b>
	Performance	Performance	0.467	(0.032)	0.435
		<b>Performance Team Total</b>	<b>0.467</b>	<b>(0.032)</b>	<b>0.435</b>
<b>Chief Executive's Office Total</b>			<b>2.434</b>	<b>(0.032)</b>	<b>2.402</b>
Neighbourhood Services	Wellbeing & Housing	Communities	1.259	(0.174)	1.084
		AD Wellbeing and Housing	0.122	-	0.122
		Strategic Housing	1.502	(1.374)	0.128
		Healthy Place Shaping	0.239	(0.030)	0.209
		Leisure	0.498	(0.277)	0.221
		Sport	1.710	(1.866)	(0.156)
		Housing Needs	2.101	(0.306)	1.795
		Affordable Rents	0.224	(1.367)	(1.143)
		Private Sector Housing	0.625	(0.258)	0.367
		Shared Ownership	0.206	(0.377)	(0.171)
	Refugee Resettlement	2.476	(2.476)	-	
	<b>Wellbeing &amp; Housing Total</b>	<b>10.961</b>	<b>(8.505)</b>	<b>2.456</b>	
	Environmental	Environment and Waste	0.338	-	0.338
		Landscaping	2.082	(1.000)	1.082
		Street Cleansing	2.081	(0.675)	1.407
		Vehicle Maintenance and MOTs	1.009	(0.931)	0.078
		Waste and Recycling	8.414	(6.126)	2.288
	<b>Environmental Total</b>	<b>13.925</b>	<b>(8.732)</b>	<b>5.193</b>	
	Regulatory	Enforcement	0.333	(0.034)	0.299
		Environment Health Licensing	1.289	(0.188)	1.102
Licensing		0.244	(0.406)	(0.162)	
<b>Regulatory Total</b>		<b>1.867</b>	<b>(0.628)</b>	<b>1.238</b>	
<b>Neighbourhood Services Total</b>			<b>26.753</b>	<b>(17.865)</b>	<b>8.888</b>
Place and Regeneration	Property	Property	3.293	(4.480)	(1.188)
		Castle Quay Development	1.571	(2.801)	(1.230)
		<b>Property Total</b>	<b>4.864</b>	<b>(7.282)</b>	<b>(2.418)</b>
	Planning & Development	Building Control	0.642	(0.487)	0.155
		Conservation	0.463	-	0.463
		Development Control	3.141	(2.950)	0.192
		Planning Policy	1.334	-	1.334
	<b>Planning &amp; Development Total</b>	<b>5.580</b>	<b>(3.436)</b>	<b>2.144</b>	
	Growth & Economy	AD Econ Regen	0.123	-	0.123
		Bicester Regen Programme	0.337	(0.304)	0.033
		Economic Dev	0.754	(0.335)	0.419
		Banbury Regeneration	0.164	-	0.164
		Kidlington Masterplan	0.220	-	0.220
	<b>Growth &amp; Economy Total</b>	<b>1.598</b>	<b>(0.639)</b>	<b>0.959</b>	
	Biodiversity & Climate Resilience	Climate Change	0.193	(0.013)	0.180
		<b>Biodiversity &amp; Climate Resilience Total</b>	<b>0.193</b>	<b>(0.013)</b>	<b>0.180</b>
<b>Place and Regeneration Total</b>			<b>12.234</b>	<b>(11.369)</b>	<b>0.865</b>
Resources	HR & OD	HR OD & Payroll	0.943	-	0.943
		<b>HR &amp; OD Total</b>	<b>0.943</b>	<b>-</b>	<b>0.943</b>
	Transformation	Transformation	0.280	(0.081)	0.199
		<b>Transformation Total</b>	<b>0.280</b>	<b>(0.081)</b>	<b>0.199</b>
	Contact Centre Services	Contact Centre Services	1.474	-	1.474
		Land Charges	0.121	(0.260)	(0.139)
	<b>Contact Centre Services Total</b>	<b>1.595</b>	<b>(0.260)</b>	<b>1.335</b>	
	Finance	Finance	2.202	(0.037)	2.165
		Fraud Team	0.069	-	0.069
		Revenues and Benefits	22.075	(21.124)	0.951
		<b>Finance Total</b>	<b>24.346</b>	<b>(21.161)</b>	<b>3.185</b>
	Legal & Democratic	Civic Ceremonies	0.003	-	0.003
		Democratic	0.775	-	0.775
		Elections	0.381	(0.009)	0.372
		Legal	1.669	(0.075)	1.594
<b>Legal &amp; Democratic Total</b>	<b>2.828</b>	<b>(0.084)</b>	<b>2.744</b>		
Digital Innovation	Digital Innovation	1.634	(0.063)	1.571	
	<b>Digital &amp; Innovation Total</b>	<b>1.634</b>	<b>(0.063)</b>	<b>1.571</b>	
<b>Resources Total</b>			<b>31.627</b>	<b>(21.649)</b>	<b>9.978</b>
<b>Services Sub-total</b>			<b>73.048</b>	<b>(50.915)</b>	<b>22.133</b>
Corporate Costs	Corporate Costs	Corporate Costs	14.607	(7.952)	6.655
		<b>Corporate Costs Total</b>	<b>14.607</b>	<b>(7.952)</b>	<b>6.655</b>
	<b>Corporate Costs Total</b>			<b>14.607</b>	<b>(7.952)</b>
Policy Contingency	Policy Contingency	Policy Contingency	2.179	-	2.179
		<b>Policy Contingency Total</b>	<b>2.179</b>	<b>-</b>	<b>2.179</b>
<b>Policy Contingency Total</b>			<b>2.179</b>	<b>-</b>	<b>2.179</b>
Development Funds	Development Funds	Development Funds	1.300	-	1.300
		<b>Development Funds Total</b>	<b>1.300</b>	<b>-</b>	<b>1.300</b>
	<b>Policy Contingency Total</b>			<b>1.300</b>	<b>-</b>
<b>Net Cost of Services</b>			<b>91.134</b>	<b>(58.867)</b>	<b>32.267</b>

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## Appendix 13 - Government Grants

Directorate	Grant Name	£m
Neighbourhood Services	Afghan Relocations and Assistance Policy	(1.550)
	Asylum Accommodation Dispersal	(0.336)
	Homeless Prevention Grant	(1.280)
	Syrian Resettlement Scheme	(0.016)
	Homes for Ukraine	(0.522)
	Housing Advice - Ns	(0.037)
	Rough Sleeper Initiative	(0.035)
	Resettlement schemes Business Support	(0.012)
	Resettlement Hardship Fund	(0.040)
	<b>Neighbourhood Services Total</b>	<b>(3.828)</b>
Place & Regeneration	UK Shared Prosperity Fund	(0.335)
	<b>Place &amp; Regeneration Total</b>	<b>(0.335)</b>
Resources	NNDR Cost of Collection Allowance	(0.231)
	Rent Allowances	(20.004)
	<b>Resources Total</b>	<b>(20.235)</b>
<b>Services Sub-total</b>		<b>(24.399)</b>
Funding	Business Rates Retained Scheme	(1.716)
	Revenue Support Grant	(17.147)
	<b>Funding Total</b>	<b>(18.863)</b>
<b>Government Grants Total</b>		<b>(43.261)</b>

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**DOCUMENT CONTROL**

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

**DOCUMENT APPROVALS**

This document requires the following committee approvals:

<b>Committee</b>	<b>Date of meeting approved</b>
Executive	09 September 2024

**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**

<b>Version</b>	<b>Revision date</b>	<b>Summary of revision</b>
2.0	05 July 2023	Addition of section 6.2
2.1	09 September 2024	Amendment of section 6.1 to delegate authority of use of capital receipts reserve to the S151 officer

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## 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 purpose<sup>1</sup>. 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

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

specific scheme and within the agreed timescale. If funds are not used they need to be returned back to the contributors.

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 Receipts Reserves	Section 151 Officer**

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

\*\* If the Section 151 officer feels there is benefit to using the flexible use of capital receipts direction to fund revenue costs then in line with the statutory guidance a flexible use of capital receipts strategy will be taken to full council for approval.

- 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
Business Rates Appeals being 1% Greater than current assumptions	Provision has been made for a prudent level of appeals.	15%
Business Rates Growth Forecasts optimistic	Business rates forecast based on latest intelligence of businesses included on the ratings list. The Government has indicated a 100% Safety Net in 2026/27, reducing to 97% in 2027/28 and to 92.5% in 2028/29.	25%
Council Tax growth forecasts optimistic	Council tax forecasts are based on Land Supply Data from Planning.	25%
Council Tax Support Claimants greater than budgeted	The taxbase projections have assumed the current level of CTS claimants continues.	25%
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.	20%
Inflation runs at higher than rate assumed in MTFS	Budget assumes inflationary impacts.	25%
Pay Inflation runs at 1% higher than rate assumed	Budget assumes inflationary impact of pay award.	25%
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.	5%
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. MTFS balanced for 3 years.	20%
Commercial Risk	Regular reviews take place of the Council's commercial interests and the latest estimates have been used when setting the budget. Also hold a commercial risk reserve.	10%
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%
Exceeding the 5% Partial Exemption VAT limit	VAT Returns are carried out monthly to HMRC and the VAT position monitored appropriately.	10%
<b>TOTAL</b>		

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## Appendix 16 - Forecast use of earmarked reserves

Reserve Category	Actual Balance 1 April 2025 £m	Forecast Transfer FROM/ (TO) reserves £m	S151 Review of Reserves £m	Forecast Balance 1 April 2026 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Expected Balance 1 April 2031 £m
General Balances	(8.021)	0.000	0.000	(8.021)	0.000	0.000	0.000	0.000	0.000	(8.021)
Earmarked Reserves	(31.297)	(3.687)	(0.000)	(34.985)	(3.835)	(1.787)	(2.030)	(1.382)	(2.036)	(46.056)
Revenue Grants	(1.918)	0.567	0.000	(1.352)	0.333	0.041	0.027	0.017	0.007	(0.928)
<b>Total Revenue Reserves</b>	<b>(41.236)</b>	<b>(3.121)</b>	<b>(0.000)</b>	<b>(44.357)</b>	<b>(3.502)</b>	<b>(1.746)</b>	<b>(2.003)</b>	<b>(1.365)</b>	<b>(2.029)</b>	<b>(55.004)</b>
Capital Reserves	(5.321)	0.392	0.000	(4.929)	3.416	0.061	0.061	0.000	0.000	(1.391)
<b>TOTAL RESERVES</b>	<b>(46.557)</b>	<b>(2.729)</b>	<b>(0.000)</b>	<b>(49.286)</b>	<b>(0.086)</b>	<b>(1.685)</b>	<b>(1.943)</b>	<b>(1.365)</b>	<b>(2.029)</b>	<b>(56.395)</b>

Appendix 16 - Forecast use of earmarked reserves

Category	Description	Owner	Opening	Forecast 25/26		Closing	Forecast use over MTFS Period					Forecast Balance at end of Period £m
			Actual Closing Balance 31 March 2025	Transfer FROM / (TO) Reserve 2025/26 £m	S151 Review of Reserves	Forecast Closing Balance as at 31 March 2026 £m	2026/27	2027/28	2028/29	2029/30	2030/31	
<b>General Balances</b>												
General Balances	General Fund Balance	S151 Officer	(8.021)	-		(8.021)						(8.021)
<b>General Earmarked Reserves</b>												
Earmarked Reserves	Building Control	Executive Director - Place & Regeneration	-	-	-	0.000	-	-	-	-	-	-
Earmarked Reserves	Country Park Reserve	Executive Director - Neighbourhood Services	-	-	-	0.000	-	-	-	-	-	-
Earmarked Reserves	Elections	Executive Director - Resources & Transformation	(0.250)	-	-	(0.250)	-	-	-	-	-	(0.250)
Earmarked Reserves	Licensing	Executive Director - Neighbourhood Services	(0.148)	0.030	-	(0.118)	0.043	0.015	-	-	-	(0.060)
Earmarked Reserves	Planning & Development	Executive Director - Place & Regeneration	(0.345)	0.021	-	(0.324)	(0.025)	(0.075)	(0.075)	(0.075)	(0.075)	(0.649)
Earmarked Reserves	Planning Control	Executive Director - Place & Regeneration	(0.572)	0.139	-	(0.433)	-	-	-	-	-	(0.433)
Earmarked Reserves	Pensions Deficit	S151 Officer	(1.648)	0.252	-	(1.396)	0.252	0.252	0.252	0.252	0.252	(0.136)
Earmarked Reserves	Bicester reserve	Executive Director - Place & Regeneration	-	-	-	0.000	-	-	-	-	-	-
Earmarked Reserves	Transformation Reserve	Executive Director - Resources & Transformation	(0.896)	0.358	-	(0.538)	0.214	0.081	0.081	0.081	0.081	-
Earmarked Reserves	Health & Safety - Public Food	Executive Director - Neighbourhood Services	-	-	-	0.000	-	-	-	-	-	-
Earmarked Reserves	Cherwell Lottery - Revenue	Executive Director - Neighbourhood Services	(0.010)	-	-	(0.010)	-	-	-	-	-	(0.010)
Earmarked Reserves	Dilapidations	Executive Director - Place & Regeneration	(0.419)	0.064	-	(0.355)	(0.025)	(0.025)	(0.025)	(0.025)	(0.025)	(0.480)
Earmarked Reserves	Capital Reserve	S151 Officer	-	-	-	0.000	-	-	-	-	-	-
Earmarked Reserves	Projects Reserve	S151 Officer	(5.610)	2.149	3.461	0.000	-	-	-	-	-	0.00
Earmarked Reserves	Transformation implementation Reserve	S151 Officer	(4.974)	(1.262)	-	(6.236)	-	-	-	-	-	(6.236)
Earmarked Reserves	Market Risk reserve	S151 Officer	(8.896)	(0.372)	-	(9.268)	(0.592)	(0.772)	(1.000)	(0.352)	(1.000)	(12.984)
Earmarked Reserves	Growth Deal		-	-	-	0.000	-	-	-	-	-	-
Earmarked Reserves	M&S Surrender Premium		-	-	-	0.000	-	-	-	-	-	-
Earmarked Reserves	DOVECOTE MILCOMBE		-	-	-	0.000	-	-	-	-	-	-

Category	Description	Owner	Opening	Forecast 25/26		Closing	Forecast use over MTFS Period					Forecast Balance at end of Period £m
			Actual Closing Balance 31 March 2025	Transfer FROM / (TO) Reserve 2025/26 £m	S151 Review of Reserves	Forecast Closing Balance as at 31 March 2026 £m	2026/27	2027/28	2028/29	2029/30	2030/31	
Earmarked Reserves	Bicester Youth Bus	Executive Director - Neighbourhood Services	(0.005)	-	-	(0.005)	-	-	-	-	-	(0.005)
Earmarked Reserves	Sport and Physical Activities	Executive Director - Neighbourhood Services	(0.055)	0.055	-	0.000	-	-	-	-	-	-
Earmarked Reserves	Courtyard Youth Arts	Executive Director - Neighbourhood Services	0.000	-	-	0.000	-	-	-	-	-	-
Earmarked Reserves	Housing & Planning Reserve	-	0.000	-	-	0.000	-	-	-	-	-	-
Earmarked Reserves	Home Improvement Agency	Executive Director - Neighbourhood Services	(0.040)	0.014	-	(0.026)	0.026	-	-	-	-	-
Earmarked Reserves	Development management Casework	-	-	-	-	0.000	-	-	-	-	-	-
Earmarked Reserves	Revenues and Benefits New burdens	S151 Officer	(0.070)	0.010	-	(0.060)	0.010	0.010	0.010	0.010	0.010	(0.010)
Earmarked Reserves	Climate action reserve	Executive Director - Place & Regeneration	(0.062)	0.006	-	(0.057)	0.013	0.013	0.013	0.013	0.007	-
Earmarked Reserves	Business Rates Equalisation reserve	S151 Officer	(2.405)	(1.800)	-	(4.205)	(2.265)	0.200	0.200	0.200	0.200	(5.670)
Earmarked Reserves	Banbury Health Centre Sinking Fund	Executive Director - Place & Regeneration	(0.040)	(0.027)	-	(0.067)	(0.027)	(0.027)	(0.027)	(0.027)	(0.027)	(0.202)
Earmarked Reserves	Work in Default	Executive Director - Place & Regeneration	(0.077)	-	-	(0.077)	-	-	-	-	-	(0.077)
Earmarked Reserves	Interest Rate Equalisation	S151 Officer	(3.992)	(1.957)	-	(5.949)	(1.459)	(1.459)	(1.459)	(1.459)	(1.459)	(13.243)
Earmarked Reserves	Legal Project Reserve	Monitoring Officer	(0.500)	-	(0.500)	(1.000)	-	-	-	-	-	(1.000)
Earmarked Reserves	Non-ringfenced grants - timing difference	S151 Officer	(0.033)	0.033	-	0.000	-	-	-	-	-	-
Earmarked Reserves	Local Government Reform	S151 Officer	(0.250)	0.250	(3.000)	(3.000)	-	-	-	-	-	(3.000)
Earmarked Reserves	Shareholder Reserve	Executive Director - Resources & Transformation	-	(0.050)	-	(0.050)	-	-	-	-	-	(0.050)
Earmarked Reserves	Cherwell Futures	Executive Director - Resources & Transformation	-	(1.100)	-	(1.100)	-	-	-	-	-	(1.100)
Earmarked Reserves	Growth & Regeneration	Executive Director - Place & Regeneration	-	(0.500)	0.500	0.000	-	-	-	-	-	0.000
Earmarked Reserves	CQ Options	Executive Director - Place & Regeneration	-	-	(0.250)	(0.250)	-	-	-	-	-	(0.250)
Earmarked Reserves	Property Sinking funds	Executive Director - Place & Regeneration	-	-	(0.211)	(0.211)	-	-	-	-	-	(0.211)
				0								
	<b>Revenue Grants</b>		<b>0</b>			<b>0</b>						
Revenue Grants	S31 Reserve	S151 Officer	-	-	-	0.000	-	-	-	-	-	-
Revenue Grants	COMF - general allocation remainder of £913k	-	(0.030)	0.030	-	0.000	-	-	-	-	-	-



Category	Description	Owner	Opening	Forecast 25/26		Closing	Forecast use over MTFS Period					Forecast Balance at end of Period £m
			Actual Closing Balance 31 March 2025	Transfer FROM / (TO) Reserve 2025/26 £m	S151 Review of Reserves	Forecast Closing Balance as at 31 March 2026 £m	2026/27	2027/28	2028/29	2029/30	2030/31	
Revenue grants	S106 Revenue Contributions	S151 Officer	(0.097)	-	-	(0.097)	-	-	-	-	-	(0.097)
Revenue Grants	Afghan Resettlement scheme reserve	Executive Director - Neighbourhood Services	-	-	-	0.000	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
	<b>Capital Reserves</b>		<b>0</b>			<b>0</b>						
Capital Reserves	Disabled Facilities Grants	Executive Director - Neighbourhood Services	(0.171)	(0.022)	-	(0.193)	0.061	0.061	0.061	-	-	(0.010)
Capital Reserves	Capital Receipts Reserve	S151 Officer	-	-	-	0.000	-	-	-	-	-	-
Capital Reserves	Cherwell Local Lottery - Play Well in Cherwell	Executive Director - Neighbourhood Services	-	-	-	0.000	-	-	-	-	-	-
Capital Reserves	Capital Grants & Contributions	S151 Officer	(4.335)	0.720	-	(3.615)	3.355	-	-	-	-	(0.260)
Capital Reserves	Hanwell Fields S106 funding capital	Executive Director - Neighbourhood Services	(0.046)	-	-	(0.046)	-	-	-	-	-	(0.046)
Capital Reserves	Land at White Post road S106 funding Capital	Executive Director - Neighbourhood Services	(0.340)	-	-	(0.340)	-	-	-	-	-	(0.340)
Capital Reserves	S106 Capital funding	S151 Officer	(0.429)	-	-	(0.429)	-	-	-	-	-	(0.429)
Capital Reserves	Ringfenced Capital receipts	S151 Officer	-	(0.306)	-	(0.306)	-	-	-	-	-	(0.306)
			<b>(46.557)</b>	<b>(2.729)</b>	<b>(0.000)</b>	<b>(49.286)</b>	<b>(0.086)</b>	<b>(1.685)</b>	<b>(1.943)</b>	<b>(1.365)</b>	<b>(2.029)</b>	<b>(56.395)</b>

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## Appendix 17 - Capital Proposals 2026/27

Carbon Impact Legend	
G	Positive Carbon Impact
A	Neutral Carbon Impact
R	Negative Carbon Impact

Year	Category	Service	Ref	Project	Carbon Impact	Expenditure					Financing			Estimated Annual Capital Financing Costs	Net Annual Revenue Cost	
						2026/27	2027/28	2028/29	2029/30	2030/31	Total	Financing	Borrowing			Annual Service Net Income
2026/27	Asset Management	Housing & Wellbeing	CAP2602	Bicester Leisure centre 3G resurfacing	G	152					152		152	0	21	21
2026/27	Asset Management	Property	CAP2608	EPC Remedial & Improvement Works	G	125	166	425			716		716	0	95	95
2026/27	Asset Management	Property	CAP2609	Refurbishment Works to Canal Side Entrance to Castle Quay Centre	A	146					146		146	(4)	14	10
2026/27	Asset Management	Property	CAP2610	Replacement of lifts and the Refurbishment Works to Castle Quay Centre South Car Park	G	470					470		470	0	47	47
2026/27	Asset Management	Property	CAP2614	Franklins House Waterproof Membrane & Equipment	A	80					80		80	0	11	11
2026/27	Asset Management	IT	CAP2615	Laptop Refresh	G	68	68				136		136	0	37	37
<b>Total Asset Management 2026/27</b>						<b>1,041</b>	<b>234</b>	<b>425</b>	<b>0</b>	<b>0</b>	<b>1,700</b>	<b>0</b>	<b>1,700</b>	<b>(4)</b>	<b>225</b>	<b>221</b>
2026/27	Investments	Housing & Wellbeing	CAP2604	North Oxfordshire Academy 3G pitch	A	1,500					1,500	(1,194)	306	(60)	37	(23)
2026/27	Investments	Housing & Wellbeing	CAP2606	Self contained Temporary Accommodation Units – Bicester	A		2,000				2,000	(500)	1,500	(45)	72	27
2026/27	Investments	Housing & Wellbeing	CAP2607	Purchase of Temporary Accommodation	G	3,000					3,000		3,000	(48)	143	95
2026/27	Investments	Housing & Wellbeing	CAP2616	Whitelands Farm Sports Ground 3G Pitch	A	900					900	(900)	0	0	0	0
<b>Total Investments 2026/27</b>						<b>5,400</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,400</b>	<b>(2,594)</b>	<b>4,806</b>	<b>(153)</b>	<b>252</b>	<b>99</b>
<b>Capital Programme Additions 2026/27 Total</b>						<b>6,441</b>	<b>2,234</b>	<b>425</b>	<b>0</b>	<b>0</b>	<b>9,100</b>	<b>(2,594)</b>	<b>6,506</b>	<b>(157)</b>	<b>477</b>	<b>320</b>

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## Appendix 18 - Capital Programme 2026-2031

Directorate	Service	Project	Strategic Priority	Expenditure (£m)					Total Expenditure	Financing (£m)					Total Financing	Total Borrowing	
				2026/27	2027/28	2028/29	2029/30	2030/31		2026/27	2027/28	2028/29	2029/30	2030/31			
Place and Regeneration	Property - Capital	Spiceball Sports Centre - Solar PV Car Ports	Environmental Stewardship	0.070	-	-	-	-	0.070	-	-	-	-	-	-	-	0.070
Place and Regeneration	Property - Capital	Thorpe Lane - Heater Replacement (Gas to Electric)	Environmental Stewardship	0.024	-	-	-	-	0.024	-	-	-	-	-	-	-	0.024
Place and Regeneration	Property - Capital	Thorpe Lane - Solar Panels	Environmental Stewardship	0.034	-	-	-	-	0.034	-	-	-	-	-	-	-	0.034
Place and Regeneration	Property - Capital	Vehicle Replacement Programme	Environmental Stewardship	0.345	-	-	-	-	0.345	-	-	-	-	-	-	-	0.345
Place and Regeneration	Property - Capital	EPC Remedial & Improvement Works	Running the Business	0.125	0.166	0.425	-	-	0.716	-	-	-	-	-	-	-	0.716
Place and Regeneration	Property - Capital	Franklins House Waterproof Membrane & Equipment	Running the Business	0.080	-	-	-	-	0.080	-	-	-	-	-	-	-	0.080
Place and Regeneration	Property - Capital	Banbury Library	Community Leadership	1.560	-	-	-	-	1.560	(1.800)	-	-	-	-	-	(1.800)	(0.240)
Place and Regeneration	<b>Property - Capital Total</b>			<b>5.361</b>	<b>0.398</b>	<b>0.425</b>	-	-	<b>6.184</b>	<b>(2.050)</b>	<b>(5.274)</b>	-	-	-	<b>(7.324)</b>	<b>(1.140)</b>	
Place and Regeneration	Regeneration and Economy - Capital	Transforming Bicester Market Square	Economic Prosperity	1.325	3.365	-	-	-	4.690	(1.325)	(3.365)	-	-	-	-	(4.690)	-
Place and Regeneration	<b>Regeneration and Economy - Capital Total</b>			<b>1.325</b>	<b>3.365</b>	-	-	-	<b>4.690</b>	<b>(1.325)</b>	<b>(3.365)</b>	-	-	-	<b>(4.690)</b>	<b>-</b>	
<b>Place and Regeneration Total</b>				<b>6.686</b>	<b>3.763</b>	<b>0.425</b>	-	-	<b>10.874</b>	<b>(3.375)</b>	<b>(8.639)</b>	-	-	-	<b>(12.014)</b>	<b>(1.140)</b>	
<b>Total</b>				<b>17.898</b>	<b>6.481</b>	<b>3.030</b>	<b>2.605</b>	<b>1.539</b>	<b>31.554</b>	<b>(8.264)</b>	<b>(10.178)</b>	<b>(1.539)</b>	<b>(1.539)</b>	<b>(1.539)</b>	<b>(23.059)</b>	<b>8.495</b>	

\* Subject to confirmation of Better Care Fund allocation

\*\* Denotes movement from pipeline into the main capital programme

### Pipeline Projects

Directorate	Service	Project	Strategic Priority	Current Expected Budget £m
Place and Regeneration	Property - Capital	Development of New Bicester Depot	Running the Business	3.510
Place and Regeneration	Property - Capital	Kidlington Sports Centre - Solar PV Car Ports	Environmental Stewardship	0.135
Neighbourhood Services	Environmental Services - Capital	Net Zero Projects	Environmental Stewardship	0.064
Neighbourhood Services	Wellbeing and Housing - Capital	S106 - Bicester Leisure Centre Extension	Community Leadership	1.276
Neighbourhood Services	Wellbeing and Housing - Capital	S106 - Kidlington & Gosford Leisure Centre	Community Leadership	0.002
Neighbourhood Services	Wellbeing and Housing - Capital	S106 - Milton Road Community Facility and Sports Pitch Project	Community Leadership	0.479
Neighbourhood Services	Wellbeing and Housing - Capital	S106 - The Hill Improvements Project	Community Leadership	0.050
<b>Total</b>				<b>5.516</b>

# CAPITAL AND INVESTMENT STRATEGY 2026/2027



*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 identified 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 2026-27 Business plan, namely:

- Economic prosperity
- Community leadership
- Environmental stewardship
- Quality housing and place making

The council also incurs capital costs to facilitate the delivery of its support services and smooth running of council functions.

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.

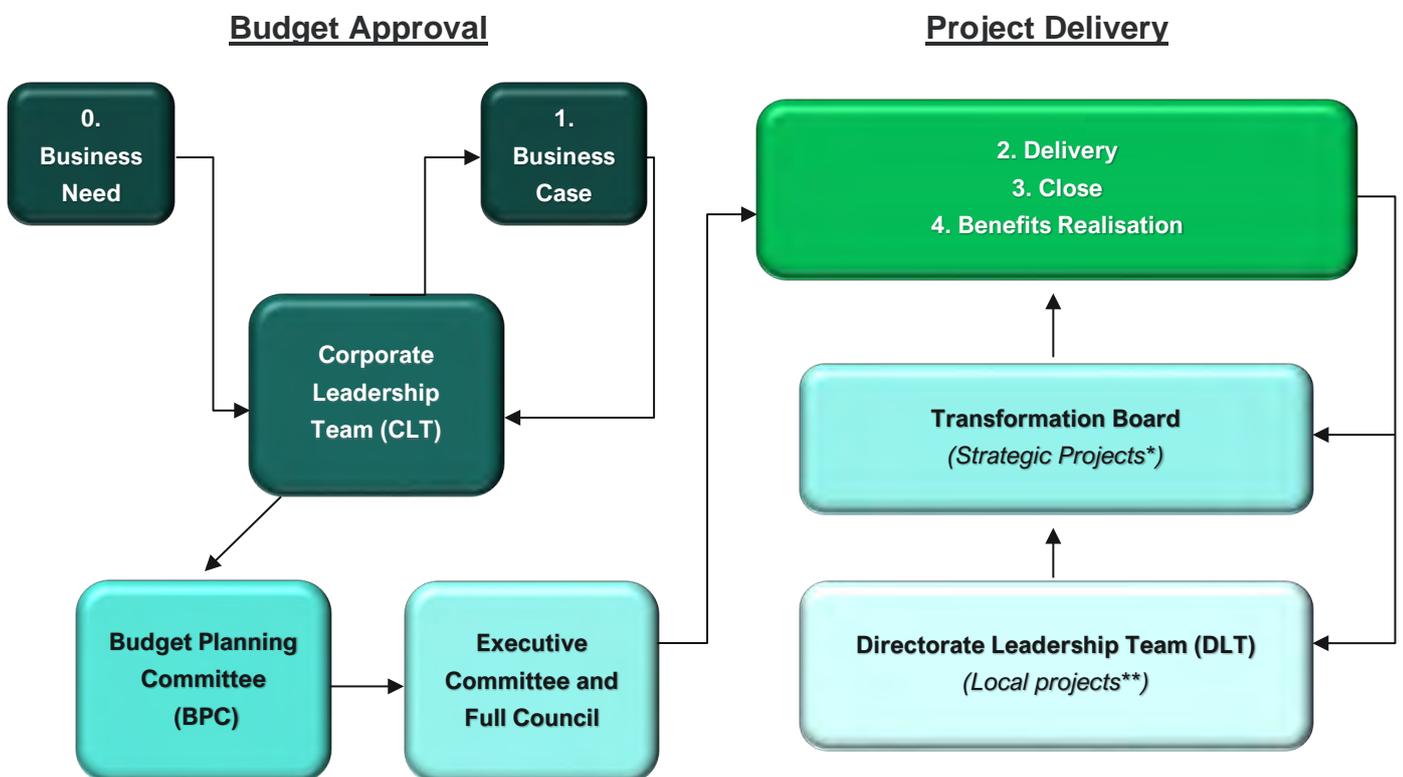
The Prudential Code for Capital Finance sets out that to demonstrate that the authority takes capital expenditure and investment decisions in line with service objectives and properly takes account of stewardship, value for money, prudence, sustainability and affordability, authorities should have in 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, Project Governance and Carbon Impact Assessments

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

Responsibility for reviewing and progressing capital proposals is held by the Corporate Leadership Team (CLT), or as delegated as appropriate, alongside the Budget Planning Committee. 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 Governance Framework

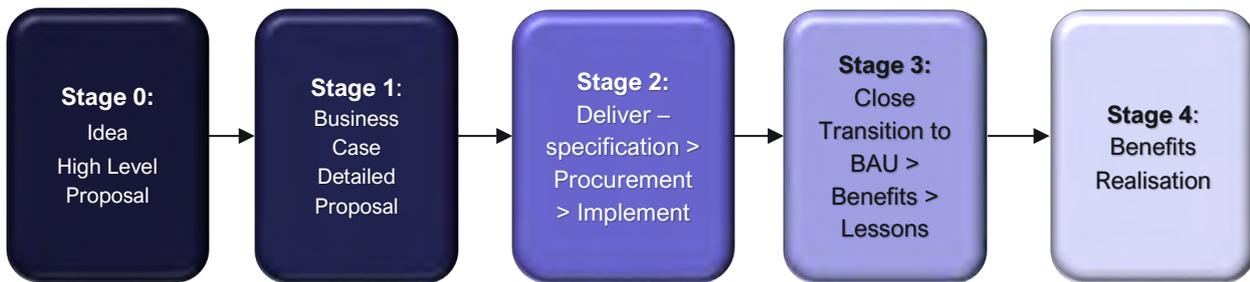


**\*Strategic Projects** are those that are identified to be key to achieving a strategic objective or be underpinned by significant financial investment or result in a change on a significant number of customers and/or staff. A project board will be responsible for appropriate project governance to oversee, ensure and support successful delivery.

**\*\*Local Projects** are important to achieving the Council's strategic objectives, but carry less risk and therefore, responsibility for project governance and oversight will be within the directorate and relevant service area.

The capital process has five stages which are depicted in the diagram below:

Diagram A2.2: Capital Process



### Stage 0 - Business Need – High Level Proposal

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 priorities it aligns with and a high-level budget outline, estimating both capital and revenue impact and any identified sources of capital funding. Bids are first considered by the Directorate Leadership Team level (DLT) and then by the Corporate Leadership Team (CLT) (or the delegated authority), which takes a decision on progression of the scheme to stage 1.

### Stage 1 - Business Case: Detailed Proposal

Progression through stage 1 requires the development of a more detailed business case which should include 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 officers 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 impact, including the assessment of impact through a Carbon Impact Matrix (further details below) and any stakeholder engagement. CLT will consider business cases and provide feedback to officers, with recommendations made on progression of the project to stage 2. subject to consultation and formal approval by the Executive and Full Council. If the business case requires further work, the project may be paused and reworked for discussion at a future CLT, or postponed. As part of stage 1, 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).

Projects proposed to be included in the Council's capital programme are consulted on externally via public consultation 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.

Capital schemes may occasionally be required to be approved in-year outside of the Business Planning Process, e.g. due to late notification of grant funding award or urgent health and safety

works. In-year schemes will be required to have a stage 1 business case completed and signed off by the appropriate officer/body in-line with part 19 of the Council's Constitution.

### **Stage 2 – Delivery**

Approved projects in the capital programme 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. Project managers are required to report progress and escalate issues through the Transformation Board for Strategic level projects, and the Directorate Leadership Team for Local Projects. All capital projects and programmes are reviewed quarterly as part of routine budget management, which provides an opportunity to review project costs against budget and escalate potential areas of concern with senior management. The outputs from routine budget management processes feed into the Finance Capital reporting to the Executive, this reporting includes narrative which provides non-financial updates on capital projects.

### **Stage 3 – Close**

When the project has delivered the expected outputs, the project can be closed. At stage 3, the project manager will produce a project closure report that includes a summary of delivery and outputs, a benefits realisation plan, lessons learnt and agreed outstanding actions. The project closure report will be presented to the relevant governance board/group to gain approval to close the project.

### **Stage 4 - Benefits Realisation**

Stage 4 covers benefits realisation. In some cases, projects deliver benefits that can only be measured post closure of the project, the details of which are included in the benefits realisation plan produced at stage 3.

## **Carbon Impact Assessment and Monitoring**

### **Carbon Impact Assessment**

The council recognises that to deliver upon its corporate priority of environmental stewardship, it is essential to consider the carbon impact of its capital investments and include carbon impact as a key factor for appraisal of capital proposals. For 2026-27 the council is implementing a carbon impact assessment whereby a carbon impact score must be completed for all options considered as part of the Stage 1 outline business case. The impact score supports early decision-making by assessing whether council projects are likely to result in high, medium, or low carbon emissions based on a consistent assessment matrix. Officers are provided with an impact assessment procedure document to aid in assessing carbon impact and may also refer to officers in the Biodiversity and Climate Resilience team for support. This will be recorded in the stage 1 business case document and used by those charged with governance for the authority in appraising the project.

Assessment on carbon impact is made using the below criteria:

### A.2.3 Carbon Impact Assessment Matrix

Factor	Negative Impact (Red)	Neutral Impact (Amber)	Positive Impact (Green)
Project Type	New construction, major infrastructure	Retrofit with substantial material use	Light refurbishments or routine maintenance
Project Scale	Large projects – over £1 mil	Mid-sized projects - £100k to £1 mil	Small-scale projects – under £100k
Material Use	High-carbon materials (e.g., concrete, steel, aluminium)	Mix of high-carbon and sustainable materials	Primarily low-carbon or recycled materials (e.g., timber)
Energy Source	Fossil fuels (e.g., gas heating, coal-based energy supply)	Mixed energy (some renewables, some grid)	All-electric powered by renewable energy sources
Operational Energy*	High energy demand	Moderate energy demand	Low energy demand
Lifecycle Impacts	High maintenance, significant demolition waste	Moderate maintenance and waste	Minimal maintenance, circular economy reuse potential

The carbon impact score for the option is arrived at by assigning each criteria a rating:

- Red (Negative or High Carbon Impact): 3 points
- Amber (Neutral or Medium Carbon Impact): 2 points
- Green (Positive or Low Carbon Impact): 1 point

The overall impact rating is calculated by summing the points for each criterion. The below score ranges indicate the carbon impact of the scheme:

### A.2.4 Carbon Impact Score

Total Score	Overall Impact
15–18 points	Negative Carbon Impact (Red)
10–14 points	Neutral Carbon Impact (Amber)
6–9 points	Positive Carbon Impact (Green)

Use of the carbon impact score is not limited to project appraisal, but also provides an opportunity to influence project planning through:

- Highlighting high-carbon projects for early challenge or re-design
- Helping to identify opportunities to shift to lower-carbon materials, designs, or systems
- Informing funding bids, grant applications, or policy alignment

### Carbon Impact Monitoring

At the point of stage 1 in the capital process, carbon impact assessments are an estimate and form part of the project budget setting. It is recognised that projects may evolve with time and that carbon impact scores may alter as projects move through phases. Although still in development at the time of writing, it is expected that project officers will be required to update and report bi-

annually on carbon impact scores. This will form part of the capital project budget management reporting to the Executive.

## 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 governance and approval 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 normally charged as a revenue expense. Occasionally the council may be required to capitalise expenditure below this threshold in order to comply with grant conditions.

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. Officers are required to evidence time spent on projects which is signed off by a senior manager or assistant director. Where time is not recorded,

	costs can still be capitalised provided a reasonable estimate can be made of time spent on the project.
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 £31m across the programme. Projects already in the existing capital programme, prior to the inclusion of 2026/27 proposals, include:

- Transforming Bicester Market Square - £4.7m
- Banbury Library - £1.6m
- Castle Quay Roof Works - £1.6m
- Disabled Facilities Grants - £8.1m
- Vehicle Replacement Programme - £4.3m

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

Corporate Priority	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
Community Leadership	1.3	1.2	4.7	0.0	-	-
Running the Business	5.7	0.5	0.3	0.2	0.4	-
Environmental Stewardship	0.7	2.1	2.3	1.3	1.1	1.1
Quality Housing and Place Making	4.8	3.2	7.0	1.5	1.5	1.5
Economic Prosperity	1.3	0.7	3.6	3.4	-	-
<b>Total Capital Expenditure*</b>	<b>13.8</b>	<b>7.6</b>	<b>17.9</b>	<b>6.5</b>	<b>3.0</b>	<b>2.6</b>

*\*Not including pipeline projects for which business cases are yet to be approved and/or funding has not yet been received*

As part of the 2026/27 budget setting process, Full Council is requested to approve additions to the capital programme to further progress against corporate objectives. For 2026/27 the following projects are proposed to be added to the programme:

**Table A3.2b: Additions to the Capital Programme requested as part of Budget Setting 2026/27 in £m**

Project	2026/27	2027/28	2028/29	Total
Bicester Leisure Centre 3G resurfacing	0.2	-	-	0.2
EPC Remedial & Improvement Works	0.1	0.2	0.4	0.7
Refurbishment Works to Canal Side Entrance to Castle Quay Centre	0.1	-	-	0.1
Replacement of lifts and the Refurbishment Works to Castle Quay Centre South Car Park	0.5	-	-	0.5
Franklins House Waterproof Membrane & Equipment	0.1	-	-	0.1
Laptop Refresh	0.1	0.1	-	0.1
<b>Total Asset Management 2026/27</b>	<b>1.1</b>	<b>0.2</b>	<b>0.4</b>	<b>1.7</b>
NOA 3G Pitch Development**	1.5	-	-	1.5
Self-contained Temporary Accommodation Units – Bicester	2.0	-	-	2.0
Purchase of Temporary Accommodation	3.0	-	-	3.0
Whitelands Farm 3G Pitch	0.9	-	-	0.9
<b>Total Investments 2026/27</b>	<b>7.4</b>	<b>-</b>	<b>-</b>	<b>7.4</b>
<b>Total Capital Programme Additions 2026/27</b>	<b>8.5</b>	<b>0.2</b>	<b>0.4</b>	<b>9.1</b>

\*\* Denotes movement of the North Oxfordshire 3G pitch project from pipeline into the main capital programme

The council also has projects in the pipeline which are being planned but for which there are outstanding actions that do not currently facilitate progress into the active capital programme. Pipelined projects include the development and construction of the Waste Services New Depot in Bicester and the Bicester Leisure Centre Learner Pool, which is pending receipt of S106 funding and business case approval. Various other S106 projects are also awaiting fully scoped and approved project plans before approval into the capital programme can be sought and received.

## 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 lease arrangements under IFRS16. 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>	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	Actual	Budget	Budget	Budget	Budget	Budget
<b>Capital Expenditure</b>	<b>13.8</b>	<b>7.6</b>	<b>17.9</b>	<b>6.5</b>	<b>3.0</b>	<b>2.6</b>
Capital Receipts	(1.6)	0.0	(1.8)	(5.1)	0.0	0.0
Grant	(6.4)	(4.2)	(4.2)	(5.0)	(1.5)	(1.5)
S106 Grants	(0.8)	(0.8)	(2.3)	0.0	0.0	0.0
Revenue Contributions	(0.1)	0.0	0.0	0.0	0.0	0.0
Donated Assets	(0.3)	0.0	0.0	0.0	0.0	0.0
<b>Total Financing</b>	<b>(9.1)</b>	<b>(5.0)</b>	<b>(8.3)</b>	<b>(10.1)</b>	<b>(1.5)</b>	<b>(1.5)</b>
<b>Increase/(Decrease) in CFR (before MRP)</b>	<b>4.7</b>	<b>2.6</b>	<b>9.6</b>	<b>(3.6)</b>	<b>1.5</b>	<b>1.1</b>

*\*Figures may not match 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. The council's default position is to apply capital receipts arising from disposal of assets to the Capital Adjustment Account to reduce debt in the year of receipt. This reduces the Council's need to borrow and corresponding financing costs, which helps to reduce the capital financing burden on the taxpayer. This does not prevent the council from introducing new capital proposals but does ensure that the financial implications of each proposal are fully considered and understood. Application of capital receipts falls under the delegation of the S151 Officer as per the Council's Reserves Policy. Capital receipts may also be used to fund certain revenue costs that deliver ongoing savings or efficiencies under the flexible use of capital receipts direction as laid out by the Ministry of Housing, Communities and Local Government. The council does not currently have plans to use this flexibility, however if the S151 officer feels there would be a benefit to using this direction then a proposed strategy will be brought to Full Council to approve in line with the guidance.

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**

MRP (£m)	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	Actual	Forecast	Forecast	Forecast	Forecast	Forecast
Minimum Revenue Provision (MRP)	(4.1)	(4.2)	(4.7)	(4.6)	(4.9)	(5.1)

## 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)	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	Actual	Forecast	Forecast	Forecast	Forecast	Forecast
CFR	235.5	233.9	238.8	230.5	227.1	223.0

## 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 council's current account. The council typically has

surplus cash in the short-term as revenue income is received before it is spent and has borrowed cash for the long-term as capital expenditure is incurred before being financed. The revenue cash surpluses are offset against capital borrowing requirements to reduce overall borrowing. At 30 November 2025 the Council had borrowings of £149m at an average interest rate of 2.82%, and £27m of investments at an average interest rate of 4.15%. 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 its treasury advisors 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)

<b>Table A6.1: Debt vs CFR (£m)</b>	<b>2024/25 actual</b>	<b>2025/26 forecast</b>	<b>2026/27 forecast</b>	<b>2027/28 forecast</b>	<b>2028/29 forecast</b>
Gross Borrowing (incl. PFI & leases)	165.0	149.0	155.4	155.8	156.2
Capital Financing Requirement	235.5	233.9	238.8	230.5	227.1

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" based on the council's estimate of the maximum level of external

debt in the most likely scenario is also set. The operational boundary reflects the level above which the council does not expect to require borrowing based on current cashflow projections and capital programme, and so acts as a warning level should there be a sustained or regular trend of external debt above the boundary. The operational boundary and authorised limit set by the council are outlined in table A6.2 below:

<b>Table A6.2: Operational Boundary vs Authorised Limit (£m)</b>	<b>2025/26 limit</b>	<b>2026/27 limit</b>	<b>2027/28 limit</b>	<b>2028/29 limit</b>
Operational boundary	200.0	199.0	198.0	197.0
Authorised limit	310.0	270.0	265.0	260.0

The council has reviewed its approach to setting the operational boundary and has adopted an expected value approach to commitments (such as bonds, guarantees, revolving credit facilities) that are unlikely to materialise in the financial year. Instead of including the total potential liability in the worst case, as the previous approach had, the council estimates the likelihood of the commitment being called upon and the likely amount. An amount based on this assessment is included in the operational boundary to reflect that while it is very unlikely that all of these commitments be called upon in full, there is a likelihood that on average across all the commitments there may be some impact on the council's cashflows. This change to the operational boundary also does not change the council's ability to borrow. It is the most likely maximum level of borrowing based on the council's current capital programme and forecast cashflows. All future capital proposals will be considered on a case-by-case basis, and the operational boundary will be reviewed each year to ensure it includes any borrowing required for new capital projects. The authorised limit has been reduced so that it continues to be an effective control measure. The authorised limit has been set to cover all external debt requiring to be refinanced, internal borrowing becoming unavailable and all possible loans and bonds and guarantees being called upon simultaneously.

### 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.

<b>Table A6.3: Financing Costs to Net Revenue Stream (£m)</b>	<b>2024/25 actual</b>	<b>2025/26 forecast</b>	<b>2026/27 forecast</b>	<b>2027/28 forecast</b>	<b>2028/29 forecast</b>
Interest Payable	4.6	4.5	4.4	4.6	4.9
Minimum Revenue Provision	4.1	4.2	4.7	4.6	4.9
<b>Total Financing Costs</b>	<b>8.7</b>	<b>8.7</b>	<b>9.1</b>	<b>9.2</b>	<b>9.8</b>
Taxation	27.2	26.2	32.3	32.2	33.1
Non-Specific Grant Income	3.5	3.7	0.0	0.0	0.0
<b>Total Funding</b>	<b>30.7</b>	<b>29.9</b>	<b>32.3</b>	<b>32.2</b>	<b>33.1</b>
<b>Ratio of Financing Costs</b>	<b>28.3%</b>	<b>29.1%</b>	<b>28.3%</b>	<b>28.6%</b>	<b>29.6%</b>

This indicator shows that the ratio of financing costs to net revenue streams is high and increasing across the MTFs, which is primarily due to the forecast in reduction in revenue resources. What this ratio 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:

<b>Table A6.4: Ratio of Service Investment Income to Net Revenue Stream (£m)</b>	<b>2024/25 actual</b>	<b>2025/26 forecast</b>	<b>2026/27 forecast</b>	<b>2027/28 forecast</b>	<b>2028/29 forecast</b>
Net Income from Financial Investments	4.4	4.0	4.0	4.0	4.0
Net Income from Property Assets	5.3	4.6	5.5	5.5	5.5
<b>Total Service Investment Income</b>	<b>9.7</b>	<b>8.6</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>
Taxation	27.2	26.2	32.3	32.2	33.1
Non-Specific Grant Income	3.5	3.7	0.0	0.0	0.0
<b>Total Funding</b>	<b>30.7</b>	<b>29.9</b>	<b>32.3</b>	<b>32.2</b>	<b>33.1</b>
<b>Ratio of Service Investment Income</b>	<b>31.6%</b>	<b>28.9%</b>	<b>29.3%</b>	<b>29.4%</b>	<b>28.8%</b>

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 significantly. 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:

<b>Table A6.5: Affordability Ratio</b>	<b>2024/25 Actual</b>	<b>2025/26 forecast</b>	<b>2026/27 budget</b>	<b>2027/28 budget</b>	<b>2028/29 budget</b>
Ratio of Financing costs	28.3%	29.1%	28.3%	28.6%	29.6%
Ratio of Service Investment income	31.6%	28.9%	29.3%	29.4%	28.8%
<b>Affordability ratio</b>	<b>-3.3%</b>	<b>0.2%</b>	<b>-1.0%</b>	<b>-0.7%</b>	<b>0.8%</b>

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

The council will continue to monitor this ratio and report to senior management and members 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 management 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.

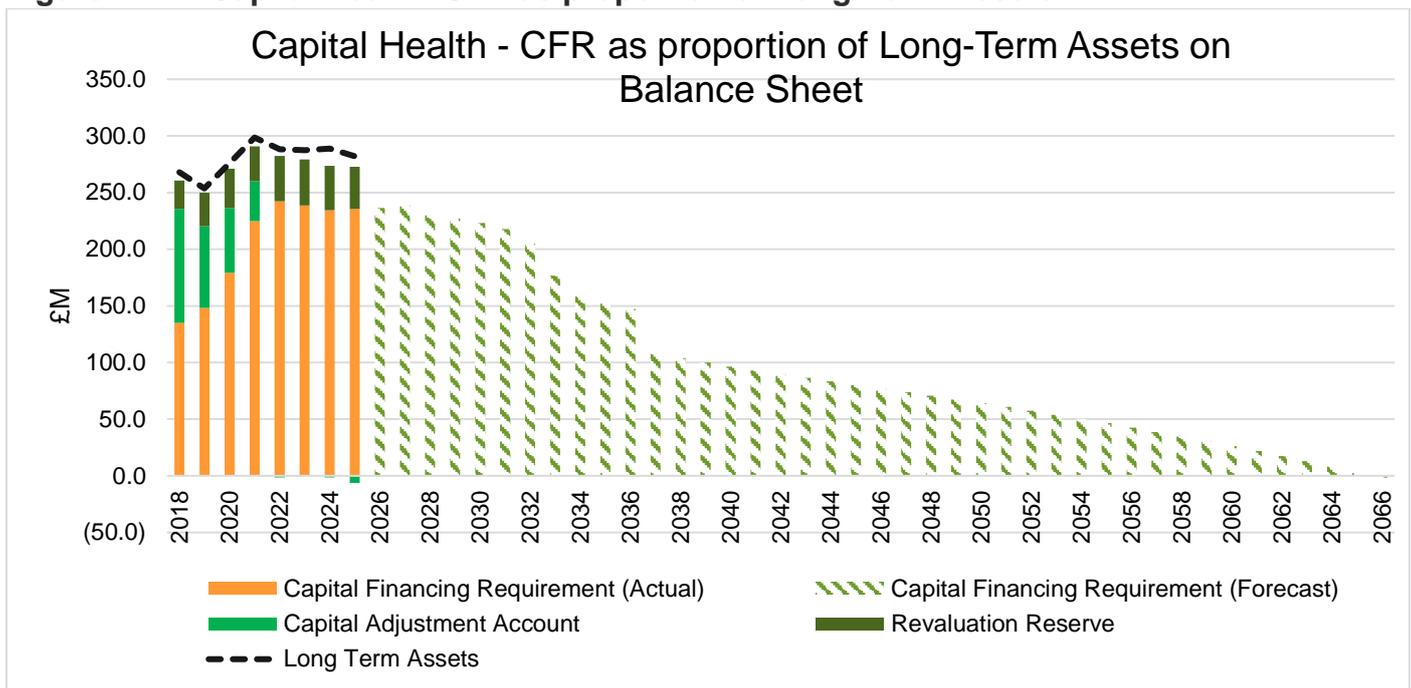
**Table A7.1 – Capital Health in £ millions**

<b>Capital Health (£m)</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>
Capital Financing Requirement	134.9	148.2	179.2	224.8	242.1	238.6	234.4	235.5
Long-Term Assets (as per statement of accounts)	267.8	253.6	275.8	298.6	288.2	288.8	290.7	282.1
<b>CFR to Long-Term Asset Ratio</b>	<b>50%</b>	<b>58%</b>	<b>65%</b>	<b>75%</b>	<b>84%</b>	<b>83%</b>	<b>81%</b>	<b>84%</b>

As of 31<sup>st</sup> March 2025, the Council's CFR amounted to 84% 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. It should be noted that under the CIPFA code, assets can be capitalised on balance sheet based on the long-term service potential they provide and not necessarily the economic value they generate on sale, particularly assets held at historical cost e.g. intangible assets. The CFR to Long-Term asset ratio should therefore only be treated as an indicator of capital health.

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 2066 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 be cleared by 2066. This is mainly due to the annual minimum revenue provision set aside by the council and principal repayment of capital loans and share capital investments, which are to be treated as capital receipts and are expected to be used to clear the outstanding CFR balances associated with these assets. 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 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 property 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 to generate a capital receipt. Receipts from capital grants, loan repayments and investments are also classed as capital receipts under Local Government accounting regulations.

### **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 what has been a turbulent financial environment for commercial property nationwide in recent years.

The council recognises that the investments made in commercial property are higher risk than treasury investments. The principal risk exposures are listed below in table A8.1 together with an outline of how those risks are managed:

**Table A8.1 – Commercial Risk Management**

<b>Illiquidity</b>	<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> <ul style="list-style-type: none"> <li>a) The council invests across a range of sectors and its assets are diversified in terms of lot size.</li> <li>b) 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.</li> <li>c) 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.</li> </ul>
<b>Tenant default</b>	<p>The council's portfolio includes both large national concerns, small local businesses (mainly retail or industrial type tenants) and individuals (such as housing tenants). Tenant default risk is managed in two ways:</p> <ul style="list-style-type: none"> <li>a) 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.</li> <li>b) Risk is managed by diversification as only a small proportion of tenants may be expected to fail in any given year.</li> <li>c) A policy contingency budget is held within the Council's annual revenue budget alongside a market risk earmarked reserve which could be made available to meet a shortfall in income that may arise in year due to tenant defaults.</li> </ul>
<b>Obsolescence</b>	<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>
<b>Capital expenditure</b>	<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>

<b>Market risk</b>	<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"> <li>1. Lease lengths should be 3 – 5 years + which obviates most market risks during the period of the tenancy.</li> <li>2. Longer leases which contain regular rent review provisions normally require the rents to be reviewed in an upwards only direction. The English Devolution and Community Empowerment Bill which, currently making its way through Parliament includes a provision that would prohibit the use of upward-only rent review clauses in new commercial leases. Older leases would be unaffected. Lease lengths are generally reducing in length to which will help mitigate some of the impact.</li> <li>3. Tenant failure – see above under Tenant Default, re: vetting and diversification policies plus earmarked reserves held.</li> </ol> <p>A further risk is commercial leases with capped service charges meaning the landlord is not able to recover the full amount relating to leased space. The council has a limited number of leases with these clauses and does not routinely agree them unless there is a commercial imperative.</p> <p>An additional risk is over-exposure to town centre retailing as the portfolio's largest assets are the Castle Quay Centre and Waterside 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>
<b>Returns eroded by inflation</b>	<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>
<b>Rising interest rates</b>	<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 interests in trading companies, indirectly 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
Treasury Investments	To manage surplus cash balances held in advance of expenditure	Money Market Funds, with the UK Government via the Debt Management Office (referred to as the DMADF), other Local Authorities and 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 the Council's 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	Temporary Accommodation, 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 £23.33m during the 2026/27 financial year.

Full details of the Council's policies and its plan for 2026/27 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 residential 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)	2024/25 Actuals			2025/26
	Balance	Loss allowance	Net figure in accounts	Approved Limit
Subsidiaries	56.6*	0.6	56.0	73.6
Parishes	0.0	0.0	0.0	0.0
Local charities	0.0	0.0	0.1	0.1
Other	1.0	0.1	0.9	0.9
<b>TOTAL</b>	<b>57.7</b>	<b>0.7</b>	<b>56.9</b>	<b>74.6</b>

\*In accordance with IFRS9 the fair value of the loan provided to Crown House has been revised. The loan is at a non-market rate of interest and has therefore been discounted using an effective interest rate of 5%, which the directors consider to be an appropriate market rate. The difference between the cash advanced and the present value of the loan has been treated as an investment in the Company.

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. Share capital has increased from £35.7m due to the adjustment to the fair value of the loan to Crown house (in accordance with IFRS9.) The difference of £9.5m between the cash advanced and the present value of the loan has been treated as an investment in the Company.

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 <sup>st</sup> March 2025 actual			2026/27
	Amounts invested	Gains or losses	Value in accounts	Approved Limit
Subsidiaries	45.2	0	45.2	45.2
<b>TOTAL</b>	<b>45.2</b>	<b>0</b>	<b>45.2</b>	<b>45.2</b>

The council assesses the risk of loss before entering into 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. The Capital Programme includes significant investment over the next five years, which includes:

- Transforming Bicester Market Square
- Purchasing of temporary accommodation units
- Construction of self-contained modular temporary accommodation units
- Public sector decarbonisation works to council owned or operated properties (funded by PSDS 4 grants)
- Installation of solar panels and solar photovoltaic car ports at the Council's leisure and community centres

The council also continues to hold strategic assets that have received significant investment in recent years to regenerate town centres which generate income for the council, the largest of which include,

- Castle Quay Centre and Waterfront, Banbury;
- Pioneer Square, Bicester;
- Tramway Industrial Estate; Banbury.
- Town Centre House, 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.

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. 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)	Book Value 31/03/2024 (£m)	Additions (£m)	Movement in Book Value on Revaluation (£m)	Book Value 31/03/2025 (£m)	Gains/(Losses) in Book Value Recognised in Accounts (£m)	Last External Valuation Date
Castle Quay Waterfront, Hotel and Supermarket	68.6	25.7	0.0	(2.9)	22.8	(45.8)	31/03/2025
Castle Quay Shopping Centre (incl. CDC Offices)	64.7	14.5	5.8	(6.6)	13.6	(56.9)	31/03/2025
Tramway Industrial Estate	9.6	9.0	0.0	0.2	9.2	(0.4)	31/03/2025
Pioneer Square	8.2	5.3	0.0	(0.1)	5.3	(2.9)	31/03/2024
<b>Totals</b>	<b>151.1</b>	<b>54.5</b>	<b>5.8</b>	<b>(9.4)</b>	<b>50.9</b>	<b>(106.0)</b>	

The decline in book values have been driven by multiple factors, particularly the changing nature of town centres and the retail market nationwide.

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. In the long term, valuations generally increase as a factor of the economy. With careful management of assets and lets, the council anticipates that, over time, income rental yields will improve and be reflected in the valuations. Notwithstanding, the council continues to realise property investment benefits through other 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.

The Council's strategic asset review is still in progress, and whilst no firm decisions have been made, action is being taken to identify ways to maximise the economic and service benefits from the Council's property. Repurposing of space is a key factor the council is considering for its assets. For example, the repurposing of retail units to office space as part of the council office relocation to Castle Quay project which completed in March 2025. Following the move to Castle Quay, it is expected that the Council's current headquarters Bodicote House will be sold to generate a capital receipt. As discussed in section A4 of the Capital Strategy, standard practice is for capital receipts to be used to reduce the Council's existing debt (the CFR).

By reconsidering asset use, and repurposing space to maximise service and economic benefits delivered by property assets, the council anticipates that the corresponding valuations will increase in the future. Valuations will, however, depend on market sentiment and national economic conditions.

It should be noted that the security of investment is not only considered through annual fair value assessment. 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 or firm which 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
- 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.
- Performance of due diligence enquiries about potential incoming tenants and occupiers.
- Use of mechanisms such as rent deposits and guarantees to reduce risk.

## 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 (other than those that are for service purposes, such as community centres), 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.

The Council's plans do not require the sale of assets (except in the case of relocating council headquarters to Castle Quay, which requires the sale of Bodicote House to fully finance)

## 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 B6.1: 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	17.0
Graven Hill Village Development Company Ltd	Bonds and Guarantees in place	1.4
Graven Hill Village Development Company Ltd	Bond and Guarantees agreed in principle	10.3
<b>TOTAL</b>		<b>28.7</b>

## B7. Capacity, Skills and Culture

### Elected members and statutory officers

The senior statutory officers are qualified to degree level and have appropriate professional qualifications. Their shared business experience encompasses both the public, private and third 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 potential 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	31/03/2025 Actual	31/03/2026 Forecast	31/03/2027 Forecast
Treasury management investments*	5.2	6.8	10.3
Service investments: Loans**	57.2	57.1	57.0
Service investments: Shares	35.7	35.7	35.7
Service investments: Property***	50.9	52.4	57.7
<b>TOTAL INVESTMENTS</b>	<b>149.0</b>	<b>152.0</b>	<b>160.7</b>
Commitments to lend	17.0	17.0	17.0
Bonds & Guarantees in place and agreed in principle	1.4	11.2	3.1
<b>TOTAL INVESTMENT EXPOSURE</b>	<b>167.4</b>	<b>180.2</b>	<b>180.8</b>

\*The investment forecast for 2025/26 is as per the MTFs 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 2024/25 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	31/03/2025	31/03/2026	31/03/2027
	Actual	Forecast	Forecast
Service investments: Loans	57.2	57.1	57.0
Service investments: Shares	35.7	35.7	35.7
Service investments: Property & Other	170.5	173.1	182.8
<b>Total Funded by Borrowing*</b>	<b>263.4</b>	<b>265.9</b>	<b>275.5</b>
Total Minimum Revenue Provision to-date	(27.8)	(32.0)	(36.7)
<b>Total Debt Remaining (CFR)</b>	<b>235.5</b>	<b>233.9</b>	<b>238.8</b>

\*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 but is included below in figure 2 to arrive at the CFR.

**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 by the council. 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)**

<b>Investments net rate of return</b>	<b>2024/25 Actual</b>	<b>2025/26 Forecast</b>	<b>2026/27 Forecast</b>
Treasury management investments	6.1%	4.0%	3.5%
Service investments: Loans	6.6%	5.9%	5.9%
Service investments: Property	0.9%	0.1%	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. 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<sup>[1]</sup> 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 increase in expected credit losses on the loans recognised in the financial year in accordance with IFRS 9.

- 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 associated with the original loan advancement, reducing the Council’s overall 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 2026/27 will not be subject to an MRP charge until 2027/28 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<sup>[2]</sup> 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
01/04/2025 09:02:20	2025/26	5.19%	5.72%	6.06%	6.16%	6.13%
02/04/2024 09:04:00	2024/25	4.88%	5.10%	5.41%	5.48%	5.45%
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%

## Calculation of the CFR

As per the requirements of the CIPFA Prudential Code, the council calculates its Capital Financing Requirement by consolidating the following elements of the balance sheet:

- Non-current tangible assets (i.e. property, plant and equipment, heritage assets, investment properties and non-current assets held for sale);
- Intangible assets – non current;
- Long-term debtors relating to capital transactions (where applicable);
- investments that treated as capital expenditure under proper practices or applicable regulations;
- Revaluation reserve;
- Capital adjustment account;
- Donated assets account;
- Other items on the Balance Sheet that relate to capital expenditure but excluding the underlying liability.

This is known as the balance sheet CFR.

The CFR can also be calculated year-on-year by taking the opening CFR and consolidating with in-year:

- Capital expenditure (acquisitions, enhancements, loans and investments)
- Capital financing applied to the capital adjustment account (capital grants, receipts, loan repayments)
- Donated assets
- Minimum Revenue Provision

This is the method prescribed by the CIPFA code on Local Authority Accounting and is disclosed as part of the Council's annual statement of accounts. Reconciliation of the two CFR methods is undertaken annually as part of year-end accounting procedures.

## Amounts in the CFR excluded from MRP

In-line with the revised guidance from government published 10<sup>th</sup> April 2024<sup>[1]</sup>, the council has opted to not charge MRP in relation to the CFR for service loans to its subsidiary companies beyond the expected credit losses on the loans recognised in year. The council expects all service loans to be repaid in full and therefore the borrowing in relation to these loans will be financed by the capital receipt upon repayment. However, in line with International Financial Reporting Standard 9, the council should make an allowance for expected credit losses – that is an allowance reflecting the risk that the council does not receive all interest and principal due to them under the loan agreement – even if the risk of this is very low. It is therefore prudent to charge minimum revenue provision in line with the expected credit loss allowance to reflect the small chance that the council does not receive all of the principal at the end of the loan and so is not able to repay its borrowing. As the expected credit loss allowance for each loan is remeasured each year, any change in the risk of default is captured and therefore is also reflected in the MRP charge. As the current risk of default is low the council is satisfied that this approach is prudent,

however if the risk of default becomes significant then the council would consider whether a further MRP charge would be required.

### **MRP Factors and Assumptions**

As part of the 2023/24 Capital Strategy, Full Council approved a change of MRP approach from option 3a (Straight-line) to 3b (Annuity) for Fixed Assets, Capital Loans and Share Capital investments. The annuity approach helps to more fairly distribute capital financing costs to the taxpayer over the lifetimes of the assets invested in when factoring the time value of money. This was in recognition that the council has primarily invested in assets which are expected to have long-term benefits to the taxpayer, with benefits expected to be realised over 50 years, meaning that the effects of the time value of money are significant.

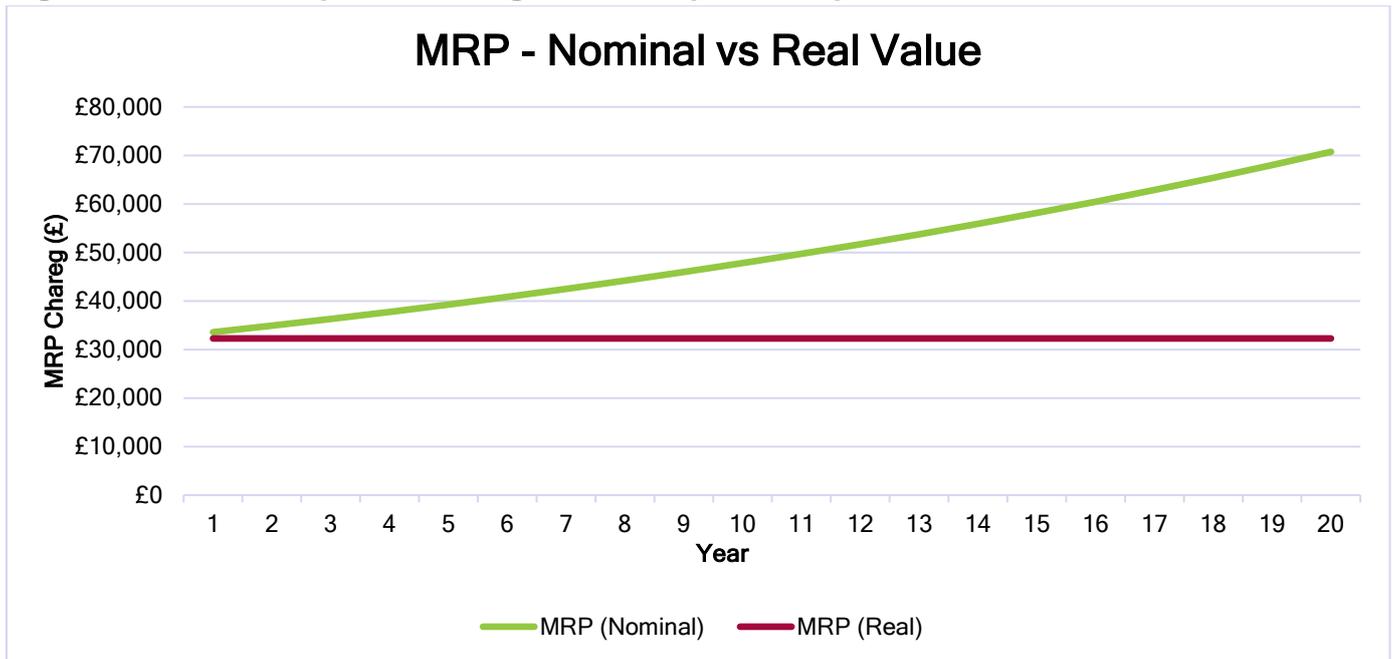
### **The Time Value of Money**

An annuity based MRP approach enables a fairer distribution of MRP across the lives of the assets invested in due to the time value of money – i.e. that the money is worth more today than in the future. The value of money can be thought of in terms of its nominal value, what money is worth in today's terms, and its real value – its actual worth at a given point in the future based on current expectations around interest rates and inflation. When interest rates are high, the effects of the time value of money are more prominent.

MRP is one of two elements that make up the cost of capital financing, the other being interest payable. When examining an annuity approach, it is useful to compare the repayment profile to that of a mortgage agreement. Whilst a mortgage has a fixed repayment profile over a given period (assuming a fixed rate of interest), the split between the amount paying off interest (revenue) and the amount paying off the capital element of the mortgage changes with time. At the start of the loan, a greater proportion of the total cost of borrowing is paid towards interest, as the principal balance outstanding on the loan is higher. The interest element decreases over time as the principal balance reduces, and as the interest reduces, more capital is paid towards the principal. MRP therefore represents the capital element of the mortgage in this scenario. The effect of this is that the MRP charge is factoring in the time value of money, and whilst the nominal value of MRP increases with time, its real value remains constant, meaning there is no increased burden on the future taxpayer.

The below graph demonstrates this effect for a capital investment of £1m at an interest rate of 5% with an asset life of 20 years:

Figure AN1.0 : Example Financing Costs Graphical Representation



### Interest Rates

The assumption made for the MRP calculation is that the interest rate remains fixed over the life of the asset and that it matches the presiding PWLB rate at the time the expenditure was incurred.

In practice, decision on loans from the PWLB are taken as part of the treasury management, therefore actual loans may have different rates of interest, repayment profiles and maturity dates. Loans may not necessarily be repaid in instalments but instead repaid in full on a fixed maturity date. The council in setting aside MRP, may not necessarily have any loan principal payment obligations until far into the future. MRP therefore acts as provision to repay external debt rather than as an actual repayment. In making MRP independent of actual loan principal repayments, the council is setting aside cash balances that can generate interest receivable. This has the effect of reducing the net capital financing costs to the corporate revenue budget in years when no principal repayments are due, having a similar effect to that of a capital repayment of a loan in instalments reducing interest payable.

The council recognises that the loans it takes from PWLB are in some cases going to mature earlier than when MRP can be fully provided to repay the loan and will therefore require refinancing in the future to meet existing loan obligations. This does expose the council to future interest rate and refinancing risks which are addressed and managed as part of the Council's Treasury Management Strategy and function.

### Asset Lives in the MRP Calculations

The statutory guidance on MRP provides maximum useful lives for the purposes of calculating MRP. To simplify the MRP calculation, the council applies approximated useful lives based on the type of expenditure incurred. This results in a less labour-intensive calculation whilst ensuring the MRP is materially accurate and commensurate with the period over which the expenditure is expected to provide benefits. These lives will not exceed 50 years unless external professional advice is received indicating that the useful life of the asset extends beyond this (e.g. by valuation and property experts) as permitted by the

The useful life ranges are detailed in the table below:

<b>Expenditure Type</b>	<b>Useful Life</b>
Acquisition of Land	50 years
Acquisition of Buildings	20-50 years
Acquisition of Plant	10-20 years
Acquisition of Equipment	5-20 years
Enhancements to buildings (fitting out of space, replacement roofs etc.)	15-20 years
Home Adaptions under the Disabled Facilities Grants Scheme	5-15 years
Acquisition of Share Capital in a Subsidiary	20 years
Acquisition and Enhancement of on-premises Computer Software	1-5 years

### **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://www.gov.uk/government/publications/capital-finance-guidance-on-minimum-revenue-provision-third-edition/capital-finance-guidance-on-minimum-revenue-provision-5th-edition>

[2] – PWLB Lending Facility Rates

<https://www.dmo.gov.uk/responsibilities/local-authority-lending/historical-interest-rates/>

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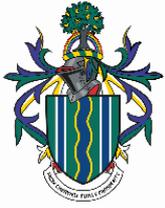
## Summary of the Decisions Taken at the Meeting of Budget Planning Committee held on 9 December 2025

Agenda Item No.	Agenda Item	Decision
6	<p><b>Budget Proposals 2026/27 - 2030/31</b></p> <p>Report of Assistant Director of Finance (Section 151 Officer)</p> <p><b>Purpose of report</b></p> <p>This report sets out the capital bid, investments, efficiencies and income changes for Cherwell District Council for the period 2026/27 to 2030/31.</p> <p><b>Recommendations</b></p> <p>The Budget Planning Committee resolves:</p> <p>1.1 To provide feedback on the capital bids, investments, efficiencies and income changes to provide to the Executive to consider in finalising its 2026/27 budget proposal.</p>	<p><b>Resolved</b></p> <p>(1) That, having given due consideration, the Budget Planning Committee provide the following feedback to Executive on the capital bids, investments, efficiencies and income changes in the 2026/27 budget proposal.</p> <ul style="list-style-type: none"> <li>• That the Executive be requested to give consideration to carrying out a specific consultation on the proposed move to a three weekly residual waste (green bin) collection (saving reference EEV12601, Three-weekly residual waste collections).</li> <li>• That the Budget Planning Committee be provided with further information on how the 265k saving (reference EEV12601, Three-weekly residual waste collections) nets out and is profiled over the MTFS.</li> <li>• That the Executive be requested to give consideration to the Town/Parish Council contribution in regard to the proposed saving of reduced frequency of Oxfordshire County Council highways verge mowing (saving reference EEV22601, reduced frequency of OCC highway verge mowing in Banbury, Bicester &amp; Kidlington).</li> </ul>

Agenda Item No.	Agenda Item	Decision
7	<p><b>Fees and Charges Benchmarking 2026/27</b></p> <p>Report of Assistant Director of Finance (Section 151 Officer)</p> <p><b>Purpose of report</b></p> <p>This report is to provide information to the Committee on proposed Fees and Charges as compared to some other districts to feed back to the Executive as part of the 2026/27 Budget and Business Planning Process.</p> <p><b>Recommendations</b></p> <p>The Budget Planning Committee resolves:</p> <p>1.1 To note the benchmarking information between the council's fees and charges and those of other Oxfordshire districts.</p> <p>1.2 To recommend any changes to the fees and charges schedule to Executive when considering the budget.</p>	<p><b>Resolved</b></p> <p>(1) That the benchmarking information between the council's fees and charges and those of other Oxfordshire districts be noted.</p> <p>(2) That, having given due consideration, the Executive be advised that the Budget Planning Committee have no recommended changes to the fees and charges schedule.</p>
8	<p><b>October Monthly Performance Report 2025-2026</b></p> <p>Report of Assistant Director of Finance (Section 151 Officer)</p> <p><b>Purpose of report</b></p> <p>To report to the committee the council's financial position at the end of the financial year 2025-2026 as at 31 October 2025.</p> <p><b>Recommendations</b></p> <p>The Budget Planning Committee resolves:</p> <p>1.1 To note the contents of this</p>	<p><b>Resolved</b></p> <p>(1) That the report be noted</p>

<b>Agenda Item No.</b>	<b>Agenda Item</b>	<b>Decision</b>
	report.	
<b>9</b>	<p><b>Review of Committee Work Plan</b></p> <p>To review the Committee Work Plan.</p>	<p><b>Resolved</b></p> <p>That, subject to a Committee request for an additional item, a report on the revenue from the Council's car parking charges to the 10 March 2026 meeting, the work programme be noted.</p>

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**Cherwell**

DISTRICT COUNCIL  
NORTH OXFORDSHIRE

# Treasury Management Strategy Statement 2026/2027





**Cherwell**

**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 contribution the treasury management function makes to the Authority is critical, as the balance of debt and investment operations ensure liquidity or the ability to meet spending commitments as they fall due, either on day-to-day revenue or for larger capital projects. The treasury operations will see a balance of the interest costs of debt and the investment income arising from cash deposits affecting the available budget. Since cash balances generally result from reserves and balances, it is paramount to ensure adequate security of the sums invested, as a loss of principal will in effect result in a loss to the General Fund Balance.

CIPFA defines treasury management as:

*“The management of the local authority's borrowing, investments and cash flows, including 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.”*

Whilst any commercial initiatives or loans to third parties will impact on the treasury function, these activities are generally classed as non-treasury activities, (arising usually from capital expenditure), and are separate from the day-to-day treasury management activities.

## **1.1 Treasury Management Reporting**

The aim of the strategy is to ensure that all the council's elected members fully understand the overall long-term policy objectives and resulting Treasury Strategy requirements, governance procedures and risk appetite.

The council is currently required to receive and approve, as a minimum, three main treasury reports each year, which incorporate a variety of policies, estimates and actuals. All of these reports will first be reviewed Accounts, Audit and Risk Committee before being recommended to council.

- a. **Treasury indicators and treasury strategy** (this report) - The first, and most important report is forward looking and covers how the investments and borrowings are to be organised and setting treasury indicators
- b. **A mid-year treasury management report** – This is primarily a progress report and will update members on the Treasury position, prudential indicators, and whether any policies require revision.
- c. **An annual treasury report** – This is a backward-looking review document and provides details of a selection of actual prudential and treasury indicators and actual treasury operations compared to the estimates within the strategy.

### **Scrutiny**

The above reports are required to be adequately scrutinised before being recommended to the Full Council. This role is undertaken by the Accounts, Audit and Risk Committee.

**Quarterly reports** – In addition to the three major reports detailed above, from 2023/24 quarterly reporting (end of June/end of December) has also been required. However, these additional reports do not have to be reported to Full Council but do require to be adequately scrutinised. This role is undertaken by the Accounts, Audit and Risk Committee.

## **1.2 Treasury Management Strategy for 2026/27**

The strategy for 2026/27 covers the following Treasury management issues:

- the current treasury position
- treasury indicators which limit the treasury risk and activities of the council
- prospects for interest rates
- the borrowing strategy
- policy on borrowing in advance of need
- debt rescheduling
- the investment strategy
- creditworthiness policy; and
- the policy on use of external service providers

These elements cover the requirements of the Local Government Act 2003, MHCLG Investment Guidance, the CIPFA Prudential Code and the CIPFA Treasury Management Code.

### **1.3 Training**

The CIPFA Treasury Management Code requires the Section 151 Officer, as the responsible officer, to ensure that members with responsibility for treasury management receive adequate training in treasury management. This especially applies to members responsible for scrutiny.

Furthermore, pages 47 and 48 of the Code state that they expect “all organisations to have a formal and comprehensive knowledge and skills or training policy for the effective acquisition and retention of treasury management knowledge and skills for those responsible for management, delivery, governance and decision making. The scale and nature of this will depend on the size and complexity of the organisation’s treasury management needs.

As a minimum, the council should carry out the following to monitor and review knowledge and skills:

- Record attendance at training and ensure action is taken where poor attendance is identified.
- Prepare tailored learning plans for treasury management officers and board/council members.
- Require treasury management officers and board/council members to undertake self-assessment against the required competencies. CIPFA’s Better Governance Forum and Treasury Management Network self-assessment by members responsible for the scrutiny of treasury management will be used.
- Have regular communication with officers and board/council members, encouraging them to highlight training needs on an ongoing basis.

The training needs of treasury management officers are periodically reviewed.

### **1.4 Treasury Management Consultants**

The council uses MUFG Corporate Markets as its external treasury management advisors.

The council recognises that responsibility for treasury management decisions always remains with the organisation and will ensure that undue reliance is not placed upon the

services of our external service providers. All decisions will be undertaken with regards to all available information, including, but not solely, our treasury advisers.

It also recognises that there is value in employing external providers of treasury management services to acquire access to specialist skills and resources. The council will ensure that the terms of their appointment and the methods by which their value will be assessed are properly agreed and documented and subjected to regular review.

## **1.5 Treasury Management Portfolio**

1.5.1 The overall treasury management portfolio as at 31.3.25 and for the forecast position as at 31.03.26 are shown below for both borrowing and investments.

Table 1: Overall treasury management portfolio

<b>TREASURY PORTFOLIO</b>				
	actual	actual	forecast	forecast
	<b>31.3.25</b>	<b>31.3.25</b>	<b>31.3.26</b>	<b>31.3.26</b>
<b>Treasury investments</b>	£000	%	£000	%
Banks		0%		0%
Building societies - unrated		0%		0%
Building societies - rated		0%		0%
Local authorities		0%	3,000	30%
DMADF (H.M.Treasury)		0%		0%
Money Market Funds	5,205	100%	7,000	70%
Certificates of Deposit		0%		0%
<b>Total managed in house</b>	<b>5,205</b>	<b>100%</b>	<b>10,000</b>	<b>100%</b>
Bond Funds		0%		0%
Property Funds		0%		0%
<b>Total managed externally</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
<b>Total treasury investments</b>	<b>5,205</b>	<b>100%</b>	<b>10,000</b>	<b>100%</b>
<b>Treasury external borrowing</b>				
Local Authorities	20,000	12%	35,000	23%
PWLB	145,000	88%	114,000	77%
LOBOs		0%		0%
<b>Total external borrowing</b>	<b>165,000</b>	<b>100%</b>	<b>149,000</b>	<b>100%</b>
<b>Net treasury investments / (borrowing)</b>	<b>(159,795)</b>	<b>-</b>	<b>(139,000)</b>	<b>-</b>

## 1.6 Balance sheet summary and forecast

1.6.1 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.

1.6.2 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

	31.3.25 Actual £m	31.3.26 Forecast £m	31.3.27 Forecast £m	31.3.28 Forecast £m	31.3.29 Forecast £m
General Fund CFR	235.5	233.9	238.8	230.5	227.1
Less: External borrowing	(165.0)	(149.0)	(155.4)	(155.8)	(156.2)
Less: Service Loans and lease liability	0.0	(0.1)	0.0	0.0	0.0
<b>Internal/(over) borrowing</b>	<b>70.5</b>	<b>84.8</b>	<b>83.4</b>	<b>74.7</b>	<b>70.9</b>
Usable reserves	(51.3)	(55.9)	(52.4)	(52.8)	(53.2)
Working capital	(24.4)	(38.6)	(40.9)	(32.5)	(29.2)
<b>Expected investments</b>	<b>5.2</b>	<b>9.7</b>	<b>9.9</b>	<b>10.6</b>	<b>11.5</b>

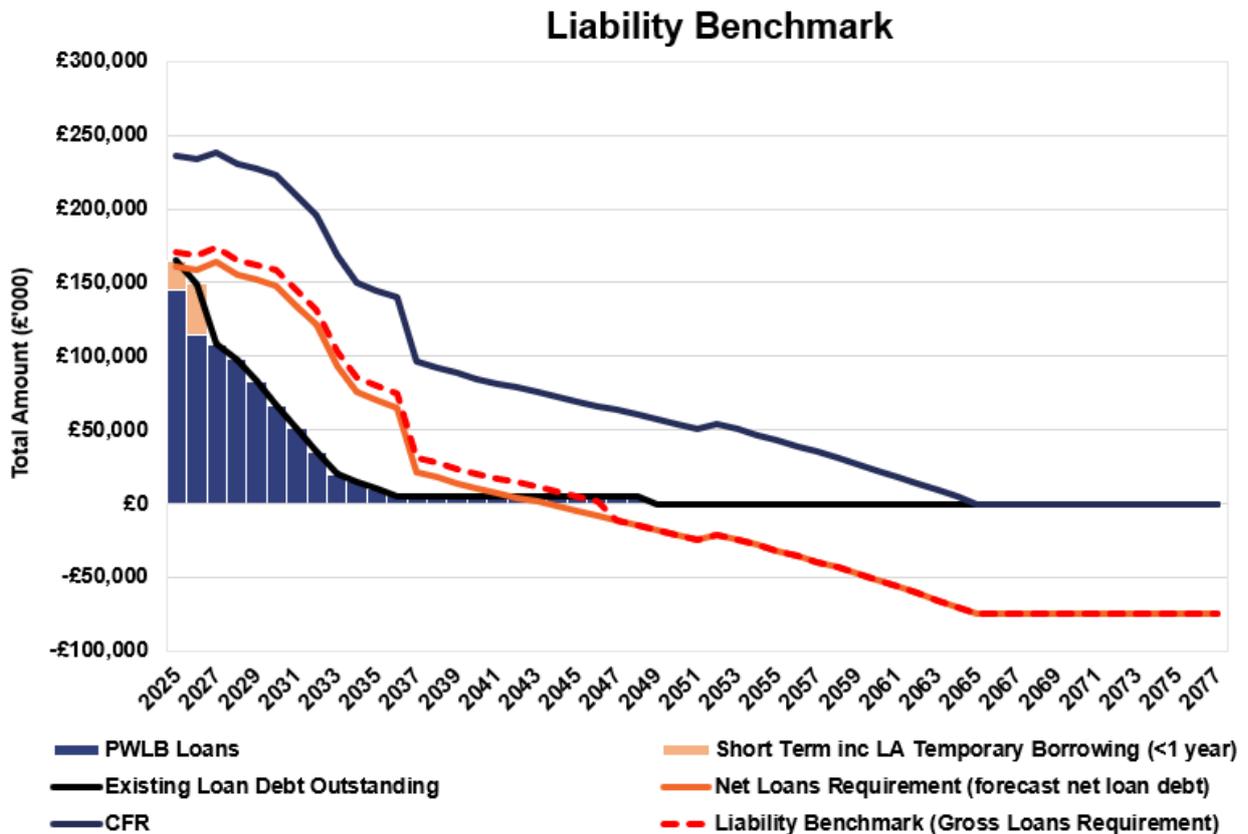
## 1.7 Liability Benchmark

1.7.1 The council is pleased to include the Liability Benchmark (LB) as a prudential indicator for 2026/27 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.

1.7.2 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



1.7.3 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 beyond what is included in the capital programme. This graph is not a forecast but a snapshot of the council’s current commitments and loans. The difference between net loan requirement and CFR is made up of internal borrowing.

1.7.4 The LB graph above demonstrates that the council is in an under borrowed position until 2040. Using the current data available the CFR may be nil by 2065 and the estimated internal borrowing currently used to finance the CFR can be invested as the CFR reduces.

### 1.8 General Balances & Reserves and Expected Investment Balances

1.8.1 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.

1.8.2 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.

Table 4: General Balances &amp; Reserves and Expected Investment Balances

<b>Year End Resources</b> <b>£m</b>	<b>2024/25</b> <b>Actual</b>	<b>2025/26</b> <b>Forecast</b>	<b>2026/27</b> <b>Forecast</b>	<b>2027/28</b> <b>Forecast</b>	<b>2028/29</b> <b>Forecast</b>
Collection Fund Adjustment Account	1.0	(0.5)	0.0	0.0	0.0
General Balances	(8.0)	(8.0)	(8.0)	(8.0)	(8.0)
Earmarked Reserves	(33.2)	(36.9)	(37.3)	(37.8)	(38.2)
Revenue Grants	(5.8)	(5.8)	(5.8)	(5.8)	(5.8)
Capital Reserves	(5.3)	(4.7)	(1.3)	(1.2)	(1.2)
<b>Usable reserves</b>	<b>(51.3)</b>	<b>(55.9)</b>	<b>(52.4)</b>	<b>(52.8)</b>	<b>(53.2)</b>
Working capital*	(24.4)	(38.6)	(40.9)	(32.5)	(29.2)
Internal/(over) borrowing	70.5	84.8	83.4	74.7	70.9
<b>Expected investments</b>	<b>5.2</b>	<b>9.7</b>	<b>9.9</b>	<b>10.6</b>	<b>11.5</b>

\*Working capital balances shown are estimated year-end; these may vary midyear

## 1.9 Treasury Management Indicators

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

1.9.1 **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 2026/27

<b>Interest rate risk indicator</b>	<b>Impact</b>	<b>Limit</b>

Upper limit on one-year revenue impact of a 1% rise in interest rates	Borrowing: The revenue impact would only affect the cost of refinancing maturing loans.	£410,000
	Investments: As the council maintains short investment terms (average 90 days in 2025/26) this would increase in revenue for investments.	£233,333
Upper limit on one-year revenue impact of a 0.75% fall in interest rates	Borrowing: Falling interest rates would result in a savings in the cost of refinancing maturing loans.	£307,500
	Investments: As the council maintains short investment terms (average 90 days in 2025/26) this would decrease investments returns.	£175,000

\*calculations based on the 2026/27 proposed budget

1.9.2 **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 higher interest rates than budgeted for. 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 2026/27

Refinancing rate risk indicator	Upper limit	Lower limit	Actual 31/03/26
Under 12 months	50%	0%	27%
12 months and within 24 months	50%	0%	7%
24 months and within 5 years	60%	0%	32%
5 years and within 10 years	70%	0%	31%
10 years and above	80%	0%	3%

1.9.3 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 is it critical that loan repayments are 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".

- 1.9.4 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.
- 1.9.5 **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 investment limits

	2025/26	2026/27	2027/28
Upper limit for principal sums invested for longer than 365 days	£5m	£5m	£5m
Current investments as at 31.12.2025 in excess of 1 year maturing in each year	Nil	Nil	Nil

## 1.10 Financial implication of the 2026/27 Treasury budget

- 1.7.1 The budget for treasury investment income in 2026/27 is £0.826m, based on an average investment portfolio of £23m at an average interest rate of 3.54%. This is a slight decrease from the £0.886m budgeted for in 2025/26, based on an average investment portfolio of £26m at an average interest rate of 3.38%.
- 1.7.2 The budget for committed debt interest payable in 2026/27 is £4.423m, based on an average debt portfolio of £155.4m at an average interest rate of 2.81%. This is

a decrease from the 2025/26 budget of £4.851m, based on an average debt portfolio of £179m an average interest rate of 2.71%.

- 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 borrowing rates are forecast to reduce further in the forthcoming financial year.

2.1.2 Against this background and the risks within the economic forecast, caution will be adopted with the 2026/27 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 chance 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, then fixed rate funding will be drawn whilst interest rates are lower than they are projected to be in the next few years.*

It is important to note that decisions can only be taken based on the best information available at the time and cannot be taken with the benefit of hindsight.

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:** The Bank of England base rate is expected to be 3.75% in April 2026, with another rate cut anticipated in the second quarter of 2026/27. External borrowing costs would be at a margin over the Bank of England base rate. Please see MUF's latest forecast in the Appendices at 4.3.

### 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	●	●
Crowd Funding	●	●

## 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.

2.3.2 Risks associated with any borrowing in advance of 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 2.34% the PWLB would currently reward early repayment due to the discount rates on offer. In September 2025 the PWLB was offering a discount of £9,373,131 for the early repayment of all the loans made to the council that have over 12 months left to maturity. 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 to refinance and this would create additional revenue cost. Currently the PWLB 1 year rate is 4.45% which would mean an increased interest payments of £1,861,695 annually, reduced by the £937,313 amortised discount, would be an increased revenue burden of £924,383.

- 2.4.2 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.
- 2.4.3 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 in line with the council's risk appetite.
- 3.1.2 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 "ESG" or '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.

- 3.1.3 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.
- 3.1.4 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 1.9 Treasury Management indicators).
- f.) All investments will be denominated in **sterling**.
- g.) Under IFRS 9 accounting standards, 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 Creditworthiness policy and approved counterparties limits**

- 3.2.1 The council will only invest with counterparties with a long-term rating of A and above. The council's treasury advisors publish a bespoke approved counterparty list which is updated weekly. There is a limit of £3m per counterparty.
- 3.2.2 All other councils (Local Authorities) are approved counterparties subject to there not being a Section 114 notice in place. There is a limit of £5m per counterparty.
- 3.2.3 The council may invest unlimited amounts with the UK Government via the Debt Management Office (referred to as the DMADF.)
- 3.2.3 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
<b>Pooled funds</b>		£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:

**3.2.3.1 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.

**3.2.3.2 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.

**3.2.3.3 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.

**3.2.3.4 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.

**3.2.3.5 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.

**3.2.3.6 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.

**3.2.3.7 Pooled funds:** Shares or units in diversified investment vehicles consisting of 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.

**3.2.3.8 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.

**3.2.3.9 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.

**3.2.3.10 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.

**3.2.3.11 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.

**3.2.3.12 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, and treasury management practices (TMP's) approved by the Assistant Director of Finance (S151 Officer) annually. 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

	<b>Investment limit</b>
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	£20m in total
Real estate investment trusts	£5m in total

3.3.3 The council currently uses six (6) money market funds that offer liquidity at very competitive market rates. The £20m total investment limit allows flexibility in determining whether to invest funds overnight in the DMADF (UK Debt Management Office) or in Money Market Funds which have built in diversification, allocating funds invested across at least 10 high credit quality counterparties.

### 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 Interest Rates forecasts 2026-2029

Table 10: MUFG Corporate Markets Interest rate View 22/12/25

MUFG Corporate Markets Interest Rate View 22.12.25													
	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28	Dec-28	Mar-29
<b>BANK RATE</b>	3.75	3.50	3.50	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
<b>3 month ave earnings</b>	3.80	3.50	3.50	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
<b>6 month ave earnings</b>	3.80	3.50	3.50	3.40	3.30	3.30	3.30	3.40	3.40	3.40	3.40	3.40	3.40
<b>12 month ave earnings</b>	3.90	3.60	3.60	3.50	3.40	3.50	3.50	3.50	3.50	3.50	3.60	3.60	3.60
<b>5 yr PWLB</b>	4.60	4.50	4.30	4.20	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
<b>10 yr PWLB</b>	5.20	5.00	4.90	4.80	4.80	4.70	4.70	4.70	4.70	4.60	4.60	4.60	4.70
<b>25 yr PWLB</b>	5.80	5.70	5.60	5.50	5.50	5.40	5.30	5.30	5.30	5.20	5.20	5.20	5.20
<b>50 yr PWLB</b>	5.60	5.50	5.40	5.30	5.30	5.20	5.10	5.10	5.10	5.00	5.10	5.00	5.00

Please note, PWLB forecasts are based on PWLB certainty rates.

### 4.2 Economic backdrop – 23<sup>rd</sup> December 2025

Following the 26 November Budget, the Office for Budget Responsibility (OBR) calculated the net tightening in fiscal policy as £11.7bn (0.3% of GDP) in 2029/30, smaller than the consensus forecast of £25bn. It did downgrade productivity growth by 0.3%, from 1.3% to 1.0%, but a lot of that influence was offset by upgrades to its near-term wage and inflation forecasts. Accordingly, the OBR judged the Chancellor was going to achieve her objectives with £4.2bn to spare. The Chancellor then chose to expand that headroom to £21.7bn, up from £9.9bn previously.

Moreover, the Chancellor also chose to raise spending by a net £11.3bn in 2029/30. To pay for that and the increase in her headroom, she raised taxes by £26.1bn in 2029/30. The biggest revenue-raisers were the freeze in income tax thresholds from 2028/29 (+£7.8bn) and the rise in NICs on salary-sacrifice pension contributions (+£4.8bn). The increase in council tax for properties worth more than £2.0m will generate £0.4bn.

### **MPC meetings: 8 May, 19 June, 7 August, 18 September, 6 November, 18 December 2025**

There were six Monetary Policy Committee (MPC) meetings held between April and December. In May, the Committee cut Bank Rate from 4.50% to 4.25%, while in June policy was left unchanged. In June's vote, three MPC members (Dhingra, Ramsden and Taylor) voted for an immediate cut to 4.00%, citing loosening labour market conditions. The other six members were more cautious, as they highlighted the need to monitor for "signs of weak demand", "supply-side constraints" and higher "inflation expectations", mainly from rising food prices. By repeating the well-used phrase "gradual and careful", the MPC continued to suggest that rates would be reduced further.

In August, a further rate cut was implemented. However, a 5-4 split vote for a rate cut to 4% laid bare the different views within the Monetary Policy Committee, with the accompanying commentary noting the decision was "finely balanced" and reiterating that

future rate cuts would be undertaken “gradually and carefully”. Ultimately, Governor Bailey was the casting vote for a rate cut but with the CPI measure of inflation expected to reach at least 4% later this year, the MPC was wary of making any further rate cuts until inflation begins its slow downwards trajectory back towards 2%.

With wages still rising by just below 5%, it was no surprise that the September meeting saw the MPC vote 7-2 for keeping rates at 4% (Dhingra and Taylor voted for a further 25bps reduction). Moreover, the Bank also took the opportunity to announce that they would only shrink its balance sheet by £70bn over the next 12 months, rather than £100bn. The repetition of the phrase that “a gradual and careful” approach to rate cuts is appropriate suggested the Bank still thought interest rates will fall further.

At the 6 November meeting, Governor Bailey was once again the deciding vote, keeping Bank Rate at 4% but hinting strongly that a further rate cut was imminent if data supported such a move. By 18 December, with November CPI inflation having fallen to 3.2%, and with Q2 GDP revised down from 0.3% q/q to only 0.2% q/q, and Q3 GDP stalling at 0.1%, the MPC voted by 5-4 to cut rates further to 3.75%. However, Governor Bailey made it clear that any further reductions would require strong supporting data, and the pace of any further decreases would be slow compared to recent months. The markets expect Bank Rate to next be cut in April.

### **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 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.



Ministry of Housing,  
Communities &  
Local Government

Guidance

# Guidance on the implementation of the council tax premiums on long-term empty homes and second homes

Published 1 November 2024

**Applies to England**

Contents

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# Introduction

Since 2013, councils<sup>[footnote 1](#)</sup> in England have had the power to charge additional council tax on long-term empty homes. For the purpose of council tax, long-term empty homes are dwellings which have been unoccupied and substantially unfurnished for a period. In April 2024, the empty homes council tax premium was strengthened so that councils can charge the premium on homes that have been empty for 1 or more years (rather than the previous 2 years).

Additionally, from April 2025, councils will be able to use new powers to charge a premium of up to 100% additional council tax on second homes in their area, or parts of their area. For the purpose of council tax, second homes are dwellings which are substantially furnished but have no resident (i.e. it is not someone's sole or main residence).

The powers to charge the empty homes or second homes premium (or both) is discretionary, and it is for councils to decide whether to charge the premiums in their local area and at what rate, up to the statutory maximum.

This guidance has been published to set out the circumstances where a premium can be charged, the discretion available to councils in doing this, the administration of premiums and the application of the exceptions. This guidance is also intended to enable taxpayers to identify the circumstances where their dwelling may be excepted from a premium.

This guidance is issued under powers in [section 11B\(1D\) and 11C \(4\) of the Local Government Finance Act 1992](#) (<https://www.legislation.gov.uk/ukpga/1992/14/contents>) ("the 1992 Act") as inserted by the Levelling-up and Regeneration Act 2023. It applies to all councils in England. This does not apply to councils in Wales, Scotland or Northern Ireland.

This guidance should not be treated as an interpretation of the legislation. Councils should make their decisions based on the legislation and their specific local circumstances.

## 1. Implementation of the council tax premiums on long-term empty homes and second homes

## Legal framework for the council tax premiums

### [Sections 11B and 11C of the 1992 Act](#)

<https://www.legislation.gov.uk/ukpga/1992/14/contents>) enables councils in England to disapply the section 11(2)(a) discount which may otherwise apply to long-term empty homes and second homes and apply additional council tax (commonly called a premium).

The 1992 Act was amended through the Levelling-up and Regeneration Act 2023 (“the 2023 Act”) so that councils can apply a premium on homes which have been empty for 1 or more years from 1 April 2024. The 2023 Act also introduced new powers for councils to charge premiums on second homes from 1 April 2025 (provided that the conditions set out in section 11C of the 1992 Act apply).

Councils have the discretion to decide whether to introduce a premium in their local area or parts of the area on long-term empty homes and second homes. They also have the discretion to decide on the level of the premium, up to the maximum statutory threshold.

A council must make its first determination to charge a second homes premium at least 1 year before the financial year to which it will apply. This is to provide owners of these dwellings sufficient notice to make any appropriate changes. Councils may vary or revoke a determination under these same powers but only before the beginning of the financial year to which this will apply. When using these powers, councils can determine the long-term empty homes or second homes to which they will apply a premium. This enables each council to tailor its determination to local circumstances.

Where a determination to charge a premium is made, councils must publish a notice of the determination in at least 1 newspaper circulating in its area within 21 days of the date of the determination<sup>[\[footnote 2\]](#)</sup>.

The Secretary of State has powers under section 11B(2)-(3) and 11D(1)-(2) of the 1992 Act to prescribe through regulations certain classes of dwelling which may not be made subject to a premium. The [Council Tax \(Prescribed Classes of Dwellings and Consequential Amendments\) \(England\) Regulations 2024](#) (<https://www.legislation.gov.uk/uksi/2024/1007/contents/made>) prescribe these exceptions, and these are detailed later in this guidance.

The council tax system already provides a number of specific exemptions from council tax. The exempt classes are set out in the [Council Tax \(Exempt Dwellings\) Order 1992](#) (<https://www.legislation.gov.uk/uksi/1992/558/contents/made>). There are a number of exemptions in place for unoccupied dwellings, including:

- where the resident has died for up to 6 months after grant of probate or letters of administration)
- where the resident is in long-term residential care or hospital
- where the resident is living elsewhere to provide personal care

A dwelling that is exempt from council tax is not liable for a premium. Where a dwelling is no longer eligible for an exemption but remains no one's sole or main residence, it may become liable for a premium. In the case of an empty home, it may become liable for a premium after it has been empty for a continuous period of 1 year. This time frame begins when the dwelling first becomes empty rather than when an exemption ends. A second home may become liable for the premium as soon as the exemption ends.

## **Section 11B: Higher amount for long-term empty dwellings**

A long-term empty home is defined as a home which is both unoccupied and substantially unfurnished for a continuous period of at least 1 year. The dwelling must be occupied, or substantially furnished, for a continuous period of at least 6 weeks in order for it to reset the length of time it has been empty for, and its liability for a premium.

Where a council makes a determination to charge a premium on long-term empty dwellings, it may specify different percentages for dwellings based on the length of time for which they have been empty. This enables councils to take a stepped approach, with increases over time. These include:

- up to 100% for homes empty between 1 and 5 years
- up to 200% for homes empty between 5 and 10 years
- up to 300% for homes empty for over 10 years

Councils are able to choose the level of the premium, up to the applicable statutory maximum. For example, they may apply a 50% premium for dwellings empty between 1 and 2 years and a premium of 100% of dwellings empty for 2 to 5 years.

## **Section 11C and 11D: Higher amount for dwellings occupied periodically**

Dwellings occupied periodically (commonly referred to as “second homes”) are defined as dwellings which are substantially furnished and have no resident (i.e., not a person’s sole or main home).

When introducing the premium in the local area or parts of the area for the first time, a council must make its first determination under section 11C at least 1 year before the beginning of the financial year to which the determination to apply the premium relates.

Where individuals own multiple homes, but the homes are let out or occupied by someone as their main home, it will not be considered as a “second home” for the purposes of the premiums and as such will not be liable for the premium. It is for councils to determine whether a dwelling is a “second home” in accordance with the legislation and their local statutory determination to apply the premium.

## **Making a determination to charge the council tax premiums on long-term empty homes and/or second homes**

Councils have the discretion whether to apply the premium in their local areas and will determine how best to use this in combination with other measures to bring dwellings back into use or how the additional flexibilities may be used to improve the sustainability of local services.

The decision to make a determination under section 11B and 11C of the Local Government Finance Act 1992 is for councils to make. However, the government expects councils to have due consideration of local circumstances. Councils can choose to apply either or both of the council tax premiums; they can also choose to apply the premium to parts of the local area rather than to the whole of their local area. This flexibility allows councils to tailor the premiums to best address local concerns or priorities.

Councils should carefully consider whether to charge a premium and make an assessment of possible impacts, including on the local population, its communities, and the local economy. Examples of factors that councils may wish to consider are set out below. Whilst some factors will be specific to either long-term empty dwellings or second homes, others will be common to both. The list is not exhaustive, and councils will want to consider all factors they think are relevant before making a decision.

- numbers and proportion of long-term empty dwellings and/or second homes in the local area
- circumstances which may affect whether the dwelling can be used as a main residence

- potential impact on local economies and the tourism industry
- potential impact on the local community
- potential impact on local services
- other measures that are available to councils to help bring empty dwellings back into use

Councils should consider the reasons why dwellings are unoccupied in deciding whether they want such dwellings to be included in their determination. Examples of issues councils may want to take account of in making their determination include:

- on average, how long dwellings in their area are available for sale or rent before completion/occupation
- the average price/rent in the local area
- whether there are circumstances which make the dwelling unsuitable for use as main residence
- whether there are circumstances which make the dwelling difficult to sell/let
- whether the dwelling is empty so that improvements can be made between sale/let

Any decision to vary or revoke a determination to apply a premium must be made before the beginning of the financial year to which it applies. This enables councils to take any changes into account when calculating their taxbase for the following year as well as giving local taxpayers advance notice of the changes.

Councils should consider how it might engage and consult with key stakeholders, including the local electorate and second homeowners, before taking a decision to charge a premium. If councils decide to introduce or vary a premium, they should consider how this is communicated, particularly to those who might be directly affected. For instance, through publication of press notices, providing information on website pages or direct communication with council taxpayers who are likely to be liable for the premium. Councils should also consider how they advise or inform those who may be affected but may reside outside the local area.

## **2. Exceptions to the council tax premiums for long-term empty homes and second homes**

The government recognises that there may be instances where it may be inappropriate for the council tax premiums to apply. Section 11B and 11D of the 1992 Act enables the government to make regulations to prescribe classes of dwellings in relation to which councils may not make a determination to apply a premium.

The government has made regulations to provide exceptions to these premiums, in line with the published [consultation response](https://www.gov.uk/government/consultations/proposals-to-exempt-categories-of-dwellings-from-the-council-tax-premiums/outcome/summary-of-responses-and-governments-response-to-the-consultation-on-proposals-to-exempt-categories-of-dwellings-from-the-council-tax-premiums-in-eng) (<https://www.gov.uk/government/consultations/proposals-to-exempt-categories-of-dwellings-from-the-council-tax-premiums/outcome/summary-of-responses-and-governments-response-to-the-consultation-on-proposals-to-exempt-categories-of-dwellings-from-the-council-tax-premiums-in-eng>). These exceptions to the premium are mandatory and councils may not disapply any exceptions. These exceptions will come into effect from 1 April 2025.

The regulations prescribe 9 classes of dwellings which are excluded from the council tax premiums. Classes E, F, G, H and I apply to both long-term empty homes and second homes. Classes J, K and L only apply to second homes. Class M only applies to long-term empty homes.

The classes of dwelling are outlined in the table below and are detailed further in the guidance. These exceptions only exclude these dwellings from premiums, these do not affect the standard rate of council tax they may be liable for. Exceptions may apply in succession where the dwelling meets the necessary criteria. Councils may add extensions to exceptions as a part of their determination or may provide support through discretionary reductions using powers under [section 13A of the Local Government Finance Act 1992](https://www.legislation.gov.uk/ukpga/1992/14/section/13A) (<https://www.legislation.gov.uk/ukpga/1992/14/section/13A>).

Where a person believes they may meet the criteria for an exception from the premium they may wish to contact their council directly. The council will be best placed to assess whether an exception would apply in these circumstances. Furthermore, councils have discretionary powers to provide additional exceptions from premiums where they consider this appropriate.

<b>Classes of Dwellings</b>	<b>Application</b>	<b>Definition</b>
Class E	Long-term empty homes and second homes	Dwelling which is or would be someone's sole or main residence if they were not residing in job-related armed forces accommodation
Class F	Long-term empty homes and second homes	Annexes forming part of, or being treated as part of, the main dwelling

<b>Classes of Dwellings</b>	<b>Application</b>	<b>Definition</b>
Class G	Long-term empty homes and second homes	Dwellings being actively marketed for sale (12 months limit)
Class H	Long-term empty homes and second homes	Dwellings being actively marketed for let (12 months limit)
Class I	Long-term empty homes and second homes	Unoccupied dwellings which fell within exempt Class F and where probate has recently been granted (12 months from grant of probate/letters of administration)
Class J	Second homes only	Job-related dwellings
Class K	Second homes only	Occupied caravan pitches and boat moorings.
Class L	Second homes only	Seasonal homes where year-round, permanent occupation is prohibited, specified for use as holiday accommodation or planning condition preventing occupancy for more than 28 days continuously
Class M	Long-term empty home only	Empty dwellings requiring or undergoing major repairs or structural alterations (12 months limit)

## **Annexes and military accommodation (Class E and Class F)**

Two mandatory exceptions from the empty home premium already exist:

- a dwelling which is or would be the sole or main residence of a member of the armed services, who has been provided with a dwelling as a result of such service

- a dwelling which forms part of a single property with one or more other dwellings that is being used by a resident of one of the other dwellings as part of their sole or main residence

These exceptions will continue to apply for empty homes and will also be applied in the case of the second homes premium.

## **Job related dwellings and caravan pitches/boat moorings (Class J and Class K)**

The council tax system already contains provisions which ensure that in certain circumstances these dwellings receive a 50% council tax discount. The government does not intend to change the discounts which these dwellings receive. The exceptions mirror the provisions of these discounts to ensure these dwellings continue to receive these discounts.

Generally, a dwelling would be classed as a job-related dwelling where it is a dwelling provided by a person's employer for the purposes of performing their work. The definition of a job-related dwelling for the purposes of this exception is set out in the [Schedule to the Council Tax \(Prescribed Classes of Dwellings\) \(England\) Regulations 2003](https://www.legislation.gov.uk/ukxi/2003/3011/schedule/made) (<https://www.legislation.gov.uk/ukxi/2003/3011/schedule/made>). Examples include headteachers for boarding schools who are required to live in school accommodation, or certain care workers who need to live on site to carry out their role.

Certain households may fall outside the definition of a job-related dwelling; however, the council may determine that it would still not be appropriate for the premium to apply. Councils have the discretionary power to exclude any dwellings from the premium where they consider this appropriate.

## **Probate (Class I)**

There is an existing Class F council tax exemption for dwellings undergoing probate. When a dwelling has been left empty following the death of its owner or occupant, it is exempt from council tax for as long as it remains unoccupied and until probate is granted. Following a grant of probate (or the issue of letters of administration), a further 6 months exemption is possible, so long as the dwelling remains unoccupied and has not been transferred by the executors or administrators to the beneficiaries or sold to anyone else.

Following a grant of probate the owners of the dwelling may require further time to decide how they will manage the home or sell it. The Regulations provide for a 12-month exception to the premium for both second and empty homes. The 12-month period begins from the point probate is granted or letters of administration have been issued. This runs concurrently with the 6-month exemption.

This exception will run for 12 months or until the dwelling has changed owner by being sold. Councils may wish to consider the specific circumstances of the dwelling's owners at the end of the period and whether to use their discretionary power to extend this exception.

## Actively marketed for sale or let (Class G and Class H)

The government has been clear that its intention is not to penalise those who are genuinely trying to bring their dwelling back into use as a sole/main residence.

This exception can apply for up to 12 months from the point from which the dwelling has first been marketed for sale or let. The exception will end either when the 12-month period has ended, when the dwelling has been sold or let or when the dwelling is no longer actively marketed for sale or let. The following conditions will apply to this exception:

- the same owner may only make use of the exception for a particular dwelling marketed for sale once
- the exception may be used again for the same dwelling if it has been sold and has a new owner
- the same owner may make use of the exception for dwellings marketed for let multiple times, however, only after the dwellings has been let for a continuous period of at least 6 months since the exception last applied

There are a number of factors which councils may take into consideration when assessing whether a dwelling is being actively marketed for sale or let. These may include:

- whether the dwelling is clearly advertised for sale or let
- whether the dwelling is being marketed at a fair market value
- whether there are any artificial barriers on the dwelling preventing sale/let
- whether the dwelling has an Energy Performance Certificate (EPC) [\[footnote 3\]](#)
- whether the owner is taking any other reasonable steps to market the dwelling for sale or let

When considering whether a second or empty home is actively marketed, councils should consider these factors holistically. Whether a home may not meet one of the described factors it may still overall be considered to be actively marketed. Councils may wish to consider further factors in determining whether a dwelling is actively marketed for sale or let.

At the end of the 12-month period, councils may wish to consider the specific circumstances of the owners and whether to use their discretionary powers to extend the exception.

## **Major repairs (Class M)**

The government appreciates in some cases a dwelling may require major repair work before it can be occupied. Where a dwelling requires or is undergoing major repairs or is undergoing structural alteration it may be excepted from the empty home premium for up to 12 months. Where major repairs are completed in less than 12 months, the exception will still apply to the dwelling for up to 6 months or until the end of the 12 months whichever is sooner.

This exception only applies on empty homes. This exception cannot apply again unless the dwelling has been sold. If the dwelling is substantially furnished and becomes a second home without a resident, then this exception will end.

Councils may wish to consider the specific circumstances of the dwelling at the end of this 12 months and whether to use their discretionary power to extend this exception in certain scenarios.

## **Seasonal homes (Class L)**

The government recognises in some cases certain dwellings may have restrictions on them which means that the dwelling could not reasonably be occupied as a permanent residence. The government's position is that it is right that these dwellings should not be subject to a premium when these dwellings could not be used as a permanent residence.

In applying this exception, councils should consider whether there are any planning restrictions which explicitly set out that the dwelling cannot be used as a main residence. For example, where this is purpose-built holiday accommodation which can only be used as holiday accommodation.

In addition, this exception provides for dwellings which have planning restrictions whereby they cannot be occupied for at least 28 continuous days in a year. In some cases, a council may assess a dwelling with this restriction as being a person's sole or main residence. Where this is the case, the dwelling would not be liable for the premium since this cannot apply to a main residence.

## Powers to identify and exclude certain dwellings

The government recognises there may be specific local issues relating to second homes and empty homes which are not covered by mandatory exceptions. Councils have discretionary powers to exclude dwellings from the premium in their area through their determination. The government encourages councils to make use of their local expertise to consider which other dwellings should not be charged a premium.

There may be cases where despite best endeavours, an owner may not have the ability to bring an empty or second home back to productive use in a reasonable time. An example of this is where occupation of a dwelling is restricted to a specific group of people and cannot be used in any other way. Where a dwelling has been actively marketed for sale or let but there are mitigating circumstances which mean the dwelling may take longer to sell or let, the council may wish to consider using their discretionary powers.

In some cases, there may be no specific planning restriction preventing dwellings from being used as a main residence but conditions around the dwelling may make it impractical to be used as a main residence. For example, where the dwelling may be located on land which cannot be accessed for significant parts of the year. Councils should consider whether any dwellings in their area could not be used for any purpose other than as a second home when making their determinations.

The scenarios set out above are not exhaustive and there may be specific local circumstances which impact the exceptions a council may apply. Ultimately councils should rely on their expertise of their local area when deciding which exceptions may apply.

Councils cannot amend their determinations in year to include further exceptions. However, councils do have powers under [section 13A of the Local Government Finance Act 1992](https://www.legislation.gov.uk/ukpga/1992/14/section/13A) (<https://www.legislation.gov.uk/ukpga/1992/14/section/13A>) to offer a discretionary discount for households where they consider this appropriate.

### 3. Monitoring and appeals

As with all council tax income, income received by council tax premiums is fully retained by councils and their precepting authorities. This income is unringfenced and it is for local councils to determine how best to use the income raised to address issues within their local areas.

The government trusts council to apply premiums taking into account their local circumstances. The government encourages councils to be transparent in how they apply the premium, making the following information available for residents:

- the level of premium charged by the council
- which areas this applies to
- the number of dwellings charged the premium
- the amount which has been raised by the premium
- how funding from the premium has been used locally

If an individual believes they have been inappropriately charged a premium on their dwelling, they should in the first instance contact their council. Councils are best placed to advise how they have determined a premium should apply in these circumstances. Additionally, they will be able to make any necessary amendments where there is evidence to show a premium should not be applied.

If the individuals have discussed the issue with their local council, but they are not satisfied with the council's response, they may be able to [appeal to the Valuation Tribunal \(https://valuationtribunal.gov.uk/council-tax-appeals/\)](https://valuationtribunal.gov.uk/council-tax-appeals/).

- 
1. Specifically, it is for billing authorities to make a determination whether to charge a premium. Billing authorities are responsible for the billing and collection of council tax.
  2. A determination will not be invalid where this has not been done.
  3. A valid EPC is necessary to be able to sell or let any dwelling - [Selling a home: Energy Performance Certificates \(https://www.gov.uk/selling-a-home/energy-performance-certificates\)](https://www.gov.uk/selling-a-home/energy-performance-certificates).



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<b>This report is public</b>	
<b>Finance, Performance &amp; Risk Monitoring Report Quarter 3 2025-2026</b>	
<b>Committee</b>	Executive
<b>Date of Committee</b>	3 February 2026
<b>Portfolio Holder presenting the report</b>	Portfolio Holder for Finance, Property and Regeneration, Councillor Lesley McLean, and Portfolio Holder for Corporate Services, Councillor Chris Brant
<b>Date Portfolio Holder agreed report</b>	14 January 2026
<b>Report of</b>	Assistant Director of Finance (Section 151 Officer), Michael Furness and Interim Head of Chief Executive's Office, Heidi Radcliffe Hall

## Purpose of report

To report to Executive the council's forecast year-end financial, performance and risk position as of the end of Quarter 3 2025, further detail can be found in the report and its appendices.

### 1. Recommendations

The Executive resolves:

- 1.1 To consider and note the contents of the council's finance, performance, and risk management report as at Quarter 3.
- 1.2 To note the approval of £0.010m from Policy Contingency for the Climate Change Action Plan for 2025/26, approved within S151 delegations.
- 1.3 To approve the reprofiling of projects in the capital programme as per Appendix 1.
- 1.4 To note the budgets approved under S151 delegations within in the capital programme held within Table 7 of the report.

### 2. Executive Summary

2.1 This report is split into three sections:

- Finance
- Performance
- Risk

2.2 The Performance section sets out how the council has performed against its priorities for 2025-26, which are set out in its Outcomes Framework.

2.3 The Risk section highlights the current risks within the council's Leadership Risk Register, reflecting the final position for Quarter 3 2025-26.

- 2.4 This report sets out the forecast year-end position for 2025/26, projecting a balanced position to the financial year end. This is a decrease of £0.609m compared to the year-end forecast at Period 9.
- 2.5 The capital forecast year-end position will be reported on a Quarterly basis with the Fourth report being year ended 31 March 2025.

## Implications & Impact Assessments

Implications	Commentary			
<b>Finance</b>	Financial and Resource implications are detailed within sections 4.1 and 4.2 of this report. The reserves policy requires Executive to agree transfers to and from earmarked reserves and general balances during the financial year. Joanne Kaye, Head of Finance, 14 January 2026			
<b>Legal</b>	There are no legal implications arising at this stage. The Council has a fiduciary duty to council taxpayers, which means it must consider the prudent use of resources, including control of expenditure, financial prudence in the short and long term and the need to act in good faith in relation to compliance with statutory duties and exercising statutory powers. The Council has a statutory obligation to maintain a balanced budget and the monitoring process enables Executive to remain aware of issues and understand the actions being taken to maintain a balanced budget. The report sets out as at December 2025 finance, performance, and risk position for the Council as part of its fiduciary duty to implement budgetary controls and overall monitoring. Denzil Turberville, Head of Legal, 14 January 2026			
<b>Risk Management</b>	There are no risk implications arising directly from this report. The report includes the latest update of the Leadership Risk Register in Appendix 7. Celia Prado-Teeling, Performance Team Leader, 7 January 2026			
<b>Impact Assessments</b>	Positive	Neutral	Negative	Commentary
<b>Equality Impact</b>		X		There are no equalities implications arising directly from this report. Celia Prado-Teeling, Performance Team Leader, 7 January 2026
<b>A</b> Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		X		N/A

<b>B</b> Will the proposed decision has an impact upon the lives of people with protected characteristics, including employees and service users?		X		N/A
<b>Climate &amp; Environmental Impact</b>		X		N/A
<b>ICT &amp; Digital Impact</b>		X		N/A
<b>Data Impact</b>		X		N/A
<b>Procurement &amp; subsidy</b>		X		N/A
<b>Council Priorities</b>	This report links to all council's priorities, as it summarises our progress against them during 2025/26.			
<b>Human Resources</b>	N/A			
<b>Property</b>	N/A			
<b>Consultation &amp; Engagement</b>	N/A			

## Supporting Information

### 3. Background

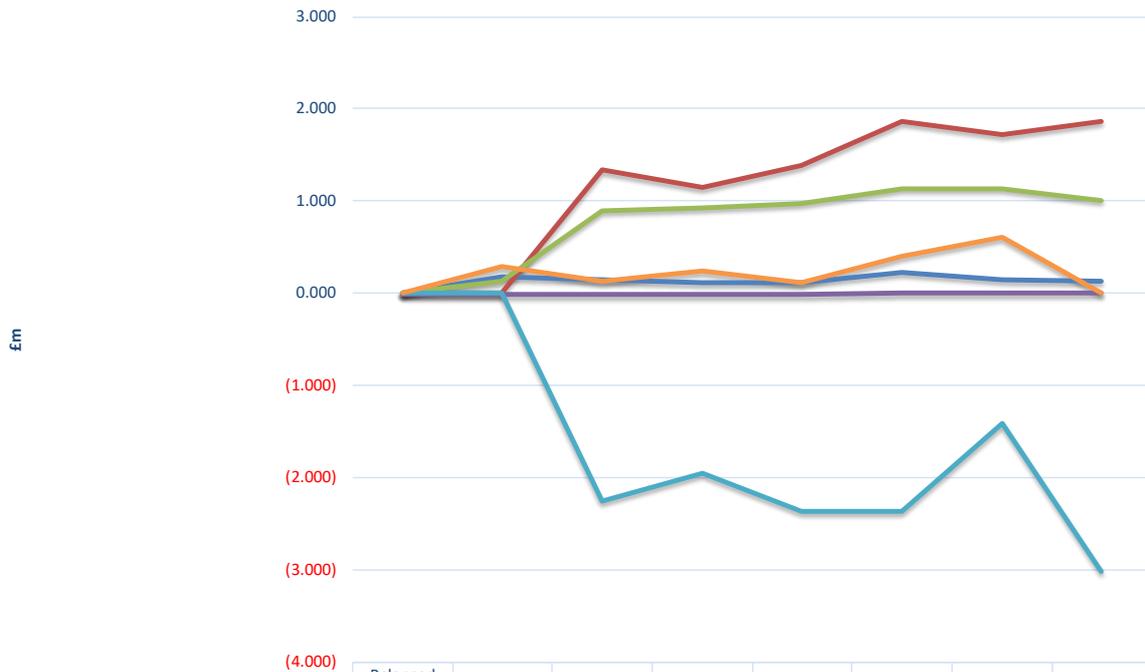
- 3.1 The council actively and regularly monitors its financial position to ensure it can deliver its corporate priorities and respond effectively to emerging issues.
- 3.2 This monitoring takes place monthly for finance, so the council can identify potential issues at the earliest opportunity and put measures in place to mitigate them.
- 3.3 These updates are consolidated on a quarterly basis where Finance, Performance and Risk updates are given due to the implications and interdependencies between them, and this is the summary for the end of Quarter 3 2025-26.

### 4. Details

#### 4.1 Finance Update

- 4.1.1 The Finance section presents the forecast year-end revenue position for the 2025/26 financial year and in a summary, dashboard as detailed below:

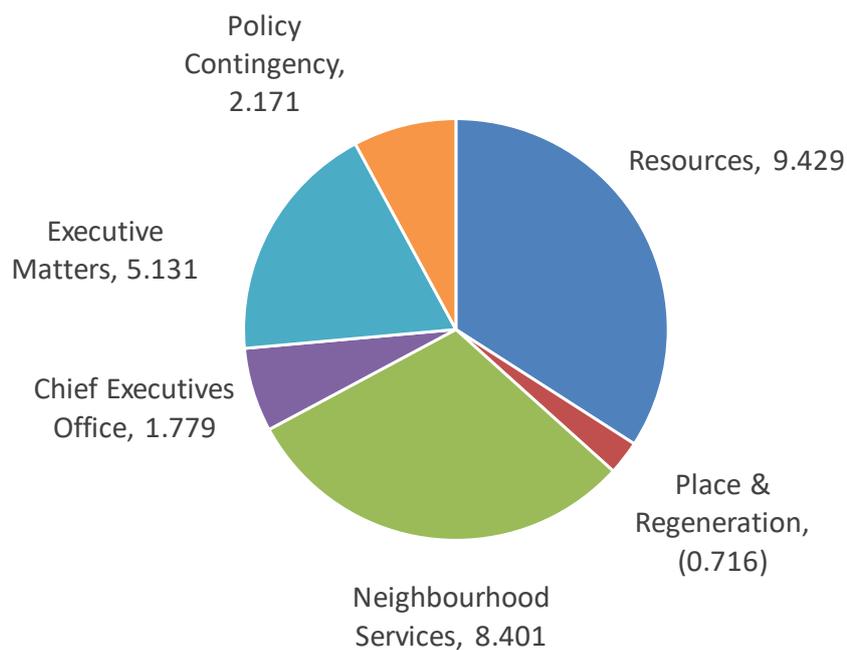
### Monthly Forecast Variance By Directorate

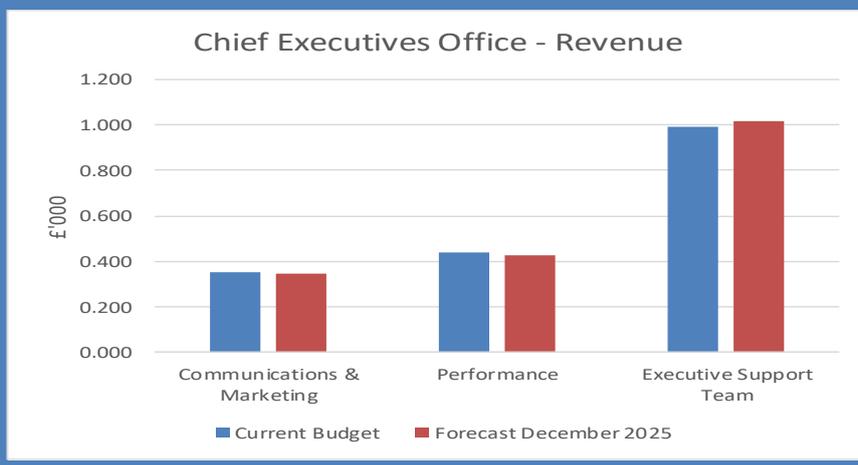
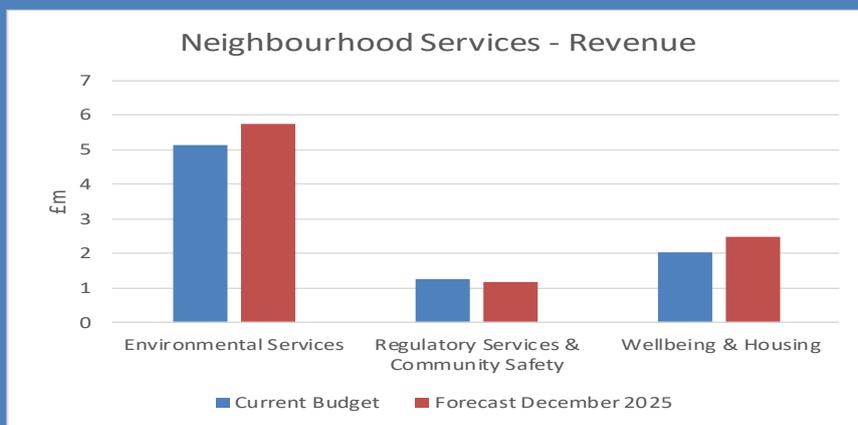
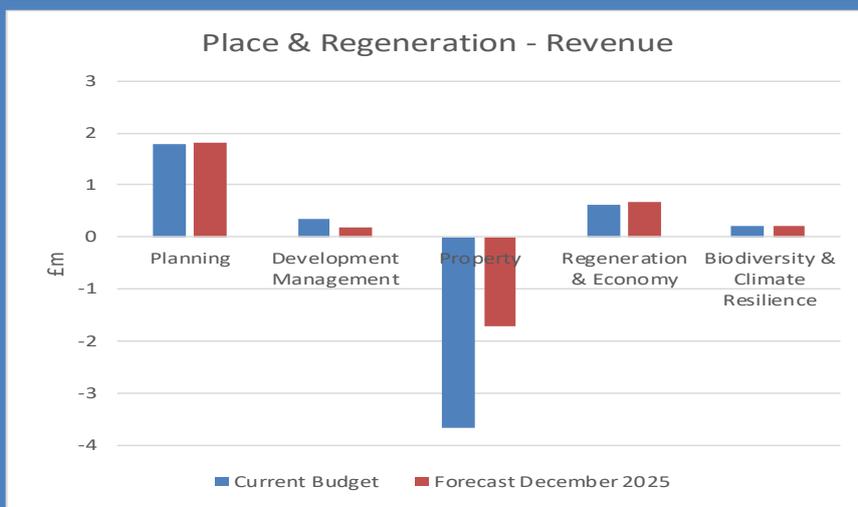
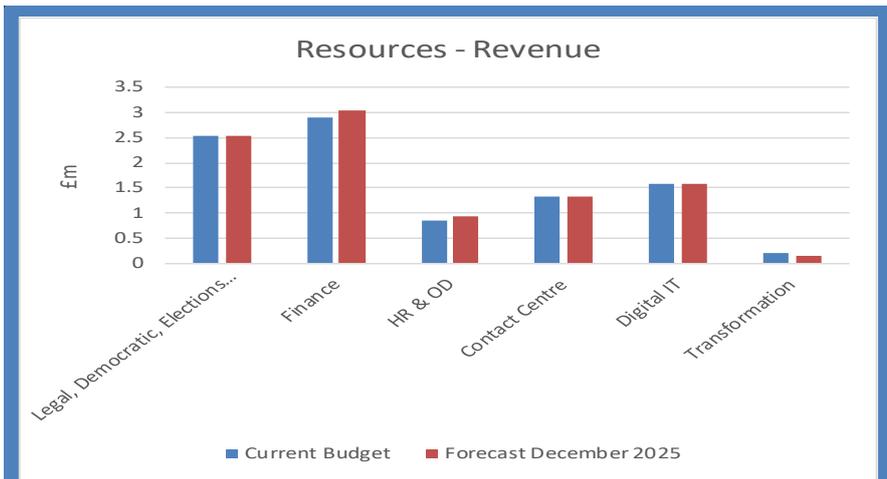


	Balanced Budget	May 25	June 25	Aug 25	Sept 25	Oct 25	Nov 25	Dec 25
Resources	0.000	0.171	0.154	0.108	0.122	0.224	0.153	0.138
Place & Regeneration	0.000	0.000	1.343	1.154	1.382	1.865	1.728	1.865
Neighbourhood Services	0.000	0.125	0.894	0.924	0.973	1.132	1.134	1.010
Chief Executives Office	0.000	0.000	0.000	0.000	0.000	0.011	0.005	0.011
Policy Contingency & Executive Matters	0.000	0.000	(2.259)	(1.950)	(2.369)	(2.369)	(1.411)	(3.024)
Overall Council Position	0.000	0.30	0.132	0.236	0.108	0.400	0.609	0.000

### Current Budget By Service Area

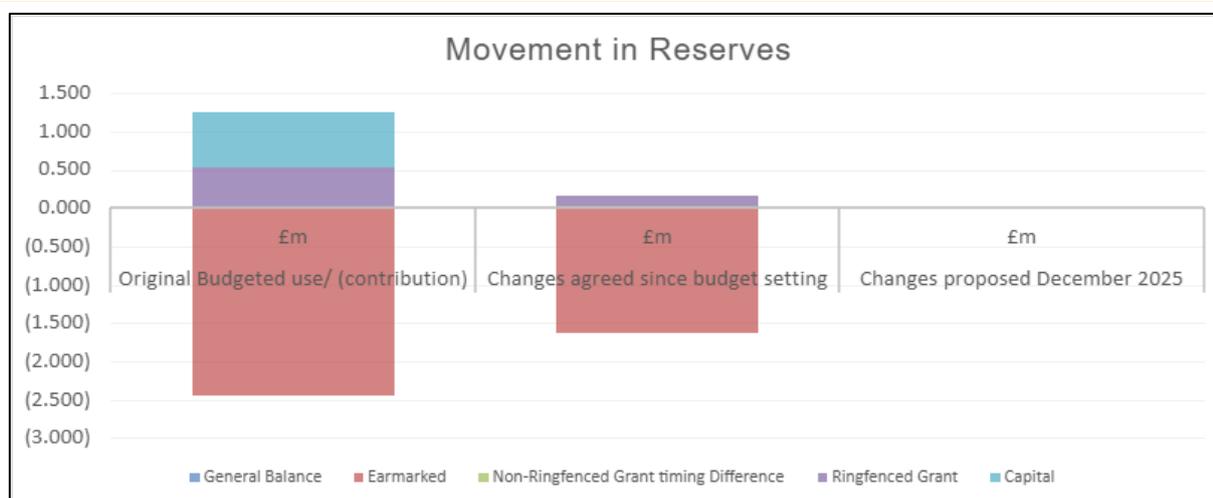
Total Net Budget £26.195m





Directorate Analysis

Service	Resources £m	Place & Regeneration £m	Neighbourhood Services £m	Chief Executive Office £m	Executive Matters £m	Policy Contingency £m	Total £m
<b>Budget approved by Council</b>	<b>9.429</b>	<b>-0.716</b>	<b>9.801</b>	<b>1.779</b>	<b>4.306</b>	<b>2.428</b>	<b>27.027</b>
<i>Budget Adjustments approved:</i>							<b>0.000</b>
Move of the EPR Budget to Env Servs			-1.400		1.400		<b>0.000</b>
Remove CLT to Services					-0.575		<b>-0.575</b>
Budget to support The Hill Works						-0.040	<b>-0.040</b>
DocuSign Legal System						-0.010	<b>-0.010</b>
Devolution						-0.010	<b>-0.010</b>
Glass Recycling						-0.107	<b>-0.107</b>
Arts Feasibility						-0.050	<b>-0.050</b>
Carbon Budgeting						-0.005	<b>-0.005</b>
Research & Stakeholder Engagement for Mental Health provision for Young People						-0.003	<b>-0.003</b>
To cover redundancy costs within Biodiversity		0.032				-0.032	<b>0.000</b>
<b>Current Budget</b>	<b>9.429</b>	<b>-0.716</b>	<b>8.401</b>	<b>1.779</b>	<b>5.131</b>	<b>2.171</b>	<b>26.227</b>
Wellbeing & Housing - Top slice of grants, IT license costs and temporary accommodation costs			0.446				<b>0.446</b>
Environmental - gate fees, agency			0.931				<b>0.931</b>
Property - shortfall in projected income		1.843				-1.100	<b>0.743</b>
Property - Car Park Overspend		0.132					<b>0.132</b>
Release from Policy Contingency						-0.574	<b>-0.574</b>
Environmental Services - Additional EPR funding			-0.309				<b>-0.309</b>
Treasury					-0.850		<b>-0.850</b>
Dividend					-0.500		<b>-0.500</b>
Transformation - over recovery of land charges income and vacancies	-0.072						<b>-0.072</b>
Contact Centre - minor underspend	-0.014						<b>-0.014</b>
Planning - Various		0.008					<b>0.008</b>
Development Management - Over Recovery of Income		-0.170					<b>-0.170</b>
Regulatory Services underspend - staffing changes & less Contribution to CCTV than anticipated			-0.058				<b>-0.058</b>
Regeneration & Economy - primarily due to staffing costs where a full-time post is only partially funded (50%) through the service budget.		0.052					<b>0.052</b>
IT - Minor overspends across the service	0.015						<b>0.015</b>
HR & OD - Overtime policy changes non-deliver	0.041						<b>0.041</b>
HR & OD - Legal employment advice, Recruitment Costs & Minor Overspends	0.046						<b>0.046</b>
Chief Executives - Minor Overspends across the Directorate				0.011			<b>0.011</b>
Finance - increased expenditure on temporary accommodation & supported accommodation claims	0.191						<b>0.191</b>
Finance - Additional New Burdens Grant Income	-0.069						<b>-0.069</b>
<b>Current (Under)/Overspends</b>	<b>0.138</b>	<b>1.865</b>	<b>1.010</b>	<b>0.011</b>	<b>-1.350</b>	<b>-1.674</b>	<b>0.000</b>



4.1.2 The council's overall forecast year-end position for 2025/26 is on budget. The forecast currently shows an overspend across Directorates with potential mitigations that are currently being investigated.

The projected outturn for the services is summarised below in Table 1 and further details providing explanations for variances can be found in Appendix 2.

4.1.3 The table shows the December 2025 year-end forecast compared to the current budget across various services.

At December 2025, the directorates are forecasting a £3.024m overspend (16.0%) against a £18.893m budget—an improvement of £0.609m from November's £3.020m overspend.

The largest pressures sit in Property (£1.975m), Environmental Services (£0.622m) and Wellbeing & Housing (£0.446m), with smaller overspends across Finance, HR & OD, and others; these are partly offset by underspends in across the Directorates. Crucially, corporate underspends in Executive Matters (£1.350m) and Policy Contingency (£1.674m) fully offset the directorate overspends, leaving the overall position balanced which is an improvement from November's £0.609m overspend.

**Table 1: Forecast Year End Position**

Service	Current Budget £m	December 2025 Forecast to Year End £m	December Variance (Under) / Over £m	% Variance to current budget %	November Variance (Under) / Over £m	Change since Previous (better) / worse £m	
Legal, Democratic, Elections & Procurement	2.528	2.528	0.000	0.0%	0.000	0.000	
Finance	2.911	3.033	0.122	4.2%	0.128	(0.006)	
HR & OD	0.852	0.939	0.087	10.2%	0.084	0.003	
Contact Centre	1.340	1.326	(0.014)	1.0%	(0.008)	(0.006)	
Digital IT	1.575	1.590	0.015	1.0%	0.015	0.000	
Transformation	0.223	0.151	(0.072)	-32.3%	(0.066)	(0.006)	
<b>Resources</b>	<b>9.429</b>	<b>9.567</b>	<b>0.138</b>	<b>1.46%</b>	<b>0.153</b>	<b>(0.015)</b>	
Planning	1.796	1.804	0.008	0.4%	0.021	(0.013)	
Development Management	0.344	0.174	(0.170)	-49.4%	(0.198)	0.028	
Property	(3.681)	(1.706)	1.975	-53.7%	1.843	0.132	
Regeneration & Economy	0.609	0.661	0.052	8.5%	0.052	0.000	
Biodiversity & Climate Resilience	0.216	0.216	0.000	0.0%	0.010	(0.010)	
<b>Place &amp; Regeneration</b>	<b>(0.716)</b>	<b>1.149</b>	<b>1.865</b>	<b>-260.5%</b>	<b>1.728</b>	<b>0.137</b>	
Environmental Services	5.133	5.755	0.622	12.1%	0.617	0.005	
Regulatory Services & Community Safety	1.232	1.174	(0.058)	-4.7%	(0.058)	0.000	
Wellbeing & Housing	2.036	2.482	0.446	21.9%	0.575	(0.129)	
<b>Neighbourhood Services</b>	<b>8.401</b>	<b>9.411</b>	<b>1.010</b>	<b>12.0%</b>	<b>1.134</b>	<b>(0.124)</b>	

Communications & Marketing	0.350	0.344	(0.006)	-1.7%	(0.004)	(0.002)	
Performance	0.437	0.429	(0.008)	-1.8%	0.003	(0.011)	
Executive Support Team	0.992	1.017	0.025	2.5%	0.006	0.019	
<b>Chief Executives Office</b>	<b>1.779</b>	<b>1.790</b>	<b>0.011</b>	<b>0.6%</b>	<b>0.005</b>	<b>0.006</b>	
<b>Subtotal for Directorates</b>	<b>18.893</b>	<b>21.917</b>	<b>3.024</b>	<b>16.0%</b>	<b>3.020</b>	<b>0.004</b>	
Executive Matters	5.131	3.781	(1.350)	-26.3%	(1.311)	(0.039)	
Policy Contingency	2.171	0.497	(1.674)	-77.1%	(1.100)	(0.574)	
<b>Total</b>	<b>26.195</b>	<b>26.195</b>	<b>0.000</b>	<b>0.0%</b>	<b>0.609</b>	<b>(0.609)</b>	
<b>FUNDING</b>	<b>(26.195)</b>	<b>(26.195)</b>	<b>0.000</b>	<b>0.0%</b>	<b>0.000</b>	<b>0.000</b>	
<b>Forecast (Surplus)/Deficit</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>		<b>0.609</b>	<b>(0.609)</b>	

**Note:** A positive variance is an overspend or a reduction in forecast income and a (negative) is an underspend or extra income received.

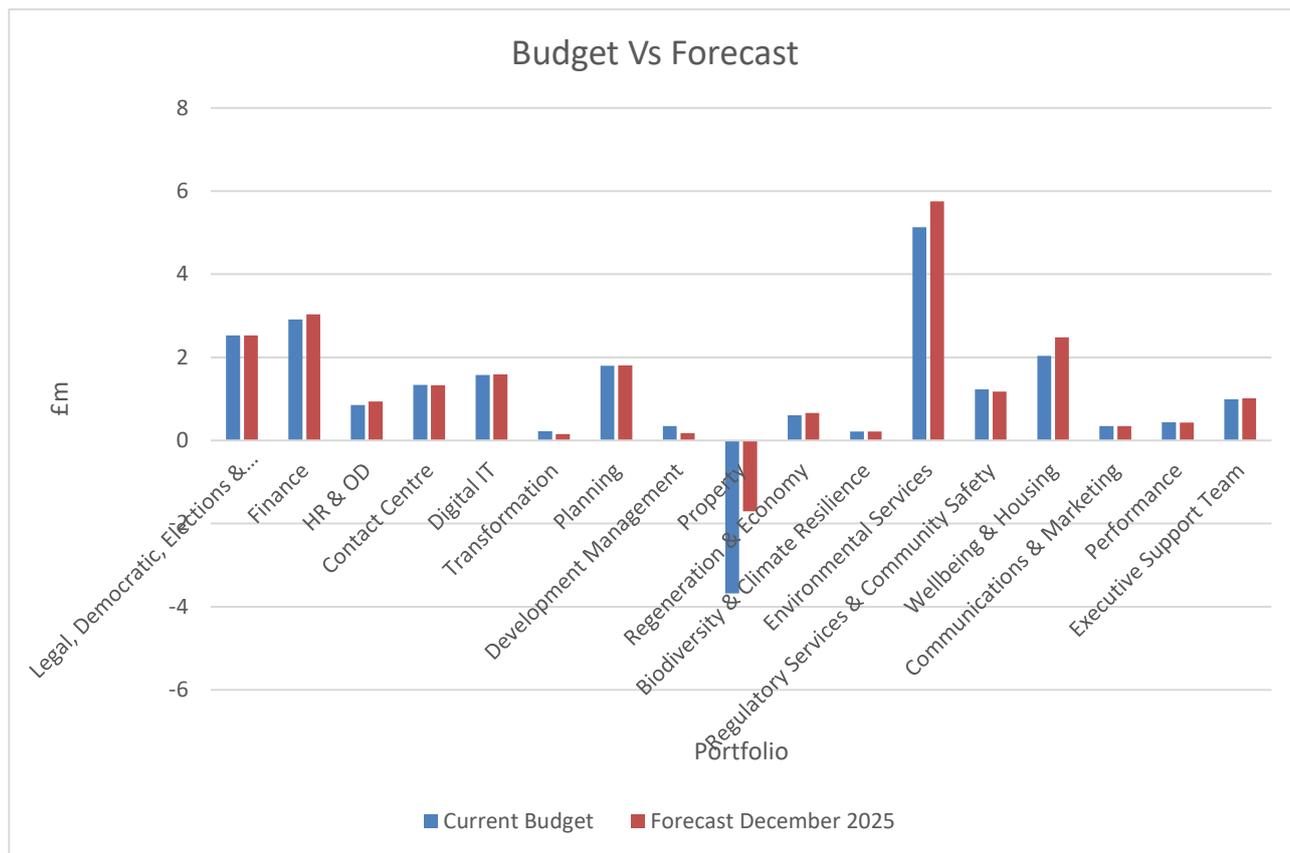
Green represents an underspend, and red represents a overspend for the outturn position.

**Table 2:** Analysis of Variance – December 2025

<b>Breakdown of current month forecast</b>	<b>December 2025 Forecast to Year End</b>	<b>Base Budget Over/ (Under)</b>	<b>Savings Non-Delivery</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>
Resources	9.567	9.491	0.076
Place & Regeneration	1.149	1.091	0.058
Neighbourhood Services	9.411	9.030	0.381
Chief Executives Office	1.790	1.780	0.010
<b>Subtotal Directorates</b>	<b>21.917</b>	<b>21.392</b>	<b>0.525</b>
Executive Matters	3.781	3.781	0.000
Policy Contingency	0.497	0.497	0.000
<b>Total</b>	<b>26.195</b>	<b>25.670</b>	<b>0.525</b>
<b>FUNDING</b>	<b>(26.195)</b>	<b>(26.195)</b>	<b>0.000</b>
<b>(Surplus)/Deficit</b>	<b>0.000</b>	<b>(0.525)</b>	<b>0.525</b>

4.1.4 The graph below shows the Budget compared with the forecast to the end of the financial year.

**Graph 1: Budget compared with Forecast**



4.1.5 Table 3 below summarises the major forecast variances for the reporting period. Further details can be found in Appendix 2.

**Table 3: Top Major Variances:**

Service	Current Budget	Variance	% Variance
Property	(3.681)	1.975	-53.7%
Environmental	5.133	0.622	12.1%
Wellbeing & Housing	2.036	0.446	21.9%
<b>Total</b>	<b>3.488</b>	<b>3.043</b>	

**Reserves**

4.1.6 Allocations to and from reserves are made according to the Reserves Policy. Table 4 below summarises the movements, there are no reserve requests as of 31 December 2025.

**Table 4:** Reserves forecast:

Reserves	Balance 1 April 2025 £m	Original Budgeted use/ (contribution) £m	Changes agreed since budget setting £m	Changes proposed December 2025 £m	Balance 31 March 2026 £m
General Balance	(8.021)	0.000	0.000	0.000	(8.021)
Earmarked	(31.264)	(2.444)	(1.637)	0.000	(35.345)
Non-Ringfenced Grant timing Difference	(0.033)	0.000	0.033	0.000	0.000
Ringfenced Grant	(1.918)	0.523	0.129	0.000	(1.266)
<b>Subtotal Revenue</b>	<b>(41.236)</b>	<b>(1.921)</b>	<b>(1.475)</b>	<b>0.000</b>	<b>(44.632)</b>
Capital	(5.321)	0.720	0.000	0.000	(4.601)
<b>Total</b>	<b>(46.557)</b>	<b>(1.201)</b>	<b>(1.475)</b>	<b>0.000</b>	<b>(49.233)</b>

\*According to the Reserves Policy Executive are only required to approve uses of Capital Reserves, not contributions.

## 4.2 Capital

4.2.1 Table 5 below summarises the forecast spend against the full capital programme (i.e. spend across all years of the capital programme).

**Table 5:** Capital Project Forecast Outturn

Directorate	Project Total Budget £m	Total Forecast Project Spend £m	Variance to Budget £m
Place & Regeneration	22.308	22.451	0.143
Resources	0.163	0.161	(0.002)
Neighbourhood Services	26.347	25.961	(0.386)
<b>Total</b>	<b>48.818</b>	<b>48.573</b>	<b>(0.245)</b>

For further detail on individual schemes please see Appendix 1.

**Note:** A positive variance is an overspend or a reduction in forecast income and a (negative) is an underspend or extra income received.

Green represents an underspend, and red represents a overspend for the outturn position.

**Table 6:** How the Capital Programme is financed

Financing	Prior Years' Spend £m	Profiled Spend 2025/26 £m	Profiled Spend Future Years £m	Projected Total £m
Borrowing	10.010	2.396	7.256	19.662
Capital Grants	4.681	4.305	11.508	20.494
Capital Receipts	5.213	-	1.800	7.013
S106 Receipts	0.213	0.840	0.351	1.404
<b>Grand Total</b>	<b>20.117</b>	<b>7.541</b>	<b>20.915</b>	<b>48.573</b>

**Table 7:** Capital budgets approved under S151 delegations between October 2025 and December 2025

<b>S151 Officer Approved Grant Funded Budgets - Q3</b>	<b>2025/26 £m</b>	<b>2026/27 £m</b>
Disabled Facilities Grants	0.186	
Burnehyll - Bicester Country Park	0.025	
UKSPF Rural Fund	0.147	
S106 - Banbury Cricket Club Pavilion Project	0.011	
S106 - Yarnton Village Hall Project		0.023
S106 - Bloxham Bowls Club Roofing Contribution	0.014	
S106 – Fritwell Playing Fields Equipment Contribution	0.067	
<b>Grand Total</b>	<b>0.450</b>	<b>0.023</b>

### 4.3 Performance Summary

4.3.1 The council is performing well against its Quarter 3 objectives, which consist of 12 Corporate KPI Measures, seven Directorate KPI Measures and 15 Annual Delivery Plan (ADP) actions. Reporting as per the table below for this quarter.

Plan	Total number of measures	Red		Amber		Green	
		(Behind target)		(Slightly behind target)		(Achieved or within tolerance)	
		No	%	No	%	No	%
ADP	15	2	13%	8	53%	5	33%
Corporate KPIs (Targeted)	12	1	8%	3	25%	8	67%
Directorate KPIs (Targeted)	7	1	14%	1	14%	5	71%
<b>Total</b>	<b>34</b>	<b>4</b>	<b>12%</b>	<b>12</b>	<b>35%</b>	<b>18</b>	<b>53%</b>

### 4.4 Monitoring measures

4.4.1 The council monitors nine key measures to help identify concerning emerging trends that may require early intervention either by us or in collaboration with our partners. These measures are not target-driven, as they are influenced by external factors beyond our control. Responsibility for monitoring lies with the Performance Team and the relevant Director, with reporting triggered only when a significant trend change is observed.

### 4.5 Performance Exceptions

4.5.1 Of the 15 Annual Delivery Plan milestones set for Quarter 3, five were achieved, eight reported slightly behind target and two behind target.

## Annual Delivery Plan – Exceptions

Action	Milestone	Status
Ongoing engagement with businesses to support their investment plans. Working together with OCC to plan infrastructure for strategic growth	Commission a report on the Future of Cherwell's high streets. Develop and agree an action plan to reflect the findings of Experience Oxfordshire's Economic report on Cherwell	Amber
Maximise the impact of Council-owned and other assets to further enable the regeneration of our Economic Centres	Complete options appraisal for Castle Quay Bridge Street area site and agree next steps in collaboration with Banbury AOG. Agree assets for disposal and delivery plan.	Amber
Support the Marmot Place Partnership for Oxfordshire.	Consult on the Deprivation Remediation Programme for 2026	Amber
Review of our Local Strategic Partnership to be more effective in delivering co-produced solutions to community issues	Work with key partners to identify and agree community-based solution. Review and re-launch the LSP accordingly.	Amber
Progress decarbonisation of our fleet, including electrifying smaller vehicles and implementation of HVO fuel	Implement HVO fuel plan	Amber
Monitor and manage housing land supply	Implement Housing Delivery Action Plan	Amber
Streamline process for the preparation of 'section 106' legal agreements and associated land transfers which support planning permissions.	Implement actions from a S106 process review	Amber
Deliver Planning Service Improvement	Implement improvements	Amber
Continue with progress for the provision of a modern and for purpose depot facilities to support activity to minimise waste	Approval of outline business case. Submission of Planning Application.	Red
Reducing the percentage of 'major' planning application decisions overturned at appeal	Implement Major Applications Action Plan	Red

### Please find below further details for the Milestones reporting Red:

- Approval of outline business case. Submission of Planning Application.**  
**Comments from the service:** Development plans are held currently. A revised business case will be developed in collaboration with the Waste and Environmental Services Partnership (WESP) to reflect the depot needs in the north of the county.
- Implement Major Applications Action Plan.**  
**Comments from the service:** The availability of resource has delayed implementation of the action plan for managing strategic applications. Additional temporary staff are now to be recruited, and it is anticipated that project management support will be available in the new year.

4.5.2 Of the 12 targeted corporate key performance indicators, eight achieved their Q3 target or reported within the agreed tolerance, three reported slightly behind target and one did not achieve their target.

### Corporate Key Performance Indicators – Exceptions

Measure	Status
BP1.2.02 No. of Homeless Households living in nightly charged (Hotel) Temporary accommodation (TA)	Amber
BP2.2.01 % Waste Recycled & Composted	Amber
BP2.2.03 % of Climate Action Plan delivering to target	Amber
BP1.2.10A % of Major applications overturned at appeal, based on applications determined between April 2023 to March 2025, allowing for appeal decisions up to December 2025	Red

Please find below further details for the KPI reporting Red:

- % of Major applications overturned at appeal, based on applications determined between April 2023 to March 2025, allowing for appeal decisions up to December 2025** - Reporting 11.6% against a target of 10% in Quarter 3.  
**Comments from the service:** 112 Major Planning Applications were determined in the period Apr 23 to Mar 25, of which 13 decisions were overturned by the Planning Inspectorate at Appeal. The appeal performance was a legacy from planning decisions made in Jul-Sep 2023 where 5 appeals were allowed from the 18 decisions made in the quarter (28%), and Jul-Sep 2024 where 4 appeals were allowed out of 14 decisions made in that period (28%). A number of which were committee overturns and there was a change in our 5YHLS position. Following this we have undertaken a Planning Advisory Service review and undertaking training with planning committee members. As a result of which there has been a significant reduction in planning appeals on major applications, as can be shown in the data for the next two accounting periods, where the legacy decisions are reduced (Apr24-Mar 26) or no longer counted (Apr 25- Mar 27).

4.5.3 Of seven targeted directorate key performance indicators, five achieved their targets for the quarter or reported within agreed tolerances, one reported slightly behind target, and one did not achieve their target. Please note Directorate level KPIs are reported to Committees on an exception basis (only indicators reporting Red and/or Amber).

### Directorate Key Performance Indicators – Exceptions

Measure	Status
BP3.2.02 % of Business Rates collected, increasing NNDR Base	Amber
BP1.2.14 % of Building Control full plans assessed within 5 weeks (or longer with applicant's agreement)	Red

Please find below further details for the KPI reporting Red:

- % of Building Control full plans assessed within 5 weeks (or longer with applicant's agreement)** - Reporting 79.7% against a target of 95% in Quarter 3.

**Comments from the service:** While reviewing the data, we identified a brief technical issue in our Planning system that may have affected some figures. This has since been resolved, and the system is operating normally. Throughout the quarter, we maintained consistent communication with all clients, ensuring there were no cases where a Full Plans approval was issued by default due to delayed responses. We did note a minor trend where extensions of time were granted but not consistently reflected in the Planning system. This is being addressed as part of our quality assurance process, and the team will be reminded at upcoming meetings. The year-to-date achievement is 193 out of 210 including Q3.

For full details on all ADP milestones and Corporate KPIs, Directorate and Monitoring KPIs exceptions, including commentary, please reference Appendices 5 and 6.

## 4.6 Performance Highlights

Here is a snapshot of some of the council's key achievements from the third quarter of the year.

- **% of Homelessness cases successfully prevented rather than relief/main duty being applied:** The numbers we are reporting this quarter are more positive due to a review of the cases captured for this measure. At the end of Q3 we had successfully prevented homelessness in 46 cases of which 15 received a final offer of accommodation via the private rented sector. A particular highlight for the team this quarter has been the number of successful outcomes to the private rented sector which is difficult for household of limited means to due market conditions.
- **Residents who have taken part in programmes contributing to reducing Health inequalities:** Since October, the You Move programme has had 112 families sign up with 402 participants, contributing to a total of 1,292 families and 4,583 participants engaged overall. You Move continued to demonstrate strong outcomes, with 52% of adult participants and 48% of children increasing their activity levels - children by an average of 153 minutes per week. Additionally, 60% of families reported improved mental wellbeing, and the programme has achieved a social value return on investment of £3.50 for every £1 spent. Recent quote "The first thing to say is thank you because the passes have allowed us to do things that we wouldn't have been able to do otherwise. (We are a family of seven, and life is expensive!) We go swimming to Bicester leisure centre as a family; it has been fantastic to improve the kids' confidence and safety in water. We have also been to Blenheim Palace and Climbing which we could not have afforded otherwise". Youth Activators have delivered sessions in 28 schools and 12 community settings, reaching 1,446 young people. Also, a recent Mental Health research report has been developed in partnership with Mind which initiated due to the mental health programme delivered and will see 15 schools in Cherwell pilot mental health provision and training. Meanwhile, the Move Together programme for residents with long-term health conditions welcomed 154 new participants during this period, with 58% increasing their activity levels and 72% reporting improved mental health. Evaluation data shows a 43% reduction in GP appointments, equating to a saving of 4 GP visits per participant annually and a £418,000 social return on investment. Recent quotes from Move Together "Thank you Alison and team for restarting my life again after losing my husband" "Thank you for being a constant support while my hip got better. I am pleased to say I manage most things again now and know that the encouragement you all gave me was priceless."

- **Number of affordable homes delivered:** A total of 154 affordable homes has been delivered and increased by 107 to the previous quarter and by 116 compared to the same period last year. Several larger phases of affordable housing have been delivered this quarter on sites around Banbury where additional affordable housing (in addition to s.106 requirements) is being delivered, as well as in Upper Heyford.

## 4.7 Risk Monitoring

- 4.7.1 The council maintains a Leadership Risk Register, which contains strategic risks that could be significant in size and duration and could potentially impact on the reputation and performance of the council, and in particular, on its ability to deliver on its corporate priorities. The Leadership Risk Register is reviewed quarterly by the Corporate Leadership Team; however, this is a live document that gets updated as and when required.
- 4.7.2 Please note risks deemed as high (L01, L05) and medium (L03, L04, L09, L10, L13, L14, L16 and L17) present higher scores, mostly due to the magnitude of the impact these events could have for the organisation, mitigating actions are in place across them all to reduce the potential severity of the impact, and controls are established to prevent the probability of the risk event happening.
- 4.7.3 There was one score change within the Leadership Risk Register during Quarter 3, L05 - Planning Applications for Major Development increased its score from 12 (medium) to 20 (high). Transformation and improvement of work remain ongoing. Following a review by the Planning Advisory Service (PAS) on 29 May 2025 of the Council’s decision-making processes for major developments, recommendations are currently under consideration and will be presented to the Council’s Executive in the new year. While performance improved during the 2024–2026 monitoring period, provisional figures for 2023–2025 indicate that the nationally prescribed 10% threshold is likely to be exceeded. This has contributed to the risk score decreasing in Q2 but rising again in Q3. This is largely due to the legacy of decisions taken in 2023 and 2024, and the percentage of appeal overturns for major developments fell significantly in 2025.
- 4.7.4 The overall position at the time of running this report (07/01/2026) of all Leadership risks is as follows:

		Probability				
		1 - Remote	2 - Unlikely	3 - Possible	4 - Probable	5 - Highly Probable
Impact	5 - Catastrophic			L10		
	4 - Major		L08-L11	L03-L09-L13-L14-L16	L01	L05
	3 - Moderate		L06-L07-L12	L02-L15	L17	L04
	2 - Minor					
	1 - Insignificant					

The full Leadership Risk Register, including controls and mitigating actions, is attached in Appendix 7.

## 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: This report summarises the council's forecast financial position up to the end of End of Year 2026, and a snapshot of our Performance and Risk position for Quarter 3 2025-26, therefore there are no alternative options to consider.

## 6. Conclusion and Reasons for Recommendations

- 6.1 The report updates the Committee on the projected year-end financial position of the council for 2025/26, Quarter 3 performance position and updated Leadership Risk Register. Regular reporting is key to good governance and demonstrates that the council is actively managing its financial resources sustainably.

### Decision Information

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

### Document Information

<b>Appendices</b>	
<b>Appendix 1</b>	Capital December 2025
<b>Appendix 2</b>	Detailed Narrative on Forecast December 2025
<b>Appendix 3</b>	Virements December 2025
<b>Appendix 4</b>	Funding December 2025
<b>Appendix 5</b>	Business Plan KPIs 2025-26 Q3
<b>Appendix 6</b>	Annual Delivery Action Plan 2025-26 Q3
<b>Appendix 7</b>	Leadership Risk Register 2025-26 Q3
<b>Background Papers</b>	None
<b>Reference Papers</b>	None
<b>Report Author</b>	Leanne Lock, Strategic Business Partner Celia Prado-Teeling, Performance Team Leader
<b>Report Author contact details</b>	<a href="mailto:leanne.lock@cherwell-dc.gov.uk">leanne.lock@cherwell-dc.gov.uk</a> 01295 227098 <a href="mailto:celia.prado-teeling@cherwell-dc.gov.uk">celia.prado-teeling@cherwell-dc.gov.uk</a> 01295 221556
<b>Corporate Director Approval (unless Corporate Director or Statutory Officer report)</b>	Stephen Hinds, Executive Director - Resources

CODE	Strategic Priority	Service	DESCRIPTION	Previous year(s) spend	Forecast Spend					Project Total forecast	Project Total Budget	Project Total Variance	Primary funding source	Narrative			
					25/26 Actuals	25/26 Purchase orders	25/26 Budget	25/26 Forecast	26/27 Forecast						27/28 Forecast	28/29 Forecast	29/30 Forecast
40144	Economic Prosperity	Property	Castle Quay	2,814	0	0	0	16					2,830	2,815	15	Borrowing	Costs are associated with maintaining the structure and fabric of the Castle Quay shopping centre for the safety of the staff and customers.
40224	Quality Housing and Place Making	Property	Fairway Flats Refurbishment	44	(7)	7	321	120	60				224	365	(141)	Borrowing	The delay in getting the contract agreed and signed has resulted in this underspend. Contractor now assigned and we will have to reprofile once we have a programme from the contractor for this work. Works due to commence on 19th Jan and complete in 12 weeks so we are looking at contract value say £190k divided by probably 4 Valuations. We also have consultants to pay. Tenders received are lower than budgeted. Work is scheduled to start in Jan 2026. £60k re-profiled to 26/27
40254	Running the Business	Property	Thorpe Lane Depot - Renewal of Electrical Incoming Main	104	1	0	164	164					268	268	(0)	Borrowing	Land transferred happened, expecting the project to complete later this year
40255	Environmental Stewardship	Property	Installation of Photovoltaic at CDC Property	8	1	0	0		71				79	79	0	Borrowing	Reprofiled to 26/27 due to resource capacity
40263	Running the Business	Property	Kidlington Leisure New Electrical Main	180	0	2	20	0	20				200	200	0	Borrowing	Request to re-profile budget to 26/27
40278	Running the Business	Property	Development of New Land Bicester Depot	165	41	284	300	300					465	465	(0)	Borrowing	Planning application submitted, funding retained to prepare business case. The remainder transferred to pipeline
40279	Environmental Stewardship	Property	Spiceball Sports Centre - Solar PV Car Ports	7	5	7	170	100	70				177	177	0	Borrowing	Request to reprofile £70k to 26/27. Economic benefit with having PSDS4 and this project together. Use a single contractor to deliver both works should reduce overheads and reduce the impact on the premises
40281	Environmental Stewardship	Property	North Oxfordshire Academy - Solar Panels	0	0	2	18	18					18	18	0	Borrowing	Request to reprofile budget from future years to current year. Economic benefit with having PSDS4 and this project together. Use a single contractor to deliver both works should reduce overheads and reduce the impact on the premises
40282	Environmental Stewardship	Property	Community Centre Solar Panels	0	78	0	70	78	28				106	106	0	Borrowing	Request to reprofile £8k to 25/26 to match against the actuals. Two community centres to be completed this year.

CODE	Strategic Priority	Service	DESCRIPTION	Previous year(s) spend	Forecast Spend							Project Total forecast	Project Total Budget	Project Total Variance	Primary funding source	Narrative	
					25/26 Actuals	25/26 Purchase orders	25/26 Budget	25/26 Forecast	26/27 Forecast	27/28 Forecast	28/29 Forecast						29/30 Forecast
40283	Environmental Stewardship	Property	Thorpe Lane - Solar Panels	0	0	0	0		34				34	34	0	Borrowing	Reprofiled to 26/27. Depends on electrical main project 40254 above.
40284	Environmental Stewardship	Property	Thorpe Lane - Heater Replacement (Gas to Electric)	4	0	0	0		24				28	28	0	Borrowing	Reprofiled to 26/27. Depends on electrical main project 40254 above.
40316	Running the Business	Property	CDC Office Relocation to Castle Quay	5,213	(91)	57	0	74					5,287	5,146	141	Capital Receipts	Additional costs incurred to meet additional service needs following move. Review underway to determine what costs can be accommodated in other budgets or assessed as revenue.
40341	Environmental Stewardship	Property	Public Sector Decarbonisation Scheme (PSDS) 4	0	0	110	970	721	708	232			1,661	1,661	0	Grant	We are looking at options to advance purchase equipment for the works but will need all parties to work with us to achieve this spend and be able to claim the grant, we will need waivers in place for direct purchase of equipment, and are relying on consultants equipment specifications, currently being developed, and contractors, yet to be appointed, engagement, with this situation. Project activity continues to meet the grant funding agreement spending profile and associated conditions. Re-profiled £249k to 26/27.
40342	Economic Prosperity	Property	Unit 5 & 6 Castle Quay	0	0	0	100	100					100	100	0	Borrowing	Budget approved at July Executive. Expected to complete this year.
40343	Economic Prosperity	Property	Banbury Library	0	0	0	75	40	1,560				1,600	1,600	0	Capital Receipts	Project approved by executive on 01/07/2025. £35k re-profiled to 26/27.
40348	Economic Prosperity	Property	Castle Quay Roof works	0				30	1,620				1,650	1,650	0	Borrowing	Newly approved on 15/12/2025 £30k forecast to be spend in 25/26 and £1.6m profiled to 26/27
<b>Property</b>				<b>8,540</b>	<b>28</b>	<b>471</b>	<b>2,208</b>	<b>1,761</b>	<b>4,195</b>	<b>232</b>	<b>0</b>	<b>0</b>	<b>14,728</b>	<b>14,712</b>	<b>16</b>		
40286	Economic Prosperity	Regeneration & Growth	Transforming Market Square Bicester	144	157	89	816	297	1,325	3,365			5,131	5,131	0	Grant	The Executive approved the concept design in September 2025.
40287	Economic Prosperity	Regeneration & Growth	UK Shared Prosperity Fund (UK SPF) Year Two Investment Plan Programme	231	53	0	76	76					307	306	1	Grant	On track to spend in 2025/26

CODE	Strategic Priority	Service	DESCRIPTION	Previous year(s) spend	25/26 Actuals	25/26 Purchase orders	25/26 Budget	Forecast Spend					Project Total forecast	Project Total Budget	Project Total Variance	Primary funding source	Narrative
								25/26 Forecast	26/27 Forecast	27/28 Forecast	28/29 Forecast	29/30 Forecast					
40288	Economic Prosperity	Regeneration & Growth	UKSPF Rural Fund	551	0	0	158	158					709	709	0	Grant	On track to spend in 2025/26
<b>Regeneration &amp; Growth</b>				<b>925</b>	<b>210</b>	<b>89</b>	<b>1,050</b>	<b>531</b>	<b>1,325</b>	<b>3,365</b>	<b>0</b>	<b>0</b>	<b>6,147</b>	<b>6,146</b>	<b>1</b>		
<b>Place and Regeneration</b>				<b>9,465</b>	<b>238</b>	<b>560</b>	<b>3,258</b>	<b>2,292</b>	<b>5,520</b>	<b>3,597</b>	<b>0</b>	<b>0</b>	<b>20,874</b>	<b>20,858</b>	<b>16</b>		
40334	Running the Business	ICT	Robotic Process Automation Pilot	105	(64)	133	28	11	17				133	133	0	Borrowing	17k re-profiled to 2026/27 On track to complete in 2026/27 Q1
40337	Running the Business	ICT	ESRI Software Upgrade	0	19	0	30	28					28	30	(3)	Borrowing	On track to complete in 2025/26 9k (28-19) invoice in March 2026
<b>ICT</b>				<b>105</b>	<b>(45)</b>	<b>133</b>	<b>58</b>	<b>39</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>161</b>	<b>163</b>	<b>(2)</b>		
<b>Resources</b>				<b>105</b>	<b>(45)</b>	<b>133</b>	<b>58</b>	<b>39</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>161</b>	<b>163</b>	<b>(2)</b>		
40028	Environmental Stewardship	Environment	Vehicle Replacement Programme	Rolling Programme	242	1,069	1,465	1,120	1,411	1,066	1,066	1,066	5,730	5,730	0	Borrowing	On track to spend remaining £1.1m in 2025/26, £345k re-profiled to 2026/27
40222	Community Leadership	Environment	Burnehyll- Bicester Country Park		125	0	55	25	76	45			271	271	(0)	Borrowing	Project is moving slower than originally anticipated, £30k reprofiled to 2026/27, expecting to spend £46k + £30k in 2026/27. £25k additional Grant funding in 25/26
40331	Environmental Stewardship	Environment	Additional Commercial Waste Containers		29	0	25	25					54	54	0	Borrowing	On track to spend in 2025/26
<b>Environmental</b>				<b>154</b>	<b>242</b>	<b>1,069</b>	<b>1,545</b>	<b>1,170</b>	<b>1,487</b>	<b>1,111</b>	<b>1,066</b>	<b>1,066</b>	<b>6,055</b>	<b>6,055</b>	<b>(0)</b>		
40083	Quality Housing and Place Making	Housing	Disabled Facilities Grants	Rolling Programme	1,059	8	1,905	1,500	1,944	1,539	1,539	1,539	8,061	8,061	0	Grant	Full spend of 25/26 grant allocation anticipated. Some project will continue through April 2026.
40251	Community Leadership	Wellbeing	Longford Park Art		0	0	0		45				45	45	0	Borrowing	Reprofile to 26/27 - will not be able to start until development consortium transfers ownership to the council

CODE	Strategic Priority	Service	DESCRIPTION	Previous year(s) spend	25/26 Actuals	25/26 Purchase orders	25/26 Budget	Forecast Spend					Project Total forecast	Project Total Budget	Project Total Variance	Primary funding source	Narrative
								25/26 Forecast	26/27 Forecast	27/28 Forecast	28/29 Forecast	29/30 Forecast					
40262	Quality Housing and Place Making	Housing	Town Centre House Refurbishment	7006	0	0	0	(31)					6,975	7,355	(380)	Borrowing and Grant	Project complete - Credit in 25/26 relates to minor over-accrual of costs in 24/25 relating to retention and final account estimates.
40303	Community Leadership	Wellbeing	S106 - Hanwell Fields Community Centre Projects	16	24	27	344	60	284				360	360	0	S106	Evaluation of tender responses for the installation of a Mezzanine at Hanwell Fields Community Centre.
40304	Community Leadership	Wellbeing	S106 - Hook Norton Sport And Social Club Project	0	17	45	80	80					80	80	0	S106	MUGA is completed. Awaiting cricket project proposal, which will be subject to planning permission.
40305	Community Leadership	Wellbeing	S106 - Horley Cricket Club Pavilion Project	0	0	0	110	110					110	110	0	S106	Expected to be completed in 2025/26
40312	Community Leadership	Wellbeing	S106 - Whitelands Farm Sports Ground (Pedestrian crossing and various works)	127	0	0	33	33					160	160	0	S106	On track to complete in 2025/26
40313	Community Leadership	Wellbeing	S106 - Woodgreen Leisure Centre Improvements	23	125	8	139	139					161	161	0	S106	On track to complete in 2025/26
40319	Quality Housing and Place Making	Housing	Local Authority Housing Fund R2	1634	0	0	0						1,634	1,641	(7)	Grant	Recommend 7k be vired to Town Centre House - 40262

CODE	Strategic Priority	Service	DESCRIPTION	Previous year(s) spend	25/26 Actuals	25/26 Purchase orders	25/26 Budget	Forecast Spend					Project Total forecast	Project Total Budget	Project Total Variance	Primary funding source	Narrative
								25/26 Forecast	26/27 Forecast	27/28 Forecast	28/29 Forecast	29/30 Forecast					
40324	Community Leadership	Wellbeing	Development of Activity Play Zones	4	135	7	158	142	16				162	162	(0)	S106	Completed – retention payment is scheduled for September/October 2026.
40325	Community Leadership	Wellbeing	Graven Hill Community and Infrastructure Projects	0	0	0	80	20	60				80	80	0	S106	On track to spend on ground condition analysis by 31/03/2026. Design fees by 05/2026 to be completed.
40328	Community Leadership	Wellbeing	S106 - Windmill Community & Sports Centre Tennis Courts	35	0	6	16	16					51	51	0	S106	Completed
40329	Community Leadership	Wellbeing	Spiceball Leisure Centre Structural Beams	13	147	13	160	160					173	173	0	Borrowing	Completed
40336	Community Leadership	Wellbeing	S106 Kingsmere Public Art	0	0	0	0		28				28	28	0	S106	Reprofile to 2026/27 while a location is identified for the art.
40338	Quality Housing and Place Making	Housing	LAHF R3	0	1,400	0	1,400	1,400					1,400	1,400	0	Grant	Grant has been transferred to SOHA to complete delivery of the project.
40339	Community Leadership	Wellbeing	S106 - Windmill Centre Kitchen Refurb	0	0	0	11	11					11	11	0	S106	Completed
40340	Community Leadership	Wellbeing	S106 - Steeple Aston Playground	0	0	0	34	34					34	34	0	S106	On track to complete in 2025/26
40344	Community Leadership	Wellbeing	S106- Banbury Cricket Club Project	0	3	9	11	11					11	11	0	S106	On track to complete in 2025/26
40345	Community Leadership	Wellbeing	S106 - Yarnton Village Hall Project	0					23				23	23	0	S106	S106 fund approved. Project delivery is expected in April/May 2026.
40346	Community Leadership	Wellbeing	S106 - Bloxham Bowls Club Roofing Contribution	0	0	0	14	14					14	14	0	S106	S106 spend approved. Project due to completion by 31/03/2026.
40347	Community Leadership	Wellbeing	S106 – Fritwell Playing Fields Equipment Contribution	0	0	0	67	34	33				67	67	0	S106	S106 spend approved. Project due to completion by 31/05/2026.
<b>Wellbeing &amp; Housing</b>				<b>8,859</b>	<b>2,911</b>	<b>122</b>	<b>4,562</b>	<b>3,733</b>	<b>2,433</b>	<b>1,539</b>	<b>1,539</b>	<b>1,539</b>	<b>19,641</b>	<b>20,027</b>	<b>(386)</b>		

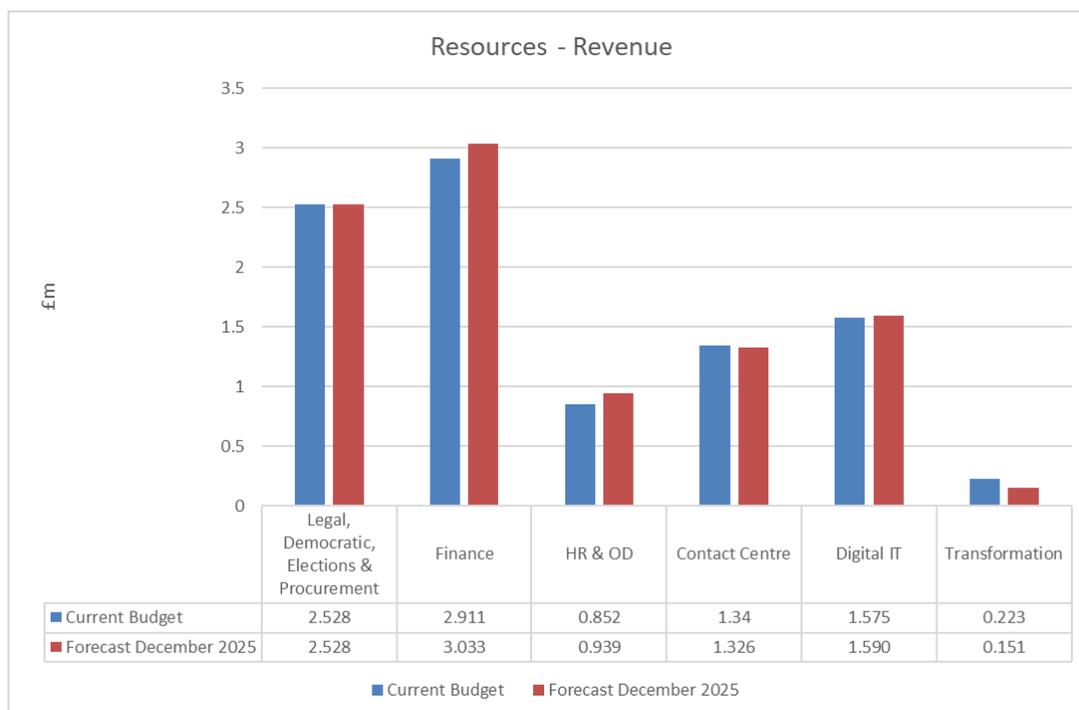
CODE	Strategic Priority	Service	DESCRIPTION	Previous year(s) spend	25/26 Actuals	25/26 Purchase orders	25/26 Budget	Forecast Spend					Project Total forecast	Project Total Budget	Project Total Variance	Primary funding source	Narrative
								25/26 Forecast	26/27 Forecast	27/28 Forecast	28/29 Forecast	29/30 Forecast					
40245	Running the Business	Regulatory	Enable Agile Working	0	0	0	15	15					15	15	0	Borrowing	The app that will support this agile working has now been released but we are still delayed due to issues around use of the app with single sign on (SSO). The issues linked to SSO are expected to be resolved in Q4 of 25/26.
40333	Community Leadership	Regulatory	CCTV Thames Valley Project	0	0	0	250	250					250	250	0	Borrowing	Upgrade the public open space CCTV network and cameras to meet the necessary threshold to be included in the OPCC Thames Valley CCTV project. This expenditure is dependent upon the TVCCTV partnership progressing which has been delayed. It is expected that the partnership agreement will be signed in Q4 of 25/26 and the subsequent capital spend will happen before the end of 25/26.
<b>Regulatory Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>265</b>	<b>265</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>265</b>	<b>265</b>	<b>0</b>		
<b>Neighbourhood Services</b>				<b>9,012</b>	<b>3,153</b>	<b>1,191</b>	<b>6,371</b>	<b>5,167</b>	<b>3,920</b>	<b>2,650</b>	<b>2,605</b>	<b>2,605</b>	<b>25,961</b>	<b>26,347</b>	<b>(386)</b>		
<b>Capital Total</b>				<b>18,583</b>	<b>3,346</b>	<b>1,884</b>	<b>9,687</b>	<b>7,498</b>	<b>9,457</b>	<b>6,247</b>	<b>2,605</b>	<b>2,605</b>	<b>46,996</b>	<b>47,368</b>	<b>(372)</b>		

## Appendix 2 – Detailed Narrative on Forecast December 2025

### Resources

#### Revenue:

Resources are forecasting £0.138m overspend against a budget of £9.429m (1.46%). The majority of the directorate's overspend relates to a share of the overtime policy implications, whilst being offset by other minor underspends. Whilst there is limited ability to reduce the actual overspend due to the reason for it occurring, the directorate monitors all spend to minimise any unnecessary costs and spend and embodies the councils aim for striving to excellence in financial management.



<p>Legal, Democratic, Elections &amp; Procurement</p> <p>Variation £0.000m</p> <p>Variations To November's Forecast £0.000m</p>	<p>Overview of Forecast: We are currently showing no overspend however there is a real risk that overspend occurs. We have increased the income forecast, based on current projection, but this is very much dependent on developers/ planners agreeing s106 agreements. Continued recruitment issues also mean that we continue use locum staff in high-risk areas such planning and litigation. Recruitment still an issue across law and governance and we are looking at readvertisements.</p>
<p>Finance</p>	

<p>Variation £0.122m Overspend</p> <p>Variation to November's Forecast (£0.006m)</p>	<p>The forecast year end position is an overspend of £0.122m. Following the submission of the Mid-year estimate for Housing Benefit Grant to the DWP and including a review of the caseload, despite a reduction in the overall grant payments to be made, we are forecasting a overspend due to increased expenditure on Temporary accommodation and Supported accommodation claims which are not fully grant funded by the Government, but the council has an obligation to pay. Additional New Burdens grant funding has also been received of (£0.069m).</p> <p>Minor changes across budget areas this month.</p>
<p>HR &amp; OD</p> <p>Variation £0.087m Overspend</p> <p>Variation to November's Forecast £0.003m</p>	<p>The main cause of the forecasted overspend is the corporate decision not to proceed with changes to the current overtime policy, resulting in the non-delivery of £41k savings. Other overspends have emerged during the year, that were not anticipated at the time of budget setting for 2025/26. These overspends include legal costs for employment advice, graduate recruitment costs, training software licence costs and consultants fees relating to the structure project.</p>
<p>Contact Centre</p> <p>Variation (£0.014m) Underspend</p> <p>Variation to November's Forecast (£0.006m)</p>	<p>Customer Services is showing an underspend due to vacant hours on the establishment. Land Charges is showing a small underspend due to additional income. However, will need to monitor closely as there is a risk that post budget impact on the housing market could reduce income during remainder of financial year</p> <p>Final approval and implementation of flexible working request to reduce hours, these hours are currently vacant and therefore are resulting in an in-year saving.</p>
<p>Digital IT</p> <p>Variation £0.015m Overspend</p>	<p>Minor overspends across the service.</p>

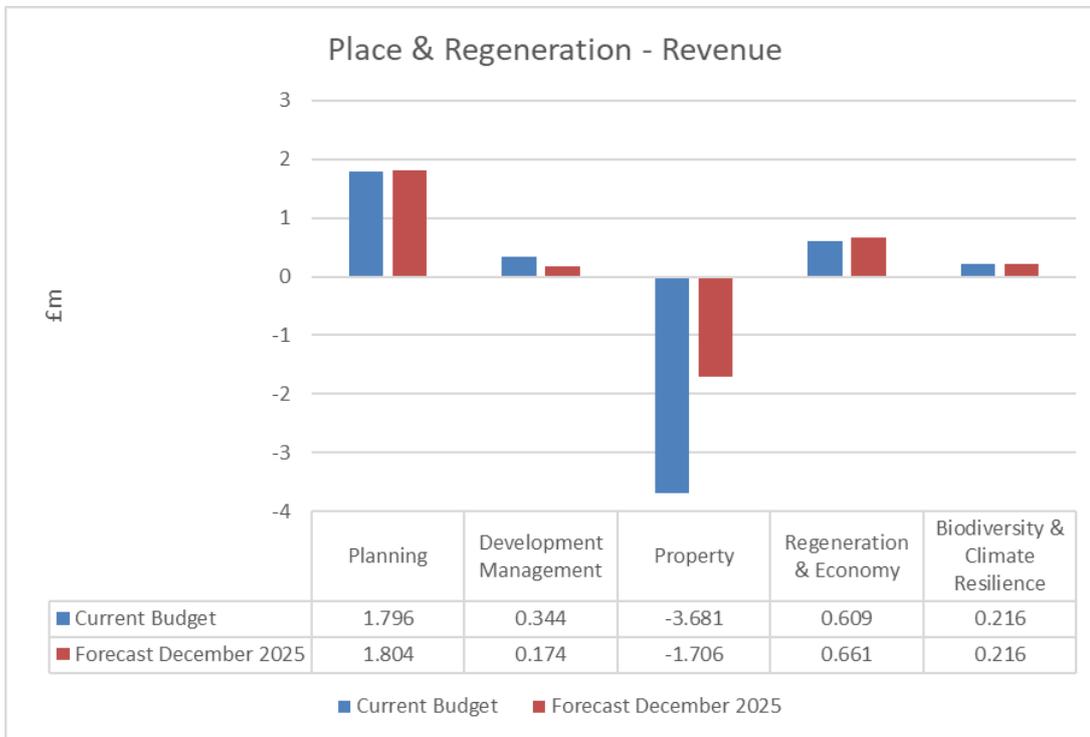
Variation to November's Forecast £0.000m	Vacant post not filled until part way through the year.
Transformation  Variation (£0.072m) Underspend  Variation to November's Forecast (£0.006m)	Underspend is due to current Business Process Analyst Vacancy. Planning to recruit for this in Q4 of 2025/26, assuming greater clarity and stability of pipeline of work for the Transformation PMO.  Business Process Analyst Vacancy remains vacant.

**Place & Regeneration**

**Revenue:**

Place & Regeneration are forecasting £1.865m overspend against a budget of (0.716m) (-260.5%).

The overspend position is driven by external market forces which the services are working collectively to mitigate the impact of and improve long term forecasting. Planning and Development Management services are experiencing high workload pressures to accelerate stalled development and strategic planning support which they are seeking external funding support for.



Planning & Development Management	
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<p>Planning Variation £0.008m Overspend</p> <p>Development Management Variation Underspend (£0.170m)</p> <p>Variation to November's Forecast</p> <p>Planning (£0.013m)</p> <p>Development Management £0.028m</p>	<p>Building Control is presently forecast to be within budget (£0.034m) assisted by additional income receipts. Planning Policy, Conservation &amp; Design is presently forecast to be overbudget by some £0.038m due to staff resource costs associated with the submission of the Local Plan and its Examination. A reserve is available for the Local Plan Examination that can be called upon if required in due course.</p> <p>Development Management is presently forecasting an underspend of (£0.170m). Income is expected to exceed budget by the end of the year. In addition to national fee increases at the start of the financial year, a number of strategic applications have been received with higher fees. Resource needs to meet additional demands are being kept under review.</p> <p>The main changes since last month comprise some additional Development Management costs associated with planning appeals and legal advice and some reduction in forecasted Planning Policy staffing costs.</p> <p>Continued close monitoring of Development Management income and agency costs.</p>
<p>Property</p> <p>Variation £1.975m Overspend</p> <p>Variation to November's Forecast £0.132m</p>	<p>A detailed review of the in year position, including a number of rent reviews has identified a reduction in the 25/26 forecast, primarily due to lower than expected rental income from delayed lettings, reduced renewal rates and tenant failures. Offsetting this, we anticipate higher turnover rents, improved insurance recovery, and increased income from car parking and Lock29.</p> <p>An additional Potential pressure of £132k is expected in Parking Services and is largely because of an expenditure rather than an income pressure. Car park management costs were lower last year as the car parks were not managed externally for the full year. A review/check is underway so that the detail can be confirmed in P10 reporting.</p>
<p>Regeneration &amp; Economy</p> <p>Variation £0.052m Overspend</p>	<p>Regeneration &amp; Growth is currently reporting an overspend of £0.052m, primarily due to staffing costs where a full-time post is only partially funded (50%) through the service budget. A review of the team's structure and budget allocation is underway, following approval of the new structure in November, which will mitigate the overspend.</p>

Variation to November's Forecast £0.000m	
Biodiversity & Climate Resilience	
Variation £0.000m Overspend	Biodiversity & Climate Resilience is reporting on budget for 2025/26.
Variation to November's Forecast (£0.010m)	The movement of (£0.010m) since Novembers reporting is a result of using the underspend from vacant posts to offset various additional consultancy costs.

## Neighbourhood Services

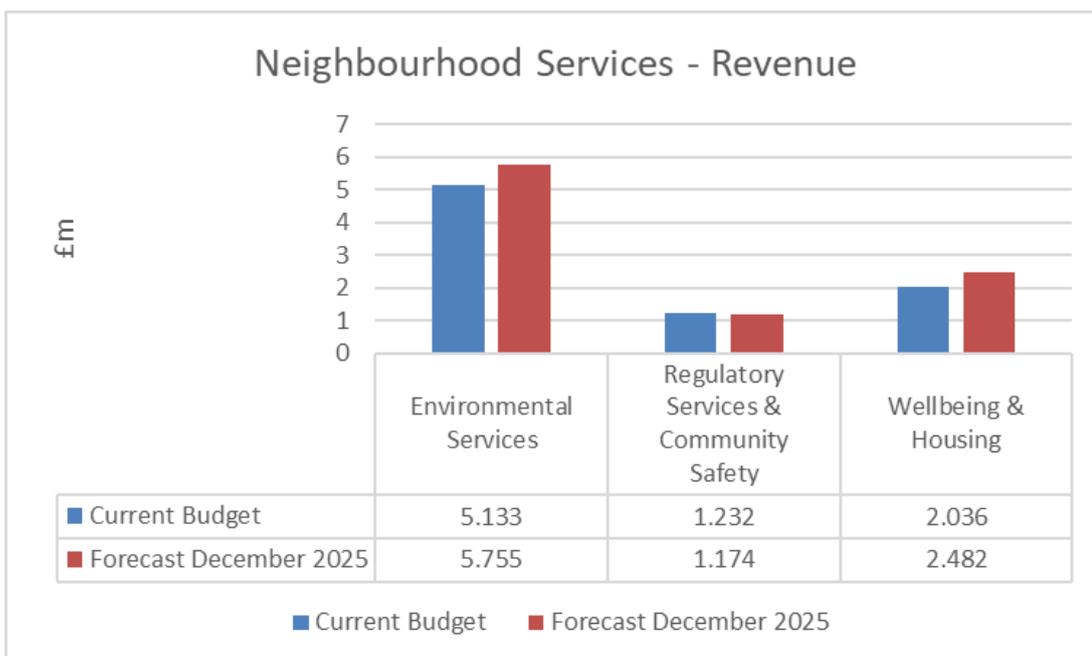
### Revenue:

Neighbourhood Services are forecasting £1.010m overspend against a budget of £8.401m (12.0%).

The forecast overspend should remain stable as whole year costs have been reflected.

The drivers for the overspend are long term sickness in our waste crew, additional temporary accommodation costs, and the delayed delivery of implementing an Agency arrangement in our Leisure Centres.

Mitigations are being sought where possible and close working across the services to identify programmes that can be slowed or delayed to ease the budget pressures are being sought. Unexpected grant income in Housing and flexing of provision in Wellbeing has resulted in the improved forecast for year end.



Environmental Services	Page 271
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<p>Variation £0.622m Overspend</p> <p>Variation to November's Forecast £0.005m</p>	<p>The forecasted pressure of £0.622m within Environmental Services is largely due to staffing pressures £0.604m within Waste and Recycling primarily because of the need for agency staff usage. An under recovery of anticipated income for vehicle repairs of £0.118m. A reduction of £0.018m in anticipated income for street markets and annual fairs. The rise in gate fees has also impacted the service.</p> <p>There have been small movements across many services in the last month resulting in a slightly increased overspend. Mitigations are being actively sought. Mitigations to date include non-recruitment to vacant posts across the service, a reduction in Arboricultural works carried out, additional work carried out on behalf of local partners and a reduction in training carried out. Mitigations will continue to be identified throughout the year.</p>
<p>Regulatory Services &amp; Community Safety</p> <p>Variation (£0.058m) Underspend</p> <p>Variation to November's Forecast £0.000m</p>	<p>Regulatory Services and Community Safety are forecasting an underspend of £0.058m.</p> <p>We have additional savings from staffing costs due to maternity leave.</p>
<p>Wellbeing &amp; Housing</p> <p>Variation £0.446m Overspend</p> <p>Variation to November's Forecast (£0.129m)</p>	<p>The forecast is based on whole year expenses being needed as budgeted and accounts for increased IT license costs, legal fees and the increase in temporary accommodation demand due to rising homelessness.</p> <p>An increase in Homelessness Prevention Grant has contributed to a reduced forecast overspend and some mitigations to offset operational demands have been successful. Over the course of the year, it may be possible to underspend on some provisions within the budget and reduce the forecasted overspend. Allowing for the increased budget provision for</p>

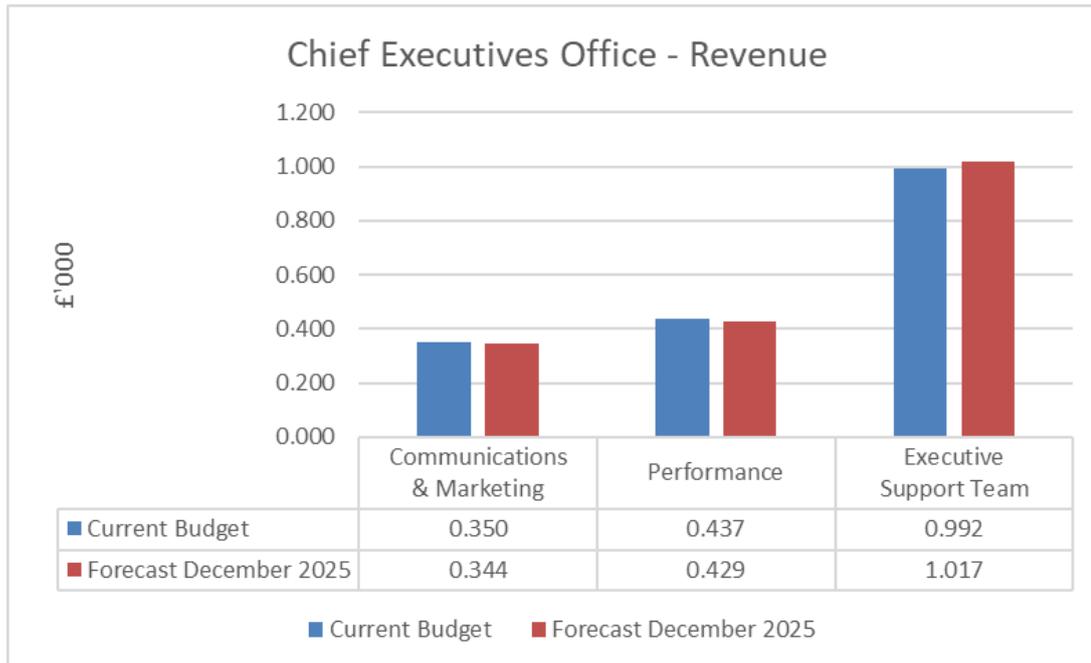
temporary accommodation the scale of the eventual overspend will depend on the demand for temporary accommodation.

## Chief Executives Office

### Revenue:

Chief Executives Office are forecasting £0.011m overspend against a budget of £1.779m (0.6%).

Overall, the Service is 0.6% over budget for the 25/26 financial year which is largely due to unplanned recruitment costs.



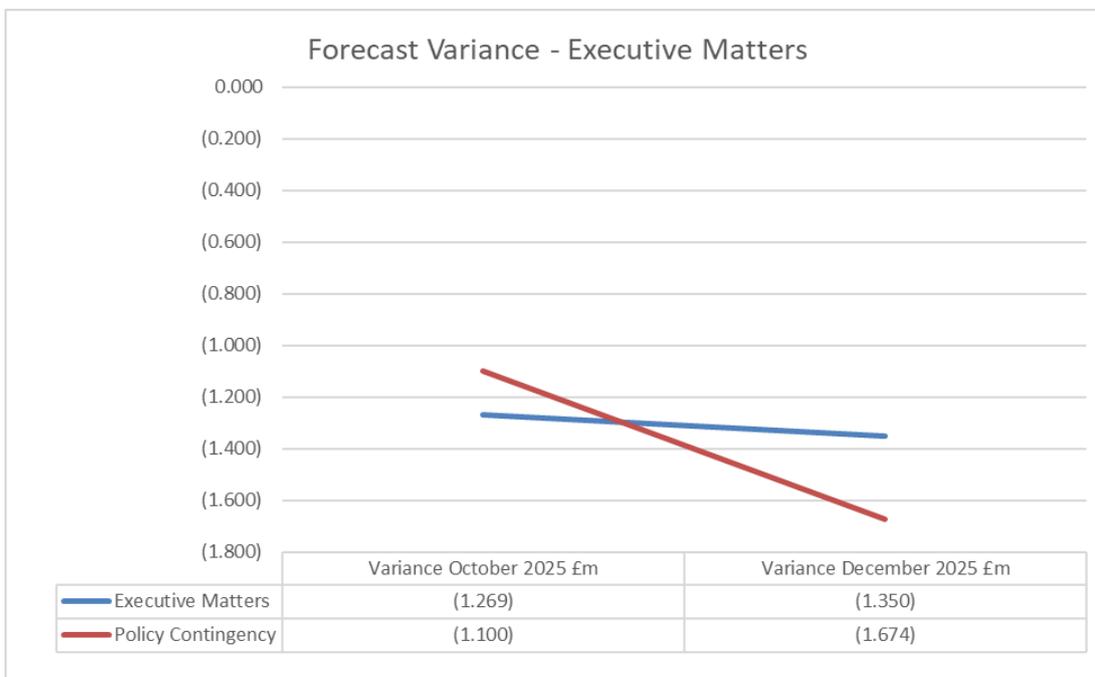
<p><b>Communications &amp; Marketing</b></p> <p>Variation (£0.006m) Underspend</p> <p>Variation to November's Forecast (£0.002m)</p>	<p>The forecast is currently (£0.006m) behind budget mainly due to lower costs on external print and design that had been budgeted for at the start of the year.</p>
<p><b>Performance</b></p> <p>Variation (£0.008m) Underspend</p> <p>Variation to November's Forecast (£0.011m)</p>	<p>The forecast is currently that on an underspend of (£0.008m) which mitigates the forecasted overspend in other areas of the Service.</p>

<p>Executive Support Team</p> <p>Variation £0.025m Overspend</p> <p>Variation to November's Forecast £0.019m</p>	<p>Overall, the Service is 2.5% over budget for the 25/26 financial year which is largely due to some unplanned recruitment costs.</p> <p>Every opportunity is being taken where possible to make savings that will mitigate the expected overspend.</p>
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## Executive Matters

### Revenue:

Executive Matters are forecasting a (£1.350m) underspend against a budget of £5.131m (-26.3%).



<p>Executive Matters</p> <p>Variation (£1.350m) Underspend</p> <p>Variation to November's Forecast (£0.039m)</p>	<p>Executive Matters are forecasting an underspend of (£1.350m) funding that is due to be received, (£0.500m) dividend expected from Graven Hill and an over recovery of net interest of (£0.850m).</p>
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Revenue:

Policy Contingency are forecasting a (£1.674m) underspend against a budget of £2.171m (-77.1%).

<p>Policy Contingency</p> <p>Variation (£1.674m) Underspend</p> <p>Variation to November's Forecast (£0.574m)</p>	<p>The Policy Contingency forecast underspend has been released (and shown as an underspend) in order to offset overspends within the directorates.</p>
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## Appendix 3 - Virement Summary

### Virement Movement

This table shows the movement in Net Budget from November 2025 to December 2025.

<b>Virements - Movement in Net Budget</b>	<b>£m</b>
Directorate Net Budget - December 2025	<b>18.893</b>
Directorate Net Budget - November 2025	18.226
<b>Movement</b>	<b>(0.667)</b>
<b>Breakdown of Movements</b>	<b>£m</b>
Move Budget for Corporate Leasershship Team within Service from Exec Matters	£0.576
Policy Contingency Budget to support The Hill works	£0.040
Policy Contingency for Docusign system within Legal	£0.010
Policy Contingency - Devolution	£0.010
Policy Contingency - Redundancy costs within Biodiversity & Climate Change	£0.031
<b>Total</b>	<b>0.667</b>

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## Appendix 4 - Funding for 2025/26

### Specific Funding received since budget was set:

Dept.	Grant Name	Funding
		£
DLUHC	Homelessness Prevention Grant	(£0.246)
DLUHC	Rough Sleepers Accommodation Programme	(£0.035)
DLUHC	Redmond Review Implementation	(£0.024)
DLUHC	Local Audit Backstop New Burdens	(£0.046)
DLUHC	New Burdens Funding for Accommodation-based Domestic Abuse	(£0.037)
DLUHC	ATLAS	(£0.085)
DLUHC	New Burdens Funding for Renters Rights	(£0.049)
DLUHC	Awaab's Law New Burdens	(£0.002)
DEFRA	Biodiversity Net Gain Grant	(£0.027)
DEFRA	Food Waste Collection Grant	(£0.005)
DWP	Welfare Reform New Burdens Funding	(£0.035)
DWP	LA IT changes Scottish Government Grant	(£0.005)
DWP	LA IT Changes SHBE	(£0.001)
DWP	IT Suppliers	(£0.001)
DWP	Housing Benefit Award Accuracy Initiative	(£0.017)
Home Office	Afghan Relocations and Assistance Policy	(£2.103)
Home Office	Syrian Resettlement Programme	(£0.011)
DSIT	Innovate	(£0.025)
		<b>(£2.754)</b>

### Grants included as part of Budget setting:

Directorate	Grant Name	£m
<b>Communities</b>	Afghan Relocations and Assistance Policy	(0.244)
	Asylum Accommodation Dispersal	(0.029)
	Homeless Prevention Grant	(0.763)
	Syrian Resettlement Scheme	(0.183)
	Homes for Ukraine	(0.417)
	UK Shared Prosperity Fund	(0.335)
	<b>Communities Total</b>	<b>(1.972)</b>
<b>Resources</b>	NNDR Cost of Collection Allowance	(0.231)
	Rent Allowances	(25.004)
	<b>Resources Total</b>	<b>(25.235)</b>
<b>Services Sub-total</b>		<b>(27.207)</b>

<b>Corporate</b>	Extended Producer Responsibility	(1.400)
	Funding Floor	(3.400)
	National Insurance Contribution Compensation	(0.258)
	<b>Corporate Total</b>	<b>(5.058)</b>
<b>Cost of Services total</b>		<b>(32.265)</b>
<b>Funding</b>	Business Rates Retained Scheme	(7.490)
	New Homes Bonus	(0.935)
	Revenue Support Grant	(0.368)
	<b>Funding Total</b>	<b>(8.793)</b>
<b>Government Grants Total</b>		<b>(41.058)</b>

Measure Description	Portfolio Holder	Director/Lead Officer	Good is	Qtr Actual	Qtr Target	R.A.G	YTD Actual	YTD Target	YTD R.A.G.
BP1.2.02 No. of Homeless Households living in nightly charged (Hotel) Temporary accommodation (TA)	Cllr N Cotter	<ul style="list-style-type: none"> <li>■ Nicola Riley</li> <li>■ Richard Smith</li> </ul>	Smaller Is Better	28.00	25.00	●	26.33	25.00	●
<p><b>Commentary</b>                      Placements remain steady within nightly charged temporary accommodation and the cold weather, triggering severe weather provisions, at the end of the quarter contributed to placement numbers. 7 of the households within nightly charged TA at the end of the quarter were households with children. This shows a long term trend of more vulnerable single homelessness.</p>									
BP1.2.05 % of Homelessness cases successfully prevented rather than relief/main duty being applied	Cllr N Cotter	<ul style="list-style-type: none"> <li>■ Nicola Riley</li> <li>■ Richard Smith</li> </ul>	Bigger Is Better	69.00%	60.00%	★	57.67%	60.00%	★
<p><b>Commentary</b>                      The numbers we are reporting this quarter are more positive due to a review of the cases captured for this measure. At the end of Q3 we had successfully prevented homelessness in 46 cases of which 15 received a final offer of accommodation via the private rented sector. A particular highlight for the team this quarter has been the number of successful outcomes to the private rented sector which is difficult for household of limited means due to market conditions.</p>									
BP1.2.08 % of Major Planning Applications determined to National Indicator	Cllr J Conway	<ul style="list-style-type: none"> <li>■ David Peckford</li> <li>■ Ian Boll</li> </ul>	Bigger Is Better	77.8%	60.0%	★	80.6%	60.0%	★
<p><b>Commentary</b>                      9 Major Planning Applications have been determined in the period Q3 of 2025-26, 7 within NI criteria.</p>									

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Measure Description	Portfolio Holder	Director/Lead Officer	Good is	Qtr Actual	Qtr Target	R.A.G	YTD Actual	YTD Target	YTD R.A.G.
BP1.2.09 % of Non-Major Planning Applications determined to National Indicator	Cllr J Conway	<ul style="list-style-type: none"> <li>■ David Peckford</li> <li>■ Ian Boll</li> </ul>	Bigger Is Better	79.1%	70.0%	★	79.5%	70.0%	★
<p><b>Commentary</b> 177 Non-Major Planning Applications have been determined in the period Q3 2025-26, 140 within the NI criteria.</p>									
BP1.2.10A % of Major applications overturned at appeal, based on applications determined between April 2023 to March 2025, allowing for appeal decisions up to December 2025	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	11.6%	10.0%	▲	11.6%	10.0%	▲
<p><b>Commentary</b> 112 Major Planning Applications were determined in the period Apr 23 to Mar 25, of which 13 decisions were overturned by the Planning Inspectorate at Appeal. The appeal performance was a legacy from planning decisions made in Jul-Sep 2023 where 5 appeals were allowed from the 18 decisions made in the quarter (28%), and Jul-Sep 2024 where 4 appeals were allowed out of 14 decisions made in that period (28%). A number of which were committee overturns and there was a change in our 5YHLS position. Following this we have undertaken a Planning Advisory Service review and undertaking training with planning committee members. As a result of which there has been a significant reduction in planning appeals on major applications, as can be shown in the data for the next two accounting periods, where the legacy decisions are reduced (Apr24-Mar 26) or no longer counted (Apr 25- Mar 27).</p>									
BP1.2.10Aa No. of Current Major Decisions	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	112		n/a	112		n/a

Measure Description	Portfolio Holder	Director/Lead Officer	Good is	Qtr Actual	Qtr Target	R.A.G	YTD Actual	YTD Target	YTD R.A.G.
BP1.2.10Ab No. of Appeals allowed	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	13		n/a	13		n/a
BP1.2.10Ac No. of Pending appeals	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	0		n/a	0		n/a
BP1.2.10B % of Major applications overturned at appeal, based on applications determined between April 2024 to March 2026, allowing for appeal decisions up to December 2026	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	5.8%	10.0%	★	5.8%	10.0%	★
<b>Commentary</b> 86 Major Planning Applications were determined in the period Apr 24 to Mar 26 (to date), of which 5 decisions were overturned by the Planning Inspectorate at Appeal.									
BP1.2.10Ba No. of Current Major Decisions	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	86		n/a	86		n/a
BP1.2.10Bb No. of Appeals allowed	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	5		n/a	5		n/a
BP1.2.10Bc No. of Pending appeals	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	0		n/a	0		n/a

Measure Description	Portfolio Holder	Director/Lead Officer	Good is	Qtr Actual	Qtr Target	R.A.G	YTD Actual	YTD Target	YTD R.A.G.
BP1.2.10C % of Major Applications overturned at appeal, based on applications determined between April 2025 to March 2027, allowing for appeal decisions up to December 2027	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	0.0%	10.0%	★	0.0%	10.0%	★
<p><b>Commentary</b>  30 Major Planning Applications have been determined in the period Apr 25 to Mar 27, (to date). No decisions have been overturned by the Planning Inspectorate at Appeal in the period so far.</p>									
BP1.2.10Ca No. of Current Major Decisions	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	30		n/a	30		n/a
BP1.2.10Cb No. of Appeals allowed	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	0		n/a	0		n/a
BP1.2.10Cc No. of Pending appeals	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	0		n/a	0		n/a

Measure Description	Portfolio Holder	Director/Lead Officer	Good is	Qtr Actual	Qtr Target	R.A.G	YTD Actual	YTD Target	YTD R.A.G.
BP1.2.11A % of Non-Major applications overturned at appeal, based on applications determined between April 2023 to March 2025, allowing for appeal decisions up to December 2025	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	1.4%	10.0%	★	1.4%	10.0%	★
<p><b>Commentary</b>  2,074 Non-Major Planning Applications were determined in the period Apr 23 to Mar 25, of which 30 decisions were overturned by the Planning Inspectorate at Appeal.</p>									
BP1.2.11Aa No. of Current Major Decisions	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	2,074		n/a	2,074		n/a
BP1.2.11Ab No. of Appeals allowed	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	30		n/a	30		n/a
BP1.2.11Ac Pending appeals	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	0		n/a	0		n/a

Measure Description	Portfolio Holder	Director/Lead Officer	Good is	Qtr Actual	Qtr Target	R.A.G	YTD Actual	YTD Target	YTD R.A.G.
BP1.2.11B % of Non-Major applications overturned at appeal, based on applications determined between April 2024 to March 2026, allowing for appeal decisions up to December 2026	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	0.5%	10.0%	★	0.5%	10.0%	★
<p><b>Commentary</b>  1,665 Non-Major Planning Applications have been determined in the period Apr 24 to Mar 26 so far, 8 of which have had their decision overturned by the Planning Inspectorate at Appeal.</p>									
BP1.2.11Ba No. of Current Major Decisions	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	1,665		n/a	1,665		n/a
BP1.2.11Bb No. of Appeals allowed	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	8		n/a	8		n/a
BP1.2.11Bc No. of Pending appeals	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	11		n/a	11		n/a

Measure Description	Portfolio Holder	Director/Lead Officer	Good is	Qtr Actual	Qtr Target	R.A.G	YTD Actual	YTD Target	YTD R.A.G.
BP1.2.11C % of Non-Major Applications overturned at appeal, based on applications determined between April 2025 to March 2027, allowing for appeal decisions up to December 2027	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	1.2%	10.0%	★	1.2%	10.0%	★
<p><b>Commentary</b>  686 Non-Major Planning Applications have so far been determined in the period Apr 25 to Mar 27, 8 of which had their decision overturned by the Planning Inspectorate at Appeal.</p>									
BP1.2.11Ca No. of Current Major Decisions	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	686		n/a	686		n/a
BP1.2.11Cb No. of Appeals allowed	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	8		n/a	8		n/a
BP1.2.11Cc Pending appeals	Cllr J Conway	<ul style="list-style-type: none"> <li>■ Ian Boll</li> <li>■ Paul Seckington</li> </ul>	Smaller Is Better	12		n/a	12		n/a

Quality housing and placemaking - Directorate KPI's 2025-2026

Measure	Portfolio Holder	Director/Lead Officer	Good is	Qtr Actual	Qtr Target	R.A.G	YTD Actual	YTD Target	YTD R.A.G.
BP1.2.14 % of BC full plans assessed within 5 weeks (or longer with applicant's agreement)	Cllr J Conway	<ul style="list-style-type: none"> <li>▪ Ian Boll</li> <li>▪ Tony Brummell</li> </ul>	Bigger Is Better	79.70%	95.00%	▲	90.00%	95.00%	●

**Commentary**

We achieved a score of 55 out of 69 during the third quarter. While reviewing the data, we identified a brief technical issue in our Planning system that may have affected some figures. This has since been resolved, and the system is operating normally. Throughout the quarter, we maintained consistent communication with all clients, ensuring there were no cases where a Full Plans approval was issued by default due to delayed responses. We did note a minor trend where extensions of time were granted but not consistently reflected in the Planning system. This is being addressed as part of our quality assurance process, and the team will be reminded at upcoming meetings. The year to date achievement is 193 out of 210 including Q3.

Environmental stewardship - Corporate KPI's 2025-2026

Measure	Portfolio Holder	Director/Lead Officer	Good is	Qtr Actual	Qtr Target	R.A.G	YTD Actual	YTD Target	YTD R.A.G.
BP2.2.01 % Waste Recycled & Composted	Cllr I Middleton	<ul style="list-style-type: none"> <li>▪ Ed Potter</li> <li>▪ Nicola Riley</li> </ul>	Bigger Is Better	50.20%	54.00%	●	51.01%	54.00%	●

**Commentary**

Recycling rate is below the target due to the 2,000+ reduction in garden waste because of the dry summer and reduced garden subscriptions.

BP2.2.03 % of Climate Action Plan delivering to target	Cllr T Beckett	<ul style="list-style-type: none"> <li>▪ Hitesh Mahawar</li> <li>▪ Nicola Riley</li> </ul>	Bigger Is Better	60.80%	66.00%	●	60.56%	66.00%	●
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**Commentary**

Of the 125 Climate Actions, 83 are Ongoing, 12 On-hold, and 30 Completed. RAG ratings: 76 Green, 37 Amber, 12 Red, with 2 duplicates.

**Pathways & Evidence Base**

- Final Pathways studies for CDC and Cherwell District received, and Business & Industrial emissions report.
- Advanced work on natural capital and carbon sequestration, including updated (BNG) inventories, woodland carbon credit case study, and completion of the IUK report.
- Progressed Carbon Methodologies Report and developing pathways for nature-based and technological offsets.

**Strategic Planning & Reporting**

- Started 2024–2025 GHG Report data collection (with OCC).
- Submitted annual Executive climate update.
- Initiated CAP 2026–2027
- Continued Climate Change Strategy development.

**Oxfordshire Local Area Energy Plan (LAEP) Phase 2**

- Undertaking extensive stakeholder engagement with wide range of stakeholders on setting the priorities and actions.
- Agreed to produce Cherwell LAEP first.

**Other Deliverables**

- Received Banbury Heat Network feasibility study.
- Completed Local Plan actions
- Maintained engagement through Zero Carbon Oxfordshire Partnership (ZCOP) and energy consultations.

**Challenges**

- Infrastructure delays (Thorpe Lane Depot power upgrade).
- Funding gaps for major projects.
- Limited internal capacity for CDC and district-wide programmes.

Economic prosperity - Corporate KPI's 2025-2026

Measure	Portfolio Holder	Director/Lead Officer	Good is	Qtr Actual	Qtr Target	R.A.G	YTD Actual	YTD Target	YTD R.A.G.
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Please note there are no Corporate KPIs under this priority due to be reported during Q3 2025-26

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Economic prosperity - Directorate KPI's 2025-2026

Measure	Portfolio Holder	Director/Lead Officer	Good is	Qtr Actual	Qtr Target	R.A.G	YTD Actual	YTD Target	YTD R.A.G.
BP3.2.02 % of Business Rates collected, increasing NNDR Base	Cllr L McLean	<ul style="list-style-type: none"> <li>■ Michael Furness</li> <li>■ Stephen Hinds</li> </ul>	Bigger Is Better	82.18%	86.00%	●	82.18%	86.00%	●

**Commentary**

A collection rate of 82.18% has been achieved. Whilst collection is under target, the shortfall can be attributed to the recent billing of new units recently assessed by the Valuation Office, and more businesses requiring to pay their business rates over 12 months. Recovery action has continued throughout every month of 2025/26 with the issuing of reminders and summons to prompt payment.

Community leadership - Corporate KPI's 2025-2026

Measure	Portfolio Holder	Director/Lead Officer	Good is	Qtr Actual	Qtr Target	R.A.G	YTD Actual	YTD Target	YTD R.A.G.
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*Please note there are no Corporate KPIs under this priority due to be reported during Q3 2025-26*

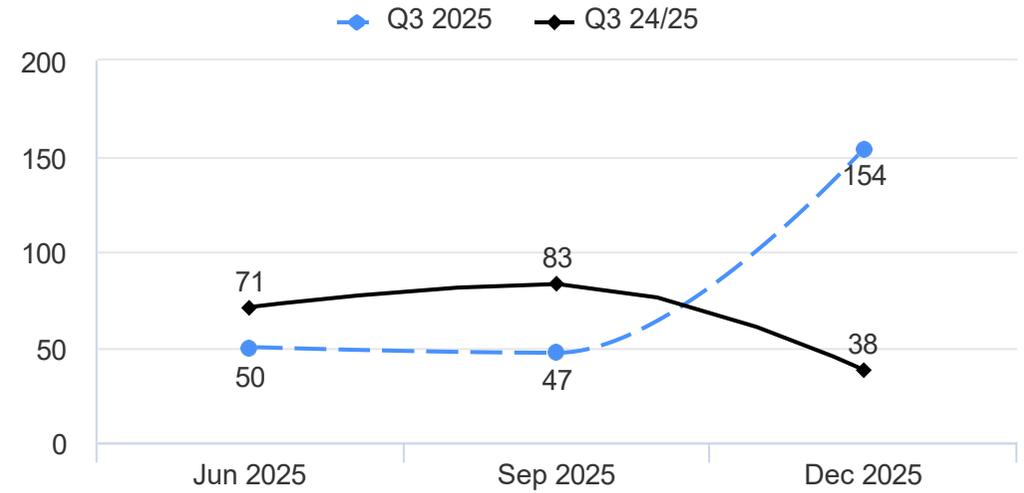
Please note in all the charts below the blue line represents the current performance and the black line the previous financial year 2024-25

BP1.2.04 Number of affordable homes delivered

85 Affordable Rent, 15 Social Rent, 49 Shared Ownership and 5 First Homes.  
 Several larger phases of affordable housing have been delivered this quarter on sites around Banbury where additional affordable housing (in addition to s.106 requirements) is being delivered, as well as in Upper Heyford.

Commentary

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**Appendix 6 - Annual Delivery Plan 2025-26**

Please note delivery of the actions below could be affected by changes in policy, national and local circumstances, these risks are managed through each service operational risk

Council plan priority	Goals	Aims	Year 1 actions	Lead/Director	Portfolio Holder	QTR	Milestones Q1-Q4	RAG	Performance
Economic prosperity	Create vibrant economic centres and thriving rural villages	To foster diverse economic centres and villages that support local businesses, attract investment, and enhance community life.	Ongoing engagement with businesses to support their investment plans. Working together with OCC to plan infrastructure for strategic growth	Tom Dobrashian Ian Boll	Cllr L McLean	Q1	Agree delivery timescales for Market Square, Bicester. Agree action plans and priorities for Kidlington, Bicester and Banbury	Green	The Market Square project has been progressing throughout Q1. An estimated programme has been developed in Q1, and is included as an Appendix to the Exec report due to be presented on the 2nd September. The Area Priority Plans have been developed in Q1 for all 3 areas, and presented to the relevant Area Oversight Group (AOG).
						Q2	Agree the plan for the 2025/26 Economic Forum Hold annual Business Awards (Sept)	Green	Economic Forum plan developed - location will be in Kidlington, to be held in March subject to venue confirmation.
						Q3	Commission a report on the Future of Cherwell's high streets. Develop and agree an action plan to reflect the findings of Experience Oxfordshire's Economic report on Cherwell	Yellow	Commissioning a report on the Future of Cherwell's High Streets has been initiated and will be undertaken as part of the Council's developing Economic Strategy. Due to sickness lateness in appointing external support. New Head of Service is focussing on this activity. The 2024 Experience Oxfordshire Economic Impact of tourism report was received in September 2025 and will inform the action plan to be developed as part of the Economic Strategy.
						Q4	Hold the 2025/26 Economic Forum in order to explore investment opportunities and barriers/challenges to future investment		
		To promote sustainable economic prosperity through innovation, resilience, and strategic growth.	Continue the diversification of tenancies at Council owned commercial properties including key public/third sector partners	Mona Walsh Ian Boll	Cllr L McLean	Q1	Launch a campaign to attract a diverse range of tenants at commercial sites	Green	Campaign launched. End Q1 outcome - terms agreed for two new lettings at Castle Quay. Offers received for vacant unit at Pioneer Square being considered and due diligence underway.
						Q2	No milestone		Agreement for lease for two new lettings at Castle Quay completed and fit out works for one letting is underway. Exec and Council approval of terms of new letting at 36-37 Bridge Street Banbury (part of ex M&S unit).
						Q3	No milestone		One letting complete and tenant open and trading. Second letting due to open Mar 26. Legal instructed on letting at 36-37 Bridge Street (part of ex M&S unit)
						Q4	No milestone		
	Maximise the impact of Council-owned and other assets to further enable the regeneration of our Economic Centres		Mona Walsh Tom Dobrashian Ian Boll	Cllr L McLean	Q1	Complete asset register and agree future plan for each, with a focus on those that are underutilised or suitable for community transfer.	Yellow	Initial document drafted and discussed with Cllr McLean. Actions agreed include action plan and focus on underutilised and assets suitable to transfer or disposal. Updated to Amber following monthly meeting with Prop Portfolio Holder (PH) on 19 Aug. Good progress made to date but some further actions to be agreed.	
					Q2	No milestone		Further report to and discussions with Cllr McLean in Sept have led to agreed approaches and strategy for sites including community centres and garages.	
					Q3	Complete options appraisal for Castle Quay Bridge Street area site and agree next steps in collaboration with Banbury AOG Agree assets for disposal and delivery plan	Yellow	Options appraisal considered by CLT. Asset disposal list reviewed and discussed with Cllr McLean.	
					Q4	Complete an options appraisal for extending PV and wind energy on council assets in support of climate priority.			
	Build an inclusive and green economy	To build an economy that is both inclusive and environmentally sustainable, ensuring equitable opportunities for all while minimising environmental impact.	Delivering the Year 4 programme of UK Shared Prosperity Funding, to focus on pressures in our communities	Tom Dobrashian Ian Boll	Cllr L McLean	Q1	Agree and Launch the 2025/26 UKSPF programme. Produce report on the outcomes achieved for 2024/25	Green	The UKSPF (UK Shared Prosperity Fund) programme for 25/26 has been agreed by Cllr McLean as Portfolio Holder decision, with delegation to the Director of Communities to amend when required, in discussion with Portfolio Holder. The outcomes report for 24/25 has been completed and approved by Assistant Director of Finance and sent back to Ministry for Housing Communities and Local Government (MHCLG).
						Q2	Identify implications for Cherwell of Oxfordshire Flood Task Force priorities	Green	The Building Control and Flood Risk Manager is holding a Flood Workshop to discuss the priorities. UKSPF (UK Shared Prosperity Fund) funding approved to be spent by March 26.
						Q3	Report on area infrastructure gaps/needs (electricity, water, foul) and agree priorities	Green	Consultants appointed for Bicester area, and work is well underway and linked in with key developers. Final Reports will take time to develop.
						Q4	Produce a report on the outcomes of the final year of the UKSPF programme.		
Support the Marmot Place Partnership for Oxfordshire.			Nicola Riley Ian Boll	Cllr R Pattenden	Q1	Activity for this Action starts in Quarter 2	Green	Five villages in Cherwell have been selected for the Marmot Rural Place initiative based on data-driven insights, and the commissioning process is underway to appoint an organisation to deliver community insight profiles in collaboration with the Wellbeing team.	
					Q2	Launch Marmot Place Programme with partners	Yellow	Procurement of a research partner has been protracted resulting in a delay to the progress of partnership work. The research phase will conclude in Q3.	
					Q3	Consult on the Deprivation Remediation Programme for 2026	Yellow	Household Support Fund 7 (£128,000) started to be delivered in December to benefit residents that need additional support. Evaluation of the programme will take place in March in line with Cost of Living provision. Rural Marmot inequalities work started on 1st December	
					Q4	No milestone			

Community Leadership	Strengthen community collaboration and resilience	To work closely with communities and partners to foster shared solutions to building safe, resilient, and empowered communities.	Review of our Local Strategic Partnership to be more effective in delivering co-produced solutions to community issues	Tim Hughes Nicola Riley	Cllr R Parkinson	Q1	Activity for this Action starts in Quarter 2		Activity for this Action starts in Quarter 2.		
						Q2	Work with key partners to identify and agree key community issues for the partnership to consider in year.		A stakeholder survey has been drafted ready for circulation and will be open from 8th - 31st October. The survey will seek to obtain partners input to the review of the LSP and to acquire partners input regards the key community issues that should be addressed by the LSP. The survey will also seek views from stakeholders on how the partnership might be improved to better achieve positive outcomes benefitting the community		
						Q3	Work with key partners to identify and agree community-based solution. Review and re-launch the LSP accordingly.		Survey went live 18th December and will run until 16th January (4 weeks). Survey seeks to get views and opinions from relevant stakeholders on the effectiveness of the partnership and suggestions on how it might be improved. Survey also seeks to gather insight on what are the key community issues that stakeholders think the partnership look to focus on. Relaunch will take place in Q4.		
						Q4	No milestone				
						Q1	Launch parish toolkit initiative		Parish liaison meeting considered the first topic for a toolkit should be flooding. The Council will be holding a Parish Flood Workshop in late Summer/early Autumn - Cherwell in conjunction with Oxfordshire County Council.		
						Q2	Work with parish councils to identify key components required to empower communities and agree next steps		Flooding workshop 16h October. Further workshops will be considered for the New Year.		
						Q3	Review and agree Cherwell's Green and Blue Corridors to increase understanding and awareness		The Green and Blue Infrastructure Strategy was produced in 2022 and forms part of the evidence submitted alongside the Local Plan that is currently under examination.		
						Q4	Review and implement actions as appropriate from the Oxfordshire Adaptation Route map				
						Q1	Activity for this Action starts in Quarter 2				
						Q2	Identify and agree potential assets for transferring to community organisations		The timescale for identification has slipped to Q3		
						Q3	No milestone				
						Q4	No milestone				
		Strengthening community cohesion			Tim Hughes Nicola Riley	Cllr C Brant	Q1	Produce Annual EDI General Duty Compliance Report and agree next steps.		Work has begun on collation but timescale not achieved for report.	
	Q2						Agree new EDI Framework and supporting actions		Currently the framework is being reviewed by the Council's Inclusion Champions awaiting for the feedback to publish.		
	Q3						No milestone				
	Q4						No milestone				
	Q1						Activity for this Action starts in Quarter 2		Activity for this Action starts in Quarter 2.		
	Q2						Develop and agree new Community Safety Partnership Plan		New plan agreed by Community Safety Partnership.		
	Q3						No milestone		No milestone for Q3		
	Q4						Establish baseline metrics for measuring progress towards Community Safety Plan				
	Promote health and wellbeing with a focus on inequality	To enhance health, wellbeing, and social cohesion across the district and address inequalities through preventive initiatives and targeted interventions.	Improving access to sports and healthy places by making the most of the external (and developer) funding we receive, improved insight and maintenance of our leisure centres.	Nicola Riley	Cllr R Pattenden	Q1	To identify Parishes where significant capital projects are planned and support them with their delivery plans to ensure developer contributions deliver improved outcomes for their communities.		Parishes with s106 allocated for new development of community and sports projects have been consulted with and capital plans have been mapped over the Multilateral Trading Facility (MTFs).		
Q2						No milestone					
Q3						No milestone					
Q4						Confirm which Capital projects will be progressed in 26/27 and how they will be funded					
	Safeguard the environment and promote biodiversity	To implement sustainable policies and practices, protect natural habitats, and support conservation initiatives that enhance ecosystem health and biodiversity while responding to the climate emergency.	Identify pathways for CDC to reach net zero carbon	Hitesh Mahawar Nicola Riley	Cllr T Beckett	Q1	Review consultant's report on the costed pathways to net zero and agree next steps / direction of travel		Bioregional is expected to share the draft report for this study by the end of this week w/c 28 July/25.		
Q2						Produce new draft climate change strategy		The evidence base informing the strategy, specifically the Council's and District's net zero pathways studies has not yet been finalised and is now expected to complete in early Q3. This has impacted the original timeline. The Climate Team is now working to produce and finalise the strategy, with publication expected in early Q4. The delay ensures the strategy is robust, evidence-led, and aligned with CDC's wider climate objectives.			
Q3						Consult on draft climate change strategy		The draft Climate Change Strategy is anticipated to be ready in early Q4. In the meantime, consultation is actively underway with PfH (Portfolio Holders), SRO (Senior Responsible Owner), members of the Climate Change Programme Board, and all Assistant Directors and Heads of Service to shape the vision and the Target Operating Model for the Climate Programme and Strategy.			
Q4						Agree new climate change strategy in light of costed pathway findings					
			Progress decarbonisation of our fleet, including electrifying smaller vehicles and implementation of HVO fuel			Ed Potter Nicola Riley	Cllr I Middleton	Q1	Produce report on decarbonising waste fleet and agree next steps		Report gone to CLT.
Q2								No milestone		Report was approved by Executive on 2nd of September, implementation plan commenced.	
Q3								Implement HVO fuel plan		Prices for HVO have greatly increased. A procurement exercise has taken place for a HVO fuel supply through the Yorkshire Purchasing Organisation prices appear high	

Environmental Stewardship	Promote the circular economy of reduce, reuse and recycle to minimise waste	To encourage sustainable consumption, optimise the use of resources, and implement efficient recycling systems that support waste reduction and re-use initiatives.	Embed the new Simpler Recycling requirements for kerbside collections and promotion of greater recycling.	Ed Potter Nicola Riley	Cllr I Middleton	Q4	No milestone		
			Continue with progress for the provision of a modern and for purpose depot facilities to support activity to minimise waste	Ed Potter Nicola Riley	Cllr I Middleton	Q1	Modelling new service delivery options, to include early adoption of kerbside glass recycling		Service delivery options modelled. Simpler Recycling Project Board met 4 times to evaluate.
						Q2	No milestone		Kerbside glass due at Executive in November.
						Q3	Agree new service delivery design		Kerbside glass launches 01 January 26. Paper on other Simpler Recycling matters at Executive Jan26
						Q4	Implement new service		
			Reduce waste and food insecurity through community initiatives to reuse and recycle.	Nicola Riley	Cllr R Pattenden	Q1	Activity for this Action starts in Quarter 3		Planning application likely to be submitted in Q2 but the admin features of the design have been completed.
						Q2	No milestone		
						Q3	Approval of outline business case. Submission of Planning Application.		Development plans are held currently. A revised business case will be developed in collaboration with the Waste and Environmental Services Partnership (WESP) to reflect the depot needs in the north of the county.
						Q4	No milestone		
			Promote environmentally conscious communities	Ed Potter Nicola Riley	Cllr I Middleton	Q1	Refresh promotion around district's Growing Spaces		Rural England Prosperity Fund (REPF) and community food grants have supported eight growing spaces including Cropredy Lock Garden, Sustainable Duns Tew, Horton and Kidlington Parish Councils, as well as edible garden projects at schools including St Leonards, Dashwood, St Joseph's, and West Kidlington. Resources have been updated and shared via the Growing Space leaflet
						Q2	Review delivery of Y2 actions of Food Action Plan for CDC		Progress made against every objective as planned.
						Q3	No milestone		
						Q4	Establish a schools-food partnership		
			Progress the Cherwell Local Plan 2042	David Peckford Ian Boll	Cllr J Conway	Q1	Agree the litter blitz programme for 2025/26		Litter blitz carried in Banbury Town Centre. Rest of the programme to be finalised.
						Q2	Develop and agree a Civic Pride campaign to promote cleaner communities and open spaces		A Neighbourhood blitz programme has been developed, to be considered by the Portfolio Holder for approval
						Q3	No milestone		
Q4	No milestone								
Establish a new Programme for a Review of Conservation Area Appraisals	David Peckford Ian Boll	Cllr J Conway	Q1	Activity for this Action starts in Quarter 2					
			Q2	Submit Local Plan for Examination		The draft Local Plan was approved by the Council's Executive on 3 July. On 21 July it will be presented to the Council. Upon approval, it will be submitted to the Secretary of State for independent examination including public hearings.			
			Q3	No milestone		The Local Plan Examination commenced on 31 July. First hearings sessions confirmed for the week commencing 16 February 2026. Second set of hearings expected July 2026.			
			Q4	No milestone					
Monitor and manage housing land supply	David Peckford Ian Boll	Cllr J Conway	Q1	Confirm new three-year programme of Conservation Area reviews and appraisals		Programme established - Year 1 - Bloxham, Grimsbury, Hanwell; Year 2 - Hook Norton, Chesterton, Hampton Gay - Shipton on Cherwell -Thrupp; Year 3 - Islip, Bodicote, Begbroke, Fritwell. Bloxham is at an advanced stage and Grimsbury is on-going.			
			Q2	No milestone		Bloxham Conservation Area Appraisal is being finalised. Grimsbury is on-going and work on Hanwell has commenced.			
			Q3	No milestone		A public consultation event for the review of the Grimsbury Conservation Area Appraisal took place on 9 December. Work on the Hanwell CAA review is progressing.			
			Q4	Complete year 1 of Conversation Area programme					
Reducing the percentage of 'major' planning application decisions overturned at appeal	David Peckford Ian Boll	Cllr J Conway	Q1	Complete and agree Housing Delivery Action Plan		The Housing Delivery Action Plan was approved by the Council's Executive on 10 June 2025. The Executive also resolved that it be kept under review having regard to comments received, and to make any necessary changes in consultation with the Portfolio Holder for Planning and Development Management. Officers were also instructed to present a comprehensive review of the five year housing land supply position to the Executive, should there be evidence of a significant change.			
			Q2	Implement Housing Delivery Action Plan		The Housing Delivery Action Plan (HDAP) has been published and being implemented by the Planning and Development & the Growth and Economy teams.			
			Q3	Implement Housing Delivery Action Plan		An Annual Monitoring Report was approved by the Executive on 2 December. However, land supply is reported as 3.1 years			
			Q4	Review the progress of the Housing Delivery Action Plan					
Deliver sustainable and strategic development that meets Cherwell's needs now, and in the future	David Peckford Ian Boll	Cllr J Conway	Q1	Complete and agree major applications action plan		An action plan for the management of strategic planning applications was prepared in Q1 and presented to the Accounts, Audit and Risk Committee on 28 May 2025.			
			Q2	Implement Major Applications Action Plan		Project working group established and meeting. Resourcing for implementation under review.			
			Q3	Implement Major Applications Action Plan		The availability of resource has delayed implementation of the action plan for managing strategic applications. Additional temporary staff are now to be recruited and it is anticipated that project management support will be available in the new year.			
			Q4	Review the progress of the Major Applications Action Plan					

Quality housing and Place Making		Streamline process for the preparation of 'section 106' legal agreements and associated land transfers which support planning permissions.	David Peckford Ian Boll	Cllr J Conway	Q1	Complete internal s106 process review and agree improvement action plan		A review of the Council's internal processes for 'section 106' legal agreements was completed by the start of Q1.	
					Q2	Implement actions from s106 process review		Resourcing for implementation under review.	
					Q3	Implement actions from s106 process review		Incremental implementation is ongoing with the resource available.	
					Q4	Review the progress of the s106 improvement action plan			
		Deliver Planning Service Improvement	David Peckford Ian Boll	Cllr J Conway	Q1	Establish performance improvement indicators, targets & resource needs		A review of the Council's development management (Planning Committee) decision making processes has been undertaken and included a peer review on 29 May 2025. The final report is awaited and will be published. The recommendations will inform improvement targets together with the defined actions for the management of strategic planning applications and from the section 106 review (see above). A consolidated plan is to be prepared and resourcing needs are being reviewed.	
					Q2	Define & implement improvements		Planning Advisory Service Report received. Consolidated plan dependent on corporate transformation programme. Resourcing under review.	
					Q3	Implement improvements		Planning Advisory Service report published. Recommendations are due to be presented to the Executive in the new year	
					Q4	Implement improvements & review progress			
		Establish and progress with Partners the Area Oversight Groups for Banbury, Bicester and Kidlington	Tom Dobrashian Ian Boll	Cllr L McLean	Q1	Implementation of Area Oversight Groups for Banbury, Bicester and Kidlington		The 3 Area Oversight Groups have been implemented.	
					Q2	Identify and report on infrastructure delivery issues (water, electricity, foul, etc), develop and agree action plan		Atlas project in Bicester has project team to focus/resolve infrastructure issues - action plan and funding identified. OCC/LAEP (Local Area Energy Planning) on-going work covering energy issues throughout Cherwell area. Foul water issue resolution and plan in place. Issue on all APP (Area Priority Plan) to be discussed at AOGs (Area Oversight Groups).	
					Q3	No milestone			
					Q4	No milestone			
	Achieve more high-quality, secure, and affordable housing that caters for the diverse needs of our residents	To help all residents access safe places they can make/call their home, including housing that is affordable through direct ownership, private rental and social rent housing.	Reduce pressure on temporary accommodation capacity in the District through delivery of our Housing Strategy	Nicola Riley	Cllr N Cotter	Q1	Commence delivery of new LAHF schemes for temporary accommodation and resettlement, and S106 scheme to provide additional temporary accommodation provision		Grant agreements in place with SOHA. They have begun to identify properties and progress purchase. All properties are on target to deliver in year.
						Q2	Review procurement of temporary accommodation and nightly charged options to ensure we make the best use of our resources, whilst providing suitable standards of temporary accommodation		Review completed. Some current provision will cease but nightly charged accommodation still required and procurement opportunity has been launched. Once successful supplier is identified, this will come to Executive.
						Q3	No milestone		
						Q4	Complete annual review of housing strategy action plan to identify any improvements needed		
			Host a registered providers forum to improve tenant outcomes	Nicola Riley	Cllr N Cotter	Q1	Conduct satisfaction survey of CDC tenants		Completed. Survey took place during May and June 2025 with the shared ownership and rented tenants.
						Q2	No milestone		
						Q3	Establish new monitoring framework for Registered Provider activity and performance and agree objectives and line up for forum		New monitoring system developed and live. Data is slowly building as more providers are being inspected by the regulator. The system measures overall satisfaction from tenants, consumer standard rating, governance rating and viability rating. RP Forum on track.
						Q4	Hold registered providers forum to discuss challenges in meeting obligations		
Ensure Graven Hill Village Development Company submits Planning Application for Phase 2 at Graven Hill (for completion of the site)			Stephen Hinds	Cllr L McLean	Q1	Ensure Graven Hill Village Development Company submits Planning Application for next phase of development at Graven Hill to LPA		The application for planning permission (25/01768/HYBRID) was received as a valid application by the Local Planning Authority (LPA).	
					Q2	No milestone			
					Q3	No milestone			
					Q4	No milestone			

Appendix 7 – Leadership Risk Register as at 07/01/2026

Level of risk	How the risk should be managed
<b>High Risk</b> (16-25)	<b>Requires active management</b> to manage down and maintain the exposure at an acceptable level. Escalate upwards.
<b>Medium Risk</b> (10 -15)	<b>Contingency Plans</b> - a robust contingency plan may suffice together with early warning mechanisms to detect any deviation from the profile.
<b>Low Risk</b> (1 – 9)	<b>Good Housekeeping</b> - may require some risk mitigation to reduce the likelihood if this can be done cost effectively, but good housekeeping to ensure that the impact remains low should be adequate. Re-assess frequently to ensure conditions remain the same.

Risk Scorecard – Residual Risks						
		Probability				
		1 - Remote	2 - Unlikely	3 - Possible	4 - Probable	5 - Highly Probable
Impact	5 - Catastrophic			L10		
	4 - Major		L08-L11	L03-L09-L13-L14-L16	L01	L05
	3 - Moderate		L06-L07-L12	L02-L15	L17	L04
	2 - Minor					
	1 - Insignificant					

Risk Definition	
<b>Leadership</b>	Strategic risks that are significant in size and duration, and will impact on the reputation and performance of the Council as a whole, and in particular, on its ability to deliver on its corporate priorities
<b>Operational</b>	Risks to systems or processes that underpin the organisation’s governance, operation and ability to deliver services

Name and Description of risk	Potential impact	Inherent (gross) risk level (before Controls)			Controls	Control assessment	Lead Member	Risk owner	Risk manager	Residual risk level (after existing controls)			Direction of travel	Mitigating actions (to address control issues)	Comments	Last updated	
		Probability	Impact	Rating						Probability	Impact	Rating					
<b>L01 - Financial resilience</b> – Failure to plan for and/or react to external financial impacts, new policy and increased service demand. Poor investment and asset management decisions.	Reduced medium and long term financial viability	4	4	16	Medium Term Revenue Plan updated and reported regularly to members.	Fully	Councillor L.McLean	Michael Furness	Joanne Kaye	4	4	16	↔	This continuous process will include reviewing budget monitoring, active budget management, and reflection of economic and Local Government sector trends in the MTFS. Wherever possible, policy decisions impacting on the MTFS will be taken as soon as possible, rather than waiting until the February Council meeting which sets the annual budget. This will allow officers to be ready to implement, or have implemented, policy decisions which will maximise positive impacts on the budget.	Full risk review carried out, controls and mitigating actions updated	Risk reviewed on 22/12/2025	
	Reduction in services to customers				Planning for balanced medium term and dynamic ability to prioritise resources.	Fully								The budget for 2025/26 was agreed with savings proposals identified to contribute to addressing forecast reductions in funding. Close monitoring of the delivery of the savings programme will take place throughout 2025/26 with mitigations required if slippage is identified. The budget and transformation process for 2026/27 began in May 2025 and has involved a robust review of current budgets, how those link to activity supporting the corporate priorities, and services level options to allow for prioritisation of resources. Consultation on Fairer Funding 2.0 was launched in July 2025. This provided some indications of the potential impact on the council, but the full impact will not be known until late November 2025. In the meantime the council continues to lobby the government, contribute to the District Council Network's response and to work with government as part of the MHCLG Implementation Working Group.			
	Increased volatility and inability to manage and respond to changes in funding levels				Finance team made up of highly professional, competent, qualified staff.	Partially											
	Reduced financial returns (or losses) on investments/assets such as in subsidiaries.				Good networks established locally, regionally and nationally to ensure officer are aware of developments across the sector which could impact on the council.	Fully											
	Inability to deliver financial efficiencies.				Strong shareholder function and relationships with subsidiaries to manage investment risk.	Fully											Integration and continued development of Performance, Finance and Risk reporting.
	Exposure to commercial pressures in relation to regeneration projects.				To be prudent, financial returns from the subsidiaries are not included in the MTFS until they are reasonably assured to materialise.	Partially											Internal Audits being undertaken for core financial activity and capital as well as service activity.
	Poor customer service and satisfaction.				National guidance interpreting legislation available and used regularly.	Fully											Introduction and implementation of an Asset Management Strategy.
	Increased complexity in governance arrangements.				Progress regeneration plans in a coordinated manner. Participate in Oxfordshire Treasurers' Association's work streams.	Fully											Capital & Investment Strategy agreed annually.
	Lack of officer capacity to meet service demand.				Review of best practice guidance from bodies such as CIPFA, LGA, SDCT, DCN and NAO.	Fully											Posts are filled by appropriately qualified individuals.
	Lack of financial awareness and understanding throughout the council.				Treasury management and capital & Investment strategies in place and updated at least annually. Regular financial and performance monitoring in place.	Fully											Regular involvement and engagement with colleagues across the county and nationally. The potential for local government reorganisation (devolution/unitarization) has been noted but as yet the potential impact on the council is unknown. Officers will continue to monitor the discussions at local and national levels. The council has submitted its response to the long awaited consultation on Fairer Funding 2.0. The government's response to the consultation was released late November 2025. Officers are digesting the outcome of the provisional local government financial settlement released 18 Dec and will report to members in Q4.
	Increased inflation in the costs of capital schemes.				Independent third party advisers in place. Regular bulletins and advice received from advisers. Property portfolio income monitored through financial management arrangements on a regular basis.	Fully											Regular member training and support.
	Increased inflation in revenue costs.				Asset Management Strategy in place and embedded.	Fully											Regular utilisation of advisors as appropriate. Summarise and distribute announcements to CLT and members.
				Transformation Programme in place to deliver efficiencies, prioritise resources, link to strategic priorities and increased income in the future.	Partially									Timely and good quality budget management reports, particularly property income and capital. Work is underway to maximise the impact of the available space in Banbury town centre.			
<b>L02 - Statutory functions</b> – Failure to meet statutory obligations and policy and legislative changes are not anticipated or planned for.	Legal challenge	3	4	12	Embedded system of legislation and policy tracking in place, with clear accountabilities, reviewed regularly by Directors.	Partially	Councillor Brant	Stephen Hinds	Shiraz Sheikh	3	3	9	↔	Ensure Committee forward plans are reviewed regularly by senior officers.	No change as at Q1 25/26	Risk reviewed on 16/12/2025	
	Loss of opportunity to influence national policy / legislation				Clear accountability for responding to consultations with defined process to ensure Member engagement	Fully								Ensure Internal Audit plan focusses on key leadership risks.			
	Financial penalties				National guidance interpreting legislation available and used regularly	Fully								Senior Officers are aware of key policy/legislative changes taking into consideration all of the Council's functions and duties arising as a result.			
	Reduced service to customers				Risks and issues associated with Statutory functions incorporated into Directorate Risk Registers and regularly reviewed.	Fully								External support secured for key corporate projects including Growth Deal and IT Transformation Programme.			
	Inability to deliver council's plans				Clear accountability for horizon scanning, risk identification / categorisation / escalation and policy interpretation in place	Partially								Learning and development opportunities identified and promoted by the Chief Executive and Directors. Staff briefings on rules and procedures by MO			
	Exposure to commercial pressures				Robust Committee forward plans to allow member oversight of policy issues and risk management, including Scrutiny and Audit	Fully								Review Directorate/Service risk registers.			
	Reduced resilience and business continuity				Internal Audit Plan risk based to provide necessary assurances	Fully											Ensure Committee forward plans are reviewed regularly by senior officers.
	Reduced staff morale, increased workload and uncertainty may lead to loss of good people				Strong networks established locally, regionally and nationally to ensure influence on policy issues. In addition two Directors hold leading national roles	Fully								Ensure Internal Audit plan focusses on key leadership risks.			
					Senior Members aware and briefed regularly in 1:1s by Directors	Fully											Establish corporate repository and accountability for policy/legislative changes taking into consideration all of the Council's functions.
					Arrangements in place to source appropriate interim resource if needed	Partially											Project Management Methodology to be established with appropriate oversight. Programme Office with the appropriate capabilities to monitor deliver projects.
					Ongoing programme of internal communication	Fully											Review Directorate/Service risk registers.
					Programme Boards in place to oversee key corporate projects and ensure resources are allocated as required.	Partially											
				Extended Leadership Team (ELT) Meetings established to oversee and provide assurance on key organisational matters including resourcing.	Fully												

Name and Description of risk	Potential impact	Inherent (gross) risk level (before Controls)			Controls	Control assessment	Lead Member	Risk owner	Risk manager	Residual risk level (after existing controls)			Direction of travel	Mitigating actions (to address control issues)	Comments	Last updated
		Probability	Impact	Rating						Probability	Impact	Rating				
<b>L03 - CDC Local Plan</b> - Failure to have an up to date Local Plan could result in poor planning decisions such as development in inappropriate locations. It could also make it more difficult to demonstrate an adequate supply of land for housing which could lead to more planning by appeal and decisions that are contrary to the Council's wishes. The Plan requires approval by Council to be submitted for Examination. Failure at Examination.	Poor planning decisions leading to inappropriate growth in inappropriate place.	4	4	16	The statutory Local Development Scheme (LDS) is actively managed and reviewed, built into Service Plan, and integral to staff appraisals of all those significantly involved in Plan preparation and review	Partially	Councillor J. Conway	Ian Boll	David Peckford	3	4	12	↔	Annual (Authority) Monitoring Reports presented to the Executive on plan making and policy effectiveness.	The submission version of the emerging Local Plan was approved by Council on 21 July. It was submitted to the Secretary of State for Housing, Communities and Local Government for independent Examination on 31 July at which point the Examination commenced. First round of hearing sessions confirmed for w/c 16 February 2026 concentrating on 3 topics - Transitional arrangements, Oxford's unmet need, and duty to co-operate. The Oxford Growth Commission's interim report has been published which presents some risk to the plan making processes of the Oxfordshire Local Planning Authorities. However, the OGC report has not been responded to by Government and the Council's barrister is engaged to support officers in managing the risk presented.	Risk updated on 19/12/25
	Failure to have up to date policies that meet the District's requirements.				Team capacity and capability kept under continual review with gaps and pressures identified and managed at the earliest opportunity.	Partially							An updated LDS presented to the Executive when there is a significant change in the circumstances for the Local Plan timetable.			
	Negative impact on the council's ability to deliver its strategic objectives, including for minimising carbon emissions.													Programme built into Directorate level objectives (e.g. via Service Plans) and staff appraisals; on-going preparation of the Local Plan is a service priority.		
	A higher number of planning appeals with associated increased costs													Project management of the Local Plan process continues.		
	Reputational damage with our local communities through not having up to date policies to meet needs and protect the environment					On-going review of planning appeal decisions to assess robustness and relevance of Local Plan policies	Partially							Regular Corporate Director, Portfolio Holder and Members Advisory Group briefings		
	Reputational damage with investor community of Cherwell as a good place to do business created by uncertainty/lack of policy clarity.					Regular Councillor briefings to ensure all timescale requirements are understood. Ensuring that staff and consultancy resourcing is maintained	Partially							Continuance of internal Members' Advisory Group meetings.		
Failure to submit Plan for Examination would mean that the Council would need to prepare a Local Plan under a new plan-making system on which further Gov't guidance is awaited. This would significantly delay having a new, up-to-date Plan.					Political consensus - building	Partially							Political consensus building through Chief Executive briefings and the Local Plan's Members Advisory Group.			
<b>L04 - Five Year Housing Land Supply</b> - Failure to maintain a five year housing land supply provides more opportunity for unplanned housing developments to receive planning permission	More housing development in locations not preferred by the Council and in potentially less sustainable locations with more environmental impact.	4	4	16	A new Local Plan provides the opportunity to review the allocation of land for housing. Planning decisions are taken in the context of the five year housing land supply position and are a means by which additional housing can be approved for delivery within a five year period. Housing land supply is reviewed on at least an annual basis. An action plan can be prepared to identify measures to help facilitate the delivery of approved housing. The rate of housing delivery is ultimately a matter for the developer.	Partially	Councillor J. Conway	Ian Boll	David Peckford	5	3	15	↔	Regular monitoring and review Preparation & adoption of a new Local Plan Regular Briefings for the Chair of Planning Committee and the Portfolio Holder. Member awareness of the implications of not having a five year land supply Preparation of an Action Plan	The 2025 Annual Monitoring Report (AMR) was approved by the Council's Executive on 2 December 2025. It was reported that the district has a 3.1 year housing land supply. The Council has an approved Housing Delivery Action Plan. A new Local Plan with proposed additional land supply is presently being Examined. The district also has over 10,000 homes with outline or detailed planning permission.	Risk updated on 19/12/25
<b>L05 - Planning Applications for Major Development</b> - The need to reduce the percentage of planning decisions for major development overturned at appeal	Over the period April 2022 to March 2024, and allowing for appeal decisions to December 2024, 10.4% of decisions on major applications were overturned at appeal (12 out of 115 decisions). The Council avoided designation for exceeding the prescribed 10% threshold due to the positive actions being taken to improve performance. Although performance has improved for the monitoring period 24-26, the legacy effect is that there is a high risk of the percentage for 23-25 also exceeding 10%.	5	4	20	A review of the Council's decision making processes by the Planning Advisory Service. Entering into an improvement plan to address issues identified in the review. Ensuring full, timely and successful implementation of the improvement plan.	Fully	Councillor J. Conway	Ian Boll	David Peckford	5	4	20	↑	Discussion with the Planning Advisory Service about the review of decision-making Corporate oversight	Transformation and improvement work is on-going. On 29 May 2025 a review of the Council's decision making processes for major developments was undertaken by the Planning Advisory Service (PAS). The recommendations of the report are under consideration and recommendations will be presented to the Council's Executive in the new year. Although performance has improved for the 24-26 monitoring period, provisional figures for 23-25 suggest that the nationally prescribed 10% threshold is likely to be exceeded for 23-25. Further discussions will take place with PAS.	Risk updated 19/12/25
<b>L06 - Business Continuity</b> - Failure to ensure that critical services can be maintained in the event of a short or long term incident impacting on the delivery of the Council's operation	Inability to deliver critical services to customers/residents	4	4	16	Business continuity strategy, statement of intent and framework in place and all arrangements overseen by a Business Continuity Steering Group	Fully	Councillor R. Parkinson	Ian Boll	Tim Hughes	2	3	6	↔	BCSG meeting routinely and corporate refresh across all areas completed. BC programme is in place and timescales for review/update/test are being followed.	Full corporate-wide exercise took place as planned and draft debrief report produced for 25/26 was used to feed into cycle of review and update in Q3 of 25/26. Update and review of BIAs scheduled for completion by end of Dec 25. Slightly behind schedule - so will be working to get back on track for BCP updates by end of March 26.	Risk reviewed - 06/01/2026
	Financial loss/ increased costs				Services prioritised and ICT recovery plans reflect those priorities and the requirements of critical services	Fully								BC Impact Assessments and BCPs being updated and reviewed by Emergency Planning Team with supporting document management system having been implemented.		
	Loss of important data				ICT disaster recovery arrangements in place with data centre and cloud services reducing likelihood of ICT loss and data loss	Fully								Business Continuity Statement of Intent and Framework reviewed and updated to align with new incident management framework		
	Inability to recover sufficiently to restore non-critical services before they become critical				Incident management team identified in Business Continuity Framework	Fully								Business Continuity Statement of Intent and Framework reviewed and updated to align with new incident management framework		
	Loss of reputation				All services undertake annual business impact assessments and updates of business continuity plans	Partially								Cross-council BC Steering Group meets regularly to identify BC improvements needed; BC Steering Group engagement is being achieved across all service areas.		
	Reduced service delivery capacity in medium term due to recovery activity				Cross-council Business Continuity Steering Group meets regularly to identify Business Continuity improvements needed	Partially								Plans tested and annual cycle clearly sets out the test/review/improve process and expectations		
<b>L07 - Emergency Planning (EP)</b> - Failure to ensure that the local authority has plans in place to respond appropriately to a civil emergency fulfilling its duty as a category one responder	Inability of council to respond effectively to an emergency	4	4	16	Incident Management Framework in place and key contact lists updated monthly.	Fully	Councillor R. Parkinson	Ian Boll	Tim Hughes	2	3	6	↔	IMF reviewed and updated. Training schedule in place and being delivered including training for new ADs/CEX and refresh for existing duty directors. Emergency plan contacts list updated monthly and reissued to all duty directors periodically. Available on ELT Teams channel.	OCC Joint resilience Team arrangements to be continued into 26/27. EP plans due review and refresh in 2026 - will be reviewed and updated on prioritised basis. EP arrangements working well and have supported response to illegal landfill site nr. Kidlington.	Risk reviewed - 06/01/2026
	Unnecessary hardship to residents and/or communities				Emergency Planning Lead Officer defined with responsibility to review, test and exercise plan and to establish, monitor and ensure all elements are covered	Fully								Supporting officers for incident response reviewed and identified across some areas, to ensure they are reviewed and updated across all service areas.		
	Risk to human welfare and the environment				Expert advice and support provided by Oxfordshire County Council's Emergency Planning Team under partnership arrangements.	Fully										
	Legal challenge				Council Duty Directors attend training relating to role prior to joining duty director rota and have refresh training annually	Fully										
	Potential financial loss through compensation claims				CEX and Corporate Directors have received Strategic Co-ordinating Group (SCG) Training.	Partially										
	Ineffective Cat 1 partnership relationships				Multi agency emergency exercises conducted to ensure readiness	Fully										
					Active participation in Local Resilience Forum (LRF) activities											
	Reputational damage				On-call rota being maintained and updated to reflect recent staffing changes	Fully										

Name and Description of risk	Potential impact	Inherent (gross) risk level (before Controls)			Controls	Control assessment	Lead Member	Risk owner	Risk manager	Residual risk level (after existing controls)			Direction of travel	Mitigating actions (to address control issues)	Comments	Last updated
		Probability	Impact	Rating						Probability	Impact	Rating				
<b>L08 - Safeguarding the Vulnerable – Operational and partnership actions</b> - Failure to work effectively with partners to identify and protect vulnerable people in the district and disrupt exploitation leaving vulnerable people at risk or subject to exploitation.	Increased harm and distress caused to vulnerable individuals and their families.	4	4	16	Continue in linking in with Oxfordshire partnerships protocol review to ensure outcomes relevant to CDC are understood and implemented as necessary	Partially	Councillor R. Parkinson	Nicola Riley	Tim Hughes	2	4	8	↔	Continue in linking in with Safer Oxfordshire partnership and contributing towards partnership activity to ensure safeguarding responsibilities are met.	Full risk review carried out. Risk controls updated	Risk reviewed - 16/12/2025
	Council subject to external reviews	Exploitation concerns and actions discussed routinely at Joint Agency Tasking and Co-ordination meetings on a monthly basis	Fully	Exploitation concerns and actions discussed routinely at Joint Agency Tasking and Co-ordination meetings on a monthly basis												
	Criminal investigations potentially compromised															
	Potential financial liability if council deemed to be negligent.															
Reputational damage to the council.																
<b>L09 - Health and safety</b> Failure to ensure effective arrangements are in place for Health and Safety.	Unsafe services leading to fatality, serious injury & ill health to employees, service users or members of the public	5	4	20	Corporate H&S governance arrangements and policies are regularly reviewed and updated by the Corporate H&S Team and monitored by the H&S Assurance Board.	Fully	Councillor C. Brant	Claire Cox	Ruth Woodbridge	3	4	12	↔	Corporate H&S Auditing and Inspection programme on track. Reports issued to managers and actions tracked for completion. Work ongoing with 2 audits per calendar month.	Full risk review carried out. Risk reviewed and mitigation actions updated.  These are ongoing risks which cannot be removed only reduce the likelihood of these happening.  The final Veritau report was presented to AARC on 15 January 2025. Work is almost complete with 2 minor actions due to be closed end September 2025 which sit with Environmental Services. Still awaiting confirmation that these actions have been completed.	Risk reviewed on 02/12/2025
	Criminal prosecution for failings Breach of legislation and potential for enforcement action.				Directors and service leads are responsible for ensuring H&S arrangements are in place within their areas or responsibility. Managers are responsible for ensuring operational health and safety risks are assessed and effective control measures implemented.	Fully										
	Financial impact (compensation or improvement actions)				Consultation with employee representatives via employer and union consultative committees (Unison)	Fully										
	Reputational Impact				Corporate H&S Training provided via corporate learning and development programme. Training for operational risks may be organised by services.	Fully										
					H&S performance monitored by accident and incident reports and corporate H&S auditing and inspection programme.	Fully										
					H&S information is disseminated via internal communications and updates to ELT and other relevant meetings.	Fully										
<b>L10 - Cyber Security</b> -If there is insufficient security with regards to the data held and IT systems used by the councils and insufficient protection against malicious attacks on council's systems then there is a risk of: a data breach, or a loss of service.	Financial loss / fine	4	5	20	Intrusion prevention and detection monitoring and regular actions are implemented from the resulting reports	Fully	Councillor C.Brant	Stephen Hinds	David Spiisbury	3	5	15	↔	All staff reminded to be vigilant to unexpected emails due to the heightened risk of cyber-attack due to escalating worldwide tensions and at critical periods such as the run up to Elections.	Full risk review carried out. Impacts, controls and mitigating actions updated	Risk reviewed 11/12/2025 - no change
	Prosecution – penalties imposed				Additional 3rd party monitoring in place using a SIEM tool and 24/7 monitoring via a SOC	Fully										
	Individuals could be placed at risk of harm				A zero trust VPN model.	Fully										
	Reduced capability to deliver services				Schedule of regular security patching	Fully										
	Unlawful disclosure of sensitive information				Vulnerability scanning	Fully										
	Inability to share services or work with partners				Malware protection and detection	Fully										
	Loss of reputation				File and data encryption on computer devices	Fully										
					Managing access permissions and privileged users controls.	Fully										
					Effective information management and security training and awareness programme for staff	Fully										
					Password and Multi Factor Authentication security controls in place.	Fully										
					Robust information and data related incident management procedures in place	Fully										
					Appropriate robust contractual arrangements in place with all third parties that supply systems or data processing services	Fully										
					Appropriate plans in place to ensure ongoing PSN compliance	Fully										
					Preventative measures in place to mitigate insider threat, including physical and system security	Fully										
					Advice received from NCSC on specific activity alerts, the increased threat of globalised ransomware and malware attacks	Fully										
					Mimecast awareness training and comprehensive defence system deployed to improve email security	Fully										

Name and Description of risk	Potential impact	Inherent (gross) risk level (before Controls)			Controls	Control assessment	Lead Member	Risk owner	Risk manager	Residual risk level (after existing controls)			Direction of travel	Mitigating actions (to address control issues)	Comments	Last updated
		Probability	Impact	Rating						Probability	Impact	Rating				
<b>L11 - Safeguarding the vulnerable - Internal procedures-</b> Failure to work effectively with partners to identify and protect vulnerable people in the district and disrupt exploitation leaving vulnerable people at risk or subject to exploitation.	Increased harm and distress caused to vulnerable individuals and their families	4	4	16	Safeguarding lead in place and clear lines of responsibility established	Fully	Councillor R. Pattenden	Nicola Riley	Susan Asbury	2	4	8	↔	Action plan acted upon and shared with Overview and scrutiny committee once a year	Mitigations refreshed	Risk reviewed 16/12/2025 No changes
	Council subject to external reviews	Safeguarding Policy and procedures in place	Fully	Comprehensive on line training available for all staff and members												
	Criminal investigations potentially compromised	Information on the intranet on how to escalate a concern	Fully	Continue to attend safeguarding board sub groups as necessary to maintain high levels of awareness within the system and compliance with latest practice												
	Potential financial liability if council deemed to be negligent	Mandatory training and awareness raising sessions are now in place for all staff.	Fully	Corporate monitoring of all referrals												
	Reputational damage to the council	Safer recruitment practices and DBS checks for staff with direct contact	Fully	Ensure web pages remain up to date												
		Data sharing agreement with other partners	Fully	Monitoring of implementation of corporate policies and procedures to ensure fully embedded												
		Attendance at Safeguarding Boards	Fully	Regular internal cross departmental meetings to discuss safeguarding practice												
		Annual Section 11 return compiled and submitted as required by legislation.	Fully	Member training completions shared twice a year												
				SAR's and Lessons Learned reports circulated to improve practice and knowledge.												
<b>L12 - Sustainability of Council owned companies and delivery of planned financial and other objectives</b> - Failure of council owned companies to achieve their intended outcomes or fail to meet financial objectives	Unclear governance leading to lack of clarity and oversight in terms of financial and business outcomes	3	5	15	Annual business planning in place for all companies to include understanding of the link between the Council's strategic objectives being delivered and financial impact for the council. A regular Shareholder Representative meeting takes place, a Shareholder Liaison Meeting including the S.151 Officer and Monitoring Officer takes place on a quarterly basis and a Shareholder Committee meeting on a quarterly basis. A governance review is being undertaken and initial recommendations have been approved by the Shareholder Committee.	Fully	Councillor D. Hingley	Gordon Stewart	Stephen Hinds	2	3	6	↔	A Shareholder Representative was appointed and regular governance arrangements are in place.	New NEDs in place following recruitment in Q2.	Risk reviewed and updated on 06/01/2026
	Failure of council owned companies to achieve their intended outcomes or fail to meet financial objectives	Regular meetings are in place between the Council's S.151 Officer and the relevant company Finance Directors. Financial planning for the companies undertaken that will then be included within our own Medium Term Financial Strategy. Financial risks are routinely reported by the Shareholder Representative to the Shareholder Committee.	Fully	Resilience and support being developed across business to support and enhance knowledge around council companies.												
	Lack of understanding at officer and member level about the different roles of responsibilities required when managing council owned companies	Clear governance arrangements are in place.	Partially	Skills and experience being enhanced to deliver and support development, challenge and oversight.												
		Sound monitoring in place of both business and financial aspects of the companies and the impact on overall council performance through the Shareholder Representative meetings and through the reporting to the Corporate Leadership Team monthly.	Fully	Work with one company to ensure long term support arrangements are put in place.												
		Training in place for those undertaking Director roles relating to the companies.	Partially													
<b>L13 - Financial sustainability of third-party suppliers and contractors</b>	The financial failure of a third party supplier and contractors results in the inability or reduced ability to deliver a service to customers or provide goods needed. A reduced supply market could also result in increased costs due to the council's loss of competitive advantage.	3	4	12	Ensure contract management in place review and anticipate problems within key service suppliers and partners	Partially	Councillor C Brant	Shiraz Sheikh	Darren Jacobs	3	4	12	↔	Creditsafe UK tool purchased to allow Procurement to carry out supplier credit checks when required.	Mitigations in place and operational.	Risk reviewed and updated on 06/01/2026
		Business continuity planning arrangements in place in regards to key suppliers	Partially	Service areas to ensure supplier suitability checks have been carried out prior to award of contract and hold meetings as required with suppliers to review higher risk areas and ensure risks are being managed. Reminders to be sent to all who have Procurement/Contract Management responsibility to regularly meet with key suppliers and partners to gain early understanding of any issues arising.												
		Ensuring that proactive review and monitoring is in place for key suppliers to ensure we are able to anticipate any potential service failures	Partially													
	Reduced resilience and business continuity	Intelligence unit set up procurement Hub to monitor supplier and contractor market	Fully	Services areas to keep the key suppliers under regular check including running financial checks.												
	Increased complaints and/or customer dissatisfaction	Analysis of third party spend undertaken to identify and risk assess key suppliers/contractors	Fully													
Increased costs and/or financial exposure to the Council due to having to cover costs or provide service due to failure of third party supplier of contractor																

Name and Description of risk	Potential impact	Inherent (gross) risk level (before Controls)			Controls	Control assessment	Lead Member	Risk owner	Risk manager	Residual risk level (after existing controls)			Direction of travel	Mitigating actions (to address control issues)	Comments	Last updated
		Probability	Impact	Rating						Probability	Impact	Rating				
<b>L14 - Corporate Governance</b> - Failure of corporate governance leads to negative impact on service delivery or the implementation of major projects providing value to customers.	Threat to service delivery and performance if good management practices and controls are not adhered to.	4	4	16	Clear and robust control framework including: constitution, scheme of delegation, ethical walls policy etc.	Fully	Councillor C. Brant	Stephen Hinds	Shiraz Sheikh	3	4	12	↔	External Audit - external audit issue an opinion on the accounts and the Council's arrangements for securing Value for Money. The Council's Annual Governance Statement and Code of Corporate Governance. At least annually, a review of effectiveness of governance framework including the system of internal control and AGS is published. The work is informed by the Corporate Governance and Oversight Group. CLT & ELT has responsibility of maintenance of the governance environment.	Full risk review carried out - potential impacts updated	Risk reviewed on 16/12/2025
	Risk of ultra vires activity or lack of legal compliance				Member Scrutiny - OSC function, Council Executive, AARC and Standards Committees	Fully										
	Risk of fraud or corruption				Clear accountability and resource for corporate governance (including the shareholder role).	Fully										
	Risk to financial sustainability if lack of governance results in poor investment decisions or budgetary control.				Integrated budget, performance and risk reporting framework.	Fully										
	Failure of corporate governance in terms of major projects, budgets or council owned companies impacts upon financial sustainability of the council.				Corporate programme office and project management framework. Includes project and programme governance.	Partially										
	Inability to support Council's democratic functions / obligations (e.g. return to physical public meetings and public access to meetings).				Internal audit programme aligned to leadership risk register.	Fully										
					Training and development resource targeted to address priority issues; examples include GDPR, safeguarding etc.	Partially										
					HR policy framework.	Partially										
<b>L15 - Monitoring and management of Major Infrastructure Projects and Programmes</b> - Failure to properly manage and monitor the various residual Oxfordshire Housing and Growth Deal infrastructure projects.	Failure to actively manage the various Infrastructure Projects and Programmes, particularly in relation to those being delivered by Oxfordshire County Council, could lead to delays or failure to deliver timely obligations, which could lead to HM Government holding back some or all of its funding, or requiring repayment.	4	5	20	Need to establish appropriate officer and stakeholder governance structures to support effective programme delivery.	Fully	Councillor L. McLean	Ian Boll	Tom Dobrashian	3	3	9	↔	Regular infrastructure & project meetings are held between officers at Oxfordshire County and Cherwell District Councils in order to monitor progress. Projects also included within Area Oversight Priority Plans for monitoring at AOGs held quarterly for each area.	Cherwell are introducing more rigorous Prince 2 templates for major projects which is being rolled out and all relevant officers are being trained and supported in their use. A further study funded by Homes England around Kidlington constraints and mitigations is being initiated.	Risk reviewed on 30/12/2025
	Delivery of Infrastructure projects fail to accelerate housing delivery as commercial pressures impact house builders				Need to institute regular and effective dialogue with developers.	Fully										
<b>L16 - Workforce Strategy</b> The lack of effective workforce strategies could impact on our ability to deliver Council priorities and services.	Limit our ability to recruit, retain and develop staff	3	4	12	Analysis of workforce data and on-going monitoring of issues.	Partially	Councillor C. Brant	Stephen Hinds	Claire Cox	3	4	12	↔	There are indications that specific service areas continue to experience recruitment difficulties for professional roles. HR is working with the relevant directors to consider alternative resourcing methods.	Full risk review carried out. Mitigating actions updated. We continue to collect recruitment data to better identify areas where recruitment is proving challenging so that a review and actions can be carried out at the earliest opportunity.	Risk reviewed and updated 22/12/2025
	Impact on our ability to deliver high quality services				Key staff in post to address risks (e.g. strategic HR business partners)	Fully										
	Overreliance on temporary staff				Weekly Vacancy Management process in place	Fully										
	Additional training and development costs				Ongoing service redesign will set out long term service requirements	Partially										
<b>L17 - Local Government Reorganisation</b> - Potential impact that the Local Government Reorganisation implementation might across the council, including services we provide to our residents.	Impact on potential short term decision making due to future uncertainty	4	4	16	Representation of all political parties is ensured, including through dialogue with PGL		Councillor D. Hingley	Gordon Stewart	Stephen Hinds	4	3	12	↔	Implement proposals from our Transformation Plan to ensure improved efficiencies and improving our resilience	Proposal submitted into Government in November 2025 in line with deadlines set. Cross Council group continuing to work together on planning and preparation for implementation which includes the next phase of work to support public consultation in February 2026.	Risk reviewed and updated on 06/01/2026
	Inability to recruit key personnel to achieve priorities during the transition period				Legal implications and actions to be identified and executed											
	Inability to transform services to achieve required financial savings/ VFM due to uncertainty of future design requirements & timescales				Communication plan to be put in place											
	Services not being fully ready on vesting day				Local/District specific impact to be identified, assessed and managed/escalated											
	Risk to the continuity of services				Active engagement at officer & Council Leader levels with authorities across Oxfordshire & wider as appropriate.											
	Insufficient resources to implement LGR / business case with impact on BAU work.															
	Staff morale and resilience may be low															
	Risk that assumed savings from reorganisation will not be realised or will be significantly delayed.															
	Failure of back-office systems															
	That decision making will be unclear and confused															
	Lack of clarity of vision and priorities															
	Loss of local representation to issues important to Cherwell residents; that any unitary body(ies) may not have community as a central focus in design of the new operating model.															

<b>This report is public</b>	
<b>Air Quality Update</b>	
<b>Committee</b>	Executive
<b>Date of Committee</b>	3 February 2026
<b>Portfolio Holder presenting the report</b>	Portfolio Holder for Safer Communities, Councillor Robert Parkinson
<b>Date Portfolio Holder agreed report</b>	2 December 2025
<b>Report of</b>	Head of Regulatory Services and Community Safety, Tim Hughes

## Purpose of report

To request Executive approval to confirm the revocation of the Air Quality Management Area (AQMA) in Bicester.

## 1. Recommendations

The Executive resolves:

- 1.1 To revoke Air Quality Management Area (AQMA) No.4 (Kings End/Queens Avenue, Bicester).

## 2. Executive Summary

- 2.1 The measured levels of nitrogen dioxide in the Air Quality Management Area have been below the air quality objective of 40µg/m<sup>3</sup> (micrograms - one-millionth of a gram - per cubic meter of air) for the last five years. In accordance with the guidance from the Department for Environment Food & Rural Affairs (DEFRA) this AQMA should now be revoked.

## Implications & Impact Assessments

Implications	Commentary
<b>Finance</b>	There are no financial implications arising from this report for the council, AQMA No.4 (Kings End/Queens Avenue, Bicester) will continue to be reviewed for the next twelve months to ensure that the levels will remain below the requirement which will be met within existing budget. Kimberley Digweed - Finance Business Partner, 3 December 2025

<b>Legal</b>	<p>The LAQM Technical Guidance 2022 notes that “There should not be any declared AQMAs for which compliance with the relevant objective has been achieved for a consecutive five-year period.” (Point 3.57, page 50).</p> <p>The report notes that this criteria has been met and therefore proceeding to revoke the AQMA helps to ensure we are complying with the guidance.</p> <p>The DEFRA guidance on AQMAs notes that in order “To avoid cycling between declaring, revoking and declaring again, local authorities should be confident that the years counted towards full compliance are representative of typical conditions and therefore, are in a position to assure local communities that achievement with objectives will be maintained after revocation as required through Environment Act 1995, as amended by Environment Act 2021.</p> <p>The Council should be satisfied that it has met the necessary requirements within the guidance before proceeding.</p> <p>Denzil – John Turbervill, Head of Legal Services, 3 December 2025</p>			
<b>Risk Management</b>	<p>There is an increase in risk to health to prolonged and continuous exposure to poor air quality. This risk is being managed through the service risk register and will be escalated if necessary to the Leadership register.</p> <p>Celia Prado-Teeling, Performance Team Leader, 2 December 2025</p>			
<b>Impact Assessments</b>	Positive	Neutral	Negative	Commentary
<b>Equality Impact</b>	X			<p>There are no equalities and inclusion implications as a direct consequence to this report. Improving air quality across the district will have a positive benefit for all residents.</p> <p>Celia Prado-Teeling, Performance Team Leader, 2 December 2025</p>
<b>A</b> Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?				N/A
<b>B</b> Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?				N/A
<b>Climate &amp; Environmental Impact</b>		X		<p>The proposed revocation of the Air Quality Management Area (AQMA) is based on sustained compliance with national air quality objectives over a five-year period, evidencing a significant and</p>

				consistent improvement in local air quality. This outcome contributes positively to public health and environmental quality, aligning with the Council's climate actions and wider objectives to reduce emissions and enhance resilience. The retention of AQMAs where exceedances persist ensures that targeted interventions remain in place, supporting continued progress towards statutory obligations and long-term environmental sustainability Hitesh Mahawar, Climate Change Programme Manager, 2 December 2025
<b>ICT &amp; Digital Impact</b>				N/A
<b>Data Impact</b>				N/A
<b>Procurement &amp; subsidy</b>				N/A
<b>Council Priorities</b>	Environmental stewardship – to safeguard the environment <ul style="list-style-type: none"> <li>• Work with partners to improve air quality</li> </ul>			
<b>Human Resources</b>	N/A			
<b>Property</b>	N/A			
<b>Consultation &amp; Engagement</b>	The following partners have been consulted on the Air Quality Action Plan: <ul style="list-style-type: none"> <li>• Oxfordshire County Council Highways</li> <li>• Planning Policy</li> <li>• Place and Regeneration: Biodiversity and Climate Resilience</li> </ul>			

## Supporting Information

### 3. Background

- 3.1 Part IV of the Environment Act 1995 as amended by the Environment Act (2021), established the legislative framework for local air quality management. Under the Act, the Council has a statutory duty to review and assess air quality in the district against national air quality objectives and co-ordinate actions to improve air quality where exceedances are identified.
- 3.2 Where an air quality objective is unlikely to be or is not being met an Air Quality Management Area (AQMA) must be declared. Once an AQMA has been declared the Council is required to develop an Air Quality Action Plan (AQAP) outlining the measures required to improve air quality in that area. We have therefore had an Air Quality Action Plan since 2011 when the first AQMA was declared on Hennef Way and the latest, the most recent update was in 2024.

- 3.3 Four AQMAs were declared in Cherwell for exceedances of the annual mean air quality objective for nitrogen dioxide. The AQMAs are/were:
- AQMA No.1 - Hennef Way, Banbury (declared in 2011)
  - AQMA No.2 - Horsefair/North Bar, Banbury (2014)
  - AQMA No.3 - Bicester Road, Kidlington (2014)
  - AQMA No.4 - Kings End/Queens Avenue, Bicester (2015)
- 3.4 AQMAs 2 and 3 have since been revoked in 2024 as the annual measured average air pollution levels were more than ten percent below the DEFRA annual target for five years.
- 3.4 Nitrogen dioxide from road transport sources has been identified as the pollutant of concern in Cherwell. The Hennef Way AQMA remains the only area where nitrogen dioxide levels remain above the threshold level. This is primarily due to motor vehicle emissions. Opportunities to further reduce nitrogen dioxide levels in this area are limited due to Hennef Way being the main route from the M40 into Banbury, however this has also fallen since it was declared in 2011 when levels were over 80 µg/m<sup>3</sup> against an annual mean air quality objective of 40 µg/m<sup>3</sup>, in 2024 the level at the point of nearest exposure had dropped to around 54 µg/m<sup>3</sup>
- 3.5 The revocation of an AQMA should be considered following three consecutive years of compliance with the relevant objective as evidenced through monitoring. Where there have been no exceedances for the past five years, local authorities **must** proceed with plans to revoke the AQMA – <https://laqm.defra.gov.uk/faqs/faq-142-three-or-more-years-of-compliance-with-air-quality-objectives/>

## 4. Details

- 4.1 Nitrogen dioxide levels are measured using diffusion tubes over a calendar year. The tubes are changed monthly, and the results are used to calculate the annual mean for each site. The annual mean air quality objective for nitrogen dioxide against which the data is assessed is 40µg/m<sup>3</sup>.
- 4.2 In 2024 monitoring was undertaken using diffusion tubes at 37 locations across the district. The measured levels in the two AQMAs for 2024 and also the previous four years are shown in Table 1.

Table 1: Annual Mean Nitrogen Dioxide Monitoring Results (µg/m<sup>3</sup>)

AQMA	2020	2021	2022	2023	2024	Status
Hennef Way, Banbury	57.9	58.6	55.0	57.5	54.0	Red
Kings End/ Queens Avenue, Bicester	34.5	34.9	32.6	34.9	23.2	Green

- 4.3 In AQMA No.1 (Hennef Way, Banbury) nitrogen dioxide concentrations continue to fall but still show exceedances of the annual mean objective level.

- 4.4 In AQMA No.4 (Bicester) the measured levels have been below the objective for the last five years, and more than 10% below for the last four years. In accordance with the guidance from Defra this AQMA should be revoked.
- 4.5 Overall the nitrogen dioxide concentrations across the district in 2024 were significantly lower than the concentrations in previous years.
- 4.6 Councils are required to submit Annual Status Reports (ASR) to DEFRA by 30 June each year for their appraisal. The ASR includes a review and assessment of the previous year's monitoring data, and an update on the actions in the AQAP.
- 4.7 The full monitoring data for 2024 can be found in the 2025 Air Quality Annual Status Report [at Appendix 1](#)

## 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 not revoke AQMA No.4 (Kings End/Queens Avenue, Bicester). This option was rejected because local authorities are required to revoke AQMAs where there have been no exceedances of the relevant objective for the past five years.

## 6 Conclusion and Reasons for Recommendations

- 6.1 In AQMA No.4 (Kings End/Queens Avenue, Bicester) the measured levels of nitrogen dioxide have been below the air quality objective of 40µg/m<sup>3</sup> for the last five years. The guidance from DEFRA is that revocation of an AQMA should be considered following three consecutive years of compliance with the relevant objective, and where there have been no exceedances for the past five years, the AQMA must be revoked. The Executive are therefore recommended to approve the revocation of this AQMA.

### Decision Information

<b>Key Decision</b>	No
<b>Subject to Call in</b>	Yes
<b>If not, why not subject to call in</b>	N/A
<b>Ward(s) Affected</b>	All

## Document Information

<b>Appendices</b>	
<b>Appendix 1</b>	Cherwell District Council Annual Status Report 2025
<b>Background Papers</b>	None
<b>Reference Papers</b>	<a href="https://laqm.defra.gov.uk/fags/faq-142-three-or-more-years-of-compliance-with-air-quality-objectives/">https://laqm.defra.gov.uk/fags/faq-142-three-or-more-years-of-compliance-with-air-quality-objectives/</a>
<b>Report Author</b>	Jim Guest – Environmental Protection Officer / Neil Whitton – Environmental Protection and Enforcement Manager
<b>Report Author contact details</b>	<a href="mailto:jim.guest@cherwell-dc.gov.uk">jim.guest@cherwell-dc.gov.uk</a> <a href="mailto:neil.whitton@cherwell-dc.gov.uk">neil.whitton@cherwell-dc.gov.uk</a>
<b>Executive Director Approval (unless Executive Director or Statutory Officer report)</b>	Interim Executive Director Neighbourhood Services, Nicola Riley



*Cherwell*

DISTRICT COUNCIL  
NORTH OXFORDSHIRE

# 2025 Air Quality Annual Status Report (ASR)

In fulfilment of Part IV of the Environment Act 1995  
Local Air Quality Management, as amended by the  
Environment Act 2021

Date: June 2025

Information	Cherwell District Council Details
Local Authority Officer	Jim Guest
Department	Environmental Protection
Address	39 Castle Quay, Banbury, OX16 5FD
Telephone	01295 221001
E-mail	environmentalprotectioncdc@cherwell-dc.gov.uk
Report Reference Number	JGASR25AQ
Date	June 2025

## Local Responsibilities and Commitment

This ASR was prepared by the Environmental Health Department of Cherwell District Council with the support and agreement of the following officers and departments:

Jim Guest – Cherwell District Council, Environmental Protection

This ASR has been approved by:

The Cherwell District Council Scrutiny Committee

Oxfordshire County Council

This ASR has been signed off by a Director of Public Health.

If you have any comments on this ASR please send them to Environmental Protection at:

39 Castle Quay, Banbury, OX16 5FD

01295 227001

environmentalprotectioncdc@cherwell-dc.gov.uk

## Executive Summary: Air Quality in Our Area

### Air Quality in Cherwell

Breathing in polluted air affects our health and costs the NHS and our society billions of pounds each year. Air pollution is recognised as a contributing factor in the onset of heart disease and cancer and can cause a range of health impacts, including effects on lung function, exacerbation of asthma, increases in hospital admissions and mortality.

Air pollution particularly affects the most vulnerable in society, children, the elderly, and those with existing heart and lung conditions. Low-income communities are also disproportionately impacted by poor air quality, exacerbating health and social inequalities.

Table ES 1 provides a brief explanation of the key pollutants relevant to Local Air Quality Management and the kind of activities they might arise from.

Of these key pollutants only Nitrogen Dioxide (NO<sub>2</sub>) is monitored by Cherwell District Council.

Cherwell District Council has identified two areas where air quality has not met national air quality objectives for NO<sub>2</sub>. The locations of these four Air Quality Management Areas (AQMA) can be found on our website at [www.cherwell.gov.uk/airqualitymanagement](http://www.cherwell.gov.uk/airqualitymanagement). A full list of AQMA across the country can be found at <http://uk-air.defra.gov.uk/aqma/list>. Our two AQMA are in Banbury and in Bicester. These concentrations are largely related to road traffic emissions. Cherwell developed an Air Quality Action Plan (AQAP) in 2024 to replace the previous action plan from 2017. This can be found on our website at [www.cherwell.gov.uk/airqualitymanagement](http://www.cherwell.gov.uk/airqualitymanagement).

Monitoring results across Cherwell continued the trend downwards, with all sites showing an average reduction of around 4 µg/m<sup>3</sup>, which is a significant year on year decrease. The Bicester AQMA was once again below the DEFRA minimum safe exposure target.

Monitoring results in 2024 showed background NO<sub>2</sub> concentrations falling significantly in comparison with the results from 2023, with a reduction of the measured district average background level from 11.0 µg/m<sup>3</sup> in 2023 to 9.1 µg/m<sup>3</sup> in 2024.

In AQMA No.1 (Hennef Way, Banbury) nitrogen dioxide levels, having remained somewhat consistent in 2022 and 2023, showed a much larger reduction in 2024. The

annual mean objective for long-term exposure is still being exceeded, but for the fourth year in a row the distance-corrected concentrations are below  $60 \mu\text{g}/\text{m}^3$ , which indicates that the short-term exposure limit is not likely to be exceeded. This has been the case since 2020.

In AQMA No.4 (King End/Queens Avenue, Bicester) the annual mean nitrogen dioxide levels showed a significant reduction from  $28.4 \mu\text{g}/\text{m}^3$  in 2023 to  $23.2 \mu\text{g}/\text{m}^3$  in 2024.

**Table ES 1 - Description of Key Pollutants**

Pollutant	Description
Nitrogen Dioxide (NO <sub>2</sub> )	Nitrogen dioxide is a gas which is generally emitted from high-temperature combustion processes such as road transport or energy generation.
Sulphur Dioxide (SO <sub>2</sub> )	Sulphur dioxide (SO <sub>2</sub> ) is a corrosive gas which is predominantly produced from the combustion of coal or crude oil.
Particulate Matter (PM <sub>10</sub> and PM <sub>2.5</sub> )	<p>Particulate matter is everything in the air that is not a gas.</p> <p>Particles can come from natural sources such as pollen, as well as human made sources such as smoke from fires, emissions from industry and dust from tyres and brakes.</p> <p>PM<sub>10</sub> refers to particles under 10 micrometres. Fine particulate matter or PM<sub>2.5</sub> are particles under 2.5 micrometres.</p>

## Actions to Improve Air Quality

Whilst air quality has improved significantly in recent decades, there are some areas where local action is needed to protect people and the environment from the effects of air pollution.

As previously mentioned, road traffic pollution is the predominant cause of air pollution in Cherwell. There are various road infrastructure projects currently underway which seek to address this:

- Movement and place strategy
  - Transport measures to reduce air quality issues will be a key part of area transport strategies within LTCP Area Travel Plans.
  - The feasibility of a Park & Ride facility in Banbury to tackle the severe air quality issues on Hennef Way.

- The possibility of north-facing slip roads on the M40 to ease the traffic load on junction 11 and Hennef Way.

Electric vehicle charging points continue to be installed around the district, including facilities in council-owned car parks.

The Oxfordshire Air quality website (<http://oxonair.uk>), launched in the final quarter of 2023 and funded by the DEFRA Air Quality Grant scheme, has facilitated more joined-up communications from the districts and county council in Oxfordshire, and continues to gain significant traffic.

Oxfordshire County Council carried out a targeted school engagement project with Banbury Harriers Academy in which on site monitoring was used to drive engagement on air quality issues with pupils and parents.

Oxfordshire County Council, in conjunction with all the districts in the Oxfordshire, are working in partnership with researchers at the University of Birmingham and Cambridge Environmental Research Consultants to develop a new 'Air Quality Lifecourse Assessment Tool' for the county. The tool will use modelled air quality data to provide estimates of health and economic impacts of air pollution at Middle Super Output Area, including contribution to new cases of asthma, coronary heart disease, stroke, lung cancer and premature mortality among those living in Oxfordshire. The tool will also be extended to assess the benefits of policies which may be introduced (including net zero policies) to understand how these can reduce NHS pressures and improve health of those living in Oxfordshire. The project is expected to be completed by the end of summer 2025.

## Conclusions and Priorities

The monitoring data obtained in 2024 shows exceedances of the annual mean Nitrogen Dioxide objective in one of the two AQMAs in Cherwell district and this should therefore be retained. This exceedance is associated with road traffic emissions. The other AQMA, in Bicester, is below the annual mean objective for the fifth year running, as such, Cherwell will be looking to revoke the AQMA in 2025. The previous AQMAs in Kidlington and Banbury town centre were revoked in 2024.

The overall trend for the district has been year-on-year reductions on pollutants, and this continued in 2024.

Significant development is planned for the district, including further industrial developments around the AQMA at Hennef Way and commercial development to the south of Bicester

near the Kings End/Queens Avenue AQMA. It is therefore recommended that measures in the AQAP relating to development control are considered a priority to ensure potential further adverse impacts are adequately monitored, measured and mitigated at an early stage. Further mitigation measures are planned using money obtained from damage cost calculations associated with some of these developments.

Communication and awareness raising activities relating to air quality actions are continuing, including communications through the Oxfordshire air quality website [oxonair.uk](http://oxonair.uk), which has allowed for a more combined approach with the other districts and county.

As the district's highways authority, Oxfordshire County Council are the main air quality partner of CDC and contribute a large portion of the actions in the AQAP for both of Cherwell's AQMAs. Cherwell also maintains open lines of communication with the local Parish Council's to identify any potential air quality concerns in the district.

Oxfordshire County Council are continuing work in their commitment to improve local air quality as a part of the [County Council Air Quality Strategy](#) which supports local councils in their statutory duties through initiatives and schemes to improve air quality.

Potential lack of central government funding to help local authorities implementing future air quality measures, especially the fact that the air quality minister decided to withhold DEFRA's Air Quality grant 2023/2024 (Around £6m in funding promised to local authorities to help tackle air pollution) is a subject of continuing concern for Cherwell.

## How to get Involved

Cherwell District Council has had some success securing funds from developers through the planning process that can be used to implement further mitigation measures which will help to further reduce pollution levels at AQMAs.

If you have thoughts, comments, or suggestions on any measures within these tables, please contact us using the details at the front of this report. If you would like to learn more about air quality and how we monitor, there is information at <http://oxonair.uk> or [www.cherwell.gov.uk/airqualitymanagement](http://www.cherwell.gov.uk/airqualitymanagement)

The national clean air day website [www.cleanairday.org.uk/reduce-air-pollution](http://www.cleanairday.org.uk/reduce-air-pollution) has advice on how to reduce air pollution. There are also free toolkits available to download for schools, workplaces, communities and healthcare organisations at [www.cleanairday.org.uk/Pages/Category/free-resources](http://www.cleanairday.org.uk/Pages/Category/free-resources)

A large proportion of road vehicles are private car users running internal combustion engines that burn either petrol or diesel. In line with the Local Transport and Connectivity plan, if you can reduce car journeys by using alternatives such as walking, cycling, public transport or sharing car journeys, this will help to improve air quality. This is especially important in areas such as school or hospital drop off points, where the likelihood of exposure is higher for vulnerable people such as children, elderly or those with chronic conditions.

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# 1 Local Air Quality Management

This report provides an overview of air quality in Cherwell District Council during 2024. It fulfils the requirements of Local Air Quality Management (LAQM) as set out in Part IV of the Environment Act (1995), as amended by the Environment Act (2021), and the relevant Policy and Technical Guidance documents.

The LAQM process places an obligation on all local authorities to regularly review and assess air quality in their areas, and to determine whether the air quality objectives are likely to be achieved. Where an exceedance is considered likely the local authority must declare an Air Quality Management Area (AQMA) and prepare an Air Quality Action Plan (AQAP) setting out the measures it intends to put in place to achieve and maintain the objectives and the dates by which each measure will be carried out. This Annual Status Report (ASR) is an annual requirement showing the strategies employed by Cherwell District Council to improve air quality and any progress that has been made.

The statutory air quality objectives applicable to LAQM in England are presented in Table E.1.

## 2 Actions to Improve Air Quality

### 2.1 Air Quality Management Areas

Air Quality Management Areas (AQMAs) are declared when there is an exceedance or likely exceedance of an air quality objective. After declaration, the authority should prepare an Air Quality Action Plan (AQAP) within 18 months. The AQAP should specify how air quality targets will be achieved and maintained and provide dates by which measures will be carried out.

A summary of AQMAs declared by Cherwell District Council can be found in Table 2.1. The table presents a description of the two AQMAs that are currently designated within Cherwell. Appendix D: Map(s) of Monitoring Locations and AQMAs provides maps of AQMAs and also the air quality monitoring locations in relation to the AQMAs. The air quality objectives pertinent to the current AQMA designations are as follows:

- NO<sub>2</sub> annual mean

Cherwell District Council currently does not have any declared AQMAs. A local Air Quality Strategy is <in place / under development> to prevent and reduce polluting activities. This can be found on our website at [www.cherwell.gov.uk/airqualitymanagement](http://www.cherwell.gov.uk/airqualitymanagement).

**Table 2.1 – Declared Air Quality Management Areas**

AQMA Name	Date of Declaration	Pollutants and Air Quality Objectives	One Line Description	Is air quality in the AQMA influenced by roads controlled by Highways England?	Level of Exceedance: Declaration	Level of Exceedance: Current Year	Number of Years Compliant with Air Quality Objective	Name and Date of AQAP Publication	Web Link to AQAP
AQMA No. 1	17th January 2011	NO2 Annual Mean and 1 Hour Mean	Three residential property facades backing onto Hennef Way between roundabouts with Ermont Way and Concorde Avenue.	YES	86.4 µg/m3	54.0 µg/m3	Not compliant	Cherwell District Council Air Quality Action Plan 2024	Visit the Cherwell Air Quality Management Page
AQMA No. 4	9th October 2015	NO2 Annual Mean	The North Street / Field Street mini roundabout, through Queens Avenue to the mini roundabout on Kings End, including St Johns.	YES	46.9 µg/m3	23.2 µg/m3	5 years	Cherwell District Council Air Quality Action Plan 2024	Visit the Cherwell Air Quality Management Page

Cherwell District Council confirm the information on UK-Air regarding their AQMA(s) is up to date.

Cherwell District Council confirm that all current AQAPs have been submitted to Defra.

## 2.2 Progress and Impact of Measures to address Air Quality in Cherwell District Council

Defra's appraisal of last year's ASR concluded:

1. The Council have included a detailed section responding to last year's appraisal comments including where CDC have made progress. This demonstrates The Councils dedication to improving air quality.
2. The Council have also reviewed the AQAP, to ensure that any listed actions are still relevant and appropriate within the area. They have also ranked the actions by priority. This is commended.
3. The Council have included a detailed discussion on PM<sub>2.5</sub> measures including, measures to reduce emissions across CDC and comparison to Defra linked background emissions as well as links to the public health outcomes framework and fraction of mortality attributable to emissions of PM<sub>2.5</sub> comparisons to the regional fraction, and to England as a whole. This should continue in future reports.
4. The Council has several AQMA's which should be considered for revocation, AQMA 2 and AQMA 4 both achieved 4 years of compliance with the relevant AQO and should be considered for revocation. Which The Council aims to do within the next reporting year.

**AQMAs 2 and 3 were revoked in 2024 and CDC plans to revoke AQMA 4 this year.**

5. The chapter "Diffusion tube annualisation" is missing. If no annualisation was required (as it was the case for 2023 data) the prescribed text from the blue box should be included in future reports.

**No annualization was required either this year or last year, the correct information was added into last year's report before publication and is also included in this year's report.**

6. Chapter "Automatic monitoring sites" is missing. It is recommended to include a sentence to confirm that the Council does not undertake any automatic monitoring for clarity.

**Cherwell does not have any automated monitoring sites and has commented on this in this year's report.**

7. The national bias adjustment factor has been selected; it would be beneficial if the council provided details of how they calculated this by including a copy of the most recent version of the bias adjustment factor spreadsheet in future reports.

**This has been included in this year's report.**

8. There is no map is provided with the monitoring locations outside any AQMAs. Maps showing the diffusion tube locations outside any AQMAs should be included in future reports.

**A full interactive map of diffusion tube locations throughout the district can be found on the Oxfordshire air quality website <http://oxonair.uk>**

Cherwell District Council has taken forward several direct measures during the current reporting year of 2025 in pursuit of improving local air quality. Details of all measures completed, in progress or planned are set out in Table 2.2, with the type of measure and the progress Cherwell District Council have made during the reporting year of 2024 presented. Where there have been, or continue to be, barriers restricting the implementation of the measure, these are also presented within Table 2.2.

More detail on these measures can be found in their respective Action Plans. Key completed measures are:

- County-wide AQ public health impact modelling project with Birmingham University.
- The revocation of three AQMAs in Banbury, Bicester, and Kidlington.
- The OCC school engagement project with Banbury Harriers Academy
- Further promotion of local engagement through the Oxfordshire air quality website, OxonAir (<http://oxonair.uk>).
- The Active Oxfordshire Community Outreach Travel (COAT) programme was commissioned by OCC to support local residents in priority neighbourhoods in Banbury and Bicester to build long lasting, healthy alternatives to traditional travel.

In the coming year Cherwell District Council hopes to investigate whether smoke control areas should be declared at any locations within the district, and will use the AQLAT modelling tool to help steer this.

Cherwell District Council's priorities for the coming year are to continue to work closely with the rest of the district councils, county council, and public health to devise more joined-up ways to tackle local air quality.

Cherwell District Council worked to implement these measures in partnership with the following stakeholders during 2023:

- Council Council, including Healthy Place Shaping and County Highways.
- Neighbouring district councils
- Public Health

The principal challenges and barriers to implementation that Cherwell District Council anticipates facing are the topography of Banbury creating challenges for residents in choosing active travel, the limited number of actions possible to improve air quality in AQMA No.1 due to its status as the entry point into the district from the M40 motorway.

Whilst the measures stated above and in Table 2.2 will help to contribute towards compliance, Cherwell District Council anticipates that further additional measures not yet prescribed will be required in subsequent years to achieve compliance and enable the revocation of AQMA No. 1 – Hennef Way.



Table 2.2 – Progress on Measures to Improve Air Quality

Measure No.	Measure Title	Category	Classification	Year Measure Introduced in AQAP	Estimated / Actual Completion Date	Organisations Involved	Funding Source	Funding Status	Estimated Cost of Measure	Measure Status	Reduction in Pollutant / Emission from Measure	Key Performance Indicator	Progress to Date	Comments / Barriers to Implementation
G.1	Explore the Local Plan including Low Emission Vehicle uptake measures being incorporated into new developments	Policy Guidance and Development Control	Air Quality Planning and Policy Guidance	2022	2023/24	CDC	Met within existing budgets	Funded	Met withing staffing resource	Planning	NO <sub>2</sub>	Incorporation of EV charging network within new development. Number of Charging Points. Number of electric vehicles on the road.	Local Plan Part 2, which was being developed in line with the OCC local plan 2050 is now defunct. A new plan will consider measures to encourage low emission vehicle take-up through development management policy.	
G.2	All major developments to include Emission statements and mitigation strategies within an appropriate air quality assessment submitted at the application stage.	Policy Guidance and Development Control	Air Quality Planning and Policy Guidance	2023	Ongoing	CDC	Met within existing budgets	Funded	Met withing staffing resource	Planning	NO <sub>2</sub>	Improved mitigation strategies for new development.	Emission statements and mitigation strategies will be required in air quality assessments. To be included in development management policies as part of development of a new local planning policy.	
G.3	Damage cost calculations to be included in air quality assessments to show the financial impact of developments.	Policy Guidance and Development Control	Air Quality Planning and Policy Guidance	2022	2023/24	CDC	Met within existing budgets	Funded	Met withing staffing resource	Planning	NO <sub>2</sub>	Improved mitigation strategies for new development.	Damage Cost calculations will be required in air quality assessments. To be included in development management policies as part of planning policy	
G.4	Air Quality actions to be included in the LTCP Movement and Place Strategies	Policy Guidance and Development Control	Air Quality Planning and Policy Guidance	2019	2024	OCC	Met within existing budgets	Not yet funded	£10k - £50k	Planning	NO <sub>2</sub>	Number of passengers using public transport, active travel, and electric vehicles.	The LTCP Movement and Place Strategies (previously named Area Travel Plans) includes transport Actions and Objectives that could lead to air quality benefits. The council recruited a Movement and Place Strategy Team in September 2024; MAPs for the Science Vale, Bicester and Banbury have commenced with engagement with local members expected in Spring. The MAPs will deliver a clear set of Actions and Objectives for each defined area, in accordance with LTCP.	
G.5	Low emission plant, vehicle, delivery and fleet requirements to be included in sustainable	Policy Guidance and Development Control	Sustainable procurement guidance	2017	Ongoing	OCC	Met within existing budgets	Funded	£100k-500k	Implementation	NO <sub>2</sub>	Composition of the council's fleet. Progress to be reviewed each year.	OCC to update as this develops.	

Measure No.	Measure Title	Category	Classification	Year Measure Introduced in AQAP	Estimated / Actual Completion Date	Organisations Involved	Funding Source	Funding Status	Estimated Cost of Measure	Measure Status	Reduction in Pollutant / Emission from Measure	Key Performance Indicator	Progress to Date	Comments / Barriers to Implementation
	procurement section of CDC procurement policy.													
G.6	Low emission plant, vehicle, delivery and fleet requirements to be included in procurement policy.	Policy Guidance and Development Control	Sustainable procurement guidance	2019	Ongoing	CDC	Met within existing budgets	Funded	£100k-500k	Implementation	NO <sub>2</sub>	Composition of the council's fleet. Progress to be reviewed each year.	<p>The council's first electric Ford Transit was delivered in 2025. Four more electric Transits are on order and they should all be delivered before March 2026.</p> <p>Around 20-25% of the council's total fleet will be electric by the end of March. This should rise to 30% of the fleet by March 2027</p> <p>An external consultant report has been received to help guide our plans for decarbonisation.</p>	
1.1	Banbury Park and Ride Bus service around M40 junction	Alternatives to private vehicle use	Bus based Park & Ride	2025-26	TBC	OCC	Met within existing budgets	Partially funded	£1 million - £10 million	Planning	NO <sub>2</sub>	Passenger journeys on local bus services, traffic levels in the centre of Banbury and AQMA.	<p>The feasibility of a Park and Ride needs to be part of a project to tackle the severe air quality issues on Hennef Way. This needs to consider sites to both the north and the south of the town. This development will require road improvements and traffics schemes to be considered through the area travel plan including north-facing slips on the M40. This will be covered in OCC's strategy work for Hennef Way in 2025/26 and within the wider Banbury Movement &amp; Place Strategy (new title for the area travel plans).</p>	
1.2	Lift share scheme	Alternatives to private vehicle use	Car & lift sharing schemes	2024	2026	OCC	Met within existing budgets	Not yet funded	Not yet determined	Planning	NO <sub>2</sub>	Reduction in single occupancy driving in within the district.	<p>Ongoing scheme that provides a platform, that people sign up to, to share car journeys regularly. There is one more year left on the Liftshare (now called Mobility Ways) contract, then OCC will re-tender the contract.</p>	
1.3	North facing slips on M40	Promoting Travel Alternatives	UTC, congestion management, traffic reduction	2026	2030	OCC	Met within existing budgets	Not yet funded	>£10 million	Planning	NO <sub>2</sub>	Number of vehicles passing through Hennef Way AQMA	<p>Feasibility work has been completed. This will be picked up in the Hennef Way and Movement &amp; Place Strategy and a way forward confirmed through these pieces of work..</p>	
1.4	Improved public transport and active travel links to reduce north-south traffic using Hennef Way	Promoting Travel Alternatives	UTC, congestion management, traffic reduction	2024	2025	OCC	To be confirmed by OCC	Not yet funded	Not yet determined	Planning	NO <sub>2</sub>	Number of vehicles travelling through Hennef Way AQMA	<p>Delivery expected in 2025/26 for the Cherwell St Scheme. Consists of measures to improve bus journey times from the current George Street / Cherwell Street Junction, into the town centre, to the Cherwell Street / Bridge Street junction.</p>	

Measure No.	Measure Title	Category	Classification	Year Measure Introduced in AQAP	Estimated / Actual Completion Date	Organisations Involved	Funding Source	Funding Status	Estimated Cost of Measure	Measure Status	Reduction in Pollutant / Emission from Measure	Key Performance Indicator	Progress to Date	Comments / Barriers to Implementation
1.5	Improved cycle routes on Overthorpe Way	Promoting Travel Alternatives	UTC, congestion management, traffic reduction	2024	2024	OCC	Met within existing budgets	Not yet funded	£1 million - £10 million	Planning	NO <sub>2</sub>	Annual average concentration of NO <sub>2</sub> in Hennef Way AQMA	Pre-feasibility report was completed in 2024, including concept designs and costings, which cost £50k of CAF funding. In April, the project will go into the bidding phase to go forward with full feasibility and design. Feasibility will take 6 months from when funding is approved.	
4.1	Bicester Park and Ride Bus service	Alternatives to private vehicle use	Bus based Park & Ride	2024	2026	OCC	Not yet funded	Not yet funded	£100k - £500k	Planning	NO <sub>2</sub>	Traffic counts in Bicester. Number of bus passengers in Bicester.	<p>"As part of the county wide OxLEVI project, Oxfordshire County Council plan to install EV chargers in Bicester Park and Ride.</p> <p>Additionally, the Movement and Place Strategies (MAPS) team were recruited in September 2024. They have been exploring options for Bicester which will include improvements for Bicester Park and ride. The MAPs will deliver a clear set of Actions and Objectives for each defined area, in accordance with LTCP. Some proposed measures in the MAPs for Bicester, specific to Bicester's Park &amp; ride include:</p> <p>A41 bus priority to reduce journey times and improve the attractiveness of using the park &amp; ride</p> <p>Changes to the park &amp; ride access and egress to improve road safety for all users in line with Vision Zero.</p> <p>Enhancements to cycle parking and walking, wheeling &amp; cycle connections</p> <p>Enhancement of facilities such as rest and toilet facilities, digital connectivity, links to long-distance coach services."</p>	<p>Annual survey shows that bus passenger numbers continue to increase. OCC is also considering an alternative fuel station when the park &amp; ride expands.</p> <p>Expansion of the park and ride to include making it a mobility hub is in the planning stage.</p>
4.2	Central corridor works in LTP	Traffic Management	Strategic highway improvements, re-prioritising road space away from cars, inc. access management, selective vehicle priority, bus priority, high vehicle occupancy lane	2024	2026	OCC	Not yet funded	Not yet funded	£100k - £500k	Planning	NO <sub>2</sub>	Reduction in traffic through the centre of Bicester. Number of bus passengers.	<p>For the Bicester central corridor OCC Full Council has just agreed £30k of s106 interest funding to be used towards an options appraisal / place shaping piece of work for this corridor. This will confirm if there are some short terms measures that could be put in place with held s106 funding.</p>	<p>Cycle route improved Middleton Stoney Road to centre. To be extended. Landscape improvements completed.</p> <p>A41 bus lane improvements proposed as part of local plan.</p> <p>Bicester South east link road.</p>

## 2.3 PM<sub>2.5</sub> – Local Authority Approach to Reducing Emissions and/or Concentrations

As detailed in Policy Guidance LAQM.PG22 (Chapter 8) and the Air Quality Strategy<sup>1</sup>, local authorities are expected to work towards reducing emissions and/or concentrations of fine particulate matter (PM<sub>2.5</sub>). There is clear evidence that PM<sub>2.5</sub> (particulate matter smaller 2.5 micrometres) has a significant impact on human health, including premature mortality, allergic reactions, and cardiovascular diseases.

The local indicators on the Public Health Outcomes website shows that in 2017 fine particulate matter in Oxfordshire was at a level of 9.8 µg/m<sup>3</sup>, while 5.5% of mortality was associated with fine particulates in 2018, however it is important to note the comparative rurality of Cherwell in comparison to the south of Oxfordshire.

PM<sub>2.5</sub> is not monitored in Cherwell and the trans-boundary nature of these very fine particles limits the scope to control concentrations inside Cherwell. Concentrations can be determined using Defra PM<sub>2.5</sub> background maps. These, alongside developing measures to reduce PM<sub>2.5</sub> emissions within Cherwell will form our approach.

The current [Defra background mapping resource](#) was used to provide maximum background annual mean PM<sub>2.5</sub> concentrations within the Local Authority. This indicated that the level for 2023 sat at 8.61 µg/m<sup>3</sup>. This is slightly high compared with the maximum background for the South of England, which is 7.33 µg/m<sup>3</sup>. Higher resolution modelling has been undertaken in partnership with the other districts and Oxfordshire County Council. The modelling results show PM<sub>2.5</sub> levels in Cherwell in 2023 to be 7.75 µg/m<sup>3</sup>. In 2035 the levels are expected to be 7.32 µg/m<sup>3</sup> in compliance with the Environmental Targets for fine particulate matter (2023) for 2040.

Further inclusion of local air quality and PM<sub>2.5</sub> in Cherwell District Council Local Planning Policy can be developed and features in the Air Quality Action Plan.

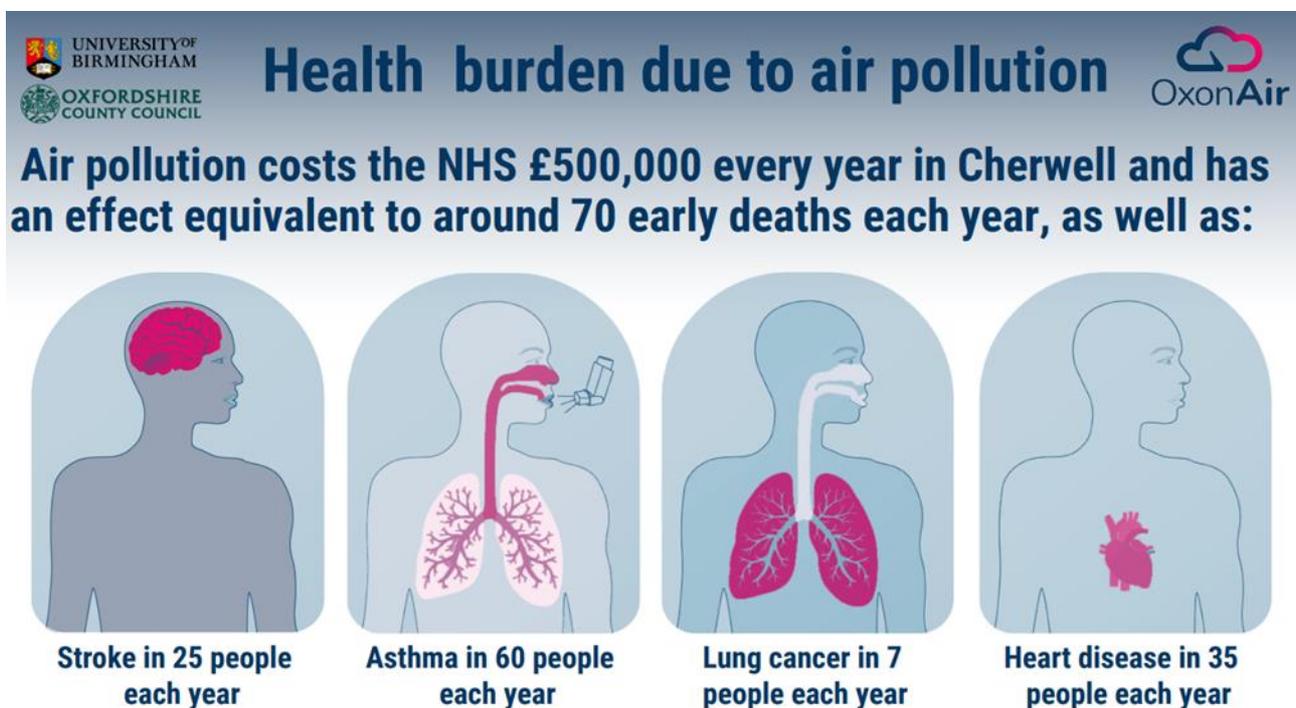
Partnership working between Cherwell District Council and Oxfordshire County Council to include local air quality in the Joint Strategic Needs Assessment and the Local Transport Plan is already in place. The strengthening of these Public Health and Local Transport Authority partnerships is anticipated through the measures within the AQAP. In partnership

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<sup>1</sup> Defra. Air Quality Strategy – Framework for Local Authority Delivery, August 2023

with the other districts and Oxfordshire County Council, Cherwell has acquired the Air Quality Lifecourse Assessment Tool from the University of Birmingham. The beta version of the tool use Defra Background Maps modelled concentration data from 2022. The image below shows the health cases caused by air pollution in Cherwell. The tool is being further developed, with high resolution modelling being completed to obtain more accurate health case numbers. This will help to steer further actions based on their modelled public health outcomes.

**Figure 2.1 – Health burden of air pollution in Cherwell, data from the beta version of the AQLAT using modelled air pollutant concentration data from Defra Background Maps 2022**



Cherwell District Council is taking the following measures to address PM<sub>2.5</sub>:

- Planning conditions are imposed on planning consents requiring the submission and approval of construction/demolition environmental management plans (CEMPs) where the development is likely to generate dust near to an existing residential area. The CEMP includes dust and mud control such as damping down road areas, proactively planning mitigation measures in response to weather forecasts and proactively carrying out site inspections regularly to assess if further mitigation is needed in response to local conditions. In addition, the Environmental Protection team actively engage with developers in the event of complaints to ensure that the required controls are in place and taking enforcement action where necessary.

- The Council has no smoke control zones, however, when enquires are received regarding the installation of wood burners, the Environmental Protection team encourage the use of smokeless fuels or approved appliances. Cherwell will review whether any smoke control areas should be declared over the coming year.
- The Environmental Protection team actively responds to complaints about the burning of waste, and dust from construction sites, and takes steps, where necessary through enforcement, to ensure that there is an adequate level of control.
- Taxi licensing – Hackney carriages and private hire vehicles are restricted by an age policy that requires vehicles to be less than 6 years old at first licence. Thereafter vehicles over 10 years old will not be licensed unless they are in exceptional condition which is determined by inspection.

Environmental Permitting – installations such as incinerators, paint spray booths are inspected regularly to ensure that they are compliant with permit conditions that require the control and abatement of total particulate matter to the atmosphere.

## 3 Air Quality Monitoring Data and Comparison with Air Quality Objectives and National Compliance

This section sets out the monitoring undertaken within 2024 by Cherwell District Council and how it compares with the relevant air quality objectives. In addition, monitoring results are presented for a five-year period between 2020 and 2024 to allow monitoring trends to be identified and discussed.

### 3.1 Summary of Monitoring Undertaken

#### 3.1.1 Automatic Monitoring Sites

Cherwell District Council does not have any automatic monitoring sites in the district at present.

#### 3.1.2 Non-Automatic Monitoring Sites

Cherwell District Council undertook non- automatic (i.e. passive) monitoring of NO<sub>2</sub> at 33 sites during 2024. Table A.2 in Appendix A presents the details of the non-automatic sites.

Maps showing the location of the monitoring sites are provided on <http://oxonair.uk>.

Further details on Quality Assurance/Quality Control (QA/QC) for the diffusion tubes, including bias adjustments and any other adjustments applied (e.g. annualisation and/or distance correction), are included in Appendix C.

### 3.2 Individual Pollutants

The air quality monitoring results presented in this section are, where relevant, adjusted for bias, annualisation (where the annual mean data capture is below 75% and greater than 25%), and distance correction. Further details on adjustments are provided in Appendix C.

#### 3.2.1 Nitrogen Dioxide (NO<sub>2</sub>)

Table A.3 and Table A.4 in Appendix A compare the ratified and adjusted monitored NO<sub>2</sub> annual mean concentrations for the past five years with the air quality objective of 40µg/m<sup>3</sup>. Note that the concentration data presented represents the concentration at the

location of the monitoring site, following the application of bias adjustment and annualisation, as required (i.e. the values are exclusive of any consideration to fall-off with distance adjustment).

For diffusion tubes, the full 2024 dataset of monthly mean values is provided in Appendix B. Note that the concentration data presented in Table B.1 includes distance corrected values, only where relevant.

Table A.5 in Appendix A compares the ratified continuous monitored NO<sub>2</sub> hourly mean concentrations for the past five years with the air quality objective of 200µg/m<sup>3</sup>, not to be exceeded more than 18 times per year.

The only locations demonstrating any exceedances of the annual mean air quality objective are the two monitoring locations within AQMA No. 1 – Hennef Way. These are both below 60 µg/m<sup>3</sup> indicating that exceedances of the 1-hour mean objective are less likely.

## Appendix A: Monitoring Results

**Table A.2 – Details of Non-Automatic Monitoring Sites**

Diffusion Tube ID	Site Name	Site Type	X OS Grid Ref (Easting)	Y OS Grid Ref (Northing)	Pollutants Monitored	In AQMA? Which AQMA?	Distance to Relevant Exposure (m) <sup>(1)</sup>	Distance to kerb of nearest road (m) <sup>(2)</sup>	Tube Co-located with a Continuous Analyser?	Tube Height (m)
CHER/22A/NB12S1	Banbury - Ermont Way 1	Roadside	446828	241591	NO2		11.0	2.0	No	2.5
CHER/22A/NB12S2	Banbury - Ermont Way 2	Roadside	446997	241315	NO2		12.0	2.0	No	2.5
CHER/22A/NB12S3	Banbury - Hennef Way 1	Roadside	446535	241721	NO2	AQMA No. 1	3.0	2.0	No	2.0
CHER/22A/NB12S4	Banbury - Hennef Way 2	Roadside	446330	241687	NO2	AQMA No. 1	3.0	2.5	No	2.5
CHER/22A/NB12S5	Banbury - Stroud Close 1	Roadside	446334	241676	NO2		0.0	0.0	No	2.5
CHER/22A/NB12S6	Banbury - Middleton Road	Kerbside	446250	240716	NO2		5.0	1.0	No	2.2
CHER/22A/NB12S7	Banbury - Bridge Street	Kerbside	445961	240595	NO2		1.0	1.0	No	2.0
CHER/22A/NB12S8	Banbury - Cherwell Street	Roadside	445932	240499	NO2		0.0	0.0	No	2.2
CHER/22A/NB12S9	Adderbury - The Green	Kerbside	447403	235723	NO2		1.0	1.0	No	2.0

Diffusion Tube ID	Site Name	Site Type	X OS Grid Ref (Easting)	Y OS Grid Ref (Northing)	Pollutants Monitored	In AQMA? Which AQMA?	Distance to Relevant Exposure (m) <sup>(1)</sup>	Distance to kerb of nearest road (m) <sup>(2)</sup>	Tube Co-located with a Continuous Analyser?	Tube Height (m)
CHER/22A/NB12S10	Deddington	Kerbside	446563	231648	NO2		0.5	1.0	No	2.0
CHER/22A/NB12S11	Bloxham - Bloxham Hill	Roadside	443006	235744	NO2		2.0	2.0	No	2.2
CHER/22A/NB12S12	Bloxham - Church Street	Kerbside	442940	235593	NO2		1.0	1.0	No	2.2
CHER/22A/NB12S13	Banbury - Cranleigh Close	Urban Background	444366	239654	NO2		0.0	0.0	No	2.0
CHER/22A/NB12S14	Banbury - Oxford Road/South Bar	Kerbside	445333	240100	NO2		1.0	1.0	No	2.2
CHER/22A/NB12S15	Banbury - High Street	Kerbside	445407	240421	NO2		1.0	1.0	No	2.0
CHER/22A/NB12S16	Banbury - Horsefair/North Bar	Roadside	445351	240578	NO2		2.0	2.0	No	2.9
CHER/22A/NB12S17										
CHER/22A/NB12S18										
CHER/22A/NB12S19	Banbury - North Bar	Kerbside	445352	240774	NO2		1.5	1.0	No	2.5
CHER/22A/NB12S20	Banbury - Sinclair Avenue	Urban Background	444274	241289	NO2		0.0	0.0	No	2.0
CHER/22A/NB12S21	Ardley	Roadside	454301	227498	NO2		1.5	1.5	No	2.0
CHER/22A/NB12S22	Middleton Stony	Roadside	453397	223516	NO2		0.0	0.0	No	2.0
CHER/22A/NB12S23	Kidlington - Bramley Close	Roadside	450322	213587	NO2		0.0	0.0	No	2.5

Diffusion Tube ID	Site Name	Site Type	X OS Grid Ref (Easting)	Y OS Grid Ref (Northing)	Pollutants Monitored	In AQMA? Which AQMA?	Distance to Relevant Exposure (m) <sup>(1)</sup>	Distance to kerb of nearest road (m) <sup>(2)</sup>	Tube Co-located with a Continuous Analyser?	Tube Height (m)
CHER/22A/NB12S24	Kidlington - Bicester Road	Roadside	450267	213511	NO2		1.5	1.0	No	2.5
CHER/22A/NB12S25	Kidlington - Oxford Road	Roadside	449122	213947	NO2		1.5	1.0	No	2.5
CHER/22A/NB12S26	Kidlington - Benmead Road	Urban Background	449172	214325	NO2		0.0	0.0	No	2.5
CHER/22A/NB12S27	Bicester - Queens Avenue/Kings End	Kerbside	458028	222471	NO2	AQMA No.4	1.5	1.0	No	2.5
CHER/22A/NB12S28										
CHER/22A/NB12S29										
CHER/22A/NB12S30	Bicester - Kings End South	Roadside	458006	222404	NO2	AQMA No.4	1.5	1.5	No	2.5
CHER/22A/NB12S31	Bicester - Villiers Road	Urban Background	457619	222535	NO2		0.0	0.0	No	2.7
CHER/22A/NB12S32	Bicester - Tamarisk Gardens	Urban Background	458333	224432	NO2		0.0	0.0	No	2.5
CHER/22A/NB12S33	Bicester - Aylesbury Rd	Roadside	459100	221190	NO2		0.0	0.0	No	2.5
CHER/22A/NB12S34	Bicester - London Road	Roadside	458721	222115	NO2		0.0	0.0	No	2.5
CHER/22A/NB12S35	Bicester - St Johns	Kerbside	458310	222720	NO2	AQMA No.4	1.5	1.0	No	2.5
CHER/22A/NB12S36	Bicester - Field Street	Kerbside	458214	222836	NO2	AQMA No.4	1.5	1.0	No	2.5
CHER/22A/NB12S37	Bicester - North Street	Kerbside	458274	222935	NO2	AQMA No.4	1.5	1.0	No	2.5

**Notes:**

- (1) 0m if the monitoring site is at a location of exposure (e.g. installed on the façade of a residential property).
- (2) N/A if not applicable.

The monitoring site grid references on the report submitted to DEFRA in 2024 were incorrect. This was picked up after submission and corrected on the report that was published to residents by CDC but was not resubmitted through the DEFRA LAQM portal to avoid confusion. The monitoring locations on this report are accurate.

**Table A.4 – Annual Mean NO<sub>2</sub> Monitoring Results: Non-Automatic Monitoring (µg/m<sup>3</sup>)**

Diffusion Tube ID	X OS Grid Ref (Easting)	Y OS Grid Ref (Northing)	Site Type	Valid Data Capture for Monitoring Period (%) <sup>(1)</sup>	Valid Data Capture 2024 (%) <sup>(2)</sup>	2020	2021	2022	2023	2024
CHER/22A/NB12S1	446828	241591	Roadside	91.5	83.8	23.7	24.0	24.0	23.5	20.6
CHER/22A/NB12S2	446997	241315	Roadside	91.5	91.5	24.1	24.4	25.3	27.3	20.0
CHER/22A/NB12S3	446535	241721	Roadside	83.8	83.8	<b>57.9</b>	<b>58.6</b>	<b><u>67.1</u></b>	<b><u>64.9</u></b>	<b><u>62.3</u></b>
CHER/22A/NB12S4	446330	241687	Roadside	91.5	91.5	<b><u>N/A</u></b>	<b><u>N/A</u></b>	<b><u>62.1</u></b>	<b><u>64.6</u></b>	<b>48.4</b>
CHER/22A/NB12S5	446334	241676	Roadside	91.5	91.5	20.8	21.1	21.6	21.3	17.2
CHER/22A/NB12S6	446250	240716	Kerbside	91.5	91.5	26.5	26.9	31.4	28.8	22.9
CHER/22A/NB12S7	445961	240595	Kerbside	91.5	91.5	28.2	28.5	28.3	25.8	24.6
CHER/22A/NB12S8	445932	240499	Roadside	91.5	91.5	32.4	32.8	30.5	29.9	25.0
CHER/22A/NB12S9	447403	235723	Kerbside	75.9	75.9	21.8	22.0	18.1	18.3	13.9
CHER/22A/NB12S10	446563	231648	Kerbside	75.9	75.9	25.3	25.6	26.5	28.0	10.3
CHER/22A/NB12S11	443006	235744	Roadside	83.8	83.8					21.7

Diffusion Tube ID	X OS Grid Ref (Easting)	Y OS Grid Ref (Northing)	Site Type	Valid Data Capture for Monitoring Period (%) <sup>(1)</sup>	Valid Data Capture 2024 (%) <sup>(2)</sup>	2020	2021	2022	2023	2024
CHER/22A/NB12S12	442940	235593	Kerbside	91.5	91.5	25.3	25.7	27.1	27.1	21.0
CHER/22A/NB12S13	444366	239654	Urban Background	91.5	91.5	8.5	8.6	9.2	9.7	6.4
CHER/22A/NB12S14	445333	240100	Kerbside	83.8	83.8	27.2	27.6	30.4	28.0	25.3
CHER/22A/NB12S15	445407	240421	Kerbside	91.5	91.5	28.2	28.6	31.8	30.8	25.7
CHER/22A/NB12S16, CHER/22A/NB12S17, CHER/22A/NB12S18	445351	240578	Roadside	91.5	91.5	30.0	30.4	33.7	31.1	27.6
CHER/22A/NB12S19	445352	240774	Kerbside	91.5	91.5	27.9	28.2	31.1	28.3	25.1
CHER/22A/NB12S20	444274	241289	Urban Background	91.5	91.5	11.0	11.2	12.1	12.0	9.2
CHER/22A/NB12S21	454301	227498	Roadside	91.5	91.5	18.3	18.5	18.0	17.9	15.5
CHER/22A/NB12S22	453397	223516	Roadside	91.5	91.5	22.2	22.4	25.2	25.0	21.4
CHER/22A/NB12S23	450322	213587	Roadside	81.9	81.9	21.3	18.6	16.6	18.1	16.5
CHER/22A/NB12S24	450267	213511	Roadside	91.5	91.5	26.6	26.6	28.1	26.7	23.0
CHER/22A/NB12S25	449122	213947	Roadside	91.5	91.5	26.0	21.6	22.5	23.0	17.2
CHER/22A/NB12S26	449172	214325	Urban Background	91.5	91.5	18.4	11.8	11.1	8.0	8.3

Diffusion Tube ID	X OS Grid Ref (Easting)	Y OS Grid Ref (Northing)	Site Type	Valid Data Capture for Monitoring Period (%) <sup>(1)</sup>	Valid Data Capture 2024 (%) <sup>(2)</sup>	2020	2021	2022	2023	2024
CHER/22A/NB12S27, CHER/22A/NB12S28, CHER/22A/NB12S29	458028	222471	Kerbside	91.5	91.5	27.8	28.2	28.9	29.6	26.0
CHER/22A/NB12S30	458006	222404	Roadside	91.5	91.5	34.5	34.9	32.6	32.2	27.7
CHER/22A/NB12S31	457619	222535	Urban Background	91.5	91.5	12.3	12.5	13.4	12.2	9.9
CHER/22A/NB12S32	458333	224432	Urban Background	91.5	91.5	11.6	11.8	12.1	12.9	11.0
CHER/22A/NB12S33	459100	221190	Roadside	83.8	83.8	23.0	23.3	21.0	18.3	18.3
CHER/22A/NB12S34	458721	222115	Roadside	83.8	83.8	19.6	19.8	20.8	20.5	16.3
CHER/22A/NB12S35	458310	222720	Kerbside	91.5	91.5	25.1	25.5	23.4	25.7	21.5
CHER/22A/NB12S36	458214	222836	Kerbside	83.8	83.8	25.0	25.3	26.8	25.9	21.5
CHER/22A/NB12S37	458274	222935	Kerbside	75.9	75.9	27.6	27.9	27.9	28.8	22.7

Annualisation has been conducted where data capture is <75% and >25% in line with LAQM.TG22.

Diffusion tube data has been bias adjusted.

Reported concentrations are those at the location of the monitoring site (bias adjusted and annualised, as required), i.e. prior to any fall-off with distance correction.

**Notes:**

The annual mean concentrations are presented as  $\mu\text{g}/\text{m}^3$ .

Exceedances of the NO<sub>2</sub> annual mean objective of 40µg/m<sup>3</sup> are shown in **bold**.

NO<sub>2</sub> annual means exceeding 60µg/m<sup>3</sup>, indicating a potential exceedance of the NO<sub>2</sub> 1-hour mean objective are shown in **bold and underlined**.

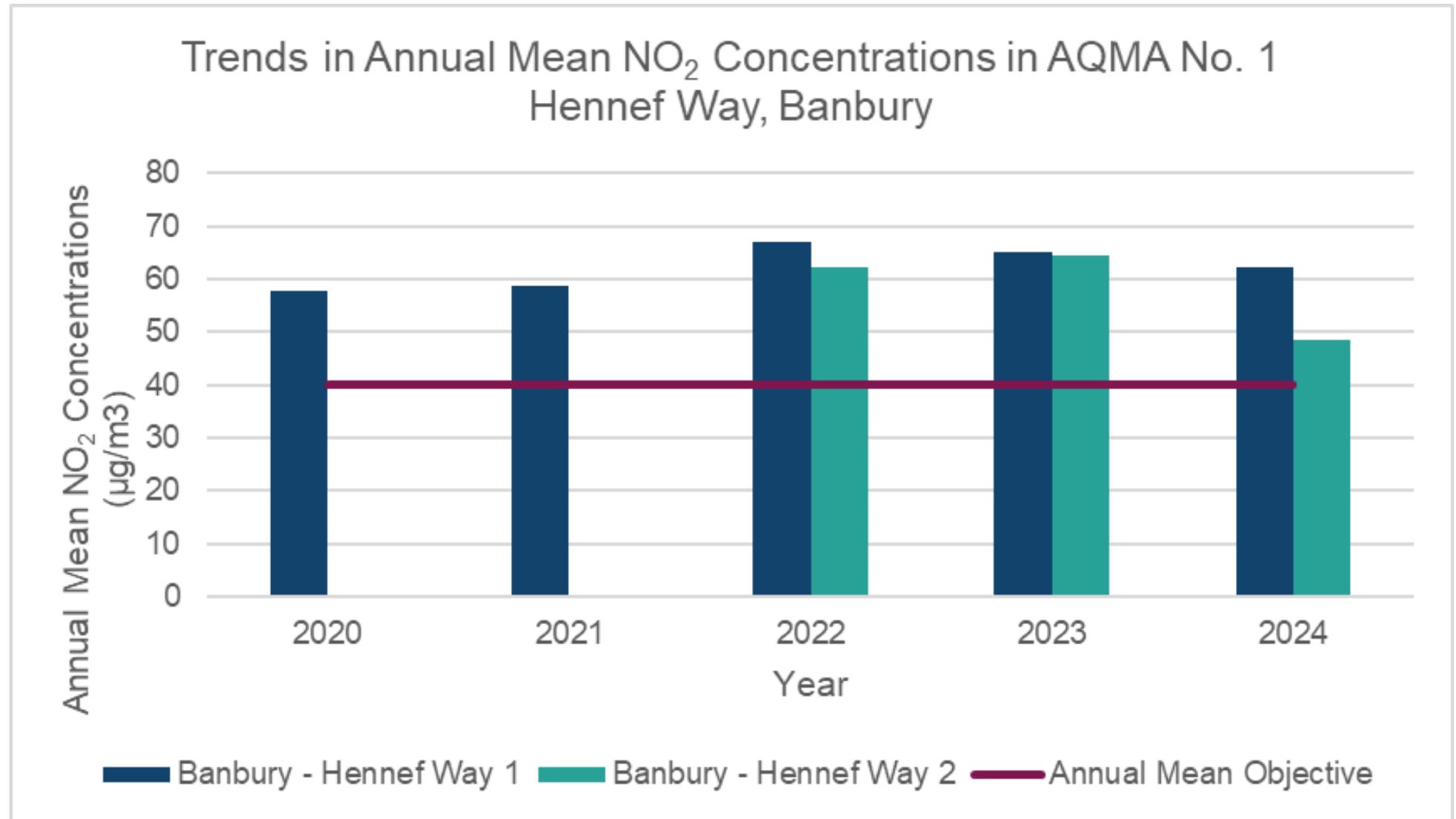
Means for diffusion tubes have been corrected for bias. All means have been “annualised” as per LAQM.TG22 if valid data capture for the full calendar year is less than 75%. See Appendix C for details.

Concentrations are those at the location of monitoring and not those following any fall-off with distance adjustment.

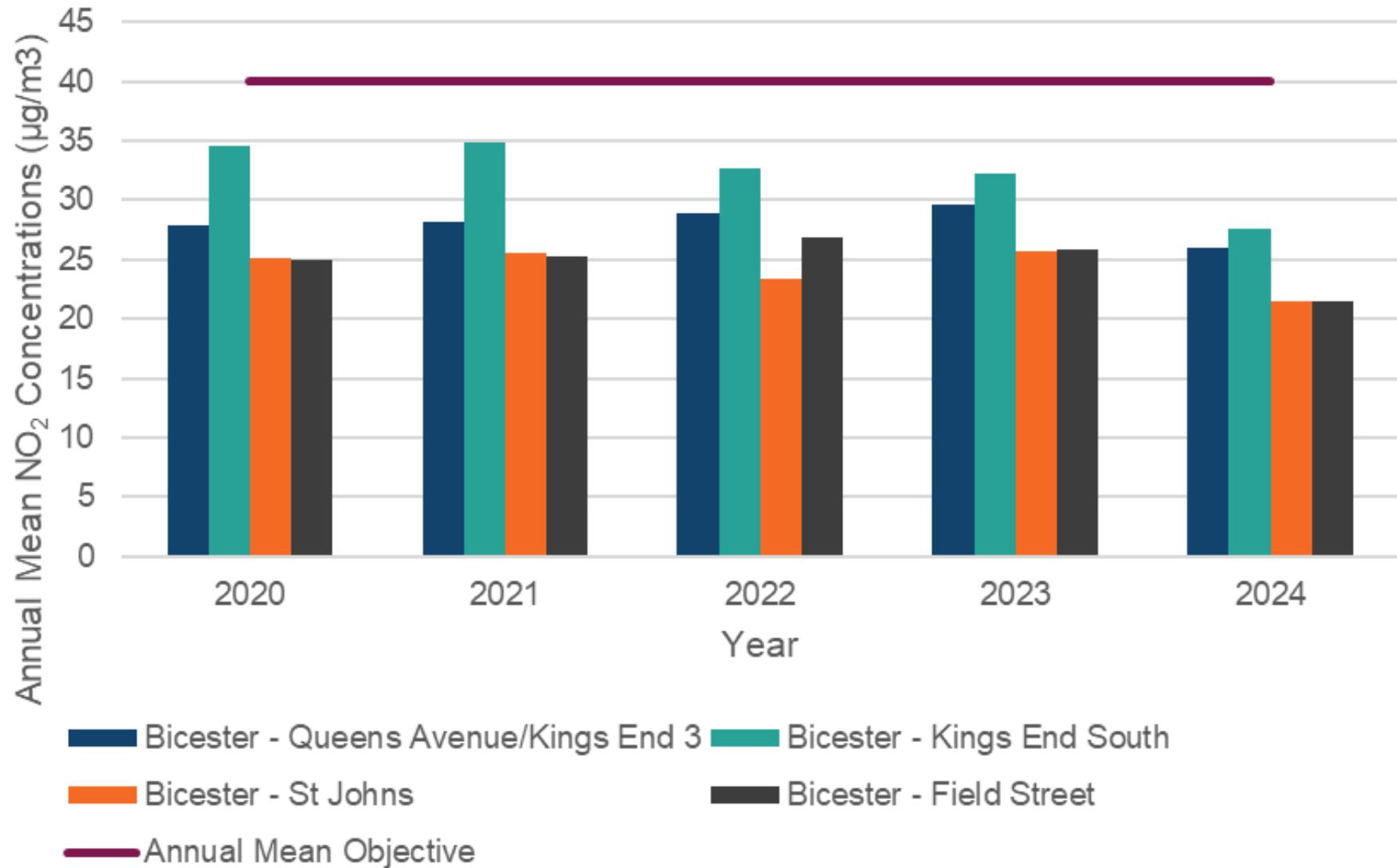
(1) Data capture for the monitoring period, in cases where monitoring was only carried out for part of the year.

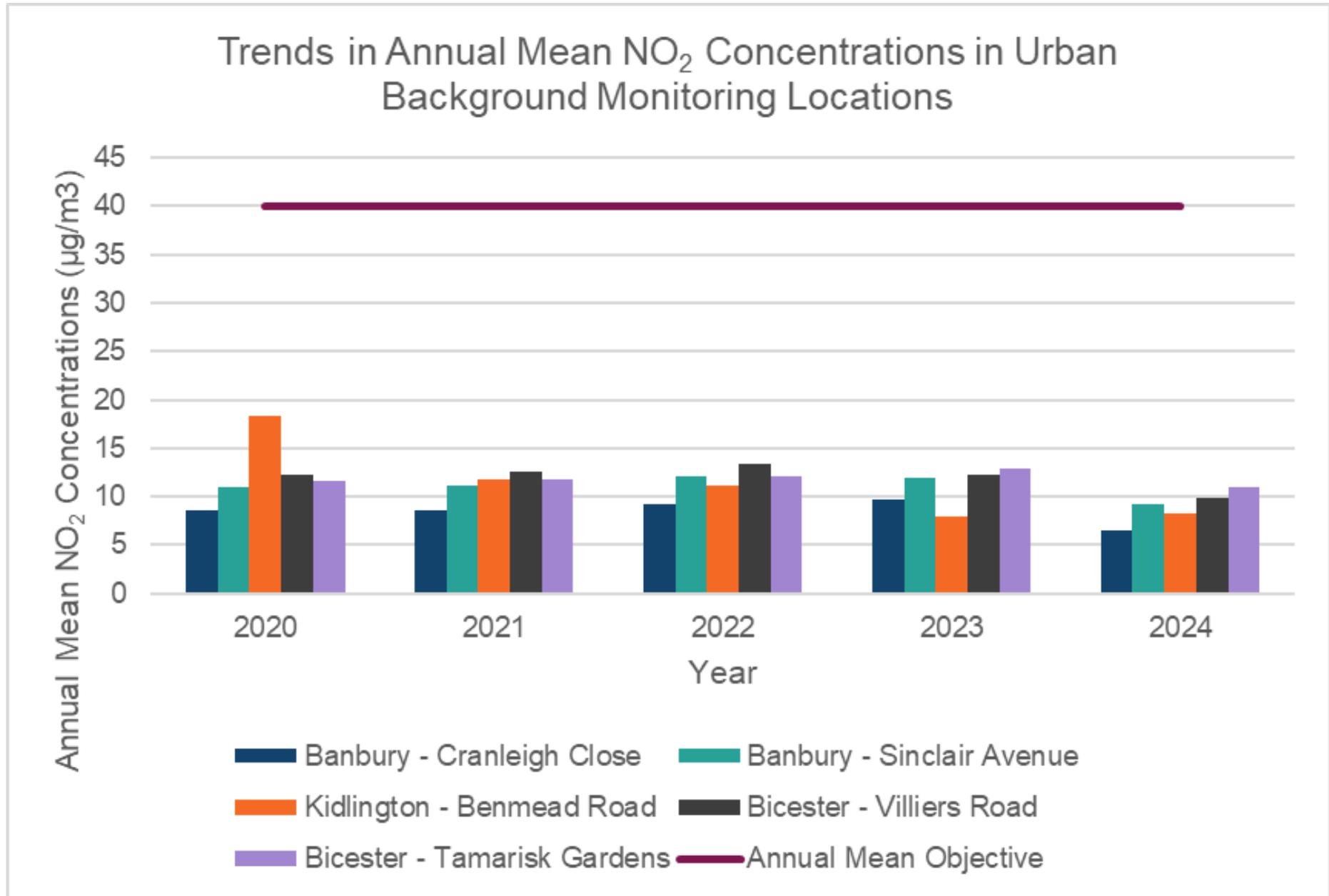
(2) Data capture for the full calendar year (e.g. if monitoring was carried out for 6 months, the maximum data capture for the full calendar year is 50%).

Figure A.1 – Trends in Annual Mean NO<sub>2</sub> Concentrations



### Trends in Annual Mean NO<sub>2</sub> Concentrations in AQMA No. 4 King's End/Queen's Avenue, Bicester





## Appendix B: Full Monthly Diffusion Tube Results for 2024

Table B.1 – NO<sub>2</sub> 2024 Diffusion Tube Results (µg/m<sup>3</sup>)

DT ID	X OS Grid Ref (Easting)	Y OS Grid Ref (Northing)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Mean: Raw Data	Annual Mean: Bias Adjusted <(0.78)>	Annual Mean: Distance Corrected to Nearest Exposure	Comment
CHER /22A/N B12S1	446828	241591	26.0	20.7	21.1	31.3	24.1	24.2	23.4	18.6	27.9	44.4		21.4	26.4	20.6		
CHER /22A/N B12S2	446997	241315	33.3	25.6	22.1	21.8	25.8	38.2	24.0	18.1	21.0	34.1	16.8	25.8	25.7	20.0		
CHER /22A/N B12S3	446535	241721	66.0	82.8	84.3	82.1	68.9	81.5	75.9	80.4	74.5	105.5		40.7	<b>79.9</b>	<b>62.3</b>	<b>50.4</b>	
CHER /22A/N B12S4	446330	241687	81.1	58.7	70.9	76.4	69.3	75.7	20.6	60.2	64.4	83.9	25.9	55.9	<b>62.1</b>	<b>48.4</b>	<b>40.3</b>	
CHER /22A/N B12S5	446334	241676	31.6	20.6	15.2	20.9	25.4	22.6	20.6	18.7	21.3	29.5	14.3	23.2	22.1	17.2		
CHER /22A/N B12S6	446250	240716	31.0	29.4	32.0	26.6	25.8	24.1	28.1	25.1	27.5	48.3	20.7	35.0	29.4	22.9		
CHER /22A/N B12S7	445961	240595	37.7	37.3	27.8	27.4	27.2	31.0	30.3	26.1	29.5	50.1	20.4	20.9	31.5	24.6		
CHER /22A/N B12S8	445932	240499	26.7	35.4	32.9	34.9	30.5	34.4	28.7	26.8	33.1	47.0	21.3	20.5	32.1	25.0		
CHER /22A/N B12S9	447403	235723			18.1	18.5	16.2	17.5	15.8	12.3	11.5	33.3	13.1	30.0	17.9	13.9		
CHER /22A/N B12S10	446563	231648			11.4	14.7	12.9	11.2	11.1	8.7	16.4	25.5	4.2	18.4	13.3	10.3		
CHER /22A/N B12S11	443006	235744	24.2	27.3	23.2	29.1	24.2	29.7	27.4	23.0	23.6	43.7		25.9	27.8	21.7		
CHER /22A/N B12S12	442940	235593	29.1	29.6	31.0	26.8	23.6	28.3	22.0	22.8	24.1	40.6	16.6	32.8	27.0	21.0		
CHER /22A/N B12S13	444366	239654	11.3	11.2	7.9	7.1	6.7	6.2	5.0	4.4	6.3	15.7	7.2	12.4	8.2	6.4		
CHER /22A/N	445333	240100	30.2	35.5	34.5	36.6	24.3	26.6	31.2	27.0	30.7	47.0		27.9	32.4	25.3		

DT ID	X OS Grid Ref (Easting)	Y OS Grid Ref (Northing)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Mean: Raw Data	Annual Mean: Bias Adjusted <(0.78)>	Annual Mean: Distance Corrected to Nearest Exposure	Comment
B12S14																		
CHER/22A/N B12S15	445407	240421	39.4	28.4	35.9	34.0	24.4	26.7	32.5	25.9	28.4	52.2	32.5	30.0	32.9	25.7		
CHER/22A/N B12S16, CHER/22A/N B12S17, CHER/22A/N B12S18	445351	240578	44.8	35.1	38.7	35.8	32.5	32.6	34.1	32.2	26.1	54.1	20.0	37.9	35.4	27.6		
CHER/22A/N B12S19	445352	240774	47.4	10.0	32.4	32.6	30.4	37.4	35.0	33.4	26.5	45.6	19.8	35.4	32.2	25.1		
CHER/22A/N B12S20	444274	241289	17.2	16.1	9.2	11.6	8.7	9.5	9.1	6.2	9.9	23.0	8.0	12.6	11.8	9.2		
CHER/22A/N B12S21	454301	227498	26.5	21.3	20.4	20.6	17.6	17.5	18.0	15.4	18.0	26.3	15.3	23.6	19.8	15.5		
CHER/22A/N B12S22	453397	223516	30.0	28.0	23.6	31.2	26.1	27.0	29.9	23.5	24.4	31.3	25.9	28.4	27.5	21.4		
CHER/22A/N B12S23	450322	213587	32.2	15.8	25.0	19.0	14.4	19.7		17.4	19.2	26.6	21.0	31.4	21.1	16.5		
CHER/22A/N B12S24	450267	213511	39.5	34.0	26.5	29.5	25.3	24.8	29.8	28.4	30.0	34.9	20.4	32.3	29.5	23.0		
CHER/22A/N B12S25	449122	213947	11.7	24.5	22.8	22.5	19.4	18.7	20.9	17.9	24.4	37.1	20.0	23.3	22.1	17.2		
CHER/22A/N B12S26	449172	214325	16.6	12.6	9.9	8.1	7.3	7.5	7.4	7.1	9.4	17.8	12.4	14.8	10.6	8.3		
CHER/22A/N B12S27, CHER/22A/N	458028	222471	43.1	35.3	28.4	33.0	31.9	34.9	32.7	29.5	29.9	38.2	28.4	39.5	33.4	26.0		

DT ID	X OS Grid Ref (Easting)	Y OS Grid Ref (Northing)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Mean: Raw Data	Annual Mean: Bias Adjusted <(0.78)>	Annual Mean: Distance Corrected to Nearest Exposure	Comment
B12S28, CHER/22A/N B12S29																		
CHER/22A/N B12S30	458006	222404	14.7	41.4	38.2	39.8	27.6	40.6	38.9	23.2	40.2	51.9	33.3	14.1	35.5	27.7		
CHER/22A/N B12S31	457619	222535	22.6	13.3	12.4	11.0	9.8	8.8	9.4	7.4	9.4	19.9	14.7	18.4	12.7	9.9		
CHER/22A/N B12S32	458333	224432	18.6	12.6	36.6	11.8	10.2	10.7	7.0	7.0	10.1	19.9	12.3	16.5	14.2	11.0		
CHER/22A/N B12S33	459100	221190	24.8	19.2	15.9	24.4	24.2	21.0	21.1	16.6	27.2	37.4		18.3	23.4	18.3		
CHER/22A/N B12S34	458721	222115	26.6	20.0	16.7		17.8	17.2	16.4	14.2	23.3	33.6	22.2	23.7	21.0	16.3		
CHER/22A/N B12S35	458310	222720	24.5	34.4	25.6	29.9	28.1	26.6	25.6	22.8	18.5	37.5	25.9	34.0	27.5	21.5		
CHER/22A/N B12S36	458214	222836		34.3	25.0	21.2	27.8	27.0	22.1	22.9	28.2	40.6	23.6	29.8	27.5	21.5		
CHER/22A/N B12S37	458274	222935			37.0	29.3	26.8	28.2	26.9	25.1	27.3	35.8	25.2	25.6	29.1	22.7		

- All erroneous data has been removed from the NO<sub>2</sub> diffusion tube dataset presented in Table B.1.
- National bias adjustment factor used.
- Where applicable, data has been distance corrected for relevant exposure in the final column.
- Cherwell District Council confirm that all 2024 diffusion tube data has been uploaded to the Diffusion Tube Data Entry System.

**Notes:**

Exceedances of the NO<sub>2</sub> annual mean objective of 40µg/m<sup>3</sup> are shown in **bold**.

NO<sub>2</sub> annual means exceeding 60µg/m<sup>3</sup>, indicating a potential exceedance of the NO<sub>2</sub> 1-hour mean objective are shown in **bold and underlined**.

See Appendix C for details on bias adjustment and annualisation.

## Appendix C: Supporting Technical Information / Air Quality Monitoring Data QA/QC

### QA/QC of Diffusion Tube Monitoring

Cherwell District Council's diffusion tubes are prepared and analysed by Environmental Scientifics Group (ESG), Unit 12 Moorbrook, Southmead Industrial Estate, Didcot, Oxfordshire, OX11 7HP

The tubes are prepared by spiking acetone:triethanolamine (50:50) onto the grids prior to the tubes being assembled. The tubes were desorbed with distilled water and the extract analysed using a segmented flow autoanalyser with ultraviolet detection.

An AIR NO<sub>2</sub> test sample, designed to test the proficiency of laboratories undertaking analysis of chemical pollutants is distributed to participants on a quarterly basis. AIR NO<sub>2</sub> PT forms an integral part of the UK NO<sub>2</sub> Network's QA/QC and is a useful tool in assessing the analytical performance of those laboratories supplying diffusion tubes to Local Authorities for use in the context of Local Air Quality Management (LAQM).

Environmental Services Group (ESG) participates in the AIR NO<sub>2</sub> PT. Through 2023 ESG Didcot/SOCOTEC scored 100% satisfactory results. A full table listing those UK laboratories undertaking LAQM activities that have participated in the AIR NO<sub>2</sub> PT is available here: <https://laqm.defra.gov.uk/air-quality/air-quality-assessment/qa-qc-framework/>

For the purposes of Local Air Quality Management, tube precision is separated into two categories, "Good" or "Poor", as follows: tubes are considered to have "good" precision where the coefficient of variation of duplicate or triplicate diffusion tubes for eight or more periods during the year is less than 20%, and the average CV of all monitoring periods is less than 10%. Tubes are considered to have "poor" precision where the CV of four or more periods is greater than 20% and/or the average CV is greater than 10%.

The precision results for ESG Didcot / SOCOTEC, 50% TEA in Acetone were good throughout 2024, as per the DEFRA precision and accuracy spreadsheet, which can be found by clicking here: <https://laqm.defra.gov.uk/air-quality/air-quality-assessment/precision-and-accuracy/>

The diffusion tube data presented within the 2025 ASR have been corrected for bias using an adjustment factor. Bias represents the overall tendency of the diffusion tubes to under or over-read relative to the reference chemiluminescence analyser. LAQM.TG22 provides guidance regarding the application of a bias adjustment factor to correct diffusion tube monitoring. Triplicate co-location studies can be used to determine a local bias factor based on the comparison of diffusion tube results with data taken from NO<sub>x</sub>/NO<sub>2</sub> continuous analysers. Alternatively, the national database of diffusion tube co-location surveys provides bias factors for the relevant laboratory and preparation method.

The bias adjustment factor used within this Updating and Screening Assessment was derived from the national database of co-location studies (National Physical Laboratory, 2024). The local bias adjustment factor cannot be calculated as no NO<sub>2</sub> monitoring is co-located with automatic monitoring sites as CDC does not conduct automatic monitoring. The results from this spreadsheet provided a national bias adjustment factor of 0.78.

**Table C.2.1 – National Bias Adjustment Factor Spreadsheet**

Analyse d By <sup>1</sup>	Method To undo your selection, choose (All) from the pop-up list	Year <sup>5</sup> To undo your selection, choose (All)	Site Type	Local Authority	Length of Study (months)	Diffusion Tube Mean Concentration (Dm) (µg/m <sup>3</sup> )	Automatic Monitor or Mean Concentration (Cm) (µg/m <sup>3</sup> )	Bias (B)	Tube Precision <sup>6</sup>	Bias Adjustment Factor (A) (Cm/Dm)
SOCOTEC Didcot	50% TEA in acetone	2024	R	Cambridge City Council	11	20	15	31.0%	G	<b>0.76</b>
SOCOTEC Didcot	50% TEA in acetone	2024	R	Cardiff Council / Shared Regulatory Services	9	35	31	14.2%	G	<b>0.88</b>
SOCOTEC Didcot	50% TEA in acetone	2024	R	Ipswich Borough Council	9	24	20	21.0%	G	<b>0.83</b>
SOCOTEC Didcot	50% TEA in acetone	2024	R	Ipswich Borough Council	11	36	26	37.9%	G	<b>0.73</b>
SOCOTEC Didcot	50% TEA in acetone	2024	UB	City Of York Council	11	13	11	16.0%	P	<b>0.86</b>
SOCOTEC Didcot	50% TEA in acetone	2024	R	City Of York Council	11	22	18	22.9%	G	<b>0.81</b>
SOCOTEC Didcot	50% TEA in acetone	2024	R	City Of York Council	11	26	20	31.0%	G	<b>0.76</b>
SOCOTEC Didcot	50% TEA in acetone	2024	R	East Suffolk Council	9	26	20	32.8%	G	<b>0.75</b>
SOCOTEC Didcot	50% TEA in acetone	2024	KS	Marylebone Road Intercomparison	10	47	36	30.5%	G	<b>0.77</b>
SOCOTEC Didcot	50% TEA in acetone	2024	UB	Hull City Council	10	21	16	25.4%	P	<b>0.80</b>
SOCOTEC Didcot	50% TEA in acetone	2024	R	Hull City Council	9	27	20	35.3%	G	<b>0.74</b>
SOCOTEC Didcot	50% TEA in acetone	2024	R	Waverley Borough Council	10	21	18	13.7%	G	<b>0.88</b>
SOCOTEC Didcot	50% TEA in acetone	2024	R	Waverley Borough Council	11	22	16	32.3%	G	<b>0.76</b>
SOCOTEC Didcot	50% TEA in acetone	2024	R	Wrexham County Borough Council	10	15	13	17.0%	G	<b>0.85</b>
SOCOTEC Didcot	50% TEA in acetone	2024	UB	Gravesham Borough Council	11	21	19	9.7%	P	<b>0.91</b>

SOCOTEC Didcot	50% TEA in acetone	202 4	R	Slough Borough Council	11	35	24	43.5 %	G	<b>0.70</b>
SOCOTEC Didcot	50% TEA in acetone	202 4	R	Slough Borough Council	11	26	20	32.6 %	G	<b>0.75</b>
SOCOTEC Didcot	50% TEA in acetone	202 4	R	Slough Borough Council	11	23	17	34.0 %	G	<b>0.75</b>
SOCOTEC Didcot	50% TEA in acetone	202 4	R	Slough Borough Council	10	31	23	33.4 %	G	<b>0.75</b>
SOCOTEC Didcot	50% TEA in acetone	202 4	R	Slough Borough Council	11	30	23	33.7 %	G	<b>0.75</b>
SOCOTEC Didcot	50% TEA in acetone	202 4	R	Thanet Distric Council	10	19	15	24.3 %	G	<b>0.80</b>
SOCOTEC Didcot	50% TEA in acetone	202 4	UB	Wirral Council	9	14	12	19.9 %	G	<b>0.83</b>
SOCOTEC Didcot	50% TEA in acetone	202 4	R	Derry City And Strabane District Council	11	28	32	- 11.8 %	G	<b>1.13</b>
SOCOTEC Didcot	50% TEA in acetone	202 4	UB	Derry City And Strabane District Council	11	11	7	58.1 %	G	<b>0.63</b>
SOCOTEC Didcot	50% TEA in Acetone	202 4	R	Horsham District Council	11	22	17	31.1 %	G	<b>0.76</b>
SOCOTEC Didcot	50% TEA in Acetone	202 4	R	Leeds City Council	10	36	28	32.5 %	G	<b>0.75</b>
SOCOTEC Didcot	50% TEA in Acetone	202 4	KS	Leeds City Council	11	29	20	42.7 %	G	<b>0.70</b>
SOCOTEC Didcot	50% TEA in Acetone	202 4	R	Leeds City Council	11	24	18	36.4 %	G	<b>0.73</b>
SOCOTEC Didcot	50% TEA in Acetone	202 4	UC	Leeds City Council	10	25	19	31.2 %	G	<b>0.76</b>
SOCOTEC Didcot	50% TEA in Acetone	202 4	R	Huntingdonshire District Council	10	28	23	21.1 %	G	<b>0.83</b>
SOCOTEC Didcot	50% TEA in Acetone	202 4	R	North East Lincolnshire Council	11	39	21	84.1 %	G	<b>0.54</b>
SOCOTEC Didcot	50% TEA in Acetone	202 4	UB	North East Lincolnshire Council	10	12	10	20.0 %	G	<b>0.83</b>
SOCOTEC Didcot	50% TEA in Acetone	202 4	R	North East Lincolnshire Council	11	21	18	15.7 %	G	<b>0.86</b>
SOCOTEC Didcot	50% TEA in acetone	202 4		<b>Overall Factor<sup>3</sup> (33 studies)</b>					<b>Use</b>	<b>0.78</b>

### Diffusion Tube Annualisation

Annualisation is required for any site with data capture less than 75% but greater than 25%. None of the monitored sites in Cherwell required annualisation as they all achieved sufficient data capture to provide a representative annual mean figure.

### Diffusion Tube Bias Adjustment Factors

The diffusion tube data presented within the 2025 ASR have been corrected for bias using an adjustment factor. Bias represents the overall tendency of the diffusion tubes to under or over-read relative to the reference chemiluminescence analyser. LAQM.TG22 provides guidance regarding the application of a bias adjustment factor to correct diffusion tube monitoring. Triplicate co-location studies can be used to determine a local bias factor based on the comparison of diffusion tube results with data taken from NO<sub>x</sub>/NO<sub>2</sub> continuous analysers. Alternatively, the national database of diffusion tube co-location surveys provides bias factors for the relevant laboratory and preparation method.

Cherwell District Council have applied a national bias adjustment factor of 0.78 to the 2024 monitoring data. A summary of bias adjustment factors used by Cherwell District Council over the past five years is presented in Table C.2.

**Table C.2.2 – Bias Adjustment Factor**

Monitoring Year	Local or National	If National, Version of National Spreadsheet	Adjustment Factor
2024	National	04/25	0.78
2023	National	03/24	0.77
2022	National	03/23	0.76
2021	National	03/22	0.78
2020	National	03/21	0.77

### NO<sub>2</sub> Fall-off with Distance from the Road

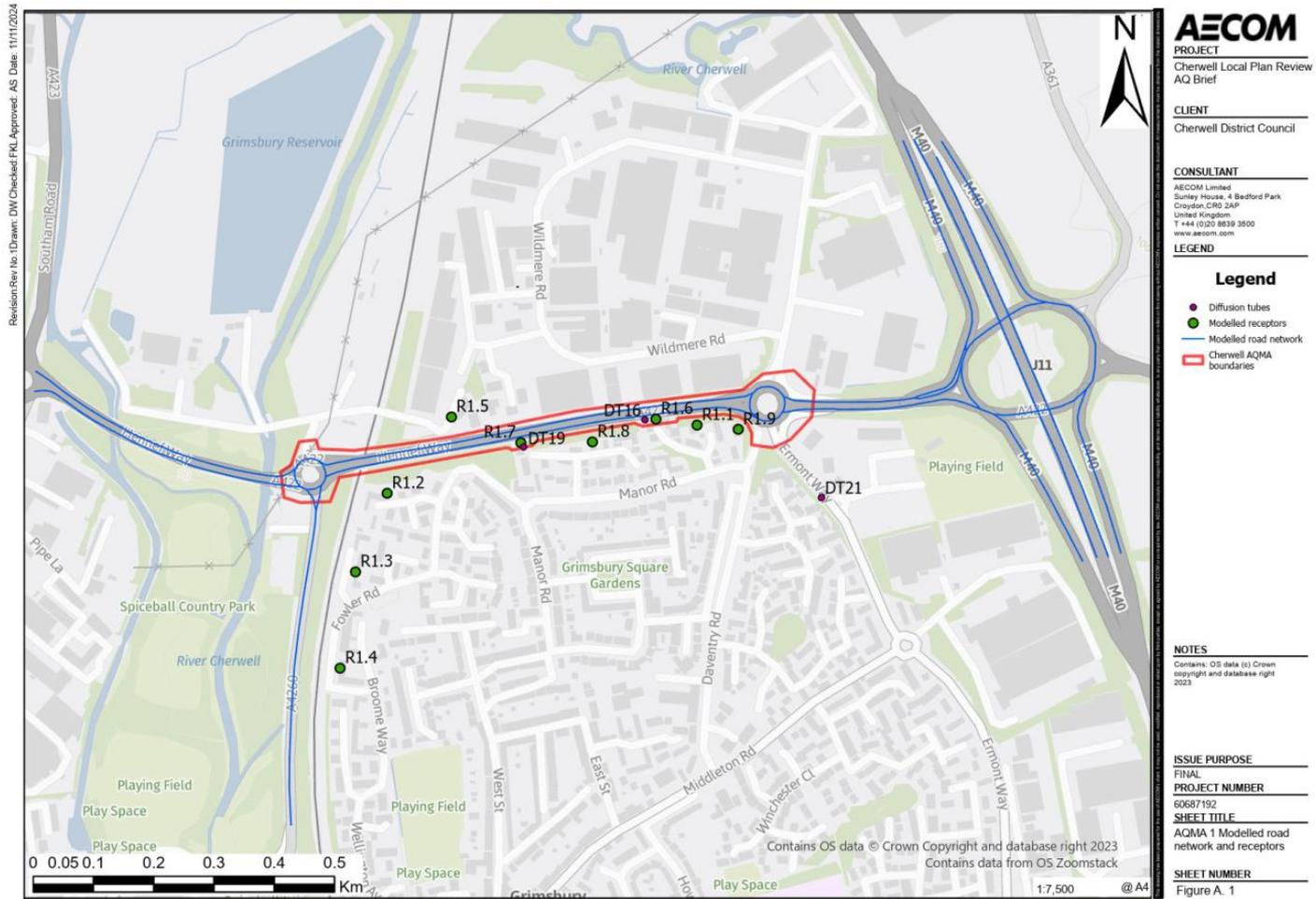
Wherever possible, monitoring locations are representative of exposure. However, where this is not possible, the NO<sub>2</sub> concentration at the nearest location relevant for exposure has been estimated using the Diffusion Tube Data Processing Tool/NO<sub>2</sub> fall-off with distance calculator available on the LAQM Support website. Where appropriate, non-automatic annual mean NO<sub>2</sub> concentrations corrected for distance are presented in Table B.1.

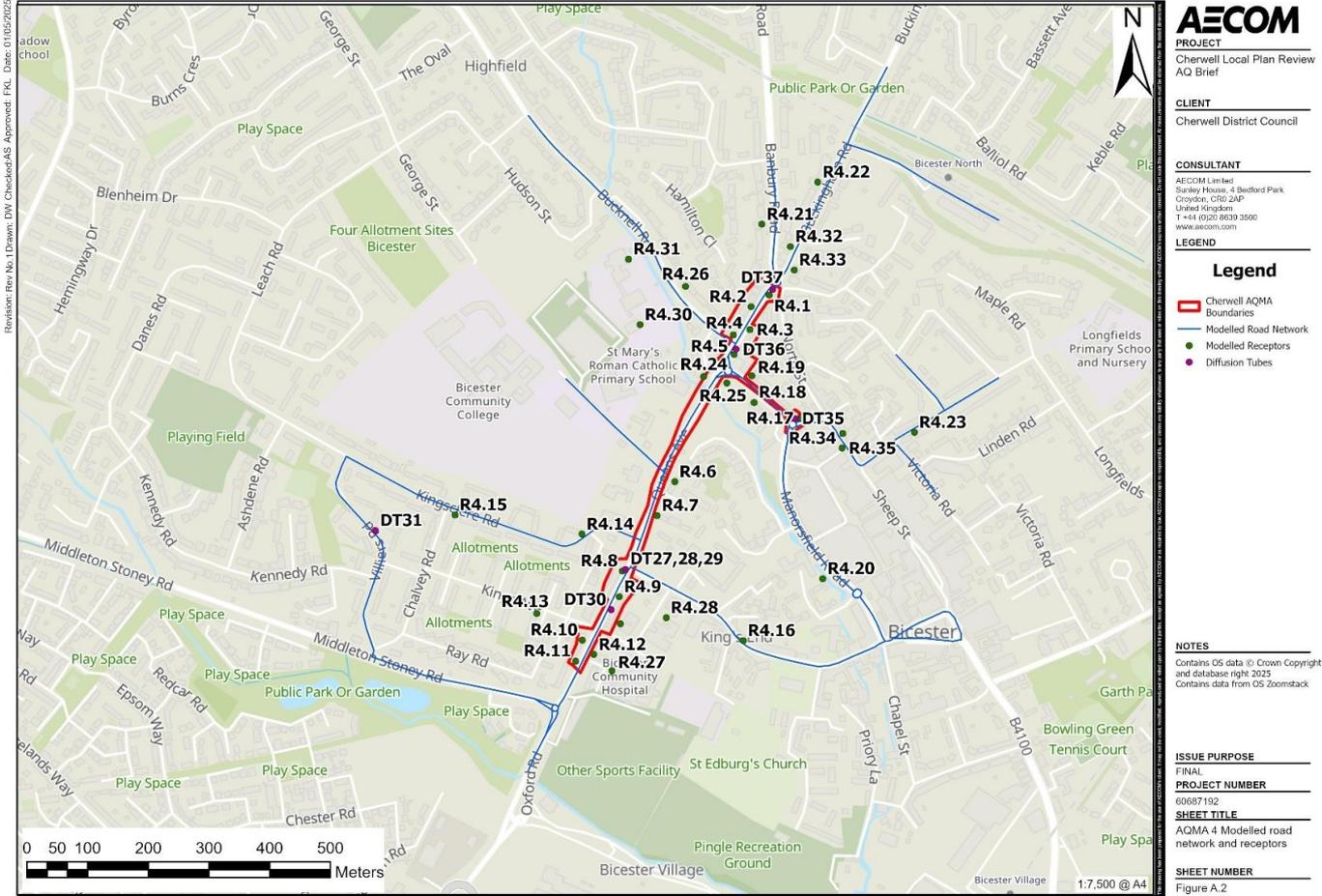
**Table C.4 – Non-Automatic NO<sub>2</sub> Fall off With Distance Calculations (concentrations presented in µg/m<sup>3</sup>)**

Site ID	Distance (m): Monitoring Site to Kerb	Distance (m): Receptor to Kerb	Monitored Concentration (Annualised and Bias Adjusted)	Background Concentration	Concentration Predicted at Receptor	Comments
CHER/22A/NB12S3	2.0	5.0	62.3	6.6	<b>50.4</b>	Predicted concentration at Receptor above AQS objective.
CHER/22A/NB12S4	2.0	5.0	48.4	6.6	39.5	

# Appendix D: Map(s) of Monitoring Locations and AQMAs

Figure D.1 – Maps of Non-Automatic Monitoring Site





## Appendix E: Summary of Air Quality Objectives in England

**Table E.1 – Air Quality Objectives in England<sup>2</sup>**

Pollutant	Air Quality Objective: Concentration	Air Quality Objective: Measured as
Nitrogen Dioxide (NO <sub>2</sub> )	200µg/m <sup>3</sup> not to be exceeded more than 18 times a year	1-hour mean
Nitrogen Dioxide (NO <sub>2</sub> )	40µg/m <sup>3</sup>	Annual mean
Particulate Matter (PM <sub>10</sub> )	50µg/m <sup>3</sup> , not to be exceeded more than 35 times a year	24-hour mean
Particulate Matter (PM <sub>10</sub> )	40µg/m <sup>3</sup>	Annual mean
Sulphur Dioxide (SO <sub>2</sub> )	350µg/m <sup>3</sup> , not to be exceeded more than 24 times a year	1-hour mean
Sulphur Dioxide (SO <sub>2</sub> )	125µg/m <sup>3</sup> , not to be exceeded more than 3 times a year	24-hour mean
Sulphur Dioxide (SO <sub>2</sub> )	266µg/m <sup>3</sup> , not to be exceeded more than 35 times a year	15-minute mean

<sup>2</sup> The units are in microgrammes of pollutant per cubic metre of air (µg/m<sup>3</sup>).

## Glossary of Terms

Abbreviation	Description
AQAP	Air Quality Action Plan - A detailed description of measures, outcomes, achievement dates and implementation methods, showing how the local authority intends to achieve air quality limit values'
AQMA	Air Quality Management Area – An area where air pollutant concentrations exceed / are likely to exceed the relevant air quality objectives. AQMAs are declared for specific pollutants and objectives
ASR	Annual Status Report
Defra	Department for Environment, Food and Rural Affairs
DMRB	Design Manual for Roads and Bridges – Air quality screening tool produced by National Highways
LAQM	Local Air Quality Management
NO <sub>2</sub>	Nitrogen Dioxide
NO <sub>x</sub>	Nitrogen Oxides
PM <sub>10</sub>	Airborne particulate matter with an aerodynamic diameter of 10µm or less
PM <sub>2.5</sub>	Airborne particulate matter with an aerodynamic diameter of 2.5µm or less
QA/QC	Quality Assurance and Quality Control
SO <sub>2</sub>	Sulphur Dioxide

## References

- Local Air Quality Management Technical Guidance LAQM.TG22. August 2022. Published by Defra in partnership with the Scottish Government, Welsh Assembly Government and Department of the Environment Northern Ireland.
- Local Air Quality Management Policy Guidance LAQM.PG22. August 2022. Published by Defra in partnership with the Scottish Government, Welsh Assembly Government and Department of the Environment Northern Ireland.
- Chemical hazards and poisons report: Issue 28. June 2022. Published by UK Health Security Agency
- Air Quality Strategy – Framework for Local Authority Delivery. August 2023. Published by Defra.

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