

Agenda

Council

Budget Council

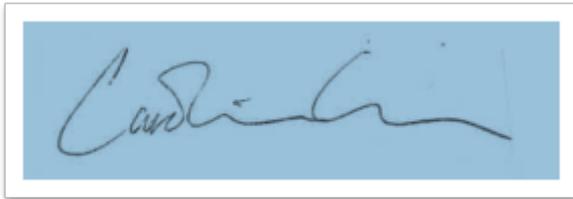
Summons

A meeting of the City Council will be held to transact the business set out below on

Date: **Monday 23 February 2026**

Time: **5.00 pm**

Place: **Council Chamber - Oxford Town Hall**



Proper Officer

Members of the public can attend to observe this meeting and:

- may register in advance to speak to the meeting in accordance with the [public speaking rules](#)
- may record all or part of the meeting in accordance with the Council's [protocol](#)

Information about speaking and recording is set out in the agenda and on the [website](#)

Please contact the Committee Services Officer to register to speak; to discuss recording the meeting; or with any other queries.

This meeting can be viewed live or afterwards on the council's [YouTube channel](#).

For further information please contact:

Jonathan Malton, Committee and Member Services Manager,

☎ 01865 602767

✉ democraticservices@oxford.gov.uk

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All public papers are available from the calendar link to this meeting once published

Membership of Council

Councillors: Membership 48: Quorum 12.

Lord Mayor Councillor Louise Upton

Deputy Lord Mayor Councillor Mike Rowley

Sheriff Councillor Andrew Gant

Members	Councillor Mohammed Altaf-Khan	Councillor Dr Max Morris
	Councillor Lubna Arshad	Councillor Lois Muddiman
	Councillor Mohammed Azad	Councillor Edward Mundy
	Councillor Susan Brown	Councillor Chewe Munkonge
	Councillor Nigel Chapman	Councillor Simon Ottino
	Councillor Mary Clarkson	Councillor Alex Powell
	Councillor Tiago Corais	Councillor Susanna Pressel
	Councillor Lizzy Diggins	Councillor Asima Qayyum
	Councillor Dr Hosnieh Djafari-Marbini	Councillor Anna Railton
	Councillor Laurence Fouweather	Councillor Rosie Rawle
	Councillor James Fry	Councillor Dr Dianne Regisford
	Councillor Stephen Goddard	Councillor Ajaz Rehman
	Councillor Judith Harley	Councillor Kate Robinson
	Councillor David Henwood	Councillor Jo Sandelson
	Councillor Alex Hollingsworth	Councillor Anne Stares
	Councillor Jemima Hunt	Councillor Linda Smith
	Councillor Chris Jarvis	Councillor Roz Smith
	Councillor Theodore Jupp	Councillor Dr Christopher Smowton
	Councillor Emily Kerr	Councillor James Taylor
	Councillor Dr Amar Latif	Councillor Ed Turner
	Councillor Mark Lygo	Councillor Naomi Waite
	Councillor Sajjad Malik	Councillor Ian Yeatman
	Councillor Katherine Miles	

Apologies will be reported at the meeting.

Agenda

The business to be transacted is set out below

Pages

Minute's silence and tributes

To hear tributes and observe a minute's silence in memory of former Lord Mayors or serving councillors or serving senior officers who have died.

List the names, posts and dates of death

1 Apologies for absence

2 Declarations of interest

3 Announcements

Announcements by:

1. The Lord Mayor
2. The Sheriff
3. The Leader of the Council (who may with the permission of the Lord Mayor invite other councillors to make announcements)
4. The Chief Executive, Chief Finance Officer, Monitoring Officer

4 Budget Debate Procedure

13 - 18

The procedure for this meeting, including timings for the debate on the Council's budget, capital programme and medium term financial strategy as recommended by Cabinet, is set out in the Council's Constitution at Part 11.4. Any amendments to the procedure must be agreed by majority vote and will only apply to this meeting.

5 Public addresses that relate to matters for decision at this meeting

Public addresses and questions to the Leader or other Cabinet member received in accordance with Council Procedure Rules at 11.4 in the Constitution relating to matters for decision in Part 1 of this agenda.

Up to five minutes is available for each public address.

The request to speak accompanied by the full text of the address must be received by the [Director of Law, Governance and Strategy](#) by 5.00 pm on Tuesday, 17 February 2026.

The briefing note will contain the text of addresses submitted by the deadline, and written responses where available.

A total of 30 minutes is available for this item. Responses are included in this time.

Committee recommendations to be considered before the budget debate

- | | | |
|----------|--|---------|
| 6 | Licensing Act 2003 and Gambling Act 2005 Licence Fees and Charges for the 2026/27 financial year | 19 - 24 |
| | <p>The Deputy Chief Executive for City and Citizen Services has submitted a report to seek agreement on the licence fees for 2026/27 where the council has discretion over the level of fee charged, following recommendation from the Licensing and Gambling Acts Committee on 9 February 2026.</p> <p>Recommendation: Council resolves to:</p> <ol style="list-style-type: none">1. Agree the licence fees and charges for 2026/27 as recommended by the Licensing and Gambling Acts Committee and as set out in Appendix 1. | |
| 7 | Miscellaneous Licensing Fees and Charges for the financial year 2026/2027 | 25 - 56 |
| | <p>The Director of Planning and Regulation has submitted a report to seek agreement of the licence fees for 2026/27 where the Council has discretion over the level of fee charged, following recommendation at the General Purposes Licensing Committee on 9 February 2026.</p> <p>Recommendation: Council resolves to:</p> <ol style="list-style-type: none">1. Agree the Miscellaneous Licensing Fees and Charges for 2026/2027 recommended by the General Purposes Licensing Committee as set out in Appendix 1. | |
| 8 | Hackney Carriage and Private Hire, Road Closure Orders, Scrap Metal Dealers, Sex Establishments Street Parties and Commercial Events: Licence Fees and Charges for | 57 - 62 |

the 2026/27 financial year

The Deputy Chief Executive for City and Citizen Services has submitted a report to seek agreement on the licence fees for 2026/27 where the council has discretion over the level of fee charged following recommendation from the General Purposes Licensing Committee on 9 February 2026.

Recommendation: Council resolves to:

1. **Agree** the licence fees and charges for 2026/27 as recommended by the General Purposes Licensing Committee and as set out in Appendix 1.

Budget and Council Tax

- | | | |
|----|---|-----------|
| 9 | Chief Finance Officer's report on the robustness of the Council's 2026/27 budget | 63 - 76 |
| | <p>Under Section 25 of the Local Government Act 2003 there is a requirement for the Council's Chief Financial Officer to report to Council on:</p> | |
| | <ol style="list-style-type: none">a) the robustness of the estimates made for the purposes of the calculations of the budget; andb) the adequacy of the proposed financial reserves. | |
| | <p>Council in considering its Budget should have regard to this advice.</p> | |
| | <p>Recommendation: That Council notes this report in setting its budget for 2026/27 and the indicative budgets for 2027/28 – 2029/30.</p> | |
| 10 | Report of the Scrutiny Budget Review Group | 77 - 136 |
| | <p><i>Appendix 3 to this item includes exempt information pursuant to Paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972. If Council wishes to discuss matters relating to the information set out in Appendix 3 to the report, it will be necessary for Council to pass a resolution to exclude the press and public from the meeting.</i></p> | |
| | <p>The Scrutiny and Governance Advisor has submitted a report of the Scrutiny Budget Review Group on the proposed budget., following endorsement at the Scrutiny Committee. The Chair of the Budget Review Group will present the report and recommendations.</p> | |
| | <p>Recommendation: Council is asked to note the recommendations of the Budget Review Group and Cabinet's response.</p> | |
| 11 | Medium Term Financial Strategy 2026/27 to 2029/30 and | 137 - 324 |

2025/26 Budget

The Group Finance Director has submitted a report to present the outcome of the budget consultation and approve the Council's Medium Term Financial Strategy for 2027-28 to 2029-30 and 2026-27 Budget.

Recommendation: Council resolves to:

1. **Note** the approval by Cabinet on 21 January 2026 and subsequently agreed by the Council on 26 January of an increase of 4.8% i.e. CPI+1% in line with the recent Government announcement referred to in paragraph 28 from 1st April 2026, giving an average weekly increase of £8.47 per week, and a revised weekly average social rent of £143.40 as set out in Appendix 5 based on a HRA budget as set out in Appendix 4;
2. **Approve** the 2026-27 General Fund and Housing Revenue Account budgets and the General Fund and Housing Revenue Account Medium Term Financial Strategy as set out in Appendices 1-9, noting:
 - a) the Council's General Fund Budget Requirement of £32.185 million for 2026/27 and an increase in the Band D Council Tax of 2.99% or £10.66 per annum representing a Band D Council Tax of £367.38 per annum; and
 - b) the General Fund and Housing Revenue Account Capital Programme as shown in Appendix 6;
3. **Agree** the fees and charges shown in Appendix 7;
4. **Confirm** the Council Tax Base for 2026-27 of **48,725.2** as per paragraph 17 below and Appendices 11 and 12 attached.

Amendments submitted by opposition groups (proposers may speak for up to 10 minutes). These amendments must be received by Committee and Member Services by 1.00pm three working days (Tuesday, 17 February 2026) before the meeting. These proposals will be voted on as one amendment for each group.

12 Council Tax Setting

325 -
336

The Group Finance Director (Section 151 Officer) has submitted a report to provide the necessary calculations to enable the Council to set the 2026/27 Council Tax for Oxford.

Recommendation: Council resolves to:

1. **Approve** the Council's precept and Council Tax requirement of £18,191,281 including Parish Precepts and £17,900,664 excluding Parish Precepts.
2. **Approve** the average Band D Council Tax figure (excluding Parish Precepts) of £367.38, a 2.99% increase on the 2025/26 figure of £356.72. Including Parish Precepts, the figure is £373.34, a 3.00% increase, noting that this is not the figure that is used to compare to the referendum limit (as set out in

- paragraphs 2 to 8 of the report).
3. **Approve** a contribution of £10,000 to Old Marston Parish Council in recognition of the additional expenditure that the Parish Council incurs as a consequence of maintaining the cemetery in Marston (as set out in paragraphs 11 and 12 of the report).
 4. **Approve** the amount of £773,943 to be treated as Special Expenses (see paragraph 15 of the report).
 5. **Approve** the Band D Council Tax for the various areas of the city (excluding the Police and Crime Commissioner and Oxfordshire County Council's precepts) as follows:

Littlemore	£393.69
Old Marston	£402.73
Risinghurst and Sandhills	£399.04
Blackbird Leys	£371.13
Unparished Area	£370.48

These figures include Parish Precepts and special expensing amounts as appropriate; in addition to the City Wide Council Tax of £351.50.

6. **Note** Oxfordshire County Council's precept and Band D Council Tax is as set out in paragraph 19 below
7. **Note** the Police and Crime Commissioner for the Thames Valley's precept and Band D Council Tax is as set out in paragraph 20 below, and
8. **Note** the overall average Band D equivalent Council Tax is £2,678.40 including Parish Precepts (subject to confirmation of the Band D figures for Oxfordshire County Council).

Cabinet recommendations relating to the Council's budget

13 Treasury Management Strategy

337 -
382

The Group Finance Director (Section 151 Officer) has submitted a report to approve the Council's Treasury Management Strategy for 2026/27 together with the Prudential Indicators for 2026/27 to 2029/30, following recommendation from Cabinet.

Recommendation: Council resolves to:

1. **Approve** the Treasury Management Strategy 2026/27 as set out in paragraphs 11 to 56 of this report and the Prudential Indicators for 2026/27 – 2029/30 as set out in Appendix 2;
2. **Approve** the Borrowing Strategy 2026/27 at paragraphs 32 to 33 of this report;

3. **Approve** the Minimum Revenue Provision (MRP) Statement at Appendix 3 which sets out the Council's policy on charging borrowing to the revenue account;
4. **Approve** the Investment Strategy for 2026/27 and the investment criteria as set out in paragraphs 37 to 55 of this report and in Appendix 1;
5. **Approve** the Treasury Management Scheme of Delegation at Appendix 4

14 Capital Strategy

383 -
426

The Group Finance Director (Section 151 Officer) has submitted a report to approve the Capital Strategy, following recommendation from Cabinet.

Recommendation: Council resolves to:

1. **Approve** the Capital Strategy attached at Appendix 1.

15 Council Tax Reduction Scheme 2026/27

427 -
482

The Group Finance Director (Section 151 Officer) has submitted a report to approve the Council Tax Reduction Scheme for 2026/27. To note that the current 2025/26 scheme has been through a public consultation and the proposed changes are reviewed with an Equality Impact Assessment.

Recommendation: Council resolves to:

1. **Approve** the change to the existing Council Tax Reduction Scheme to the income bandings in accordance with Option 2 listed at paragraphs 32-37 within the report.
2. **Delegate authority** to the Group Finance Director (Section 151 Officer) to draft the details of the new Council Tax Reduction Scheme for 2026/27

Matters exempt from publication and exclusion of the public

If Council wishes to exclude the press and the public from the meeting during consideration of any aspects of the preceding agenda items it will be necessary for Council to pass a resolution in accordance with the provisions of Section 100A(4) of the Local Government Act 1972 specifying the grounds on which their presence could involve the likely disclosure of exempt information as described in specific paragraphs of Part 1 of Schedule 12A of the Act if and so long as, in all the circumstances of the case, the public interest in maintaining the

exemption outweighs the public interest in disclosing the information.
(The Access to Information Procedure Rules – Section 15 of the Council’s Constitution – sets out the conditions under which the public can be excluded from meetings of the Council)

Updates and additional information to supplement this agenda are published in the Council Briefing Note.

Additional information, councillors’ questions, public addresses and amendments to motions are published in a supplementary briefing note. The agenda and briefing note should be read together.

The Briefing Note is published as a supplement to the agenda. It is available on the Friday before the meeting and can be accessed along with the agenda on the council’s website.

Information for those attending

Recording and reporting on meetings held in public

Members of public and press can record, or report in other ways, the parts of the meeting open to the public. You are not required to indicate in advance but it helps if you notify the Committee and Member Services Officer prior to the meeting so that they can inform the Chair and direct you to the best place to record.

The Council asks Councillors and members of the press and public recording the meeting:

- To follow the protocol which can be found on the Council's [website](#)
- Not to disturb or disrupt the meeting
- Not to edit the recording in a way that could lead to misinterpretation of the proceedings. This includes not editing an image or views expressed in a way that may ridicule or show a lack of respect towards those being recorded.
- To avoid recording members of the public present, even inadvertently, unless they are addressing the meeting.

Please be aware that you may be recorded during your speech and any follow-up. If you are attending please be aware that recordings may take place and that you may be inadvertently included in these.

The Chair of the meeting has absolute discretion to suspend or terminate any activities that in his or her opinion are disruptive.

Councillors declaring interests

General duty

You must declare any disclosable pecuniary interests when the meeting reaches the item on the agenda headed "Declarations of Interest" or as soon as it becomes apparent to you.

What is a disclosable pecuniary interest?

Disclosable pecuniary interests relate to your* employment; sponsorship (ie payment for expenses incurred by you in carrying out your duties as a councillor or towards your election expenses); contracts; land in the Council's area; licenses for land in the Council's area; corporate tenancies; and securities. These declarations must be recorded in each councillor's Register of Interests which is publicly available on the Council's website.

Declaring an interest

Where any matter disclosed in your Register of Interests is being considered at a meeting, you must declare that you have an interest. You should also disclose the nature as well as the existence of the interest. If you have a disclosable pecuniary interest, after having declared it at the meeting you must not participate in discussion or voting on the item and must withdraw from the meeting whilst the matter is discussed.

Members' Code of Conduct and public perception

Even if you do not have a disclosable pecuniary interest in a matter, the Members' Code of Conduct says that a member "must serve only the public interest and must never improperly confer an advantage or disadvantage on any person including yourself" and that "you must not place yourself in situations where your honesty and integrity may be questioned". The matter of interests must be viewed within the context of the Code as a whole and regard should continue to be paid to the perception of the public.

Members Code – Other Registrable Interests

Where a matter arises at a meeting which directly relates to the financial interest or wellbeing** of one of your Other Registrable Interests*** then you must declare an

interest. You must not participate in discussion or voting on the item and you must withdraw from the meeting whilst the matter is discussed.

Members Code – Non Registrable Interests

Where a matter arises at a meeting which **directly relates** to your financial interest or wellbeing (and does not fall under disclosable pecuniary interests), or the financial interest or wellbeing of a relative or close associate, you must declare the interest.

Where a matter arises at a meeting which affects your own financial interest or wellbeing, a financial interest or wellbeing of a relative or close associate or a financial interest or wellbeing of a body included under Other Registrable Interests, then you must declare the interest.

You must not take part in any discussion or vote on the matter and must not remain in the room, if you answer in the affirmative to this test:

“Where a matter affects the financial interest or well-being:

- a. to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
- b. a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest You may speak on the matter only if members of the public are also allowed to speak at the meeting.”

Otherwise, you may stay in the room, take part in the discussion and vote.

*Disclosable pecuniary interests that must be declared are not only those of the member her or himself but also those member’s spouse, civil partner or person they are living with as husband or wife or as if they were civil partners.

** Wellbeing can be described as a condition of contentedness, healthiness and happiness; anything that could be said to affect a person’s quality of life, either positively or negatively, is likely to affect their wellbeing.

*** Other Registrable Interests: a) any unpaid directorships b) any Body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority c) any Body (i) exercising functions of a public nature (ii) directed to charitable purposes or (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a member or in a position of general control or management.

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Procedure for debate on the Medium Term Financial Strategy and Budget (Item 11 on the agenda)

The Constitution 11.4 (Council budget debate procedure) sets out the order of business for the Council meeting(s) where the Council's budget, capital programme and medium term financial strategy for the following year(s) are approved and the Council Tax is set and sets out the timings and order of the debate on Item 11.

The procedure and timings for the debate on Item 11 of the agenda are set out in the table below.

Before the meeting

- To ensure all amendments are reviewed and cleared for publication of the Briefing Note, **all amendments should be received** by Committee and Member Services by **1.00pm three working days before the meeting (Tuesday, 17 February 2026)**. The Chief Finance Officer shall report on the soundness of these amendments before these are debated.
- All principal speakers for the budget debate and amendments should be nominated in advance to Committee and Member Services (democraticservices@oxford.gov.uk) by 9.00am one working day before the meeting. The Lord Mayor will decide the order speakers are taken subject to advice from Group Leaders. Additional speakers will be taken by the Lord Mayor should time allow.

Before or at the meeting

- The Leader or in their absence the Deputy Leader shall indicate before debate which amendments they will accept without a vote.
- Individual amendments in part h(iii) shall be presented in writing with financial information and reasons; taken as read without the requirement for the proposer to speak; and taken in order as presented to the Committee and Member Services Officer (submitted at least 15 min before the start of debate on budget at item 11).
- The Chief Finance Officer shall report on the soundness of these amendments before these are debated.

Procedure for debate on item 11: Budget 2026/27

Debate on the Council's Budget, Capital Programme and Medium Term Financial Strategy as recommended by the Cabinet (to last no more than 1 hour and 25 minutes excluding the debates at (b) and (c) and the votes).

Timings may vary depending on the amendments submitted but they will be taken in order based on size of groups.

Normal rules of debate and rights of reply apply at each stage.

Stage	Debate Time (maximum)	Lengths of speeches: All speakers have 3 minutes unless otherwise stated.
(a) Proposal of the Cabinet budget	15 minutes for proposer's speech	Proposer – max 15 minutes Secunder required (may reserve right to speak) Move straight to (b 1)
(b 1) Proposal of Liberal Democrat Group budget amendments	13 minutes	Proposer – max 10 min Secunder required (may reserve right to speak) proposer of (a) responds (3 min speech) before proposer of (b1) sums up
Vote (ordinary vote)		Liberal Democrat Group proposals all together
(b 2) Proposal of the Green Group budget amendments	13 minutes	Proposer – max 10 min Secunder required (may reserve right to speak) proposer of (a) responds (3 min speech) before proposer of (b 2) sums up
Vote (ordinary vote)		Green Group proposals all together
(b 3) Proposal of Independent Oxford Alliance budget amendments	13 minutes	Proposer – max 10 min Secunder required (may reserve right to speak) proposer of (a) responds (3 min speech) before proposer of (b1) sums up
Vote (ordinary vote)		Independent Oxford Alliance Group proposals all together
(b 4) Proposal of the Oxford Independent Group budget amendments	13 minutes	Proposer – max 10 min Secunder required (may reserve right to speak)

		proposer of (a) responds (3 min speech) before proposer of (b 2) sums up
Vote (ordinary vote)		Oxford Independent Group proposals all together
(b 5) Proposal of the Real Independent Group budget amendments	13 minutes	Proposer – max 10 min Secunder required (may reserve right to speak) proposer of (a) responds (3 min speech) before proposer of (b 2) sums up
Vote (ordinary vote)		Real Independent Group proposals all together
(c) Individual amendments debate submitted by the deadline and published in the briefing note or extracted from the submitted amendments and circulated in writing after the break	40 minutes No limit on debate for each amendment.	Taken in order received. Those out of time fall. Taken as read: announced with proposer and seconder by Lord Mayor. Normal rules of debate, except the proposer is encouraged to speak just once at the end of the debate on their amendment.
Vote (ordinary vote)		Separate votes on each amendment or group of amendments
(d) Debate on Budget (amended or unamended)	30 minutes + unused time from (a), (b) and (c) to take to max of 2hr 30min overall	Normal rules of debate.
Recorded vote		Must be a recorded vote

Followed by

- Adjournment for 10 minutes if necessary
- Report on Setting of the Council Tax for the following year (agenda item 10)
- Recorded vote on the proposed Council Tax.

11.4 Council budget debate procedure

Order of business for the Council meeting(s) where the Council's budget, capital programme and medium term financial strategy for the following year(s) are discussed and the Council Tax is set.

All amendments will be subject to the normal rules of debate except for those at Part 7(h)(iii) which will be taken as read by the meeting.

Part 1 – Public business

- (a)** Election of chair (if the Lord Mayor and Deputy Lord Mayor are absent)
- (b)** Apologies for absence
- (c)** Declarations of interest
- (d)** Announcements from the Lord Mayor, Leader, Head of Paid Service, Chief Finance Officer and Monitoring Officer
- (e)** Consideration of any proposed amendments to the budget debate procedure.
- (f)** Public questions and addresses relating to a decision at this meeting (a maximum of 30 minutes in total)
- (g)** Report of the Council's Chief Finance Officer on the soundness of the financial proposals before Council
- (h)** Council's budget, capital programme and medium term financial strategy as recommended by the Cabinet (to last no more than 1 hour and 25 minutes excluding the debates at 11.4(h)ii. All speakers will have 3 minutes unless otherwise stated. All speakers will be nominated in advance to Committee and Member Services (democraticservices@oxford.gov.uk) by 9.00am one working day before the meeting. The Lord Mayor will decide the order speakers are taken subject to advice from Group Leaders. Additional speakers will only be taken by the Lord Mayor should time allow. Debate on this item shall be:
 - i. Proposal by the relevant Cabinet member (15 minutes)
 - ii. Amendments submitted by opposition groups (proposal and debate 30 minutes for each group's amendments: proposers may speak for up to 10 minutes). These amendments must be received by Committee and Member Services by 1.00pm three working days before the meeting. These proposals will be voted on as one amendment for each group.
 - iii. Individual amendments submitted in writing to the Committee Services Officer in advance of the meeting or at least 15mins before the start of this item at the meeting, on the form provided (40 minutes in total). Amendments will be taken in the order submitted to the Committee Services Officer on the form provided and will be taken "as read" by the meeting and voted on. A proposer and seconder is required. Should the proposer and seconder agree, amendments can be taken in groups. Any amendments not taken within the time fall.
 - iv. Debate on the budget presented by the Cabinet, as amended (30 minutes or the remaining time overall, whichever is the greater).
- (i)** Recorded vote on the budget, capital programme and medium term financial strategy recommended by the Cabinet (as amended).

- (j) Adjournment for 10 minutes if necessary
- (k) Setting of the Council Tax for the following year.
- (l) Recorded vote on the proposed Council Tax.
- (m) Any other items for decision which are related to the business above
- (n) Items for decision which must be determined before the next ordinary meeting.

There will be no other business at this meeting except with the agreement of the Lord Mayor, Leader and opposition group leaders: there will be no part 2 or part 3 of the ordinary agenda.

The Leader or in their absence the Deputy Leader shall indicate before debate which amendments they will accept without a vote.

The Chief Finance Officer shall report on the soundness of the amendments before these are debated.

Amendments shall be presented in writing with financial information and reasons; taken as read without the requirement for the proposer to speak; and taken in order as presented to the Committee and Member Services Officer before the start of debate on amendments.

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To: Council
Date: 23rd February 2025
Report of: Deputy Chief Executive for City and Citizen Services
Title of Report: Licensing Act 2003 and Gambling Act 2005 Licence Fees and Charges for the 2026/27 financial year

Summary and recommendations	
Decision being taken:	To seek agreement on the licence fees for 2026/27 where the council has discretion over the level of fee charged following recommendation from the Licensing and Gambling Acts Committee on 9 February 2026.
Key decision:	No
Corporate Priority:	Strong, Fair Economy.
Policy Framework:	Statement of Licensing Policy, Statement of Gambling Licensing Policy

Recommendation(s): That the Council resolves to:
1. Agree the Licence Fees and Charges for 2026/27 as recommended by the Licensing and Gambling Acts committee and set out in Appendix 1.

Appendix No.	Appendix Title	Exempt from Publication
Appendix 1	Licensing & Gambling Acts Fees and Charges 2026/27	No

Introduction and background

1. The purpose of this report is to seek agreement on the licence fees and charges for 2026/27 where the Council has discretion over the level of fee charged. The proposed fees and charges are set out at **Appendix 1**.
2. This Committee is responsible for recommending fees under the Licensing Act 2003 and Gambling Act 2005. Fees for other types of licence will be the subject of a separate report to General Purposes Licensing Committee. All fees under the Licensing Act are set by statute.

3. The Authority has discretion under the Gambling Act to set Gambling Premises Licence fees up to the statutory maximum. Fees for Gaming Machine Permits and Temporary Use Notices are set by statute.
4. The general principles when setting fees are that they must be reasonable, proportionate and not exceed the cost of the procedures and formalities under the relevant licensing scheme, including staffing, training, administration, testing, inspections, regulation, and hearings.
5. It is proposed that for the 2026/27 Council year that no substantial variation to the current fees and charges is made to provide financial stability to licence holders in the present economic climate.
6. Members are invited to note the minor fee increase to the **Miscellaneous Charges** section in **Appendix 1**.

Financial implications

7. The Council is responsible for collecting licence fees for these functions. Predicted income from licence fees is included in the Council's budget.

Legal issues

8. The power to levy fees is contained in the legislation relevant to each function or in the Local Government Act 2003 in relation to discretionary services. Licensing is not a revenue raising function and fees and charges should reasonably represent the costs of carrying out the function.

Equality Impact Assessment

9. The Council has a Public Sector Equality Duty under the Equality Act 2010 to have due regard to the need to:
 - a. Eliminate discrimination, harassment and victimisation and any other conduct that is prohibited by or under the Act;
 - b. Advance equality of opportunity between people who share a relevant protected characteristic and those who don't share it;
 - c. Foster good relations between people who share a relevant protected characteristic and those who do not (which involves having due regard, in particular, to the need to tackle prejudice and promote understanding).
10. The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex, and sexual orientation.
11. There are no adverse impacts anticipated on any person with protected characteristics.

Environmental Considerations

12. There are no environmental considerations arising from this report.

Report author	Joshua Curnow
Job title	Supervising Senior Licensing Officer
Service area or department	General Licensing
Telephone	01865 252565
e-mail	licensing@oxford.gov.uk

Background Papers:

- 1 [Licensing Act 2003](#)
- 2 [Gambling Act 2005](#)
- 3 [Statement of Licensing Policy](#)
- 4 [Statement of Gambling Licensing Policy](#)

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L&G Fees and Charges 2026/27

	2025/26 Charge £	2026/27 Charge £	Increase/ (Decrease) £	Increase/ Decrease %
Licensing Act 2003 (charges determined by legislation)				
Application fee				
Application and Variation Fees - Premises Licenses and Club Premises Certificates - Minimum	100.00	100.00	0.00	0.00
Application and Variation Fees - Premises Licenses and Club Premises Certificates - Maximum	635.00	635.00	0.00	0.00
Enhanced fee for some premises with rateable value above £87,001 - Minimum	900.00	900.00	0.00	0.00
Enhanced fee for some premises with rateable value above £87,001 - Maximum	1,905.00	1,905.00	0.00	0.00
Additional fee for capacity of more than 5,000 people - Minimum	1,000.00	1,000.00	0.00	0.00
Additional fee for capacity of more than 5,000 people - Maximum	64,000.00	64,000.00	0.00	0.00
Annual fee				
Premises Licenses and Club Premises Certificates - Minimum	70.00	70.00	0.00	0.00
Premises Licenses and Club Premises Certificates - Maximum	350.00	350.00	0.00	0.00
Enhanced fee for some premises with rateable value above £87,001 - Minimum	640.00	640.00	0.00	0.00
Enhanced fee for some premises with rateable value above £87,001 - Maximum	1,050.00	1,050.00	0.00	0.00
Additional fee for capacity of more than 5,000 people - Minimum	500.00	500.00	0.00	0.00
Additional fee for capacity of more than 5,000 people - Maximum	32,000.00	32,000.00	0.00	0.00
Other Application Fees				
Personal License	37.00	37.00	0.00	0.00
Transfer of Premises Licence	23.00	23.00	0.00	0.00
Change of address	10.50	10.50	0.00	0.00
Copy of licence	10.50	10.50	0.00	0.00
Temporary Event Notice	21.00	21.00	0.00	0.00
Provisional Statement	315.00	315.00	0.00	0.00
Gambling Act 2005 - Premises				
Bingo Premises				
Application (3500 max permitted)	930.00	930.00	0.00	0.00
Annual fee (1000 max permitted)	610.00	610.00	0.00	0.00
Variation application (1750 max permitted)	1,330.00	1,330.00	0.00	0.00
Transfer application (1200 max permitted)	430.00	430.00	0.00	0.00
Reinstatement application (1200 max permitted)	555.00	555.00	0.00	0.00
Provisional statement application (3500 max permitted)	805.00	805.00	0.00	0.00
Copy of licence	25.00	25.00	0.00	0.00
Notification of a change	50.00	50.00	0.00	0.00
Family Entertainment Centre				
Application (2000 max permitted)	750.00	750.00	0.00	0.00
Annual fee (750 max permitted)	680.00	680.00	0.00	0.00
Variation application (1000 max permitted)	1,000.00	1,000.00	0.00	0.00
Transfer application (950 max permitted)	400.00	400.00	0.00	0.00
Reinstatement application (950 max permitted)	485.00	485.00	0.00	0.00
Provisional statement application (2000 max permitted)	660.00	660.00	0.00	0.00
Copy of licence	25.00	25.00	0.00	0.00
Notification of a change	50.00	50.00	0.00	0.00
Adult Gaming Centre				
Application (2000 max permitted)	750.00	750.00	0.00	0.00
Annual fee (1000 max permitted)	680.00	680.00	0.00	0.00
Variation application (2000 max permitted)	1,030.00	1,030.00	0.00	0.00
Transfer application (1200 max permitted)	400.00	400.00	0.00	0.00
Reinstatement application (1200 max permitted)	485.00	485.00	0.00	0.00
Provisional statement application (2000 max permitted)	660.00	660.00	0.00	0.00
Copy of licence	25.00	25.00	0.00	0.00
Notification of a change	50.00	50.00	0.00	0.00

L&G Fees and Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ Decrease
	£	£	£	%
Betting Premises (Track)				
Application (2500 max permitted)	890.00	890.00	0.00	0.00
Annual fee (1000 max permitted)	805.00	805.00	0.00	0.00
Variation application (1250 max permitted)	1,250.00	1,250.00	0.00	0.00
Transfer application (950 max permitted)	420.00	420.00	0.00	0.00
Reinstatement application (950 max permitted)	520.00	520.00	0.00	0.00
Provisional statement application (2500 max permitted)	730.00	730.00	0.00	0.00
Copy of licence	25.00	25.00	0.00	0.00
Notification of a change	50.00	50.00	0.00	0.00
Betting Premises (Other)				
Application (3000 max permitted)	835.00	835.00	0.00	0.00
Annual fee (600 max permitted)	600.00	600.00	0.00	0.00
Variation application (1500 max permitted)	1,160.00	1,160.00	0.00	0.00
Transfer application (1200 max permitted)	420.00	420.00	0.00	0.00
Reinstatement application (1200 max permitted)	520.00	520.00	0.00	0.00
Provisional statement application (3000 max permitted)	730.00	730.00	0.00	0.00
Copy of licence	25.00	25.00	0.00	0.00
Notification of a change	50.00	50.00	0.00	0.00
Gambling Act 2005 - Permits (charges determined by legislation)				
Alcohol Premises Gaming Machine Permits				
Application	150.00	150.00	0.00	0.00
Existing operator application	100.00	100.00	0.00	0.00
Annual fee	50.00	50.00	0.00	0.00
Permit variation fee	100.00	100.00	0.00	0.00
Transfer of permit	25.00	25.00	0.00	0.00
Change of name on permit	25.00	25.00	0.00	0.00
Copy of permit	15.00	15.00	0.00	0.00
Notification of 2 machines	50.00	50.00	0.00	0.00
Club Gaming Permits and Club Gaming Machine Permits				
Application	200.00	200.00	0.00	0.00
Application (Club Premises Certificate holder)	100.00	100.00	0.00	0.00
Annual fee	50.00	50.00	0.00	0.00
Permit variation fee	100.00	100.00	0.00	0.00
Renewal	200.00	200.00	0.00	0.00
Renewal (Club Premises Certificate holder)	100.00	100.00	0.00	0.00
Permit variation fee	100.00	100.00	0.00	0.00
Copy of permit	15.00	15.00	0.00	0.00
Family Entertainment Centre Gaming Machine Permits				
Application	300.00	300.00	0.00	0.00
Existing operator application	100.00	100.00	0.00	0.00
Renewal	300.00	300.00	0.00	0.00
Change of name on permit	25.00	25.00	0.00	0.00
Copy of permit	15.00	15.00	0.00	0.00
Gambling Act 2005 Temporary Use Notice				
Submission of Notice	500.00	500.00	0.00	0.00
Copy of Notice	25.00	25.00	0.00	0.00
Miscellaneous Charges				
Copy of Premises/Person Entry in Licensing Register	28.00	29.00	1.00	3.57
Statement of Licensing Policy document	52.00	54.00	2.00	3.85
Statement of Gambling Policy document	52.00	54.00	2.00	3.85
Copy of Licensing Decision Notice	28.00	29.00	1.00	3.57
Current list of licensing applications	14.00	15.00	1.00	7.14
Viewing of Films requiring Certification - Per 15 Minutes	12.00	12.00	0.00	0.00
Issue of Film Certification	12.00	12.00	0.00	0.00



To: Council
Date: Monday 23rd February 2026
Report of: David Butler, Director of Planning and Regulation
Title of Report: Miscellaneous Licensing Fees and Charges for the financial year 2026/2027

Summary and recommendations	
Decision being taken:	To seek agreement of the licence fees for 2026/27 where the Council has discretion over the level of fee charged following recommendation at the General Purposes Licensing Committee on 9 February 2026.
Key decision:	No
Cabinet Member	N/A
Corporate Priority:	Enable an Inclusive Economy; Support Thriving Communities
Policy Framework:	Miscellaneous Licensing fees and charges 2026/2027

Recommendation(s): That the Council resolves to:
1. Agree the Miscellaneous Licensing Fees and Charges for 2026/2027 recommended by the General Purposes Licensing Committee as set out in Appendix 1.

Information Exempt from Publication
No information contained in or attached to this report is exempt from publication

Appendix No.	Appendix Title	Exempt from Publication

Appendix 1	Miscellaneous Licensing Fees and Charges 2026-2027	No
Appendix 2	Risk Analyst -Risk 12 Assessment Miscellaneous Licensing 2026-2027	No
Appendix 3	Equalities Impact Assessment	No

Introduction and background

1. The purpose of this report is to seek agreement to the licence fees and charges that should apply for 2026/27, for those activities where the Council has discretion. This report does not cover the fees for Licensing and Gambling Act activities, which are reported separately to the Licensing and Gambling Acts Committee.
2. The fees and charges detailed within this report and found at **Appendix 1** relate solely to the functions of the Business Regulation Team. A further report will be provided to Members in relation to the fees and charges related to the functions of the General Licensing Team.
3. The statutory principle in relation to the setting of fees is that they should be reasonable, proportionate, and not exceed the cost of the procedures and formalities of the relevant licensing scheme, including staffing, training, administration, testing, inspections, hearings, and regulation.
4. Licence fees set by the Council and administered in the Miscellaneous Licensing function within the Business Regulation Team comprise the following:
Acupuncture, Ear Piercing, Electrolysis & Tattooing, Animal Boarding, Dangerous Wild Animals, Dog Breeding, Pavement Cafes, Pet Shops, Exhibiting Animals, Riding Establishments, Street Trading and Zoos.
5. Members are asked to note that the fees have been revised and increases applied in line with the department to cover the Authority costs in line with inflationary pressures.
6. The Council is responsible for collecting licence fees for these functions. Predicted income from licence fees is included in the Council's budget estimates for 2026/27.

Legal issues

7. The power to levy fees is contained in the legislation relevant to each function or in the Local Government Act 2003 in relation to discretionary services. Fees and charges should reasonably represent the costs of carrying out the function.

Equality Impact

8. There are no adverse impacts on anyone with protected characteristics , the assessment can be found at **Appendix 3**
9. The Council has a public sector equality duty under the equality Act 2010 to have due regard to the need to
 - a) Eliminate discrimination harassment and victimisation and any other conduct that is prohibited by or under the act
 - b) Advance equality of opportunity between people who share a relevant protected characteristic and those who do not share it.
 - c) Foster good relationships to anyone would shares a relevant protected characteristic and those who do not, which involves due regard to the need to tackle prejudice and promote understanding.
 - d) The Street Trading Policy provides the framework for fees Section 16 and Conditions section 17.

Risk Analyst

10. Low risk, Negligible impact – currently full register of street traders and strong enquiry stream to the service, as seen at **Appendix 2**.

Report author	Nicholas Cox
	Business Regulation Team manager Planning and Regulatory Services 01865 252556 ncox@oxford.gov.uk

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Appendix 1: Proposed Fees & Charges for 2025/2026 applicable to the Miscellaneous Licensing functions within the Business Regulation Team

Regulatory Services Fees and Charges 2025/26	2024/25	2025/26	2026/2027	Increase/	Increase/
	Charge	Charge	Charge	(Decrease)	(Decrease)
	£	£	£	£	%
Street Trading Consents - subject to approval by General Purposes Licensing Committee					
City Centre & Late Night Traders					
Application Fee	378.00	416.00	458.00	42.00	10.10
Annual consent (Pro Rata for period of Consent)	8,715.00	9,587.00	10,546.00	959.00	10.00
Weekly Consent (Weekly Rota)	195.00	215.00	237.00	22.00	10.23
All other traders					
Application Fee	378.00	416.00	458.00	42.00	10.10
Annual consent (Pro Rata for period of Consent)	2,961.00	3,257.00	3,583.00	326.00	10.01
Peripatetic traders (mobile traders- e.g. icecream vans, sandwich vans)					
Application fee	132.00	145.00	160.00	15.00	10.34
Annual consent (Pro Rata for period of Consent)	1,538.00	1,692.00	1,861.00	169.00	9.99
General Charges					
Replacement Consent	39.00	43.00	47.00	4.00	9.30
Identification badge (per badge)	39.00	43.00	47.00	4.00	9.30
Events					
Street Trading at event for commercial benefit (up to 5 days) - per stall	36.50	40.00	44.00	4.00	10.00
Street Trading at event for commercial benefit (6-14 days) - per stall	58.00	64.00	70.00	6.00	9.38
Street Trading at event for community / charity benefit					
Street Café Licences - subject to approval by General Purposes Licensing Committee					
New Pavement License Fee as set by the Business and Planning Act 2020	100.00	500.00	500.00	0.00	0.00
Renewal Pavement License Fee as set by the Business and Planning Act 2020 (every two years)	not applicable	350.00	350.00		
Annual fees for Street Café Licences under the Highways Act 1980					
Up to 8 covers	168.00	185.00	204.00	19.00	10.27
9 to 20 covers	220.00	242.00	266.00	24.00	9.92
21 or more covers	273.00	300.00	330.00	30.00	10.00
Miscellaneous Licensing - subject to approval by General Purposes Licensing Committee					
Acupuncture, ear piercing, electrolysis & tattooing (only payable on first registration - person)	147.00	160.00	176.00	16.00	10.00
Acupuncture, ear piercing, electrolysis & tattooing (only payable on first registration - premises)	294.00	322.00	354.00	32.00	9.94
Boarding for cats and/or dogs	346.50 + vet fee	380 + vet fee	420 + vet fee	40.00	10.53
Hiring out horses	346.50 + vet fee	380 + vet fee	420 + vet fee	40.00	10.53
Breeding dogs	346.50 + vet fee	380 + vet fee	420 + vet fee	40.00	10.53
Selling animals as pets	346.50 + vet fee	380 + vet fee	420 + vet fee	40.00	10.53
Keeping or training animals for exhibition	315 + vet fee	345 + vet fee	380 + vet fee	35.00	10.14
Request for variation	151. + vet fee	165 + vet fee	165 + vet fee	20.00	12.12
Request for re-inspection	147 + vet fee	160 + vet fee	175 + vet fee	15.00	9.38
Dangerous Wild Animals	514.50 + vet fee	565 + vet fee	620 + vet fee	55.00	9.73
Zoo	514.50 + vet fee	565 + vet fee	620 + vet fee	55.00	9.73
Small Society Lotteries	0.00	40.00	44.00	4.00	10.00
Renewal Small Society Lotteries	0.00	20.00	22.00	2.00	10.00

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Description of the headings within the risk log

The risk description should have the following elements:

- **Title** – a short and clear name for risk
- **Description** - expanding on the risk title, outline the situation or event that exposes the Council to risk.
- **Cause** – identifying the root causes or contributing factors
- **Consequence** – The likely outcomes and consequences if the risk materialises
- **Name of risk owner** – The name of the person who has responsibility for the risk
- **Risk control/mitigations** – How the Council is choosing to respond to the risk. What is it doing or what will it do, to reduce the risk so that it is within the Council's risk appetite?
- **Risk control/mitigation due date** – The date by which the risk control will be in place
- **Progress on risk control/mitigation** – A description of the progress that has been made in implementing the risk control/mitigation
- **Action owner** – The person who is responsible for implementing the risk control/mitigation

Risk Appetite

The Council's risk appetite is the amount of risk that it is willing to take to achieve its priorities, provide services as planned and deliver its statutory services. When considering risk staff must take into account the Council's appetite for risk which differs according to the type of risk. How low, medium and high are defined is shown at the bottom of the page.

- **Economic, finance and markets**

It is a legal requirement for the Council to set a balanced budget. The Council operates against a challenging economic and financial backdrop in which it only knows what resources it will have for one year at a time. It has finite financial reserves and must be sustainable in the long term. These will be considered by the Group Finance Director on an annual basis, but in the context of a medium risk appetite. Where there is the possibility of investing to achieve a priority through development or economic growth, the risk appetite will tend towards medium risk, whilst maintaining rigorous oversight of delivery.

- **Customers and Citizens - Providing services as planned and delivering statutory duties**

For core services that are delivered to vulnerable people the Council will have a low-risk appetite to avoid a failure in service delivery that might harm vulnerable people.

- **Reputation**

The Council must maintain the trust of citizens and consequently has a low-risk appetite.

- **IT and information**

Information Technology plays a critical role in the delivery of Council services, including to the most vulnerable in the city and consequently the Council has a low-risk appetite to failure of systems. The Council will prioritise having the correct IT systems, which are dependable and will provide continuity of service, whilst at the same time are secure and provide data confidentiality in order that all GDPR requirements are met. The risk appetite may increase to medium if digital transformation projects are undertaken in line with Council priorities but only after rigorous risk assessment, with contingency plans for the continuity of service.

- **Legal, regulatory and compliance, both internal and external**

These risks are about ensuring the Council complies with its constitution, policies,

regulatory requirements, legal obligations and statutory guidance. The Council will take a risk-based approach where there are decisions which, though they may be in compliance with these areas, could be open to challenge or subject to regulatory action. The Council has a low-risk appetite relating to compliance, ensuring all obligations and requirements upon it are met, whilst taking decisions and delivering its services and functions. However, in relation to the risk of legal challenge (both defending and taking), the Council will have a medium risk appetite. Decisions around regulatory and legal action will be taken in light of many considerations, including priorities, resources, commercial factors, timing, future impact and reputational impact.

- **Organisational, management and people (including health and safety and equalities)**

Organisational and management risk is about the structure, leadership, governance, processes, and culture of the Council. These can undermine the delivery of services, cause inefficiencies and damage the Council's reputation. The Council's risk appetite is low.

People risk concerns staff and includes recruitment and retention, staff engagement, training, health and safety and equalities. Risks include not being able to obtain the right staff or retain them, a lack of engagement and low morale. These can severely impact delivery of services. The risk appetite is low.

The Council is committed to the health and safety of its staff and members of the public, not only because it fulfils its legal responsibilities, but because it has a moral duty not to cause harm. The Council has a low-risk appetite and will have effective health and safety practices that help prevent death, injuries, and illness.

The Council is committed to building a fairer city by ensuring its services, investments, and policymaking addresses Oxford's social and financial inequalities. A medium risk appetite is appropriate when the Council is driving positive change.

- **Environmental and sustainability**

The Council will have a low-risk appetite for environmental and sustainability risks that might damage health and wellbeing in the community, and which might result in legal liabilities and fines. This includes areas such as long-term environmental damage like climate change impacts, pollution, and a loss of biodiversity. Laws and regulations must be adhered to. A medium risk appetite is acceptable when environmental and sustainability projects can result in long term benefits to the city through Zero Carbon Oxford.

- **Commercial**

The Council is responsible for spending public funds, providing efficient public services over the long term, and maintaining the trust of the community. Expenditure with some commercial aspects will be made that can provide a return on investment so that these resources can be used to help it achieve its priorities, deliver services as planned and meet its statutory duties. However, the investments should align with the priorities of the Council, be medium risk, and focus on stable returns.

- **Political**

Political risk is about change, instability or disagreements that can make the

delivery of the Council’s priorities more difficult. This may include changes in national leadership priorities and resource allocation, shifts in public opinion or outside pressures. Generally, the Council’s risk appetite is low because unexpected change can impact service delivery, but it may be medium when the pursuit of priorities requires working within a changing political environment.

- **Partnerships**

Partnerships are important because they enable the Council to access additional resources and expertise that can drive change and innovation leading to the more efficient delivery of priorities and services. Due to the potential benefits, including improved service delivery, whilst delivering efficiencies and savings, the Council will have a medium risk appetite, but the risk must be underpinned by sound governance structures.

- **Technical, operational and infrastructure**

Technical risks are about the adoption of new ways of completing tasks and the reliability of existing methods. The risks include implementing a new way of working and it fails to deliver the expected results. Operational risks arise from the day-to-day activities of the Council and might include process inefficiencies or a failure in supply chains. Infrastructure risks concern the physical assets that the Council needs to deliver its services, such as buildings and utilities. In these areas the council has a low-risk appetite as it must reliably deliver services to citizens.

Definitions of low, medium and high

Low	The Council is unwilling to expose itself to risks particularly if by doing so there could be significant negative consequences and the possibility of failure. It will minimise its exposure to risk and prioritise certainty, security, adherence to regulations, and prudence. Key aspects of a low-risk appetite are prioritising compliance with laws and regulations, safety, conservative decision making, financial prudence and minimising actions that could lead to adverse impacts on citizens.
Medium	The Council will take considered risks when they help it successfully deliver the Council Strategy 2024 to 2028, provide the services identified in its business plans and deliver its statutory duties, but it will only do so after it has given the matter careful consideration through risk assessment, and there are plans in place to implement risk controls. The Council is open to opportunities that could lead to improved public services, and it may allocate resources to higher risk projects if they align with 2024 to 2028 priorities. The Council is willing to take these risks when the potential rewards align with its priorities and risks can be managed.
High	The Council is willing to take on significant risks to achieve ambitious goals, drive innovation or deliver transformative projects where there is uncertainty about the outcome, including the possibility of failure. It is characterised by bold decision making and innovative approaches to the delivery of public services with the goal of delivering significant improvement.

Risk Scoring

Once risks have been identified, the risk matrix serves as the primary tool for prioritisation. It enables the Council to determine which risks are most significant and therefore require greater attention and resources. The matrix also provides a consistent framework for comparing different types of risks across the organisation

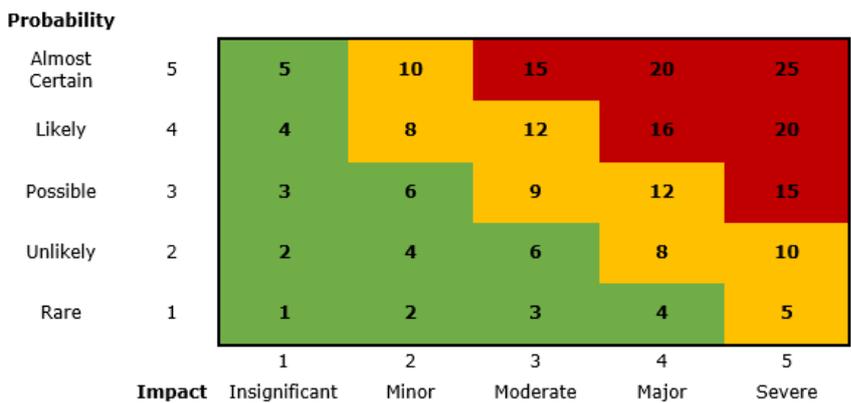
Each risk should be analysed using a five by five matrix for (1) the probability it will happen and (2) the impact if it did occur. This assessment should be made on three different basis:

- Gross risk – risk level if existing key controls and mitigations were not in place or not effective.
- Current risk – risk level after existing controls and mitigations are taken into consideration.
- Target risk – anticipated risk level, within the Council's risk appetite, following the introduction of planned controls and mitigations.

Assessing gross risk helps the organisation understand its reliance on existing key controls and supports decisions on risk treatment and the appropriate target risk level. A useful approach is to first consider the current risk, then ask: what would the impact and likelihood be if those key controls were removed?

It is the risk owner's responsibility to ensure the controls they believe are reducing the risk are effective and are working in practice. Controls that are not yet in place should not be considered within the current risk.

Each identified risk should then be plotted onto the risk matrix.



When assessing the likelihood of a risk occurring, select a score from 1 to 5 on the risk matrix that best reflects what you think. This rating involves an element of professional judgement, so consider how probable the event is and take into account the following factors:

- Has this event happened before in the Council? (How frequently?) Has this event happened elsewhere? (How frequently?)
- How likely is it that one or more of the causes/ triggers of the event will occur?
- Has anything happened recently that makes the event more or less likely to occur?

The following tables provide some support in quantifying the risk in terms of probability and impact.

Risk Probability Assessment Criteria

Risk Probability Assessment Criteria

Scale	Description	Probability of Occurrence	Description
1	Unlikely	0 to 19%	The event may occur in certain circumstances
2	Probably not	20% to 39%	The event will probably not occur
3	Possible	40% to 59%	The event may occur
4	Likely	60% to 79%	The event is likely to happen
5	Highly likely	80% to 100%	The event is highly likely to happen

When you select the impact you should give consideration to the factors outlined in the risk matrix. For example, if the risk you are scoring has a low financial impact but a high impact on our reputation then you would select the most appropriate number between 1 and 5 that relates to the level of reputational impact. Once again, this score will have an element of judgement.

Risk Impact Assessment Criteria

Risk Impact Assessment Criteria

	Insignificant	Minor	Moderate	Major	Severe
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Strategic	Little or no impact on the delivery of the organisation's priorities	May have a minor impact on the delivery of the organisation's priorities	Would impact the delivery of the organisation's priorities	Would require a significant shift from <u>current</u> strategy to enable the Council to achieve its priorities	Would require a fundamental change in strategy and priorities. Failure to deliver a 2024 to 2028 priority
Economic, Financial & Markets	Minor financial impact <£50k per annum	Financial impact contained within the service area £50k - £250k per annum	Budget adjusted across service areas £250k - £500k per annum	Some corporate budget realignment £500k - £750k per annum	Significant corporate budget realignment >£750K per annum
Customers & Citizens	No impact to service quality, limited disruption to operations	Minor impact to service quality, minor service standards are not met, <u>short term</u> disruption to operations	Significant fall in service quality and standards	Major impact to service quality, multiple service standards are not met, <u>long term</u> disruption to operations	Catastrophic fall in service quality and key service standards are not met, <u>long term</u> catastrophic interruption to operations
Reputation	local complaints that do not attract adverse publicity	Adverse publicity locally and regionally on social media	Adverse publicity locally and regionally in mainstream media	Adverse <u>UK wide</u> publicity	Prolonged negative perception in the UK
IT & Information	Minimal impact on the Council's infrastructure, information management and service delivery	Brief disruptions and inconvenience, but no long-term consequences	Moderate IT and information risks that cause noticeable disruptions or delays in services. They may affect a specific group of users	Significant disruption to the delivery of services or financial loss, including fines. Large sections of the Council's operations impacted	Catastrophic IT risks that have widespread, severe consequences, <u>that</u> threaten the Council's ability to function

	Insignificant	Minor	Moderate	Major	Severe
Legal, Regulatory & Compliance	Breaches of local procedures or standards Unlikely to cause litigation	Breach of statutory regulations or standards Litigation possible	Breach of a major statutory duty or internal regulations leading to disciplinary action Litigation to be expected	Significant breach of external regulations leading to intervention, sanctions, or fines Litigation almost certain and difficult to defend	Major breach leading to suspension or discontinuation of business and services or breaches of law punishable by imprisonment. Litigation is certain and impossible to defend
Organisational, Management and People, including Health and Safety and equalities	Minor issues within teams with no major impacts on service delivery Minor injury Minimal impact on the Council's ability to promote equality and diversity	Difficulties that cause short lived disruptions or inefficiencies. Less serious injury causing one-month recovery Minor equalities risks that cause brief disruptions or dissatisfaction, but no long-term harm to service delivery	Noticeable disruption and delays to operations requiring significant effort to resolve Serious injury to a person causing a six-month recovery An impact on certain groups or services, with operational inefficiencies and complaints	Significant disruption and inefficiencies that affect the Council's ability to deliver a service or priority Death or life changing injury to a person Equalities risks that significantly affect the delivery of services or reputation	Disruptions that threaten the Council's ability to operate. Long term consequences for service delivery. A failure to deliver a 2024 to 2028 priority. Death or life changing injury to more than one person A systemic breakdown in the Council's efforts to uphold equality and fairness particularly impacting those from a protected characteristic group.

	Insignificant	Minor	Moderate	Major	Severe
Environmental & Sustainability	Environmental impact that disperses within a short time Minor delays in implementing sustainability initiatives	Environmental impact that is contained and rectified easily Small disruptions or inefficiencies but no long-term impact on sustainability strategy or service delivery	Environmental impact on a small area or a wider area with limited damage Noticeable delays or inefficiencies in the delivery of sustainability projects	Persistent environmental damage The Council's ability to meet its sustainability goals are undermined and key targets are missed leading to regulatory consequences	Largescale irreversible environmental damage A complete failure to meet sustainability obligations and targets resulting in large fines, and legal action with long term damage to the Council's reputation
Commercial	Negligible impact on the Council's operations, finances, or reputation	Small financial losses with manageable consequences. No critical services or strategic priorities are affected	May cause disruption but does not cause long term harm to the Council's reputation or ability to meet its budget	A significant disruption to the Council's operations, financial position and a long-term impact on reputation	Large scale financial loss, with the potential to result in the Council issuing a Section 114 notice
Political	Small scale political disagreements that do not affect decision making or lead to reputational damage	Minor disruption or reputational damage but can be managed without a significant impact on the Council's ability to perform its duties	Noticeable disruption or delays in Council decisions and reputational damage	A significant disruption to the Council's ability to operate effectively and deliver its priorities due to political conflict, public protest, or a shift in political power	A severe event that threatens the existence or legitimacy of the Council. Long term instability and irreparable damage to its reputation
	Issues arising from	Some inconvenience	More significant disruption to	Significantly disrupts Council services and	There is a threat to the

Partnerships	the partnership are managed and have	but no long-term impact on the	disruption to operations and financial position but	Council services and financial stability. There are delays to	Council's ability to function effectively, and
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	Insignificant	Minor	Moderate	Major	Severe
	no significant impact	Council's priorities and services	they can be managed with appropriate resources. Active intervention required	the delivery of services and a loss of reputation	core services cannot be delivered
Technical, Operational & Infrastructure	Little impact on the Council's functions. Any problems are minor and easily addressed	Minor issues that cause short disruptions or inconvenience. No long-term effects and resolved quickly	There are more significant disruptions or delays. Service delivery may be impacted but can be resolved with additional resource	A significant disruption to Council operations affecting key services and causing substantial delays, financial loss and inconvenience to the public	The Council's ability to continue functioning is threatened. Significant long-lasting disruption, financial losses, or public safety concerns

Why do an Equalities Impact Assessment (EqIA)?

1. Equalities Impact Assessment (EqIA) is part of Oxford City Council's [Public Sector Equality Duty \(PSED\) \(Equality Act 2010\)](#).

The General PSED enables Oxford City Council to:

- a. **identify and remove discrimination,**
 - b. **identify ways to advance equality of opportunity,**
 - c. **foster good relations.**
2. [An EqIA must be done before making any decision\(s\)](#) that may have an impact on people and/or services that people use and depend on.
 3. [An EqIA form is one of many tools](#) that can simplify and structure your equalities assessment.
 4. We are passionate about equalities, and we highly recommend that [Corporate Management Team \(CMT\) reports and all projects must attach an EqIA.](#)

For questions, queries, and a chat about how to do your EqIA, please email your EDI officers:

1. Sobia Afridi- safриди@oxford.gov.uk

Please do refer to our [SharePoint Page](#) for support such as FAQs and Examples, etc.

A good EqIA has the following attributes:

1. **Comprehensively considers the [9 protected characteristics](#).**

1. Age	6. Race & Ethnicity
2. Disability	7. Religion or Belief
3. Gender Reassignment	8. Sex
4. Marriage & Civil Partnership	9. Sexual Orientation
5. Pregnancy & Maternity	

2. It has **considered equality of treatment** towards service users, residents, employees, partners, council suppliers & contractors, and Council Members
3. Sufficiently considered **potential and real impact** of proposal or policy on service users, residents, employees, partners, council suppliers & contractors, and Council Members.
4. **Systematically recorded and reported** any potential and real impact of your proposal or policy on service users, residents, employees, partners, council suppliers & contractors, and Council Members
5. **Collected, recorded, & reported sufficient information and data** on how your policy or proposal will have an impact.
6. Offers **mitigations or adjustments** if a PSED has been impacted.
7. Provides clear **justifications** for your decisions.
8. It is written in **plain English** with simple short sentence structures.

Section 1: General overview of the activity under consideration

1. Name of activity being assessed. For example: -New policy, -Review of existing policy, -Changes in service(s), -New project(s), etc.	Insert: Fees and Charges 2026-2027	2. The implementation date of the activity under consideration:	01.04.2026
3. Directorate/Department(s):	Planning and Regulation	4. Service Area(s):	Business Regulation Team , Miscellaneous Licensing
5. Who is (are) the assessment lead(s): Please provide: -Name -Email address	Nicholas Cox	6. Contact details, in case there are queries: Please provide: -Name -Email address	Nicholas Cox ncox@oxford.gov.uk
7. Is this a new or ongoing EqlA?	New <input type="checkbox"/> Extension to existing EqlA <input type="checkbox"/> New	8. If this is an extension of a previous EqlA, please indicate where the previous EqlA is located and share the link to the said EqlA.	no
9. Date this EqlA started:	28.01.2026		
10. Will this EqlA be attached to Corporate Management Team (CMT) reports/updates, which will be published online?	yes		11. Give a date (tentative or otherwise) when this assessment will be taken to the CMT. 01.04.2026

Section 2: About the activity, change, or policy that is being assessed.

<p>12</p>	<p>Type of activity being considered:</p> <p>Check the most appropriate.</p>	<input checked="" type="checkbox"/> Budget	<input type="checkbox"/> Decommissioning	<input type="checkbox"/> Commissioning	<input type="checkbox"/> Change to an existing activity.	
		<input type="checkbox"/> New Activity	<input type="checkbox"/> Others. Please			
<p>13</p>	<p>Which priority area(s) within Oxford City Council's Corporate strategy (2024-2028) does this activity fulfil?</p> <p>Please check as needed.</p>	<input type="checkbox"/> Good, affordable homes	<input type="checkbox"/> Strong, fair economy	<input checked="" type="checkbox"/> Thriving Communities	<input type="checkbox"/> Zero Carbon Oxford	<input type="checkbox"/> Well run council
<p>14</p>	<p>Which priority area(s) within Oxford City Council's Equality, Diversity & Inclusion Strategy (2022) does this activity fulfil?</p> <p>Please check as needed.</p>	<input type="checkbox"/> Responsive services and customer care.	<input type="checkbox"/> Diverse and engaged workforce.	<input type="checkbox"/> Leadership & organisational commitment.	<input checked="" type="checkbox"/> Understanding and working with our communities.	
<p>15</p>	<p>Outline the aims, objectives, & priorities of the activity being considered.</p>	<p>Aims:</p> <p>Fair and consistent application of the fees and charges 2026-2027</p>	<p>Objectives:</p> <p>Submit yearly fees and charges application for approval to the general</p>	<p>Priorities</p> <p>Thriving communities</p>		

		Purposes licensing Committee
16	<p>Please outline the consequences of not implementing this activity.</p> <p>For example,</p> <ul style="list-style-type: none"> -Existing activity does not fulfill Corporate Objectives, -existing activity is discriminatory and not fulfilling Council's PSED, ... to name a few. 	<p>Failure to review and approve fees annually could result in fees no longer reflecting the cost of service delivery, leading to budget shortfalls, cross subsidy from other council services, and inconsistent treatment of licence holders</p>

Section 3: Understanding service users, residents, staff and any other impacted parties.

42		
17	<p>Have you undertaken any consultations in the form of surveys, interviews, and/or focus groups?</p> <p>Please provide details—</p> <ul style="list-style-type: none"> -when, -how many, and -the approach taken. 	<p>The street Trading Policy is reviewed on a three year basis, the fees and charges are reviewed yearly as part of the budget process to full council.</p>
18	<p>List information and data used to understand who your residents or staff are and how they will be impacted.</p>	<p>The process of the consultation of the Street trading Policy which include consultation of traders and residents. No specific demographic data is collected on licence holders beyond that required for licensing purposes. Fees are applied uniformly to all applicants within each licence category.</p>

19	<p>These could be- -third-party research, -census data, -legislation, -articles, -reports, -briefs.</p>	
	<p>If you have not done any consultations or collected data & information, are you planning to do so in the future?</p> <p>Please list the details – -when, -with whom, and -how long will you collect the relevant data.</p>	At the next Policy review in 2027

Section 4: Impact analysis.

20	Who does the activity impact?	Service Users	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Don't Know <input type="checkbox"/>
	<p>Check as needed.</p> <p>The impact may be positive, negative or unknown.</p>	Members of staff	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Don't Know <input type="checkbox"/>
		General public	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Don't Know <input type="checkbox"/>
		Partner / Community Organisation	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Don't Know <input type="checkbox"/>

	City Councillors	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Don't Know <input type="checkbox"/>
	Council suppliers and contractors	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Don't Know <input type="checkbox"/>

21. Does the activity impact positively or negatively on any protected characteristics as stated within Equality (Act 2010)?

Check as needed and provide evidence-driven conclusions.

Good Practice is to keep it simple and list your evidence, insights, and mitigations.

Protected Characteristic	Positive	Negative	Neut	Don't know	Data/information/evidence supporting your assessment	Analysis & insight Mitigations
Age	<input checked="" type="checkbox"/>	<input type="checkbox"/>	X <input type="checkbox"/>	<input type="checkbox"/>	Consultation and final policy statement – Consultation sent to all current street traders open dialogue box at Question 8 Further comments on Street Trading Policy, which refers to fees and charges at section 16 Fees and 17 Conditions	The activity relates to the setting of fees for regulatory licensing functions. The fees do not affect eligibility for a licence and do not change the regulatory requirements or

45					<p>Licence fees are set on a cost recovery basis and apply equally to all applicants within each licensing regime. No differentiation is made on the basis of protected characteristics</p>	<p>standards applied.</p> <p>Fees are reviewed annually to ensure proportionality and affordability. Applicants experiencing financial hardship may contact the service to discuss payment options where applicable.</p>
<p>Disability (Visible and invisible)</p>	<p><input type="checkbox"/></p>	<p><input type="checkbox"/></p>	<p>X</p>	<p><input type="checkbox"/></p>	<p>Licence fees are set on a cost recovery basis and apply equally to all applicants within each licensing regime. No differentiation is made on the basis of protected characteristics</p>	<p>The activity relates to the setting of fees for regulatory licensing functions. The fees do not affect eligibility for a licence and do not change the regulatory requirements or standards applied.</p>

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<p>Gender re-assignment</p>	<p><input checked="" type="checkbox"/></p>	<p><input type="checkbox"/></p>	<p>X <input type="checkbox"/></p>	<p><input type="checkbox"/></p>	<p>Licence fees are set on a cost recovery basis and apply equally to all applicants within each licensing regime. No differentiation is made on the basis of protected characteristic</p>	<p>The activity relates to the setting of fees for regulatory licensing functions. The fees do not affect eligibility for a licence and do not change the regulatory requirements or standards applied.</p>
<p>Marriage & Civil Partnership</p>	<p><input checked="" type="checkbox"/></p>	<p><input type="checkbox"/></p>	<p>X <input type="checkbox"/></p>	<p><input type="checkbox"/></p>	<p>Licence fees are set on a cost recovery basis and apply equally to all applicants within each licensing regime. No differentiation is made on the basis of protected characteristic</p>	<p>The activity relates to the setting of fees for regulatory licensing functions. The fees do not affect eligibility for a licence and do not change the regulatory requirements or standards applied.</p>

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<p>Race, Ethnicity and/or Citizenship</p> <p>47</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Licence fees are set on a cost recovery basis and apply equally to all applicants within each licensing regime. No differentiation is made on the basis of protected characteristic</p>	<p>The activity relates to the setting of fees for regulatory licensing functions. The fees do not affect eligibility for a licence and do not change the regulatory requirements or standards applied.</p>
<p>Pregnancy & Maternity</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Licence fees are set on a cost recovery basis and apply equally to all applicants within each licensing regime. No differentiation is made on the basis of protected characteristic</p>	<p>The activity relates to the setting of fees for regulatory licensing functions. The fees do not affect eligibility for a licence and do not change the regulatory requirements or</p>

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						standards applied.
48 Religion or Belief	<input type="checkbox"/>	<input type="checkbox"/>	X <input type="checkbox"/>	<input type="checkbox"/>	Licence fees are set on a cost recovery basis and apply equally to all applicants within each licensing regime. No differentiation is made on the basis of protected characteristic	The activity relates to the setting of fees for regulatory licensing functions. The fees do not affect eligibility for a licence and do not change the regulatory requirements or standards applied.
Sex	<input type="checkbox"/>	<input type="checkbox"/>	X <input type="checkbox"/>	<input type="checkbox"/>	Licence fees are set on a cost recovery basis and apply equally to all applicants within each licensing regime. No	The activity relates to the setting of fees for regulatory licensing functions. The fees do not affect

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					<p>differentiation is made on the basis of protected characteristic</p>	<p>eligibility for a licence and do not change the regulatory requirements or standards applied.</p>
<p>49 Sexual Orientation</p>	<p><input type="checkbox"/></p>	<p><input type="checkbox"/></p>	<p>X</p>	<p><input type="checkbox"/></p>	<p>Licence fees are set on a cost recovery basis and apply equally to all applicants within each licensing regime. No differentiation is made on the basis of protected characteristic</p>	<p>The activity relates to the setting of fees for regulatory licensing functions. The fees do not affect eligibility for a licence and do not change the regulatory requirements or standards applied.</p>

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<p>Other (voluntary consideration)</p> <p>Migrant, refugee, or asylum seekers</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Licence fees are set on a cost recovery basis and apply equally to all applicants within each licensing regime. No differentiation is made on the basis of protected characteristic</p> <p>www.oxford.gov.uk</p> 	<p>The activity relates to the setting of fees for regulatory licensing functions. The fees do not affect eligibility for a licence and do not change the regulatory requirements or standards applied. The GPLC/GPLSC have the opportunity to comment when applications for consent are present to committee for a decision.</p>
<p>Other (voluntary consideration)</p> <p>Socio-economic status (income, wealth, etc.)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Licence fees are set on a cost recovery basis and apply equally to all applicants within each licensing regime. No</p>	<p>The activity relates to the setting of fees for regulatory licensing functions. The fees do not affect</p>

51					<p>differentiation is made on the basis of protected characteristics</p>	<p>eligibility for a licence and do not change the regulatory requirements or standards applied. The GPLC/GPLSC have the opportunity to comment when applications for consent are present to committee for a decision</p>
<p>Other For example: - Unpaid carers - Prison population - Homeless population -Council suppliers & contractors -Cabinet Members</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>List the other groups</p>	<p>What is the data telling us about impact on this group?</p> <p>How will you mitigate disproportionate impact (positive or negative)?</p>

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Section 5: Conclusion(s) of your Full Impact Assessment

22.	Conclusions. Check as needed.			
	<input type="checkbox"/> Stop and reconsider the activity.	<input type="checkbox"/>	<input type="checkbox"/> Adjust activity before beginning the activity and continue to monitor.	<input type="checkbox"/> No major change(s) or adjustments and continue with activity but continue to monitor.
23.	<p>Please explain how you have reached your conclusions above.</p>	<p>The policy review and the finalised Street Trading Policy through consultation will update at that point</p> <p>The assessment has identified no evidence of disproportionate impact on any protected characteristic. The activity involves an annual review of fees applied uniformly within existing licensing regimes. Equality considerations will continue to be monitored through future policy reviews and annual fee</p>		

setting processes. The GPLC/GPLSC can comment when applications for consent are present to committee for a decision. The financial impact on traders has been addressed in the past, with the application of payment plans where appropriate. Following the Covid 19 epidemic a number of traders were in arrears this has been addressed and there are currently no traders in arrears or reports of hardship due to the fees and charges regime.

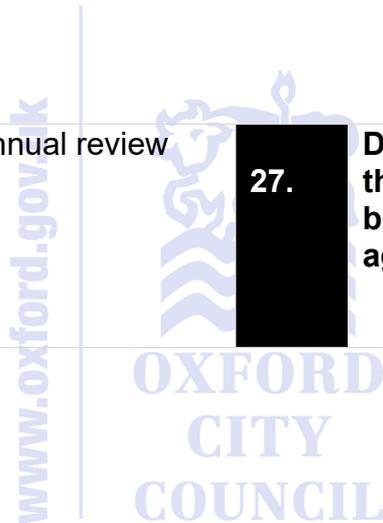
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Section 6: Monitoring and review plan.

The responsibility for maintaining a monitoring arrangement of the EqlA action plan lies with the service/team completing the EqlA. These arrangements must be built into the performance management framework such as KPIs or Risk Registers.

24.	<p>Who or which team or service area will be responsible for monitoring equalities impact?</p> <p>For example- - team, -directorate, -service area, -Equalities Steering Group,etc.</p>	<p>Business Regulation Team through annual fees review and periodic policy reviews.</p>		
25.	<p>Who (individual, team, or service area) will be responsible for carrying out the EqlA review?</p>	<p>Nicholas Cox</p>		
26.	<p>How often will the equality impact be reviewed for this activity?</p> <p>For example- -quarterly, -yearly, etc.</p>	<p>Annual review</p>	27.	<p>Date when the EqlA will be reviewed again.</p> <p>2027</p>



Section 7: Sign-off

Name: Nicholas Cox

Job Title: Business regulation Team Manager

Signature: *N Cox*

Name: Full Name

Job Title: Type here

Signature:

Name: Full Name

Job Title: Type here

Signature:

Suggested list of people to include are:

- 1) Project lead/manager.
- 2) Head of service area or team.
- 3) Person who completed the EqlA.

Name: Full Name

Job Title: Type here

Signature:

Name: Full Name

Job Title: Type here

Signature:

Name: Full Name

Job Title: Type here

Signature:

Name: Full Name

Job Title: Type here

Signature:

Name: Full Name

Job Title: Type here

Signature:

Name: Full Name

Job Title: Type here

Signature:

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You have now reached the end of the assessment.

⚠ Please appended this to any reports and project files for reference.

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To: Council

Date: 23rd February 2025

Report of: Deputy Chief Executive for City and Citizens Services

Title of Report: Hackney Carriage and Private Hire, Road Closure Orders, Scrap Metal Dealers, Sex Establishments Street Parties and Commercial Events: Licence Fees and Charges for the 2026/27 financial year

Summary and recommendations	
Decision being taken:	To seek agreement on the licence fees for 2026/27 where the council has discretion over the level of fee charged as recommended by the General Purposes Licensing Committee on 9 February 2026.
Key decision:	No
Corporate Priority:	Strong, Fair Economy.
Policy Framework:	None.

Recommendation(s): That the Council resolves to:
1. Agree the licence fees and charges for 2026/27 as recommended by the General Purposes Licensing Committee and as set out in Appendix 1.

Appendix No.	Appendix Title	Exempt from Publication
Appendix 1	General Purposes Licensing Fees and Charges 2026/27	No

Introduction and background

1. The purpose of this report is to seek agreement on the licence fees and charges that should apply for 2026/27, for those activities where the Council has discretion. This report does not cover the fees for Licensing and Gambling Act activities, which are reported separately to the Licensing and Gambling Acts Committee.
2. The fees and charges detailed within this report and found at **Appendix 1** relate solely to the functions of the General Licensing Team. A further report will be provided to Members in relation to the fees and charges related to the functions of the Miscellaneous Licensing Team.

3. The relevant legislation for the functions detailed in this report are Town Police Clauses Act 1847, Local Government (Miscellaneous Provisions) Act 1976, Scrap Metal Dealers Act 2013, Local Government (Miscellaneous Provisions) Act 1982.
4. The statutory principle in relation to the setting of fees is that they should be reasonable, proportionate and not exceed the cost of the procedures and formalities of the relevant licensing scheme, including staffing, training, administration, testing, inspections, hearings, and regulation.
5. Licence fees set by the Council and administered in the General Licensing function consist of Commercial Events, Hackney Carriage and Private Hire, Road Closure Orders (Street Parties), Scrap Metal Dealers and Sex Establishments.

Commercial Events and events with no commercial element (including Street Parties)

6. The making of Temporary Road Closure Orders under the Town Police Clauses Act 1847 is a discretionary service and the Council may make a charge for carrying it out, as long as the charge does not exceed the costs to the Authority.
7. Several Road Closure applications are made each year for events involving a commercial element, such as for Christmas Market, Little Clarendon Street Market, Art Market, North Parade Market, Christmas Light Festival etc.
8. It is important to note that where the application meets the test of being for a community or charitable event with no commercial gain the fee can be waived by the Authority, Executive Director, in support of such events.
9. Members are asked to note that the fees have been revised and a minor increase of approximately 4.3% has been applied to cover the Authority costs, due to inflationary pressures. The fees and charges can be found in **Appendix 1**.

Hackney Carriage and Private Hire Licence Fees and Charges

10. There are no substantial amendments to the fees and charges for this financial year, beyond administrative removal of outdated fees.
11. Members should also note that in support of licence holders, the Council does not propose any increase to the Hackney Carriage and Private Hire fees for the 2026/27 financial year.

Scrap Metal Dealers

12. The licensing of Scrap Metal Dealers and collectors is an executive function which is the responsibility of Cabinet. Therefore, the setting of fees does not fall to this Committee. The fees for this function can be found in **Appendix 1** for Members to note.

Sex Establishments and Sexual entertainment venues

13. No amendment to Fees and charges for these functions have been proposed for the 2026/27 financial year.

Financial implications

14. The Council is responsible for collecting licence fees for these functions. Predicted income from licence fees is included in the Council's budget.

Legal issues

15. The power to levy fees is contained in the legislation relevant to each function or in the Local Government Act 2003 in relation to discretionary services. Licensing is not a revenue raising function and fees and charges should reasonably represent the costs of carrying out the function.

Equality Impact Assessment

16. The Council has a Public Sector Equality Duty under the Equality Act 2010 to have due regard to the need to:
- a. Eliminate discrimination, harassment and victimisation and any other conduct that is prohibited by or under the Act;
 - b. Advance equality of opportunity between people who share a relevant protected characteristic and those who don't share it;
 - c. Foster good relations between people who share a relevant protected characteristic and those who do not (which involves having due regard, in particular, to the need to tackle prejudice and promote understanding.
17. The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex, and sexual orientation.
2. Due regard has been given to the duties under the equality Act 2010 and no adverse impacts are anticipated on any person with protected characteristics.

Environmental Considerations

18. There are no environmental considerations arising from this report.

Report author	Joshua Curnow
Job title	Supervising Senior Licensing Officer
Service area or department	General Licensing
Telephone	01865 252565
e-mail	licensing@oxford.gov.uk

Background Papers:

- 1 Local Government Act 2003
- 2 Town Polices Clauses Act 1847
- 3 Local Government (Miscellaneous Provisions) Act 1976
- 4 Local Government (Miscellaneous Provisions) Act 1982
- 5 Scrap Metal Dealers Act 2013

APPENDIX ONE

GPL Fees and Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ Decrease
	£	£	£	%
Taxi Licensing				
Vehicles				
Hackney Carriage	472.00	472.00	0.00	0.00
Hackney Carriage (ULEV Standard Discount)	354.00	354.00	0.00	0.00
Hackney Transfer of Ownership	118.00	118.00	0.00	0.00
Hackney Change of Vehicle	118.00	118.00	0.00	0.00
Hackney Temporary Vehicle	87.00	87.00	0.00	0.00
Private Hire	309.00	309.00	0.00	0.00
Private Hire (Fully Electric Vehicle)	190.00	190.00	0.00	0.00
Private Hire (Wheelchair Accessible Vehicle (WAV))	112.00	112.00	0.00	0.00
Private Hire Transfer	118.00	118.00	0.00	0.00
Private Hire Change of Vehicle	118.00	118.00	0.00	0.00
Private Hire Temporary Vehicle	87.00	87.00	0.00	0.00
Drivers				
Hackney Combined (1 yr licence)	135.00	135.00	0.00	0.00
Hackney Combined (3 yr licence)	405.00	405.00	0.00	0.00
Hackney Combined for Oxfordshire Licensed drivers with 1 full year on current licence (3 yr licence only)	270.00	270.00	0.00	0.00
Hackney Combined for Oxfordshire Licensed drivers with 2 full years on current licence (3 yr licence only)	135.00	135.00	0.00	0.00
Private Hire (1 yr licence)	120.00	120.00	0.00	0.00
Private Hire (3 yr licence)	360.00	360.00	0.00	0.00
Private Hire for Oxfordshire Licensed drivers with 1 full year on their current licence (3 yr OCC licence only)	240.00	240.00	0.00	0.00
Private Hire for Oxfordshire Licensed drivers with 2 full years on their current licence(3 yr OCC licence only)	120.00	120.00	0.00	0.00
Additional Charges				
Mandatory Safeguarding and Disability Awareness Training - provided by Oxfordshire County Council	55.00	55.00	0.00	0.00
Local Knowledge & Safeguarding Test	87.00	87.00	0.00	0.00
DVLA check - for new applicants only, at cost	7.00	7.00	0.00	0.00
Trust ID - DBS & RTW check	14.00	14.00	0.00	0.00
Licence ID badge/replacement badge	12.00	12.00	0.00	0.00
Internal PHV Licence Plate	18.00	18.00	0.00	0.00
Internal HC Licence Plate	18.00	18.00	0.00	0.00
Replacement external plate	29.00	29.00	0.00	0.00
Exemption badge/replacement badge	29.00	29.00	0.00	0.00
Replacement approved fare chart	2.00	2.00	0.00	0.00
Duplicate paper licence (replacement)	6.00	6.00	0.00	0.00
Unpaid Cheque Charge	35.00	35.00	0.00	0.00
Amendments to Private Hire Operator Licence	118.00	118.00	0.00	0.00
Charge for Vehicle Exemption Notice	58.00	58.00	0.00	0.00
Operator's Licence				
Vehicle 3 & under (1 YEAR LICENCE)	577.00	577.00	0.00	0.00
Vehicle 4 & over (1 YEAR LICENCE)	1,154.00	1,154.00	0.00	0.00
Vehicle 3 & under (5 YEAR LICENCE)	2,886.00	2,886.00	0.00	0.00
Vehicle 4 & over (5 YEAR LICENCE)	5,772.00	5,772.00	0.00	0.00
Motor Salvage Operators				
Scrap Metal Dealers (replaces Motor Salvage Operators)				
New Site Licence	1,437.00	1,437.00	0.00	0.00
Renewal Site Licence	1,437.00	1,437.00	0.00	0.00
Variation Site Licence	354.00	354.00	0.00	0.00
New Mobile Collector Licence	713.00	713.00	0.00	0.00
Renewal Mobile Collector Licence	713.00	713.00	0.00	0.00
Variation Mobile Collector Licence	354.00	354.00	0.00	0.00
Sex Establishments				

GPL Fees and Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ Decrease
	£	£	£	%
Sex establishment (Sex Shop or Sex Cinema)- New	2,954.00	2,954.00	0.00	0.00
Sex establishment (Sex Shop or Sex Cinema)- Renewal	2,954.00	2,954.00	0.00	0.00
Sex establishment (Sex Shop or Sex Cinema)- Variation/ transfer	1,381.00	1,381.00	0.00	0.00
Sexual entertainment venues new	6,930.00	6,930.00	0.00	0.00
Sexual entertainment venues renewal	6,930.00	6,930.00	0.00	0.00
Sexual entertainment variation/ transfer	1,381.00	1,381.00	0.00	0.00
Road Closures				
Commercial Event Road Closures- Events (under 500 people)	130.00	135.00	5.00	3.85
Commercial Event Road Closures- Market and Street Fairs	312.00	324.00	12.00	3.85
Commercial Event Road Closures- Events (500 or more people)	374.00	390.00	16.00	4.28
Road Closure with no commercial element inc Street Parties	19.00	20.00	1.00	5.26

To: Council
Date: 23 February 2026
Report of: Group Finance Director (Section 151 Officer)
Title of Report: Chief Finance Officer's report on the robustness of the Council's 2026/27 budget

Summary and Recommendations

Purpose of report:

Under Section 25 of the Local Government Act 2003 there is a requirement for the Council's Chief Financial Officer to report to Council on:

- a) the robustness of the estimates made for the purposes of the calculations of the budget; and
- b) the adequacy of the proposed financial reserves.

Council in considering its Budget should have regard to this advice.

Recommendation: That Council notes this report in setting its budget for 2026/27 and the indicative budgets for 2027/28 – 2029/30.

Appendix 1: Statement of Reserves and Balances

Introduction

- 1 The financial backdrop of local authorities continues to be difficult. There continues to be a number of authorities issuing Section 114 notices, effectively declaring bankruptcy and others threatening similar action continues to rise. There were around 30 local authorities requesting 'exceptional financial support' through capitalisation, from government in 2025-26 for around £1.5 bn, covering multiple years, most of which has been agreed in principle by the Government.
- 2 The backdrop of Local Government Reorganisation brings added uncertainty with the current timetable for those authorities affected would see new unitary councils operational with effect from 1st April 2028. For planning purposes the Council's

budget continues to be based on a four year period to demonstrate a going concern although in reality in the absence of a slippage in the timetable the council in its current form will no longer exist from 1-4-2028.

- 3 Whilst the three year Provisional Finance Settlement for 2026-27 to 2028-29 has been welcomed by local authorities, replacing the one year settlements that we have seen in the past decade, the publication has for most been too late for preliminary budget setting and the government objective of transparency over how the financing is calculated has arguably not been achieved.
- 4 The Settlement itself whilst was heralded as an £11 bn increase in core spending power over the three year period, in reality largely comes from increases in assumed council tax with very little new funding given to local government.
- 5 In Oxforde's case core spending rises by zero per cent in 2026-27 and by 7% (£3million) over the 3 year period compared to 2025-26, a real terms decrease. Some authorities saw a reduction in core spending power in 2026-27.
- 6 Despite this backdrop the Council's Budget and Medium Term Financial Strategy is balanced over the next 4 year period by a combination of efficiencies, additional fees and charges and returns from our wholly owned companies with the balance of £7.4 million over the 4 year period being funded from council reserves.
- 7 This report to Council is a statutory requirement of the Council's Chief Financial Officer under Section 25 of the Local Government Act 2003, to report to Council on :
 - a) The robustness of estimates made for the calculation of the budget
 - b) The adequacy of reserves
- 5 Council are required to consider this report alongside the budget setting discussions.

Preparation of the Medium Term Financial Plan

- 6 As in previous years the Council has undertaken a prudent and robust approach in developing its Medium-Term Financial Strategy ("MTFS") based on information that is available to date and prudent forecasts of the income and expenditure that will arise from undertaking its services.

Robustness of Estimates

- 7 All aspects of the Council's budget, efficiency savings, additional income streams, and pressures have been subject to rigorous review, with Service Directors being required to review the plans they put forward in previous years and confirm delivery of the proposals over the life of the MTFS.

Scrutiny of the budget has been undertaken by

- The Finance Team
 - Directors and the Chief Executive
 - Executive Members
 - The Scrutiny Committee's Finance Panel
- 8 Monitoring of the budget through the year is undertaken by Financial Services in conjunction with Service Directors and Cost Centre Managers to ensure that the budget is on target or variations are reported and acted upon at an early stage.

Monthly monitoring reports are considered by Corporate Leadership Team with quarterly updates presented to Cabinet.

General Fund Assumptions

10 Assumptions on which the four-year MTFs are based are contained within the main budget report presented elsewhere on the agenda, however, the key assumptions include:

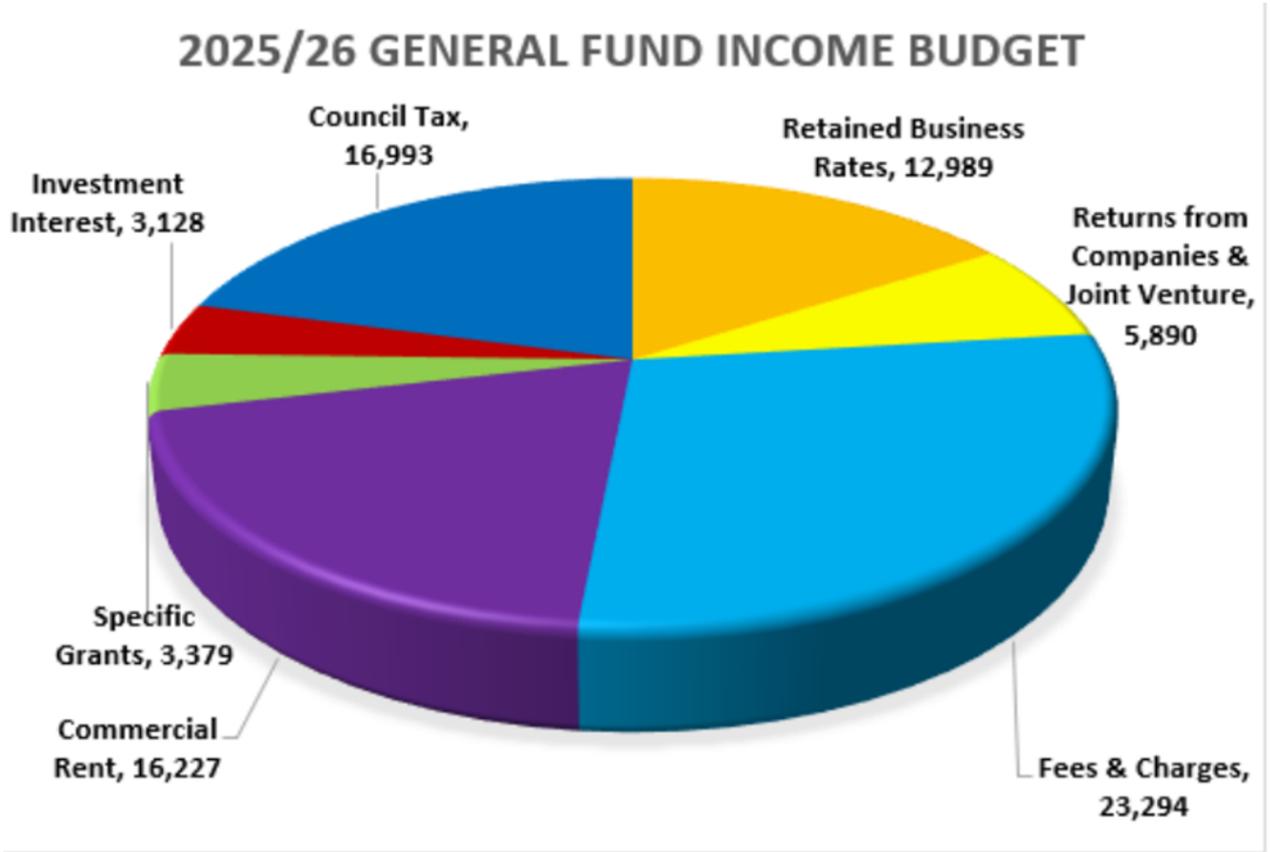
- **Council Tax increase-** The Council Tax increase is 2.99% for 2026-27, in line with the referendum limit set by the Government. It is assumed that this increased at this rate thereafter.
- **Investment Interest** – Based on the Bank of England Interest rates the following interest assumptions have been made:
 - Investment interest rates – 3.6% – 3.25%
 - Borrowing rates – 4.5% – 4.45%

Internal borrowing is used in favour of external borrowing and there is currently no General Fund external borrowing although the Capital Financing Requirement at the 1-4-2026 is £98.5 million including leases of around £26 million rising to £125 million in 2029/30.

- **OxWed Development** – The Council has outstanding loans and accrued interest of approximately £21 million in a 50/50 Limited Liability Partnership (LLP) with Nuffield College. Loan rates are 4% above base. Since the LLP has yet to make a surplus, this interest is accrued rather than paid. As at 31st March 2025 the total of accrued interest will be approximately £5 million. The LLP has secured planning permission to develop the site and is now looking to secure a development partner, or partners. At this point the Council's investment and accrued interest will be paid together with a proportion of the profits from the sale. The value and timing of profits at this point are uncertain although suitable budget assumptions have been made within the MTFs.
- **Oxford Direct Services Ltd** - The updated ODS Business Plan includes ambitious targets to generate additional turnover for the companies trading arm and ultimately improve dividend return to the Council estimated at around £2.4 million per year over the next 4 years.
- **Oxford City Housing Ltd** –Dividend returns from the Company are expected to be around £3 million next year and then zero thereafter. The Company are looking at their future strategic direction and also the tenure mix of their housing schemes in the pipeline to improve profitability and increase dividend although this is not currently prudent to include.
- **Retained Business Rates** – Following the reset in the latest Finance Settlement business rates income has been reduced to baseline over the MTFs. In 3 years time there will be another reset although by then under Local Government Reform the Council will no longer exist in its current form.
- **Revenue Support Grant** – Under the new Finance Settlement revenue support grant increases from around £200k to around £8 million, most of which is a reallocation of business rates income distributed under the fairer

funding formula and government grants including an allocation for temporary accommodation.

- **Pay Assumptions** – The two year pay deal agreed by the Council and unions in 2022 expires on 1st April 2026. Going forward the unions and staff have agreed a 2 year pay settlement of the higher of 3.5% or £1500 for 2026-27 followed by 3% for 2027-28.
 - **Inflation** – Most budgets are cash limited. The most significant impact is on materials purchased by Oxford Direct Services in respect of repairs and maintenance and the council’s capital programme, for which some budgetary provision has been made.
- 11 The Oxford Model’s reliance on income streams from its wholly owned companies and other sources of income such as commercial rents (as illustrated below) to cover General Fund expenditure is more of a risk than simply reducing spend. In such situations it is prudent and advisable to hold an adequate amount of reserves and balances to deal with any volatility in these areas.



Capital

- 12 The Council has set an ambitious Capital Programme for the next four years of around £738 million.
- 13 The preparation of the Capital Programme has undergone similar scrutiny to the other areas of the Council’s budget with the Development Board having an oversight of all new bids. Contingencies are included within individual schemes for variations in spend with any other variations outside these amounts being subject

to the normal virement and supplementary estimate approvals set out in the Council's Financial Rules. For this year a 40% optimism bias has been built into the capital budget. This a recognised methodology which highlights the tendency for project managers to be overly optimistic on how much of the capital programme that can be delivered. This has the effect of reducing the programme down to £621 million over the MTFs.

- 14 Financing of schemes within the Programme is predominantly through borrowing which at £562 million over the 4 year programme represents 97% of the total programme. Most General Fund additional borrowing is in relation to loans to the Council's Housing Development Company (OCH(D)L) with the HRA borrowing being largely in relation to the purchase of social housing units from OCH(D)L.

Housing Revenue Account (HRA) Assumptions

- 15 The Scrutiny of the HRA budget and Business Plan has followed a similar process to that for the General Fund outlined above.

- 16 Key assumptions in the HRA budget include:

- **Rent increases** – The Government confirmed the rent increase for social landlords at CPI+1% (4.8% for 2026-27) for the next 10 year period. In addition landlords are permitted to increase rent by a further £1 per week in 2027-28 and then up to £2 per week from 2028-29 onwards until rental convergence is achieved for those properties to which this applies.
- **New Dwellings** - The HRA will continue to purchase the affordable housing from OCHL's 10 year development programme . The current HRA Capital programme includes £165 million being spent on the purchase of 448 new build affordable homes from OCHL. The overall commitment to OCHL is for the purchase of 806 dwellings will be completed over the MTFP (running to March 2030), of which 424 will have been completed by 31st March 2026. In addition to the OCHL new build developments, the HRA is directly commissioning 847 affordable homes with an overall budget of £286 million. 107 of these homes are forecast be completed by 31st March 2026
- **Debt** - An increase in the level of HRA debt to around £450 million by the end of 2026-27 and peak debt of £800million by 2036-37. An annual interest cover ratio of approximately 1.25 throughout the life of the HRA Business Plan
- **Interest rates** - As at 31-3-2025 the loans outstanding with the HRA related to a mix of self-financing debt taken out in 2012, and more recently loans for the development and acquisition of new homes. Interest rates on these loans are fixed at varying rates with an average of 3.9%.
- **Working Balance** - HRA working balance not to fall below £3.5 million
- **Disposals** - 20 dwellings per year is assumed from 2026-27 onwards.
- **Inflation** - All the assumptions for inflation are the same as for the Council's General Fund Budget.

17 The HRA is reliant on income raised from council house rents and service charges to cover its day to day activities and to finance borrowing which will escalate from its current level of around £270 million to £651 million over the next 4 year period. The level of borrowing has to be affordable and is controlled by reference to the Interest Cover Ratio, which is maintained at around 1.25. At this level expenditure in the HRA both capital and revenue based on the estimates is affordable over the next 5 years although there is no room for any further spend over that period. Beyond this period there is more scope to spend on priorities such as decent homes, new housing and climate change mitigations.

Adequacy of Reserves and Balances

18 The prudent level of reserves that the Council should maintain is a matter of judgement. Generally, the higher the risk of the council's financial plans the higher the level of reserves and balances.

19 The level of the Councils overall reserves and balances is shown in Appendix 1 and summarised in Table 1 below:

TABLE 1 : STATEMENT OF RESERVES AND BALANCES			
Reserve Name	Balance @ 01/04/2025	Expected balance 01/04/2026	Forecast Balance 31/03/2027
Earmarked Reserves			
Sub total	(46,236,994)	(42,075,303)	(35,331,143)
Ringfenced reserves funded by 3rd parties			
Sub total	(9,147,247)	(8,579,746)	(8,579,746)
Other Ringfenced reserves			
Sub total	(497,583)	(502,463)	(470,775)
Self Insurance Fund - GF	(352,000)	(352,000)	(352,000)
TOTAL GF Earmarked Reserves	(56,233,824)	(51,509,512)	(44,733,664)
TOTAL HRA Earmarked Reserves	(7,498,076)	(3,937,076)	(3,937,076)
TOTAL ALL earmarked reserves	(63,731,900)	(55,446,588)	(48,670,740)
General Fund Working Balance	(3,622,000)	(3,622,000)	(3,622,000)
HRA Working Balance	(4,000,000)	(5,832,000)	(7,249,000)

20 Table 1 indicates that General Fund earmarked reserves total £56 million at 31-3-2025 falling to an estimated level at 31-3-2026 of £51 million and then to an estimated £45 million by 31-3-2027. Other points worthy of note :

- **Earmarked reserves** – such reserves are generally held for specific purposes to cover risk and projects many of which are in implementation. Reserves in this category include the employee reserve £3 million and NNDR reserve £16 million which partly protects the revenue account against adverse cash flow from business rates and the indirect property fund reserve £3 million which protects the revenue account against swings in spend and income. The capital reserve £8 million will be used to finance the capital programme over the next 4 years. Within these reserves is also the 'risk reserve' £7.4 million which will be

used to balance the MTFP, and a further £4 million of the risk reserve is forecast to be used over the life of the MTFP. Whilst some of these earmarked reserves can be re-purposed the use of any of these reserves other than for the purpose they have been established will have a financial consequence and will reduce the financial resilience of the Council.

- **Ringfenced reserves funded by third parties-** relating to grants (£6 million of which relates to homelessness and Ukrainian and Afghan support), licenses, HMO, Salix and Commuted sums can only be used for the specific purposes.
- **Other ring fenced accounts** -reserves which have a statutory limitation on their use; such as the Taxi Licensing Reserve, grants reserved and the HMO Licensing Reserve
- **Self Insurance fund** -Accounts which it is considered prudent to set aside for uninsured risks
- **General Fund working balance** remains at around £3.6 million throughout the period of the MTFP, this represents the only unfettered reserve held by the Council.

Housing Revenue Account

21 Table 1 indicates that HRA earmarked reserves total £7 million at 31-3-2025 and reduce to an estimated 4 million by 31-3-2027. Other points worthy of note :

- **All HRA reserves** are held to finance the capital programme
- **The HRA working balance** is estimated at around £4 m representing around 6% of gross rental income but improves over the next 2 years sufficient to meet any unexpected financial issues that may arise in the Housing Revenue Account.

Financial Resilience

22 The consequence of not keeping a prudent level of reserves can be significant. In the event of a serious problem, such as a downturn in the financial position of ODS or reduced activity in OCHL, as has been recently seen, or a reduction in the value of the Council's property investments, it could lead to less return for the Council and potentially a deficit position. In the absence of reserves the Council would be forced to cut expenditure in a damaging or arbitrary way.

23 The Chartered Institute of Public and Finance and Accountancy (CIPFA) has stated that there should be no imposed limit on the level or nature of balances required to be held by an individual Council. However, for a district council, where changes to a few areas can have a disproportionate impact, a higher percentage of level of reserves to net expenditure is desirable. The level of balances to be held is largely a matter of judgement for the Councils Section 151 Officer based on local circumstances such as the level of activity in the council, the risk appetite of the council, the council's reliance on income streams and gross expenditure.

24 CIPFA undertake a survey of councils to understand their financial resilience. By analysing data from individual councils and providing comparisons in a number of key financial areas, CIPFA place a risk rating against each of these measures in terms high, medium and low risk. The last exercise undertaken was in December

2025 based on financial information for 2024-25 but may still provide a useful indication of how the council stands compared to these indicators.

25 The main observations in comparison to other non-metropolitan districts was as follows:

- The ratio of Council tax income as a proportion of net expenditure was 54% for Oxford against a range of 56%- 546% for other local authorities. The authority was deemed high risk although what is more relevant is the income from fees and charges shown below.
- The 'Oxford Model' relies on significant income streams to fund its gross expenditure. Fees and charges as a ratio to service expenditure is 53% against a range of 3.44% to 64% for other local authorities. This ratio will increase over the life of the MTFS given the reliance on financial returns from OCHL and ODS and although deemed low risk by CIPFA is certainly one to closely monitor.
- The high percentage of business rates growth above baseline for Oxford City Council at 85% within a range of -49% to 294% is deemed high risk. The recent Finance Settlement has removed all growth above baseline with the Council losing £2million to £3million of business rates income as a result. Equally the Council has benefited from increased Revenue Support Grant.
- Earmarked reserves and balances 31-3-2025 as a percentage of net revenue spend stood at 180%. Whilst this was far short of the upper end of the sample group at 5,792% and is considered high risk, it is still considered by the Council's Section 151 Officer to be a reasonable level for this authority, especially since some reserves are ringfenced.

Sensitivity Analysis

26 Risks remain around fluctuations in the council's incomes and expenditure. Whilst it is unlikely that there would an adverse impact on all of these areas all at once should this happen then reserves would be required to cover the resultant shortfall. The following analysis indicates the financial impact of a 10% variation on significant items of income and expenditure for the General Fund and HRA

Table 2	10% Variation in income and expenditure			
			Gross	Risk
				20%
			£000's	£000's
General Fund				
Fees and Charges			23,000	2,300
Commercial rent income			16,000	1,600
Investment interest			20,000	2,000
Returns from companies			5,400	540
Homelessness			9,000	900
Interest payable			14,000	1,400
Efficiencies			1,000	100
Base service spend			32,281	3,228
Council tax			17,900	1,790
	TOTAL		138,581	13,858
				0
HRA				
Rental Income /service charges			66,207	6,621
Gross spend			66,639	6,664
	TOTAL		132,846	13,285

Local Government Reorganisation

- 27 Local Government Reorganisation will impact many local authorities across the country. Business cases for a number of unitary options have been submitted to Government which are now being assessed. Regardless of the unitary options chosen, the authority will need to demonstrate financial resilience to deal with the structural and process changes that will be needed to deliver services in the future. Our financial resilience is demonstrated by the strength of our balance sheet including all assets, reserves and balances and our ability to set robust estimates and a balanced 4 year MTFP. The healthy position of Oxford City in this respect puts the council in a good financial position to move forward.

Treasury Management

- 28 Reserves and Balances are an essential part of cash balances on which the Treasury function is based. Whilst waiting to be used they will attract interest of currently around 4% per annum depending how they are invested. Longer term investments such as property funds and lending to companies including the Council's wholly owned companies will attract interest in the region of 5%, while investments held for short term liquidity purposes will be at the lower end.
- 29 The budget for investment net interest from company lending, HRA and investments is £6.5 million per annum. Reserves and balances can also be 'internally borrowed' essentially deferring the need to borrow externally to meet

capital commitments. Such borrowing is currently cheaper than accessing external borrowing sources such as the Public Works Loan Board (PWLB).

Progress on the 2025/26 Budget

- 30 Budget monitoring for the 9 months ending 31 December 2025 indicates an adverse forecast outturn variance of £1.3 million after a budgeted transfer of £2.059 million to reserves. Should this position prevail then this will be covered from the risk reserve.

Conclusion

- 31 I have reviewed the budget preparation process for 2026-27 to 2029-30 and the level of reserves and balances. The Council still faces significant financial challenges in a number of areas including:
- **Local Government Review** – The Council has included £2 million in its budget to commence work on preparations for LGR once the decision on the future direction of the Council is known in April 2026. There will be a lot of upfront costs to deliver the efficiencies and savings that we outlined in the Council bid to move to a Greater Oxford Council. It is anticipated that the level of reserves together with any budgetary bids will be sufficient to meet these changes before ongoing savings come on stream.
 - **Pressures around income streams** especially commercial rents and car parking income. Prudent estimates have been made of the likely estimated position of these income streams.
 - **The success of the council's wholly owned companies** will be key to its financial success with returns and dividend over the MTFs of around £12.6 million. The performance of these companies will need to be closely monitored.
 - **Efficiencies and increased income changes** – the Councils plans to increase efficiencies and increased income by another £1.2 million by 2029-30 which will need close monitoring to ensure delivery.
 - **Homelessness** – The Council continues to experience a significant increase in the number of families and individuals being placed in temporary accommodation. The Council estimate that without mitigation this could rise by another £7 million per annum. Mitigations include the purchase of 260 dwellings and this programme will need to stay on track if the mitigations are to be successful.
- 32 In relation to the HRA, there is a significant increase in borrowing to facilitate affordable housing purchases from the Council's wholly owned company although analysis would suggest that these purchases are financially viable in terms of Internal Rate of Return, Payback and Net Present Value and the Interest Cover Ratio seeks to ensure that this borrowing remains affordable. Increased spend on decent homes, carbon retrofit and new requirements from the housing regulator will put additional pressures on the HRA which will require careful management.
- 33 The level of earmarked reserves will fall by 20% between 1-4-2025 and 1-4-2027 to amount of £45 million, of which £9 million are ringfenced. The risk reserve which is used to balance the MTFP will at this point be around £6 million although another £4 million will be used over the remaining period of the MTFP. Other

significant earmarked reserves include NNDR retention reserve £15million, capital financing reserve £3 million, the indirect property reserve £3 million and the employee cost reserve £3 million.

- 34 The Head of Financial Services (Section 151 Officer) has always reinforced the need for reasonable levels of reserves especially given the risks around the Oxford Model. Whilst the Oxford Model does ensure that services are maintained in the face of reductions in Government funding, it does so by using externally generated income either from services provided by the Council or from our wholly owned companies. The alternative is to reduce services and hence spend.
- 35 Despite the issues highlighted above the Council has undertaken a rigorous process in its budget setting for the Medium Term and more specifically I would conclude that:
- The process for the formulation of General Fund, HRA and Capital budgets, together with the level of challenge, provides a reasonable assurance of their robustness.
 - The level of reserves at this stage is adequate and based on current understanding should be sufficient to cover fluctuations in income and expenditure over the medium term.

Financial Implications

- 36 These are covered within the report

Legal Implications

- 37 In addition to the obligation for the Chief Finance Officer to report under Section 25 of the Local Government Act 2003 set out in the purpose of this report, the provisions of the Local Government Finance Act 1992 set out what the Council has to base its budget calculations upon and requires the Council to set a balanced budget having regard to the advice of its chief finance officer (section 151).

Risk Implications

- 38 An analysis of 'Key Risks' is shown in the main Budget report elsewhere on the agenda. They are key factors to take into account when determining the level of reserves that the authority should retain.

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Service area or department	Finance
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STATEMENT OF RESERVES AND BALANCES		APPENDIX 1	
Reserve Name	Balance @ 01/04/2025	Expected balance 01/04/2026	Forecast Balance 31/03/2027
Earmarked Reserves			
NNDR Retention Reserve	(16,711,139)	(15,711,139)	(15,711,139)
Capital Financing Reserve	(8,106,000)	(5,106,000)	(3,106,000)
Risk Reserve	(7,463,000)	(9,542,000)	(5,776,099)
Indirect Property Fund Reserve	(2,960,490)	(2,960,490)	(2,960,490)
Employee Costs Reserve	(2,943,001)	(2,943,001)	(2,943,001)
Vehicle Purchase Reserve	(2,300,000)	(2,300,000)	(2,300,000)
IT Infrastructure Reserve	(1,198,524)	(198,524)	(198,524)
City Regeneration - Carry Forward Reserve	(677,262)	(638,509)	(338,509)
Net Zero Transition Fund	0	(16,466)	0
Housing Benefit Reserve	(504,000)	0	0
Ward Members Budget Reserve	(502,243)	(562,243)	(612,243)
ES Salary Reserve	(476,111)	(420,918)	(370,918)
Northway and Marston Flood Alleviation	(475,585)	(458,585)	(441,585)
Apprentices Reserve	(357,592)	(157,592)	(57,592)
Local Plan Costs	(325,107)	(195,107)	0
Emergency Flood Reserve	(247,005)	(197,005)	(147,005)
Homelessness Reserve	(199,519)	(0)	(0)
City Council Elections Reserve	(189,686)	(259,686)	0
Community Safety Partnership Fund	(168,130)	(158,460)	(148,460)
Solar PV Maintenance Reserve	(166,915)	(214,771)	(184,771)
Corporate Services - Carry Forward Reserve	(150,877)	0	0
Community Services - Carry Forward Reserve	(114,808)	(64,808)	(64,808)
Community and Neighbourhood Reserve	0	30,000	30,000
Sub total	(46,236,994)	(42,075,303)	(35,331,143)
Ringfenced reserves funded by 3rd parties			
Grants Reserve	(8,973,640)	(8,315,547)	(8,315,547)
Taxis A/C Reserve	(164,199)	(264,199)	(264,199)
HMO Licensing Reserve	(9,408)	0	0
Sub total	(9,147,247)	(8,579,746)	(8,579,746)
Other Ringfenced reserves			
Commuted Sums (Parks)	(175,000)	(175,000)	(175,000)
Growth Deal - JSSP	(110,688)	(110,688)	0
S106 Commuted Sums	(82,239)	(82,239)	(82,239)
TR71 Blue Bin League	(71,936)	(71,936)	(71,936)
Lord Mayor Deposit Scheme Reserve	(51,604)	(51,604)	(51,604)
BOB - MK Reserve	(6,116)	(2,716)	(2,716)
SALIX Energy Projects	0	(8,280)	(87,280)
Sub total	(497,583)	(502,463)	(470,775)
Self Insurance Fund - GF	(352,000)	(352,000)	(352,000)
TOTAL GF Earmarked Reserves	(56,233,824)	(51,509,512)	(44,733,664)
HRA Capital Projects Reserve	(5,366,735)	(1,805,735)	(1,805,735)
HRA - Carry Forward Reserve	(1,443,262)	(1,443,262)	(1,443,262)
Self Insurance Fund - HRA	(252,000)	(252,000)	(252,000)
Feasibility Studies Reserve	(316,307)	(316,307)	(316,307)
HRA - CRM Work	(119,772)	(119,772)	(119,772)
TOTAL HRA Earmarked Reserves	(7,498,076)	(3,937,076)	(3,937,076)
TOTAL ALL earmarked reserves	(63,731,900)	(55,446,588)	(48,670,740)
General Fund Working Balance	(3,622,000)	(3,622,000)	(3,622,000)
HRA Working Balance	(4,000,000)	(5,832,000)	(7,249,000)

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To: Council
Date: 23 February 2026
Report of: Scrutiny Committee
Title of Report: Report of the Budget Review Group

Summary and recommendations	
Decision being taken:	To report to Council the Budget Review Group recommendations as endorsed by the Scrutiny Committee.
Key decision:	No
Lead Member:	Councillor James Fry, Chair of the Budget Review Group Councillor Alex Powell, Chair of the Scrutiny Committee
Corporate Priority:	A Well-Run Council
Policy Framework:	None

Recommendation(s): That Council resolves to:
1. Note the report and recommendations from the Budget Review Group as endorsed by the Scrutiny Committee.

Information Exempt From Publication	
Appendix 3	Relating to financial sensitivity/business of the Council

Appendix No.	Appendix Title	Exempt from Publication
Appendix 1	Report of the Budget Review Group	No
Appendix 2	Budget Review Group Recommendations	No
Appendix 3	Written response to questions from the Budget Review Group	Yes

Overview and Summary

1. The Scrutiny Committee, at its meeting in September 2025, commissioned the Budget Review Group (BRG) to review the Council's proposed budget and medium-term financial strategy.

2. The Budget Review Group held five meetings in December 2025 and January 2026 examining the draft budget proposals, as approved by Cabinet for consultation in December 2025. The Group’s findings and recommendations are appended to this report as endorsed by the Scrutiny Committee.
3. Following endorsement by Scrutiny, the BRG recommendations were formally considered by Cabinet at its meeting on 11 February 2026 indicating whether it agreed, agreed in-part, or disagreed each of the recommendations.
4. The Budget Review Group wish to thank Cabinet Members, Working Group Members and Officers who attended the meetings and responded to the questions.

Financial implications

5. Financial implications, where appropriate, were considered within the findings of the Budget Review Group and the consideration of their recommendations.

Legal issues

6. Legal implications, where appropriate, were considered within the findings of the Budget Review Group and the consideration of their recommendations.

Level of risk

7. Risk Registers, where appropriate, were considered by the Budget Review Group when they considered their recommendations.

Equalities impact

8. Equalities Impact Assessments, where appropriate, were considered by the Budget Review Group when they considered their recommendations.

Carbon and Environmental Considerations

9. Consideration for Carbon and Environmental impacts, where appropriate, were considered by the Budget Review Group when they considered their recommendations.

Implications of Local Government Reorganisation

10. Implications of Local Government Reorganisation for the reports were outlined within the report appended.
11. Where appropriate, any further implications were reviewed when considering the recommendations using the linked guidance from Government: [Financial decisions before local government reorganisation - GOV.UK](#)

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Scrutiny Budget Review 2026/2027

Report of the Budget Review Group 2026/2027

Commissioned by Oxford City Council's Scrutiny Committee

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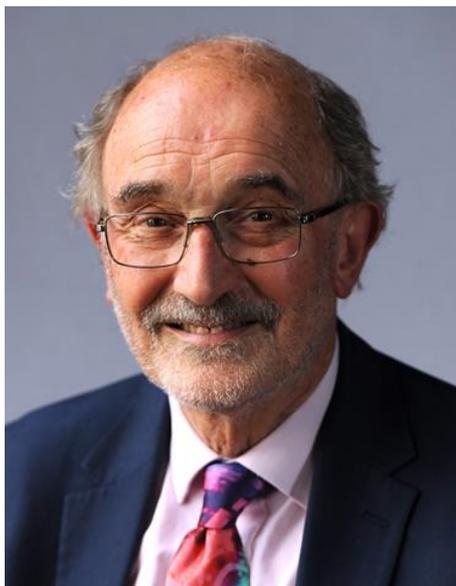
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Foreword



The Budget Review Group (BRG) is an excellent example of cooperation among officers and councillors in a very tight timetable. Five meetings are held by the BRG in January to hear officers answer a series of questions prepared beforehand by the BRG about all aspects of City Council activities, including the Council's wholly owned companies.

Special thanks must go to two officers in particular, Nigel Kennedy, the Group Finance Director, whose team prepares all the detailed Budget forecasts and analyses the impact of changes discussed during the BRG's deliberations; and Celeste Reyeslao, the Scrutiny and Governance Advisor, who organises all the meetings, liaising with the officers who attend the meetings and writing up notes of all the meetings and keeping the

whole process on track. This year's Budget preparations are particularly poignant since they are the last ones that Nigel Kennedy will direct before he takes a well-earned retirement.

The details of the Budget and the recommendations made by the BRG are presented in this report. Two features should be highlighted.

First, Local Government Reorganisation means that the City Council will not manage the budget for the area that will include Oxford City in the third and fourth years. Nevertheless, the Budget is balanced over the full four years, avoiding the temptation to which some other councils are said to have succumbed, spending irresponsibly in the next year or two without regard to the harsh legacy that this would leave for successor councils.

Second, the latest financial settlement, published as late as December, is not generous to the city in that, assuming that Council Taxes are raised at the maximum rate that would not trigger a referendum, there is a real term reduction in the City Council budget.

Despite this, with prudent financial management and the income generated by the council companies, the Budget avoids unpleasant cuts in services. Instead, in the proposals that will be submitted to the Council Budget meeting, there is scope for welcome boosts to services.

A handwritten signature in black ink, appearing to read 'James Fry'.

Councillor James Fry, Chair of the Budget Review Group 2026/2027

Chapter 1: Introduction

1. Each year, the Council has a statutory requirement under the Local Government Finance Act 1992 to set a balanced budget. Scrutiny's role within this process is to provide an independent second view through detailed consideration and discussions. This work is carried out the Budget Review Group who is tasked to identify areas where proposals could be strengthened and risks better managed. The Group then formulate recommendations for Cabinet to consider before the final budget proposals are put to Full Council for final approval.
2. Between December 2025 and January 2026, the Budget Review Group examined the Council's draft 2026/27 Budget and the Medium-Term Financial Plan (MTFP) for the period 2027/28 to 2029/30, as approved by Cabinet for consultation in December 2025. The Group's focus was not only on the headline figures, but on the assumptions, risks, and trade-offs that sit behind them, and on whether the proposals are realistic and aligned with the Council's priorities.
3. Effective scrutiny of the budget is considered a cornerstone of good governance. It creates space for challenge and accountability that help ensure that difficult financial decisions are taken with an understanding of their consequences, including the sustainability of the Council services and the consideration of the wider economic and policy context in which the Council operates. Alongside the annual budget review process, the Finance and Performance Working Group maintains a year-round monitoring of spend and performance, providing ongoing oversight of how public money is being used.
4. Established by the Scrutiny Committee, the Budget Review Group has a cross-party membership which mirrors that of the Finance and Performance Working Group. Its membership is as follows:
 - Councillor James Fry
 - Councillor Chris Jarvis
 - Councillor Dr Christopher Smowton
 - Councillor Ian Yeatman
5. Their work is supplemented by additional contributions from the Housing and Homelessness Working Group and the Climate and Environment Working Group where relevant, to ensure that specialist knowledge informed scrutiny of the Housing budget and of spending proposals linked to environmental sustainability.
6. This report is written with two audiences in mind. First, it is directed to the Cabinet, setting out clear, evidence-based recommendations which the Group believes would strengthen the budget. Secondly, it is written for residents, to demonstrate that independent and rigorous scrutiny has taken place, that public money is not being exposed to undue risk, and that resources are being allocated responsibly.
7. It draws out key themes considered during the review and highlights the main recommendations that emerged during the examination of budgets across all service areas. It is not intended as comprehensive analyses of every element of the budget; instead it focuses on areas where scrutiny added the greatest value. The report will be considered by the Scrutiny Committee on 3 February 2026, before being presented to Cabinet and Full Council on 11 and 23 February 2026 respectively.

Chapter 2: Methodology

8. The Budget Review Group's work was carried out through a series of five meetings held between December 2025 and January 2026. The purpose of these meetings was to provide an independent, cross-party examination of the 2026/27 budget proposals to test the soundness and realism of the proposals, and to identify areas where further assurance or improvement was required. The Group's examination was primarily based on the Cabinet's draft budget proposals approved for consultation on 10 December 2025, which formed the principal reference document for the review.
9. Key themes and questions the Group sought to explore included:
 - The progress of financial mitigation strategies arising from the various pressures on Council finances
 - The interaction, robustness and financial impact of the financial returns to the Council from Oxford Direct Services and OX Place business plans – including scrutiny of the ODS and OX Place Business Plans and their importance in relation to the financial sustainability of the Council
 - Specific consideration of the Council's planning regarding macroeconomic factors such as inflation and the cost-of-living crisis
 - The robustness of plans and risks to the Council's anticipated income streams, particularly relating to parking, commercial property and the Council's companies
 - The robustness of the HRA Business Plan
 - Assessment of overall strategy and individual proposals to mitigate lost income and to reduce costs, including the deliverability of proposals for income generation and savings
 - Planned borrowing levels and the impact of the changes arising from Minimum Revenue Provision
 - Levels of contingencies and earmarked reserves
 - Deliverability of the Capital Programme and its relation to previous iterations of the Medium-Term Financial Plan
 - The realism of optimism bias assumptions applied to the Capital Programme
 - The risk of slippage in the revenues projected from commercial properties if new lettings are delayed
 - Progress with, and opportunities to exploit further, emerging technologies such as Artificial Intelligence (AI) and Robotic Process Automation (RPA) to increase productivity/efficiency
 - The impact of the challenges faced in officer recruitment and retention on the ability to realise the MTFP (e.g., under-achievement of performance targets, unplanned expenditure on temporary staff, delivery of plans and increasing pressure on existing staff)
 - The impact of Government policies on local government finances and plans for Local Government restructure
 - The impact of budget proposals on service users and the wider community
10. The Group's findings and recommendations are informed by the evidence provided by senior Council officers during its meetings, together with detailed written

responses to questions submitted in advance by members. The full set of pre-submitted questions and corresponding responses is included as a confidential appendix to this report.

11. Contributors to whom the Budget Review Group offers its thanks:

- Richard Adams, Community Safety Service Manager
- Tim Bacon, Head of Development (OX Place)
- Helen Bishop, Director Communities & Citizens
- Tom Bridgman, Deputy Chief Executive – Place
- Emma Burson, Finance Business Partner
- David Butler, Director of Planning & Regulatory Services
- Lucy Cherry, Policy and Partnerships Officer
- Paul Concannon, Chief Operating Officer (ODS)
- Andrew Friar, Finance Business Partner
- Peter Gardiner, Interim Strategic Finance Manager (OX Place)
- Bill Graves, Landlord Services Manager
- Caroline Green, Chief Executive
- Emma Gubbins, Corporate Asset Lead
- Tom Hook, Deputy Chief Executive – City and Citizens' Services
- Simon Howick, Managing Director for Oxford Direct Services
- David Hunt, Commercial Manager
- Jason Jones, Finance Business Partner
- Nigel Kennedy, Group Finance Director
- Rocco Labellarte, Chief Information & Technology Officer
- Hagan Lewisman, Active Communities Manager
- Jonathan Malton, Committee and Member Services Manager
- Tina Mould, Environmental Sustainability Lead
- Nerys Parry, Director of Housing
- Clare Paterson, Strategic Finance Manager
- Malcolm Peek, Property Services Manager
- Paula Redway, Culture and Communities Development Manager
- Paul Swaffield, Finance Project Accountant
- Roger Thompson, Managing Director for OX Place
- Chris Urwin, Executive Director – Finance (ODS)
- Rupert Waters, Economy, City Centre and Green Transport Lead
- Richard Wood, Housing Strategy and Needs Manager

12. The Group is also grateful to members of the Climate and Environment, and the Housing and Homelessness Working Groups for their valuable contributions which informed the development of several recommendations:

- Councillor Lizzie Diggins
- Councillor Judith Harley
- Councillor Jemima Hunt
- Councillor Theodore Jupp, Housing and Homelessness Working Group Chair
- Councillor Katherine Miles, Climate and Environment Working Group Chair
- Councillor Ed Mundy
- Councillor Rosie Rawle
- Councillor Kate Robinson
- Councillor Anne Stares

Chapter 3: Background and Context

13. The setting of the 2026/27 budget and MTFP has taken place against a backdrop of unusual uncertainty. At the point at which the draft proposals were developed, the Council faced the absence of a confirmed multi-year local government finance settlement, and the prospect of local government reorganisation within Oxfordshire. The budget, therefore, had been developed with careful and reasoned assumptions, and on the basis that the Council continues as an ongoing concern without making assumptions about the outcome or timing of LGR.
14. In this context, the Council sought to avoid a position that was unduly pessimistic – leading to unnecessary service reductions and avoidable concern for residents and the workforce; or unrealistically optimistic, relying on assumptions that may not materialise and creating risks for future years. Instead, a middle-ground approach was taken. Best described as cautiously realistic, with an aim to maintain stability all the while remaining responsive to changes once greater clarity emerged.
15. For the first time in this decade, local authorities expected to move towards a multi-year funding settlement. Announcements had come later than anticipated and as a result, the Council was required to prepare its budget without confirmation of its final level of core funding. This uncertainty was compounded by the anticipated introduction of Fairer Funding reforms and the resetting of business rates baselines. Whilst there was some degree of confidence that Oxford may benefit from aspects of these changes, the scale and distributional impacts were unclear considering they could have significant implications on the city's neighbouring districts.
16. Alongside funding uncertainty, the prospect of local government reorganisation presented further contextual factor. With final structure, geography, and governance arrangements still to be known, there is widespread expectation that change could occur within the planning period covered by the MTFP. Decisions taken now may therefore affect not only the remainder of the current Council's existence, but also any successor authority. To recognise the complexity of potential changes, the budget included provision for costs associated with preparatory LGR work.
17. The use of reserves has also been a key consideration in the development of the budget, with the MTFP allowing for use of up to £8 million over the term. However, while this enabled the budget to remain balanced in the short term, it was strongly emphasised that this would not be a sustainable position if continued indefinitely.
18. Continued pressures within the Housing Services, particularly the rising cost of temporary accommodation, remain a major driver of expenditure for the Council. Without intervention, these costs are forecast to increase even greater over the medium term. To that end, the budget sets aside £32 million, to reflect a strategic shift towards property acquisition, primarily through the Housing Revenue Account where borrowing is more affordable. This should reduce TA costs and limit the Council's exposure to costly TA markets, ultimately stabilising the spend over time.
19. Taking into account the wider economic environment, in which inflation is expected to slow, Inflation's cumulative impact continues to place upward pressure on pay, contracts, and construction costs. Interest rate assumptions also directly affect the affordability of borrowing. The budget had therefore been built on cautious economic

assumptions, including a council tax increase of 2.99% for 2026-27, the maximum permitted without a referendum, and thereafter to reflect these pressures.

20. Finally, the Council operates within an increasingly demanding regulatory and statutory framework, particularly in relation to social housing. Heightened regulatory requirements limit flexibility in some areas of spend and require investing in risk management and compliance. At the same time, the budget is underpinned by a continued commitment to address inequality within the city. It provides genuinely affordable housing, community grants, advice services, and continuation of the council tax reduction scheme for households on low incomes, with the poorest paying no council tax at all.
21. Taken together, these factors explain the overall shape of the 2026/27 budget and MTFP and is central to understanding the scrutiny work that followed.

Chapter 4: Findings and Recommendations

Place

Environmental Services

Packaging Extended Producer Responsibility (pEPR) and Simpler Recycling

22. The Budget Review Group sought clarity on the impact of forthcoming packaging reforms, including whether they are assumed to be revenue neutral for the City Council and what this means for working arrangements between the City (waste collection) and County (waste disposal) councils. The Group learned that the reforms are not expected to impose additional net costs on the City Council, though the Council is required to plan how it uses the funding allocated through the new system. Local government reorganisation may bring collection and disposal under one authority, but future operational decisions could still carry financial implications.
23. Climate and Environment Working Group members noted the mandatory introduction of plastic film collections from March 2027 prompting questions from the Group, to which it was established that funding adequacy remains to be confirmed. This is because concerns about viable disposal options and the wider role of plastic film within the circular economy continue to require clarity.

Garden waste collection

24. The Budget Review Group highlighted that Oxford continues to levy one of the highest standard charges for garden waste bins nationally, prompting several questions from members.
25. Regarding the net impact on revenues, it was noted that a 10% reduction in the number of garden waste subscribers has occurred alongside a 10% price increase in 2025-26. The Group asked whether the council has reached a tipping point at which further price increases are driving cancellations thereby undermining overall revenue. The Group noted that the current budget assumes a further rise in charges and expressed concerns about the potential negative social impacts arising from reduced collections, particularly where this waste was ending up in landfill (green) bins when not disposed of in the garden waste (brown) bins.
26. The Group also queried whether recent missed collections arising from ODS reconfiguring its collection schedules may have contributed to the increases in terminations of the garden waste service. Members asked whether the Council held data on residents' reasons for discontinuing the service to understand better the drivers behind the decline in the numbers paying for garden waste collection.
27. It was confirmed that Oxford was indeed among the highest charging authorities for garden waste, adding that in the context of LGR, any garden waste diverted into residual waste streams could ultimately attract disposal costs for the incoming authority. Today, the Council does not incur disposal charges for garden waste but an increase in residual waste streams would expose the authority to escalating costs overtime.

28. Given the concerns raised around affordability, the Group recommended freezing the concessionary rate and instead apply a modest additional increase of 0.2% to the proposed standard rate (of 5%), making this 5.2%. This is to reduce the risk of further cancellations and would mitigate potential social impacts, while still broadly preserving the income assumed in the budget.

Recommendation 1: To freeze the garden waste concessionary rate in this year and instead raise the standard rate by 5.2% (an additional 0.2% on the consultation budget) in order to cover the income that would have been generated by the proposed concessionary rate rise.

29. In parallel, improving data captured through the inclusion of reason-based tick boxes on garden waste (and other paid service) cancellation forms would enable the council to understand better whether declining usage is primarily driven by cost, service performance or other factors.

Recommendation 2: That the cancellation form for garden waste collection and other paid Council services include tick-boxes asking about reasons for discontinuing the service, to enable the Council to understand better the reasons behind the decline in use of the services.

Discounted compost bins

30. Whilst the Council cannot itself provide composting services, the Budget Review Group alongside members of the Climate and Environment Working Group discussed a potential offer of discounted compost bins as means of supporting residents to manage garden waste on their own premises. Members suggested that this option could form part of the Council's wider approach to reducing waste volumes and provide support to residents who feel they are priced out of the collection service.

Recommendation 3: To assess the cost of offering compost bins at a discounted rate to support residents in composting on their own site, particularly for those who find offsite collection services unaffordable.

Fly-tipping

31. The Budget Review Group queried the relative costs of providing bulky waste collections compared with clearing fly-tipping, and whether there is a clear link between bulky waste charges and fly-tipping levels.
32. Members were advised that free bulky waste collections previously cost the Council several hundred thousand pounds annually. Whilst fly-tipping incidents have increased, demand for bulky waste has remained broadly steady, suggesting limited sensitivity to current charging levels. It was noted that Oxford's charges sit broadly between mid-to-lower range in line with those of comparable authorities.
33. With Climate and Environment Working Group members highlighting a perceived correlation between HMOs and prevalence of fly-tipped mattresses, the Group explored how this issue might be addressed. Members suggested that HMO licensing fees include a pre-payment or levy to cover the disposal of bulky waste to help to offset some costs incurred by the Council in its effort to control fly-tipping. It was further suggested that a mechanism is introduced where the HMO licensing service notifies ODS of any forthcoming end-of-tenancy periods to allow timely

collection of bulky waste, reducing instances of fly-tipped mattresses or broken furniture.

Recommendation 4: That HMO licence fees incorporate a pre-payment (or a levy) to cover bulky waste disposal to help offset costs incurred by the Council to manage fly-tipping, and that a mechanism be introduced where HMO licensing services notify ODS of forthcoming end-of-tenancy periods. This allows timely collection of bulky waste and reduce instances of fly-tipping of mattresses and other broken furniture.

Street scene

22. The Group explored proposed budget affecting street scene services, particularly increased reliance on manual cleaning in certain parts of the city, particularly Broad Street and sections of Cowley, Banbury and Woodstock Roads which now require manual as opposed to mechanical cleaning due to changes in surface materials. Members learnt that a one-off £45k contribution from the County Council had been provided in respect of the additional work; discussions for longer-term support was currently being explored.
23. Members asked about proposals relating to weed spraying and graffiti removal, seeking clarity on health and safety considerations and the rationale for additional spend. The Group heard that unmanaged weed growth could present slip and trip hazards and that the proposed budget would fund additional treatments to maintain safe standards in these areas. The majority of these costs would be absorbed by ODS, with additional funding targeted at specific high risk locations.
24. On graffiti removal, it was clarified that the apparent reduction reflected the removal of a one-off budget allocation from a previous year rather than a reduction in core service provision, noting that offensive graffiti continues to be dealt with as priority.

Gritting of pedestrian and cycle paths

25. Given the recent cold spells, the Group expressed concerns about pedestrian and cyclist safety, noting a number of injuries caused by black ice on roads, pavements or cycle paths that are well used but not sufficiently gritted. Specific concerns were raised about the ring-road cycleway and southern bypass, which are key routes for commuters and present hazards during icy weather.
26. Noting the fragmented responsibility across different authorities, the Group supported joint working between the City Council, the County Council, neighbouring districts, and ODS to coordinate the salting or gritting of well-used pedestrian and cycle paths when icy conditions are forecast, particularly the ring-road cycleway and southern bypass, adding that any associated costs must be managed through the cooperation of authorities involved.

Recommendation 5: That the Council works jointly with the County Council (as the highways authority), neighbouring districts, and ODS to coordinate the gritting or salting of well-used pedestrian and cycle routes when icy conditions are forecast, including the ring-road cycleway and southern bypass, and manage the associated costs through cross-authority cooperation.

Planning and Regulatory Services

Recruitment challenges and enforcement capacity

27. The Budget Review Group sought reassurance that the Council has sufficient capacity to meet its statutory duties including delivery of biodiversity net gain. Members noted that recruitment remains challenging due to national shortages across planning, environmental health and ecology roles, though retention is stable and capacity has been strengthened through internal progression. The statutory 10% biodiversity net gain requirement was confirmed as non-negotiable.
28. The noted constraints in enforcement capacity, particularly in relation to EPC standards and HMO licensing, are being prioritised by level of risk. Members acknowledged that the Council now had external contractors supporting lower-priority inspections and that this is funded through selective licensing income.

Corporate Property

Lord Mayor's number plate

29. With the understanding that the Lord Mayor's number plate was gifted to the city by Lord Nuffield, the Group asked whether there were any conditions attached to the possible sale of this heritage item. In the similar vein, the Group asked whether the paintings that are currently in the city's possession came with conditions.
30. Members were advised that the number plate was almost certainly gifted to the first Lord Mayor of Oxford though no written record could be found to confirm this. Similarly, any conditions attached to it are unconfirmed. With regards to paintings, it was confirmed that a number of them were loaned to the city a hundred years ago however locating the paperwork to confirm the exact conditions was proving difficult. The Group was reassured that this was a project which is hoped to unravel further detail in due course.
31. In view of LGR, Members asked what would become of all the assets which currently belonged to the city given the likelihood that there will not be a sizeable Oxford City Council in the future. Members explored whether there was any benefit to having a strategy as an attempt to protect its assets for its own use. However, Members were informed that assets and liabilities of the incumbent council would be subsumed into the new authority, which would then take decisions on those assets.

Museum of Oxford and Town Hall Café

32. On the topic of the Town Hall, the Group queried the current exclusive catering arrangement with Elegant Cuisine, the venue's sole caterer. Members noted that whilst the arrangement may offer operational simplicity, exclusive arrangements could deter potential customers who may otherwise wish to hire the Town Hall but are less attracted by the fixed catering offer.
33. Members were informed that the catering contract was due for renewal later this year. Officers explained that previous non-exclusive arrangements where customers were directed to multiple caterers resulted in poor customer satisfaction and lower returns. By contrast, the current sole-caterer model has significantly increased

income, generating approximately £115,000 per annum in commission, amounting to around 10% of Elegant Cuisine's annual turnover at the venue. It was noted that this model has delivered a more streamlined booking system and better financial returns although, as Members noted, it does not suit all customers. With five years of post-Covid data now available, the Council is in the process of reviewing the contract, exploring options and other proposals.

34. Further to this, the Group heard that the Council was considering joint marketing and seasonal offerings with various organisations, which would be advertised to a list of partners in due course, to include Elegant Cuisine.
35. In the Group's view, the Museum of Oxford could benefit from offering paying customers a hot drink with their entry to the museum. This could see added benefit to the Town Hall Café through increased footfall in the vicinity. In addition, the Group suggested offering paying customers 10% discount on its range of products to make purchasing gifts at MOX more attractive than doing so in souvenir shops.

Recommendation 6: That the Museum of Oxford offers paying customers options to make entry more attractive. In particular, it could offer joint MOX/Café tickets that provide a hot drink as well as entry to the Museum to have the added benefit of increasing the number of customers at the café; in addition, that paying customers receive a 10% discount on purchases in the MOX shop with a wider range of products to make gift purchasing in the shop cheaper than in souvenir shops.

Overnight car parking charges

36. The Budget Review Group discussed overnight car parking charges, with Members drawing a distinction between late-evening parking linked to the nighttime economy and "true" overnight parking used by hotel guests or long-journey travellers. Members explored whether parking tariffs could reflect this distinction better, noting the concentration of hotels around the city centre with limited onsite parking.
37. Members also queried how overnight and longer-stay parking is currently managed at Park and Rides, especially for users travelling onward by coach (to London or airports, for example). The Group was informed that Park & Rides already offer multi-day tickets and are commonly promoted by hotels. These are priced competitively with tariffs rising incrementally and largely considered good value, with officers citing an external review of parking provision in support of this approach. Officers mentioned that whilst a dedicated overnight tariff in city centre car parks could be explored, operational and safety implications would need to be considered.
38. In its deliberation, the Group suggested introducing longer-stay Park and Ride tariffs, such as one or two week options, designed to encourage the use of Park & Ride outside the city centre, setting this pricing above the standard rates and adjustable if there proves to be more demand to manage the space taken by long-term users. The adjustable rates are meant to avoid displacing spaces needed for short-stay users.

Recommendation 7: That Council introduces a long-stay parking option at Park & Rides (i.e., one or two weeks), designed to encourage long-stay users such as tourists staying for several days in city centre hotels to park outside the city centre. Any such pricing should be set above standard short-stay charges, and for this rate to be adjustable if there

proves to be a need to manage the spaces taken by long-term users to avoid displacement of spaces used by regular Park & Ride users.

Congestion charge impacts

39. The Group considered assumptions relating to car parking income and the early impacts of the congestion charge, noting that initial figures show income around £500k above budget, with higher Park & Ride revenues set against lower City centre revenues. Members questioned whether larger increases in parking charges in previous years might have generated additional income.
40. Officers stated that it was too early to draw firm conclusions as congestion charge has only recently been introduced, and available data remain limited. Early figures are likely to be distorted by factors including the Christmas period and temporary provision of free bus journeys. With that said, the Group was advised that initial usage data indicated that city centre car park ticket purchases are down by approximately 25%, and P&R usage has increased by around 8%.
41. Officers pointed out that preliminary figures suggested a significant reduction in income at some city centre car parks. For example, Oxpens typically generates around £150k per month, but income in November fell to approximately £67k. Worcester Street, which normally generate around £200k per month, was currently estimated to have earned between £130k and £150k for November.
42. In terms of budget planning, it was emphasised that forecasting was challenging at this early stage given the role of exemptions and permits. The Group was advised that updated projections, including any necessary adjustments or potential draw on reserves, will be reflected in the February budget report once there is clearer evidence available. It was also pointed out that the congestion charge is intended as a temporary traffic measure, to be superseded in due course by more permanent arrangements (traffic filters) under which some users of city centre car parks could access parking facilities without passing traffic filter cameras.
43. In the light of the emerging but still uncertain impacts on parking income, the Group considered potential short-term mitigations, including delaying the planned closure of Oxpens and Worcester Street car parks by one year to preserve revenue, unless development is imminent.

Recommendation 8: That the closure of the Oxpens and/or Worcester Street car parks is pushed back for one year to preserve revenue, unless development is imminent.

Union Street car park

44. The Budget Review Group queried the level of confidence attached to the projected income of £125k per annum over four years associated with the site in Union Street. Officers advised that this remains a higher risk assumption as the site is constrained and the preferred delivery option is not yet decided, with both housing and student accommodation still under consideration. The estimated income figure was based on a developer-led assessment from a number of years ago, and while a financial return is still expected, the changing market conditions mean that final figure may be lower. Accordingly, the income has been pushed to the later years of the plan.

45. The Group asked how any potential shortfall would be managed, to which they were advised that mitigation would not necessarily come from alternative uses of the site itself, but from identifying other opportunities across the wider Property portfolio. Further work will be undertaken over the next year to identify and develop these options, to be informed by more recent appraisal of the site.

Capital investment in waterways

46. The Budget Review Group sought clarification on the proposed £3m capital investment in waterways, querying whether this was primarily focused on specific locations such as the Medley Marina area. The Group was informed that the investment was intended to address all council owned waterways and related assets rather than any single site. This includes rivers, tributaries, culverts and ditches as well as approximately 61 bridges for which the council has ownership or maintenance responsibilities. The programme is being informed by a series of surveys nearing completion and is driven in part by increased flooding risks associated with recent weather patterns and climate change. At this stage, the work remains largely at the planning and assessment phase, with capital projects expected to come forward over time, some of which may be urgent.
47. Members followed up with a question about waterways running through land not owned by the Council, particularly in areas where ownership sits with colleges or trusts. The Group was advised that effective management in these locations will require landowners to acknowledge and take responsibility for their assets, alongside improved regulatory oversight from the Environment Agency, which is beginning to strengthen its licensing role.

City and Citizens Services

Community Safety

48. In discussing the enlarged safety team managing antisocial behaviour and community safety services, the Budget Review Group asked whether the request for additional resources reflected an increase in the complexity of cases or a change in the enforcement approach.
49. Members noted that, traditionally, the service had been focused on environmental crime, noise and neighbouring nuisance, however growing numbers of tenants in temporary accommodation and an increase in engagement with adult homelessness pathway have driven more challenging and interlinked issues involving various teams within the Council. Officers from environmental enforcement, community response and investigation teams have been working together to manage cases via early intervention, relationship building, as well as partnership working, putting emphasis on supporting individuals within their accommodation and mitigating the risk of behaviour escalating. It was emphasised that enforcement powers are used only where necessary. Members acknowledged the approach which had been in place since the Coronavirus Pandemic is considered effective in handling the most complex of cases.

Housing Services

Temporary Accommodation

50. The Budget Review Group, together with members of the Housing and Homelessness Working Group, explored in detail the rising cost of temporary accommodation and the extent to which these costs are offset by rental income from households placed in TA, including those accommodated within the Council's own stock. Members sought clarity on the scale of income recovery relative to gross expenditure. It was confirmed that the figures presented in the budget tables showed gross TA costs only with no offsetting income included. However, rental income from TA is significant, where at mid-year point approximately £500k had been collected, which indicated that income is likely to be around £1m over the full financial year (subject to fluctuations in placements and turnover).
51. Members noted that TA costs have risen sharply in recent years, and that historically, budgets have underestimated the scale of this pressure, raising a concern that the current year's budget may again be exceeded given that by the third quarter, spend was already approaching the full-year budget of £2.6 million. Officers acknowledged that, on current trends, a gross overspend is likely, though this may be partially mitigated by rental income and new TA stock coming on stream in the final quarter.
52. In response to a question about confidence in the forward projections, officers emphasised the inherent difficulty of forecasting TA costs. Members understood that demand is heavily influenced by external factors such as the wider economy, government policy, and homelessness pressures, while supply depends on the availability of both private and social housing, as well as the pace at which new TA units can be acquired or brought into use, with any small changes in these variables resulting in movements of hundreds of thousands of pounds in either direction.
53. In recognition of these risks, it was further explained that the MTFP includes substantially increased TA budgets in future years, alongside a comprehensive set of mitigations. These include the acquisition of additional properties, changes to homelessness assessment processes, and wider demand management and measures. It was established that without these mitigations, TA costs would escalate significantly further.
54. Turning back to historic overspend, Members questioned whether a more conservative approach should be taken by budgeting for even higher levels of expenditure. To which, it was confirmed that figures in the current budget reflected the best and most prudent assessment available, based on detailed joint work between the finance and housing teams. It was acknowledged that, while some risk of overspend remains, reserves are held precisely to manage this volatility, and the Council has neither understated nor overstated the anticipated pressure.
55. The Group was given reassurance that the TA programme is now subject to close and regular scrutiny at senior officer and corporate leadership level, with monthly monitoring of costs, income and delivery. The Group noted that, while the position remains high risk, significant work has been undertaken since Covid to move from reactive management of homelessness pressures to a more structured, long term approach aimed at bringing costs under greater control.

Procurement of TA accommodation

56. The Group also discussed the Council's use of hotel and bed-and-breakfast accommodation within the TA system, and whether recent procurement changes were expected to generate savings. Members heard that a new comprehensive

procurement framework is now in place, allowing accommodation to be sourced from multiple providers according to client need, such as self-contained units for families or higher risk placements. This was driven primarily by the need for a more structured approach and legal compliance rather than to achieve cost savings.

57. Whilst the framework should ensure better value through fair and competitive pricing, any unit cost savings have largely been offset by rising demand for this type of accommodation. As a result, savings are not yet reflected in overall costs, but the Group noted that the council can be confident it was now securing appropriate accommodation at the best available price.

Culture

Twining links

58. The Budget Review Group discussed the Council's approach to supporting international twinning links, noting a perceived reduction in officer capacity and hospitality, and concerns that community-led twinning groups often run by volunteers may be under increasing strain. Members queried whether clearer information could be provided on officer time and financial support devoted to twinning, and whether Oxford's offer compared unfavourably with that of partner cities.
59. It was explained to Members that twinning support is delivered across multiple teams rather than through a single budget line, thus making direct comparisons difficult. This included the civic office, events, grants and other officer involvement. Whilst the described model could maximise limited resources, it may also reduce efficiency and clarity for community groups seeking support.
60. Against this background, the Group recognised the ongoing value of twinning links but concluded that a modest but dedicated annual budget of £20k, to be managed by the Civic Office, could help counteract the loss of officer capacity and provide more direct support to volunteer-led groups.

Recommendation 9: That Council counteracts the loss of officer capacity for twinning by supporting voluntary groups maintaining vital twinning links by creating a £20,000 annual budget, managed by the Civic Office, to be used to support these links.

Leisure Services

61. The Budget Review Group discussed income projections from the Council's leisure contract with Serco and noted its open-book nature provided visibility over the Serco's performance, though some detailed information is still awaited. Members heard that recent data presented to Council showed improvements across leisure facilities, and officers are seeking further clarity on how this translates into income.
62. Members were reassured that financial risk largely rests with Serco, supported by a parent company guarantee. It was emphasised that whilst the contract structure limits the Council's ability to adjust income forecast mid-year, it allows for strong contract management and ongoing monitoring to ensure Serco's performance aligns with Council's expectations. The current "golden quarter" period, spanning from January to March, would provide a critical indication of actual income against projections.
63. Recognising wider sector issues around optimistic bidding and staffing pressures,

Members were given reassurance that these risks are being actively managed.

ICT

64. The Budget Review Group examined ongoing cost pressures within the ICT budget, noting that expenditure has continued to exceed earlier assumptions. Officers explained that a significant driver remains a legacy data-centre contract Council entered into in 2016, with additional pressures arising from Microsoft licensing, which has seen increases of around 20% year-on-year alongside the introduction of new products and application-specific licences. The Group was advised that forecasting remains difficult given the number of contracts involved and the pace of change in supplier pricing models.
65. Members explored the shift to cloud-based systems and its implications for long-term cost control. It was clarified that, while cloud solutions remove the need for large upfront capital investment, they introduce continuous revenue costs, with particular variability linked to data storage volumes. Members were informed that while good data retention can help contain future cost growth, they do not materially reduce existing costs. Also the sector-wide move away from traditional data centres puts limit on alternative options.
66. Members were further briefed on the complex transition away from a legacy telephony contract, where “decoupling” issues are persistently being addressed are expected to complete within the first half of this year.

Local Government Finance Settlement 2026/27

67. Following the publication of Government’s provisional three-year local government finance settlement, the Budget Review Group received a brief overview from the Section 151 Officer explaining that, while the headline figures suggested increased funding nationally the vast majority of it is driven by assumed council tax rises rather than new grant funding.
68. For Oxford City Council, the settlement results in cash-terms zero increase in core spending power in 2026/27, which compares relatively favourably with several neighbouring districts though this still represents real-terms reduction once inflation is taken into account. Overall, the settlement aligns slightly better than anticipated with the assumptions built into the consultation budget, generating a modest favourable variance over the medium term, albeit with continued uncertainty beyond the three-year settlement period.
69. The Budget Review Group was advised that Oxfordshire will not proceed with forming a business rates pool following Government’s decision to reduce the levy from 50% to 10%. With limited upside and a potential downside of sharing losses should a pool enter the safety net, finance directors across the county agreed there was no longer a compelling case. Members were advised that a formal withdrawal from the pooling application will be made.
70. Members also discussed the wider funding context including core spending power and the revenue support grant. Officers cautioned that headline increases largely reflect assumed council tax rises rather than new government funding, and that only a small proportion representing genuine additional cash. Whilst the settlement was

broadly positive against the Council's budget assumptions, pressures remain, and any benefits are weighted towards the later years of the MTFP.

Council Tax Reduction Scheme

71. The Group explored proposed changes to the CTR scheme including the £75k income increase built into the budget. It was confirmed that this figure was a budget target derived from modelling different options, with affordability for the Council being the key constraint. Members noted that the City's share represented only a small proportion of the overall impact and that the majority is borne by the County Council and other preceptors.

Noticeboards

72. Centred around Council's commitment to communities, the Scrutiny Committee made an additional recommendation in light of recent discussions on the effective use of noticeboards. Of the 4 options presented by officers, the Committee recommended that Option 3 be adopted as the Council's approach, which would retain community noticeboards while introducing active management and operation by the Council, costed at £75k one-off spend to resurvey, install, replace or repair noticeboards plus an additional annual budget of £35k for ongoing management and maintenance. The Committee recognised there are existing arrangements in place in some wards either through the work of the parish councils or neighbourhood associations, and urged that this should not be discouraged nor interfered with should the Council proceed with the recommended option.
73. Should Option 3 prove unachievable due to budgetary constraints, the Committee then recommends that Council takes no further action (Option 1).

Recommendation 10: To proceed with Option 3 (Continue with noticeboards, with City Council actively managing and operating the boards) as the preferred approach for the management and maintenance of community noticeboards costed at £75,000 one-off capital investment for the resurvey, installation, replacement or repair of noticeboards, and an annual budget of £35k for ongoing management and maintenance. In implementing this, existing arrangements led by parish councils or neighbourhood association should not be discouraged nor discontinued. Should Option 3 not be achievable due to budgetary constraints, it is recommended that no further action is taken (Option 1).

Chapter 5: Conclusion

74. The Budget Review Group made a total of 9 recommendations intended to strengthen the council's financial position by refining existing policies and targeting intervention where they can have the greatest impact.
75. **Recommendation 1** proposed a modification to a proposed approach to garden waste charging, balancing income generation with fairness and take-up. This was reinforced by **recommendation 2**, which sought to improve the evidence base on why residents disengage from paid services. **Recommendation 3** complements this by further exploring lower cost alternatives for residents who may otherwise be priced out of the service.
76. **Recommendations 4 and 5** address cost avoidance and reducing risk to the council by seeking to prevent fly-tipping and injury before they occur. They seek to ensure that costs, as well as responsibility, are shared appropriately across landlords, service providers and partner authorities rather than falling back on the Council alone.
77. **Recommendations 6, 7 and 8** relate to the more effective use of Council assets, museum and car parks, proposing modest and practical changes to preserve or increase revenues through flexible pricing, without undermining core service users.
78. Finally, **recommendation 9** recognises the value of civic and twinning links, proposing a modest and transparent funding mechanism to offset the loss of officer capacity and empowering voluntary groups to continue that work sustainably.
79. The Review Group was grateful to officers for the hard work that went into preparing the budget proposals, despite some unknowns and uncertainties, and for supporting the Group in their work. In particular, the Group offer their earnest thanks to Nigel Kennedy, Group Finance Director, for his diligent work and his support throughout the review process year after year.
80. In addition to the 9 recommendations from the Budget Review Group, the Scrutiny Committee made an additional recommendation centred on the council's commitment to communities particularly the effective use of community noticeboards, suggesting that Council takes an active role in its management and operation. This has been added as **recommendation 10**.

Appendix 2

Draft Cabinet response to recommendations of the Budget Review Group of the Scrutiny Committee

The document sets out the draft response of the Cabinet Member to recommendations made by the Budget Review Group, endorsed by the Scrutiny Committee on 3 February 2026, concerning the Scrutiny Budget Review 2026/27. The Cabinet is asked to amend and agree a formal response as appropriate.

66

Recommendation	Agree?	Comment																																																					
<p>1) To freeze the garden waste concessionary rate in this year and instead raise the standard rate by 5.2% (an additional 0.2% on the consultation budget) in order to cover the income that would have been generated by the proposed concessionary rate rise.</p>	<p>In Part</p>	<p>We have reviewed the likely cost of freezing the concessionary rate and believe it can be delivered within the existing budget envelope.</p> <p>Oxford garden waste bin collection charges are in the highest 1% in England. They have risen by over 50% in the last 5 years. This has led to a decrease in garden waste collections of 20% over this time period.</p> <p>Garden Waste if not disposed of correctly ends up in residual waste, which will further decrease our recycling rate and increase risk of reduced further pEPR grant (linked to recycling performance) as well as increasing costs of disposal.</p> <table border="1" data-bbox="1146 986 2101 1182"> <thead> <tr> <th></th> <th>Collection Type</th> <th>2021/22</th> <th>2022/23</th> <th>2023/24</th> <th>2024/25</th> <th>2025/26</th> <th>% Ch last 5</th> </tr> </thead> <tbody> <tr> <td rowspan="6">Garden Waste</td> <td>Garden Waste Bags Pack 10</td> <td>£38.50</td> <td>£40.35</td> <td>£50.35</td> <td>£55.35</td> <td>£58.50</td> <td></td> </tr> <tr> <td>Garden Waste Bags Pack 20/Bin</td> <td>£57.00</td> <td>£60.00</td> <td>£75.00</td> <td>£85.00</td> <td>£94.00</td> <td></td> </tr> <tr> <td>Concessionary rate for Garden Waste Bags/Bin</td> <td>£45.00</td> <td>£47.16</td> <td>£47.16</td> <td>£50.00</td> <td>£53.00</td> <td></td> </tr> <tr> <td>Income</td> <td></td> <td>£933,223</td> <td>£1,142,913</td> <td>£1,258,123</td> <td>£1,295,335</td> <td></td> </tr> <tr> <td>Licences/Pa</td> <td></td> <td>16850</td> <td>15181</td> <td>14957</td> <td>14662</td> <td>13520</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>From March 2026 under Simpler Recycling legislation, all LAs are required to provide a garden waste collection service. Legislation stipulates that reasonable charges can be applied.</p>		Collection Type	2021/22	2022/23	2023/24	2024/25	2025/26	% Ch last 5	Garden Waste	Garden Waste Bags Pack 10	£38.50	£40.35	£50.35	£55.35	£58.50		Garden Waste Bags Pack 20/Bin	£57.00	£60.00	£75.00	£85.00	£94.00		Concessionary rate for Garden Waste Bags/Bin	£45.00	£47.16	£47.16	£50.00	£53.00		Income		£933,223	£1,142,913	£1,258,123	£1,295,335		Licences/Pa		16850	15181	14957	14662	13520									
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<p>2) That cancellation form for garden waste collection and other paid Council services include reason-</p>	<p>Yes</p>	<p>The current form does allow us to collect reasons for leaving the service.</p>																																																					

<p>based tickboxes for discontinuing the service, to enable the Council to understand better whether a decline in usage is driven by costs, service performance, or other factors.</p>		
<p>3) To assess the cost of offering compost bins at a discounted rate to support residents in composting on their own site, particularly for those who find an offsite garden waste collection service unaffordable.</p>	Yes	<p>Agreed as part of a wider programme.</p> <p>Over the next 6 months the Council's Waste & Recycling Team will obtain composition analysis on residual waste across different demographics of Oxford. This will give us insight into how much food, dry mixed recycling and garden waste is not being recycled and is included in the residual waste stream. This will provide the data to build a programme prioritising the behaviour change most needed by geographical area and include finding other ways of reusing and reducing garden & food waste. Home composting, including an option for discounted compost bins will be part of that workstream, alongside working with community action groups, albeit Oxfordshire County Council already offer compost bins for Oxfordshire residents at a cost of £32.98 per bin.</p>
<p>4) That HMO licence fees incorporate a pre-payment (or a levy) to cover bulky waste disposal to help offset costs incurred by the Council to remediate flytipping, and that a mechanism be introduced where HMO licensing services notify ODS of forthcoming end-of-tenancy periods. This allows timely collection of bulky waste and reduce instances of fly-tipping of mattresses and other broken furniture.</p>	No	<p>The licence fee cannot make a bulky waste collection mandatory. We can add further informatives on what to do in the event that a bulky waste collection is needed, raise it at Landlord Forums and publicise in other ways, noting of course that whilst ODS is our preferred method, landlords could arrange for bulky waste to be collected and appropriately disposed of in other ways.</p>
<p>5) That the Council works jointly with the County Council (as the highways authority), neighbouring districts, and ODS to coordinate the gritting of well-used pedestrian and cycle routes when icy conditions are forecast, including the ring-road</p>	Yes	<p>The County Council as the Highway Authority does not currently have a programme for gritting cyclepaths. Gritting within the City is currently undertaken to the County specification which is summarised in the link below. The County fund this work.</p>

<p>cycleway and southern bypass, and manage the associated costs through cross-authority cooperation.</p>		<p>https://www.oxfordshire.gov.uk/transport-and-travel/street-maintenance-z/salting-and-snow-clearance</p> <p>None of the adjacent districts have the same S42 arrangement with the County Council as the City and the County Council deliver all highway works in the other districts.</p> <p>We have got budget in place to grit some cycle paths, including the purchase of new machinery, and details are being finalised including investigation of the suitability of grit on cyclepaths, staffing and training required and routes that can be covered. We will encourage the County Council to play its part and grit pavements and support with funding.</p>
<p>6) That the Museum of Oxford offer paying customers options to make entry more attractive. In particular, by offering joint MOX/Café tickets that provide a hot drink as well as entry to the Museum to have the added benefit of increasing the number of customers at the café; in addition, that paying customers receive a 10% discount on purchases in the MOX shop with a wider range of products to make gift purchasing in the shop cheaper than in souvenir shops.</p>	<p>No</p>	<p>A public call is due to be undertaken imminently to enable relevant businesses/attractions that wish to offer joint tickets or discounts with MOX. The Cafe would be able to respond as part of this process.</p> <p>The shop already sells a wider range of products than are available in most souvenir shops, at reasonable prices. Discounting by 10% will reduce the overall take at a time we need to increase income.</p> <p>It is likely that other income generating schemes will be set up later in the year e.g. a Friends scheme and we need to reserve additional benefits for that.</p>
<p>7) That the closure of the Oxpens and/or Worcester Street car parks is pushed back for one year to preserve revenue, unless development is imminent.</p>	<p>In part</p>	<p>Oxpens income has been modelled in line with the current development programme and will be kept under review. Worcester Street car park is assumed to be income producing through the MTFP.</p>
<p>8) That Council introduce a permitted long-stay parking option at Park & Rides, such as one or two</p>	<p>No</p>	<p>Both the City Council and County Council agree the fees and charges across all 5 park and rides to ensure consistency. If we</p>

<p>weeks, designed to encourage parking outside the city centre such as for tourists staying for several days in city centre hotels, with pricing set above standard short-stay charges; and for this rate to be adjustable if there proves to be more demand to manage the spaces taken by long-term users, preventing displacement of spaces needed for regular Park & Ride users.</p>		<p>were to consider this it would instead need to be next budget round if County agree. It would be unlikely to result in an increase in income</p>
<p>9) That Council counteracts the loss of officer capacity for twinning by supporting voluntary groups maintaining vital twinning links by creating a £20,000 annual budget, managed by the Civic Office, to be used to support these links.</p>	<p>Yes</p>	<p>This has been included in the Labour Group's amendments to the Consultation Budget.</p>
<p>10) To proceed with Option 3 (Continue with noticeboards, with City Council actively managing and operating the boards) as the preferred approach for the management and maintenance of community noticeboards costed at £75,000 one-off capital investment for the resurvey, installation, replacement or repair of noticeboards, and an annual budget of £35k for ongoing management and maintenance. In implementing this, existing arrangements led by parish councils or neighbourhood association should not be discouraged nor discontinued.</p> <p>Should Option 3 not be achievable due to budgetary constraints, it is recommended that no further action is taken (Option 1).</p>	<p>In part</p>	<p>I agree in principle with the proposed approach, and a view will need to be taken whether this can be implemented this year or is something to be included in the next iteration of the MTFS.</p>

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

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To Council
Date: 23 February 2026
Report of: Group Finance Director
Title of Report: Medium Term Financial Strategy 2027-28 to 2029-20 and 2026-27 Budget

Summary and recommendations

Purpose of report:	To present the outcome of the budget consultation and agree the Council's Medium Term Financial Strategy for 2027-28 to 2029-30 and 2026-27 Budget for recommendation to Council
Key decision:	No
Cabinet Member:	Councillor Ed Turner, Deputy Leader and Cabinet Member for Finance and Asset Management
Policy Framework:	The budget is a Budget and Policy Framework document

Recommendations: Council resolves to:

1. **Note** the approval by Cabinet on 21 January 2026 and subsequently agreed by the Council on 26 January of an increase of 4.8% i.e. CPI+1% in line with the recent Government announcement referred to in paragraph 28 from 1st April 2026, giving an average weekly increase of £8.47 per week, and a revised weekly average social rent of £143.40 as set out in Appendix 5 based on a HRA budget as set out in Appendix 4;
2. **Approve** the 2026-27 General Fund and Housing Revenue Account budgets and the General Fund and Housing Revenue Account Medium Term Financial Strategy as set out in Appendices 1-9, noting:
 - a) the Council's General Fund Budget Requirement of £32.185 million for 2026/27 and an increase in the Band D Council Tax of 2.99% or £10.66 per annum representing a Band D Council Tax of £367.38 per annum; and
 - b) the General Fund and Housing Revenue Account Capital Programme as shown in Appendix 6;
3. **Agree** the fees and charges shown in Appendix 7;
4. **Confirm** the Council Tax base for 2026-27 of **48,725.2** as per paragraph 17 below and Appendices 11 and 12 attached.

Appendices

Appendix 1	Summary of General Fund Budget by Service 2026-27 to 2029-30
Appendix 2	General Fund Revenue Budget by Service 2026-27 to 2029-30
Appendix 3	Detailed General Fund Service Budgets Bids and Savings Proposals 2026-27 to 2029-30
Appendix 4	Housing Revenue Account Budget 2026-27 to 2029-30
Appendix 5	Council House Rent by property type for 2026-27
Appendix 6	General Fund and HRA Capital Programme 2026-27 to 2029-30
Appendix 7	Fees and Charges for 2026-27
Appendix 8	Risk Register
Appendix 9	Equalities Impact Assessment
Appendix 10	Budget Consultation
Appendix 11	Oxford City Council total taxbase 2026-27
Appendix 12	Parish Tax Base 2026-27

Introduction by the Portfolio Holder for Finance and Corporate Assets, Cllr Ed Turner

In the run-up to this budget, there was significant uncertainty, because the government had announced fundamental reforms to the way local government is financed, under a programme called “Fairer Funding”. We took an appropriately cautious approach planning our budgets, and in fact, when looking at all income streams in the round, the funding settlement has led to the release of around an additional £4.7 million favourable over the next four years. We are of course aware that the government also proposes to reorganise local government in Oxfordshire, and so in fact a new council is likely to take over in 2028, but it would “inherit” funding earmarked at this stage for Oxford City Council, and so we continue to plan as though our council were continuing to exist for the four-year period. We are also taking a prudent view of some pressures, such as potential reductions in car park income, the need for additional legal capacity at the City Council, treatment of National Insurance, and likely assumptions about council tax collection rates.

Nonetheless, this welcome boost of funding from the government has enabled us to look closely at people’s priorities, as expressed to councillors but also through our annual survey of residents. A number of significant changes are proposed (and discussed in paragraph 20 of the report below).

In particular, we are seeing very significant pressure to act now, and act big, on the issue of fly-tipping. Residents are reporting more and more fly-tipped items. In addition, some are concerned that the County Council’s decision to require

appointments to be made at Redbridge is an inconvenience and might lead to increased fly-tipping. So in this budget, we propose:

- To remove charges for the collection of bulky items of waste, as soon as is feasible, and certainly from April 2026. This will alleviate householders already burdened by cost of living pressures. There is absolutely no excuse, ever, for fly-tipping, but we hope the ending of charges will also reduce its occurrence.
- An expanded team of officers, funded both by council tenants' rents and general taxpayers, to work on reducing crime and anti-social behaviour, in conjunction with Thames Valley Police. We expect this expanded team to make the reporting of fly-tipping, and catching fly-tippers, an early priority.

We also believe that this team will help people feel safer in their communities – again a major priority emerging from our survey of residents. We do not engage in consultation for the sake of it but do so because we want what people think to shape our priorities.

There are some other important proposals:

- We propose expanded funding to grit cycle paths. With extreme weather sadly an ever more frequent occurrence, funding was included last year but new equipment was not available to undertake gritting for the recent cold snap, and we are sadly aware of a significant number of falls leading to injury. Gritting will be available and deliverable with the extra funds. We also encourage the County Council (which is ultimately responsible for highways) to consider measures to support pedestrians who risk slipping over.
- We propose an additional cut of the City's verges each year. The County Council reduced funding in this area, we increased it last year, and propose to do so again, as excessively long grass looks untidy, and again we have been told it undermines people's pride in their areas.
- We propose to reinstate additional grant funding in the latter years of this budget. It was reluctantly proposed to reduce funding last year, but with the extra resources we can make more funds available, which are expected especially to benefit the City's excellent advice agencies. There are two other areas of increased grant funding. Last year, the Council needed to reallocate an officer post on international links towards its wider events team. This places a greater burden on the volunteers who support those links, so we propose a new, £20k annual grant pot to support them in working in partnership with the City Council to enable these links to flourish. Secondly, we propose new fund to support live music projects in Oxford, The member champion in this area has heard how this is a sector particularly exposed to current financial pressures, and while there is a limit to the amount of support the City Council can give commercial events, we believe having a flexible pot available will enable events which might otherwise not be viable to flourish. A process to apply for this money will be made available in due course.
- We propose several measures to support grassroots sport and play. Specifically, we propose a substantial fund to support grassroots sports clubs with bids to improve their facilities (whether this will be as part of larger bids or to undertake urgent smaller items), we propose to freeze all pitch hire fees for the second year running for council pitches, we propose funding for Blackbird Leys Adventure Playground as a one-off, provisionally to improve the quality of the outdoor

space, and we confirm our funding for a reinstated creche at Blackbird Leys Leisure Centre.

- There is growing concern about the safety of boats moored on the River Thames from Folly Bridge towards Iffley Lock and beyond. Our proposal is to allocate £200,000 towards addressing this issue, but it will need to be done in partnership with the Environment Agency, and landowners such as colleges of Oxford University.

One feature of the changed way of giving councils their funding is that substantial funds previously earmarked separately to help homeless and vulnerably housed people will instead be “rolled into” the main council grant. However, we confirm that we intend to safeguard this money in full, going forward, for its original purpose. Sadly, homelessness in Oxford remains a significant problem and we want to do our very best to support those who are in this most difficult position. We also confirm our intention to take further radical action to tackle Oxford’s housing crisis. Funding for 1,692 new council homes is to be made available, as well as £32 million to help purchase 260 properties to be used as temporary accommodation.

Finally, we propose to continue funding for full council tax reduction for those on the lowest incomes – we see no sense in issuing council tax demands for small amounts of money to those with the least ability to pay.

To be able to propose these positive, radical measures to make a real difference to people’s lives is heartening, and we are confident that local people will be able to see the difference in their neighbourhoods.

Introduction

1. This report reflects the outcome of the consultation on the draft budget that was agreed by the Cabinet on 11th December 2025 (the Consultation Budget”) as well as incorporating changes which have arisen since the consultation budget was published.
2. The consultation on the Draft Budget began on 12th December 2025 and ended on 31 January 2026. The consultation document was available on the Council’s website and also use was made of the Citizens’ Panel.
3. For ease of reading; the report is split into three sections:
 - Section A General Fund Revenue Budget
 - Section B Housing Revenue Account (HRA) Budget
 - Section C Capital Programme

Section A – General Fund Revenue Budget

4. Since the publication of the Consultation Budget a number of key issues have arisen which are summarised below:

Local Government Finance Settlement 2025-26

5. On the 17th December 2025 the Government announced the provisional local government finance settlement for the 3 year period 2026-27 to 2028-29. The paper provided information on the impact on the councils in terms of its core spending

power. The Government launched its formal consultation on the settlement which closed on 14th January and the final Local Government Finance Settlement for 2026-27 it understood to be on **9th February**.

Core Spending Power

6. Core spending power is a term used by Government to indicate the financial resources given to local authorities in a given financial year. It consists of
 - a. **Settlement Funding Assessment (SFA)** – This consists of :
 - i. **business rates baselines** -the amount the Government believes local authorities should retain from business rates to run services after tariffs or top ups, and
 - ii. **revenue support grant** -the amount given to local authorities based on the local authorities share of a national pot of relative need at the national level i.e. £76.5 bn for 2026-27 after allowing for an assumed level of council tax (£2,063 for 2026-27) against the local authorities tax base. In addition a basket of grants have been rolled into 1 figure. For Oxford City these would primarily consist of the temporary accommodation element of the homelessness prevention grant, national insurance compensation grant, funding floor grant and transitional business rates funding
 - b. **Assumed council tax**. This assumes that local authorities maximises the referendum flexibilities multiplied by an average tax base per authority over the last 3 years
 - c. **Grants not rolled into revenue support grant** consisting of 4 grants the main one relevant to Oxford being Homelessness prevention and rough sleeping grant.
 - d. **Recovery grant**

The National picture for the comparison of core spending power over the 3 year period compared to 2025-26 indicates the following :

Table 1 Summarised Core Spending Power figures for England 2025/26 to 2028/29

Figures in £m	2025/26 adjusted CSP for like-for-like comparison	Change, 2025/26 adjusted to 2026/27	2026/27 CSP	2027/28 CSP	2028/29 CSP	Change, 2025/26 adjusted to 2028/29
<i>FFA: baseline funding level</i>	15,646		16,240	16,613	16,948	
<i>FFA: revenue support grant</i>	14,700		15,048	17,788	17,948	
<i>FFA: LABCG topslice</i>	2,640	-	2,640	-	-	
Total FFA	32,985	943	33,928	34,401	34,896	1,911
Compensation for underindexing the multiplier	-					
Council tax	38,656	2,552	41,208	44,012	47,000	8,344
Consolidated Homelessness Grant	725	69	794	816	835	110
Cons Children, Families and Youth Grant	523	330	853	853	729	206
Recovery Grant	600	149	749	713	699	99
Funding Floor	-	147	147	353	568	568
Mayoral capacity fund	34	-1	33	33	33	-1
Total core spending power	73,522	4,190	77,712	81,041	84,619	11,096

7. Of the £11bn increase over the 3 years almost 75% is in respect of the assumed council tax with another 6% (£668m) for protection measures and only 17% (£1.9 bn) representing new funding through the Fairer funding Assessment roughly in line with inflation over the period. The conclusion would be that there is limited new funding on the system.

8. The headline increase for Oxford City are shown as 0%, 3.93% and 4.24% for the 3 year period, i.e. an increase of £3.05 million (7.69%). This includes an assumed increase in Council Tax of 2.99% per year (including the first year where the overall increase is 0%); assumed increases in council tax effectively reduce the amount of government funding available within the core spending power figure.

TABLE 2: Finance Settlement 2026-27

FINANCE SETTLEMENT 2026-27					
Core Spending Power	SETTLEMENT				
	Oxford City Council				
	2025-26 £m	2026-27 £m	2027-28 £m	2028-29 £m	Total £m
Settlement funding assessment (business rates plus RSG)	0.000	15.499	16.348	17.146	49.0
Business rates baseline funding	0.000	7.837	8.017	8.179	24.0
Revenue Support Grant	0.000	7.662	8.331	8.968	25.0
Local authority better care grant	0.000	0.000	0.000	0.000	0.0
Legacy Funding assessment	13.372	0.000	0.000	0.000	0.0
Assumed council tax	16.993	17.685	18.405	19.154	55.2
Homelessness, rough sleeping grant	4.714	2.903	2.842	2.905	8.650
Domestic abuse	0.000	0.040	0.040	0.040	0.120
Families first partnership	0.000	0.000	0.000	0.000	0.000
Transitional protections	0.000	0.069	0.000	0.000	0.000
Grants	1.117	0.000	0.000	0.000	0.0
Rolled into RSG	1.117	0.000	0.000	0.000	0.0
Recovery grant	0.391	0.391	0.391	0.391	1.2
Recovery grant guarantee	0.000	0.000	0.000	0.000	0.0
Mayoral capacity fund	0.000	0.000	0.000	0.000	0.0
Core spending power	36.587	36.587	38.026	39.637	114.060
Increase in core spending power year on year (£millions)		0.00	1.44	1.61	3.05
Increase in core spending power year on year (%)		0.00	3.93	4.24	7.69

9. The council's allocation of rough sleepers, temporary accommodation and Preventing Homelessness grant appears to reduce from the current level of £4.714 million to £2.903 million although it is understood that the balance of this grant which essentially relates to temporary accommodation grant has been transferred into Revenue Support Grant. Since there is no separate breakdown for Revenue Support Grant there is no way to substantiate this assertion.

Impact on the Budget

10. The impact of the changes in core spending power to the Consultation Budget agreed by Cabinet in December 2025 can be summarised as follows. It should be noted that the four-year prediction has been largely based on the assumption for year 3 as in reality there will be another reset in 2029-30 the details of which cannot be forecast with any degree of accuracy.

Table 3 : Finance Settlement comparison to Consultation Budget

Settlement Adjustments				
Additional RSG	(3,997,000)	(4,771,000)	(5,264,000)	(5,264,000)
Reduction in homeless, rough sleeping and TA grant	1,578,000	1,639,000	1,576,000	1,576,000
Recovery grant	(391,000)	(391,000)	(391,000)	(391,000)
Reduced business rates income	3,602,922	2,891,563	1,321,212	2,032,061
Transitional protection	(69,000)	0	0	0
Revised Net Deficit/ (surplus)	723,922	(631,437)	(2,757,788)	(2,046,939)

11. Over the 4 year period the total variation to the Consultation Budget from the Finance Settlement is shown as **£4.7 million favourable, £2.665 million favourable over the 3 year period**. The main differences arise from

- a. **Revenue Support Grant** – Revenue support grant is influenced by the calculation of both the National relative need i.e. £76bn and the authority’s allocation of this need based on its share of the individual elements of the funding formula. In reality, it is almost impossible to ascertain how the calculations have been derived especially since there is no split of this grant. It is no wonder that this shows the largest variance to that budget given the limited amount of information we were working on, although this variance has been increased due to the business rates transition protection being included in RSG rather than business rates as we had expected. The variance over the 4 year period is favourable, £14 million over the 3 years.
- b. **Homelessness and Rough sleepers grant**. The council base grant for these elements included within its base budget was around £4.5 million broken down as follows
 - i. £2.130 million Homelessness Prevention Grant (HPG)
 - ii. £0.493 million Rough Sleeper Accommodation Programme (RSAP)
 - iii. £1.856 million Homelessness recovery grant

The Government had previously trailed that an element of this grant (approx. 54%) would be split off for temporary accommodation and rolled into Revenue Support Grant. The analysis indicates that the total of these grants have been reduced from £4.5 million per annum to £2.9 million per annum a reduction of £6.3 million over the 4 year period and a reduction of around £4.8 million over the 3 year period on the specific grant although some funding for temporary accommodation has been rolled into RSG, the exact amount is unclear.

- c. **Recovery Grant** – no assumption was made for this element and therefore there is 3 year favourable variance of £1.2 million or £1.5 million over the 4 year
- d. **Baseline business rates** – This indicates an adverse variance of £1.1 million over the 3 year period to that assumed for the budget. In reality this is only one part of equation when calculating retained business rates which will be retained by the authority when tariffs are not taken into account. The variance in business rates budgeted to that assumed now, is £9.8 million adverse over the 4 year period and £7.8 million over the 3

year period, although one significant part of this is transition relief for this reduction which has been transferred to RSG. It is worth noting that

- i. Safety net payments are based on 100% of the baseline funding amounts and Oxford City Council is in receipt of a safety net payment of £1.3 million in 2026-27 given that the number of appeals has increased significantly.
- ii. There is no growth above baseline forecast for the next 4 years, a reduction of £5.2 million to that previously forecast. Any growth above baseline is subject to levy payments of 10%, reduced from 50% previously.

Inflation/ Interest Rates

12. The Consumer Prices Index (CPI) in November was 3.5% down from the 3.8% in the year to the end of October 2025. Current forecasts would indicate that rates will continue to fall back in 2026, closer to the Governments forecast level of 2% although this is unlikely to be reached until midway through 2026/27.
13. In December 2025 the Bank of England cut base rates by 0.25% to 3.75%. Latest forecasts predict base rates to steadily falling back to 3.50% and then 3.25% by September 2027. There would continue to be a financial impact on the Councils wholly owned Housing Company and equally the HRA. A 1% increase in borrowing interest rates could increase capital charges in the HRA by around £1.5 million per annum.

Business Rates Distribution Group

14. Under the new Retained business rates methodology announced in the Provisional Funding Settlement the Safety Net for authorities not meeting their baseline funding level for business rates income, is set at 100% for 2026/27 and the banding Levy Rate for authorities overachieving their baseline funding level is now only 10%, rather than 50% used currently.
15. The whole concept of a pool is that the levy rate will be reduced, so increasing business rates income. The benefit from being in new pools is now only 10% whilst authorities in a pool are only compensated for falling below safety net in aggregate not at individual authority level. There is therefore little potential benefit from joining a pool (or joining a Business Rate Distribution Group) and a risk of Safety Net loss to joining a pool for 2026/27. Consequently, Oxfordshire Councils have agreed not to form an Oxfordshire Pool in 2026/27.

Council Tax

16. The Provisional Finance Settlement confirms the referendum limit for council tax rises of up to 2.99% for all authorities with shire districts able to increase by the higher of £5 or up to 2.99%. In addition, there continues to be an adult social care (ASC) precept of 2% available in 2026-27.
17. The estimate of the tax base for 2026-27 presented to the Audit and Governance Committee on 28th January 2026 estimates a tax base of 48,725.2 Band D equivalent properties, an increase of 2.3% on last years figure. The Consultation budget was based on a higher tax base of 49,866 resulting in a reduction of council tax income of around £52k per annum.

18. Due to a typographical error in the report presented to Audit & Governance Committee and to ensure there is a clear approved Council Tax Base the report seeks Council to confirm the Council Tax Base as set out in the recommendations. Council is referred to appendices 11 and 12 which contain the information setting out the Council Tax Base Calculation.

Other Key Assumptions

19. Key assumptions included within the Consultation Budget Proposals that remain unchanged include :

- **Council Tax** – The recently announced referendum principles are in line with previous assumptions and the recommendation of a council tax increase of 2.99% for 2026-27 followed by increases of 2.99% thereafter.
- **Income streams** – In accordance with the Consultation Budget unless specified below.
- **Efficiencies** – largely in accordance with the Consultation Budget with some exceptions detailed below
- **Fees and charges** – largely in accordance with Consultation Budget with a few exceptions below
- **Investment interest** – in accordance with consultation budget
- **Returns from wholly owned companies** – in accordance with the consultation budget
- **Pay-** 2025-26 is the second year of the 2 year pay deal agreed with the staff and unions. Following a ballot of members, a 2 year pay deal commencing 1-4-2026 has been reached as follows:
 - **Year 1** - A pay increase of the higher of 3.5% or £1500 per annum
 - **Year 2** – A pay increase of 3%

Changes since the Consultation Budget

20. A number of other proposed changes to the Consultation Budget that was agreed by the Cabinet on 11th December 2025 are set out below:

- **Provisional Funding Settlement** - £4.7 million favourable variance over the 4 year plan, £2.665 million over the 3 year settlement period – see paragraphs 10-11
- **Council tax income - £231k reduction over the 4 year plan** – see paragraph 16-17 above
- **Collection Fund Deficit** - A £100k increase in the council's share of the collection fund deficit of £850k charged to revenue in respect of 2025-26 changes in business rate and council tax income.
- **National Insurance Compensation Grant** - £250K per annum. Grant to compensate councils for increases in national insurance increased in 2025-26 was previously assumed to be outside Revenue Support Grant although it is understood that this grant, along with a number of other grants, has now been rolled in.
- **Moorings** - £200k funded from Community Infrastructure levy. The City Council is currently chairing the Oxford Riparian Stakeholder Group- consisting of representatives from the various landowning colleges and other

landowning organisations and individuals and the Environment Agency. One of the emerging options is to seek a contractual arrangement with boaters either as formal or semi-permanent residential moorings or for formal visitor moorings. It is proposed that the City Council develop a study looking in detail at what amenities will be needed and how they could be provided across the various land ownerships. Once developed the wider landowners would meet any costs and land agreements with any subsequent work.

- **Legal Services re-organisation** – The legal services team has of late suffered a significant number of staff losses which have proved difficult to replace on a permanent basis. Current vacancies are being filled by locums at significant cost to the Council. Restructure proposals would see increases in salaries to bring parity with the current market for legal staff and the employment of permanent staff as a replacement for the locums currently employed. The additional cost would be in the order of £380k per annum over the current budgeted establishment of £1.9 million, £200k of which is already provided elsewhere in the budget, a further £100k which can be achieved by capitalisation of legal salaries and the remaining £80k to be included as part of a variation to the consultation budget.
- **Car parks Income** – At the time of setting the Consultation Budget base income from car parking was identified as being substantially higher. As a result additional income was included in the budget of around £900k per annum. Early indications are that the introduction of the congestion charging by Oxfordshire Council has seen some reduction in income from city centre car parks. An amount in the order of £250k per annum is considered prudent to reduce car parking by, in the light of this.

21. In addition to the above a number of other changes to the Cabinet proposals in the Consultation budget are recommended:

- **Upgrading Wolvercote bathing area** - £7k one off to improve picnic tables in Wolvercote
- **Verge Cutting** – £30k per annum- In 2023 Oxfordshire County Council reduced the number of times verges were cut in a year from 6 to 1. The City Council provided additional funds to increase this back to 3 cuts per annum. This additional money increases the number of cuts to 4 times per year.
- **Gritting of cycle paths**. £142k over 4 years – In 2025-26 an amount of £58k was included for the purchase of vehicles together with £33k per annum for a crew to undertake gritting of cycle paths. Unfortunately, there were delays in implementing this initiative. These additional monies together with monies unspent from this financial year provide the funds at £60k per annum to undertake gritting from 2026-27.
- **Town Twinning - £20k per annum**- The Consultation Budget included a reduction of a town twinning officer. These additional funds provide some support for volunteers in the various twinning links who sustain this important activity, to enable them to be supported in enabling the links to thrive.
- **Public Realm Infrastructure – £30k per annum** - In 2025-26 an amount of £30k per annum was provide in the budget to undertake work to furniture, flower beds and other infrastructure in the city centre. An additional amount has now been included because the current £30k per annum is insufficient to maintain the existing aging infrastructure

- **Sporting Infrastructure support fund - £100k per annum** – This new initiative provides support to grass roots organisations when submitting bids for match funding grant applications for sporting infrastructure or to offer small amounts of direct support to replace equipment. Full terms of the fund will be set out in due course.
 - **Voluntary Sector Grants -£44k per annum.** In 2025-26 the Council removed £44k funding from voluntary sector grants from 2028-29 onwards. This proposal reinstates the grant removed.
 - **Support for Blackbird Leys adventure playground-** £30k one off – This proposal provides funds provisionally to assist with the refurbishment of aging infrastructure at this site
 - **Additional 3 fte neighbourhood wardens £120k per annum** – Responding to the budget consultation where 60% of respondents supported the proposal in the Consultation Budget to include 2 officers to deal with anti-social behaviour together with 3 community support officers specifically to be deployed on Council estates this proposal would see the introduction of another 3 fte officers to work within the city and neighbourhoods.
 - **Live music events support - £20k per annum for 2 years.** This flexible fund will enable the City Council to support live music events, on a flexible basis. Full terms of the funding will be set out in due course.
- **Hinksey Pool additional opening hours £63k per annum.** Sadly, it is proposed to remove this item from the budget as additional it is not considered economical. The cost of £63k was just for cold water swimming for two months, and heating the pool would have cost an additional £60k per annum. Given likely usage, a cost of some £2000 per day for pool opening, largely outside school holidays, could not be justified, but we will continue to look at ways that this might be delivered more cost-effectively.

Fees and Charges

22. Two changes are proposed from the Consultation Budget

- **Bulky Waste - £102k per annum.** This provides for the removal of the current charge for the removal of bulky waste and is seen as a positive step to reducing the amount of fly tipping in the city. In addition, A £40K one off amount has been provided to deal with pent up demand and the initiative will operate with effect from March 2026.
- **Playing pitches - £7k per annum.** The Consultation Budget proposed an increase of 4.88% and 7.55% for the use of playing pitches by adults for weekdays and bank holidays/weekends respectively. The removal of this increase will be welcomed by the many adults and youth use these facilities for sporting activity.

Summary of Changes to Medium Term Financial Strategy (MTFS)

23. The Council's General Fund MTFS is shown in Appendices 1-3 to this report together with assumptions around the fees and charges set out in Appendix 7. A summary of the movement in the Medium-Term Financial Strategy from the Consultation Budget agreed in December 2025, taking account of the changes highlighted above is shown below:

Table 4 Summary of changes to Consultation Budget

	2026-27 £000'S	2027-28 £000'S	2028-29 £000'S	2029-30 £000'S
Consultation Budget Net Budget Requirement	33,732	35,018	35,222	35,014
Changes since the consultation budget				
Car parks income reduction	250	250	250	250
Legal services restructure	380	380	380	380
Saving in property services re legal services	-100	-100	-100	-100
Transfer from pay contingency	-100	-100	-100	-100
Increase in legal recharges to capital	-100	-100	-100	-100
Moorings	200			
Moorings funded from CIL	-200			
Reduction in homelessness grant rolled into RSG	1,578	1,639	1,576	1,576
Recovery Grant unbudgeted	-391	-391	-391	-391
Transitional relief unbudgeted	-69	0	0	0
NI Compensation Grant rolled into RSG	250	250	250	250
Changes since consolidation budget	1,698	1,828	1,765	1,765
Labour Group changes				
Upgrade Wolvercote bathing area	7			
Extra verge cutting	30	30	30	30
Bulky waste free collection	102	102	102	102
Additional gritting budget for cycle paths added to the £33k in the budget	44	44	27	27
Town twinning support	20	20	20	20
Public realm infrastructure maintenance	30	30	30	30
Pitch fees freeze	7	7	7	7
Sporting infrastructure improvement fund	100	100	100	100
Reverse previous grants cut			44	44
Support BBL adventure playground	30			
Additional 3fte neighbourhood wardens	120	120	120	120
Live music events support	20	20		
Hinkey pool extended opening hours	(63)	(63)	(63)	(63)
Labour Group Changes	447	410	417	417
Sub total changes since the consultation budget	2,145	2,238	2,182	2,182
Transfer to/(from) reserves	(3,692)	(2,539)	(1,124)	15
Net Budget Requirement	32,185	34,717	36,280	37,211
Financed By :				
Council Tax-	(17,636)	(18,356)	(19,103)	(19,881)
Retained Business Rates	(6,887)	(8,030)	(8,209)	(8,362)
Revenue Support Grant	(7,662)	(8,331)	(8,968)	(8,968)
Total	(32,185)	(34,717)	(36,280)	(37,211)
(surplus)/deficit	0	0	0	0
General Fund Working Balance				
Working Balance 1st April	(3,856)	(3,856)	(3,856)	(3,856)
Transfer (to)/from balance	0	0	0	0
Working Balance 31st March	(3,856)	(3,856)	(3,856)	(3,856)

24. Over the next 4 years the transfer from reserves is estimated at £7.4 million.

Budget Consultation

24. The consultation concentrated on the Council's proposed budget a number of key areas which are shown below. There were 358 responses by the time that the Consultation closed on 31st January. Appendix 10 to this report provides the detail of the responses with a summary shown below for each of the main areas:

Approach to Budget Setting

- There was reasonable support for most aspects of the Council's budget setting strategy with the use of its wholly owned companies to generate external trading income featuring highly, 72% of consultee responses either agreeing or strongly agreeing.
- 73% of respondents agreed with the strategy to use the Council's wholly owned housing development company to develop social and market dwellings and deliver financial returns back to the Council.
- There was more support for increasing council tax by the maximum permissible rate of 2.99%, 53% in support compared to respondents that did not support at 32%.
- 52% agreed to the council using reserves to balance the budget with 17% disagreeing

Fees and Charges

- 38% of respondents agreed to increasing garden waste charges by around 5% with a similar percentage disagreeing.
- 50% agreed with increasing car parking charges 37% disagreeing
- 63% agreed with no increases on park and ride charges with 18% disagreeing
- 32% agreed with increasing charges on bulky waste collections with 46% disagreeing.
- Only 24% agreed with increasing leisure fees and charges by between 5 % and 7% with 55% disagreeing
- 35% of respondents agreed with increasing football pitch charges with 34% disagreeing

Savings

- 62% agreed with reducing our spend on international links with 12% disagreeing
- 47% agreed with the council making savings in its council tax reduction scheme with 20% disagreeing.
- 64% agreed with selling artefacts no longer on display with 19% disagreeing
- 78% agreed with selling the Lord Mayors car number plate FC1 with 10% disagreeing
- 55% agreed to sell other buildings to reduce borrowing costs with 21% disagreeing

Additional Spend

- i. 62% agreed to employing 2 new officers to deal with Anti social behaviour with 21% disagreeing
- ii. 60% agreed to the employment of 3 new community officers with 22% disagreeing

- iii. 50% agreed with introducing a creche a Blackbird Leys Leisure Centre with 20% disagreeing
- iv. 15% agreed with additional weed spraying to garage forecourts with 52% disagreeing
- v. 46% agreed with additional opening hours at Hinksey Pool with 25% disagreeing

Alternative Budget Approach

- vi. 26% agreed with continuing to provide service but reducing their scale or frequency with 39% disagreeing
- vii. 40% agreed to stop delivery of less important services with 26% disagreeing
- viii. Only 25% agreed to freezing council tax and making service cuts with 60% disagreeing

Service Priorities

- ix. Highest prioritisation, a 4 or 5, (71%) was given by respondents to maintaining our parks and open spaces, followed by homelessness (70%) and affordable housing (73%). The lowest prioritisation (1, 2) was given to tackling climate change (33%) enhancing the city centre (26%) promoting self service (24%) and providing grants to the voluntary sector (24%).

Capital

- x. There was highest support for the investment in our council housing stock (72%) provision of affordable housing with 61% either agreeing, followed by purchasing property for homeless families (51%).

Council Housing

- xi. There was most support for maintaining our existing council dwellings (70%) followed by building more affordable homes (63%) and undertaking more energy efficiency measures (43%), improving the look and feel of our council estates (33%) and targeted estate regeneration (32%)

General Comments

25. A number of general comments were made by respondents with the main themes including:

- There is a need for more in areas like Wood Farm which currently lacks decent facilities and support services for young people
- Adding an extra bin for cardboard will make it more difficult for people to recycle
- Increase funding to improve the quality and standard of sports pitches
- There has been a disappearance of front gardens flowers and shrubs being replaced by tar and paving
- We don't need better outdoor gyms we need better playgrounds
- Encourage council house tenants to take care of their own properties

- Support for the council's approach to balancing investment in housing community services and sustainability
- Some investment needs to be funded by contributions from others e.g. the universities
- Concerns around councils' approach to protecting heritage and culture in the city and selling off civic treasures
- Good to see some development of the Bullnose Pub and the old nursery
- All new and temporary housing should be within existing boundaries.
- Fix what is currently broken and then look to reinvest any funds available
- City Council is well intentioned in providing value for money to the community
- Focus on alleviating poverty and on the basics, sports culture etc should take a back seat
- I would pay more council tax to the council
- Do things to reduce spending and increase income from non council tax sources
- Waste recycling has continued to fail Oxford tenants
- Council could address cost of living crisis by reducing council tax as well as charges for parking and waste collection
- Council has a responsibility to invest in the future of the city
- Overriding priority should be to provide decent housing for everyone
- No mention of prioritising pedestrians and cyclists over cars. Footpaths are in an appalling condition and illegal parking over kerbs common place
- I support investment on parks, sport and community facilities and training venues for the young
- We need better cycling provision urgently
- People who live on council estates should accept the responsibility of maintaining their homes
- Ensure planning applications add value to and enhance the local community while meeting stringent environmental standards to address biodiversity loss and climate change
- Bring back recycling centres

Risk Implications

26. The main risks to the balanced position of the General Fund Consultation Budget (Appendix 8) are that:

- a) Adverse financial implication of Local Government Reorganisation impacts existing authority.
- b) Impact of rising cost of homelessness
- c) Savings from efficiencies and transformation may not be achieved

- d) Failure or uncertainty of major partners to deliver for instance in Leisure is possible
- e) The Council's wholly owned companies may not perform as well as expected leading to reduced income to the Council
- f) Business Rates income may be lower than forecast
- g) Variations in interest rates or non-performance of property funds or multi asset vehicles may affect returns to council
- h) Slippage in the capital programme could adversely affect revenue savings and additional income in the MTFs
- i) Cuts by partner organisations such as the Oxfordshire County Council could adversely affect service provision.

Section B Housing Revenue Account Budget

Issues arising since the publication of the consultation budget

27. The Council published its Consultation Budget on 11th December 2025 including the Housing Revenue Account (HRA) Budget. On 21st January 2025 the Cabinet approved the rent increase for 2026-27 in line with the proposed Consultation Budget for the Housing Revenue Account as detailed in Appendices 4 and 5 to this report as follows :

- Approve an increase of 4.8% + up to £2 for rent convergence (max) for 2026/27 (subject to any subsequent cap on increases imposed by central government) in social dwelling rents from 1st April 2026 giving an average weekly increase of £8.47 per week, and a revised weekly average social rent of £143.40 as set out in the Financial Implications section of this report.
- Approve an increase to rents for shared ownership dwellings as outlined in paragraph 21 of the Financial Implications.
- Approve an increase to service charges by 4.8% (CPI + 1%) to enable the HRA to recover the associated cost of supply.
- Approve an increase to the charge for a garage of 5.0%, equating to an increase of £1.00 per week for a standard garage within a curtilage with a revised charge of £21.00 per week.

28. Since that time the Government announced on 28th January 2025 that

- Rent convergence **will not** be implemented for 2026/27 and rents will be able to be increased by CPI+1%, i.e. the standard rent announced by the Government in the Spending review which will remain in force for 10 years from 1-4-2026.
- In 2027-28 weekly rents will be permitted to rise by £1 per week for affected properties towards rent convergence over and above CPI+1%
- From 2028-29 weekly rents for affected properties will be permitted to rise by £2 per week over and above the rent standard of CPI +1% until formula rent is reached

29. The decision by the Government has no impact on either the agreed rent increase taking by Cabinet and Council and no impact on the budget since any increased revenue from the formula rent increases being consulted on were not factored into the Councils budget. The £1 per week increase to formula rent results in £357k per

annum additional income with the £2 per week increase resulting in £714k per annum additional revenue.

30. There are a few nominal changes to the Consultation Budget for the Housing Revenue Account as published at Cabinet on 11th December 2025 in respect of :

- An additional £70,000 pa has been included for contaminated waste collections at blocks. This is when the communal recycling bins have mixed waste and cannot be collected as normal.
- Additional salary cost - £125k per annum
- Additional rental income in respect of rental convergence referred to in paragraph 28-29 above £3.2 million for the 3 years commencing 1-4-2027.

31. The Summary revised HRA Budget taking account of the changes highlighted in paragraphs 28 to 30 above is summarised below:

Table 5: Housing Revenue Account

	2026/27 £000's	2027/28 £000's	2028/29 £000's	2029/30 £000's	2030/31 £000's
Income	(68,207)	(75,315)	(79,839)	(86,177)	(91,519)
Expenditure	68,833	73,960	76,923	80,292	83,859
Net Operating Expenditure/(income)	(1,374)	(1,355)	(2,916)	(5,886)	(7,660)
Investment income	(43)	(31)	(40)	(57)	(83)
(Surplus)/Deficit for the Year	(1,417)	(1,386)	(2,955)	(5,942)	(7,743)
(Surplus)/Deficit b/fwd	(5,832)	(7,249)	(8,635)	(11,590)	(17,532)
(Surplus)/Deficit c/fwd	(7,249)	(8,635)	(11,590)	(17,532)	(25,275)

Key Assumptions

32. Key assumptions included in the HRA Budget include:

- **Rent increases** – In accordance with paragraph 28 above.
- **New Dwellings** - The HRA will continue to purchase the affordable housing from OCHL's 10 year development programme. The current HRA Capital programme includes £165 million being spent on the purchase of 448 new build affordable homes from OCHL. The overall commitment to OCHL is for the purchase of 806 dwellings will be completed over the MTFP (running to March 2030), of which 424 will have been completed by 31st March 2026. In addition to the OCHL new build developments, the HRA is directly commissioning 847 affordable homes with an overall budget of £286 million. 107 of these homes are forecast be completed by 31st March 2026
- **Debt** - An increase in the level of HRA debt to around £450 million by the end of 2026-27 and peak debt of £800million by 2036-37. An annual interest cover ratio of approximately 1.25 throughout the life of the HRA Business Plan

- **Interest rates** - As at 31-3-2025 the loans outstanding with the HRA related to a mix of self-financing debt taken out in 2012, and more recently loans for the development and acquisition of new homes. Interest rates on these loans are fixed at varying rates with an average of 3.9%.
- **Working Balance** - HRA working balance not to fall below £3.5 million
- **Disposals** - 20 dwellings per year is assumed from 2026-27 onwards.
- **Inflation** - All the assumptions for inflation are the same as for the Council's General Fund Budget.

Risk Implications

33. The main risks to the balanced position of the HRA Budget are summarised below and detailed in Appendix 8:

- Rent increases do not continue at CPI+1% after the first 10 years
- Increase in interest rates together with the requirement to stay within prudent covenants such as interest cover will restrict the amount of activity in the HRA especially in the early years of the Business Plan.
- Increased rent arrears due to economic climate
- Construction delays may be experienced by the Councils wholly owned Housing Company and any subsequent effect on capital spend on new housing and net rental streams
- Variations in estimates causing cash flow problems

Section C Capital Programme

34. The Council's Draft Capital Programme for consultation amounted to around £738 million of spend over the four year period 2026/27 to 2029-30, details of which are shown in Appendix 6.

35. Since the consultation budget there have been a number of changes which are :

Table 6 Capital Changes since Consultation Budget

Table 6 Summary Capital Programme Changes since Consultation Budget							
				2026-27	2027-28	2028-29	2029-30
				£	£	£	£
General Fund							
Consultation Budget				69,751,926	31,758,184	30,868,554	14,262,887
New Payroll / HR System				100,000	150,000		0
Toilet Refurbishment				50,000	50,000	0	0
Slippages since November 2025							
	DRS			-3,239	0	0	0
	MT Vehicles/Plant Replacement Programme.			-500,000	900,000	1,344,119	0
	Car Parks Resurfacing			14,787	0	0	0
	ICT - QL Exploitation			-9,684	0	0	0
	Port Meadow Moorings			29,825	0	0	0
	New Burial Space			200,000	100,000	0	0
	Redbridge Masterplan Feasibility			16,798	0	0	0
	Regeneration Property Purchase/Odeon			10,060,159	0	0	0
	City Wide Cycling Infrastructure Contribution			18,000	0	0	0
	Diamond Place Redevelopment			65,460	0	0	0
	City Cycle Schemes (Growth Deal)			120,000	0	0	0
	St Michael's Street Levelling Works			-5,605	0	0	0
	Blackbird Leys Regeneration (GF element)			-255,948	150,000	-342,052	0
	Essential Repair Grants			-5,000	0	0	0
	Sub Total General Fund			79,647,479	33,108,184	31,870,621	14,262,887
Housing Revenue Account							
Consultation Budget				140,336,337	149,132,860	89,881,556	199,121,704
Slippages since November 2025							
	Energy Efficiency Initiatives			3,338,614	-1,095,963	0	0
	Blackbird Leys Regeneration			0	0	-2,000	0
	East Oxford development			-8,728	0	0	0
	Properties Purchased From OCHL			-114,543	-5,415,643	24,552,665	-18,839,251
	Northfield Development Phase 1			-20,000	-3,228,000	401,258	0
	Oxford North Development			702,314	1,174,000	0	0
	Leiden Road (c. 12 affordable homes)			1,297,447	-1,989,138	-286,393	0
	Underhill Circus (c. 11 affordable homes)			1,700,466	-1,347,424	-354,292	0
	HRA Barton Acquisitions			6,225,120	-11,051,885	0	0
	Northfield Development Phase 2			20,000	3,228,000	924,832	0
	Elsfield Hall			0	0	1,400,446	0
	Sub Total HRA Capital			153,477,027	129,406,807	116,518,072	180,282,453
Overall Capital Programme				233,124,506	162,514,991	148,388,693	194,545,340

Significant variations include :

- **ODEON** - Another 3 week extension to tender period was approved given number of extra architects drawings issued and to ensure good quality accurate submissions. A number of small delays to build programme mean start on site estimated date now pushes into next financial year, and spend drawdown has been reprofiled.
- **Fleet** - The above spend has been impacted by a complete review in procurement process and this has considerably delayed ordering new assets. As such much of the asset procurement for this year might now roll over into 26-27. Some budget has been adjusted to take this into account but until a procurement process has been completed and lead times determined from suppliers (subject to that procurement) it is difficult to say which year the spend will occur.
- **Properties Purchased from Housing Company** – Updated appraisals and slippages in start on sites for schemes has resulted in a reprofiling of schemes although over the 4 year programme there is little change in the overall budget made available.

36. The resultant capital programme is shown below with the 40% optimum bias applied. The total programme over the four year period is estimated at £738 million. Applying 40% optimism bias the programme is reduced to £621 million.

Table 7 Capital Programme – 2026-27 to 2029/30

Optimism Bias 40%	£	£	£	£
General Fund	79,647,480	33,108,184	31,870,621	14,262,887
Slippage from previous year	-	31,858,992	25,986,870	23,142,996
Slippage in current year at 40%	-31,858,992	-25,986,870	-23,142,996	-14,962,353
Revised Programme	47,788,488	38,980,306	34,714,495	22,443,530
HRA	153,477,027	129,406,807	116,518,072	180,282,453
Slippage from previous year	-	61,390,811	76,319,047	77,134,848
Slippage in current year at 40%	-61,390,811	-76,319,047	-77,134,848	-102,966,920
	92,086,216	114,478,570	115,702,271	154,450,380
Total revised programme assuming optimism bias of 40%	139,874,704	153,458,876	150,416,766	176,893,910

37. The main risks to the Capital Programme are set out in Appendix 8 and summarised below:

- a) Interest rate rises which would increase financing costs
- b) Right to buy disposals as detailed in the assumptions are not as forecast which could cause a shortfall in funding of schemes
- c) Slippage in Capital Programme and consequential impact on delivery of Council's priorities
- d) Robustness of estimates

Housing Company

38. There are no changes to the forecast financial returns from OCHL trading as OX Place to the Council over the 4-year MTFS period since the Consultation Budget as follows:

Table 8: Revenue Returns to Council from OCHL 2026/27 to 2029/30				
	2026/27	2027/28	2028/29	2029/30
	£000's	£000's	£000's	£000's
Loans outstanding at year end to Company	20,810	14,310	18,364	11,610
Revenue Returns to Council				
Gross Interest	1,469	1,230	1,140	1,220
Dividends	3,000	-	-	-
Total	4,469	1,230	1,140	1,220

39. The Company are intending to pay a dividend of £3 million in 2026-27 which has been factored into the MTFS. After this year, there are currently no further dividends forecast by the Company or included within the councils MTFS.
40. At a meeting in December 2025 shareholders were advised that following changes to tenure and the delivery of a number of key schemes such as Redbridge and Sandy Lane, there would be a significant increase in forecast surpluses, although it was too early to include these surpluses in any dividend recommendation, given the need for these schemes to obtain planning permission. The Company have jointly with the Council commissioned consultants to look at its current business strategy going forward which could bring improvements to dividends. This work will be presented to shareholders in due course.

Oxford West End Development (OXWED)

41. The Council has a 50/50 partnership with Nuffield College to undertake the development of the land at Oxpens for residential and commercial purposes. The 2024-25 accounts for the LLP have recently been approved and indicate a loss for the organization of £2.6m for the year.
42. The Council has invested money on a 50/50 basis with its partner Nuffield College at a loan investment rate of 4% above base rates with loans outstanding and accrued interest at 31-3-2025 of circa £21 million.
43. In October 2025 the scheme received planning permission, and at their meeting on 1st December 2025 shareholders were given an update on the latest position. Shareholders were advised that commercial land values had declined and whilst residential land values have remained constant whole site returns compared to those anticipated in October 2023 had substantially reduced. As a result, Oxwed were in the process of a masterplan review to consider whether any changes should be looked at now to allow an early viable residential led first phase should proceed to get the scheme moving.
44. This would be likely to take the scheme into the second quarter of 2026 especially if it is decided to pursue a planning variation. An update would be provided to shareholders in April.
45. It is unlikely that this strategy would lead to any financial return to the Council over the next 4 year MTFS.

Oxford Direct Services Limited (ODSL)

46. There are no changes to the forecast financial returns from ODS to the Council over the 4-year period of the MTFS since the Consultation Budget which are in the region of £2 – 2.4 million per annum. Revenue from ODS is forecast as follows:

Table 9: Oxford Direct Services Revenue – 2025-26 to 2029-30

Update to shareholders December 2025-						
	2025-26	2026-27	2027-28	2028-29	2029-30	
	£000's	£000's	£000's	£000's	£000's	
Supluses						
ODSL	2,000	1,800	1,400	600	500	
ODSTL	600	900	800	1,800	2,500	
	2,600	2,700	2,200	2,400	3,000	
Dividends	2,000	2,400	2,400	2,400	2,400	

47. At the shareholders meeting in December a dividend of £2.4 million was declared for 2025-26 following the sign off of the Company's accounts for 2024-25.

Financial Implications

48. These are covered within the main body of the report.

Legal Implications

49. The Council is required to set a balanced and robust budget taking account of working balances and any other available reserves before the commencement of the financial year to which it relates. Consultation has to be undertaken with the general public for a period of 6 weeks in accordance with CIPFA guidance and the Council must take into account feedback from the budget consultation process when setting its budget.
50. The Local Government Act 2000 states that it is the responsibility of the full Council, on the recommendation of the executive to approve the budget and related council Tax demand.
51. The Local Government Act 2003, section 25 requires the Council's Section 151 Officer to report to the Council on the robustness of the estimates made and the adequacy of the proposed financial reserves assumed in the budget calculations. This will be done at the meeting of the Council in February 2026 when the Budget is considered.
52. Failure to set a legal budget may lead to intervention from the Secretary of State under section 15 of the Local Government Act 1999.(EG/81267/2/2/26)
53. Regarding the recommendation on the Council Tax Base, this is a matter reserved to Council and delegated to Audit and Governance Committee. As there was a typographical error in the report presented to the Committee, this is brought to Council to ensure the Council Tax Base is confirmed in order to approve the budget for the coming financial year (Part 3.4 of the Constitution).

Risk Implications

54. These are shown in Appendix 8 of the report and highlighted within the body of the report.

Equalities Impact Assessment

55. A copy of the Equalities Impact Assessment is given in Appendix 9 attached to this report.

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Background Papers:
<u>Report to Audit and Governance Committee (28 January 2026) Item 7</u> <u>Minutes of the Audit and Governance Committee Meeting on the 28 January 2026</u>

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OXFORD CITY COUNCIL GENERAL FUND REVENUE BUDGET 2026/27 FOR CONSULTATION AND FUTURE YEAR CONTROL TOTALS - APPENDIX 1

	Recommended Budget 2026/27		Proposed Budget 2027/28		Proposed Budget 2028/29		Proposed Budget 2029/30	
	£000's	% of Total	£000's	% of Total	£000's	% of Total	£000's	% of Total
CITY & CITIZENS SERVICES	17,008	47%	15,472	43%	15,041	45%	15,063	46%
Communities & Citizen Services	6,081	17%	5,862	16%	5,550	17%	5,482	17%
Business Support	21	%	21	%	21	%	21	%
Customer Services	(40)	(%)	(40)	(%)	(40)	(%)	(40)	(%)
Leisure Management	2,627	7%	2,434	7%	2,170	6%	2,102	6%
Sport and Physical Activity	423	1%	423	1%	423	1%	423	1%
Community Centres	1,141	3%	1,113	3%	1,085	3%	1,085	3%
Youth Ambition	251	1%	251	1%	251	1%	251	1%
Culture	576	2%	526	1%	506	2%	506	2%
Localities Team	1,070	3%	1,070	3%	1,070	3%	1,070	3%
Community Response	12	%	12	%	12	%	12	%
Business Intelligence	0	%	52	%	52	%	52	%
Housing Services	9,653	27%	8,336	23%	8,217	24%	8,307	26%
Strategy & Service Development	1,172	3%	1,172	3%	1,172	3%	1,172	4%
Garages	110	%	110	%	110	%	110	%
Homelessness Prevention	2,437	7%	2,398	7%	2,335	7%	2,335	7%
Rapid Re-Housing	4,246	12%	2,968	8%	2,912	9%	3,002	9%
Rough Sleeping & Singless Homelessness	1,688	5%	1,688	5%	1,688	5%	1,688	5%
Community Safety	1,274	4%	1,274	4%	1,274	4%	1,274	4%
Community Safety	1,274	4%	1,274	4%	1,274	4%	1,274	4%
INFORMATION & TECHNOLOGY	2,266	6%	1,972	5%	2,098	6%	2,229	7%
ICT	2,266	6%	1,972	5%	2,098	6%	2,229	7%
PLACE	(3,749)	(10%)	(4,336)	(12%)	(6,787)	(20%)	(8,104)	(25%)
Corporate Property	(9,207)	(26%)	(9,778)	(27%)	(12,177)	(36%)	(13,581)	(42%)
Property Services	1,615	5%	1,615	4%	1,435	4%	1,435	4%
Asset Management	(11,745)	(33%)	(12,099)	(33%)	(14,318)	(43%)	(15,722)	(48%)
Transactions & Special Projects	148	%	141	%	141	%	141	%
Town Hall & Facilities	(98)	(%)	(98)	(%)	(98)	(%)	(98)	(%)
Parks Development	872	2%	662	2%	662	2%	662	2%
Economy Regeneration & Sustainability	2,694	8%	2,703	7%	2,666	8%	2,753	8%
Economic Development	821	2%	656	2%	656	2%	656	2%
Development Team & PMO	356	1%	356	1%	356	1%	356	1%
Housing Supply	104	%	104	%	104	%	104	%
Environmental Quality	378	1%	588	2%	588	2%	588	2%
Energy & Natural Resources	465	1%	465	1%	465	1%	465	1%
Smart, Sustainable Cities	572	2%	536	1%	499	1%	586	2%
Planning & Regulatory Services	2,764	8%	2,739	8%	2,724	8%	2,724	8%
Development	(264)	(1%)	(264)	(1%)	(264)	(1%)	(264)	(1%)
Support Services	291	1%	266	1%	251	1%	251	1%
Information Services	19	%	19	%	19	%	19	%
Spatial Development	1,653	5%	1,653	5%	1,653	5%	1,653	5%
Regulatory Services	1,064	3%	1,064	3%	1,064	3%	1,064	3%
COMPANIES	12,321	34%	15,413	42%	15,396	46%	15,396	47%
ODS Client	12,321	34%	15,413	42%	15,396	46%	15,396	47%
Parking Management	(2,041)	(6%)	(1,781)	(5%)	(1,781)	(5%)	(1,781)	(5%)
Domestic Waste	6,776	19%	6,776	19%	6,776	20%	6,776	21%
Street Cleansing	6,974	19%	6,974	19%	6,974	21%	6,974	21%
Parks & Open Spaces	4,311	12%	4,311	12%	4,311	13%	4,311	13%
Pest Control	312	1%	312	1%	312	1%	312	1%
Engineering	254	1%	254	1%	237	1%	237	1%
Motor Transport	632	2%	464	1%	464	1%	464	1%
Overheads & Profit Share	(4,898)	(14%)	(1,898)	(5%)	(1,898)	(6%)	(1,898)	(6%)
CORPORATE SERVICES	7,975	22%	7,879	22%	7,859	23%	7,859	24%
Corporate Communications	203	1%	203	1%	193	1%	193	1%
Communications	203	1%	203	1%	193	1%	193	1%
Financial Services	5,278	15%	5,203	14%	5,203	15%	5,203	16%
Accountancy	385	1%	385	1%	385	1%	385	1%
Corporate Finance	297	1%	297	1%	297	1%	297	1%
Investigations	505	1%	505	1%	505	2%	505	2%
Procurement & Payments	172	%	137	%	137	%	137	%
Revenues & Benefits	3,688	10%	3,688	10%	3,688	11%	3,688	11%
Incomes	10	%	(30)	(%)	(30)	(%)	(30)	(%)

OXFORD CITY COUNCIL GENERAL FUND REVENUE BUDGET 2026/27 FOR CONSULTATION AND FUTURE YEAR CONTROL TOTALS - APPENDIX 1

	Recommended Budget 2026/27		Proposed Budget 2027/28		Proposed Budget 2028/29		Proposed Budget 2029/30	
	£000's	% of Total	£000's	% of Total	£000's	% of Total	£000's	% of Total
Transformation Projects	220	1%	220	1%	220	1%	220	1%
Chief Executive	60	%	60	%	60	%	60	%
CEO & Directors	60	%	60	%	60	%	60	%
Law & Governance	1,819	5%	1,850	5%	1,840	5%	1,840	6%
Committees & Members Services	(8)	(%)	(17)	(%)	(27)	(%)	(27)	(%)
Election Services	471	1%	521	1%	521	2%	521	2%
Legal Services	999	3%	989	3%	989	3%	989	3%
Corporate Strategy	186	1%	186	1%	186	1%	186	1%
Policy & Partnerships	57	%	57	%	57	%	57	%
Executive Assistants	113	%	113	%	113	%	113	%
People	615	2%	563	2%	563	2%	563	2%
People	615	2%	563	2%	563	2%	563	2%
Total Budget at Portfolio Level	35,820	100%	36,399	100%	33,606	100%	32,442	100%
Below the line								
Corporate Accounts	(2,869)	(9%)	(145)	(%)	2,797	8%	3,753	10%
Contingencies	3,000	9%	1,000	3%	1,000	3%	1,000	3%
Total Expenditure Budget	35,951	112%	37,254	107%	37,403	103%	37,195	100%
General Fund Working Balances								
Transfer to / (from) General Fund Working Balances								
Transfers to/(from) reserves	(3,766)	(12%)	(2,538)	(7%)	(1,124)	(3%)	17	%
Net Budget Requirement	32,186	100%	34,717	100%	36,280	100%	37,213	100%
Financed by								
External Funding	(7,662)	(24%)	(8,331)	(24%)	(8,968)	(25%)	(8,968)	(24%)
Business Rates retention	(7,837)	(24%)	(8,030)	(23%)	(8,208)	(23%)	(8,362)	(22%)
New Homes Bonus	0	%	0	%	0	%	0	%
Funding Floor	0	%	0	%	0	%	0	%
Council tax	(17,901)	(56%)	(18,620)	(54%)	(19,368)	(53%)	(20,147)	(54%)
Less Parish Precept	264	1%	264	1%	264	1%	264	1%
Collection Fund Surplus	0	%	0	%	0	%	0	%
Business Rates Collection Fund (Surplus) / Deficit	950	3%	0	%	0	%	0	%
Over / (Under) Allocated budget	(0)		(0)		(0)		(0)	

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	Proposed Budget 2026/27 £000's	MTPF assumptions £000's	Contractual Inflation £000's	Pressures £000's	Existing Efficiencies £000's	Invest to Save £000's	Fees & Charges £000's	New Investments / Bids £000's	Transformation & New Efficiencies £000's	Service Reductions £000's	Total App3 £000's	Proposed Budget 2027/28 £000's	% Change
CITY & CITIZENS SERVICES	16,934	0	0	(965)	0	(200)	(83)	(210)	0	(78)	(1,536)	15,398	-9.1%
Communities & Citizen Services	6,007	0	0	0	0	0	(83)	(58)	0	(78)	(219)	5,788	-3.6%
Business Support	21											21	0.0%
Customer Services	(40)											(40)	0.0%
Leisure Management	2,553						(83)	(110)				2,360	-7.6%
Sport and Physical Activity	423											423	0.0%
Community Centres	1,141									(28)		1,113	-2.5%
Youth Ambition	251											251	0.0%
Culture	576									(50)		526	-8.7%
Localities Team	1,070											1,070	0.0%
Community Response	12											12	0.0%
Business Intelligence	0							52				52	0.0%
Housing Services	9,653	0	0	(965)	0	(200)	0	(152)	0	0	(1,317)	8,336	-13.6%
Strategy & Service Development	1,172											1,172	0.0%
Garages	110											110	0.0%
Homelessness Prevention	2,437			(39)								2,398	-1.6%
Rapid Re-Housing	4,246			(926)		(200)		(152)				2,968	-30.1%
Rough Sleeping & Singless Homelessness	1,688											1,688	0.0%
Community Safety	1,274	0	0	0	0	0	0	0	0	0	0	1,274	0.0%
Community Safety	1,274											1,274	0.0%
INFORMATION & TECHNOLOGY	2,266	0	121	(128)	0	0	0	0	(287)	0	(294)	1,972	1,391
ICT	2,266		121	(128)					(287)			1,972	-13.0%
PLACE	(3,749)	0	0	(190)	(110)	0	(244)	(217)	174	0	(587)	(4,336)	15.7%
Corporate Property	(9,207)	0	0	0	(110)	0	(244)	(217)	0	0	(571)	(9,778)	6.2%
Property Services	1,615											1,615	0.0%
Asset Management	(11,745)				(110)		(244)					(12,099)	3.0%
Transactions & Special Projects	148							(7)				141	-4.7%
Town Hall and Facilities	(98)											(98)	0.0%
Parks Development	872							(210)				662	-24.1%
Economy Regeneration & Sustainability	2,694	0	0	(190)	0	0	0	0	199	0	9	2,703	0.3%
Economic Development	821			(165)								656	-20.1%
Development Team & PMO	356											356	0.0%
Housing Supply	104											104	0.0%
Environmental Quality	378								210			588	55.6%
Energy & Natural Resources	465			(25)					25			465	0.0%
Smart, Sustainable Cities	572								(36)			536	-6.3%
Planning & Regulatory Services	2,764	0	0	0	0	0	0	0	(25)	0	(25)	2,739	-0.9%
Development	(264)											(264)	0.0%
Support Services	291									(25)		266	-8.6%
Information Services	19											19	0.0%
Spatial Development	1,653											1,653	0.0%
Regulatory Services	1,064											1,064	0.0%
COMPANIES	12,361	0	0	(168)	0	0	3,260	0	0	0	3,092	15,453	25.0%
ODS Client	12,361	0	0	(168)	0	0	3,260	0	0	0	3,092	15,453	25.0%
Parking Management	(2,041)						260					(1,781)	-12.7%
Domestic Waste	6,816											6,816	0.0%
Street Cleansing	6,974											6,974	0.0%

OXFORD CITY COUNCIL REVENUE BUDGET AT PORTFOLIO LEVEL 2027/28 APPENDIX 2

	Proposed Budget 2026/27 £000's	MTPF assumptions £000's	Contractual Inflation £000's	Pressures £000's	Existing Efficiencies £000's	Invest to Save £000's	Fees & Charges £000's	New Investments / Bids £000's	Transformation & New Efficiencies £000's	Service Reductions £000's	Total App3 £000's	Proposed Budget 2027/28 £000's	% Change
Parks & Open Spaces	4,311											4,311	0.0%
Pest Control	312											312	0.0%
Engineering	254											254	0.0%
Motor Transport	632			(168)								464	-26.6%
Overheads & Profit Share	(4,898)						3,000					(1,898)	-61.3%
CORPORATE SERVICES	7,975	0	0	4	(35)	(52)	50	0	(40)	(23)	(96)	7,879	-1.2%
Corporate Communications	203	0	0	0	0	0	0	0	0	0	0	203	0.0%
Communications	203											203	0.0%
Financial Services	5,278	0	0	0	(35)	0	0	0	(40)	0	(75)	5,203	-1.4%
Accountancy	385											385	0.0%
Corporate Finance	297											297	0.0%
Investigations	505											505	0.0%
Procurement & Payments	172				(35)							137	-20.3%
Revenues & Benefits	3,688											3,688	0.0%
Incomes	10								(40)			(30)	-404.9%
Transformation Projects	220											220	0.0%
Chief Executive	60	0	0	0	0	0	0	0	0	0	0	60	0.0%
CEO & Directors	60											60	0.0%
Law & Governance	1,819	0	0	4	0	0	50	0	0	(23)	31	1,850	1.7%
Committees & Members Services	(8)			4						(13)		(17)	117.2%
Election Services	471						50					521	10.6%
Legal Services	999									(10)		989	-1.0%
Corporate Strategy	186											186	0.0%
Policy & Partnerships	57											57	0.0%
Executive Assistants	113											113	0.0%
People	615	0	0	0	0	(52)	0	0	0	0	(52)	563	-8.5%
People	615					(52)						563	-8.5%
Total Budget at Portfolio Level	35,786	0	121	(1,447)	(145)	(252)	2,983	(427)	(153)	(101)	579	36,365	1.6%

OXFORD CITY COUNCIL REVENUE BUDGET AT PORTFOLIO LEVEL 2026/27 APPENDIX 2

	Approved Budget 2025/26 £000's	In year Permanent Virements £000's	Current Budget 2025/26 £000's	MTFP assumptions £000's	Contractual Inflation £000's	Pressures £000's	Existing Efficiencies £000's	Invest to Save £000's	Fees & Charges £000's	New Investments / Bids £000's	Transformation & New Efficiencies £000's	Service Reductions £000's	Total App3 £000's	Recommended Budget 2026/27 £000's	% Change
CITY & CITIZENS SERVICES	15,332	33	15,366	0	0	2,484	0	55	(920)	427	(300)	(178)	1,568	16,934	10.2%
Communities & Citizen Services	6,998	33	7,031	0	0	136	0	0	(920)	193	(255)	(178)	(1,024)	6,007	-14.6%
Business Support	21	0	21											21	0.0%
Customer Services	182	33	215								(255)			(40)	-118.7%
Leisure Management	3,319	0	3,319						(839)	73				2,553	-23.1%
Sport and Physical Activity	316	0	316						7	100				423	33.9%
Community Centres	1,257	0	1,257						(88)			(28)		1,141	-9.2%
Youth Ambition	251	0	251											251	0.0%
Culture	510	0	510			136						(90)		576	12.9%
Localities Team	1,130	0	1,130									(60)		1,070	-5.3%
Community Response	12	0	12											12	0.0%
Business Intelligence	0	0	0											0	0.0%
Housing Services	7,181	0	7,181	0	0	2,348	0	55	0	69	0	0	2,472	9,653	34.4%
Strategy & Service Development	688	481	1,169			3								1,172	0.3%
Garages	91	18	110											110	0.0%
Homelessness Prevention	598	191	789			1,613				35				2,437	208.8%
Rapid Re-Housing	4,209	(768)	3,440			717		55		34				4,246	23.4%
Rough Sleeping & Singless Homelessness	1,595	78	1,673			15								1,688	0.9%
Community Safety	1,154	0	1,154	0	0	0	0	0	0	165	(45)	0	120	1,274	10.4%
Community Safety	1,154	0	1,154							165	(45)			1,274	10.4%
INFORMATION & TECHNOLOGY	1,218	0	1,218	0	116	1,032	0	0	0	0	(100)	0	1,048	2,266	86.0%
ICT	1,218	0	1,218		116	1,032					(100)			2,266	86.0%
PLACE	(3,411)	0	(3,411)	0	0	1,618	(208)	0	(1,520)	(88)	(140)	0	(338)	(3,749)	9.9%
Corporate Property	(8,756)	0	(8,756)	0	0	1,543	(208)	0	(1,532)	(88)	(166)	0	(451)	(9,207)	5.2%
Property Services	1,611	0	1,611			170					(166)			1,615	0.2%
Asset Management	(11,378)	0	(11,378)			1,373	(208)		(1,532)					(11,745)	3.2%
Transactions & Special Projects	191	0	191							(43)				148	-22.5%
Town Hall and Facilities	(98)	0	(98)											(98)	0.0%
Parks Development	917	0	917							(45)				872	-4.9%
Economy Regeneration & Sustainability	2,416	165	2,581	0	0	50	0	0	12	0	51	0	113	2,694	4.4%
Economic Development	710	60	771			50								821	6.5%
Development Team & PMO	416	(60)	356											356	0.0%
Housing Supply	104	0	104											104	0.0%
Environmental Quality	201	165	366						12					378	3.3%
Energy & Natural Resources	465	0	465											465	0.0%
Smart, Sustainable Cities	521	0	521								51			572	9.8%
Planning & Regulatory Services	2,929	(165)	2,764	0	0	25	0	0	0	0	(25)	0	0	2,764	0.0%
Development	(98)	(165)	(264)											(264)	0.0%
Support Services	376	(60)	316								(25)			291	-7.9%
Information Services	19	0	19											19	0.0%
Spatial Development	1,678	(25)	1,653											1,653	0.0%
Regulatory Services	954	85	1,039			25								1,064	2.4%
COMPANIES	9,285	1,800	11,085	0	0	374	0	0	691	211	0	0	1,276	12,361	11.5%
ODS Client	9,285	1,800	11,085	0	0	374	0	0	691	211	0	0	1,276	12,361	11.5%
Parking Management	(1,223)	0	(1,223)						(798)	(20)				(2,041)	66.9%
Domestic Waste	4,764	1,750	6,514			160				142				6,816	4.6%
Street Cleansing	6,837	33	6,870			119				(15)				6,974	1.5%
Parks & Open Spaces	4,236	0	4,236			45				30				4,311	1.8%
Pest Control	312	0	312											312	0.0%
Engineering	113	17	130			50				74				254	0.0%
Motor Transport	632	0	632											632	0.0%
Overheads & Profit Share	(6,387)	0	(6,387)						1,489					(4,898)	-23.3%
CORPORATE SERVICES	8,058	(34)	8,024	(80)	0	293	(75)	(46)	(211)	123	(30)	(23)	31	7,975	-0.6%
Corporate Communications	212	(9)	203	0	0	0	0	0	0	0	0	0	0	203	

OXFORD CITY COUNCIL REVENUE BUDGET AT PORTFOLIO LEVEL 2026/27 APPENDIX 2

	Approved Budget 2025/26 £000's	In year Permanent Virements £000's	Current Budget 2025/26 £000's	MTFP assumptions £000's	Contractual Inflation £000's	Pressures £000's	Existing Efficiencies £000's	Invest to Save £000's	Fees & Charges £000's	New Investments / Bids £000's	Transformation & New Efficiencies £000's	Service Reductions £000's	Total App3 £000's	Recommended Budget 2026/27 £000's	% Change
Communications	212	(9)	203											203	0.0%
Financial Services	5,273	0	5,273	0	0	104	(75)	0	(45)	51	(30)	0	5	5,278	0.1%
Accountancy	345	0	345			40								385	11.6%
Corporate Finance	263	0	263			34								297	12.9%
Investigations	499	0	499						(45)	51				505	1.2%
Procurement & Payments	172	0	172											172	0.0%
Revenues & Benefits	3,753	0	3,753			30	(75)				(20)			3,688	-1.7%
Incomes	20	0	20								(10)			10	-50.3%
Transformation Projects	220	0	220											220	0.0%
Chief Executive	160	0	160	0	0	(100)	0	0	0	0	0	0	(100)	60	-62.4%
CEO & Directors	160	0	160			(100)								60	-62.4%
Law & Governance	1,753	(25)	1,728	(80)	0	289	0	0	(153)	58	0	(23)	171	1,819	5.3%
Committees & Members Services	68	0	68	(80)		4								(8)	-111.2%
Election Services	521	0	521						(50)					471	-9.6%
Legal Services	782	0	782			285			(103)	58		(23)		999	27.7%
Corporate Strategy	186	0	186											186	0.0%
Policy & Partnerships	82	(25)	57											57	0.0%
Executive Assistants	113	0	113											113	0.0%
People	660	0	660	0	0	0	0	(46)	(13)	14	0	0	(45)	615	-6.8%
People	660	0	660					(46)	(13)	14			(45)	615	-6.8%
Total Budget at Portfolio Level	30,482	1,799	32,281	(80)	116	5,801	(283)	9	(1,960)	673	(570)	(201)	3,585	35,786	0

	Proposed Budget 2027/28 £000's	MTPF assumptions £000's	Contractual Inflation £000's	Pressures £000's	Existing Efficiencies £000's	Invest to Save £000's	Fees & Charges £000's	New Investments / Bids £000's	Transformation & New Efficiencies £000's	Service Reductions £000's	Total App3 £000's	Proposed Budget 2028/29 £000's	% Change
CITY & CITIZENS SERVICES	15,398	0	0	(13)	0	0	(264)	(126)	0	(28)	(431)	14,967	-2.8%
Communities & Citizen Services	5,788	0	0	0	0	0	(264)	(20)	0	(28)	(312)	5,476	-5.4%
Business Support	21											21	0.0%
Customer Services	(40)											(40)	0.0%
Leisure Management	2,360						(264)					2,096	-11.2%
Sport and Physical Activity	423											423	0.0%
Community Centres	1,113									(28)		1,085	-2.5%
Youth Ambition	251											251	0.0%
Culture	526							(20)				506	-3.8%
Localities Team	1,070											1,070	0.0%
Community Response	12											12	0.0%
Business Intelligence	52											52	0.0%
Housing Services	8,336	0	0	(13)	0	0	0	(106)	0	0	(119)	8,217	-1.4%
Strategy & Service Development	1,172											1,172	0.0%
Garages	110											110	0.0%
Homelessness Prevention	2,398			(63)								2,335	-2.6%
Rapid Re-Housing	2,968			50				(106)				2,912	-1.9%
Rough Sleeping & Singless Homelessness	1,688											1,688	0.0%
Community Safety	1,274	0	0	0	0	0	0	0	0	0	0	1,274	0.0%
Community Safety	1,274											1,274	0.0%
INFORMATION & TECHNOLOGY	1,972	0	126	0	0	0	0	0	0	0	126	2,098	6.4%
ICT	1,972		126									2,098	6.4%
PLACE	(4,336)	0	0	(100)	(190)	(125)	(1,984)	0	(52)	0	(2,451)	(6,787)	56.5%
Corporate Property	(9,778)	0	0	(100)	(190)	(125)	(1,984)	0	0	0	(2,399)	(12,177)	24.5%
Property Services	1,615			(100)	(80)							1,435	-11.1%
Asset Management	(12,099)				(110)	(125)	(1,984)					(14,318)	18.3%
Transactions & Special Projects	141											141	0.0%
Town Hall and Facilities	(98)											(98)	0.0%
Parks Development	662											662	0.0%
Economy Regeneration & Sustainability	2,703	0	0	0	0	0	0	0	(37)	0	(37)	2,666	-1.4%
Economic Development	656											656	0.0%
Development Team & PMO	356											356	0.0%
Housing Supply	104											104	0.0%
Environmental Quality	588											588	0.0%
Energy & Natural Resources	465											465	0.0%
Smart, Sustainable Cities	536								(37)			499	-6.9%
Planning & Regulatory Services	2,739	0	0	0	0	0	0	0	(15)	0	(15)	2,724	-0.5%
Development	(264)											(264)	0.0%
Support Services	266									(15)		251	-5.6%
Information Services	19											19	0.0%
Spatial Development	1,653											1,653	0.0%
Regulatory Services	1,064											1,064	0.0%
COMPANIES	15,453	0	0	0	0	0	0	(17)	0	0	(17)	15,436	-0.1%
ODS Client	15,453	0	0	0	0	0	0	(17)	0	0	(17)	15,436	-0.1%

	Proposed Budget 2027/28 £000's	MTFP assumptions £000's	Contractual Inflation £000's	Pressures £000's	Existing Efficiencies £000's	Invest to Save £000's	Fees & Charges £000's	New Investments / Bids £000's	Transformation & New Efficiencies £000's	Service Reductions £000's	Total App3 £000's	Proposed Budget 2028/29 £000's	% Change
Parking Management	(1,781)											(1,781)	0.0%
Domestic Waste	6,816											6,816	0.0%
Street Cleansing	6,974											6,974	0.0%
Parks & Open Spaces	4,311											4,311	0.0%
Pest Control	312											312	0.0%
Engineering	254							(17)				237	-6.7%
Motor Transport	464											464	0.0%
Overheads & Profit Share	(1,898)											(1,898)	0.0%
CORPORATE SERVICES	7,879	0	0	0	0	0	0	0	0	(20)	(20)	7,859	-0.3%
Corporate Communications	203	0	0	0	0	0	0	0	0	(10)	(10)	193	-4.9%
Communications	203									(10)	(10)	193	-4.9%
Financial Services	5,203	0	0	0	0	0	0	0	0	0	0	5,203	0.0%
Accountancy	385											385	0.0%
Corporate Finance	297											297	0.0%
Investigations	505											505	0.0%
Procurement & Payments	137											137	0.0%
Revenues & Benefits	3,688											3,688	0.0%
Incomes	(30)											(30)	0.0%
Transformation Projects	220											220	0.0%
Chief Executive	60	0	0	0	0	0	0	0	0	0	0	60	0.0%
CEO & Directors	60											60	0.0%
Law & Governance	1,850	0	0	0	0	0	0	0	0	(10)	(10)	1,840	-0.5%
Committees & Members Services	(17)									(10)	(10)	(27)	60.0%
Election Services	521											521	0.0%
Legal Services	989											989	0.0%
Corporate Strategy	186											186	0.0%
Policy & Partnerships	57											57	0.0%
Executive Assistants	113											113	0.0%
People	563	0	0	0	0	0	0	0	0	0	0	563	0.0%
People	563											563	0.0%
Total Budget at Portfolio Level	36,365	0	126	(113)	(190)	(125)	(2,248)	(143)	(52)	(48)	(2,793)	33,572	-7.7%

OXFORD CITY COUNCIL REVENUE BUDGET AT PORTFOLIO LEVEL 2029/30 APPENDIX 2

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	Proposed Budget 2028/29 £000's	MTFP assumptions £000's	Contractual Inflation £000's	Pressures £000's	Existing Efficiencies £000's	Invest to Save £000's	Fees & Charges £000's	New Investments / Bids £000's	Transformation & New Efficiencies £000's	Service Reductions £000's	Total App3 £000's	Proposed Budget 2029/30 £000's	% Change
CITY & CITIZENS SERVICES	14,967	0	0	0	0	0	(68)	90	0	0	22	14,989	0.1%
Communities & Citizen Services	5,476	0	0	0	0	0	(68)	0	0	0	(68)	5,408	-1.2%
Business Support	21											21	0.0%
Customer Services	(40)											(40)	0.0%
Leisure Management	2,096						(68)					2,028	-3.2%
Sport and Physical Activity	423											423	0.0%
Community Centres	1,085											1,085	0.0%
Youth Ambition	251											251	0.0%
Culture	506											506	0.0%
Localities Team	1,070											1,070	0.0%
Community Response	12											12	0.0%
Business Intelligence	52											52	0.0%
Housing Services	8,217	0	0	0	0	0	0	90	0	0	90	8,307	1.1%
Strategy & Service Development	1,172											1,172	0.0%
Garages	110											110	0.0%
Homelessness Prevention	2,335											2,335	0.0%
Rapid Re-Housing	2,912							90				3,002	3.1%
Rough Sleeping & Singless Homelessness	1,688											1,688	0.0%
Community Safety	1,274	0	0	0	0	0	0	0	0	0	0	1,274	0.0%
Community Safety	1,274											1,274	0.0%
INFORMATION & TECHNOLOGY	2,098	0	131	0	0	0	0	0	0	0	131	2,229	6.2%
ICT	2,098		131									2,229	6.2%
PLACE	(6,787)	0	0	(125)	(10)	0	(1,269)	0	87	0	(1,317)	(8,104)	19.4%
Corporate Property	(12,177)	0	0	(125)	(10)	0	(1,269)	0	0	0	(1,404)	(13,581)	11.5%
Property Services	1,435											1,435	0.0%
Asset Management	(14,318)			(125)	(10)		(1,269)					(15,722)	9.8%
Transactions & Special Projects	141											141	0.0%
Town Hall and Facilities	(98)											(98)	0.0%
Parks Development	662											662	0.0%
Economy Regeneration & Sustainability	2,666	0	0	0	0	0	0	0	87	0	87	2,753	3.3%
Economic Development	656											656	0.0%
Development Team & PMO	356											356	0.0%
Housing Supply	104											104	0.0%
Environmental Quality	588											588	0.0%
Energy & Natural Resources	465											465	0.0%
Smart, Sustainable Cities	499								87			586	17.4%
Planning & Regulatory Services	2,724	0	0	0	0	0	0	0	0	0	0	2,724	0.0%
Development	(264)											(264)	0.0%
Support Services	251											251	0.0%
Information Services	19											19	0.0%
Spatial Development	1,653											1,653	0.0%
Regulatory Services	1,064											1,064	0.0%
COMPANIES	15,436	0	0	0	0	0	0	0	0	0	0	15,436	0.0%
ODS Client	15,436	0	0	0	0	0	0	0	0	0	0	15,436	0.0%
Parking Management	(1,781)											(1,781)	0.0%
Domestic Waste	6,816											6,816	0.0%
Street Cleansing	6,974											6,974	0.0%

OXFORD CITY COUNCIL REVENUE BUDGET AT PORTFOLIO LEVEL 2029/30 APPENDIX 2

	Proposed Budget 2028/29 £000's	MTFP assumptions £000's	Contractual Inflation £000's	Pressures £000's	Existing Efficiencies £000's	Invest to Save £000's	Fees & Charges £000's	New Investments / Bids £000's	Transformation & New Efficiencies £000's	Service Reductions £000's	Total App3 £000's	Proposed Budget 2029/30 £000's	% Change
Parks & Open Spaces	4,311											4,311	0.0%
Pest Control	312											312	0.0%
Engineering	237											237	0.0%
Motor Transport	464											464	0.0%
Overheads & Profit Share	(1,898)											(1,898)	0.0%
CORPORATE SERVICES	7,859	0	0	0	0	0	0	0	0	0	0	7,859	0.0%
Corporate Communications	193	0	0	0	0	0	0	0	0	0	0	193	0.0%
Communications	193											193	0.0%
Financial Services	5,203	0	0	0	0	0	0	0	0	0	0	5,203	0.0%
Accountancy	385											385	0.0%
Corporate Finance	297											297	0.0%
Investigations	505											505	0.0%
Procurement & Payments	137											137	0.0%
Revenues & Benefits	3,688											3,688	0.0%
Incomes	(30)											(30)	0.0%
Transformation Projects	220											220	0.0%
Chief Executive	60	0	0	0	0	0	0	0	0	0	0	60	0.0%
CEO & Directors	60											60	0.0%
Law & Governance	1,840	0	0	0	0	0	0	0	0	0	0	1,840	0.0%
Committees & Members Services	(27)											(27)	0.0%
Election Services	521											521	0.0%
Legal Services	989											989	0.0%
Corporate Strategy	186											186	0.0%
Policy & Partnerships	57											57	0.0%
Executive Assistants	113											113	0.0%
People	563	0	0	0	0	0	0	0	0	0	0	563	0.0%
People	563											563	0.0%
Total Budget at Portfolio Level	33,572	0	131	(125)	(10)	0	(1,337)	90	87	0	(1,164)	32,408	-3.5%

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Contractual Inflation	116	238	364	495	116,370	237,510	363,550	495,100	5,000	5,000	5,000	5,000
Divisions	3,971	2,763	2,215	2,261	3,971,000	2,763,000	2,215,000	2,261,000	3,446,000	3,636,000	3,349,000	3,224,000
Existing Efficiencies	(283)	(434)	(618)	(628)	(283,000)	(428,000)	(618,000)	(628,000)	(912,000)	(605,000)	(695,000)	(705,000)
Invest To Save	0	0	0	0	0	0	0	0	160,000	(92,000)	(144,000)	(244,000)
Fees And Charges	(1,954)	979	2,600	2,600	(1,954,000)	979,000	2,600,000	2,600,000	(6,769,000)	(5,790,000)	(6,739,000)	(6,672,000)
New Investment/Basis	391	104	(80)	(102)	391,000	104,000	(80,000)	(102,000)	108,000	(87,000)	(247,000)	(247,000)
Transformation & New Efficiencies	(97)	0	(73)	(66)	(97,000)	(93,000)	(175,000)	(166,000)	(1,215,000)	(1,500,000)	(1,339,000)	(1,434,000)
Service Reductions	(251)	(357)	(454)	(454)	(251,000)	(352,000)	(454,000)	(454,000)	(354,000)	(668,000)	(656,000)	(738,000)
Total	1,129	1,738	(974)	(2,238)	1,129,370	1,737,510	(974,346)	(2,237,892)	(5,337,000)	(6,532,000)	(6,516,200)	(6,211,000)
												(25,696,000)

Movement App3 v2 to App 3 v1

	2026/27 £'000s	2027/28 £'000s	2028/29 £'000s	2029/30 £'000s	2026/27	2027/28	2028/29	2029/30	Original version 2026/26	2026/27	2027/28	2028/29
Contractual Inflation	0	0	0	0	0	0	0	0	£	£	£	£
Pressures	2,130	2,191	2,028	2,028	2,130,000	2,191,000	2,028,000	2,028,000	0	0	0	0
Existing Efficiencies	0	0	0	0	0	0	0	0	0	0	0	0
Invest To Save	0	0	(35)	(35)	0	0	(35,000)	(35,000)	0	0	0	0
Fees And Charges	(6)	44	44	44	(6,000)	44,000	44,000	44,000	0	0	0	0
New Investment/Basis	282	176	229	329	282,000	176,000	229,000	329,000	0	0	0	0
Transformation & New Efficiencies	0	0	0	0	0	0	0	0	0	0	0	0
Service Reductions	50	50	104	104	50,000	50,000	104,000	104,000	0	0	0	0
Total	2,456	2,461	2,380	2,480	2,456,000	2,461,000	2,380,000	2,480,000	0	0	0	0
												0

	£	£
True total cumulative MTFP movement 2026/27 to 2029/30 (yrs 1-4) in App 3 data from v1 to v2		2,323,000
Reverse Total Cumulative MTFP 2026/27 to 2029/29 per App 3 2026-27 ALL v1 - using wrong formula applying Y2 twice and Y3 once	(-1,892,540)	
Enter Total Cumulative MTFP 2026/27 to 2029/29 per App 3 2026-27 ALL v2 - using correct formula applying Y2 once and Y3 twice	9,189,540	
Total cumulative MTFP movement 2026/27 to 2029/30 (yrs 1-4) in App 3 2026-27 ALL v2 from v2 to v3	7,232,860	5,555,890

	Risks:	2022-23	2023-24	2024-25
Efficiency Savings	H	#REF!	#REF!	#REF!
	M	#REF!	#REF!	#REF!
	L	#REF!	#REF!	#REF!
	Total	#REF!	#REF!	#REF!
Fees & Charges	H	#REF!	#REF!	#REF!
	M	#REF!	#REF!	#REF!
	L	#REF!	#REF!	#REF!
	Total	#REF!	#REF!	#REF!
Additional Savings	H	#REF!	#REF!	#REF!
	M	#REF!	#REF!	#REF!
	L	#REF!	#REF!	#REF!
	Total	#REF!	#REF!	#REF!

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Communities & Citizen Services Budget Proposals Summary
2026-27 to 2029-30

2026/27

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/ Bids		Transformations & New Efficiencies		Service Reductions		Total Variation
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's
Communities & Citizens Services	0	136	1.00	0	0.00	0	0.00	(920)	0.00	193	0.00	(255)	(2.00)	(178)	(2.00)	(1,024)
Housing Services	0	2,348	0.00	0	0.00	55	0.00	0	0.00	69	1.00	0	0.00	0	0.00	2,472
Community Safety	0	0	0.00	0	0.00	0	0.00	0	0.00	165	9.00	(45)	(1.00)	0	0.00	120
Total	0	2,484	1.00	0	0.00	55	0.00	(920)	0.00	427	10.00	(300)	(3.00)	(178)	(2.00)	1,568

2027/28

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/ Bids		Transformations & New Efficiencies		Service Reductions		Total Variation
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's
Communities & Citizens Services	0	0	0.00	0	0.00	0	0.00	(83)	0.00	16	1.00	0	0.00	(78)	0.00	(145)
Housing Services	0	(965)	0.00	0	0.00	(200)	0.00	0	0.00	(152)	0.00	0	0.00	0	0.00	(1,317)
Community Safety	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Total	0	(965)	0.00	0	0.00	(200)	0.00	(83)	0.00	(136)	1.00	0	0.00	(78)	0.00	(1,462)

2028/29

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/ Bids		Transformations & New Efficiencies		Service Reductions		Total Variation
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's
Communities & Citizens Services	0	0	0.00	0	0.00	0	0.00	(264)	0.00	(20)	0.00	0	0.00	(28)	0.00	(312)
Housing Services	0	(13)	0.00	0	0.00	0	0.00	0	0.00	(106)	(3.00)	0	0.00	0	0.00	(119)
Community Safety	0	0	0.00	0	0.00	0	0.00	0	0.00	0	(2.00)	0	0.00	0	0.00	0
Total	0	(13)	0.00	0	0.00	0	0.00	(264)	0.00	(126)	(5.00)	0	0.00	(28)	0.00	(431)

2029/30

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/ Bids		Transformations & New Efficiencies		Service Reductions		Total Variation
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's
Communities & Citizens Services	0	0	0.00	0	0.00	0	0.00	(68)	0.00	0	0.00	0	0.00	0	0.00	(68)
Housing Services	0	0	0.00	0	0.00	0	0.00	0	0.00	90	0.00	0	0.00	0	0.00	90
Community Safety	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Total	0	0	0.00	0	0.00	0	0.00	(68)	0.00	90	0.00	0	0.00	0	0.00	22

Total Summary

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/ Bids		Transformations & New Efficiencies		Service Reductions		Total Variation
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's
Communities & Citizens Services	0	136	1	0	0	0	0	(1,335)	0	189	1	(255)	(2)	(284)	(2)	(1,549)
Housing Services	0	1,370	0	0	0	(145)	0	0	0	(99)	(2)	0	0	0	0	1,126
Community Safety	0	0	0	0	0	0	0	0	0	165	7	(45)	(1)	0	0	120
Total	0	1,506	1.00	0	0.00	(145)	0.00	(1,335)	0.00	255	6.00	(300)	(3.00)	(284)	(2.00)	(303)

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Communities & Citizens Services

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Proposal		H/M/L	2026-27 £000s	2027-28 £000s	2028-29 £000s	2029-30 £000s	2026-27	2027-28	2028-29	2029-30	Total
Contractual Inflation											
Total Contractual Inflation											
Pressures											
1	Museum	Grants Budget adjustment	66								
2	Culture	Increase events staffing	50				1.00				1.00
3	Culture	Increase twinning support	20								
Total Pressures			136				1.00				1.00
Existing Efficiencies											
Total Existing Efficiencies											
Invest to Save											
Total Invest to Save											
Fees and Charges											
4	Community Centres	Recovering Covid related loss in room hire income - (Total Approved budget for Community Centre Income 25-26 £364k, of this Hire of Room & Buildings £154k)	(88)								
5	Leisure Management	Leisure Contract Management fee profile	(839)	(83)	(264)	(68)					
6	Sport	Pitch fees freeze	7								
Total Fees and Charges			(920)	(83)	(264)	(68)					
New Investments / Bids											

Communities & Citizens Services

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Proposal		H/M/L	2026-27 £000s	2027-28 £000s	2028-29 £000s	2029-30 £000s	2026-27	2027-28	2028-29	2029-30	Total
7	Business Intelligence	Additional Corporate Data Analyst - required for LGR work in particular		52				1.00			1.00
8	Leisure	Active Oxfordshire, Contribution to Health & Physical Exercise Programme	36	(36)							0.00
9	Leisure Contract	New creche in Blackbird Leys	37								0.00
10	Sport	Sporting infrastructure improvement fund	100								
11	Culture	Support for live music events	20		(20)						
Total New Investment/Bids			193	16	(20)		1.00				1.00
Transformations & New Efficiencies											
13	Contact Centre	Savings from Customer Experience change programme. Staff savings expected from customers self-serving rather than calling contact centre or visiting Westgate. Improvements from implementing Tenant's portal, new Housing Application form and process and promotion of Revenues and Benefits online forms and portal, and migration of claimants to Universal Credit.	(55)				(2.00)				(2.00)
14	Change programme	Savings from Customer Experience programme	(200)								
Total Transformations			(255)				(2.00)				(2.00)
Service Reductions											
15	Community Centres	Community Centre phased move to business basis	(28)	(28)	(28)						
16	Culture	Commercial events income (current base £160k 25/26) net of additional £50k for 1 post	(40)	(50)							
17	Localities Team	Explore the funding of localities management	(60)				(1.00)				(1.00)
18	Culture	International links (push back from 25/26 to 26/27)	(50)				(1.00)				(1.00)
Total Service Reductions			(178)	(78)	(28)		(2.00)				(2.00)

Communities & Citizens Services

Proposal	H/M/L	2026-27 £000s	2027-28 £000s	2028-29 £000s	2029-30 £000s	2026-27	2027-28	2028-29	2029-30	Total
Total Communities & Citizens Services Bids & Savings		(1,024)	(145)	(312)	(68)	(3.00)	1.00			(2.00)
Amended Bids & Savings										
New Bids & Savings										

Housing Services

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Proposal		2026-27	2027-28	2028-29	2029-30	2026-27	2027-28	2028-29	2029-30	Total
		£000s	£000s	£000s	£000s					
		H/M/L								
Contractual Inflation										
Total Contractual Inflation										
Pressures										
1	Strategy & Service Development	Young People Pathway Contribution (£125k p/a from 20/21 +£3k uplift per annum for inflation) £3k pressure added 26/27	L	3						0.00
2	Homelessness Prevention	Apprentices resource reversal		(15)						0.00
3	Rapid Re-Housing	£115k TA Pressures no longer required		0						0.00
4	Housing Needs	Supported accomodation management costs pilot £100k for 2 years			(100)					0.00
5	Homelessness Prevention	£50k increase of discretionary housing payments from 2026/27 (agreed at 2025/26 Budget Council)		50						0.00
6	Rough Sleeping & Single Homelessness	£15k Additional Homelessness Prevention Officer (agreed at 2025/26 Budget Council)		15						0.00
7	Rapid Re-Housing	B&B Pressures (on top of the additional £1.7m in 2025-26)		186	(1,001)					
8	Rapid Re-Housing	Additional staffing & Maintenance costs for additional units		75	75	50				
9	Rapid Re-Housing	TA Repairs & Maintenance Costs		121						
10	Rapid Re-Housing	TA Furniture & Equipment		10						
11	Rapid Re-Housing	TA Rents - Bad Debt Provision		325						
12	Homelessness Prevention	Homelessness grant reduction following grant being rolled into RSG		1,578	61	(63)				
Total Pressures				2,348	(965)	(13)				
Existing Efficiencies										
Total Existing Efficiencies										
Invest to Save										
13	Rapid Re-Housing	Invest to Save PBR Move on (Beam)		220						
14	Rapid Re-Housing	Invest to Save - Savings		(165)	(200)					
Total Invest to Save				55	(200)					
Fees and Charges										

Housing Services

Proposal	H/M/L	2026-27	2027-28	2028-29	2029-30	2026-27	2027-28	2028-29	2029-30	Total
		£000s	£000s	£000s	£000s					
Total Fees and Charges										
New Investments / Bids										
15 Rapid Re-Housing			90	180	90					0.00
16 Rapid Re-Housing		(48)	(72)	(119)						0.00
17 Rapid Re-Housing		215								0.00
18 Rapid Re-Housing		(200)	(170)							0.00
19 Homelessness Prevention		35								0.00
20 Rapid Re-Housing				(100)				(2.00)		(2.00)
21 Rapid Re-Housing		67		(67)		1.00		(1.00)		0.00
Total New Investment/Bids										
		69	(152)	(106)	90	1.00	(3.00)	(2.00)		
Transformations & New Efficiencies										
Total Transformations										
Service Reductions										
Total Service Reductions										
Total Housing Services Bids & Savings		2,472	(1,317)	(119)	90	1.00	(3.00)	(2.00)		

Amended Bids & Savings
New Bids & Savings

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Community Safety

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Proposal	H/M/L	2026-27	2027-28	2028-29	2029-30	2026-27	2027-28	2028-29	2029-30	Total
		£000s	£000s	£000s	£000s					
Contractual Inflation										
Total Contractual Inflation										
Pressures										
Total Pressures										
Existing Efficiencies										
Total Existing Efficiencies										
Invest to Save										
Total Invest to Save										
Fees and Charges										
Total Fees and Charges										
New Investment / Bids										
1		Complex case team - £80k HRA, £40k RSHG	120	(120)		2.00	(2.00)			0.00
2		HRA funding for complex case team pilot	(80)	80						
3		RSHG for complex team pilot	(40)	40						
4		Increased visibility on estates 3 x CRT officers - HRA	150			3.00				3.00
5		Funding of 3 officers (HRA) recharge	(150)							0.00
6		General Licensing Team - 1 fte	45			1.00				1.00

Community Safety

Proposal	H/M/L	2026-27	2027-28	2028-29	2029-30	2026-27	2027-28	2028-29	2029-30	Total
		£000s	£000s	£000s	£000s					
7 Additional 3 fte Neighbourhood Wardens		120				3.00				3.00
Total New Investment/Bids		165				9.00	(2.00)			7.00
Transformations & New Efficiencies										
8 General Licensing Team - 1 fte reversal of temp resource		(45)				(1.00)				(1.00)
Total Transformations		(45)				(1.00)				(1.00)
Service Reductions										
Total Service Reductions										
Total Community Safety Bids & Savings		120				8.00	(2.00)			6.00

Amended Bids & Savings
 New Bids & Savings

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Information & Technology Budget Proposals Summary
2026-27 to 2029-30

2026/27

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/ Bids		Transformations & New Efficiencies		Service Reductions		Total Variation		
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's		
Information & Technology	116	1,032	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1,048
Total	116	1,032	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1,048

2027/28

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/ Bids		Transformations & New Efficiencies		Service Reductions		Total Variation		
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's		
Information & Technology	121	(128)	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	(294)
Total	121	(128)	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	(294)

2028/29

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/ Bids		Transformations & New Efficiencies		Service Reductions		Total Variation		
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's		
Information & Technology	126	0	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	126
Total	126	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	126

2029/30

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/ Bids		Transformations & New Efficiencies		Service Reductions		Total Variation		
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's		
Information & Technology	131	0	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	131
Total	131	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	131

Total Summary

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/ Bids		Transformations & New Efficiencies		Service Reductions		Total Variation		
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's		
Information & Technology	495	904	0	0	0	0	0	0	0	0	0	(387)	(5)	0	0	0	0	1,012
Total	495	904	0.00	0	0.00	0	0.00	0	0.00	0	0.00	(387)	(5.00)	0	0.00	0	0.00	1,012

Information & Technology

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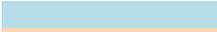
Proposal		H/M/L	2026-27 £000s	2027-28 £000s	2028-29 £000s	2029-30 £000s	2026-27	2027-28	2028-29	2029-30	Total
Contractual Inflation											
1	Microsoft Licensing (Annual - Revenue)	10% on average rise, year-on-year (based on 80K revenue baseline plus Defender and additional Co-Pilot Licenses in 25/26)	18	20	22	24					
2	Inflation Uplift on Applications	3% on average rise, year-on-year (based on 3.279K revenue baseline 25/26)	98	101	104	107					
Total Contractual Inflation			116	121	126	131					
Pressures											
3	Telephony	Double running pressure, mitigated by reduction in BT costs. This is worst case scenario. If double running costs are removed, this brings forward the 128K saving.	71	(128)							
4	Microsoft Revenue Costs	Microsoft licenses that have been apportioned to revenue costs	80								
5	Cyber Security MS Uplift	Additional licenses for MS Defender on all laptops (paid in 25/26 on CA90)	91								
6	Microsoft Co-Pilot Licenses	We currently have 50, with a new cohort which will increase costs	9								
7	FCS Elections Software	The cloud version is 26k more expensive than the legacy system	26								
8	Civica Cloud	The cloud version is 145k more expensive than the legacy system	158								
9	IDOX	The cloud version is 11k more expensive than the legacy system	11								
10	QL Task Centre Enterprise Uplift	Additional modules purchased	8								
11	Asset Mgmt System	This relates to the procurement for a new Asset Mgmt System, if the ASM is implemented in 2026/7	175								
12	DRS and Infosuite Uplift	The cloud version is 29k more expensive than the legacy system	29								
13	Azure Consumption	Estimate of data storage and usage for QL, DRS, and Civica in Azure.	200								
14	Application Uplifts (Historic)	Variance between actual and budget (based on 24/25 figures)	174								

Information & Technology

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Proposal	H/M/L	2026-27	2027-28	2028-29	2029-30	2026-27	2027-28	2028-29	2029-30	Total
		£000s	£000s	£000s	£000s					
Total Pressures		1,032	(128)							
Existing Efficiencies										
Total Existing Efficiencies										
Invest to Save										
Total Invest to Save										
Fees and Charges										
Total Fees and Charges										
New Investment / Bids										
Total New Investment/Bids										
Transformations & New Efficiencies										
15: Supplier (Cloud) vs In-House Support	Re-organisation of ICT team		(287)				(5.00)			(5.00)
16: Potential reduction in storage costs	Lower Azure consumption (storage) costs by reducing amount of data stored	(50)								
17: Potential reduction in telephony costs	Replace mobile phones for staff only using them for MFA with Fido2 devices	(50)								
Total Transformations		(100)	(287)				(5.00)			(5.00)
Service Reductions										

Information & Technology

Proposal	H/M/L	2026-27	2027-28	2028-29	2029-30	2026-27	2027-28	2028-29	2029-30	Total
		£000s	£000s	£000s	£000s					
Total Service Reductions										
Total Information & Technology Bids & Savings		1,048	(294)	126	131		(5.00)			(5.00)
 Amended Bids & Savings										
 New Bids & Savings										

Development Budget Proposals Summary
2026-27 to 2029-30

2026/27

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/ Bids		Transformations & New Efficiencies		Service Reductions		Total Variation
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's
Corporate Property	0	1,543	1.00	(208)	0.00	0	0	(1,532)	0.00	(88)	0.00	(166)	(4.00)	0	0.00	(451)
Economy, Regeneration & Sustainability	0	100	0.00	0	0.00	0	0.00	12	0.00	0	0.00	51	(1.00)	0	0.00	163
Planning & Regulatory	0	25	0.00	0	0.00	0	0.00	0	0.00	0	0.00	(25)	0.00	0	0.00	0
Total	0	1,668	1.00	(208)	0.00	0	0.00	(1,520)	0.00	(88)	0.00	(140)	(5.00)	0	0.00	(288)

2027/28

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/ Bids		Transformations & New Efficiencies		Service Reductions		Total Variation
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's
Corporate Property	0	0	0.00	(110)	0.00	0	0	(244)	0.00	(217)	0.00	0	0.00	0	0.00	(571)
Economy, Regeneration & Sustainability	0	(190)	(2.00)	0	0.00	0	0.00	0	0.00	0	0.00	199	0.00	0	0.00	9
Planning & Regulatory	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	(25)	0.00	0	0.00	(25)
Total	0	(190)	(2.00)	(110)	0.00	0	0.00	(244)	0.00	(217)	0.00	174	0.00	0	0.00	(587)

2028/29

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/ Bids		Transformations & New Efficiencies		Service Reductions		Total Variation
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's
Corporate Property	0	(100)	(7.00)	(190)	(2.00)	(125)	0	(1,984)	0.00	0	0.00	0	0.00	0	0.00	(2,399)
Economy, Regeneration & Sustainability	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	(37)	0.00	0	0.00	(37)
Planning & Regulatory	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	(15)	0.00	0	0.00	(15)
Total	0	(100)	(7.00)	(190)	(2.00)	(125)	0.00	(1,984)	0.00	0	0.00	(52)	0.00	0	0.00	(2,451)

2029/30

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/ Bids		Transformations & New Efficiencies		Service Reductions		Total Variation
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's
Corporate Property	0	(125)	0.00	(10)	0.00	0	0	(1,269)	0.00	0	0.00	0	0.00	0	0.00	(1,404)
Economy, Regeneration & Sustainability	0	0	(1.00)	0	0.00	0	0.00	0	0.00	0	0.00	87	3.00	0	0.00	87
Planning & Regulatory	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Total	0	(125)	(1.00)	(10)	0.00	0	0.00	(1,269)	0.00	0	0.00	87	3.00	0	0.00	(1,317)

Total Summary

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/ Bids		Transformations & New Efficiencies		Service Reductions		Total Variation
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's
Corporate Property	0	1,318	(6)	(518)	(2)	(125)	0	(5,029)	0	(305)	0	(166)	(4)	0	0	(4,825)
Regeneration & Economy	0	(90)	(3)	0	0	0	0	12	0	0	0	300	2	0	0	222
Planning & Regulatory	0	25	0	0	0	0	0	0	0	0	0	(65)	0	0	0	(40)
Total	0	1,253	(9.00)	(518)	(2.00)	(125)	0.00	(5,017)	0.00	(305)	0.00	69	(2.00)	0	0.00	(4,643)

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Corporate Property

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Proposal		H/M/L	2026-27 £000s	2027-28 £000s	2028-29 £000s	2029-30 £000s	2026-27	2027-28	2028-29	2029-30	Total
Contractual Inflation											
Total Contractual Inflation											
Pressures											
1	Commercial Property		0	0	(440)		0.00	0.00	(6.00)		(6.00)
2	Commercial Property		0	0	360						0.00
3	Commercial Property		0	0	80						0.00
4	Commercial Property		70		(70)						
5	Commercial Property		(70)		70						
6	Asset Management (£125k)	H			0	(125)					0.00
7	Commercial Property		188								
8	Commercial Property		23								
#REF!	Commercial Property		1,162								
11	Property Services		100		(100)		1.00		(1.00)		
12	Property services		70								
Total Pressures			1,543		(100)	(125)	1.00		(7.00)		(6.00)
Existing Efficiencies											
13	Commercial Property		0	0	(60)		0.00	0.00	(1.00)		(1.00)

Corporate Property

Proposal		H/M/L	2026-27 £000s	2027-28 £000s	2028-29 £000s	2029-30 £000s	2026-27	2027-28	2028-29	2029-30	Total
14	Corporate Assets	Savings in line with Fit for the Future programme - net off with Regeneration cost - 25/26 saving increased from -£24k, FTE reduction initially pushed back from 25/26 to 26/27 then to 28/29		0	(20)		0.00		(1.00)		(1.00)
15	Asset Management	Clearchannel contract - new procurement - savings previously projected at £(20)k 25/26 & £(30)k 26/27	(208)	(110)	(110)	(10)					
Total Existing Efficiencies			(208)	(110)	(190)	(10)		(2.00)			(2.00)
Invest to Save											
16	Asset Management	Review of change of use of properties - pushed back from 26/27 to 28/29 & saving reduced from -£500k to -£100k		0	(100)						
17	Asset Management	Review of cost of delivery of income from CM and Town Hall			(25)						
Total Invest to Save					(125)						
Fees and Charges											
18	Asset Management	Consolidated investment portfolio income - current base £13.5 million	(1,702)	(696)	(1,532)	(1,269)					
19	Asset Management	Covered Market income	170	452	(452)						
Total Fees and Charges			(1,532)	(244)	(1,984)	(1,269)					
New Investments / Bids											
20	Parks Development	Community improvements in Minchery allotments (previously included with Community Services) reversal	(10)								
21	Parks Development	Learner bike park feasibility, design, fundraising reversal	(80)								
22	Parks Development	Blackbird Leys Park Replacement goals reversal	(15)								
23	Parks Development	Blackbird Leys Park free leisure provision (assumes grant funding)	130	(150)							
24	Parks Development	Outdoor gym replacement reversal	(100)								
25	Transactions & Special Projects	Mogridge Drive bridge over railway business case reversal	(50)								

Corporate Property

Proposal		H/M/L	2026-27 £000s	2027-28 £000s	2028-29 £000s	2029-30 £000s	2026-27	2027-28	2028-29	2029-30	Total
26	Parks Development			(30)							
27	Transactions & Special Projects		200	(200)							
28	Transactions & Special Projects		(200)	200							0.00
29	Parks Development		30	(30)							0.00
30	Transactions & Special Projects		7	(7)							0.00
Total New Investment/Bids			(88)	(217)							
Transformations & New Efficiencies											
31	Property Services		(138)				(4.00)				(4.00)
32	Property Services		(251)								
33	Property Services		223								
Total Transformations			(166)				(4.00)				(4.00)
Service Reductions											
Total Service Reductions											
Total Corporate Property Bids & Savings			(451)	(571)	(2,399)	(1,404)	(3.00)	(9.00)			(12.00)
Amended Bids & Savings											
New Bids & Savings											

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Economy, Regeneration & Sustainability

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Proposal		H/M/L	2026-27 £000s	2027-28 £000s	2028-29 £000s	2029-30 £000s	2026-27	2027-28	2028-29	2029-30	Total
Contractual Inflation											
Total Contractual Inflation											
Pressures											
1	Regeneration	Additional Regeneration Manager post to deliver the increase in capital programme reversal of expenditure reversal	(80)				(1.00)				(1.00)
2	Regeneration	Capitalise time against capital projects postholder works on (resource budget for this built into capital project budgets) reversal of capitalisation	80			(80)	1.00			(1.00)	
3	Economy	Cowley Branch Line Project Manager S106 funding	(80)			80					0.00
4	Economy	Cowley Branch Line Project Manager funding from CIL/capital-reversal of one off capitalisation	80								0.00
5	Economy	One off contribution to fund external consultant to undertake Economic Strategy review	50	(50)							0.00
6	Economy	Internal resource to support work on Oxford growth agenda with central Government reversal		(40)				(0.50)			(0.50)
7	Economy	Business support / town centre manager to work outside of the city centre reversal		(75)				(1.00)			(1.00)
8	ODS	Resource to support clienting of ODS in respect of S42 works.	50								0.00
9	Economy	Resource to ensure City can respond to priorities emerging from COMPF such as Bonn Square, St Giles, Queen Street, Broad Street and Island site.	65	(65)							0.00
10	Economy	COMPF reversal of spend.	(65)	65							0.00
11	Energy & Natural Resources	Reversal of additional 0.5FTE of Energy Efficiency Officer to provide increased support on securing funding driving energy efficiency uptake in the Private Rented Sector funded by Selective licencing - Extended by 2 years (from 25/26 to 27/28)		(25)				(0.50)			(0.50)

Economy, Regeneration & Sustainability

Proposal		H/M/L	2026-27 £000s	2027-28 £000s	2028-29 £000s	2029-30 £000s	2026-27	2027-28	2028-29	2029-30	Total
Total Pressures			100	(190)				(2.00)		(1.00)	(3.00)
Existing Efficiencies											
Total Existing Efficiencies											
Invest to Save											
Total Invest to Save											
Fees and Charges											
12	Environmental Sustainability Reversal of additional income from air quality monitoring - selling services to Oxfordshire County and DEFRA (£10k County / £2k DEFRA)		12								
Total Fees and Charges			12								
New Investments / Bids											
Total New Investment/Bids											
Transformations & New Efficiencies											
13	Energy & Natural Resources Reversal of £25k funding from Selective Licencing income to pay for additional 0.5FTE of Energy Efficiency Officer to provide increased support on securing funding driving energy efficiency uptake in the Private Rented Sector. - EXTEND BY 2 YEARS			25							
14	Smart, Sustainable Cities EVI delivery - £411k increase in income from installed charge points (£41k 24-25, £100k 25-26, £120k 26-27, £150k 27-28) - DELAYED BY 2 YEARS (£41k in 26-27, £100k in 27-28 and so on) NOW REVISED to £62k in 26/27, £98k in 27/28, £135k in 28/29 and £148k in 29-30 Updated figures reflect that there already is a £62k income target from previous App3 savings		0	(36)	(37)	(13)					0.00

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Economy, Regeneration & Sustainability

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Proposal	H/M/L	2026-27	2027-28	2028-29	2029-30	2026-27	2027-28	2028-29	2029-30	Total
		£000s	£000s	£000s	£000s					
15: Smart, Sustainable Cities	Pioneering Places programme - £118k income from IUK over 2yrs (£97k 24-25, £21k 25-26) - NET income £11k in 24-25 and £1k in 25-26 -	21				(1.00)				(1.00)
16: Smart, Sustainable Cities	Pioneering Places programme - project costs (£86k in 24-25 and £20k in 25-26) - NET income £11k in 24-25 and £1k in 25-26	(20)								
17: Environmental Quality	ZEZ Pilot - 50/50 income share with the County - current base income £210k		210							
18: Smart, Sustainable Cities	uplift in ESO income for 24/25 and 25/26 before reducing back down	5								
19: Smart Sustainable Cities	finalising agreement with County for receipt of c£450k associated with transfer of existing City Council on-street EV charging assets. Payment due for historic resource costs incurred by City Council, and future lost income. Receipt expected to be phased over a 8-10 year period, inflation adjusted. NOW INCLUDED IN EV1 - item15	45								0.00
20: Smart, Sustainable Cities	Core ES staffing budget to support flood, ecology and management responsibilities. Projected to be needed from 29/30 when ES grants/reserves can no longer cover deficit.				100				3.00	3.00
Total Transformations		51	199	(37)	87	(1.00)			3.00	2.00
Service Reductions										
Total Service Reductions										
Total Economy, Regeneration & Sustainability Bids & Savings		163	9	(37)	87	(1.00)	(2.00)		2.00	(1.00)

Amended Bids & Savings
New Bids & Savings

Planning & Regulatory Services

Proposal	H/M/L	2026-27	2027-28	2028-29	2029-30	2026-27	2027-28	2028-29	2029-30	Total
		£000s	£000s	£000s	£000s					
Contractual Inflation										
Total Contractual Inflation										
Pressures										
1 Regulatory Additional Planning Enforcement Officer - short lets focus (agreed at Budget Council)		25								
Total Pressures		25								
Existing Efficiencies										
Total Existing Efficiencies										
Invest to Save										
Total Invest to Save										
Fees and Charges										
Total Fees and Charges										
New Investments / Bids										
Total New Investment/Bids										

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Planning & Regulatory Services

Proposal	2026-27	2027-28	2028-29	2029-30	2026-27	2027-28	2028-29	2029-30	Total
	H/M/L	£000s	£000s	£000s					
Transformations & New Efficiencies									
2: Planning		New efficiency savings from increased digitisation							
Total Transformations									
Service Reductions									
Total Service Reductions									
Total Planning & Regulatory Bids & Savings									

Amended Bids & Savings
New Bids & Savings

Chief Executive

Proposal		H/M/L	2026-27 £000s	2027-28 £000s	2028-29 £000s	2029-30 £000s	2026-27	2027-28	2028-29	2029-30	Total
Contractual Inflation											
Total Contractual											
Pressures											
1	Chief Executive Local Government devolution costs reversal		(100)								
Total Pressures			(100)								
Exisiting Efficiencies											
Total Existing Efficiencies											
Invest to Save											
Total Invest to Save											
Fees & Charges											
Total Fees & Charges											
New Investments / Bids											
Total New Investment/Bids											
Total											
Service Reductions											

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ODS Development Budget Proposals Summary
2026-27 to 2029-30

2026/27

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/Bids		Transformations & New Efficiencies		Service Reductions		Total Variation
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's
Oxford Direct Services	0	324	1.00	0	0.00	0	0.00	691	0.00	211	0.00	0	0.00	0	0.00	1,226
Total	0	324	1.00	0	0.00	0	0.00	691	0.00	211	0.00	0	0.00	0	0.00	1,226

2027/28

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/Bids		Transformations & New Efficiencies		Service Reductions		Total Variation
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's
Direct Services	0	(168)	0.00	0	0.00	0	0.00	3,260	0.00	(40)	0.00	0	0.00	0	0.00	3,052
Total	0	(168)	0.00	0	0.00	0	0.00	3,260	0.00	(40)	0.00	0	0.00	0	0.00	3,052

2028/29

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/Bids		Transformations & New Efficiencies		Service Reductions		Total Variation
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's
Oxford Direct Services	0	0	0.00	0	0.00	0	0.00	0	0.00	(17)	0.00	0	0.00	0	0.00	(17)
Total	0	0	0.00	0	0.00	0	0.00	0	0.00	(17)	0.00	0	0.00	0	0.00	(17)

2029/30

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/Bids		Transformations & New Efficiencies		Service Reductions		Total Variation
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's
Direct Services	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Total	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0

Total Summary

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/Bids		Transformations & New Efficiencies		Service Reductions		Total Variation
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's
Oxford Direct Services	0	156	1	0	0	0	0	3,951	0	154	0	0	0.00	0	0.00	4,261
Total	0	156	1.00	0	0.00	0	0.00	3,951	0.00	154	0.00	0	0.00	0	0.00	4,261

Oxford Direct Services Client

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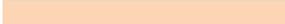
Proposal		2026-27	2027-28	2028-29	2029-30	2026-27	2027-28	2028-29	2029-30	Total
		H/M/L	£000s							
Contractual Inflation										
Total Contractual Inflation										
Pressures										
1	Motor Transport									0.00
	Reversal of pressure due to Congestion Charge reprofiled from 26/27 to 27/28									
2	Waste and recycling									0.00
	Estimated costs of additional crew required for new properties. To be reviewed in 2 years time									
3	Street cleaning									0.00
	Broad street manual cleaning									
4	Street cleaning									0.00
	Fly tipping									
5	Street cleaning									1.00
	Manual cleaning(Cowley, Banbury, Woodstock Roads)									
6	Parks									0.00
	Port meadow litter picking									
7	Parks									0.00
	Pond cleaning									
8	Parks									0.00
	Holywell cemeteries									
Total Pressures										1.00
Existing Efficiencies										
Total Existing Efficiencies										
Invest to Save										
Total Invest to Save										
Fees and Charges										
9	Direct Services	H								0.00
	Changes in contribution to Council from LATCO - base budget is £2000k in 25/26									
10	Housing Company	H								0.00
	Dividend contribution to Council from OX Place (OCHL) £4.889 million in 2025-26, zero from 2027-28 onwards									
11	Off Street Parking									0.00
	Closure of Oxpens - assumed closure updated from July 25 to March 27 - savings in rent & business rates									
12	Off Street Parking									0.00
	Introduce car parking charges at Bury Knowle (pushed back from 25/26 to 26/27)									

Oxford Direct Services Client

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Proposal		H/M/L	2026-27 £000s	2027-28 £000s	2028-29 £000s	2029-30 £000s	2026-27	2027-28	2028-29	2029-30	Total
13	Off Street Parking	Introduce car parking charges at Sunnymead (pushed back from 25/26 to 26/27)	(10)	0	0	0					0.00
14	Off Street Parking	Increases in car parks fees and charges (increased income from 2026/27 agreed at Budget Council)	(128)	0	0	0					0.00
15	Offstreet Parking	Increase in base budget for car parking income. Base is £7.1 million	(650)	0	0	0					0.00
Total Fees and Charges			691	3,260							
New Investments / Bids											
16	Street Cleaning	Graffiti removal part reversal of £100k included in 2025-26	(30)								
17	Highways & Engineering	Gritting key bike paths & pavements base budget for 2025-26 is £58k but unspent. Use this underspend over the next 2 years and add in £44k per year for 2 year for vehicle purchases. After 2028-29 leave base budget as £60k per annum	19		(17)						
18	Highways & Engineering	Pavement Works (agreed at Budget Council Feb 2025)	25								
19	Off-Street Parking	Development of Smart Parking Charges (agreed at Budget Council) reversal of one off bid	(20)								
20	Street Cleaning	Additional weed spraying for garage forecourts and car parks	15								
21	Waste and recycling	Provide free bulky waste collection- remove budget of £102k per annum and also increase cost for pent up demand of £40k for on year	142	(40)							
22	Parks & Open Spaces	Extra grass verge cutting	30								
23	Highways & Engineering	Public realm infrastructure maintenance	30								
Total New Investment/Bids			211	(40)	(17)						
Transformations & New Efficiencies											

Oxford Direct Services Client

Proposal	2026-27	2027-28	2028-29	2029-30	2026-27	2027-28	2028-29	2029-30	Total
	H/M/L	£000s	£000s	£000s					
Total Transformations									
Service Reductions									
Total Service Reductions									
Total Oxford Direct Services		1,226	3,052	(17)	1.00				1.00
 Amended Bids & Savings									
 New Bids & Savings									

HRA

Proposal

H/M/L 2026-27 2027-28 2028-29 2029-30
£000s £000s £000s £000s

2026-27

2027-28

2028-29

2029-30

Total

Contractual Inflation

1	HRA	Pay Inflation	192							0.00
2	HRA	Contractual employee inflationary uplifts for the Improvement to communal area management and cleaning team	6							
3	HRA	Contractual employee inflationary uplifts associated with works undertaken by ODS covering areas of activity including Caretaking Services, the Garden Scheme, Grounds Maintenance and Planned Maintenance	3							

Total Contractual Inflation

201

Pressures

4	HRA (R)	Shared Ownership Repairs Allowance	5							
5	HRA (R)	Complaint Compensation	30							
6	HRA (R)	Council Tax on Void Properties	180							
7	HRA (R)	Service Charges	40							
8	HRA (R)	Increase in ODS caretaking and estate services	318							
9	HRA (R)	Contaminated Waste Collection	70							

Total Pressures

643

Existing Efficiencies

Total Existing Efficiencies

Invest to Save

10	HRA (R)	Savings arising from efficiencies and budget review activities	(200)							0.00
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Total Invest to Save

(200)

Fees & Charges

11	HRA (R)	Increase in Costs Recovered by HB through the "Coventry Model"	(73)	(109)	(181)					
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HRA

Proposal		H/M/L	2026-27 £000s	2027-28 £000s	2028-29 £000s	2029-30 £000s	2026-27	2027-28	2028-29	2029-30	Total
Transformations & New Efficiencies											
Total Transformations											
Total HRA			2,215	(499)	(815)	(40)	43.00				43.00
Footnote:											
HRA	Existing Rents increase		(1,471)								
HRA	New Rental Income from new developments		(1,908)								
	Amended Bids & Savings										
	New Bids & Savings										

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Corporate Services Budget Proposals Summary
2026-27 to 2029-30

2026/27

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/Bids		Transformations & New Efficiencies		Service Reductions		Total Variation	
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	
Corporate Strategy	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0
Financial Services	0	104	2.00	(75)	0.00	0	0.00	(45)	0.00	51	1.00	(30)	0.00	0	0.00	0	5
Law & Governance	0	289	0.00	0	0.00	0	0.00	(153)	0.00	58	1.00	0	0.00	(23)	0.00	0	171
Chief Executive	0	(100)	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	(100)
People	0	0	0.00	0	0.00	(46)	(0.50)	(13)	0.00	14	0.20	0	0.00	0	0.00	0	(45)
Total	0	293	2	(75)	0	(46)	(1)	(211)	0	123	2	(30)	0	(23)	0	0	31

2027/28

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/Bids		Transformations & New Efficiencies		Service Reductions		Total Variation	
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	
Corporate Strategy	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0
Financial Services	0	0	0.00	(35)	(1.00)	0	0.00	0	0.00	0	0.00	(40)	(1.00)	0	0.00	0	(75)
Law & Governance	0	4	0.00	0	0.00	0	0.00	50	0.00	0	0.00	0	0.00	(23)	0.00	0	31
Chief Executive	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0
People	0	0	0.00	0	0.00	(52)	(0.50)	0	0.00	0	0.00	0	0.00	0	0.00	0	(52)
Total	0	4	0	(35)	(1)	(52)	(1)	50	0	0	0	(40)	(1)	(23)	0	0	(96)

2028/29

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/Bids		Transformations & New Efficiencies		Service Reductions		Total Variation	
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	
Corporate Strategy	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	(10)	0.00	0	(10)
Financial Services	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0
Law & Governance	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	(10)	0.00	0	(10)
Chief Executive	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0
People	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	(20)	0	0	(20)

2029/30

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/Bids		Transformations & New Efficiencies		Service Reductions		Total Variation	
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	
Corporate Strategy	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0
Financial Services	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0
Law & Governance	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0
Chief Executive	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0
People	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Total Summary

Service Area:	Contractual Inflation	Pressures		Existing Efficiencies		Invest to Save		Fees & Charges		New Investment/Bids		Transformations & New Efficiencies		Service Reductions		Total Variation	
	£000's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	FTE's	£000's	
Corporate Strategy	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0
Financial Services	0	104	2.00	(75)	0.00	0	0.00	(45)	0.00	51	1.00	(30)	0.00	0	0.00	0	5
Law & Governance	0	289	0.00	0	0.00	0	0.00	(153)	0.00	58	1.00	0	0.00	(23)	0.00	0	171
Chief Executive	0	(100)	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	(100)
People	0	0	0.00	0	0.00	(46)	(0.50)	(13)	0.00	14	0.20	0	0.00	0	0.00	0	(45)
Total	0	293	2	(75)	0	(46)	(1)	(211)	0	123	2	(30)	0	(23)	0	0	31

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General Fund Budget Proposals Summary

Appendix 3

Corporate Strategy	0	0	0	0	0	0	0	0	0	0	0	0	0.00	(10)	0.00	(10)
Financial Services	0	104	2	(110)	(1)	0	0	(45)	0	51	1	(70)	(1.00)	0	0.00	(70)
Law & Governance	0	293	0	0	0	0	0	(103)	0	58	1	0	0.00	(56)	0.00	192
Chief Executive	0	(100)	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00	(100)
People	0	0	0	0	0	(98)	(1)	(13)	0	14	0	0	0.00	0	0.00	(97)
Total	0	297	2	(110)	(1)	(98)	(1)	(161)	0	123	2	(70)	(1)	(66)	0	(85)

Corporate Policy, Partnerships and Communication

205

Proposal		2026-27	2027-28	2028-29	2029-30	2026-27	2027-28	2028-29	2029-30	Total
		H/M/L	£000s	£000s	£000s					
Contractual Inflation										
Total Contractual Inflation										
Pressures										
Total Pressures										0.00
Existing Efficiencies										
Total Existing Efficiencies										
Invest to Save										
Total Invest to Save										
Fees and Charges										
Total Fees and Charges										
New Investments / Bids										
1	Communications Cancelling reversal of additional Communications Officer to replace the day-to-day comms work previously undertaken by the Comms Manager. Amended to three year post from June 2022 to May 2025 rather than permanent		9				0.17			0.17
2	Communications Funding of retained additional G7 Communications Officer (0.5 FTE G7 Corporate Comms Officer, £20k KP12 Comms - Climate Change Programme, £5k KK04 LSP/Community Strategy)		(9)				(0.17)			(0.17)
Total Investments / Bids										
Transformations & New Efficiencies										

Financial Services

207

Proposal		H/M/L	2026-27 £000s	2027-28 £000s	2028-29 £000s	2029-30 £000s	2026-27	2027-28	2028-29	2029-30	Total
Contractual Inflation											
<hr/>											
Total Contractual Inflation											
<hr/>											
Pressures											
1	Accountancy		0				0.00				0.00
2	Accountancy		0								0.00
3	Revs and Bens		(50)								
4	Revs and Bens		50								
5	Corporate Finance		14								0.00
6	Corporate finance		20								0.00
7	Benefits	L	(20)								0.00
8	Revs and Bens		50				1.00				1.00
9	ODS Clienting		40				1.00				1.00
Total Pressures			104				2.00				2.00
Existing Efficiencies											
10	Investigations	L	0				0.00				0.00
11	Payments	H	0	(35)			0.00	(1.00)			(1.00)
12	Benefits	M	(75)								

Financial Services

208

Proposal		H/M/L	2026-27 £000s	2027-28 £000s	2028-29 £000s	2029-30 £000s	2026-27	2027-28	2028-29	2029-30	Total
Total Existing Efficiencies			(75)	(35)				(1.00)			(1.00)
Invest to Save											
Total Invest to Save											
Fees and Charges											
13	Investigations Increased income from investigation services contracts base budget currently £250k	M	(45)								
Total Fees and Charges			(45)								
New Investments / Bids											
14	Investigations Increased ICT cost for Chorus mobile phone tracker		11								
15	Investigation Team Additional staff in Investigation Team to secure current income and drive additional income see line 13		40				1.00				1.00
Total New Investment/Bids			51				1.00				1.00
Transformations & New Efficiencies											
16	Revenues & Benefits Further reduction in staffing resources (resilience contract) connected to roll out of Robotic Processing automation reduces base to £30k	M	(20)								
17	Incomes Rationalisation of incomes teams	M	(10)	(40)			(1.00)				(1.00)
Total Transformations			(30)	(40)			(1.00)				(1.00)
Service Reductions											
Total Service Reductions											
Total Financial Services Bids & Savings			5	(75)			3.00	(2.00)			1.00

Financial Services

Proposal	H/M/L	2026-27	2027-28	2028-29	2029-30	2026-27	2027-28	2028-29	2029-30	Total
		£000s	£000s	£000s	£000s					

Amended Bids & Savings
 New Bids & Savings

Law & Governance

Proposal

H/M/L	2026-27 £000s	2027-28 £000s	2028-29 £000s	2029-30 £000s	2026-27	2027-28	2028-29	2029-30	Total
Contractual Inflation									
Total Contractual Inflation									
Pressures									
1	Committee & Member Services	Agreed increase in SRA for Members linked to staff pay increase							
2	Advertising package	This was offered up in 23/24 but it was understood it would not be taken but managed in budget, however it was taken and listed as a pressure for 24/25 but not included in the budget. Again there will be a significant cost pressure as a result of numerous vacancies and the need to advertise is significant given recruitment difficulties in the sector.							
3	Legal Services	Additional salary costs							
4	Legal Services	Transfer from pay contingency to part-mitigate additional salary costs							
Total Pressures									
Existing Efficiencies									
Total Existing Efficiencies									
Invest to Save									
Total Invest to Save									
Fees & Charges									
5	Planning fees	increased by 3% but note modest increase shown given income is not controllable							
6	Property fees	increased by 3% but note modest increase shown given income is not controllable							
7	Capital charges increase	increased Legal Services recharges to Capital							
8	Elections Reserve FROM RESERVES ONLY	There is a reserve for the holding of elections which is used to address overspend in an election year where it is City Council or to deal with overspending pending settlement from government / county on non-city Council elections. There is scope to offer a one off saving from this reserve of £50k however it needs to be noted that there is no scope to reduce the service budget. The average cost of a City Council election is £200-210k if held alone (as will be the case in 2026). The budget for the service for a two year period funds this, each year being approx £64k, together they are insufficient to fund the cost of a stand-alone election. Assuming there are no by-elections in the intervening years from 26 to 28 elections then the saving can be offered from the reserve, however should by elections occur other the will potentially be an overspend/insufficient in reserves.							
Total Fees & Charges									

210

Law & Governance

Proposal

H/M/L	2026-27 £000s	2027-28 £000s	2028-29 £000s	2029-30 £000s	2026-27	2027-28	2028-29	2029-30	Total
New Investments / Bids									
9	5								0.00
10	53				1.00				1.00
Total New Investment/Bids					1.00	1.00			
Transformations & New Efficiencies									
Total Transformations									
Service Reductions									
11	(3)								
12		(13)							
13	(20)								
14		(10)							
15			(10)						
Total Service Reductions					(23)	(23)	(10)		
Total Law & Governance Bids & Savings					171	31	(10)	1.00	1.00

Proposal	Description
9	Bundling Software The team produce bundles for all legal proceedings and at present Adobe is used however this is not designed to manage bundling and requires a lot of manual intervention and re starting when amendments are needed. A software would allow for development of pre-populated bundles to each of the courts requirements (which vary) and reduce administrative time for lawyers, trainees and paralegals. It would also allow more people to undertake the work as at the moment we are reliant on Adobe Pro licences and these are at cost per user. This would remove that need and allow more users to have access to redacting tools etc. Cost is based on up to 20 users per year. It is proposed initial term is 2+ 1 to tie in with the case management system.
10	Data Cleansing Post The post will drive and coordinate the implementation of recommendations from the recent (Citizen Contact) Data Cleansing Options Report as approved at OCB. It is proposed as an initial 1 year fixed term contract and will sit in Information Governance. It is considered likely to be a grade 7 based on posts in the team with a similar technical knowledge requirements and responsibilities. There is no capacity in the team to undertake this work.

Total New Investment/Bids

Transformations & New Efficiencies

Total Transformations

Service Reductions

11	Legal Services	Stop Lexcel accreditation. This is a cost of approximately £5k over three years, the figure is an average but it fluctuates depending on if it's an assessment year
12	Democratic Services	Structure review in Democratic Services - pushed back from 25/26 to 26/27, revised to 27/28
13	Reduction in legal fees budget once fully staffed	There has been an overspend on this in the previous and current year, it is offered on the understanding that there are significant matters which require external legal support which will lead to an overspend or require use of other budgets
14	Support saving subject to corporate system of sealing and signing being implemented	This will lead to a reduction in the admin support required for sealing and signing which will result in a review of the resources in the team
15	Review of Civic Office function	There is a need to look at the civic function but there are other areas which are interdependent and there is a need to look at other areas of the service first, as such this is proposed in 28/29

Total Service Reductions

Total Law & Governance Bids & Savings

Amended Bids & Savings
New Bids & Savings

211

People

Proposal	H/M/L	2026-27	2027-28	2028-29	2029-30	2026-27	2027-28	2028-29	2029-30	Total
		£000s	£000s	£000s	£000s					
Contractual Inflation										
Total Contractual Inflation										
Pressures										
Total Pressures										
Existing										
Total Existing Efficiencies										
Invest to Save										
1 HR & OD Claw back of £138k investment (£42k made in 2024-25) for People Team service re-design leading to post reduction. Propose to push back form 25/26 to 26/27. In discussion with ODS to agree to increased service charges that may then increase the amount of this investment that can be clawed back from 25/26.		(46)	(52)			(0.50)	(0.50)			(1.00)
Total Invest to Save		(46)	(52)			(0.50)	(0.50)			(1.00)
Fees and Charges										
2 HR & OD SLA with OxPlace for provision of HR services increased from existing £17k pa to £30k pa from 2026/27		(13)								
Total Fees and Charges		(13)								
New Investments / Bids										

212

People

213

Proposal	2026-27				2027-28				2028-29				2029-30			
	H/M/L	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	
3 HR&OD Additional resource for the Health and Safety Team. The Health and Safety Manager role is filled with two part time people, one at 2 days per week and one at 3 days. The employee at 2 days has resigned within 6 months of joining and it will be difficult to replace her at 2 days. Employee turnover in the team is high. It would be helpful to have additional budget for an additional day a week so that there are two managers at 3 days per week.		14								0.20					0.20	
Total New		14								0.20					0.20	
Transformations & New Efficiencies																
Total Transformations																
Service Reductions																
Total Service Reductions																
Total Environmental Sustainability Bids & Savings		(45)	(52)							(0.30)	(0.50)				(0.80)	
Amended Bids & Savings																
New Bids & Savings																

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HRA Business Plan | Oxford City Council

Operating Account - Traditional View

	2026/27	2027/28	2028/29	2029/30	2030/31
	£'000	£'000	£'000	£'000	£'000
Dwelling Rent	(63,413)	(70,365)	(74,757)	(81,051)	(86,320)
Service Charges	(3,419)	(3,574)	(3,706)	(3,751)	(3,823)
Garage Income	(298)	(298)	(298)	(298)	(298)
Miscellaneous Income	(1,078)	(1,078)	(1,078)	(1,078)	(1,078)
Net Income	(68,207)	(75,315)	(79,839)	(86,177)	(91,519)
Management & Services (Stock Related)	16,503	17,591	17,461	17,471	17,481
Other Revenue Spend (Stock Related)	1,100	1,100	1,100	1,100	1,100
Misc Expenditure (Not Stock Related)	755	772	860	874	879
Bad Debt Provision	873	990	1,048	1,147	1,229
Responsive & Cyclical Repairs	18,891	19,132	19,377	19,979	20,169
Interest Paid	15,738	20,365	23,066	25,710	28,990
Depreciation	12,973	14,010	14,010	14,010	14,010
Total expenditure	66,833	73,960	76,923	80,292	83,859
Net Operating Expenditure/(Income)	(1,374)	(1,355)	(2,916)	(5,886)	(7,660)
Investment Income	(43)	(31)	(40)	(57)	(83)
Revenue Contribution to Capital	0	0	0	0	0
Total Appropriations	(43)	(31)	(40)	(57)	(83)
Total HRA (Surplus)/Deficit for the year	(1,417)	(1,386)	(2,955)	(5,942)	(7,743)

Wards	2025/26		2026/27	
	Actual Rents	Formula Rents	Actual Rents	Formula Rents
Abingdon	141.91	170.64	150.73	178.83
Barton & Sandhills	129.48	149.65	137.69	156.84
Blackbird Leys	124.07	142.39	132.02	149.22
Carfax & Jericho	134.94	168.62	143.42	176.71
Churchill	125.22	142.81	133.23	149.67
Cowley	116.61	132.54	124.21	138.90
Cuttleslowe & Sunnymead	123.43	144.70	131.36	151.64
Didcot	116.86	130.01	124.47	136.26
Donnington	128.23	145.18	136.39	152.15
Headington	128.27	138.97	136.42	145.64
Headington Hill & Northway	124.82	143.97	132.81	150.88
Hinksey Park	126.44	158.98	134.51	166.61
Holywell	123.09	140.18	131.00	146.91
Kidlington	130.16	145.09	138.41	152.06
Littlemore	129.90	131.24	138.14	137.54
Lye Valley	123.37	141.69	131.29	148.49
Marston	132.86	158.64	141.24	166.25
Northfield Brook	122.63	141.00	130.52	147.76
Osney & St Thomas	128.92	152.89	137.11	160.23
Quarry & Risinghurst	124.30	141.56	132.27	148.36
Rose Hill & Iffley	128.55	148.67	136.72	155.81
St Clement's	123.73	142.15	131.67	148.97
St Mary's	128.14	147.86	136.29	154.96
Temple Cowley	129.30	147.10	137.51	154.16
Walton Manor	133.68	165.05	142.09	172.97
Wolvercote	120.61	140.42	128.40	147.16

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APPENDIX 6

Appendix 6 - 26/27 MTFP Capital Programme	2026-27	2027-28	2028-29	2029-30		Total Proposed Programme
	£	£	£	£		£
General Fund Capital Programme						
Supply of Telephony Contact Centre Software	100,000					100,000
Commercial & Domestic Recycling & Waste Management System	100,000					100,000
ArcGIS	100,000					100,000
Key2 Vehicle Management Solution	100,000					100,000
M365 Backup Druva	10,000					10,000
Pure Data Solutions	100,000					100,000
PTX-Verify	25,000					25,000
Task Centre Enterprise Upgrade	25,000					25,000
Bacs Payment Processing	100,000					100,000
InCase 365	25,000					25,000
Versaa Forms- Tenancy Services/Sign-Ups/Portal App	100,000					100,000
Jadu Forms Engine	75,000					75,000
Jadu Website Hosting & Platform Management	125,000					125,000
MFD Printers	20,000					20,000
Data Centre Migration Activities	200,000					200,000
Cyber Security Enhancements / Threat Intelligence	300,000					300,000
Azure Service PAAS Transformation	100,000					100,000
AI Automation	200,000					200,000
Face to Face Accommodation Refurbishment	75,000					75,000
Housing IT System (choice base lettings)	140,000					140,000
Oxford Ice Rink - Roof works	0	1,000,000				1,000,000
Gloucester Green Bin Store	90,000					90,000
Hinksey Break tank replacement	60,000					60,000
Street Lights upgrade	160,000	157,000				317,000
Financial Management System (re-procurement)	692,500					692,500
ODS Client - EV Fleet Infrastructure	50,000	50,000	50,000	50,000		200,000
ODS Client - Home Charging Installation	15,000	15,000	15,000	15,000		60,000
Toilet Refurbishment	50,000	50,000				100,000
Blackbird Leys cricket nets	30,000					30,000
Total GF New Bids	3,167,500	1,272,000	65,000	65,000	-	4,569,500
Leisure Invest to Save			300,000			300,000
Rose Hill CC Gym Equipment	36,000					36,000
East Oxford Community Centre	88,716				CIL	88,716
Street Sports Lighting upgrade	1,000					1,000
Communities & Citizen Services	125,716	-	300,000	-		425,716
Software Licences	476,000	523,000	575,000	633,000		2,207,000
ICT End Point Devices	150,000	150,000	150,000	150,000		600,000
Telephony Device refresh	60,000	60,000	60,000	60,000		240,000
ICT - QL Exploitation	68,316	78,000	78,000	78,000		302,316
ICT - Replacement of IKEN - L&G case management system						0
ICT - Refresh of content and taxonomy of the Council Website						0

Third-party consultancy for Azure Active Directory and M365 migration from SCC, security setup and configuration.						0
I@W renewal or replacement						0
Cyber security monitoring and response service						0
Windows security server upgrades						0
Migration of Mod.gov						0
Online forms development (2x resources to accelerate)						0
Civica Midcall Telephone Payment System						0
02 Mobile Telephony Services						0
Jadu CMS						0
ArcGIS						0
Class Affinity						0
Gov Delivery						0
Ricoh						0
Academy						0
Analyse Pro						0
Codeman Energy Module						0
Codeman Recycling						0
QL/Versaa						0
Manage Engine						0
Civica Pay						0
UIPath (RPA)						0
Metric Car Parks						0
Northgate Housing						0
Penalty Notice System	30,000					30,000
						-
Information & Technology	784,316	811,000	863,000	921,000		3,379,316
						-
Replace or refurbish Lifts	227,794	150,000	150,000	150,000		677,794
Floyds Row Refurbishment						0
National homelessness property fund						0
Roken House						0
Housing Services	227,794	150,000	150,000	150,000		677,794
Total City & Citizens Services Directorate	1,137,826	961,000	1,313,000	1,071,000	-	4,482,826
Salary Costs across the Council to be capitalised	663,040	663,040	663,040	663,040		2,652,160
						0
Financial Services	663,040	663,040	663,040	663,040		2,652,160
Audio & Visual Equipment	12,782					12,782
Law & Governance	12,782	-	-	-		12,782
ICT - I-trent replacement	155,000	150,000	-	-		305,000
People	155,000	150,000	-	-		305,000
Total Corporate Services Directorate	830,822	813,040	663,040	663,040	-	2,969,942
Leisure Centre Capital Works & Replacements	200,000	200,000	-		CIL	400,000
Community Centres Capital Works & Replacements	150,000	-	-			150,000
Planned Building Improvements	750,000	750,000	750,000	750,000		3,000,000
Capital works at Covered Market	100,000	100,000	100,000	100,000		400,000
Port Meadow Moorings	29,825	0	0	0	CIL	29,825
New Burial Space	1,220,869	300,000	0	0	CIL	1,520,869
Stock condition surveys (including bridge works)	939,027	600,000	500,000	500,000		2,539,027
Tumbling Bay Embankment Works	33,126	220	-	-		33,126

Covered Market masterplan and enabling works	3,259,432	3,265,551	1,286,000			7,810,983
Town Hall Works (Property Services)	182,740	250,000	-			432,740
Redbridge Masterplan Feasibility	16,798	0	0	0		16,798
TH Archive Scanning Project	600,000	-	-			600,000
Network infrastructure installations (utilities, Comms & Energy)	40,000	40,000	40,000	40,000		160,000
Waterways investment	500,000	500,000	-			1,000,000
Stone walls & Railing programme	100,000	-	-			100,000
Broad street roofing & Façade project	1,444,355	100,000	71,252			1,615,607
Fire Risk Assessment programme works	50,000	50,000	50,000			150,000
Bridge investment work	1,453,869	-	-			1,453,869
M&E Capital Life Replacements	150,000	-	-			150,000
Regeneration Property Purchase/Odeon	30,882,122	5,466,423	0			36,348,545
Covered Market Units Split – Feasibility	4,000	-	-			4,000
Corporate Property	42,106,163	11,621,974	2,797,252	1,390,000	-	57,915,389
City Wide Cycling Infrastructure Contribution	73,170	55,170	-		CIL	128,340
R & D Feasibility Fund	200,000	150,000	-			350,000
Diamond Place Redevelopment	65,460	-	-		HIF	65,460
Osney Path Works (HIF funded)	851,929	-	-		HIF	851,929
Osney Bridge (Growth Deal)	5,122,103	-	-		Growth Deal	5,122,103
City Cycle Schemes (Growth Deal)	320,000	-	-		Growth Deal	320,000
City Centre Public Realm (Kiosks Project)	101,390	-	-			101,390
St Michael's Street Levelling Works	-	-	-		SPF	-
Ice Rink Car Parking Feasibility	128,877	-	-			128,877
Cowley Branch Line Full Business Case	-	-	2,500,000		Ext Funded /FC	2,500,000
Magdalen Woods Pathway	7,430	-	-			7,430
Council Chamber upgrade – Feasibility	30,500	-	-			30,500
Housing Company Loans (excl Barton Park)	16,000,000	9,500,000	13,554,000	6,800,000		45,854,000
Blackbird Leys Regeneration (GF element)	4,070,000	3,120,000	4,919,210		OCC/CIL/H.Eng	12,109,210
Economy, Regeneration & Sustainability (incl. Housing Delivery)	26,970,859	12,825,170	20,973,210	6,800,000	-	67,569,239
ICT - replacing Uniform (building control and planning)						-
Essential Repairs Grant	10,000	15,000	15,000	15,000		55,000
Disabled Facilities Grants	1,200,000	1,200,000	1,200,000	1,200,000	Govt Funded	4,800,000
Planning & Regulatory Services	1,210,000	1,215,000	1,215,000	1,215,000		4,855,000
Total PLACE Directorate	70,287,022	25,662,144	24,985,462	9,405,000		130,339,628
DRS	9,522	-	-	-		9,522
MT Vehicles/Plant Replacement Prog.	4,200,000	4,400,000	4,844,119	3,058,847		16,502,966
Car Parks Resurfacing	14,787	-	-	-		14,787
Total Oxford Direct Client	4,224,309	4,400,000	4,844,119	3,058,847		16,527,275
Total General Fund Capital Programme	79,647,480	33,108,184	31,870,621	14,262,887		158,889,172
Housing Revenue Account Capital Programme	2026-27	2027-28	2028-29	2029-30		Total Proposed Programme
Play / Seating Areas	60,000	60,000	60,000	60,000		240,000
Tower Blocks Water Tanks	100,000	-	-	-		100,000

Tower Blocks Refurbishment Contingency	-	-	6,000,000	-		6,000,000
SHWP Urgent Works (Contingency)	500,000	-	-	-		500,000
Planned Capital Programme Contingency	500,000	-	-	-		500,000
Acquisition / Refurbishment of 150 TA Units	8,500,000	16,000,000	7,500,000	-		32,000,000
Procurement of Housing & Asset Management System	2,000,000	0	0	-		2,000,000
Total HRA New Bids	11,660,000	16,060,000	13,560,000	60,000		41,340,000
Structural	2,000,000	1,500,000	1,000,000	500,000		5,000,000
Controlled Entry Upgrades	500,000	500,000	0	0		1,000,000
Major Voids	1,000,000	1,000,000	1,000,000	1,000,000		4,000,000
Electrics	1,500,000	1,500,000	1,500,000	1,500,000		6,000,000
Extensions & Major Adaptions	1,400,000	1,300,000	1,300,000	1,300,000		5,300,000
Energy Efficiency Initiatives	10,074,925	3,204,037	5,000,000	5,000,000		23,278,962
Lift Replacement & Refurbishment Programme	380,984	150,000	150,000	100,000		780,984
Fire Door Installations	600,000	500,000	400,000	400,000		1,900,000
HRA Stock Condition Survey	120,000	120,000	120,000	120,000		480,000
Renewal Of Fire Alarm Panels	300,000	200,000	200,000	150,000		850,000
Communal Capital investment works to Council Homes	3,335,015	3,335,015	3,335,015	3,335,015		13,340,060
External Capital investment works to Council Homes	10,389,637	10,389,637	10,389,637	10,389,637		41,558,548
Internal Capital investment works to Council Homes	8,503,914	8,503,914	8,503,914	8,503,914		34,015,656
Tower Blocks - Fire Alarm System Replacement	1,261,496	4,000,000	4,000,000	3,000,000		12,261,496
Planned Maintenance	41,365,971	36,202,603	36,898,566	35,298,566	-	149,765,706
Blackbird Leys Regeneration	890,000	1,350,000	11,637			2,251,637
East Oxford Development	864,175	-	-	-		864,175
Properties purchased from OCHL	38,157,959	33,138,339	46,998,557	59,756,829		178,051,684
Westlands Drive	4,459,247	1,233,753	0			5,693,000
Sandy Lane Rec	3,951,542	3,951,542	9,781,993	79,866,226		97,551,303
Elsfield Hall	125,671	6,314,228	3,240,101	1,400,000		11,080,000
Cave Street	2,235,136	2,445,465	219,399	-		4,900,000
21 Between Towns Road (Knights Court)	1,008,796	4,633,954	257,250	-		5,900,000
Harebell Road	301,772	545,447	15,781	-		863,000
Northfield Development Phase 1	9,338,517	3,334,440	2,248,395	900,832		15,822,184
Oxford North Development	10,365,622	1,174,000	-	-		11,539,622
Retained Right to Buy Receipts (Acquisitions) Additional Units	3,000,000	15,000,000	3,000,000	3,000,000		24,000,000
Leiden Road (c. 12 affordable homes)	363,316	1,989,138	286,393	-		2,638,847
Underhill Circus (c. 11 affordable homes)	2,734,566	550,251	-	-		3,284,817
HRA Barton Acquisitions	22,173,737	1,483,647	-	-		23,657,384
Windale & Northbrook Decant Costc	481,000	-	-	-		481,000
Affordable Housing development	100,451,056	77,144,204	66,059,506	144,923,887		388,578,653
Total HRA Capital Programme	153,477,027	129,406,807	116,518,072	180,282,453		579,684,359
Total Capital Programme	233,124,507	162,514,991	148,388,693	194,545,340		738,573,530
Financing - General Fund						
Community Infrastructure Levy	1,762,581	555,170	-	-	Matches EB CIL	2,317,751
Community Infrastructure Levy (Additional identified)	2,288,385	697,000	190,000	40,000	Matches EB CIL	3,215,385
Developer contributions and cil forward funding cowley branch line	-	-	2,500,000	-		2,500,000
Capital Receipts - General	12,870,113	7,169,591	4,513,292	3,164,040		27,717,036
Government Funding (DFG)	1,200,000	1,200,000	1,200,000	1,200,000		4,800,000

Government Grants	-	-	300,000	-	SPF,Meanwhile+	300,000
Growth Deal Funding	5,442,103	-	-	-	Osney & Cycle S	5,442,103
Housing Infrastructure Funds (HIF)	917,389	-	-	-		917,389
Prudential Borrowing	55,166,910	23,486,423	23,167,328	9,858,847		111,679,508
Total Financing - General Fund	79,647,480	33,108,184	31,870,621	14,262,887	-	158,889,172
General Fund Over / (Under) Financing	0	0	0	0		0
Financing - HRA						
Homes England Grant/growth deal	14,733,000	9,826,000	3,104,000	-		27,663,000
MRR	13,219,000	13,872,000	14,003,000	13,107,000		54,201,000
RRTB Receipts	3,000,000	15,000,000	3,000,000	3,000,000		24,000,000
Other RTB Receipts	26,000	26,000	26,000	26,000		104,000
Other Capital receipts	5,875,000	5,046,000	4,820,000	7,799,000		23,540,000
Borrowing	116,624,027	85,636,807	91,565,072	156,350,453		450,176,359
Total Financing - HRA	153,477,027	129,406,807	116,518,072	180,282,453	-	579,684,359
HRA Over / (Under) Financing	0	0	0	0		0
TOTAL FINANCING	233,124,507	162,514,991	148,388,693	194,545,340	-	738,573,530
Total Over / (Under) Financing	0	0	0	0		0

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Communities & Citizens Services Fees & Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)
	£	£	£	%
Leisure Centres				
Standard rated & inclusive of VAT				
ALL THE FOLLOWING ACTIVITIES- ARE INCLUSIVE TO ACTIVE AND CHOICE MEMBERSHIP CARD HOLDERS				
Adult				
Spectator	2.55	2.70	0.15	5.88%
Casual Swimming	6.00	6.34	0.34	5.67%
Family Swim Ticket	15.75	16.65	0.90	5.71%
Pool Inflatable Session	7.35	7.77	0.42	5.71%
Lane Swim	6.00	6.34	0.34	5.67%
Sauna & Swim (LPLC)	7.90	8.35	0.45	5.70%
Aqua Aerobics	8.60	9.09	0.49	5.70%
Badminton, Raquetball (per court)	14.15	14.96	0.81	5.72%
Squash (per court)	14.15	14.96	0.81	5.72%
After School Activity - Junior Gym	5.60	5.92	0.32	5.71%
50+ Badminton (Leys)	3.75	3.96	0.21	5.60%
Basketball (4 Crts Leys)	52.00	54.60	2.60	5.00%
Basketball Hoop (1 Crt Leys)	18.25	19.16	0.91	4.99%
Basketball Whole Hall (Ferry)	52.00	54.60	2.60	5.00%
Football Off peak (Leys)	28.50	29.93	1.43	5.02%
Hockey Off peak (Leys)	28.50	29.93	1.43	5.02%
Netball Off peak (Leys)	28.50	29.93	1.43	5.02%
Football (Leys)	52.00	54.60	2.60	5.00%
Football (Ferry)	52.00	54.60	2.60	5.00%
Volleyball (Ferry)	52.00	54.60	2.60	5.00%
Netball Hall Hire (Leys)	52.00	54.60	2.60	5.00%
3g Pitch (Leys)	63.00	66.15	3.15	5.00%
3g Pitch (Off Peak Leys)	42.00	44.10	2.10	5.00%
3g Pitch Whole (Peak Leys)	116.00	121.80	5.80	5.00%
3g Pitch Whole (Off peak Leys)	42.50	44.63	2.13	5.01%
Function Room Hire (Ice Rink)	32.00	33.60	1.60	5.00%
Table Tennis	4.60	4.86	0.26	5.65%
U17 / 66+				
Spectator	2.55	2.70	0.15	5.88%
Casual Swimming	3.85	4.07	0.22	5.71%
Lane Swimming	3.85	4.07	0.22	5.71%
Pool Inflatable Session	5.80	6.13	0.33	5.69%
Sauna & Swim (LPLC)	6.80	7.19	0.39	5.74%
Aqua Aerobics	5.50	5.81	0.31	5.64%
Badminton, Raquetball (per court)	9.40	9.94	0.54	5.74%
Squash (per court)	9.40	9.94	0.54	5.74%
Junior Gym (U17)	5.60	5.92	0.32	5.71%
U17 Swim Free Session (OX1-OX4)	0.00	0.00	0.00	-
Bonus Concessionary*				
Spectator	2.55	2.7	0.15	5.88%
Junior Gym (Off peak)	2.25	2.38	0.13	5.78%
Junior Gym (Peak)	2.8	2.96	0.16	5.71%
Casual Swimming (Off peak)	2.25	2.38	0.13	5.78%
Casual Swimming (Peak)	2.8	2.96	0.16	5.71%
Lane Swimming (Off peak)	2.25	2.38	0.13	5.78%
Lane Swimming (Peak)	2.8	2.96	0.16	5.71%
Pool Inflatable Session (Off peak)	2.25	2.38	0.13	5.78%
Pool Inflatable Session (Peak)	2.8	2.96	0.16	5.71%
Sauna & Swim @ LPLC (Off peak)	4.50	4.76	0.26	5.78%
Sauna & Swim @ LPLC (Peak)	5.60	5.92	0.32	5.71%
Aqua Aerobics (Off peak)	2.25	2.38	0.13	5.78%
Aqua Aerobics (Peak)	2.80	2.96	0.16	5.71%
Badminton, Racquetball (Off peak per person)	2.25	2.38	0.13	5.78%
Badminton, Racquetball (Peak per person)	2.80	2.96	0.16	5.71%
50+ Badminton (Off peak) Leys	2.25	2.38	0.13	5.78%
50+ Badminton (Peak) Leys	2.80	2.96	0.16	5.71%
Squash (Off peak per person)	2.25	2.38	0.13	5.78%
Squash (Peak per person)	2.80	2.96	0.16	5.71%
New charge: Soft play	5	5.29	0.29	5.80%
New charge: Tag X	7.5	7.93	0.43	5.73%
New charge: Climbing wall	8.95	9.46	0.51	5.70%
ALL THE FOLLOWING ACTIVITIES- ARE INCLUSIVE TO ACTIVE AND CHOICE MEMBERSHIP CARD HOLDERS				
Adult				
Gyms	10.90	11.52	0.62	5.69%
Fitness Classes	9.25	9.78	0.53	5.73%

Communities & Citizens Services Fees & Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)
	£	£	£	%
Pilates	9.25	9.78	0.53	5.73%
Yoga	9.25	9.78	0.53	5.73%
Racket Hire	2.35	2.48	0.13	5.53%
U17 / 66+				
Gyms	5.65	5.97	0.32	5.66%
Fitness Classes	5.65	5.97	0.32	5.66%
Table Tennis	4.60	4.86	0.26	5.65%
Racket Hire	2.35	2.48	0.13	5.53%
Bonus Concessionary*				
Gyms (Off peak)	2.25	2.38	0.13	5.78%
Gyms (Peak)	2.80	2.96	0.16	5.71%
Fitness Classes (Off peak)	2.25	2.38	0.13	5.78%
Fitness Classes (Peak)	2.80	2.96	0.16	5.71%
Table Tennis (Off peak per person)	2.25	2.38	0.13	5.78%
Table Tennis (Peak per person)	2.80	2.96	0.16	5.71%
Pilates (Off peak)	2.25	2.38	0.13	5.78%
Pilates (Peak)	2.80	2.96	0.16	5.71%
Yoga (Off peak)	2.25	2.38	0.13	5.78%
Yoga (Peak)	2.80	2.96	0.16	5.71%
ALL THE FOLLOWING ACTIVITIES ARE INCLUSIVE TO CHOICE MEMBERSHIP CARD HOLDERS				
Adult				
Skate general session	11.15	11.79	0.64	5.74%
Skate Disco Session	12.20	12.90	0.70	5.74%
U17 / 66+				
Skate general session	8.70	9.20	0.50	5.75%
Skate Disco Session	10.20	10.78	0.58	5.69%
School Skate Rate	4.80	5.07	0.27	5.63%
Bonus Concessionary				
Skate general session (off peak)	2.25	2.38	0.13	5.78%
Skate general session (Peak)	2.80	2.96	0.16	5.71%
Skate Disco session (Off peak)	3.20	3.38	0.18	5.62%
SWIMMING LESSONS				
Adult				
Adult Private Swim Lessons (30min 1:1)	20.00	21.14	1.14	5.70%
Ice Equipment Hire				
Penguin/ Snowperson Skate Aid	5.46	5.77	0.31	5.70%
Skate Hire	2.42	2.55	0.14	5.70%
Standard rated & inclusive of VAT				
Direct Debit Membership				
Adult Rink				
Elite Skate Training	71.50	75.08	3.58	5.01%
Advanced skate academy	105.00	110.25	5.25	5.00%
Junior Rink				
Skate Academy	41.25	43.31	2.06	4.99%
Elite Skating	70.00	73.50	3.50	5.00%
Swim Only				
Hinksey Mid-Sea Family 2+2	375.00	393.75	18.75	5.00%
Hinksey Mid-Season Adult	175.00	183.75	8.75	5.00%
Hinksey Mid-Season Conc	120.75	126.79	6.04	5.00%
Adult (Hinksey)	245.00	257.25	12.25	5.00%
66+ / under 17 (Hinksey)	125.00	131.25	6.25	5.00%
Family (Hinksey)	490.00	514.50	24.50	5.00%
Skate Training				
Adult	72.00	75.60	3.60	5.00%
Child	55.00	57.75	2.75	5.00%
Staff				
Family	69.00	72.93	3.93	5.70%
Individual wet & dry	48.30	51.05	2.75	5.69%

Communities & Citizens Services Fees & Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)
	£	£	£	%
Swim School Direct Debit				
Adult	70.00	72.45	2.45	3.50%
Child	40.00	41.40	1.40	3.50%
Bonus	28.00	28.98	0.98	3.50%
Sport Pitches (per match unless other wise stated)				
Cricket				
Grass wicket - weekend & bank holidays (Cutteslowe & Horspath 1)	74.00	74.00	0.00	0.00%
Grass wicket - weekdays (Cutteslowe)	59.00	59.00	0.00	0.00%
Football				
Adults				
Full Size Pitch weekend & Bank holidays	53.00	53.00	0.00	0.00%
Full Size Pitch weekend & Bank holidays 10 game booking - Inc discount	440.00	440.00	0.00	0.00%
Full Size Pitch weekdays	41.00	41.00	0.00	0.00%
Full Size Pitch weekdays 10 game - Inc discount	341.00	341.00	0.00	0.00%
Under 17's				
Full Size Pitch weekend & Bank holidays	27.00	27.00	0.00	0.00%
Full Size Pitch weekend 10 game booking - Inc discount	226.00	226.00	0.00	0.00%
Full Size Pitch weekdays	20.00	20.00	0.00	0.00%
Full Size Pitch weekdays 10 game - Inc discount	173.00	183.00	10.00	5.78%
Under 11's				
Mini football	17.50	17.50	0.00	0.00%
Mini football 10 game - Inc discount	146.00	146.00	0.00	0.00%
Floodlit 5 a side (East Oxford) per hour	50.00	50.00	0.00	0.00%
Other Charges				
Baseball	62.50	62.50	0.00	0.00%
Rugby	52.00	52.00	0.00	0.00%
Pavilions/Changing rooms				
Standard rate (whole building) per hour	65.00	75.00	10.00	15.38%
Standard rate (whole building) Day Rate for up to 10 hours	508.00	540.00	32.00	6.30%
Changing Rooms Community rate (sports clubs, charities, community and resident associations)	25.50	27.00	1.50	5.88%
Concessionary Rate (including U17's)	13.00	13.50	0.50	3.85%
Under 11's	6.60	7.00	0.40	6.06%
Adults 10 game booking - Inc discount	212.00	230.00	18.00	8.49%
Concessionary Rate (including U17's) 10 game booking - Inc discount	109.00	115.00	6.00	5.50%
Under 11's 10 game booking - Inc discount	55.00	58.00	3.00	5.45%
School Swimming (30 mins)	45.50	47.78	2.28	5.00%
Hinksey				
New charge: 2 hour session Adult	8.00	8.46	0.46	5.70%
New charge: 2 hour session Child	6.00	6.34	0.34	5.70%
New charge: 0.5 day Adult	12.00	12.68	0.68	5.70%
New charge: 0.5 day Child	9.00	9.51	0.51	5.70%
New charge: Full Day Adult - charge to be agreed	tbc	21.00		
New charge: Full Day Child - charge to be agreed	tbc	12.60		
Memberships				
H20 Peak Standard ADV - Adult	180.40	193.03	12.63	7.00%
H20 Peak Standard ADV - Concession	122.05	130.59	8.54	7.00%
H20 Peak Standard ADV - Family	366.05	391.68	25.62	7.00%
Gym Swim Classes 12 Month Contracted Direct Debit - All Sites	45.65	48.85	3.20	7.00%
Gym Swim Classes 12 Month Contracted Direct Debit - Single Site	35.05	37.50	2.45	7.00%
Corporate Membership 12 Month Membership - 10%	458.35	490.43	32.08	7.00%
Corporate Membership 12 Month Membership - 20%	407.45	435.97	28.52	7.00%
Corporate Membership 12 Month Membership - 30%	356.50	381.45	24.95	7.00%
Gym Swim Classes 12 Month Membership - All Sites	509.30	544.95	35.65	7.00%
Gym Swim Classes 12 Month Membership - Single Site	403.20	431.42	28.22	7.00%
Student Fitness 12 Month Membership - Student	356.50	381.45	24.95	7.00%
Student Fitness 12 Month Membership - Student Plus	407.45	435.97	28.52	7.00%
Corporate Membership Rolling Direct Debit - 10%	45.85	49.06	3.21	7.00%
Corporate Membership Rolling Direct Debit - 20%	40.75	43.60	2.85	7.00%
Corporate Membership Rolling Direct Debit - 30%	35.65	38.15	2.50	7.00%
Gym Swim Classes Rolling Direct Debit - All Sites	50.95	54.52	3.57	7.00%
Gym Swim Classes Rolling Direct Debit - Bonus	25.50	27.29	1.79	7.00%
Gym Swim Classes Rolling Direct Debit - Single Site	40.35	43.17	2.82	7.00%
Student Fitness Rolling Direct Debit - Student	32.25	33.87	1.61	5.00%
Student Fitness Rolling Direct Debit - Student Plus	35.65	37.43	1.78	5.00%

Communities & Citizens Services Fees & Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)
	£	£	£	%
Summer Activities				
Peak Charges				
Tennis Court Hire - Adult	8.00	8.75	0.75	9.38%
Tennis Court Hire - U17's concessionary rate	5.00	5.30	0.30	6.00%
Tennis Court Hire Hinksey and Botley - Adult	8.00	8.75	0.75	9.38%
Tennis Court Hire Hinksey and Botley - U17's concessionary rate	5.00	5.30	0.30	6.00%
Off Peak Charges				
Tennis Court Hire - Adult	8.00	8.75	0.75	9.38%
Tennis Court Hire - U17's concessionary rate	5.00	5.30	0.30	6.00%
Tennis Court Hire Hinksey and Botley - Adult	8.00	8.75	0.75	9.38%
Tennis Court Hire Hinksey and Botley - U17's concessionary rate	5.00	5.30	0.30	6.00%
Floodlit Courts				
Tennis Court Hire Floodlit - Adult	9.00	9.75	0.75	8.33%
Tennis Court Hire Floodlit - Concessions	5.00	5.50	0.50	10.00%
Crazy Golf (Cutteslowe)				
Family Ticket including golf club hire	17.75	18.50	0.75	4.23%
Single Adult	7.20	8.00	0.80	11.11%
Single Child	4.70	5.00	0.30	6.38%
Club and ball hire	1.50	2.00	0.50	33.33%
Mini Golf (Florence Park and Bury Knowle)				
Family Ticket including hire of clubs and balls	tbc			
Single Adult	tbc			
Single Child	tbc			
Club and ball hire	tbc			
Annual Club Charges				
Junior	4.00	5.00	1.00	25.00%
Adult	6.00	7.00	1.00	16.67%
Bowls				
Per Green (7 days a week) per season				
Family (Group of 6)	15.00	16.00	1.00	6.67%
Tennis				
Hard Court per season	2,800.00	3,000.00	200.00	7.14%
Grass Court per season	3,175.00	3,400.00	225.00	7.09%
Hard Court (floodlit) per season	3,350.00	3,600.00	250.00	7.46%
Equipment Provided and Prices				
Goal Nets (set)	84.00	90.00	6.00	7.14%
Corner Posts (each)	12.25	13.00	0.75	6.12%
Corner Flags (each)	6.70	7.00	0.30	4.48%
Net Pegs (each)	1.00	1.50	0.50	50.00%
Soft Broom	14.00	15.00	1.00	7.14%
Dust Pan & Brush	14.00	15.00	1.00	7.14%
Dust Bin (each)	24.00	26.00	2.00	8.33%
Other Charges				
Use of wrong pitch	55.00	75.00	20.00	36.36%
Cost for over running per 10 minutes	9.00	10.00	1.00	11.11%
Community Centres Fees and Charges				
Charges per hour session unless stated				
Tier 1 is Standard rate				
Tier 2 is Discounted community rate				
Rose Hill Community Centre - Bill Buckingham Ballroom tier 1(Standard)	50.00	52.00	2.00	4.00%
Rose Hill Community Centre - Bill Buckingham Ballroom tier 2 (Community)	35.00	37.00	2.00	5.71%
Rose Hill Community Centre - Norman Brown 1 tier 1 (standard)	26.50	28.50	2.00	7.55%
Rose Hill Community Centre - Norman Brown 1 tier 2 (community)	20.00	22.00	2.00	10.00%
Rose Hill Community Centre - Norman Brown 2 tier 1 (standard)	20.00	22.00	2.00	10.00%
Rose Hill Community Centre - Norman Brown 2 tier 2 (community)	13.50	15.50	2.00	14.81%
Rose Hill Community Centre - Norman Brown 1&2 tier 1 (standard)	46.50	50.50	4.00	8.60%
Rose Hill Community Centre - Norman Brown 1&2 tier 2 (community)	33.50	37.50	4.00	11.94%
Rose Hill Community Centre - Youth 1 (main youth room) tier 1(standard)	33.00	35.00	2.00	6.06%
Rose Hill Community Centre - Youth 1 (main youth room) tier 2 (community)	25.00	27.00	2.00	8.00%
Rose Hill Community Centre - Youth 2 (office) tier 1 (standard) - currently rented to DWP	20.00	22.00	2.00	10.00%
Rose Hill Community Centre - Youth 2 (office) tier 2 (community) - currently rented to DWP	16.00	18.00	2.00	12.50%

Communities & Citizens Services Fees & Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)
	£	£	£	%
Pavilion Hire (3hours- 2x changing rooms only)	21.00	23.00	2.00	9.52%
GYM CHARGES Are MAXIMUM CHARGES				
Rose Hill Community Centre - Gym + Classes - Adult - CASH	25.00	27.00	2.00	8.00%
Rose Hill Community Centre - Gym + Classes - Adult - DD	35.00	37.00	2.00	5.71%
Rose Hill Community Centre - Gym + Classes - 65+/Junior - CASH	28.00	29.00	1.00	3.57%
Rose Hill Community Centre - Gym + Classes - 65+/Junior - DD	25.00	26.00	1.00	4.00%
Rose Hill Community Centre - Gym + Classes - FAMILY - CASH	68.00	72.00	4.00	5.88%
Rose Hill Community Centre - Gym + Classes - FAMILY - DD	65.00	68.00	3.00	4.62%
Rose Hill Community Centre - Gym ONLY - Adult - CASH	21.00	22.00	1.00	4.76%
Rose Hill Community Centre - Gym ONLY - Adult - DD	18.00	19.00	1.00	5.56%
Rose Hill Community Centre - Gym ONLY - 65+/Junior - CASH	16.00	17.00	1.00	6.25%
Rose Hill Community Centre - Gym ONLY - 65+/Junior - DD	13.00	14.00	1.00	7.69%
Rose Hill Community Centre - Gym ONLY - FAMILY - CASH	52.00	54.00	2.00	3.85%
Rose Hill Community Centre - Gym ONLY - FAMILY - DD	49.00	51.00	2.00	4.08%
Rose Hill Community Centre - Gym - Single entry casual users - Adult	7.00	7.00	0.00	0.00%
Rose Hill Community Centre - Gym - Single entry casual users - 65+/Junior	4.00	4.00	0.00	0.00%
Rose Hill Community Centre - Kitchen Hire first hours hire	20.00	20.00	0.00	0.00%
Rose Hill Community Centre - Kitchen Hire additional hours	15.00	15.00	0.00	0.00%
Rose Hill Community Centre - Community Van Hire (Standard)	50.00	50.00	0.00	0.00%
Rose Hill Community Centre - Community Van Hire (Community)	26.00	26.00	0.00	0.00%
Rose Hill Community Centre - Kitchen Hire first hours hire	20.00	20.00	0.00	0.00%
Rose Hill Community Centre - Kitchen Hire additional hours	15.00	15.00	0.00	0.00%
Blackbird Leys Community Centre - Jack Argent Room tier 1 (standard)	Closed	Closed	0.00	0.00
Blackbird Leys Community Centre - Jack Argent tier 2 (community)	Closed	Closed	0.00	0.00
Blackbird Leys Community Centre - Meeting room tier 1 (standard)	Closed	Closed	0.00	0.00
Blackbird Leys Community Centre - Meeting room tier 2 (community)	Closed	Closed	0.00	0.00
Blackbird Leys Community Centre - Sports Hall tier 1 (standard)	Closed	Closed	0.00	0.00
Blackbird Leys Community Centre - Sports Hall tier 2 (community)	Closed	Closed	0.00	0.00
Blackbird Leys Community Centre - IT Suite (3hr Session)	Closed	Closed	0.00	0.00
Blackbird Leys Community Centre - Reception (Standard)	Closed	Closed	0.00	0.00
Blackbird Leys Community Centre - Reception (Community)	Closed	Closed	0.00	0.00
Blackbird Leys Community Centre - Glow Hall (Standard)	Closed	Closed	0.00	0.00
Blackbird Leys Community Centre - Glow Hall (Community)	Closed	Closed	0.00	0.00
Jubilee Hall - Hall, meeting room, kitchen (Standard)	30.00	32.00	2.00	6.67%
Jubilee Hall - Hall, meeting room, kitchen - (Community)	20.00	21.00	1.00	5.00%
East Oxford Community Centre - Ground Floor Hall - All Days - tier 1 (standard) <i>(Use to have 4 tiers due to days of the week - move to two tier inline with other community centres)</i>	Closed	29.00	-	-
East Oxford Community Centre - Ground Floor Hall - All Days - tier 2 (community)	Closed	20.00	-	-
East Oxford Community Centre - Upstairs Hall - All Days - tier 1 (standard)	Closed	29.00	-	-
East Oxford Community Centre - Upstairs Hall - All Days - tier 2 (community)	Closed	20.00	-	-
East Oxford Community Centre - Lounge All Days - tier 1 (standard)	Closed	26.00	-	-
East Oxford Community Centre - Lounge All Days - tier 2 (community)	Closed	18.00	-	-
East Oxford Community Centre - Meeting Room - tier 1 (standard)	Closed	15.00	-	-
East Oxford Community Centre - Meeting Room - tier 2 (community)	Closed	10.00	-	-
East Oxford Community Centre - Kitchen - First hour	Closed	20.00	-	-
East Oxford Community Centre - Kitchen - Additional hours	Closed	15.00	-	-
East Oxford Community Centre - Upstairs Hall weekdays - tier 2 (community)	Closed	Closed	0.00	0.00
East Oxford Community Centre - Upstairs Hall weekdays - tier 1 (standard)	Closed	Closed	0.00	0.00
East Oxford Community Centre - Upstairs Hall Eve & Wkd - tier 2 (community)	Closed	Closed	0.00	0.00
East Oxford Community Centre - Upstairs Hall Eve & Wkd - tier 1 (standard)	Closed	Closed	0.00	0.00
East Oxford Community Centre - downstairs Hall weekdays - tier 2 (community)	Closed	Closed	0.00	0.00
East Oxford Community Centre - downstairs Hall weekdays - tier 1 (standard)	Closed	Closed	0.00	0.00
East Oxford Community Centre - downstairs Hall Eve & Wkd - tier 2 (community)	Closed	Closed	0.00	0.00
East Oxford Community Centre - downstairs Hall Eve & Wkd - tier 1 (standard)	Closed	Closed	0.00	0.00
East Oxford Community Centre - Lounge weekdays - tier 2 (community)	Closed	Closed	0.00	0.00
East Oxford Community Centre - Lounge weekdays - tier 1 (standard)	Closed	Closed	0.00	0.00
East Oxford Community Centre - Lounge Eve & Wkd - tier 2 (community)	Closed	Closed	0.00	0.00
East Oxford Community Centre - Lounge Eve & Wkd - tier 1 (standard)	Closed	Closed	0.00	0.00
East Oxford Community Centre - Kitchen weekdays -	Closed	Closed	0.00	0.00
East Oxford Community Centre - Kitchen weekdays - over 3 hours	Closed	Closed	0.00	0.00
East Oxford Community Centre - Kitchen weekdays - over 5 hours	Closed	Closed	0.00	0.00
East Oxford Community Centre - Kitchen Eve & Wkd -	Closed	Closed	0.00	0.00
East Oxford Community Centre - Kitchen Eve & Wkd - over 3 hrs	Closed	Closed	0.00	0.00
East Oxford Community Centre - Kitchen Eve & Wkd - over 5 hrs	Closed	Closed	0.00	0.00
East Oxford Community Centre - Hall, Kitchen & Lounge (tier 2) evening events Fri / Sat 5 hrs	Closed	Closed	0.00	0.00
East Oxford Community Centre - Hall, Kitchen & Lounge (tier 2) evening events Fri / Sat 6 hrs	Closed	Closed	0.00	0.00
East Oxford Community Centre - Hall, Kitchen & Lounge (tier 1) evening events Fri / Sat 5 hrs	Closed	Closed	0.00	0.00
East Oxford Community Centre - Hall, Kitchen & Lounge (tier 1) evening events Fri / Sat 5 hrs	Closed	Closed	0.00	0.00
Events Charges				
Application fee for all events (non-refundable)				
All Event Applications	20.00	20.00	0.00	0.00%

Communities & Citizens Services Fees & Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)
	£	£	£	%
1. Event Hire Fee for Premium spaces (Bonn Square, Broad Street, South Park, Oxpens, Cutteslowe and Sunnymead)				
Community/Charity/Not-for-Profit Events/Activities (per day)				
Small (0-499 people)	565.00	565.00	0.00	0.00%
Medium (500-2499 people)	1,125.00	1,125.00	0.00	0.00%
Large (2500-4999 people)	1,700.00	1,700.00	0.00	0.00%
Extra-Large (5000-19999 people)	3,400.00	3,400.00	0.00	0.00%
Extra Extra large (20000+ people) - Price on Application				
Commercial Events/Activities (per day)				
Small (0-499 people)	1,125.00	1,125.00	0.00	0.00%
Medium (500-2499 people)	2,275.00	2,275.00	0.00	0.00%
Large (2500-4999 people)	3,400.00	3,400.00	0.00	0.00%
Extra-Large (5000-19999 people)	6,800.00	6,800.00	0.00	0.00%
Extra Extra large (20000+ people) - Price on Application				
2. Event Hire Fee for all other locations (including Covered Market, Gloucester Green and all other parks and green spaces) excluding Community Microsites				
Community/Charity/Not-for-Profit Events/Activities (per day)				
Small (0-499 people)	285.00	285.00	0.00	0.00%
Medium (500-2499 people)	565.00	565.00	0.00	0.00%
Large (2500-4999 people)	1,700.00	1,700.00	0.00	0.00%
Extra-Large (5000-19999 people)	2,275.00	2,275.00	0.00	0.00%
Extra Extra large (20000+ people) - Price on Application				
Commercial Events/Activities (per day)				
Small (0-499 people)	1,125.00	1,125.00	0.00	0.00%
Medium (500-2499 people)	1,700.00	1,700.00	0.00	0.00%
Large (2500-4999 people)	2,275.00	2,275.00	0.00	0.00%
Extra-Large (5000-19999 people)	4,550.00	4,550.00	0.00	0.00%
Extra Extra large (20000+ people) - Price on Application				
Community Microsites (per day)				
Small (0-499 people)	100.00	100.00	0.00	0.00%
Exhibitions/Art Installations (per day)				
Small (0-499 people)	100.00	100.00	0.00	0.00%
3. Market hire fee				
Monday-Thursday dates (per day)	820.00	820.00	0.00	0.00%
Friday-Sunday dates (per day)	1,100.00	1,100.00	0.00	0.00%
4. Funfairs & Circuses hire fee				
Up to 10 rides/units (per day)	565.00	565.00	0.00	0.00%
10 to 20 rides/units (per day)	870.00	870.00	0.00	0.00%
5. Hire fees for School / Youth Group & Statutory Service events in non-premium places				
School / Youth Group & Statutory Service events in non-premium places (per day)	85.00	85.00	0.00	0.00%
6. Fee for non-essential vehicles to remain on site during the event and/or after set up				
Car / Small vehicle - each	60.00	60.00	0.00	0.00%
Van / Luton - each	110.00	110.00	0.00	0.00%
7.5 ton Truck - each	170.00	170.00	0.00	0.00%
Cherry Picker - each	170.00	170.00	0.00	0.00%
7. Other charges				
Bonds				
Bond - all applications will require payment of a bond of from £250-£10,000 depending on the risk level of the event. This will be returned to the event organiser after the event minus site damage rectification costs if relevant	£250-£10,000	£250-£10,000		
Refundable Bond for the key for using power in Bonn Square £500 (covers key replacement costs if the key is lost by the event event organiser)	525.00	525.00	0.00	0.00%
Power				
Use of power/electricity £30-£100 per day depending on size of event	£30-£120	£30-£120		
Officer site visits				
Site visit with specialist staff - e.g. Parks/Events officer	85.00	85.00	0.00	0.00%
Late applications				
Late application/submission fee if timescales/deadlines not met	£50-£500	£50-£500		

Communities & Citizens Services Fees & Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)
	£	£	£	%
South Park Application fee Non-refundable application fee to hold an event in South Park for over 499 people	0.00	0.00	0.00	-
Overflow Parking Price on application				
Cancellation fee Up to a month before the event date - 50% of hire fee Less than a month before the event date - 100% of the event hire fee				
Non-operational days on site Eg. for set up/set down - 50% of the venue hire day rate per day NEW Daily charge for leaving event equipment/infrastructure onsite after the agreed date/time	0.00	85.00	85.00	-
Overflow parking Price on application				
Cancellation fee Up to a month before the event date - 50% of the event hire fee Less than a month before the event date - 100% of the event hire fee				
8. Discounts on venue hire Some events that are deemed to have significant cultural and communal benefit for under represented groups in regeneration areas may be eligible for a discretionary discount of up to 25% of the venue hire fee				
9. Event equipment hire charges (minimum charge £50)				
Stereo portable battery powered Busking Amp/PA with wireless mics charge per day per unit (2 units available)	55.00	55.00	0.00	0.00%
Power Cable Package: • 25m Extension Cable 16A 230V with 2.5mm Black Rubber HO7 Cable (x1) • 10m Extension Cable 16A 230V with 2.5mm Black Rubber HO7 Cable (x3) • 16A Plug to 13A Socket Fly Lead (x3) • 16A Distribution IMST 4 X 16A, 2 X 13A • 16A H/D Rubber Socket Board with 4 x 16A sockets + 4 x 16A MCB	40.00	40.00	0.00	0.00%
Ramp ahead and Caution Ramp signage per sign per day (2 available of each)	15.00	15.00	0.00	0.00%
Cable ramp per unit per day (25 units available)	10.00	10.00	0.00	0.00%
Tensa barrier hire charge per day per unit (10 units available)	10.00	10.00	0.00	0.00%
Chair hire per day per unit (2 units available)	8.00	8.00	0.00	0.00%
Folding trestle table hire per day per unit (1 unit available)	8.00	8.00	0.00	0.00%
Fire extinguisher	8.00	8.00	0.00	0.00%
10. Event equipment discounts for multiple day hire 2-3 consecutive days 15% discount 3-4 consecutive days 20% discount 5+ consecutive days 30% discount				
11. Event Equipment booking Cancellation fee Up to a month before the event date - 50% of the event equipment hire fee Less than a month before the event date - 100% of the event equipment hire fee				
12. Commercial Filming/Photography/General Views/Promotional/Marketing				
Half Day (4 hours or less)				
Small (1-5 crew)	420.00	420.00	0.00	0.00%
Medium (6-11 crew)	700.00	700.00	0.00	0.00%
Large (12+ crew)	1,400.00	1,400.00	0.00	0.00%
Full Day				
Small (1-5 crew)	840.00	840.00	0.00	0.00%
Medium (6-11 crew)	1,400.00	1,400.00	0.00	0.00%
Large (12+ crew)	2,800.00	2,800.00	0.00	0.00%
13. Non-Commercial Filming/Photography/General Views/Education/Documentary (stated exclusive of VAT & may be subject to standard rated VAT)				
Half Day (4 hours or less)				
Small (1-5 crew)	115.00	115.00	0.00	0.00%
Medium (6-11 crew)	285.00	285.00	0.00	0.00%
Large (12+ crew)	565.00	565.00	0.00	0.00%
Full Day				
Small (1-5 crew)	225.00	225.00	0.00	0.00%
Medium (6-11 crew)	560.00	560.00	0.00	0.00%
Large (12+ crew)	1,125.00	1,125.00	0.00	0.00%

Communities & Citizens Services Fees & Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)
	£	£	£	%
14. Additional charges for filming/Photography/General Views/Promotional/Marketing (stated exclusive of VAT & may be subject to standard rated VAT)				
Bonds				
Bond - all applications will require payment of a bond of from £250-£1500 depending on the risk level of the filming activity. This will be returned to the filming applicant after the filming has taken place minus site damage rectification costs if relevant				
Officer site visits				
Site visit with specialist staff - e.g. Parks/Events officer	85.00	85.00	0.00	0.00%
Late applications				
For all filming applications submitted with less than 7 days notice, there will be an additional surcharge of 25% of the hire fee				
Cancellation fee				
Up to a month before the event date - 50% of film hire fee				
Less than a month before the event date - 100% of the event hire fee				
Use of Drone (stated exclusive of VAT & subject to standard rated VAT)				
Charge based on the level of additional administration involved at £90 per hour	90.00	90.00	0.00	0.00%
Film unit base				
Price on application				
15. Hire fee discounts for filming/Photography/General Views/Promotional/Marketing				
Some filming activities that are deemed to have significant cultural and communal benefit for under represented groups in regeneration areas may be eligible for a discretionary discount of up to 25% of the film hire fee				
No hire fee is charged for live news broadcast within a week of filming				
Museum of Oxford Charges				
Room Hire Charges				
Museum Makers (During Opening Hours)	75.00	75.00	0.00	0.00%
Museum Makers (Community Rate)	50.00	50.00	0.00	0.00%
Museum Makers (Outside of Normal Opening Hours)	120.00	120.00	0.00	0.00%
Museum Makers (Outside of Normal Opening Hours - Community Rate)	100.00	100.00	0.00	0.00%
Learning Studio (During Opening Hours)	45.00	45.00	0.00	0.00%
Learning Studio (Community Rate)	30.00	30.00	0.00	0.00%
Learning Studio (Outside of Normal Opening Hours)	tbc	tbc		
Learning Studio (Outside of Normal Opening Hours - Community Rate)	85.00	85.00	0.00	0.00%
Other Charges				
Audio Tours (Device) (These will be included as part of Entry Charge)	5.00	0.00	(5.00)	-100.00%
Audio Tours (Download) (These will be included as part of Entry Charge)	3.50	0.00	(3.50)	-100.00%
Talks	6.00	6.00	0.00	0.00%
Donations	Various	Various		
Shop Prices (200% mark up plus VAT) - excluding books	Various	Various		
Object handling workshops - £4 per person with a minimum charge of £75	75.00	75.00	0.00	0.00%
Event Ticket Price (TBC per event)				
Self-led gallery only group visits (over 10 people) £2 per person with a minimum charge of £20	20.00	20.00	0.00	0.00%
Museum of Oxford Entry charges				
NEW Adults	0.00	4.00	4.00	-
NEW Concession - for children; students and blue light card holders	0.00	2.00	2.00	-
NEW Entry will be free for the following people: children under 5; carers when supporting; those in receipt of state benefits; museum volunteers; council employees and Members (as part of their duties); school bookings; attendees for events/activities at the museum; Museum Association and Art Pass members				
NEW Volunteers will be able to bring a plus one for free when they visit				
NEW There will a minimum of 12 open days per year where entry will be free of charge for everyone				

Corporate Property Fees & Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)
	£	£	£	%
Estate Management Fees and Charges				
Consents				
To Assignments and Subletting	1,000.00	1,000.00	0.00	0.00%
Alteration of Lease terms or consent for alterations	900.00	900.00	0.00	0.00%
If both an alteration and alienation	1,500.00	1,500.00	0.00	0.00%
Admin fee for consent (in relation to restrictive covenants)	300.00	300.00	0.00	0.00%
Administration fee for preparation of access licences and similar agreements (Minimum charge)	500.00	500.00	0.00	0.00%
For work based on a time charge: Hourly Rate £100 / hour				
Town Hall Charges				
Room Charges - Commercial Rates				
<i>(Hourly rate shown. Bookings must be for a minimum of 2 hours)</i>				
Main Hall	400.00	420.00	20.00	5.0%
Assembly Room	280.00	295.00	15.00	5.0%
Old Library	280.00	295.00	15.00	5.0%
Assembly Room & Old Library (Both Rooms Together)	500.00	525.00	0.00	0.0%
Long Room	125.00	130.00	5.00	4.0%
St Aldates, Council Chamber, Court Room	85.00	90.00	5.00	6.0%
Other Meeting Rooms	60.00	65.00	5.00	8.0%
Minimum Hire at Peak Times (Friday to Sunday)	3500.00	3700.00	200.00	6.0%
Room Charges - Community/Charity Rates				
<i>(Hourly rate shown. Bookings must be for a minimum of 2 hours and are for Monday to Wednesday)</i>				
Main Hall	200.00	210.00	10.00	5.00%
Assembly Room	140.00	150.00	10.00	7.00%
Old Library	140.00	150.00	10.00	7.00%
Assembly Room & Old Library (Both Rooms Together)	250.00	265.00	15.00	6.00%
Long Room	65.00	70.00	5.00	8.00%
St Aldates, Council Chamber, Court Room	45.00	50.00	5.00	11.00%
Other Meeting Rooms	35.00	35.00	0.00	0.00%
Social Events Packages				
Civil Ceremonies (Inclusive of VAT) - Off Peak (Mon-Thurs)				
<i>(Monday to Thursday) Based on 2 hours room hire, with one hour prior to the ceremony start time and one hour after, includes extra breakout room)</i>				
Main Hall	1100.00	1150.00	50.00	5.00%
Assembly Room/Old Library	900.00	945.00	45.00	5.00%
Court Room	700.00	735.00	35.00	5.00%
St Aldate's Room	500.00	525.00	25.00	5.00%
Civil Ceremonies (Inclusive of VAT) - Peak (Fri-Sun)				
<i>(Friday to Sunday) Based on 2 hours room hire, with one hour prior to the ceremony start time and one hour after, includes breakout room)</i>				
Main Hall	2000.00	2100.00	100.00	5.00%
Assembly Room/Old Library	1,500.00	1575.00	75.00	5.00%
Court Room	840.00	885.00	45.00	5.00%
St Aldate's Room	720.00	755.00	35.00	5.00%
Wedding Packages				
<i>Price includes room hire, our chairs and tables and exclusive wedding hire (i.e. no other weddings to take place in other spaces). Evening Hire for reception only, with timings to suit client and TH Team. Security costs are on top of this. Based on 12 hour hire</i>				
Wedding Reception in Assembly Room or Old Library	3,500.00	3675.00	175.00	5.00%
Wedding Reception in Assembly Room and Old Library	4,000.00	4200.00	200.00	5.00%
Wedding Reception in Main Hall	5,000.00	5250.00	250.00	5.00%
Wedding Reception in Main Hall, Assembly Room and Old Library	7,000.00	7350.00	350.00	5.00%
Wedding Ceremony followed by Wedding Reception using Old Library, Assembly Room and Main Hall (and other rooms)	7,500.00	7875.00	375.00	5.00%
Corporate Event Packages				
Concert Package (Use of Main Hall without bar based on 12 hour hire)	4,000.00	4200.00	200.00	5.00%
Concert Package (Main Hall plus a room with the bar, based on 12 hour hire)	4,500.00	4800.00	300.00	7.00%
<i>Packages below to include room and screen</i>				
Full day meeting	400.00	420.00	20.00	5.00%
Half day meeting	250.00	260.00	10.00	4.00%
<i>Packages below to include 12 hour hire, use of our chairs and tables</i>				
Exclusive use of First Floor	8,000.00	8400.00	400.00	5.00%
Exclusive use of First Floor (Day 2 of hire)	7,000.00	7350.00	350.00	5.00%
Exclusive use of First Floor (Day 3 of hire)	6,000.00	6300.00	300.00	5.00%
Exclusive use of First Floor (Day 4 of hire)	5,000.00	5250.00	250.00	5.00%

Corporate Property Fees & Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)
	£	£	£	%
Discounts				
Preparation, Clearance or Rehearsal				
Discounts, offers and promotions				
Agency Commission room hire fees (maximum)	15%	0.15	0.00	0.00%
Tues & Thurs Free Community Use (other/small meeting rooms) 18:00-21:00	Free	Free		
Overnight room hold for storage (up to 10am the following day), providing there is not a commercial impact	50%	50%	0.00	0.00%
Royalties - based on total box office sales (these are set for PRS for Music)				
Classical Concerts	5%	5%	0.00	0.00%
Pop Concerts	3%	3%	0.00	0.00%
Variety Performances	2%	2%	0.00	0.00%
All other events including music, films, video, DVD films or promotional events	9%	9%	0.00	0.00%
Box Office				
Minimum fee of £25 or 10% of sales (whichever is greater)				
Technical Facilities				
Stage extension - Small	500.00	500.00	0.00	0.00%
Stage extension - Large	500.00	500.00	0.00	0.00%
Musical Equipment				
Organ – Events	110.00	120.00	10.00	9.00%
Organ – rehearsal/practice (<i>per hour</i>)	13.50	15.00	1.50	11.00%
Piano – events	110.00	120.00	10.00	9.00%
Piano – rehearsal/practice (<i>per hour</i>)	13.50	15.00	1.50	11.00%
License Holders & Door Supervisors (charge at cost price as part of the contract)				
Door Supervisors (<i>per hr per Supervisor</i>)	At Cost	At Cost	0.00	-
Internal Charges				
Small meeting room hire Mon-Fri	Free	Free	0.00	-
Cancellation less than 72 hrs before	50.00	50.00	0.00	0.00%
Non attendance	100.00	100.00	0.00	0.00%
Equipment				
Data Projector	50.00	50.00	0.00	0.00%
Main Hall Projector & Screen	150.00	160.00	10.00	7.00%
Flipchart, pad & pens	15.00	15.00	0.00	0.00%
PA system (Main Hall)	100.00	100.00	0.00	0.00%
Large Screen	55.00	60.00	5.00	9.00%
Small pop up screen	27.50	30.00	2.50	9.00%
Catering Charges				
Kitchen Hire per head (minimum 100)	6.00	8.00	2.00	33.00%
Servery Hire Only (per day)	80.00	80.00	0.00	0.00%
Food & Beverage (Dealt with directly by the contracted sole caterer)				

Regeneration & Economy Fees & Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)
	£	£	£	%
Regeneration and Economy				
Community Employment and Procurement Plan advice				
Written advice				
a. Written feedback on initial CEPP scoping materials	475.00	522.00	47.00	9.89%
b. Written advice on draft CEPP document	949.00	1043.00	94.00	9.91%
Meeting only				
Meeting to discuss initial CEPP scoping	678.00	746.00	68.00	10.03%
Meeting to discuss draft CEPP document	1,085.00	1194.00	109.00	10.05%
Meeting and written advice				
Meeting and written feedback on initial CEPP scoping materials	1,085.00	1194.00	109.00	10.05%
Meeting and written feedback on draft CEPP document	1,627.00	1790.00	163.00	10.02%
Bespoke				
	124.00	137.00	13.00	10.48%
Where a whole series of meetings or engagement is necessary a bespoke approach and fee to be agreed with applicant based on this hourly rate can be agreed. Could include an allocated specialist officer including multiple meetings including written and verbal reviews.				

Environmental Sustainability Fees & Charges 2026/27	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)
	£	£	£	%
Contaminated Land Enquiries (not Land Charges)				
Location enquires - fixed price	101.00		(101.00)	-100.00%
Locational enquires- additional questions	34.00		(34.00)	-100.00%
Air Quality Enquiries				
Provision of data and written advice		Hourly rate agreed on commissioning		
Environmental Sustainability Enquiries				
Provision of advice (e.g. air quality, contaminated land, ecology, flood risk, energy management, renewable energy, etc)		Hourly rate agreed on commissioning		
Planning pre-application advice (Standard rated & exclusive of VAT)- renewable energy compliance, contaminated land, air quality, ecology, flood risk				
Additional specialist advice required by the developer at pre-application stage to be charged extra on hourly rate basis.	101.00		(101.00)	-100.00%

Housing Services Fees & Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)
	£	£	£	%
Rent - exempt from VAT				
Weekly Charges				
Temporary Accommodation [Heat,Light,Cook] - 1 bed	44.48	24.18	(20.30)	-45.64%
Temporary Accommodation [Heat,Light,Cook] - 2 bed	46.01	38.20	(7.81)	-16.97%
Temporary Accommodation [Heat,Light,Cook] - 3 bed	64.18	41.41	(22.77)	-35.48%
Temporary Accommodation [Heat,Light,Cook] - 4 bed	87.29	46.62	(40.67)	-46.59%
Temporary Accommodation Rent - 1 bed	144.34	144.34	0.00	0.00%
Temporary Accommodation Rent - 2 bed	176.54	176.54	0.00	0.00%
Bicester 2 Beds	135.00	135.00	0.00	0.00%
Temporary Accommodation Rent - 3 bed	206.66	206.66	0.00	0.00%
Bicester 3 Beds	165.11	165.11	0.00	0.00%
Temporary Accommodation Rent - 4 bed	275.19	275.19	0.00	0.00%
Temporary Accommodation [Water & Sewerage] - 1 bed	4.48	4.93	0.45	10.04%
Temporary Accommodation [Water & Sewerage] - 2 bed	8.45	10.46	2.01	23.79%
Temporary Accommodation [Water & Sewerage] - 3 bed	8.45	13.07	4.62	54.67%
Temporary Accommodation [Water & Sewerage] - 4 bed	8.45	18.41	9.96	117.87%
Nightly Charge Rent - Any unit size with no kitchen	160.38	160.38	0.00	0.00%
Garages - exempt from VAT (before discounts)				
Council tenant	20.00	21.00	1.00	5.00%
Council tenant Premium	22.60	23.73	1.13	5.00%
Blue badge council	20.00	21.00	1.00	5.00%
Blue badge council Premium	22.60	23.76	1.16	5.13%
Mobility council	20.00	21.00	1.00	5.00%
Mobility council Premium	22.60	23.73	1.13	5.00%
Garages - VATable (before discounts)				
Private tenant	20.00	21.00	1.00	5.00%
Private tenant Premium	22.60	23.73	1.13	5.00%
Blue badge private	20.00	21.00	1.00	5.00%
Blue badge private Premium	22.60	23.76	1.16	5.13%
Mobility private	20.00	21.00	1.00	5.00%
Mobility private Premium	22.60	23.73	1.13	5.00%
Parking Spaces - exempt from VAT (before discounts)				
Parking spaces	18.80	19.74	0.94	5.00%
Parking spaces (Blue Badge)	18.80	19.74	0.94	5.00%
Parking Spaces - VATable (before discounts)				
Parking spaces Private	18.80	19.74	0.94	5.00%

Community Safety Fees and Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)
	£	£	£	%
Taxi Licensing				
Vehicles				
Hackney Carriage	472.00	472.00	0.00	0.00%
Hackney Carriage (ULEV Early Adopter Discount)	354.00	354.00	0.00	0.00%
Hackney Transfer of Ownership	118.00	118.00	0.00	0.00%
Hackney Change of Vehicle	118.00	118.00	0.00	0.00%
Hackney Plate Deposit	58.00	58.00	0.00	0.00%
Hackney Temporary Vehicle	87.00	87.00	0.00	0.00%
Private Hire	309.00	309.00	0.00	0.00%
Private Hire (Fully Electric Vehicle)	190.00	190.00	0.00	0.00%
Private Hire (Wheelchair Accessible Vehicle (WAV))	112.00	112.00	0.00	0.00%
Private Hire Transfer	118.00	118.00	0.00	0.00%
Private Hire Change of Vehicle	118.00	118.00	0.00	0.00%
Private Hire Temporary Vehicle	87.00	87.00	0.00	0.00%
Drivers				
Hackney Combined (1 yr licence)	135.00	135.00	0.00	0.00%
Hackney Combined (3 yr licence)	405.00	405.00	0.00	0.00%
Hackney Combined for Oxfordshire Licensed drivers with 1 full year on current licence (3 yr licence only)	270.00	270.00	0.00	0.00%
Hackney Combined for Oxfordshire Licensed drivers with 2 full years on current licence (3 yr licence only)	135.00	135.00	0.00	0.00%
Private Hire (1 yr licence)	120.00	120.00	0.00	0.00%
Private Hire (3 yr licence)	360.00	360.00	0.00	0.00%
Private Hire for Oxfordshire Licensed drivers with 1 full year on their current licence (3 yr OCC licence only)	240.00	240.00	0.00	0.00%
Private Hire for Oxfordshire Licensed drivers with 2 full years on their current licence(3 yr OCC licence only)	120.00	120.00	0.00	0.00%
Additional Charges				
Mandatory Safeguarding and Disability Awareness Training - provided by Oxfordshire County Council	54.00	54.00	0.00	0.00%
Local Knowledge & Safeguarding Test	87.00	87.00	0.00	0.00%
Local Knowledge & Safeguarding Re-Test	87.00	87.00	0.00	0.00%
DVLA check - for new applicants only, at cost	7.00	7.00	0.00	0.00%
Trust ID - DBS & RTW check	14.00	14.00	0.00	0.00%
Licence badge/replacement badge	12.00	12.00	0.00	0.00%
Internal PHV Licence Plate	18.00	18.00	0.00	0.00%
Internal HC Licence Plate	18.00	18.00	0.00	0.00%
Replacement external plate	29.00	29.00	0.00	0.00%
Private Hire Vehicle Door Stickers (pair)	41.00	41.00	0.00	0.00%
Exempt badge/replacement badge	29.00	29.00	0.00	0.00%
Replacement approved fare chart	2.00	2.00	0.00	0.00%
Duplicate paper licence (replacement)	6.00	6.00	0.00	0.00%
Unpaid Cheque Charge	35.00	35.00	0.00	0.00%
Amendments to Private Hire Operator Licence	118.00	118.00	0.00	0.00%
Charge for Exemption Notice	58.00	58.00	0.00	0.00%
Operator's Licence				
Vehicle 3 & under (1 YEAR LICENCE)	577.00	577.00	0.00	0.00%
Vehicle 4 & over (1 YEAR LICENCE)	1,154.00	1,154.00	0.00	0.00%
Vehicle 3 & under (5 YEAR LICENCE)	2,886.00	2,886.00	0.00	0.00%
Vehicle 4 & over (5 YEAR LICENCE)	5,772.00	5,772.00	0.00	0.00%
Private hire plate exemption (operator of 1-2 vehicles)	180.00	180.00	0.00	0.00%
Private hire plate exemption (operator of 3-4 vehicles)	136.00	136.00	0.00	0.00%
Private hire plate exemption (operator of 5-9 vehicles)	104.00	104.00	0.00	0.00%
Private hire plate exemption (operator of 10 vehicles and over)	99.00	99.00	0.00	0.00%
Motor Salvage Operators				
Scrap Metal Dealers (replaces Motor Salvage Operators)				
New Site Licence	1,437.00	1,437.00	0.00	0.00%
Renewal Site Licence	1,437.00	1,437.00	0.00	0.00%
Variation Site Licence	354.00	354.00	0.00	0.00%
New Mobile Collector Licence	713.00	713.00	0.00	0.00%
Renewal Mobile Collector Licence	713.00	713.00	0.00	0.00%
Variation Mobile Collector Licence	354.00	354.00	0.00	0.00%

No taxi increases this year.

Community Safety Fees and Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)
	£	£	£	%
Sex Establishments				
Sex establishment (Sex Shop or Sex Cinema)- New	2,954.00	2,954.00	0.00	0.00%
Sex establishment (Sex Shop or Sex Cinema)- Renewal	2,954.00	2,954.00	0.00	0.00%
Sex establishment (Sex Shop or Sex Cinema)- Variation/ transfer	1,381.00	1,381.00	0.00	0.00%
Sexual entertainment venues new	6,930.00	6,930.00	0.00	0.00%
Sexual entertainment venues renewal	6,930.00	6,930.00	0.00	0.00%
Sexual entertainment variation/ transfer	1,381.00	1,381.00	0.00	0.00%
Licensing Act 2003 (charges determined by legislation)				Set by statute
Application fee				
Application and Variation Fees - Premises Licenses and Club Premises Certificates - Minimum	100.00	100.00	0.00	0.00%
Application and Variation Fees - Premises Licenses and Club Premises Certificates - Maximum	635.00	635.00	0.00	0.00%
Enhanced fee for some premises with rateable value above £87,001 - Minimum	900.00	900.00	0.00	0.00%
Enhanced fee for some premises with rateable value above £87,001 - Maximum	1,905.00	1,905.00	0.00	0.00%
Additional fee for capacity of more than 5,000 people - Minimum	1,000.00	1,000.00	0.00	0.00%
Additional fee for capacity of more than 5,000 people - Maximum	64,000.00	64,000.00	0.00	0.00%
Annual fee				
Premises Licenses and Club Premises Certificates - Minimum	70.00	70.00	0.00	0.00%
Premises Licenses and Club Premises Certificates - Maximum	350.00	350.00	0.00	0.00%
Enhanced fee for some premises with rateable value above £87,001 - Minimum	640.00	640.00	0.00	0.00%
Enhanced fee for some premises with rateable value above £87,001 - Maximum	1,050.00	1,050.00	0.00	0.00%
Additional fee for capacity of more than 5,000 people - Minimum	500.00	500.00	0.00	0.00%
Additional fee for capacity of more than 5,000 people - Maximum	32,000.00	32,000.00	0.00	0.00%
Other Application Fees				
Personal License	37.00	37.00	0.00	0.00%
Transfer of Premises Licence	23.00	23.00	0.00	0.00%
Change of address	10.50	10.50	0.00	0.00%
Copy of licence	10.50	10.50	0.00	0.00%
Temporary Event Notice	21.00	21.00	0.00	0.00%
Provisional Statement	315.00	315.00	0.00	0.00%
Gambling Act 2005 - Premises				Set by statute
Bingo Premises				
Application (3500 max permitted)	930.00	930.00	0.00	0.00%
Annual fee (1000 max permitted)	610.00	610.00	0.00	0.00%
Variation application (1750 max permitted)	1,330.00	1,330.00	0.00	0.00%
Transfer application (1200 max permitted)	430.00	430.00	0.00	0.00%
Reinstatement application (1200 max permitted)	555.00	555.00	0.00	0.00%
Provisional statement application (3500 max permitted)	805.00	805.00	0.00	0.00%
Copy of licence	25.00	25.00	0.00	0.00%
Notification of a change	50.00	50.00	0.00	0.00%
Family Entertainment Centre				
Application (2000 max permitted)	750.00	750.00	0.00	0.00%
Annual fee (750 max permitted)	680.00	680.00	0.00	0.00%
Variation application (1000 max permitted)	1,000.00	1,000.00	0.00	0.00%
Transfer application (950 max permitted)	400.00	400.00	0.00	0.00%
Reinstatement application (950 max permitted)	485.00	485.00	0.00	0.00%
Provisional statement application (2000 max permitted)	660.00	660.00	0.00	0.00%
Copy of licence	25.00	25.00	0.00	0.00%
Notification of a change	50.00	50.00	0.00	0.00%
Adult Gaming Centre				

Community Safety Fees and Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)	
	£	£	£	%	
Application (2000 max permitted)	750.00	750.00	0.00	0.00%	
Annual fee (1000 max permitted)	680.00	680.00	0.00	0.00%	
Variation application (2000 max permitted)	1,030.00	1,030.00	0.00	0.00%	
Transfer application (1200 max permitted)	400.00	400.00	0.00	0.00%	
Reinstatement application (1200 max permitted)	485.00	485.00	0.00	0.00%	
Provisional statement application (2000 max permitted)	660.00	660.00	0.00	0.00%	
Copy of licence	25.00	25.00	0.00	0.00%	
Notification of a change	50.00	50.00	0.00	0.00%	
Betting Premises (Track)					
Application (2500 max permitted)	890.00	890.00	0.00	0.00%	
Annual fee (1000 max permitted)	805.00	805.00	0.00	0.00%	
Variation application (1250 max permitted)	1,250.00	1,250.00	0.00	0.00%	
Transfer application (950 max permitted)	420.00	420.00	0.00	0.00%	
Reinstatement application (950 max permitted)	520.00	520.00	0.00	0.00%	
Provisional statement application (2500 max permitted)	730.00	730.00	0.00	0.00%	
Copy of licence	25.00	25.00	0.00	0.00%	
Notification of a change	50.00	50.00	0.00	0.00%	
Betting Premises (Other)					
Application (3000 max permitted)	835.00	835.00	0.00	0.00%	
Annual fee (600 max permitted)	600.00	600.00	0.00	0.00%	
Variation application (1500 max permitted)	1,160.00	1,160.00	0.00	0.00%	
Transfer application (1200 max permitted)	420.00	420.00	0.00	0.00%	
Reinstatement application (1200 max permitted)	520.00	520.00	0.00	0.00%	
Provisional statement application (3000 max permitted)	730.00	730.00	0.00	0.00%	
Copy of licence	25.00	25.00	0.00	0.00%	
Notification of a change	50.00	50.00	0.00	0.00%	
Gambling Act 2005 - Permits (charges determined by legislation)					
Alcohol Premises Gaming Machine Permits					
Application	150.00	150.00	0.00	0.00%	
Existing operator application	100.00	100.00	0.00	0.00%	
Annual fee	50.00	50.00	0.00	0.00%	
Permit variation fee	100.00	100.00	0.00	0.00%	
Transfer of permit	25.00	25.00	0.00	0.00%	
Change of name on permit	25.00	25.00	0.00	0.00%	
Copy of permit	15.00	15.00	0.00	0.00%	
Notification of 2 machines	50.00	50.00	0.00	0.00%	
Club Gaming Permits and Club Gaming Machine Permits					
Application	200.00	200.00	0.00	0.00%	
Application (Club Premises Certificate holder)	100.00	100.00	0.00	0.00%	
Annual fee	50.00	50.00	0.00	0.00%	
Permit variation fee	100.00	100.00	0.00	0.00%	
Renewal	200.00	200.00	0.00	0.00%	
Renewal (Club Premises Certificate holder)	100.00	100.00	0.00	0.00%	
Permit variation fee	100.00	100.00	0.00	0.00%	
Copy of permit	15.00	15.00	0.00	0.00%	
Family Entertainment Centre Gaming Machine Permits					
Application	300.00	300.00	0.00	0.00%	
Existing operator application	100.00	100.00	0.00	0.00%	
Renewal	300.00	300.00	0.00	0.00%	
Change of name on permit	25.00	25.00	0.00	0.00%	
Copy of permit	15.00	15.00	0.00	0.00%	
Gambling Act 2005 Temporary Use Notice					
Submission of Notice	500.00	500.00	0.00	0.00%	
Copy of Notice	25.00	25.00	0.00	0.00%	
Road Closures					
Commercial Event Road Closures- Events (under 500 people)	130.00	135.00	5.00	3.85%	Inflationary increase
Commercial Event Road Closures- Market and Street Fairs	312.00	324.00	12.00	3.85%	Inflationary increase
Commercial Event Road Closures- Events (500 or more people)	374.00	390.00	16.00	4.28%	Inflationary increase
Road Closure with no commercial element inc Street Parties	19.00	20.00	1.00	5.26%	Inflationary increase
Miscellaneous Charges					

Community Safety Fees and Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)	
	£	£	£	%	
Copy of Premises/Person Entry in Licensing Register	28.00	29.00	1.00	3.57%	Inflationary increase
Statement of Licensing Policy document	52.00	54.00	2.00	3.85%	Inflationary increase
Statement of Gambling Policy document	52.00	54.00	2.00	3.85%	Inflationary increase
Copy of Licensing Decision Notice	28.00	29.00	1.00	3.57%	Inflationary increase
Current list of licensing applications	14.00	15.00	1.00	7.14%	Inflationary increase
Viewing of Films requiring Certification - Per 15 Minutes	12.00	12.00	0.00	0.00%	
Issue of Film Certification	12.00	12.00	0.00	0.00%	
Distribution of Free Printed Matter (DFPM) - Static 1 year	234.00	243.00	9.00	3.85%	Inflationary increase
Distribution of Free Printed Matter (DFPM) - Non static 1 month	120.00	125.00	5.00	4.17%	Inflationary increase
Distribution of Free Printed Matter (DFPM) - Non static 1 year	468.00	487.00	19.00	4.06%	Inflationary increase
Distribution of Free Printed Matter (DFPM) - Month or Year Replacement badge	29.00	30.00	1.00	3.45%	Inflationary increase
New charge - Distribution of Free Printed Matter (DFPM) - Non static 7 Day	65.00	68.00	3.00	4.62%	Inflationary increase
New charge - Distribution of Free Printed Matter (DFPM) - Non static 7 Day extra badge	8.00	8.00	0.00	0.00%	
Distribution of Free Printed Matter (DFPM) - Non static 1 Day	29.00	30.00	1.00	3.45%	Inflationary increase
Distribution of Free Printed Matter (DFPM) - Non static 1 Day extra badge	8.00	8.00	0.00	0.00%	
Fixed Penalty Notice Fines					
Full standard charge					
Depositing litter	150.00	200.00	50.00	33.33%	Member discussion needed. Maximum: £500 Maximum: £500, doubles to £1000 if not paid.
Littering from a vehicle - penalty charge	300.00	400.00	100.00	33.33%	
Community Protection Notice	100.00	100.00	0.00	0.00%	Possible maximum level increase to £500 (Crime and Policing Bill)
Public Space Protection Order	100.00	100.00	0.00	0.00%	Possible maximum level increase to £500 (Crime and Policing Bill)
Failure to produce waste documents	300.00	300.00	0.00	0.00%	
Failure to produce authority to transport waste	300.00	300.00	0.00	0.00%	
Unauthorised distribution of free printed matter	150.00	150.00	0.00	0.00%	
Failure to comply with a waste receptacles notice (S46-domestic waste)	60.00	60.00	0.00	0.00%	
Failure to comply with a waste receptacles notice (S47-commercial waste)	110.00	110.00	0.00	0.00%	
Failure to comply with Household Waste Duty of Care	300.00	300.00	0.00	0.00%	Maximum level: 600
Parking of vehicles exposed for sale on a road	100.00	100.00	0.00	0.00%	
Repairing vehicles in a road by a business	100.00	100.00	0.00	0.00%	
Failure to comply with a request to turn off an idling engine on a stationary vehicle	20.00	20.00	0.00	0.00%	
Failure to comply with a request to turn off an idling engine on a stationary vehicle (if not paid within 28 days)	40.00	40.00	0.00	0.00%	
Graffiti/Flyposting	150.00	300.00	150.00	100.00%	Maximum level: 500
Failure to nominate key holder within alarm notification area	75.00	75.00	0.00	0.00%	
Noise Act FPN (residential)	110.00	110.00	0.00	0.00%	
Noise from licensed premises	500.00	500.00	0.00	0.00%	
New charge: Fly tipping - commercial	800.00	1,000.00	200.00	25.00%	Maximum: £1000
New charge: Fly tipping - domestic	400.00	500.00	100.00	25.00%	Maximum: £500
New Charge: Offence of abandoning a vehicle: fixed penalty notices	0.00	200.00	200.00	-	
Reduced charge if paid within 10 days					
Depositing litter	75.00	100.00	25.00	33.33%	50% of standard level.
Littering from a vehicle - penalty charge	150.00	100.00	-50.00	-33.33%	Reverts to £200 for non-payment.
Community Protection Notice	75.00	75.00	0.00	0.00%	
Public Space Protection Order	75.00	75.00	0.00	0.00%	
Unauthorised distribution of free printed matter	75.00	75.00	0.00	0.00%	
Failure to comply with a waste receptacles notice (S46-domestic waste)	40.00	40.00	0.00	0.00%	
Failure to comply with a waste receptacles notice (S47-commercial waste)	75.00	75.00	0.00	0.00%	
Failure to comply with Household Waste Duty of Care	200.00	200.00	0.00	0.00%	66% of standard level.
Graffiti/Flyposting	75.00	150.00	75.00	100.00%	50% of standard level.
Failure to nominate key holder within alarm notification area	55.00	55.00	0.00	0.00%	
New charge: Fly tipping - commercial	400.00	500.00	100.00	25.00%	50% of standard level.

Community Safety Fees and Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)	
	£	£	£	%	
New charge: Fly tipping - domestic	200.00	250.00	50.00	25.00%	50% of standard level.

Planning Fees & Charges 2026/27

	2025/26 Charge £	2026/27 Charge £	Increase/ (Decrease) £	Increase/ (Decrease) %
Planning				
Standard rated & exclusive of VAT				
Fee increase announced by govt on 15 Oct - TO ROW 148				
Householder Application				
Alterations/extensions to an existing single dwellinghouse, including works within the boundary (excluding flats)	528.00			
Outline Applications				
Erection of dwellinghouses				
Less than 0.5 ha (per 0.1 ha or part thereof)	578.00			
Between 0.5 ha and 2.5 ha (per 0.1 ha or part thereof)	624.00			
More than 2.5 ha (plus £186 for each additional 0.1 ha)	15,444.00			
Erection of buildings (not dwellinghouses)				
Less than 1ha	578.00			
Between 1ha and 2.5 ha	624.00			
More than 2.5 ha	15,433.00			
Alterations/ extensions to existing dwellinghouses				
Single dwellinghouse (or single flat)	528.00			
Two or more dwellinghouses (or two or more flats)	1,043.00			
Works within/along the boundary of an existing dwellinghouse	258.00			
Erection of dwellinghouses				
Fewer than 10 dwellinghouses (per dwellinghouse)	578.00			
Between 10 and 50 dwellinghouses (per dwellinghouse)	628.00			
More than 50 dwellinghouses (plus £186 for each additional dwellinghouse in excess of 50. Maximum fee of £405,000)	30,860.00			
Erection of buildings (not dwellinghouses, agricultural, glasshouses, plant nor machinery)				
No increase in gross floor space or no more than 40 sqm	293.00			
More than 40sqm but less than 1000sqm (for each 75sqm or part thereof)	578.00			
Between 1000 sqm and 3750sqm (for each 75sqm or part thereof)	624.00			
More than 3750sqm (£186 for each 75sqm or part thereof in excess of 3750sqm to a maximum of £405,000)	31,385.00			
The erection of buildings (on land used for agriculture for agricultural purposes)				
More than 465 square metres but not more than 540 square metres	120.00			
More than 465 square metres but not more than 540 square metres	578.00			
More than 540 square metres but less than 1,000 square metres (plus £578 for each additional 75 square metres in excess of 540 square metres)	578.00			
Between 1,000 square metres and 4,215 square metres (plus £624 for each additional 75 square metres in excess of 1,000 square metres.)	5,077.00			
More than 4,215 square metres (plus £186 for each additional 75 square metres (or part thereof) in excess of 4,215 square metres Maximum fee of £405,000)	30,860.00			
Erection of glasshouses (on land used for the purposes of agriculture)				
Not more than 465 square metres	120.00			
More than 465 square metres but less than 1,000 square metres	3,225.00			
1,000 square metres or more	3,483.00			
Erection/alterations/replacement of plant and machinery				
Less than 1 hectare	578.00			
Between 1 hectare and 5 hectares (for each 0.1 hectare or part thereof)	624.00			
More than 5 ha (plus £186 for each additional 0.1 hectare (or part thereof) in excess of 5 hectares Maximum fee of £405,000)	30,860.00			
Applications other than Building Works				
Car parks, service roads or other accesses (for existing uses)				
	293.00			
Waste (Use of land for disposal of refuse or waste materials or deposit of material remaining after extraction or storage of minerals)				
Not more than 15 hectares (for each 0.1ha or each part thereof)	316.00			
More than 15ha (plus £186 for each additional 0.1ha or part thereof in excess of 15 ha. Maximum fee of £105,300)	47,161.00			
Operations connected with exploratory drilling for oil or natural gas				
Not more than 7.5 hectares for each 0.1 hectare (or part thereof)	686.00			

Planning Fees & Charges 2026/27

	2025/26 Charge £	2026/27 Charge £	Increase/ (Decrease) £	Increase/ (Decrease) %
More than 7.5 hectares (plus £204 for each additional 0.1 hectare (or part thereof) in excess of 7.5 hectares. Maximum fee of £405,000)	51,395.00			
Operations (other than exploratory drilling) for the winning and working of oil or natural gas				
Not more than 15 hectares for each 0.1 hectare (or part thereof)	347.00			
More than 15 hectares (plus £204 for each additional 0.1 hectare (or part thereof) in excess of 15 hectares. Maximum fee of £105,300)	52,002.00			
Other operations (winning and working of minerals) excluding oil and natural gas				
Not more than 15 hectares for each 0.1 hectare (or part thereof)	316.00			
More than 15 hectares (plus £186 for each additional 0.1 hectare (or part thereof) in excess of 15 hectares. Maximum fee of £105,300)	47,161.00			
Other operations (not coming within any of the above categories)				
Any site area - price per 0.1ha or part thereof. Maximum fee of £25,535	293.00			
Change of Use of a building to use as one or more separate dwellinghouses, or other cases				
Fewer than 10 dwellinghouses (per dwellinghouse)	578.00			
Between 10 and 50 dwellinghouses (per dwellinghouse)	624.00			
More than 50 dwellinghouses (plus £186 for each additional dwellinghouse in excess of 50. Maximum fee of £405,000)	30,860.00			
Other Changes of Use of a building or land				
	578.00			
Permission in Principle				
Any site area - price per 0.1ha or part thereof.	503.00			
Lawful Development Certificate				
Existing use or operation	Same as Full			
Existing use or operation - lawful not to comply with any condition or limitation	293.00			
Proposed use or operation	Half the normal planning fee			
Prior Approval (under Permitted Development Rights)				
Larger Home Extensions	240.00			
Additional storeys on a home	240.00			
Agricultural and Forestry buildings & operations	240.00			
Demolition of buildings	240.00			
Communications (previously referred to as 'Telecommunications Code Systems Operators')	578.00			
Change of use from Commercial/Business/Service (Use Class E), or Betting Office or Pay Day Loan Shop to mixed use including up to two flats (Use Class C3)	240.00			
Change of Use of a building and any land within its curtilage from Commercial/Business/Service (Use Class E), Hotels (Use Class C1), Residential Institutions (Use Class C2), Secure Residential Institutions (Use Class C2A) to a State Funded School	240.00			
Change of Use of a building and any land within its curtilage from an Agricultural Building to a State-Funded School	240.00			
Change of Use of a building and any land within its curtilage from an Agricultural Building to a flexible commercial use within Commercial/Business/Service (Use Class E), Storage or Distribution (Use Class B8), or Hotels (Use Class C1)	240.00			
Change of Use of a building and any land within its curtilage from Commercial/Business/Service (Use Class E) to Dwellinghouses (Use Class C3) (per dwellinghouse)	250.00			
Change of Use of a building and any land within its curtilage from an Agricultural Building to Dwellinghouses (Use Class C3) if it excludes building operations in connection with the change of use	240.00			
Change of Use of a building and any land within its curtilage from an Agricultural Building to Dwellinghouses (Use Class C3) if it includes building operations in connection with the change of use	516.00			
Change of use of a building from Betting Office, Pay Day Loan Shop, Laundrette; a mixed use combining one of these uses and use as Dwellinghouse(s); or Hot Food Takeaways to Dwellinghouses (Use Class C3) if it excludes building operations in connection with the change of use	240.00			
Change of use of a building from Betting Office, Pay Day Loan Shop, Laundrette; a mixed use combining one of these uses and use as Dwellinghouse(s); or Hot Food Takeaways to Dwellinghouses (Use Class C3) if it includes building operations in connection with the change of use	516.00			

Planning Fees & Charges 2026/27

	2025/26 Charge £	2026/27 Charge	Increase/ (Decrease) £	Increase/ (Decrease) %
Change of Use of a building and any land within its curtilage from Amusement Arcades/Centres and Casinos to Dwellinghouses (Use Class C3) if it excludes building operations in connection with the change of use	240.00			
Change of Use of a building and any land within its curtilage from Amusement Arcades/Centres and Casinos to Dwellinghouses (Use Class C3) if it includes building operations in connection with the change of use	516.00			
Temporary Use of Buildings or Land for the Purpose of Commercial Film-Making and the Associated Temporary Structures, Works, Plant or Machinery required in Connection with that Use	240.00			
Provision of Temporary School Buildings on Vacant Commercial Land and the use of that land as a State-funded School for up to 3 Academic Years	240.00			
Development Consisting of the Erection or Construction of a Collection Facility within the Curtilage of a Shop	240.00			
Installation, Alteration or Replacement of other Solar Photovoltaics (PV) equipment on the Roofs of Non-domestic Buildings (1 Megawatt capacity restriction removed from 21 December 2023)	240.00			
Installation, Alteration or Replacement of microgeneration Solar Photovoltaics (PV) equipment or solar thermal equipment on the flat roof of a dwellinghouse or a block of flats (or a building situated within the curtilage) on Article 2(3) land. (From 21 December 2023)	240.00			
Installation, alteration or replacement of stand-alone solar for microgeneration within the curtilage of a dwellinghouse or a block of flats in a conservation area, where it would be nearer to any highway which bounds the curtilage than the part of the dwellinghouse or block of flats which is nearest to that highway. (From 21 December 2023)	240.00			
Installation, alteration or replacement of stand-alone solar for microgeneration within the curtilage of a non-domestic building on Article 2(3) land, where it would be nearer to any highway which bounds the curtilage than the part of the building which is nearest to that highway. (From 21 December 2023)	240.00			
Installation, alteration or replacement of a solar canopy within an area lawfully used as offstreet parking other than for a dwellinghouse or a block of flats. (From 21 December 2023)	240.00			
Erection, extension, or alteration of a university building	240.00			
Movable structure within the curtilage of a historic visitor attraction, or listed pub/restaurant/etc	240.00			
Erection, extension or alteration on a closed defence site by or on behalf of the Crown of single living accommodation and/or non-residential buildings	240.00			
Temporary recreational campsite in Flood Zone 2 or 3	240.00			
Construction of new dwellinghouses				
Fewer than 10 dwellinghouses (per dwellinghouse)	418.00			
Between 10 and 50 dwellinghouses (per dwellinghouse)	451.00			
More than 50 dwellinghouses (plus £135 for each dwellinghouse in excess of 50. Maximum £405,000)	22,309.00			
Reserved Matters				
Full fee due	Full fee due			
If full fee already paid	578.00			
Removal/Variation/Approval/Discharge of condition				
Removal or variation of a condition following grant of planning permission	Superseded			
Householder	86.00			
Non-major development	586.00			
Major development	2,000.00			
Discharge of condition(s) – Approval of details and/or confirmation that one or more planning conditions have been complied with				
Alterations/ extensions to dwellinghouses; or works within/ along the boundary of a dwellinghouse	86.00			
Any other development	298.00			
Submission of a Biodiversity Gain Plan	298.00			
Advertising				
Relating to the business on the premises	165.00			
Advance signs which are not situated on or visible from the site, directing the public to a business	165.00			
Other advertisements	578.00			
Non-material Amendment Following a Grant of Planning Permission				
Householder developments	43.00			
Any other development	293.00			
Exempt from VAT				
Documents & Publications				
1st Decision notice	25.95	28.55	2.60	10.02%
Subsequent notice	25.95	28.55	2.60	10.02%
TPO's	34.30	37.50	3.20	9.33%
Legal Agreements	34.30	37.50	3.20	9.33%
Plans stamped Approved or Refused	10.65	11.75	1.10	10.33%
Local Development Framework Policies Map	40.00	44.00	4.00	10.00%
Oxford Local Plan 2036	105 (Oxford residents 65)	115 (Oxford residents 70)	10.00	11.00%

Planning Fees & Charges 2026/27

	2025/26 Charge £	2026/27 Charge	Increase/ (Decrease) £	Increase/ (Decrease) %
West End Area Action Plan 2007-2016	47.50	52.25	4.75	10.00%
Adopted Supplementary Planning Documents	12.10	13.30	1.20	9.92%
Barton Area Action Plan	47.50	52.25	4.75	10.00%
Northern Gateway Area Action Plan	47.50	52.25	4.75	10.00%
Subsequent plans according to size:				
AO plan	8.50	9.00	0.50	5.88%
A1 plan	8.50	9.00	0.50	5.88%
A2 plan	8.50	9.00	0.50	5.88%
A3 plan	8.50	9.00	0.50	5.88%
A4 plan	8.50	9.00	0.50	5.88%
Other				
A4 Miscellaneous copies				
Subsequent copy				
Design Review				
Design Review Panel Meeting - half day (Ex VAT)	7,500.00	7,500.00	0.00	0.00%
Design Review Panel Meeting - full day (Ex VAT)	9,500.00	9,500.00	0.00	0.00%
Design Workshop - half day (Ex VAT)	7,500.00	7,500.00	0.00	0.00%
Desktop review (Ex VAT)	5,500.00	5,500.00	0.00	0.00%
Standard rated & exclusive of VAT				
Weekly schedule of applications				
By Post				
Commercial	282.50	310.00	27.50	9.73%
Local groups/residents	65.50	72.00	6.50	9.92%
Via email				
Commercial	71.70	charge withdrawn		
Local groups/residents	60.00	charge withdrawn		
Planning - Other charges				
Standard rated & exclusive of VAT				
Planning pre-application advice				
Large scale proposals (over 25 units or 2000m2)				
Meeting	1,199.00	1,325.00	126.00	10.51%
Written response	596.50	660.00	63.50	10.65%
Medium scale proposals (6-25 units or 500-2000m2)				
Meeting	911.00	1,000.00	89.00	9.77%
Written response	452.00	500.00	48.00	10.62%
Small scale proposals (up to 5 units or 499m2)				
Meeting	571.00	630.00	59.00	10.33%
Written response	282.00	310.00	28.00	9.93%
Householder Developments				
Meeting	141.00	155.00	14.00	9.93%
Written response	70.50	77.00	6.50	9.22%
Listed Buildings - Non Householder				
Meeting	555.00	610.00	55.00	9.91%
Written response	283.00	310.00	27.00	9.54%
Listed Buildings - Householder				
Meeting	141.00	155.00	14.00	9.93%
Written response	70.00	77.00	7.00	10.00%
<i>However, where a whole series of planning pre-application meetings is necessary, bespoke charges may be negotiated if appropriate and to offer an enhanced service provision.</i>				
Additional specialist advice (e.g. conservation, listed buildings, archaeology, trees, landscaping, housing, environmental protection, highways, etc) required by the developer at pre-application stage to be charged extra on hourly rate basis.				
	113.00	124.00	11.00	9.73%
Specialist consultant advice (eg. conservation, archaeology, trees, etc) to be provided on an hourly rate basis.				
	113.00	124.00	11.00	9.73%
<i>However, bespoke one-off charges may be negotiated for production of substantial specialist documents, studies, reports etc.</i>				
Requests for informal Permitted Development (PD) checks - To be introduced following availability of on-line expert advice system, including at planning reception. However submission of formal applications for Certificate of Lawful Use or Development is normally encouraged instead.				
	100.00	110.00	10.00	10.00%
Exempt from VAT				

Planning Fees & Charges 2026/27

	2025/26 Charge £	2026/27 Charge	Increase/ (Decrease) £	Increase/ (Decrease) %
Written requests for planning history and planning constraints searches	96.80	106.50	9.70	10.02%
Requests of hard copies of plans stamped approved or refused	10.70	12.00	1.30	12.15%
Application checking service per application	97.00	105.00	8.00	8.25%
HER search	132.00	145.00	13.00	9.85%
H42 - Householder Prior Approval	140.00	154.00	14.00	10.00%
Local Land Charges				
LLC1 form	65.75	72.00	6.25	9.51%
LLC1 Additional Parcel	2.65	2.90	0.25	9.43%
Additional Enquiries	50.00	55.00	5.00	10.00%
Standard rated & exclusive of VAT				
Local Land Charges				
CON29R form	237.00	260.00	23.00	9.70%
CON29R Additional Parcel	42.60	47.00	4.40	10.33%
CON29O Optional Enquiries 4 to 21 (Additional parcel fees on application)	30.50	33.50	3.00	9.84%
CON29O Optional Enquiry 22 only	74.50	82.00	7.50	10.07%
Electronic				
Land Charges Register	12.40	13.60	1.20	9.68%
Compiled official answers combination of Qu. 1.1k, 3.4, 3.6, 3.7 and 3.8	34.00	37.50	3.50	10.29%
All other CON29R questions other than the above				
Official Answers for Component Data (CON29R)				
Qu 1.1 a-e	15.40	17.00	1.60	10.39%
Qu 1.1 f-l	8.65	9.50	0.85	9.83%
Qu 1.2	11.30	12.50	1.20	10.62%
2.1-2.5	8.65	9.50	0.85	9.83%
Qu 3.1	7.30	8.00	0.70	9.59%
Qu 3.2	7.30	8.00	0.70	9.59%
Qu 3.3	not applicable	-	-	-
Qu 3.4 a-f	12.65	13.90	1.25	9.88%
Qu 3.5	7.30	8.00	0.70	9.59%
Qu 3.6 a-l	21.30	23.40	2.10	9.86%
Qu 3.7a-g	12.65	13.90	1.25	9.88%
Qu 3.8	8.65	9.50	0.85	9.83%
Qu 3.9a-n	42.60	46.80	4.20	9.86%
Qu 3.10 a-h	8.65	9.50	0.85	9.83%
Qu 3.11 a-b	8.65	9.50	0.85	9.83%
Qu 3.12	7.32	8.00	0.68	9.29%
Qu 3.13	7.32	8.00	0.68	9.29%
Q3.14	8.65	9.50	0.85	9.83%
Qu 3.15	8.65	9.50	0.85	9.83%
Street Naming and Numbering Charges				
Exempt from VAT				
Numbering of new developments (including sub-division of existing properties)				
1 plot	70.50	77.00	6.50	9.22%
2 plots	113.15	124.45	11.30	9.99%
3 plots	154.40	169.84	15.44	10.00%
4 - 20 plots	100 plus 29 per plot	110 plus 31.90 per plot	10.00	100.00%
21- 50 plots	233 plus 26.50 per plot	256.30 plus 29.15 per plot	23.30	100.00%
50+ plots	440 plus 20.50	484 plus 22.55 per plot	44.00	100.00%
Site visits	60.50 minimum charge of 30.25	66.55 minimum charge, 33.25 per hour where min charge exceeded	6.05	100.00%
Note: for unusual street layouts a site visit may be required				
New street name	160.00	176.00	16.00	10.00%
New building name (eg for blocks of flats / offices)	70.50	77.55	7.05	10.00%
Changes to new addresses caused by changes to development after issue of numbering scheme. Cost per plot	14.65	16.10	1.45	9.90%
Reissue of address following demolition and reconstruction	42.60	46.80	4.20	9.86%
Change of house name	63.90	70.30	6.40	10.02%
Addition of house name to numbered property	63.90	70.30	6.40	10.02%

Regulatory Services Fees and Charges 2026/27

	2025/26 Charge £	2026/27 Charge £	Increase/ (Decrease) £	Increase/ (Decrease) %
Building Control				
Schedule 1				
Charges for the creation of or conversion to new dwellings - inclusive of VAT				
Number of Dwellings				
1	1,440.00	1,585.00	145.00	10.07%
2	1,800.00	1,980.00	180.00	10.00%
3 and above	Please contact for quotation			
Regularisation applications made in respect of unauthorised Schedule 1 work (i.e. where an application was not made at the time that the work was done) that has been undertaken since 1985, will be charged at an additional 50% of the standard fee, excluding VAT.				
Schedule 2				
Extension including controllable conservatories, not including basements (for more than one extension, use the total sum of internal floor area) - inclusive of VAT				
Extension up to 10m2	840.00	925.00	85.00	10.12%
10m2 – 40m2	1,020.00	1,125.00	105.00	10.29%
40m2 – 60m2	1,140.00	1,255.00	115.00	10.09%
60m2 – 100m2	1,320.00	1,455.00	135.00	10.23%
Over 100m2	Please contact for quotation	Please contact for quotation		
Basement or part basement	Please contact for quotation	Please contact for quotation		
Small domestic garages and carports and stores (Detached garages less than 30m2 may be exempt) - inclusive of VAT				
Up to 60m2	840.00	925.00	85.00	10.12%
Over 100m2	Please contact for quotation	Please contact for quotation		
Erection or non-habitable extension of detached building not used solely as a garage/carport/store - inclusive of VAT				
30m2 – 60m2	960.00	1,060.00	100.00	10.42%
60m2 – 100m2	1,080.00	1,190.00	110.00	10.19%
Over 100m2	Please contact for quotation	Please contact for quotation		
Loft conversion - inclusive of VAT				
Up to 100m2	1,080.00	1,190.00	110.00	10.19%
Over 100m2	Please contact for quotation	Please contact for quotation		
Conversion of garage to habitable space - inclusive of VAT				
Up to 10m2	720.00	795.00	75.00	10.42%
Up to 40m2	780.00	860.00	80.00	10.26%
40m2 – 60m2	840.00	925.00	85.00	10.12%
Over 60m2	Please contact for quotation	Please contact for quotation		
Controllable work (Not Competent Person Schemes) - inclusive of VAT				
Rewire/partial rewire of a single dwelling	Please contact for quotation	Please contact for quotation		
Any other controllable electrical work	Please contact for quotation	Please contact for quotation		
Multiple work (eg extension & basement/loft conversion/works) - inclusive of VAT				
Up to and over £100,000	Please contact for quotation	Please contact for quotation		
Underpinning	Please contact for quotation	Please contact for quotation		
Energy efficiency improvements (Not Competent Person Scheme) - inclusive of VAT				
New and replacement windows and doors (Up to 7 windows and 2 doors to be installed at the same time).	360.00	400.00	40.00	11.11%
Removal/renovation of a thermal element	360.00	400.00	40.00	11.11%
Installation of a woodburner	540.00	595.00	55.00	10.19%
Installation of solar panel/s	360.00	400.00	40.00	11.11%
Regularisation applications made in respect of unauthorised Schedule 2 work (i.e. where an application was not made at the time that the work was done) that has been undertaken since 1985, will be charged at an additional 50% of the standard fee, excluding VAT.				
Schedule 3				
Works not listed in schedules 1 or 2 e.g. Structural alterations, refurbishments, internal alterations - inclusive of VAT				
Estimated cost of works				
£0 - £5000	360.00	400.00	40.00	11.11%
£5001 - £10,000	540.00	595.00	55.00	10.19%
£10,001 - £20,000	660.00	730.00	70.00	10.61%
£20,001 - £50,000	840.00	925.00	85.00	10.12%
£50,001 - £75,000	1320.00	1455.00	135.00	10.23%
£75,001 - £100,000	1560.00	1720.00	160.00	10.26%
>£100,000	Please contact for quotation	Please contact for quotation		
Regularisation applications made in respect of unauthorised Schedule 3 work (i.e. where an application was not made at the time that the work was done) that has been undertaken since 1985, will be charged at an additional 50% of the standard fee, excluding VAT.				
Schedule 4				
All general costs such as chargeable advice, requests for viewing documentation, dealing with previously deposited applications etc will be based on the hourly rate				
Inspection and Provision of a Fire Risk Assessment Report	420.00	465.00	45.00	10.71%
Miscellaneous Fees				
Electronic copy of the Approval Notice	50.00	55.00	5.00	10.00%
Electronic copy of the Completion Certificate	50.00	55.00	5.00	10.00%
Hourly charge for responding to enquiries regarding house sales	120.00	130.00	10.00	8.33%
Food Hygiene Training				
Exempt from VAT				
Programmed Certificated Courses (charges are per person)				
Level 2 Award in Food Safety in Catering	88.00	97.00	9.00	10.23%
Level 3 Award in Supervising Food Safety in Catering	363.00	399.00	36.00	9.92%
Exam resit charge- Level 2 award in Food Safety in Catering - price on application	POA	POA		
Exam resit charge- Level 3 award in Supervising Food Safety in Catering - price on application	POA	POA		
Group Certificated Courses (for businesses requesting own on-site training)				
Level 2 Awards in Food Safety or Health & Safety - charge per candidate (minimum 10 delegates) - price on application	POA	POA		
Level 3 Award in Supervising Food Safety (3 day course, plus ½ day revision) - charge per candidate (minimum 10 delegates) - price on application	POA	POA		
Other non certificated part day and day courses				
Other non specified training courses (minimum 10 delegates) - price on application	POA	POA		
Other Bespoke courses across Regulatory Services & Community Safety				
Charges for bespoke training courses will be calculated to take into account market rates - price on application	POA	POA		
Sustainable Food Advice				
Charging for business advice (e.g noise, pre planning application advice, odour etc) - per hour	94.00	103.00	9.00	9.57%
Food Business set up and advice consultation- per hour	94.00	103.00	9.00	9.57%
Food hygiene rating rescore visit	264.00	290.00	26.00	9.85%
Primary Authority Hourly Fee - price on application	POA	POA		

Regulatory Services Fees and Charges 2026/27

	2025/26	2026/27	Increase/	Increase/
	Charge	Charge	(Decrease)	(Decrease)
	£	£	£	%
Miscellaneous				
Accommodation assessments for UK entry clearance - charge per report	495.00	545.00	50.00	10.10%
Request for confirmation of registration in support of work permit application	72.00	79.00	7.00	9.72%
Food Contamination Certificate (e.g. insurance claim for freezer breakdown, damaged food)- minimum 1 hour	132.00	145.00	13.00	9.85%
Works in default across Regulatory Services and Community Safety				
	Value of time spent based on hourly rates + costs incurred	Value of time spent based on hourly rates + costs incurred		
Provision of factual statements etc across Planning and Regulatory Services				
	Value of time spent based on hourly rates + costs incurred	Value of time spent based on hourly rates + costs incurred		
Copy of Legal Notice	39.00	43.00	4.00	10.26%
Copy of Premises/Person Entry in Licensing Register	39.00	43.00	4.00	10.26%
Confirmation of Food Business Registration	39.00	43.00	4.00	10.26%
Plans under copyright	17.00	18.00	1.00	5.88%
Plans: A0, A1 & A2 size	8.00	9.00	1.00	12.50%
Plans: A3 & A4 size	2.00	2.50	0.50	25.00%
Photocopying per A4 sheet	1.00	1.50	0.50	50.00%
Invoice request	39.00	43.00	4.00	10.26%
Recovery Fee - Dishonoured Cheque	50.00	55.00	5.00	10.00%
Home Improvement Agency				
HIA fee rate for professional services as an agent for a client in receipt of a disabled facilities grant or other building work	15% of the value of works plus ancillary costs	15% of the value of works plus ancillary costs		
Acting as an agent for a client who is privately funding building works:	Fee of 15% of the builders quotation plus ancillary costs	Fee of 15% of the builders quotation plus ancillary costs		
HIA fee rate for administrative services in support of a private sector housing grant application or privately funding building works	£330 plus VAT per application	£360 plus VAT pre application	30.00	9.09
HIA fee rate for the management of HRA funded adaptations schemes	15% flat fee per scheme	15% flat fee per scheme		
Small Repairs Service	£20 per hour, including VAT, plus the cost of materials used	£22 per hour including VAT, plus the cost of materials used		
Any works carried out by the Handyperson that is not part of the Small Repairs Service	60.00	66.00	6.00	10.00%
Supply and Fit Alert Keysafe (Within 1 working day)	90.00	99.00	9.00	10.00%
Street Trading Consents - subject to approval by General Purposes Licensing Committee				
City Centre & Late Night Traders				
Application Fee	416.00	458.00	42.00	10.10%
Annual consent (Pro Rata for period of Consent)	9,587.00	10,546.00	959.00	10.00%
Weekly Consent (Weekly Rota)	215.00	237.00	22.00	10.23%
All other traders				
Application Fee	416.00	458.00	42.00	10.10%
Annual consent (Pro Rata for period of Consent)	3,257.00	3,583.00	326.00	10.01%
Peripatetic traders (mobile traders- e.g. icecream vans, sandwich vans)				
Application fee	145.00	160.00	15.00	10.34%
Annual consent (Pro Rata for period of Consent)	1,692.00	1,861.00	169.00	9.99%
General Charges				
Replacement Consent	43.00	47.00	4.00	9.30%
Identification badge (per badge)	43.00	47.00	4.00	9.30%
Events				
Street Trading at event for commercial benefit (up to 5 days) - per stall	40.00	44.00	4.00	10.00%
Street Trading at event for commercial benefit (6-14 days) - per stall	64.00	70.00	6.00	9.38%
Street Trading at event for community / charity benefit				
Street Café Licences - subject to approval by General Purposes Licensing Committee				
New Pavement License Fee as set by the Business and Planning Act 2020	500.00	500.00	0.00	0.00%
Renewal Pavement License Fee as set by the Business and Planning Act 2020 (every two years)	350.00	350.00		
Annual fees for Street Café Licences under the Highways Act 1980				
Up to 8 covers	185.00	204.00	19.00	10.27%
9 to 20 covers	242.00	266.00	24.00	9.92%
21 or more covers	300.00	330.00	30.00	10.00%
Miscellaneous Licensing - subject to approval by General Purposes Licensing Committee				
Acupuncture, ear piercing, electrolysis & tattooing (only payable on first registration - person)	160.00	176.00	16.00	10.00%
Acupuncture, ear piercing, electrolysis & tattooing (only payable on first registration - premises)	322.00	354.00	32.00	9.94%
Boarding for cats and/or dogs	380 + vet fee	420 + vet fee	40.00	10.53%
Hiring out horses	380 + vet fee	420 + vet fee	40.00	10.53%
Breeding dogs	380 + vet fee	420 + vet fee	40.00	10.53%
Selling animals as pets	380 + vet fee	420 + vet fee	40.00	10.53%
Keeping or training animals for exhibition	345 + vet fee	380 + vet fee	35.00	10.14%
Request for variation	165 + vet fee	165 + vet fee	20.00	12.12%
Request for re-inspection	160 + vet fee	175 + vet fee	15.00	9.38%
Dangerous Wild Animals	565 + vet fee	620 + vet fee	55.00	9.73%
Zoo	565 + vet fee	620 + vet fee	55.00	9.73%
Small Society Lotteries	40.00	44.00	4.00	10.00%
Renewal Small Society Lotteries	20.00	22.00	2.00	10.00%
HMO Licensing				
Applications				
A1 Higher Rate New Application - New application for a one-year licence where the HMO has been operating unlicensed for more than 12 weeks	Stage 1 £370 Stage 2 £2530 Total: £2,900	Stage 1 £407 Stage 2 £2783 Total: £31920	290.00	11.00%
B Standard New Application - New application for a one-year* licence where: i) The HMO was acquired and/or began operating as an HMO within the previous 12 weeks; or ii) The licence expired before a valid renewal application was completed and an application for a new licence was received within 12 weeks of expiry; or iii) Change of existing licence holder. *May be eligible for longer licence in cases of i) or iii) if Licence Holder holds other HMO licences with us and all relevant criteria are met at time of application	Stage 1 £370 Stage 2 £410 Total: £780	Stage 1 £407 Stage 2 £451 Total: £858	78.00	11.00%
C Standard Renewal - Annual renewal where there are no management concerns or outstanding conditions and the licence holder is not an Accredited Landlord	Stage 1 £118 Stage 2 £238 Total £356	Stage 1 £130 Stage 2 £2262 Total £392	36.00	11.12%
D Higher Rate Renewal - Annual renewal where there are management concerns, non-compliance issues or other reasons that re-inspection or audit is required	Stage 1 £118 Stage 2 £558 Total £676	Stage 1 £130 Stage 2 £614 Total £744	68.00	11.07%
E Two-year Renewal - Licence renewal for 2 years where all two-year licence criteria are met	Stage 1 £118 Stage 2 £274 Total £392	Stage 1 £130 Stage 2 £302 Total £432	40.00	11.12%
F Five year licence accredited landlord and all criteria met	Stage 1 £118 Stage 2 £436 Total £554	Stage 1 £130 Stage 2 £480 Total £610	56.00	11.12%

Regulatory Services Fees and Charges 2026/27

	2025/26	2026/27	Increase/	Increase/
	Charge	Charge	(Decrease)	(Decrease)
	£	£	£	%
Inspection to advise on requirements before property is licensed.	255.00	280.00	25.00	9.80%
Surcharge for provision of paper application - new HMO licence	285.00	315.00	30.00	10.53%
Surcharge for provision of paper application - renewal HMO licence	238.00	265.00	27.00	11.34%
Selective Licensing				
A Standard New Application				
Stage 1	£294	£323		
Stage 2	£482	£530	77	10.00%
Total	£776	£853		
B Accredited New Application				
Stage 1	£294	£323		
Stage 2	£262	£289	56	11.08%
Total	£556	£612		
C Higher Rate New Application - New application where landlord is unable to demonstrate the property is newly acquired or first occupied within 12 weeks of application date - takes effect 1st September 2023				
Stage 1	£294	£323		
Stage 2	£1346	£1480	164	11.00%
Total	£1640	£1804		
D Renewal				
Stage 1	£125	£138		
Stage 2	£66	£72	19	10.00%
Total	£191	£210		
E1 Standard Block licence				
E2 Accredited Standard Block licence				
F Student Accommodation Block Licence				
Deleted			-	-
Deleted			-	-
Stage 1	£294	£323		
Stage 2	£262	£289	56	11.08%
Total	£556	£612		
FY 25/26				
285.00	313.00	28.00	9.82%	
238.00	261.00	23.00	9.66%	
Housing Act charges				
Charging for the service of Improvement Notices, Prohibition Orders or Hazard Awareness Notices under the Housing Act 2004.	Value of time spent based on hourly rates + costs incurred	Value of time spent based on hourly rates + costs incurred		
Charging for taking Emergency Remedial Action or serving an Emergency Prohibition Order under the Housing Act 2004.	Value of time spent based on hourly rates + costs incurred	Value of time spent based on hourly rates + costs incurred		
Charging for review of Suspended Improvement Notices or Suspended Prohibition Orders served under the Housing Act 2004.	Value of time spent based on hourly rates + costs incurred	Value of time spent based on hourly rates + costs incurred		
Other charges incurred in the determining of whether to serve a notice/make an order	Value of time spent based on hourly rates + costs incurred	Value of time spent based on hourly rates + costs incurred		
Rent repayment order service for tenants - price on application	POA	POA		
Integrated Pollution Prevention & Control Permits				
LAPPC Charges - Industrial processes covered by Environmental Permitting Regulations	The fee for each application and renewal will be calculated in accordance with DEFRA guidance	The fee for each application and renewal will be calculated in accordance with DEFRA guidance		
Environment Act 2021 (penalty level £175 to £300)				
Smoke emitted from a chimney	300.00	300.00	0.00	0.00%
Mobile Homes Act 2013				
New application	475.00	523.00	48.00	10.11%
Licence alterations application	445.00	490.00	45.00	10.11%
Depositing of site rules fee	160.00	176.00	16.00	10.00%
Transfer of licence application	475.00	523.00	48.00	10.11%
Copy of licence	41.50	46.00	4.50	10.84%
Existing operator annual licence				
Large (51+)				
Site inspections every 12 months (Cat A risk rating)	550.00	605.00	55.00	10.00%
Site inspections every 18 months (Cat B risk rating)	380.00	418.00	38.00	10.00%
Site inspections every 24 months (Cat C risk rating)	275.00	303.00	28.00	10.18%
Site inspections every 36 months (Cat D risk rating)	181.00	199.00	18.00	9.94%
Medium (11-50)				
Site inspections every 12 months (Cat A risk rating)	429.00	472.00	43.00	10.02%
Site inspections every 18 months (Cat B risk rating)	290.00	319.00	29.00	10.00%
Site inspections every 24 months (Cat C risk rating)	225.00	248.00	23.00	10.22%
Site inspections every 36 months (Cat D risk rating)	148.50	163.00	14.50	9.76%
Small (10 or less)				
Site inspections every 12 months (Cat A risk rating)	319.00	351.00	32.00	10.03%
Site inspections every 18 months (Cat B risk rating)	220.00	242.00	22.00	10.00%
Site inspections every 24 months (Cat C risk rating)	160.00	176.00	16.00	10.00%
Site inspections every 36 months (Cat D risk rating)	105.00	116.00	11.00	10.48%
Transferring/Replacing Licences & Certificates				
Other replacement licence	44.00	48.00	4.00	9.09%

Housing Revenue Account Fees & Charges 2026/27

	2025/26 Charge	2026/27 Charge	Increase/ (Decrease)	Increase/ (Decrease)
	£	£	£	%
Other charges - exempt from VAT				
Sheltered Guest Room Hire per night	30.00	35.00	5.00	16.67%
Other charges - standard rated & exclusive of VAT				
ASSA Key	40.00	42.00	2.00	5.00%
Controlled Entry Key Fob	40.00	42.00	2.00	5.00%
Residential Leasehold Solicitor Questionnaire Fee (pending legislation may cap at lower than currently stated amount)	319.00	319.00	0.00	0.00%
Further Requests beyond standard Leasehold Property Forms (pending legislation may cap at lower than currently stated amount)	121.00	121.00	0.00	0.00%
Other charges - exempt from VAT (before discounts)				
Garage with in curtiledge	20.00	21.00	1.00	5.00%

Oxford Direct Services Fees & Charges 2026/27

	2025-26 Charge	2026-27 Charge	Increase/ (Decrease)	Increase/ (Decrease)	Comments
	£	£	£	%	
Garden Waste Charges (outside scope for VAT)					
Garden Waste Bags Pack 10	58.50	61.50	3.00	5.13%	
Garden waste bags pack of 10 concessionary	29.80	31.30	1.50	5.03%	
Garden Waste Bags Pack 20 / Bin	94.00	98.70	4.70	5.00%	
Concessionary rate for Garden Waste Bags/Bin	53.00	55.65	2.65	5.00%	
Bulky Waste Charges (outside scope for VAT)					
Bulky household waste collection (excluding large electrical or white goods)	23.50	0.00	(23.50)	-100.00%	
Large electrical or white goods (per item)	34.50	0.00	(34.50)	-100.00%	
Concessionary rate at 50%	£10- £15	0.00	(£10-£15)	-100.00%	
Charge for replacement bins - Two wheeled Blue, green and brown bin	36.50	38.30	1.80	4.93%	
Car Parks Charges (standard rated & inclusive of VAT)					
City Centre Car Parks					
Oxpens Car Park					
Monday to Sundays (08:00 - 20:00)					
0 - 1 Hours	4.60	5.10	0.50	10.87%	
1 to 2 Hours	5.80	6.30	0.50	8.62%	
2 to 3 Hours	7.00	7.50	0.50	7.14%	
3 to 4 Hours	9.30	9.80	0.50	5.38%	
4 to 5 Hours	11.60	12.10	0.50	4.31%	
5 to 6 Hours	13.90	14.40	0.50	3.60%	
6 to 12 Hours	22.00	22.50	0.50	2.27%	
12 - 24 Hours	30.10	30.60	0.50	1.66%	
All other times	5.20	5.70	0.50	9.62%	
Worcester Street Car Park					
Monday to Friday (08:00 - 20:00)					
0 - 1 Hours	5.80	6.30	0.50	8.62%	
1 to 2 Hours	8.10	8.60	0.50	6.17%	
2 to 3 Hours	11.60	12.10	0.50	4.31%	
3 to 4 Hours	14.40	14.90	0.50	3.47%	
4 to 6 Hours	22.00	22.30	0.30	1.36%	
6 to 8 Hours	33.50	33.50	0.00	0.00%	
8+ Hours	41.60	41.90	0.30	0.72%	
All other times	5.80	6.30	0.50	8.62%	
Saturday & Sunday (08:00 - 20:00)					
0 - 1 Hours	6.30	6.80	0.50	7.94%	
1 to 2 Hours	9.60	10.10	0.50	5.21%	
2 to 3 Hours	12.70	13.20	0.50	3.94%	
3 to 4 Hours	15.60	16.10	0.50	3.21%	
4 to 6 Hours	24.30	24.60	0.30	1.23%	
6 to 8 Hours	35.80	36.10	0.30	0.84%	
8+ Hours	41.60	41.90	0.30	0.72%	
All other times	6.30	6.80	0.50	7.94%	
Gloucester Green Car Park					
Monday to Friday (08:00 - 20:00)					
0 - 1 Hours	5.80	6.30	0.50	8.62%	
1 to 2 Hours	8.10	8.60	0.50	6.17%	
2 to 3 Hours	11.60	12.10	0.50	4.31%	
3 to 4 Hours	14.40	14.90	0.50	3.47%	
4 to 6 Hours	22.00	22.30	0.30	1.36%	
6 to 8 Hours	33.50	33.80	0.30	0.90%	
8+ Hours	41.60	41.90	0.30	0.72%	
All other times	5.80	6.30	0.50	8.62%	
Saturday & Sunday (08:00 - 20:00)					
0 - 1 Hours	6.30	6.80	0.50	7.94%	
1 to 2 Hours	9.60	10.10	0.50	5.21%	
2 to 3 Hours	12.70	13.20	0.50	3.94%	
3 to 4 Hours	15.60	16.10	0.50	3.21%	
4 to 6 Hours	24.30	24.60	0.30	1.23%	
6 to 8 Hours	35.80	36.10	0.30	0.84%	
8+ Hours	41.60	41.90	0.30	0.72%	
All other times	6.30	6.80	0.50	7.94%	
Other Off Street Car Parks					
St Clements Car Park					
Monday to Sunday (08:00 - 20:00)					
0 - 1 Hours	2.70	3.20	0.50	18.52%	
1 to 2 Hours	3.20	3.70	0.50	15.63%	
2 to 3 Hours	4.70	5.20	0.50	10.64%	
3 to 4 Hours	8.20	8.70	0.50	6.10%	
4 to 24 Hours	15.70	16.20	0.50	3.18%	
All other times	2.70	3.20	0.50	18.52%	
Headington Car Park					
Monday to Sunday (08:00 - 20:00)					
0 to 1 Hours	2.70	3.20	0.50	18.52%	
1 to 2 hours	3.20	3.70	0.50	15.63%	
2 to 3 Hours	4.70	5.20	0.50	10.64%	
3 to 4 Hours	8.20	8.70	0.50	6.10%	
4 to 24 Hours	15.70	16.20	0.50	3.18%	
All other times	2.70	3.20	0.50	18.52%	
Local resident/business permit - Day charge	7.00	8.00	1.00	14.29%	
Note: permits will be sold in blocks of 4 weeks minimum					
Union Street Car Park					
Monday to Sunday (08:00 - 20:00)					

Oxford Direct Services Fees & Charges 2026/27

	2025-26 Charge	2026-27 Charge	Increase/ (Decrease)	Increase/ (Decrease)	Comments
	£	£	£	%	
0 - 1 Hours	2.70	3.20	0.50	18.52%	
1 to 2 Hours	3.20	3.70	0.50	15.63%	
2 to 3 Hours	4.20	4.70	0.50	11.90%	
3 to 4 Hours	6.70	7.20	0.50	7.46%	
4 to 24 Hours	15.70	16.20	0.50	3.18%	
All other times	2.70	3.20	0.50	18.52%	
Ferry Pool Car Park					
Monday to Sunday (08:00 - 20:00)					
0 - 1 Hours	2.60	3.10	0.50	19.23%	
1 to 2 Hours	3.10	3.60	0.50	16.13%	
2 to 3 Hours	4.10	4.60	0.50	12.20%	
3 to 4 Hours	6.60	7.10	0.50	7.58%	
4 to 24 Hours	15.60	16.10	0.50	3.21%	
All other times	2.60	3.10	0.50	19.23%	
Annual Permit (20:00-08:00)	160.00	175.00	15.00	9.38%	
St Leonards					
Monday to Sunday (08:00 - 20:00)					
0 to 1 Hours	2.60	3.10	0.50	19.23%	
1 to 2 hours	3.10	3.60	0.50	16.13%	
2 to 3 Hours	4.10	4.60	0.50	12.20%	
3 to 4 Hours	6.60	7.10	0.50	7.58%	
4 to 24 Hours	15.60	16.10	0.50	3.21%	
All other times	2.60	3.10	0.50	19.23%	
Local resident/business permit - Day charge	7.00	8.00	1.00	14.29%	
Note: permits will be sold in blocks of 4 weeks minimum					
Summertown Car Park					
Monday to Sunday (08:00 - 20:00)					
0 - 1 Hours	2.70	3.20	0.50	18.52%	
1 to 2 Hours	3.20	3.70	0.50	15.63%	
2 to 3 Hours	4.20	4.70	0.50	11.90%	
3 to 4 Hours	6.70	7.20	0.50	7.46%	
4 to 24 Hours	15.70	16.20	0.50	3.18%	
All other times	2.70	3.20	0.50	18.52%	
Bury Knowle					
0 to 2 Hours	Free	Free	0.00	-	Awaiting traffic orders
2 to 3 Hours	4.20	4.20	0.00	0.00%	Awaiting traffic orders
3 to 5 Hours	6.70	6.70	0.00	0.00%	Awaiting traffic orders
6 to 8 Hours	15.70	15.70	0.00	0.00%	Awaiting traffic orders
Chargeable Parking in Selected Park Areas					
Cotteslowe Park - Harbord Road					
Monday to Sunday					
0 - 1 hour	1.20	1.40	0.20	16.67%	
1 - 3 hours	2.40	2.60	0.20	8.33%	
3 - 24 hours	3.40	3.60	0.20	5.88%	
Annual Permit	105.00	110.00	5.00	4.76%	
Note: for Park visit use only					
Alexandra Courts - Woodstock Road					
Monday to Sunday					
0 - 1 hours	1.40	1.60	0.20	14.29%	
1 - 3 hours	2.40	2.60	0.20	8.33%	
3 - 5 hours	4.40	4.60	0.20	4.55%	
5 - 24 hours	15.40	15.60	0.20	1.30%	
Annual Permit	105.00	110.00	5.00	4.76%	
Note: for Park visit use only					
Cotteslowe Park - A40					
Monday to Sunday					
0 - 1 hour	1.20	1.40	0.20	16.67%	
1 - 3 hours	2.40	2.60	0.20	8.33%	
3 - 24 hours	3.40	3.60	0.20	5.88%	
Annual Permit	105.00	110.00	5.00	4.76%	
Note: for Park visit use only					
Port Meadow - Walton Well Road					
Monday to Sunday					
0 - 1 hours	1.20	1.40	0.20	16.67%	
1 - 3 hours	2.40	2.60	0.20	8.33%	
3 - 5 hours	4.40	4.60	0.20	4.55%	
5 - 24 hours	15.60	15.60	0.00	0.00%	
Annual Permit	105.00	110.00	5.00	4.76%	
Note: for Park visit use only					
Hinksey Park - Abingdon Road					
Monday to Sunday					
0 - 1 hours	1.20	1.40	0.20	16.67%	
1 - 3 hours	2.40	2.60	0.20	8.33%	
3 - 5 hours	4.40	4.60	0.20	4.55%	
5 - 24 hours	15.60	15.80	0.20	1.28%	
Annual Permit	105.00	110.00	5.00	4.76%	
Note: for Park visit use only					
Oatlands Rd					
Monday to Sunday					
0 - 1 hours	0.90	1.10	0.20	22.22%	
1 - 3 hours	1.80	2.00	0.20	11.11%	
3 - 5 hours	2.80	3.00	0.20	7.14%	
5 - 24 hours	10.90	11.10	0.20	1.83%	
Annual Permit	105.00	110.00	5.00	4.76%	
Note: for Park visit use only					
Godstowe Rd					
Monday to Sunday					
0 - 1 hours	0.90	1.10	0.20	22.22%	
1 - 3 hours	1.80	2.00	0.20	11.11%	
3 - 5 hours	2.80	3.00	0.20	7.14%	

Oxford Direct Services Fees & Charges 2026/27

	2025-26 Charge	2026-27 Charge	Increase/ (Decrease)	Increase/ (Decrease)	Comments
	£	£	£	%	
5 - 24 hours	10.90	11.10	0.20	1.83%	
Annual Permit	105.00	110.00	5.00	4.76%	
Note: for Park visit use only					
Florence Park					
Monday to Sunday					
0 - 1 hours	0.00	0.00	0.00	-	
1 - 3 hours	1.80	2.00	0.20	11.11%	
3 - 5 hours	2.80	3.00	0.20	7.14%	
5 - 24 hours	10.90	11.00	0.10	0.92%	
Annual Permit	105.00	110.00	5.00	4.76%	
Note: for Park visit use only					
Sunnymead					
Monday to Sunday					
0 - 1 hour	1.40	not currently charged	-	-	
1 - 3 hours	2.60	not currently charged	-	-	
3 - 24 hours	3.60	not currently charged	-	-	
Annual Permit	105.00	not currently charged	-	-	
Note: for Park visit use only					
Park & Ride					
Redbridge, Seacourt & Peartree					
0-1 hour free	0.00	0.00	0.00	-	
1-16 hours	2.50	2.50	0.00	0.00%	
16-24 hours	4.50	4.50	0.00	0.00%	
24-48 hours	8.50	8.50	0.00	0.00%	
48-72 hours	12.50	12.50	0.00	0.00%	
Monthly Permit	45.00	50.00	5.00	11.11%	
Quarterly Permit	115.00	125.00	10.00	8.70%	
Annual Permit	380.00	420.00	40.00	10.53%	
16 hours combined parking & bus ticket - car plus 1 adult	4.00	4.00	0.00	0.00%	
16 hours combined parking & bus ticket - car plus 2 adults	5.00	5.00	0.00	0.00%	
Redbridge Coach & Lorry Park					
Coach for up to 4 hours	5.30	5.80	0.50	9.43%	
Coach for 24 hours	10.30	11.30	1.00	9.71%	
Minibuses for up to 4 hours	5.30	5.80	0.50	9.43%	
Minibuses 4-24 Hours	12.80	13.40	0.60	4.69%	
Lorries for up to 4 hours	5.30	5.80	0.50	9.43%	
Lorries for 24 hours	10.30	11.30	1.00	9.71%	
Motorhomes for 24 hours	8.30	9.00	0.70	8.43%	
Parking Penalty Charges (outside scope for VAT)					
For off-street parking, Gloucester Green Bus Station and loading area					
Failure to display a current, valid ticket	100.00	100.00	0.00	0.00%	
Overstaying the expiry time of the ticket purchased	100.00	100.00	0.00	0.00%	
Parking in an area which is closed or not available for use	100.00	100.00	0.00	0.00%	
Causing an obstruction or nuisance	100.00	100.00	0.00	0.00%	
Parking in a manner in which the whole or part of the vehicle is outside of a marked bay	100.00	100.00	0.00	0.00%	
Unauthorised class of vehicle	100.00	100.00	0.00	0.00%	
Parking in a parking bay reserved for a specific class of vehicle	100.00	100.00	0.00	0.00%	
Causing a vehicle to remain in a car park when it is closed	100.00	100.00	0.00	0.00%	
Bus overstay layover bay in excess of 30 minutes	100.00	100.00	0.00	0.00%	
Bus overstay layover bay in excess of 60 minutes	100.00	100.00	0.00	0.00%	
Return to car park to park within 3 hours of expiry of a ticket for that car park	100.00	100.00	0.00	0.00%	
Recovery of a removed vehicle from any offence position	100.00	100.00	0.00	0.00%	
Cemeteries Fees & Charges					
Purchase of Exclusive Rights of Burial:					
Exclusive Right of Burial for 50 years in an adult grave (Resident purchasing)	1,155.00	1,213.00	58.00	5.02%	
Exclusive Right of Burial for 50 years in an adult grave (Non-Resident purchasing)	3,421.00	3,592.00	171.00	5.00%	
Exclusive Right of Burial for 50 years in a child grave (Resident and Non-Resident) - not chargeable to the Family	595.00	625.00	30.00	5.04%	
Exclusive Right of Burial for 50 years in a cremated remains plot (Resident purchasing)	489.50	514.00	24.50	5.01%	
Exclusive Right of Burial for 50 years in a cremated remains plot (Non-Resident purchasing)	1,197.00	1,257.00	60.00	5.01%	
Fee to purchase additional 5 years Exclusive Rights of Burial not to exceed a total of 50 years of rights:					
Fee to purchase additional 5 years Exclusive Right of Burial in an adult grave (Resident when purchased)	535.00	260.00	(275.00)	-51.40%	Amended from 25 years for affordability
NEW - Fee to purchase additional 5 years Exclusive Rights of Burial in an adult grave (Non-Resident when purchased)	-	780.00	-	-	No previous distinction between resident and non-resident bringing in line with Purchase of Rights
Fee to purchase additional 5 years Exclusive Right of Burial in an child's grave	168.00	134.00	(34.00)	-20.24%	Amended from 25 years for affordability
Fee to purchase additional 5 years Exclusive Right of Burial in a cremated remains plot (Resident when purchased)	231.00	110.00	(121.00)	-52.38%	Amended from 25 years for affordability
NEW - Fee to purchase additional 5 years Exclusive Rights of Burial in an Cremated Remains plot (Non-Resident when purchased)	-	243.00	-	-	No previous distinction between resident and non-resident bringing in line with Purchase of Rights
Fee for the transfer of a Deed or Grant - from Probate of Will or Letters of Administration	100.00	105.00	5.00	5.00%	
Fee for the transfer of a Deed or Grant - by Statutory Declaration	104.50	110.00	5.50	5.26%	
Fee for Arrangement of Cremated Remains Interment - if temporary marker supplied by family	47.00	49.50	2.50	5.32%	

Oxford Direct Services Fees & Charges 2026/27

	2025-26 Charge	2026-27 Charge	Increase/ (Decrease)	Increase/ (Decrease)	Comments
	£	£	£	%	
New service: Fee for Arrangement of Cremated Remains Interment (Includes temporary marker when not supplied by family)	92.00	97.00	5.00	5.43%	
Fee for Attending Cremated Remains Interment	75.00	79.00	4.00	5.33%	
Search Fee:					
Search Fee: General Enquiry (1-2 searches)	10.00	10.50	0.50	5.00%	
Search Fee: Family History 10 searches)	27.50	29.00	1.50	5.45%	
To verify Deed Holder prior to burial where no Deed produced	58.00	61.00	3.00	5.17%	
Interments - 30 minutes in cemetery (to include boards, straps, soil disposal and removal of flowers)					
Additional time chargeable per 1/2 hour or part 1/2 hour Maximum Coffin Size 7 ft x 32 in					
A child whose age at the time of death was over 24 weeks gestation and less than one month (Resident) - not chargeable to the family	0.00	170.00	170.00	-	Not chargeable to the family, all costs recovered from the Government Child Funeral Fund
A child whose age at the time of death was over 24 weeks gestation and less than one month (Non Resident) - not chargeable to the family	85.00	89.00	4.00	4.71%	Not chargeable to the family, all costs recovered from the Government Child Funeral Fund
Interment of child at time of death was prior to 12th birthday (Resident) - not chargeable to the family	0.00	231.00	231.00	-	Not chargeable to the family, all costs recovered from the Government Child Funeral Fund
Interment of child at time of death was prior to 12th birthday (Non-Resident) - not chargeable to the family	220.00	231.00	11.00	5.00%	Not chargeable to the family, all costs recovered from the Government Child Funeral Fund
Interment of a child whose age at the time of death was between 12 -18 years (Resident) Not chargeable to the family	0.00	640.00	640.00	-	Not chargeable to the family, all costs recovered from the Government Child Funeral Fund
Interment of a child whose age at the time of death was between 12 -18 years (Non-Resident) Not chargeable to the family	1,900.00	1,465.00	(435.00)	-22.89%	Not chargeable to the family, all costs recovered from the Government Child Funeral Fund
Interment of person at time of death was beyond 18th birthday in single depth grave (Resident)	730.00	766.00	36.00	4.93%	
Interment of person at time of death was beyond 18th birthday in single depth grave (Non-Resident)	2,180.00	2,289.00	109.00	5.00%	
Interment of person at time of death was beyond 18th birthday in double depth grave or to re-open grave (Resident)	640.00	672.00	32.00	5.00%	
Interment of person at time of death was beyond 18th birthday in double depth grave or to re-open grave (Non-Resident)	1,900.00	1,995.00	95.00	5.00%	
Interment of ashes in grave where Exclusive Right of Burial has been purchased (Resident)	280.00	294.00	14.00	5.00%	
Interment of ashes in grave where Exclusive Right of Burial has been purchased (Non-Resident) into a previously used grave	711.00	600.00	(111.00)	-15.61%	decrease to encourage use of existing family gravespace
Interment of ashes in grave where Exclusive Right of Burial has been purchased (Non-Resident) into a new grave	830.00	871.00	41.00	4.94%	
NEW - Ashes to be interred under a memorial additional fee	-	-	-	-	
For the interment of a foetus (less than 24 weeks gestation) in a communal grave through hospital contract (Resident)	0.00	0.00	0.00	-	
For the interment of a foetus (less than 24 weeks gestation) in a communal grave through hospital contract (Non-Resident)	30.00	31.50	1.50	5.00%	
For the interment of a foetus (less than 24 weeks gestation) (Resident)	0.00	0.00	0.00	-	
For the interment of a foetus (less than 24 weeks gestation) (Non-Resident)	85.00	89.00	4.00	4.71%	
Interment of body parts	71.50	75.00	3.50	4.90%	
Timber shoring for backfilling - single burial depth	220.50	POA	-	-	Change to POA due to material cost changes
Timber shoring for backfilling - double burial depth	250.00	POA	-	-	Change to POA due to material cost changes
Timber for top covering - price on application	POA	-	-	-	Removed as no longer offered
Casket - not metal (Resident) - max size 7 ft x 32 inches	1,375.00	1,444.00	69.00	5.02%	
Casket - not metal (Non-Resident) - max size 7 ft x 32 inches	4,103.00	4,308.00	205.00	5.00%	
Exhumation of an Adult	6,825.00	7,166.00	341.00	5.00%	
Exhumation of a Child	2,100.00	2,205.00	105.00	5.00%	
Exhumation of Cremated Remains	As current interment price	As current interment price	0.00	-	
Memorials:					
The Council does not maintain or restore memorials nor is the Council responsible for the removal or replacement after an interment.					
The following rates include the description of name(s) of those interred at the time the memorial is placed.					
For the right to erect or place on a grave in respect of which the Exclusive Rights of Burial has been purchased:					
A headstone or other memorial more than 2 feet 6 inches in height up to a maximum of 3 feet 6 inches in height	273.00	287.00	14.00	5.13%	
A headstone, book or other memorial up to and including 2 feet 6 inches in height (including cremated remains memorials up to a maximum of 18 inches)	231.00	243.00	12.00	5.19%	
A headstone, flat stone, tablet book, inscribed vase or other memorial on any plot up to and including 12 inches in height	162.75	171.00	8.25	5.07%	
New service: Other memorials including Vases, Statues, ballustrades (higher than 12 inches max 18 inches tall)	165.00	173.00	8.00	4.85%	
A headstone or other memorial on a child's grave not exceeding 18 inches in height	68.25	71.50	3.25	4.76%	
Flat cover slab 6 feet x 3 feet approximately on an adult's grave - free to family within 5 months of funeral	225.75	237.00	11.25	4.98%	
NEW - Aggregates (eg chippings, pebbles)	-	0.00	-	-	
Flat cover slab 3 feet x 1.5 feet approximately on a child's grave	120.75	127.00	6.25	5.18%	
Any additional inscription after the first on any memorial	141.75	149.00	7.25	5.11%	
Memorial Plaques 10" x 5"	63.00	66.00	3.00	4.76%	
Miscellaneous:					
Chapel - Use of Cemetery Chapel and organ per 1/2 hour or part 1/2 hour	165.00	173.00	8.00	4.85%	
Penalty for late arrival per 1/2 hour or part 1/2 hour	77.00	81.00	4.00	5.19%	
Additional time in cemetery per part 1/2 hour	94.50	99.00	4.50	4.76%	

Oxford Direct Services Fees & Charges 2026/27

	2025-26 Charge	2026-27 Charge	Increase/ (Decrease)	Increase/ (Decrease) %	Comments
	£	£	£	%	
Commercial photography (per hour or part hour)	189.00	198.50	9.50	5.03%	
Minor filming or video recording (per hour or part hour)	304.50	320.00	15.50	5.09%	
Major filming (per hour or part hour)	472.50	496.00	23.50	4.97%	
Photocopies of Grave Section Maps (A4 per sheet)	2.50	2.65	0.15	5.80%	
Photocopies of Registers (A3 per sheet)	2.50	2.65	0.15	5.80%	
Replacement Deed document (only available to deed holder)	22.00	23.00	1.00	4.55%	
Provision of wooden frame surround on a grave	100.00	105.00	5.00	5.00%	
New service: Cremated Pet remains in coffin	35.00	36.75	1.75	5.00%	
2pm or later Mon - Fri and 9.30 am - 12.00 pm Sat (when available)	367.50	386.00	18.50	5.03%	
New service: turfing of grave	100.00	105.00	5.00	5.00%	
New service: grass seeding grave when returning to lawn	60.00	63.00	3.00	5.00%	
New service: permit to clean, maintain or restore a grave (headstone and ground)	50.00	52.50	2.50	5.00%	
New service: larger Coffin/Casket (may require additional plot fee)	423.00	444.00	21.00	4.96%	
New service: family led own back fill new top soil	465.00	488.00	23.00	4.95%	
Polycarbonate Chamber - price on application	POA	POA	-	-	
New service: choice of location (selection fee) / out of rotation	205.00	215.00	10.00	4.88%	
New service: washing of headstone - apply for full information	50.00	52.50	2.50	5.00%	
New service: general tidy grave - 7ft x 3ft	55.00	58.00	3.00	5.45%	
New service: general tidying grave - Cremated remains	35.00	36.75	1.75	5.00%	
New service: planting of grave - price on application	POA	POA	-	-	
New service: brick/block lining of chamber - price on application	POA	POA	-	-	
New service: cremated remains within a coffin	55.00	57.75	2.75	5.00%	
NEW SERVICE - Incorrect coffin/casket size given	-	150.00	-	-	
Dog Warden Services					
Collection fee	179.85	188.00	8.15	4.53%	
1st day kennelling admin fee	39.60	41.60	2.00	5.05%	
Cost of kennelling per day	34.65	36.50	1.85	5.35%	
Return of impounded stray dog (additional cost per day after first week)	34.65	36.50	1.85	5.35%	
Return of impounded stray where owner in receipt of prescribed benefits	133.10	140.00	6.90	5.18%	
Stray Returned Direct to Owner (without going to kennels)	104.50	110.00	5.50	5.26%	
Stray Returned Direct to Owner (without going to kennels) where the owner in receipt of prescribed benefits	36.30	38.30	2.00	5.50%	
Veterinary costs during impound to be recharged to customer					
Rehoming cost after 14 days impound	139.80	147.00	7.20	5.15%	
Pest Control Services (Treatments in Domestic Premises)					
For people not in receipt of prescribed benefits:					
Rats - charge per treatment	Cost Plus	Cost Plus			
Mice - charge per treatment	Cost Plus	Cost Plus			
Wasps	117.37	123.00	5.63	4.80%	
Garden Ants (other than Pharaohs Ants)	149.05	156.50	7.45	5.00%	
Bedbugs - initial survey and up to 2 treatment visits (Up to standard 3 bedroom property)	Cost Plus	Cost Plus			
Bedbugs - additional rooms	Cost Plus	Cost Plus			
Bedbugs - additional treatment visits (Up to standard 3 bedroom property)	Cost Plus	Cost Plus			
Moths - initial survey and 1 treatment visit (Up to standard 3 bedroom property)	347.60	365.00	17.40	5.01%	
Moths - additional rooms	66.55	70.00	3.45	5.18%	
Moths - additional treatment visits (Up to standard 3 bedroom property)	173.25	182.00	8.75	5.05%	
Coachroache Survey	Cost Plus	Cost Plus			
Cockroaches - Initial treatment visit and 1 revisit	Cost Plus	Cost Plus			
Cockroaches - additional revisits	Cost Plus	Cost Plus			
Pharaoh ants Survey	Cost Plus	Cost Plus			
Pharaoh ants - Initial treatment visit and 1 revisit	Cost Plus	Cost Plus			
Pharaoh ants - additional revisits	Cost Plus	Cost Plus			
Fleas - initial survey and 1 treatment visit (Up to standard 3 bedroom property)	347.60	365.00	17.40	5.01%	
Fleas - additional rooms	66.55	70.00	3.45	5.18%	
Fleas - additional treatment visits (Up to standard 3 bedroom property)	173.25	182.00	8.75	5.05%	
Squirrels - call out and treatment charge for up to three visits	Cost Plus	Cost Plus			
Other pests where there is a public health significance - initial survey and 1 treatment visit (Up to standard 3 bedroom property)	282.15	296.00	13.85	4.91%	
Other pests where there is a public health significance - additional rooms	58.30	61.30	3.00	5.15%	
Other pests where there is a public health significance - additional treatment visits (Up to standard 3 bedroom property)	173.25	182.00	8.75	5.05%	
Site survey & advice	58.30	61.30	3.00	5.15%	
Preparation work for spray treatments (bedbugs, moths & fleas) per hour based on quotation	117.70	123.50	5.80	4.93%	
Heat treatment for Bed Bugs, minimum charge dependant on area	Quotation following survey	Quotation following survey			
Rates are for Oxford City Council Tenants Only					
Rats - charge per treatment	Cost Plus	Cost Plus			
Mice - charge per treatment	Cost Plus	Cost Plus			
Wasps	50.05	52.50	2.45	4.90%	
Garden Ants (other than Pharaohs Ants)	56.65	59.50	2.85	5.03%	
Bedbugs - initial survey and up to 1 treatment visit	Cost Plus	Cost Plus			
Bedbugs - additional treatment visits	Cost Plus	Cost Plus			
Moths - initial survey and 1 treatment visit (Up to standard 3 bedroom property)	63.25	66.50	3.25	5.14%	
New service: Moths - additional rooms	63.25	66.50	3.25	5.14%	
Moths - additional treatment visits (Up to standard 3 bedroom property)	63.25	66.50	3.25	5.14%	
Pharaoh ants - Initial treatment visit and 3 revisit - NOTE added extra 2 revisits	Cost Plus	Cost Plus			
Cockroaches - Initial survey, treatment visit and 1 revisit - NOTE Added additional survey visit	Cost Plus	Cost Plus			
Fleas - initial survey and 1 treatment visit	63.25	66.50	3.25	5.14%	
Nw service: Fleas - additional rooms	63.25	66.50	3.25	5.14%	

Oxford Direct Services Fees & Charges 2026/27

	2025-26 Charge	2026-27 Charge	Increase/ (Decrease)	Increase/ (Decrease)	Comments
	£	£	£	%	
Fleas - additional treatment visits (Up to standard 3 bedroom property)	66.25	69.50	3.25	4.91%	
Squirrels - call out and treatment charge for up to three visits	Cost Plus	Cost Plus			
Other pests where there is a public health significance - initial survey and 1 treatment visit	64.35	67.50	3.15	4.90%	
New service: other pests where there is a public health significance - additional rooms	64.35	67.50	3.15	4.90%	
Other pests where there is a public health significance - additional treatment visits (Up to standard 3 bedroom property)	63.25	66.50	3.25	5.14%	
Site survey & advice	50.05	52.50	2.45	4.90%	
Preparation work for spray treatments (bedbugs, moths & fleas) per hour based on quotation	99.55	104.50	4.95	4.97%	
Heat treatment for Bed Bugs, minimum charge dependant on area	Quotation	Quotation			
Heat treatment for Bed Bugs, 4 bed	Quotation	Quotation			
Heat treatment for Bed Bugs, 3 bed	Quotation	Quotation			
Heat treatment for Bed Bugs, 2 bed	Quotation	Quotation			
Heat treatment for Bed Bugs, 1 bed	Quotation	Quotation			
Pest Control Services (Commercial Premises)					
Commercially sensitive - price on application					
Rats & mice - call out and treatment charge for up to first hour	POA	POA			
Pharaoh ants - initial survey	POA	POA			
Pharaoh ants - initial treatment and 1 revisit	POA	POA			
Pharaoh ants - additional revisit	POA	POA			
Cockroaches - initial survey	POA	POA			
Cockroaches - initial treatment and 1 revisit	POA	POA			
Cockroaches - additional revisit	POA	POA			
Bedbugs - initial survey and 2 treatment visits (3 bed)	POA	POA			
Bedbugs - additional rooms	POA	POA			
Bedbugs - additional treatments (3 bed)	POA	POA			
Fleas - initial survey and 1 treatment (3 bed)	POA	POA			
Foxes - we do not carry out treatment for foxes. A call out fee will be made for a visit by a pest control surveyor for site-specific advice	POA	POA			
Pigeons - call out and treatment charge for up to first hour	POA	POA			
Squirrels - call out and treatment charge for up to three visits	POA	POA			
Wasps - call out and treatment charge	POA	POA			
Garden Ants (other than Pharaohs Ants) - call out and treatment charge for up to first hour	POA	POA			

Law & Governance Fees & Charges 2026/2027

	2025/26 Charge £	2026/27 Charge £	Increase/ (Decrease) £	Increase/ (Decrease) %
Legal Services				
Copies of legal documents	Reasonable charges (minimum 25.00) to be set by Head of Law and Governance			
All legal transactions subject to the exceptions/ qualifications set out below:-	£210 an hour	£ 216.00	£ 6.00	2.86%
Legal Hub Transaction: Standard hourly rate	£140 an hour excluding VAT	£ 140.00	£ -	0.00%
Third party hourly rate: including for s106 agreements	£265 an hour excluding VAT	£ 273.00	£ 8.00	3.02%
s160/UU/deed of variation (simple) Minimum Fee (hour rate thereafter)	£3,180 minimum fee	£ 3,275.00	£ 95.00	2.99%
Simple UU/S106 for simultaneous developments, "either/or" developments or simple householder matters Minimum Fee (hour rate thereafter)	£2,120 minimum fee	£ 2,184.00	£ 64.00	3.02%
Complex S106/deeds of variation requiring multiple obligations or where there is on-site affordable housing and joint agreements with the County Council Minimum Fee (hour rate thereafter)	£3,710 minimum fee	£ 3,821.00	£ 111.00	2.99%
Fixed fee	The rate agreed by the Head of Law and Governance for the particular transaction.	The rate agreed by the Head of Law and Governance for the particular transaction.		
Other Public Body or Charitable Organisation Transactions				
Standard hourly rate	£150 per hour excluding VAT	£ 155.00	£ 5.00	3.33%
Fixed fee	The rate agreed by the Head of Law and Governance for the particular transaction.	The rate agreed by the Head of Law and Governance for the particular transaction.		
Property Transactions				
Lease	£1,800 minimum charge	£ 1,854.00	£ 54.00	3.00%
Agreement for lease/building agreement	£950 minimum charge	£ 979.00	£ 29.00	3.05%
Deed of variation/release	990.00	£ 1,020.00	£ 30.00	3.03%
Deed of grant/easement	1,325.00	£ 1,365.00	£ 40.00	3.02%
Rent deposit/AGA/guarantee	490.00	£ 505.00	£ 15.00	3.06%
Right of way licence	690.00	£ 711.00	£ 21.00	3.04%
Licence to occupy	690.00	£ 711.00	£ 21.00	3.04%
Registration(commercial)	115.00	£ 118.00	£ 3.00	2.61%
Registration (commercial unit in housing estate)	80.00	£ 82.00	£ 2.00	2.50%
Registration (residential)	70.00	£ 72.00	£ 2.00	2.86%
Registration (residential) 2 notices	98.00	£ 101.00	£ 3.00	3.06%
Registration (residential) 3 notices	130.00	£ 134.00	£ 4.00	3.08%
Site access / Investigation licences	£845 minimum charge	£ 870.00	£ 25.00	2.96%
Residential Statutory lease extensions	£1,695 minimum charge	£ 1,746.00	£ 51.00	3.01%
Deed of Covenant	£530 minimum charge	£ 546.00	£ 16.00	3.02%
Wayleaves	£530 minimum charge	£ 546.00	£ 16.00	3.02%
Licence to Assign	£910 minimum charge	£ 937.00	£ 27.00	2.97%
Licence to underlet	£1,030 minimum charge	£ 1,061.00	£ 31.00	3.01%
Licence to change use / alter	£910 minimum charge	£ 937.00	£ 27.00	2.97%
Shared Ownership resale fees (admin)	5,185.00	£ 191.00	£ 6.00	3.24%
Shared Ownership staircasing fees (admin)	160.00	£ 165.00	£ 5.00	3.13%
Sale	0.25% of property price with a minimum charge of £780	£ 803.00	£ 23.00	2.95%
Acquisition	0.3% of property price with a minimum charge of £1060	£ 1,092.00	£ 32.00	3.02%
Committee and Members' Services				
Copies of the Constitution	30.00	£ 30.00	£ -	0.00%

Law & Governance Fees & Charges 2026/2027

	2025/26	2026/27	Increase/	Increase/
	Charge	Charge	(Decrease)	(Decrease)
	£	£	£	%
Copies of agenda	Reasonable charges to be set by Head of Law and Governance	Reasonable charges to be set by Head of Law and Governance		
Inspection of background papers	Reasonable charges to be set by Head of Law and Governance	Reasonable charges to be set by Head of Law and Governance		
Research of non electronically archived minutes	Reasonable charges to be set by Head of Law and Governance	Reasonable charges to be set by Head of Law and Governance		
Electoral Services				
Hire of ballot boxes	22.00	£ 22.00	£ -	0.00%
Hire of polling screens	22.00	£ 22.00	£ -	0.00%
Certificates of Registration (for current register)	0.00	£ -	£ -	0.00%
Certificates of Registration (for historic registers at same address)	0.00	£ -	£ -	0.00%
Certificates of Registration (for historic registers at different addresses)	0.00	£ -	£ -	0.00%

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BUDGET REPORT RISK IMPLICATIONS 2026/27 to 2029/30

Risk ID	Risk					Gross Risk		Current Risk		Residual Risk		Risk Mitigation	
	Risk Title	Opportunity/Threat	Risk Description	Risk Cause	Consequence	Date raised	I	P	I	P	I		P
B2	Fairer funding	Threat	Fairer funding is not as estimated	Fairer funding is the main allocation of local authority funding consisting of business rates baseline income and revenue support grant and other grants. The amount of allocation is unlikely to be known for certain until the finance settlement in December 2025	Reduce estimated expenditure. Whilst use of reserves is an option this must be caveated by the need to take corrective action in future years to address ongoing pressures.	30-Oct-25	4	2	4	2	4	2	Provisional settlement has already been made. We await the Final Settlement in January
B3	Local Government Reorganisation	Threat	The cost of implementing local Government Reorganisation impacts adversely on the councils budget	LGR is due to take place over the next 2 years with vesting day being 1-4-2028. The Council will not know the outcome of the bids for unitary status until Summer of 2026. The Council has included £2million in its budget to prepare for LGR although this may be insufficient. There is a need to ensure financial resilience of the authority up to vesting day in April 2028.	Cost overrun	1-Jan-26	4	3	4	2	4	2	Get a head start on preparing for vesting day. Monitor use of £2million budget. Ensure existing authorities budget continues to be monitored.
B4	Reduced return from companies	Threat	Reduction in interest and dividend from OCHL or dividend from ODS	Reduced development activity in OCHL or increased interest costs from borrowing. Reduced income and efficiencies in ODS	Severe impact on Councils MTFP.	30-Oct-25	4	3	4	3	4	2	Monitor monthly, obtain company business plans
B5	Increased cost of homelessness	Threat	Increased cost of homelessness outstrips budgeted amount	There are currently 309 families in temporary accommodation. The council estimates that at the current placement rate costs could increase to £8 million per annum. The council have included mitigations to reduce this cost including the acquiring of 260 properties, but this may not be adequate	Cost overrun on the budget	30-1--2025	4	2	4	2	4	2	Monthly monitoring
B6	Partner failure	Threat	Major partner fails financially causing disruption or ceasing of key council services e.g leisure	Financial failure of partner	Overpends or service reduction in other service areas	30-Oct-25	3	3	3	3	3	2	Monitor, prepare contingency plans to re-tender service

261

Risk ID	Risk						Gross Risk		Current Risk		Residual Risk		Risk Mitigation
	Risk Title	Opportunity/Threat	Risk Description	Risk Cause	Consequence	Date raised	I	P	I	P	I	P	
B7	Business Rates Income	Threat	Business rates income less than expected	Volatility in business premises closing or being developed; Business Rates appeals being higher than anticipated, Business rates reset and fairer funding reduce income lower than expected	Less council funding	30-Oct-25	4	3	4	3	4	2	Monitor monthly
B8	Treasury Investment returns	Threat	Economic activity has an adverse effect on investment returns	Investment returns are derived from a number of sources. Interest returns from OCHL may be less if activity within the company starts to reduce as a result of increased borrowing rates. Investment interest returns from banks and other lenders will increase but returns from some of the councils multi asset funds and property funds are more susceptible to economic conditions such as movement in property prices and stocks and shares.	Reduced investment income	30-Oct-25	4	3	4	3	4	2	Interest rates are already on the increase and may adversely effect the council There is a higher level of risk associated with property investment funds and multi asset funds which is partially mitigated through the use of earmarked reserves.
262 B9	Efficiencies	Threat	Any further slippage in the delivery of savings and efficiencies, especially around trading or additional pressures on the 2025-26 budget that could impact on 2026-27 and beyond	Changes in circumstances make savings unattainable	Reduced efficiencies increased overspend on net budget	30-Oct-25	3	3	3	3	3	2	Monitor monthly, take corrective action if problem identified. Use contingencies within the budget to cover high and medium risks
B10	Right to Buy sales vary from estimate	Threat	Variations in numbers of RTB's affects HRA planning	More houses sold or changes in RTB discounts or amounts to be retained by local authority for capital spend	A decrease in the numbers of RTB's will lead to less capital receipts to fund the Capital Programme. Conversely an increase in the numbers of RTBs would lead to a revenue pressure from reduced rental income	30-Oct-25	3	3	3	3	3	2	Track situation and either re-prioritise spend or use additional borrowing headroom
B11	Robustness of Estimates	Threat	The revenue and capital estimates vary from estimated and planned. The implications of Government policy impact more adversely than anticipated.	Fluctuations in prices and reduced income	Potential overspend	30-Oct-25	4	3	3	2	3	2	Robust monthly budget monitoring to detect variations and put in mitigating action. Adequate reserves, balances and contingencies within the budget to cover where mitigation is insufficient.
B12	Income Streams	Threat	Some businesses and individuals are struggling financially. There is a potential for arrears of key income streams to the council to increase if not kept in check	Financial hardship by businesses and individuals	Increased write off of income and reduced income to fund services	30-Oct-25	4	3	3	3	3	2	Monitor and early action

Risk ID	Risk						Gross Risk		Current Risk		Residual Risk		Risk Mitigation
	Risk Title	Opportunity/Threat	Risk Description	Risk Cause	Consequence	Date raised	I	P	I	P	I	P	
B13	Capital Receipts	Threat	Asset disposals are not secured or fall short of target amount	Economic climate or inability to negotiate deals	Insufficient resources to fund capital programme	30-Oct-25	4	3	4	3	4	2	Robust monthly monitoring, consider prudential borrowing to fund shortfall or defer projects
B14	Savings not achieved	Threat	Savings in budget from efficiencies and transformation may not be achieved	Service pressures	Potential overspend	30-Oct-25	3	3	3	3	3	2	Monitoring
B15	Slippage in Capital Programme	Threat	Schemes in Capital Programme do not start or finish on time	Contract delays or increased variations	Impact on delivery of Council priorities	30-Oct-25	3	3	3	3	3	2	Robust monthly monitoring of programme, introduction of Capital Gateway Process and flexible treasury management strategy. Introduction of optimism bias to estimates

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Oxford City Council Budget Medium Term Financial Strategy 2027-28 to 2029-2030 and 2026-27 Budget for Consultation (Equality Assessment)

The following assessment gives more details from an equality and diversity perspective on the Council’s various on-going budget proposals. It provides an initial commentary, incorporating input from Heads of Service and specialist officers, to indicate the potential risks and actual mitigating actions already in place or planned to support the investment proposals before the wider public consultation period from December 2025 to January 2026.

The draft budget has been structured so that it is in balance for the next four years, and although national economic pressures on local government are ever present, it recommends revisions, efficiencies and small reductions in service but aims to protect frontline services as far as possible, particularly for the most vulnerable. In addition it includes additional expenditure on to bolster our service provision in a number of areas and outlines proposals to facilitate capital investment for large scale regeneration projects which will bring economic growth, jobs, more social and affordable housing and wider interventions to ensure social inclusive communities and opportunities: underpinning the Council’s vision of “Building a World Class City for Everyone”.

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Budget Proposal	Increase Council Tax by an expected 2.99% for 2026/27 followed by subsequent annual increases of 2.99%, and maintain the existing Council Tax Support Scheme
Is this proposal new or subject to an annual review?	It is assumed the referendum limit for District Councils will be 3% or £5 whichever is the higher. The Council is proposing an increase of 2.99% since this increase at £10.67 per annum is the higher
What are the likely risks?	<ul style="list-style-type: none"> • Council Tax rises are likely to have the hardest impact on the most economically disadvantaged groups such as part time and low paid workers (although these are mitigated by the council tax support scheme, which is being maintained in full). • Increased arrears due Council tax increases
What public consultation has been planned/ taken place?	There will be further opportunities for comment on the level of council tax increase as part of the public consultation during the period December 2025 to January 2026. The Council consults on the Council Tax Support Scheme which is still more beneficial than other schemes in other councils

What mitigating actions will the Council implement to offset any negative impacts?	The Council will consider its Council Tax Reduction Scheme when it meets in January 2026. The Council has a limited amount of Government Grant that it may use at its discretion to assist vulnerable individuals effected by the increase. The Council is willing to have discussions with individuals to ensure that they are claiming their full entitlement to benefits.									
Overall assessment of the equality risks	<ul style="list-style-type: none"> • It is difficult to estimate the dimensions of equalities risks around CT increases. The Council continues to be the one of only a few authorities to maintain a Council Tax Reduction Support Scheme covering 100% of the council tax although with the current budgetary pressures it is uncertain how long this can continue to be supported. • Currently the total net caseload is 10,000 receiving Council Tax Benefit & Housing Benefit, with 5640 of those receiving CTR discount in full with a further 129 having to pay less than £1. The 2.99% increase will have limited or nil effect on these accounts. <table border="1" data-bbox="611 598 2042 1002"> <tr> <td data-bbox="611 598 1120 790">Race Neutral</td> <td data-bbox="1120 598 1601 790">Disability Neutral</td> <td data-bbox="1601 598 2042 790">Age Neutral</td> </tr> <tr> <td data-bbox="611 790 1120 893">Gender reassignment Neutral</td> <td data-bbox="1120 790 1601 893">Religion or Belief Neutral</td> <td data-bbox="1601 790 2042 893">Sexual Orientation Neutral</td> </tr> <tr> <td data-bbox="611 893 1120 1002">Sex Neutral</td> <td data-bbox="1120 893 1601 1002">Pregnancy and Maternity Neutral</td> <td data-bbox="1601 893 2042 1002">Marriage & Civil Partnership Neutral</td> </tr> </table>	Race Neutral	Disability Neutral	Age Neutral	Gender reassignment Neutral	Religion or Belief Neutral	Sexual Orientation Neutral	Sex Neutral	Pregnancy and Maternity Neutral	Marriage & Civil Partnership Neutral
Race Neutral	Disability Neutral	Age Neutral								
Gender reassignment Neutral	Religion or Belief Neutral	Sexual Orientation Neutral								
Sex Neutral	Pregnancy and Maternity Neutral	Marriage & Civil Partnership Neutral								
Budget Proposal	Rent setting: Increase in council house rents by 4.8% per annum for 2026/27.									
Is this proposal new or subject to an annual review?	Under the rent standard, the Government have determined that rents may be increased by CPI +1%. The Government have recently confirmed that social landlords will be able to increase rents by up to £1 per week towards rental convergence from 1-4-2027 and then up to £2 per week from 1-4-2028 until convergence is reached.									
What are the likely risks?	The increase for 2026-27 at 4.8% i.e 3.8% +1% represents an average of £8.47 per week. There is a risk of increased rents arrears which could rise as a result of the increase. Issues may arise from the implementation of universal credit which is being monitored by the Council									

What public consultation has been planned/ taken place?	Agree to consult on an increase in council rents and service charges through special focus groups of council tenants/ leaseholders									
What mitigating actions will the Council implement to offset any negative impacts?	<ul style="list-style-type: none"> As of end of October 2025 there are a total of 5,414 HRA tenants (70%) claiming Housing cost element of Universal Credit or Housing Benefit. This is made up of 3,779 Universal Claimants and 1,635 Housing Benefit claimants. The amount claimed by each tenant will vary depending on their individual circumstances. 									
Overall assessment of the equality risks	<table border="1"> <tr> <td>Race Neutral</td> <td>Disability Neutral</td> <td>Age Neutral</td> </tr> <tr> <td>Gender reassignment Neutral</td> <td>Religion or Belief Neutral</td> <td>Sexual Orientation Neutral</td> </tr> <tr> <td>Sex Neutral</td> <td>Pregnancy and Maternity Neutral</td> <td>Marriage & Civil Partnership Neutral</td> </tr> </table>	Race Neutral	Disability Neutral	Age Neutral	Gender reassignment Neutral	Religion or Belief Neutral	Sexual Orientation Neutral	Sex Neutral	Pregnancy and Maternity Neutral	Marriage & Civil Partnership Neutral
Race Neutral	Disability Neutral	Age Neutral								
Gender reassignment Neutral	Religion or Belief Neutral	Sexual Orientation Neutral								
Sex Neutral	Pregnancy and Maternity Neutral	Marriage & Civil Partnership Neutral								
Budget Proposal	Increases in Fees and Charges across Council services									
Is this proposal new or subject to an annual review?	Annual									
What are the likely risks?	That customers will be unable to afford to purchase council services									

What public consultation has been planned/ taken place?	Budget consultation annually (December 2025/ January 2026).									
What mitigating actions will the Council implement to offset any negative impacts?	<p>Concessions are given to users of the services who are in receipt of housing benefit, Council Tax Reduction and the housing element of universal credit re in receipt of Housing Benefit in the following areas:</p> <p>Garden Maintenance for housing tenants</p> <p>Pest Control – 50% -60% concession for most services</p> <p>Garden waste – 56% concession</p>									
Overall assessment of the equality risks	<p>There may be groups adversely affected by specific service fees, however, consultation and monitoring will take place with these groups once identified.</p> <table border="1" data-bbox="613 730 2042 1133"> <tr> <td data-bbox="613 730 1120 922"> <p>Race</p> <p>Neutral</p> </td> <td data-bbox="1120 730 1568 922"> <p>Disability</p> <p>Neutral</p> </td> <td data-bbox="1568 730 2042 922"> <p>Age</p> <p>Neutral</p> </td> </tr> <tr> <td data-bbox="613 922 1120 1034"> <p>Gender reassignment</p> <p>Neutral</p> </td> <td data-bbox="1120 922 1568 1034"> <p>Religion or Belief</p> <p>Neutral</p> </td> <td data-bbox="1568 922 2042 1034"> <p>Sexual Orientation</p> <p>Neutral</p> </td> </tr> <tr> <td data-bbox="613 1034 1120 1133"> <p>Sex</p> <p>Neutral</p> </td> <td data-bbox="1120 1034 1568 1133"> <p>Pregnancy and Maternity</p> <p>Neutral</p> </td> <td data-bbox="1568 1034 2042 1133"> <p>Marriage & Civil Partnership</p> <p>Neutral</p> </td> </tr> </table>	<p>Race</p> <p>Neutral</p>	<p>Disability</p> <p>Neutral</p>	<p>Age</p> <p>Neutral</p>	<p>Gender reassignment</p> <p>Neutral</p>	<p>Religion or Belief</p> <p>Neutral</p>	<p>Sexual Orientation</p> <p>Neutral</p>	<p>Sex</p> <p>Neutral</p>	<p>Pregnancy and Maternity</p> <p>Neutral</p>	<p>Marriage & Civil Partnership</p> <p>Neutral</p>
<p>Race</p> <p>Neutral</p>	<p>Disability</p> <p>Neutral</p>	<p>Age</p> <p>Neutral</p>								
<p>Gender reassignment</p> <p>Neutral</p>	<p>Religion or Belief</p> <p>Neutral</p>	<p>Sexual Orientation</p> <p>Neutral</p>								
<p>Sex</p> <p>Neutral</p>	<p>Pregnancy and Maternity</p> <p>Neutral</p>	<p>Marriage & Civil Partnership</p> <p>Neutral</p>								

Budget Consultation 2026-27

<https://consultation.oxford.gov.uk/financial-services/budget-consultation-2026-27>

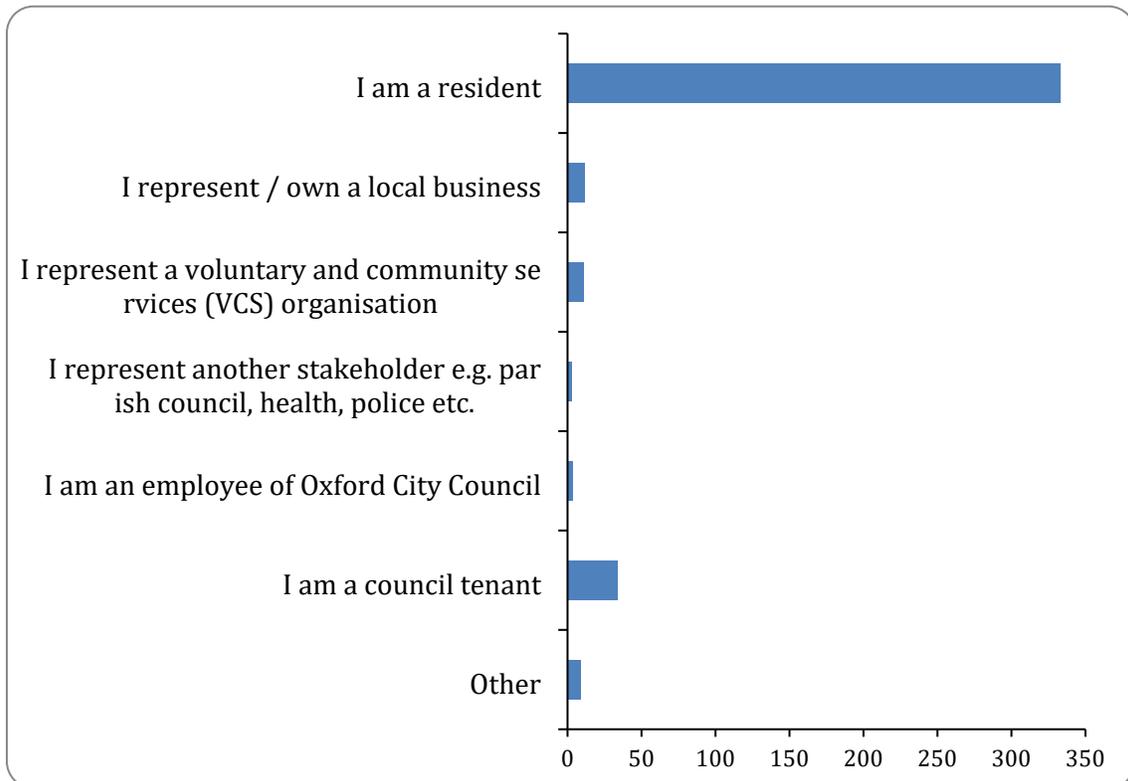
This report was created on Friday 30 January 2026 at 13:44

The activity had not yet closed when this report was generated. As such, this report may not accurately reflect the final distribution of responses, and should be treated as interim only.

Responses to this survey: **358**

In which role(s) are you responding to this survey. Please tick all that apply. capacity

There were 358 responses to this part of the question.



Option	Total	Percent
I am a resident	333	93.02%
I represent / own a local business	12	3.35%

I represent a voluntary and community services (VCS) organisation	11	3.07%
I represent another stakeholder e.g. parish council, health, police etc.	3	0.84%
I am an employee of Oxford City Council	4	1.12%
I am a council tenant	34	9.50%
Other	9	2.51%
Not Answered	0	0.00%

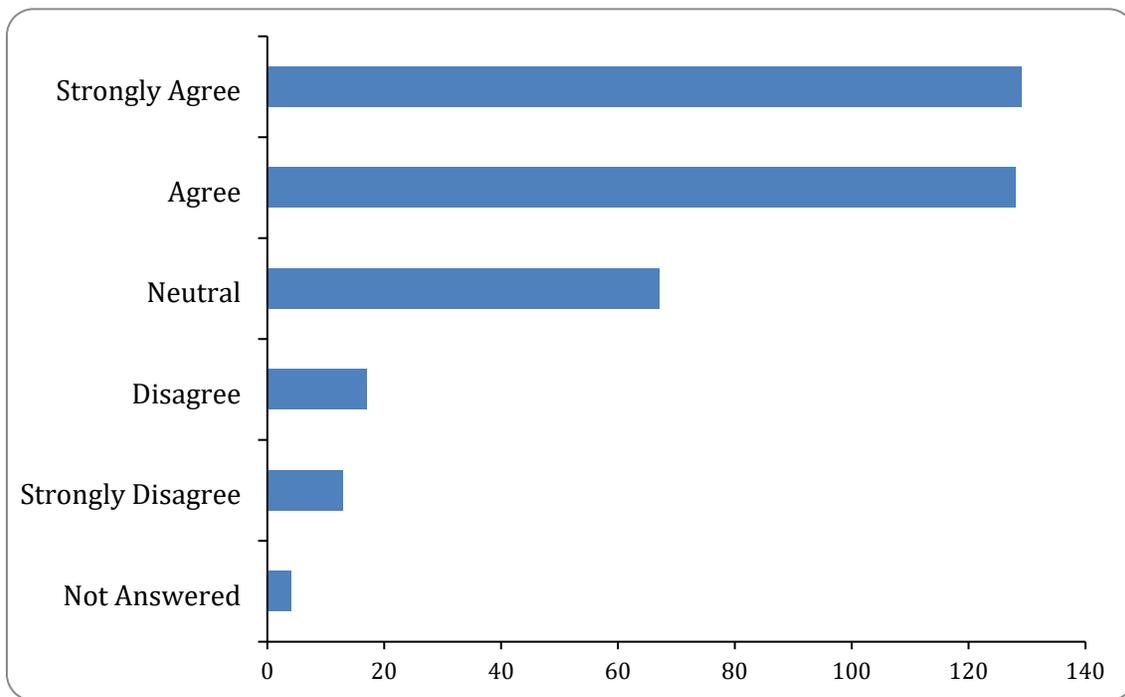
If Other, please provide details

There were 9 responses to this part of the question.

To what extent do you agree or disagree with these approaches?

what we intend to do next year - Using our wholly owned company, Oxford Direct Services Ltd to generate more income from external trading from services such as highways and building maintenance and commercial waste collection

There were 354 responses to this part of the question.

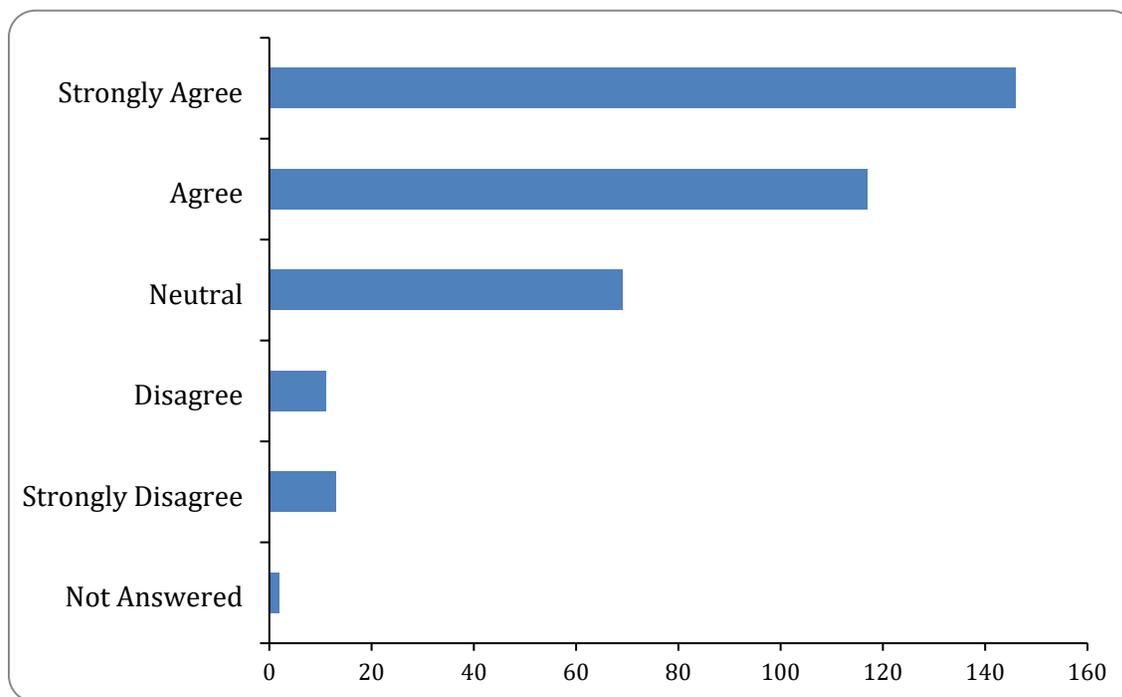


Option	Total	Percent
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Strongly Agree	129	36.03%
Agree	128	35.75%
Neutral	67	18.72%
Disagree	17	4.75%
Strongly Disagree	13	3.63%
Not Answered	4	1.12%

what we intend to do next year - Using our wholly owned company Oxplace to develop social and market housing and deliver financial returns back to the council.

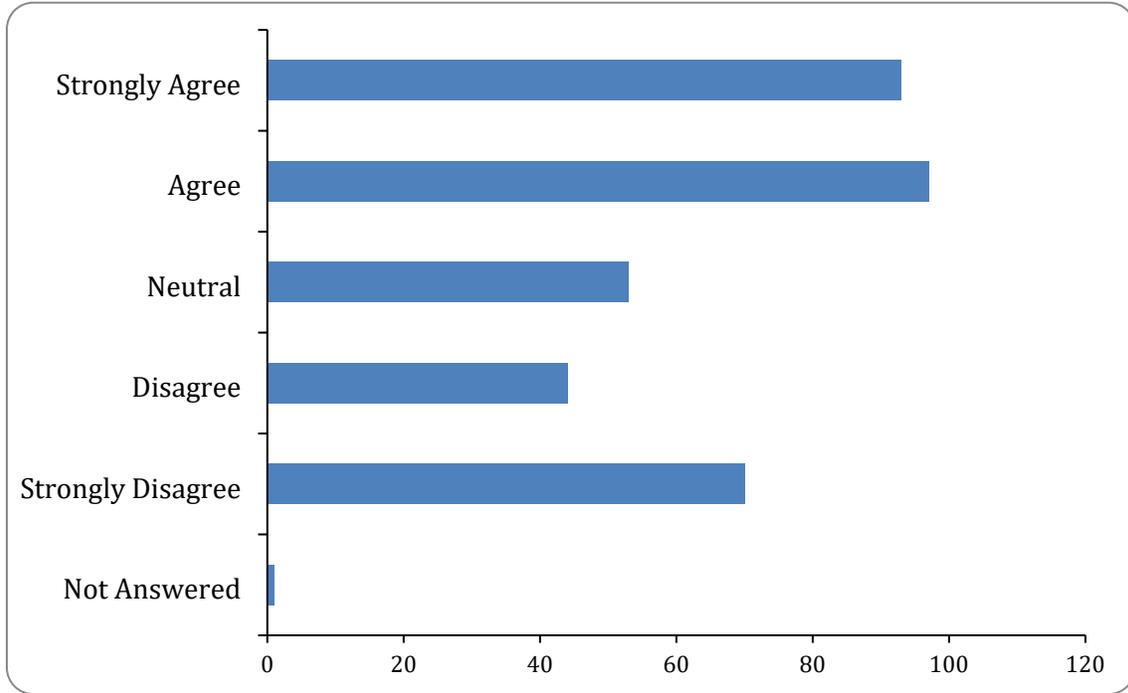
There were 356 responses to this part of the question.



Option	Total	Percent
Strongly Agree	146	40.78%
Agree	117	32.68%
Neutral	69	19.27%
Disagree	11	3.07%
Strongly Disagree	13	3.63%
Not Answered	2	0.56%

what we intend to do next year - Increase council tax by the maximum level permitted (2.99% or £10.67 per year) to safeguard services.

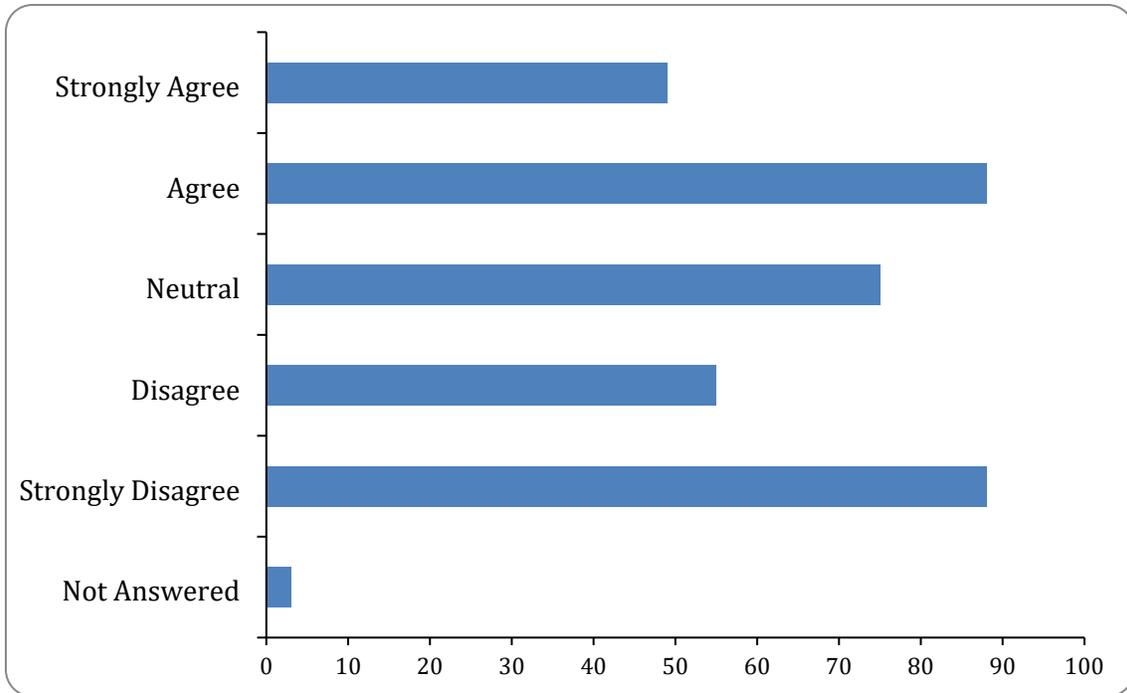
There were 357 responses to this part of the question.



Option	Total	Percent
Strongly Agree	93	25.98%
Agree	97	27.09%
Neutral	53	14.80%
Disagree	44	12.29%
Strongly Disagree	70	19.55%
Not Answered	1	0.28%

what we intend to do next year - Increasing garden waste charges by 5%

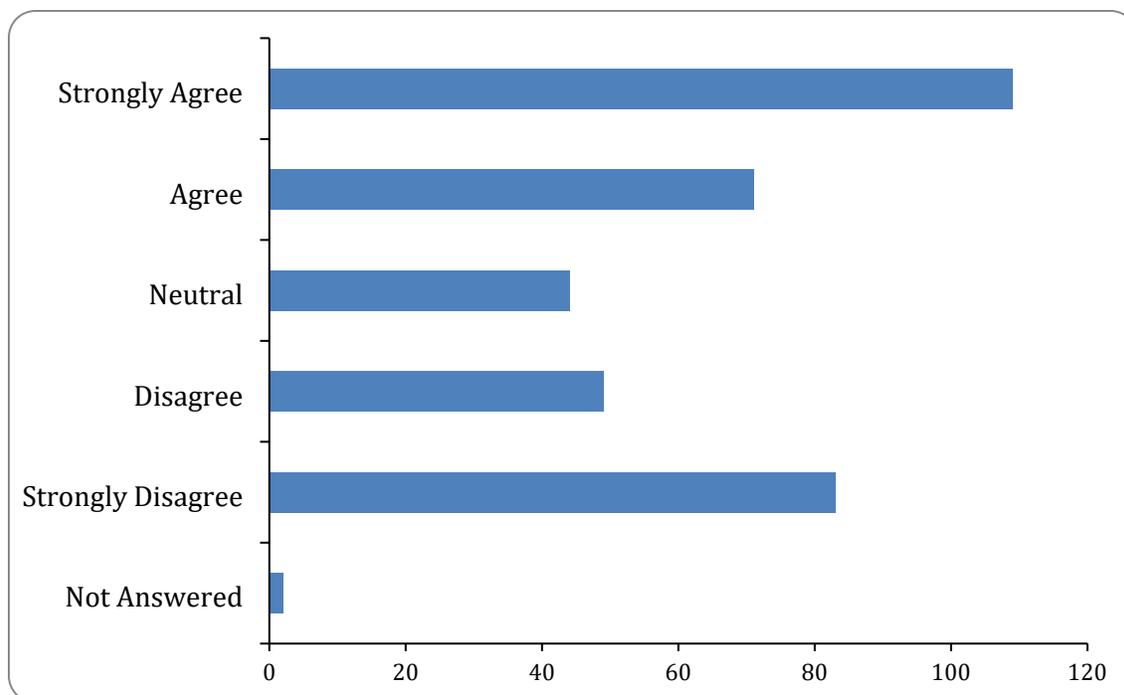
There were 355 responses to this part of the question.



Option	Total	Percent
Strongly Agree	49	13.69%
Agree	88	24.58%
Neutral	75	20.95%
Disagree	55	15.36%
Strongly Disagree	88	24.58%
Not Answered	3	0.84%

what we intend to do next year - Increase car park charges in the city centre by 50p on all tariffs

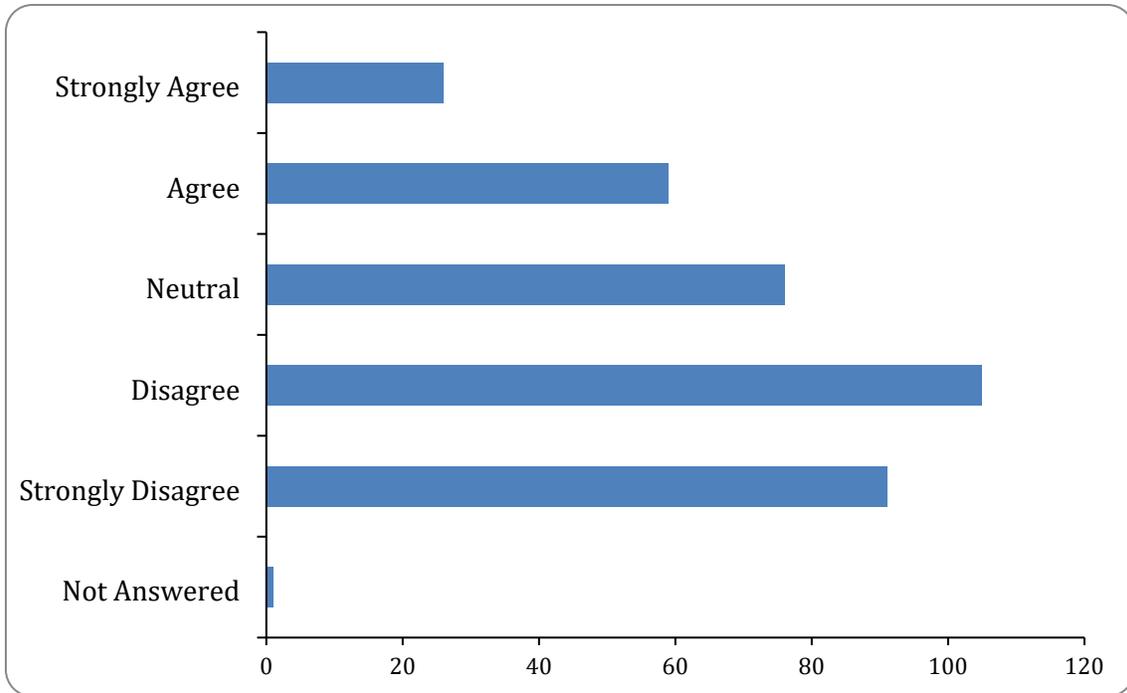
There were 356 responses to this part of the question.



Option	Total	Percent
Strongly Agree	109	30.45%
Agree	71	19.83%
Neutral	44	12.29%
Disagree	49	13.69%
Strongly Disagree	83	23.18%
Not Answered	2	0.56%

what we intend to do next year - Increase leisure centre charges by between 5% and 7%

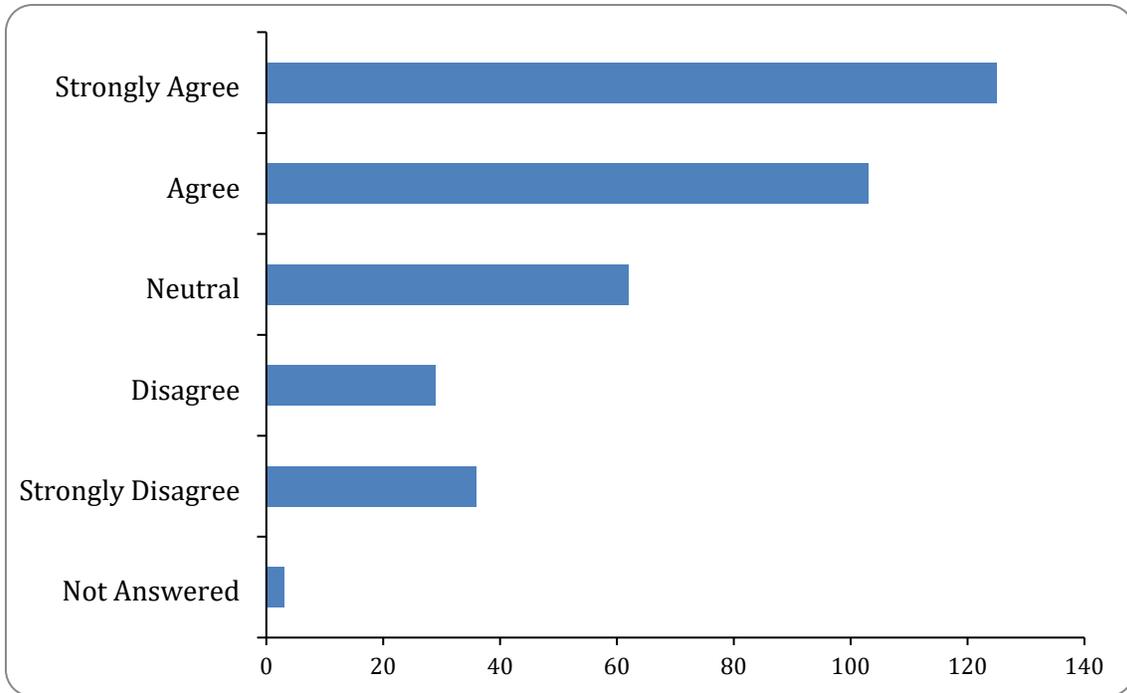
There were 357 responses to this part of the question.



Option	Total	Percent
Strongly Agree	26	7.26%
Agree	59	16.48%
Neutral	76	21.23%
Disagree	105	29.33%
Strongly Disagree	91	25.42%
Not Answered	1	0.28%

what we intend to do next year - No increase on park and rise charges

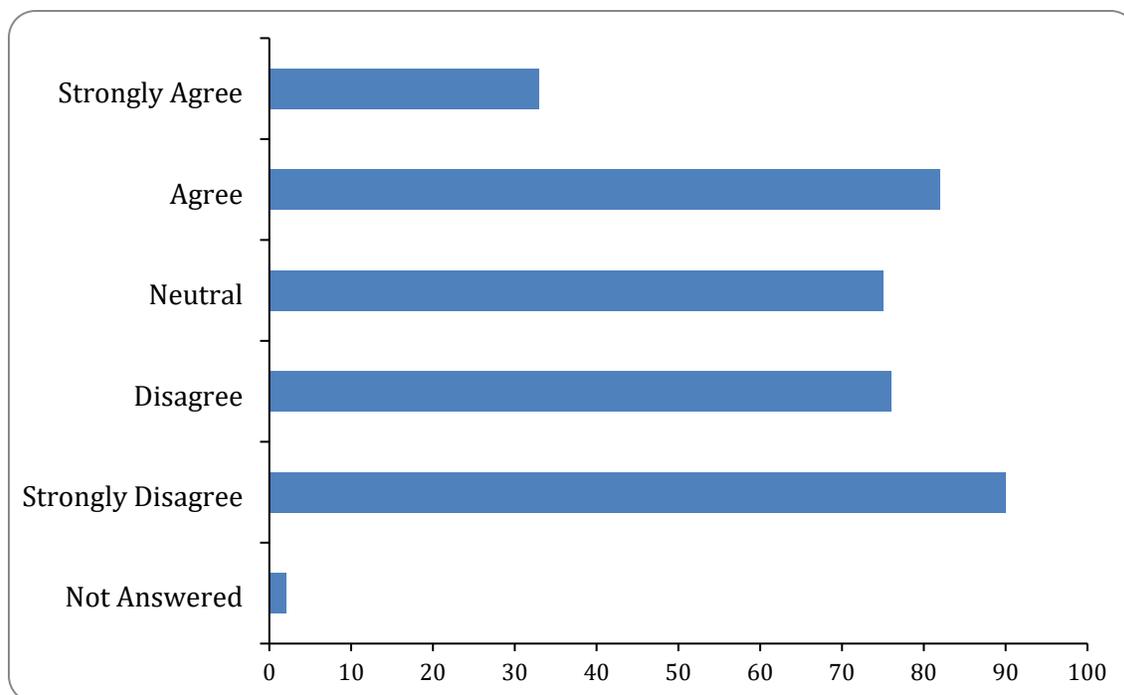
There were 355 responses to this part of the question.



Option	Total	Percent
Strongly Agree	125	34.92%
Agree	103	28.77%
Neutral	62	17.32%
Disagree	29	8.10%
Strongly Disagree	36	10.06%
Not Answered	3	0.84%

what we intend to do next year - Increase bulky waste charges by 5.11% per item

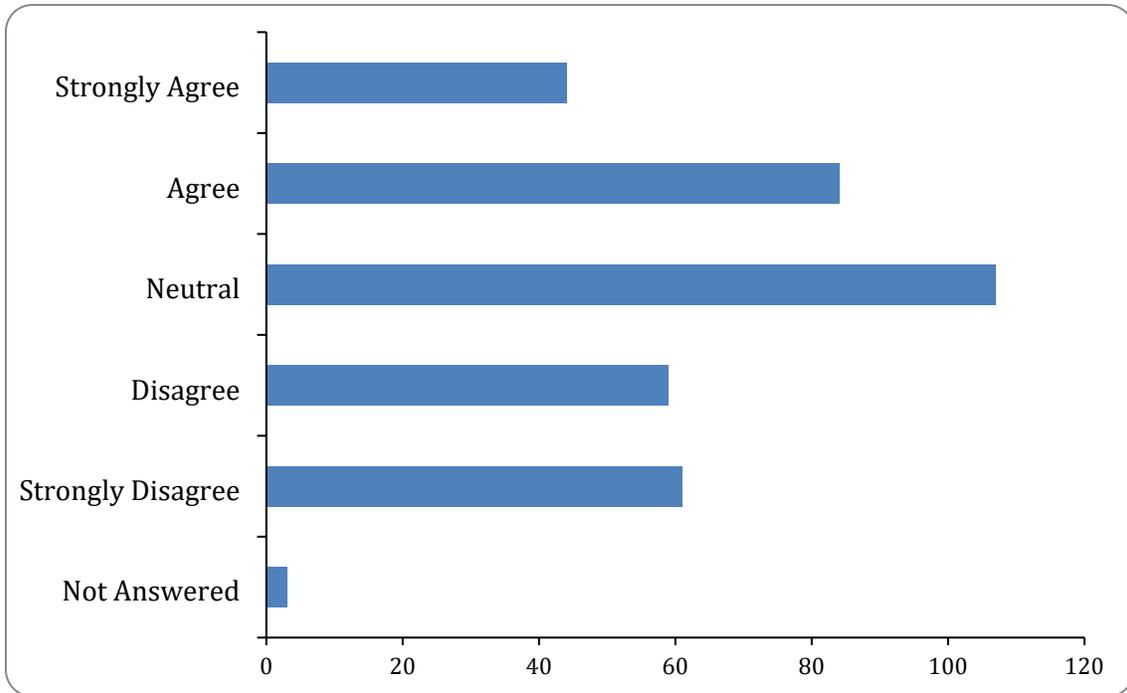
There were 356 responses to this part of the question.



Option	Total	Percent
Strongly Agree	33	9.22%
Agree	82	22.91%
Neutral	75	20.95%
Disagree	76	21.23%
Strongly Disagree	90	25.14%
Not Answered	2	0.56%

what we intend to do next year - Football pitch fees increased by £2 (4.8%) and £4 (7.6%) for weekdays and weekends respectively

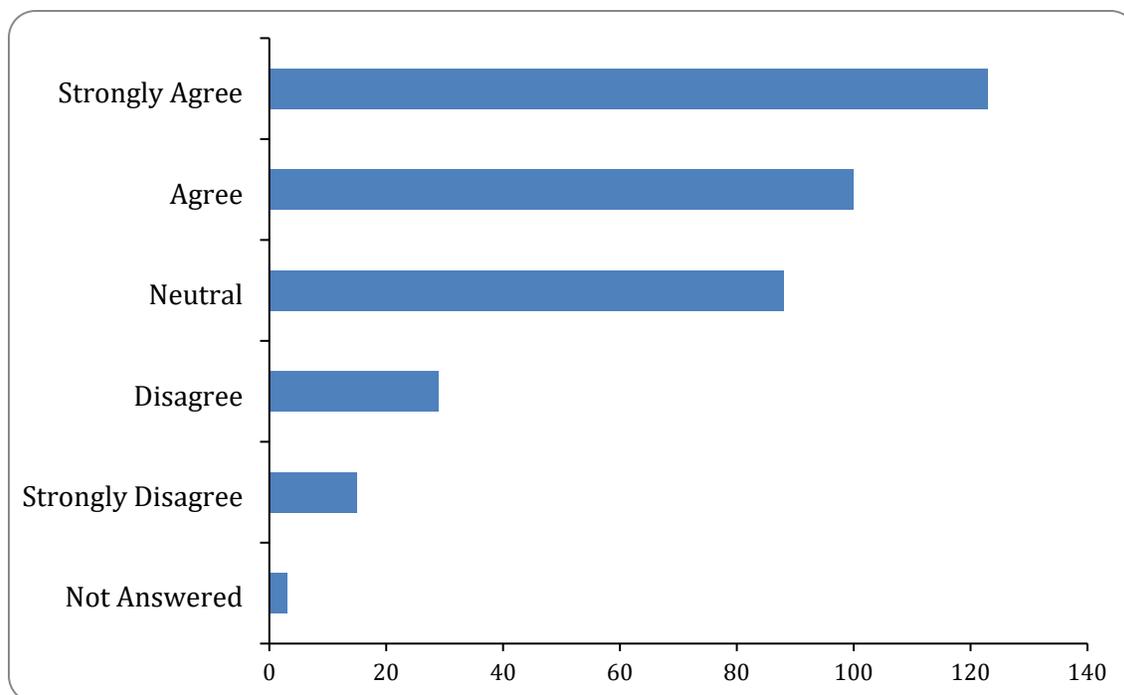
There were 355 responses to this part of the question.



Option	Total	Percent
Strongly Agree	44	12.29%
Agree	84	23.46%
Neutral	107	29.89%
Disagree	59	16.48%
Strongly Disagree	61	17.04%
Not Answered	3	0.84%

what we intend to do next year - Reducing our spend in international links by 1 fte post saving £50k per annum

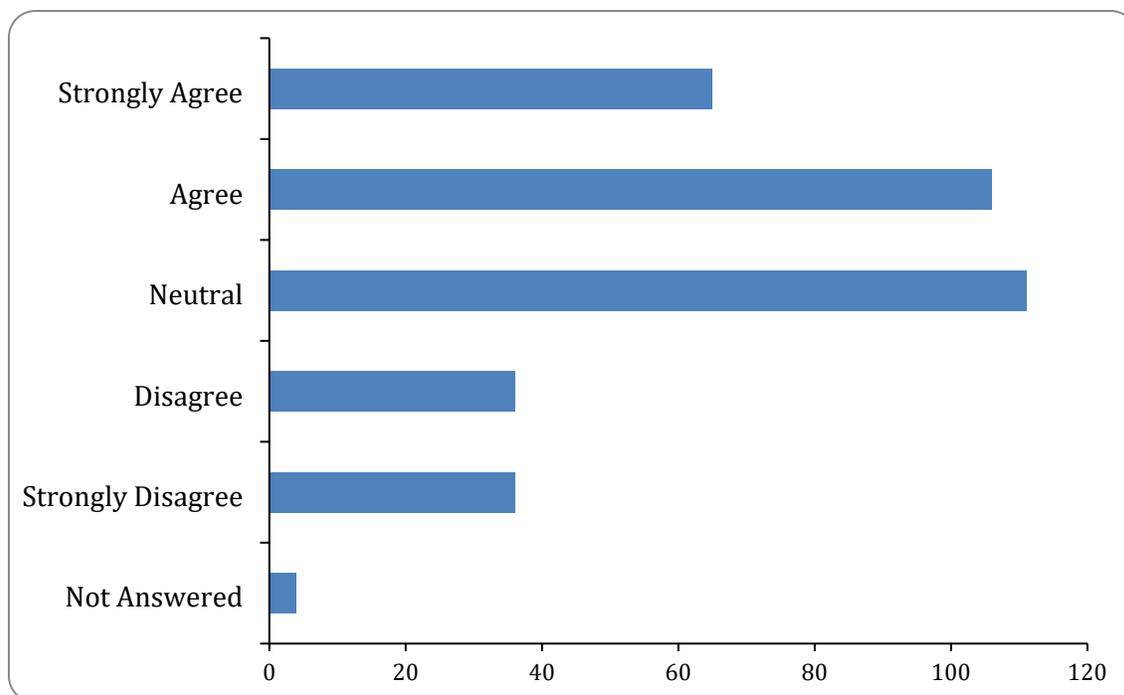
There were 355 responses to this part of the question.



Option	Total	Percent
Strongly Agree	123	34.36%
Agree	100	27.93%
Neutral	88	24.58%
Disagree	29	8.10%
Strongly Disagree	15	4.19%
Not Answered	3	0.84%

what we intend to do next year - Review the council tax reduction scheme and save £75k per annum

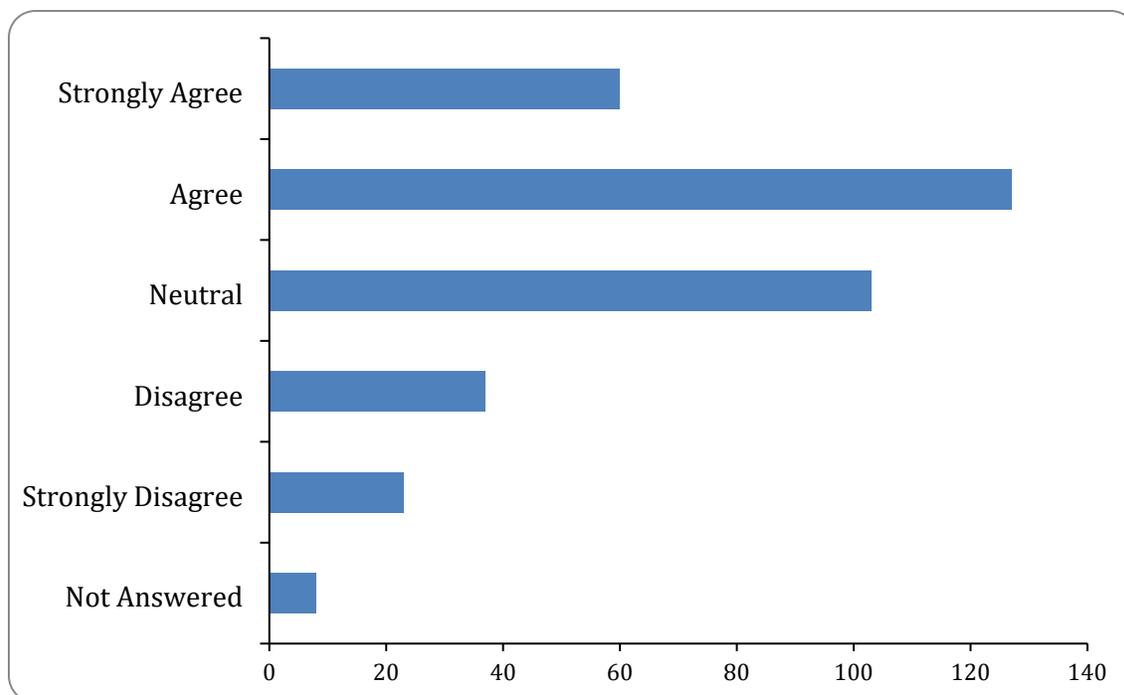
There were 354 responses to this part of the question.



Option	Total	Percent
Strongly Agree	65	18.16%
Agree	106	29.61%
Neutral	111	31.01%
Disagree	36	10.06%
Strongly Disagree	36	10.06%
Not Answered	4	1.12%

what we intend to do next year - Use of reserves and balances as a one-off support for services £8 million

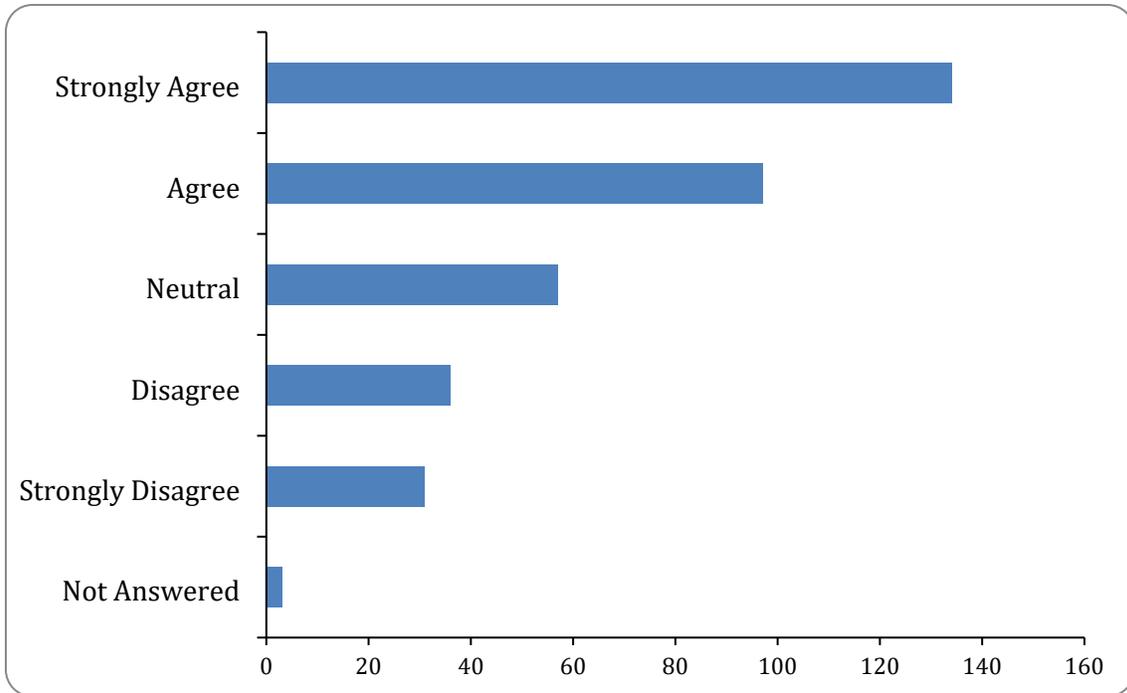
There were 350 responses to this part of the question.



Option	Total	Percent
Strongly Agree	60	16.76%
Agree	127	35.47%
Neutral	103	28.77%
Disagree	37	10.34%
Strongly Disagree	23	6.42%
Not Answered	8	2.23%

what we intend to do next year - Sale of artefacts no longer on display such as silverware, art and firearms

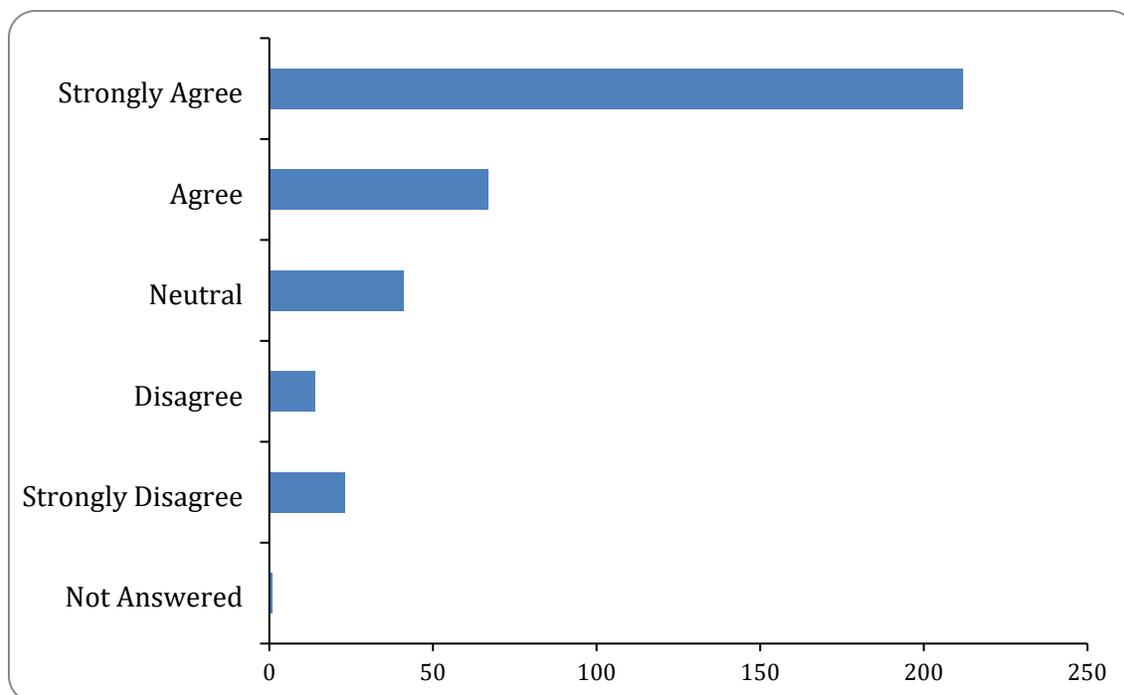
There were 355 responses to this part of the question.



Option	Total	Percent
Strongly Agree	134	37.43%
Agree	97	27.09%
Neutral	57	15.92%
Disagree	36	10.06%
Strongly Disagree	31	8.66%
Not Answered	3	0.84%

what we intend to do next year - Sale of Lord Mayor's car number plate FC1

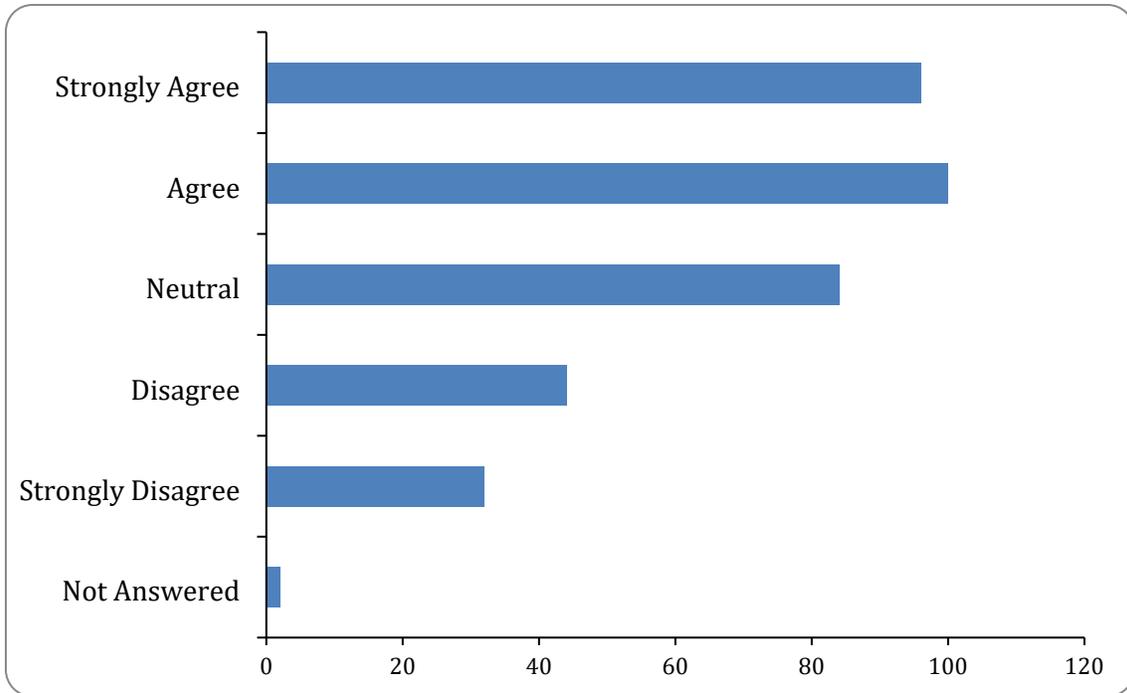
There were 357 responses to this part of the question.



Option	Total	Percent
Strongly Agree	212	59.22%
Agree	67	18.72%
Neutral	41	11.45%
Disagree	14	3.91%
Strongly Disagree	23	6.42%
Not Answered	1	0.28%

what we intend to do next year - Sale of other assets and buildings to reduce overall borrowing

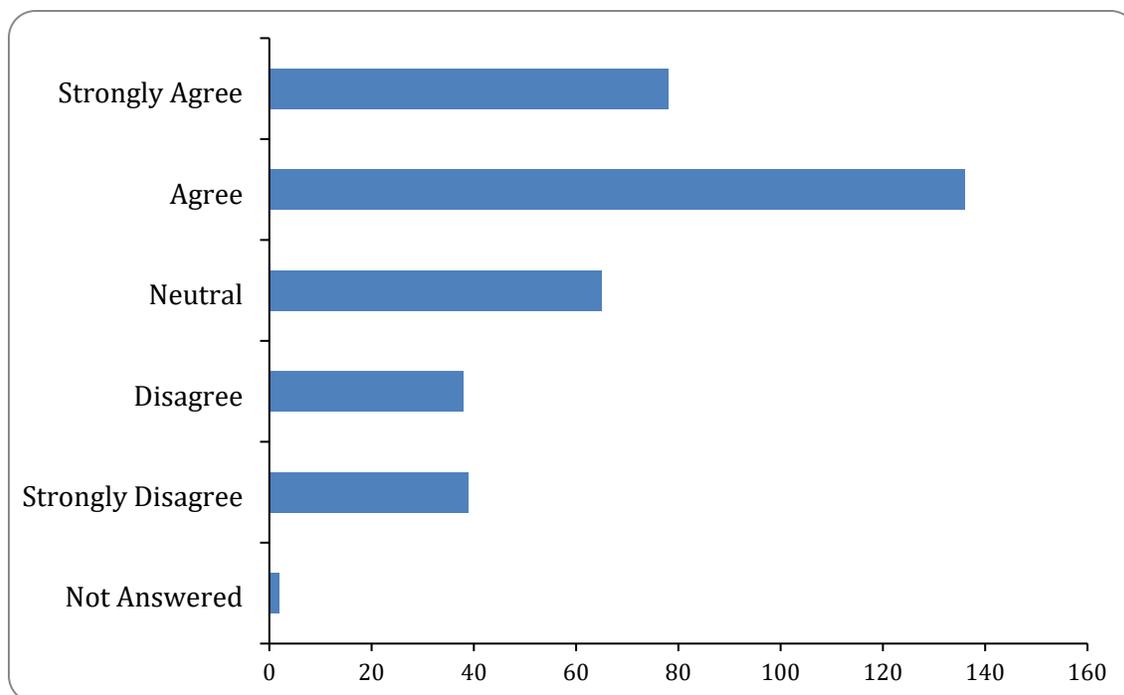
There were 356 responses to this part of the question.



Option	Total	Percent
Strongly Agree	96	26.82%
Agree	100	27.93%
Neutral	84	23.46%
Disagree	44	12.29%
Strongly Disagree	32	8.94%
Not Answered	2	0.56%

what we intend to do next year - 2 new officers (£120k per annum) in the community safety complex case team to deal with anti-social behaviour in the vulnerable housed community.

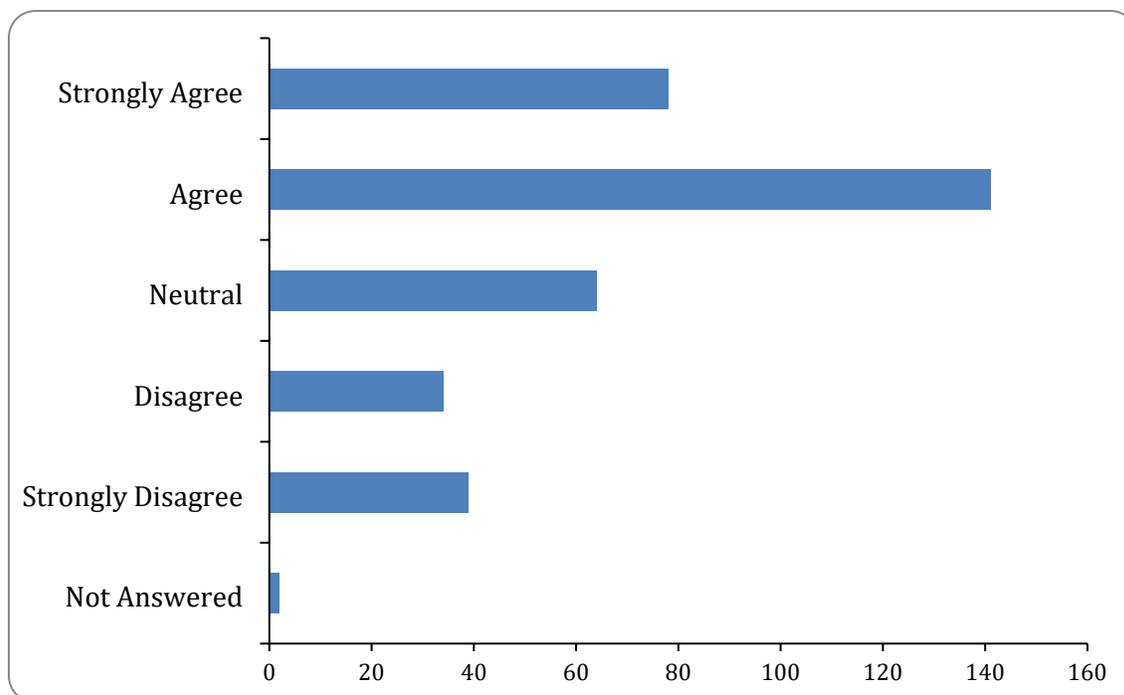
There were 356 responses to this part of the question.



Option	Total	Percent
Strongly Agree	78	21.79%
Agree	136	37.99%
Neutral	65	18.16%
Disagree	38	10.61%
Strongly Disagree	39	10.89%
Not Answered	2	0.56%

what we intend to do next year - 3 new community response officers (£150k per annum) for our council housing estates to provide greater presence and address environmental crime and community safety in our housing areas

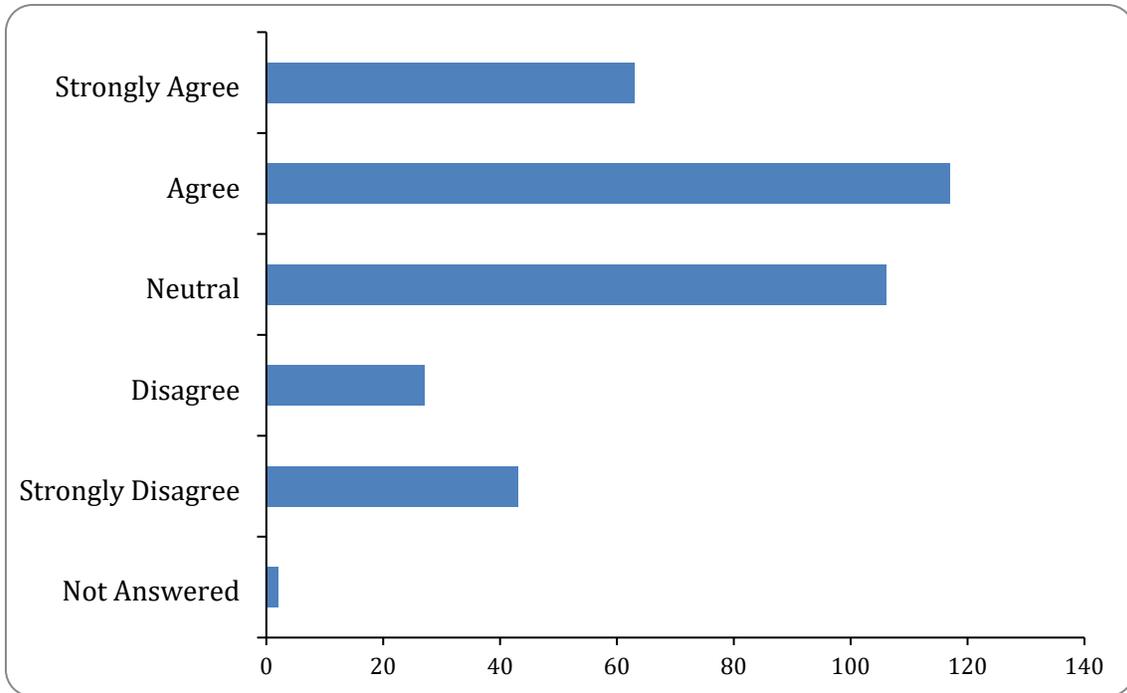
There were 356 responses to this part of the question.



Option	Total	Percent
Strongly Agree	78	21.79%
Agree	141	39.39%
Neutral	64	17.88%
Disagree	34	9.50%
Strongly Disagree	39	10.89%
Not Answered	2	0.56%

what we intend to do next year - Introduction of crèche into Blackbird Leys Leisure Centre, £37k per annum

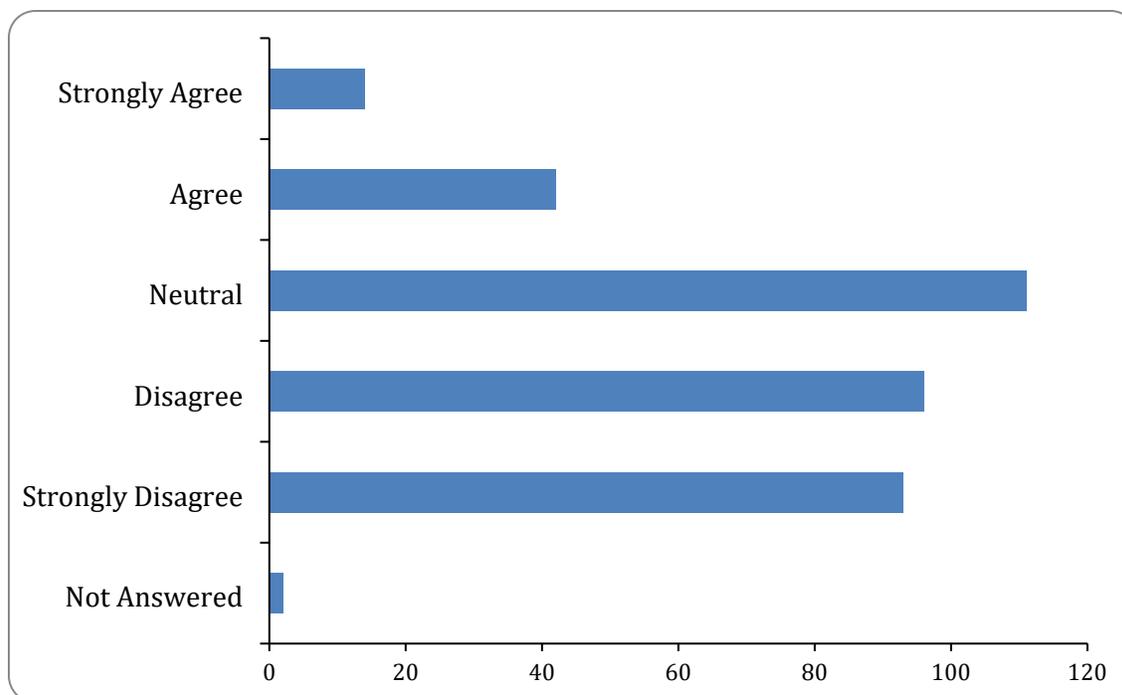
There were 356 responses to this part of the question.



Option	Total	Percent
Strongly Agree	63	17.60%
Agree	117	32.68%
Neutral	106	29.61%
Disagree	27	7.54%
Strongly Disagree	43	12.01%
Not Answered	2	0.56%

what we intend to do next year - Additional weed spraying to garage forecourts - £15k per annum

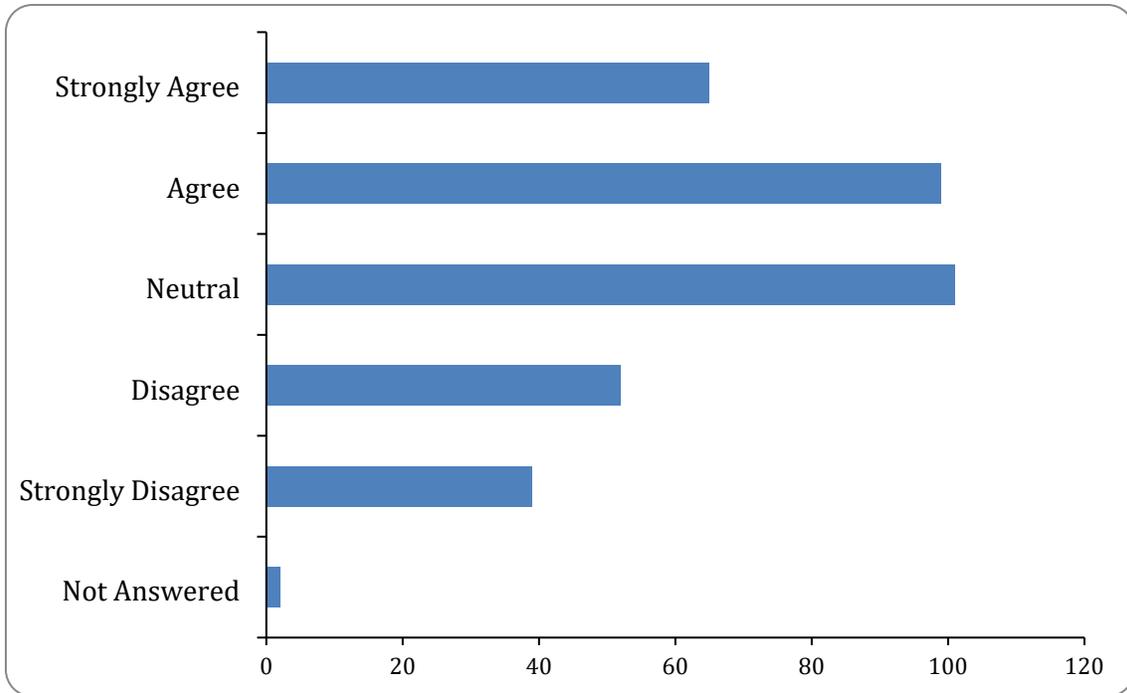
There were 356 responses to this part of the question.



Option	Total	Percent
Strongly Agree	14	3.91%
Agree	42	11.73%
Neutral	111	31.01%
Disagree	96	26.82%
Strongly Disagree	93	25.98%
Not Answered	2	0.56%

what we intend to do next year - Additional opening hours at Hinksey pool to included March and October- £63k per annum

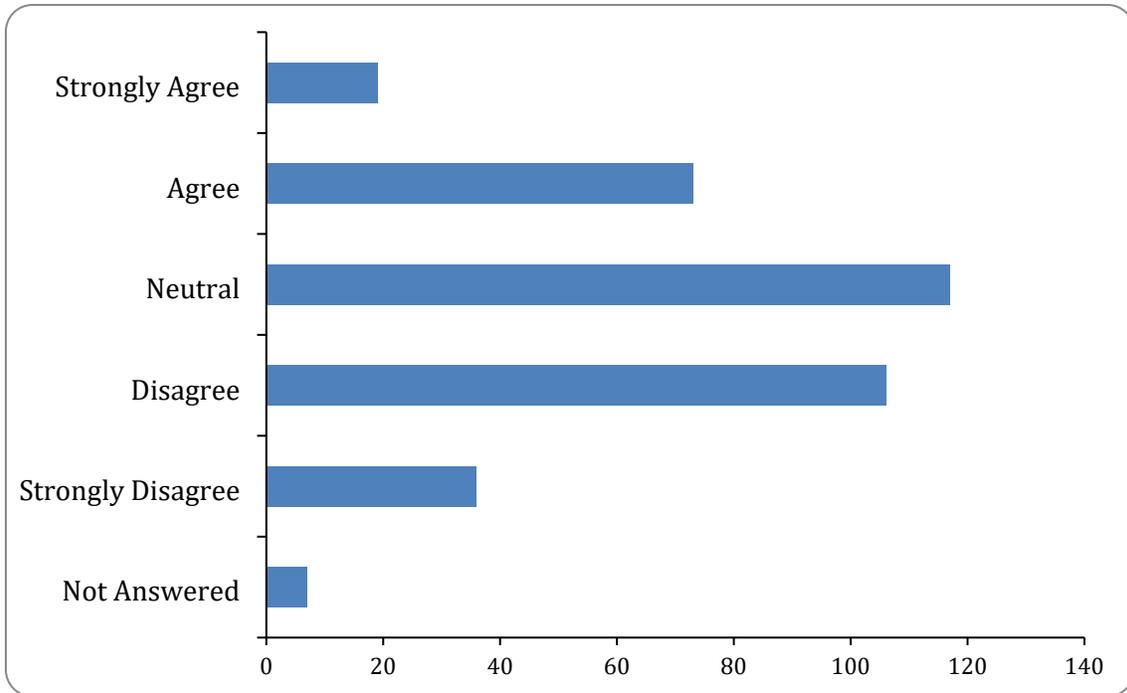
There were 356 responses to this part of the question.



Option	Total	Percent
Strongly Agree	65	18.16%
Agree	99	27.65%
Neutral	101	28.21%
Disagree	52	14.53%
Strongly Disagree	39	10.89%
Not Answered	2	0.56%

what we could do next year - Maintain all services but offer less

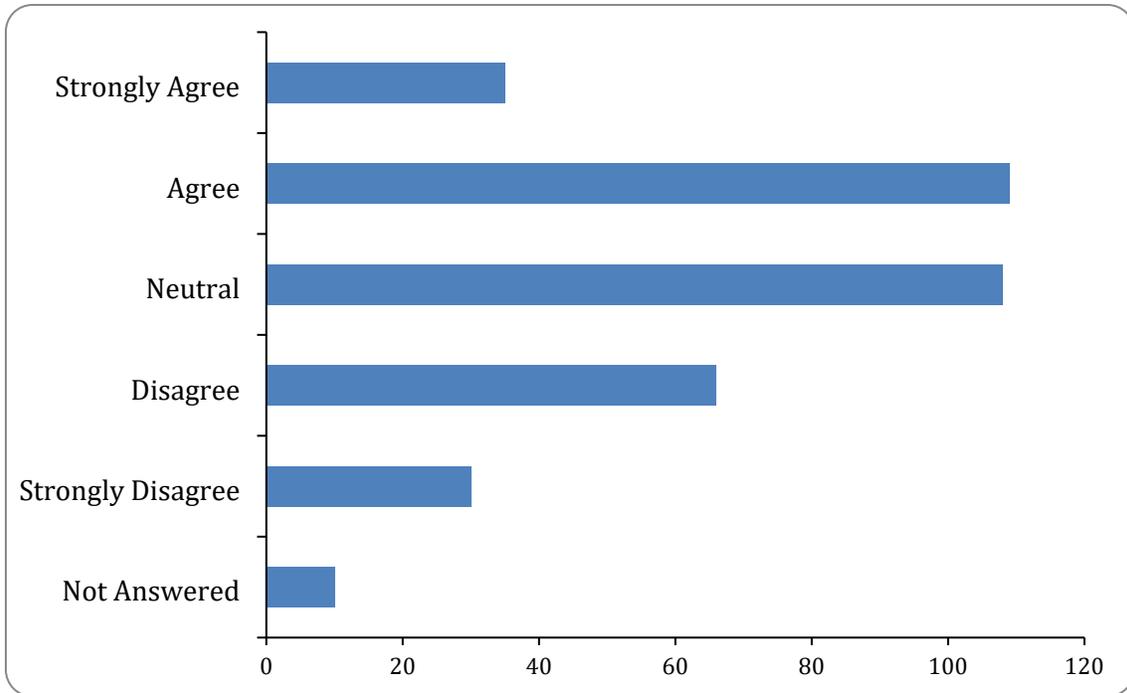
There were 351 responses to this part of the question.



Option	Total	Percent
Strongly Agree	19	5.31%
Agree	73	20.39%
Neutral	117	32.68%
Disagree	106	29.61%
Strongly Disagree	36	10.06%
Not Answered	7	1.96%

what we could do next year - Stop delivery of less important services

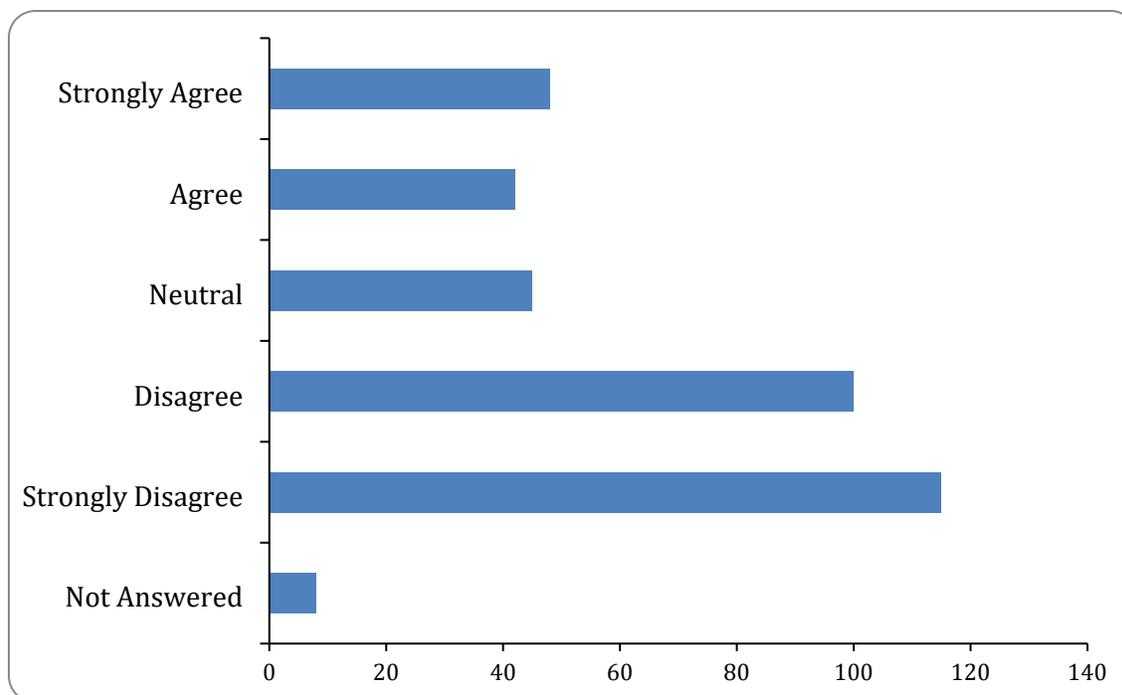
There were 348 responses to this part of the question.



Option	Total	Percent
Strongly Agree	35	9.78%
Agree	109	30.45%
Neutral	108	30.17%
Disagree	66	18.44%
Strongly Disagree	30	8.38%
Not Answered	10	2.79%

what we could do next year - Freeze Council Tax this year and make cuts in frontline services

There were 350 responses to this part of the question.



Option	Total	Percent
Strongly Agree	48	13.41%
Agree	42	11.73%
Neutral	45	12.57%
Disagree	100	27.93%
Strongly Disagree	115	32.12%
Not Answered	8	2.23%

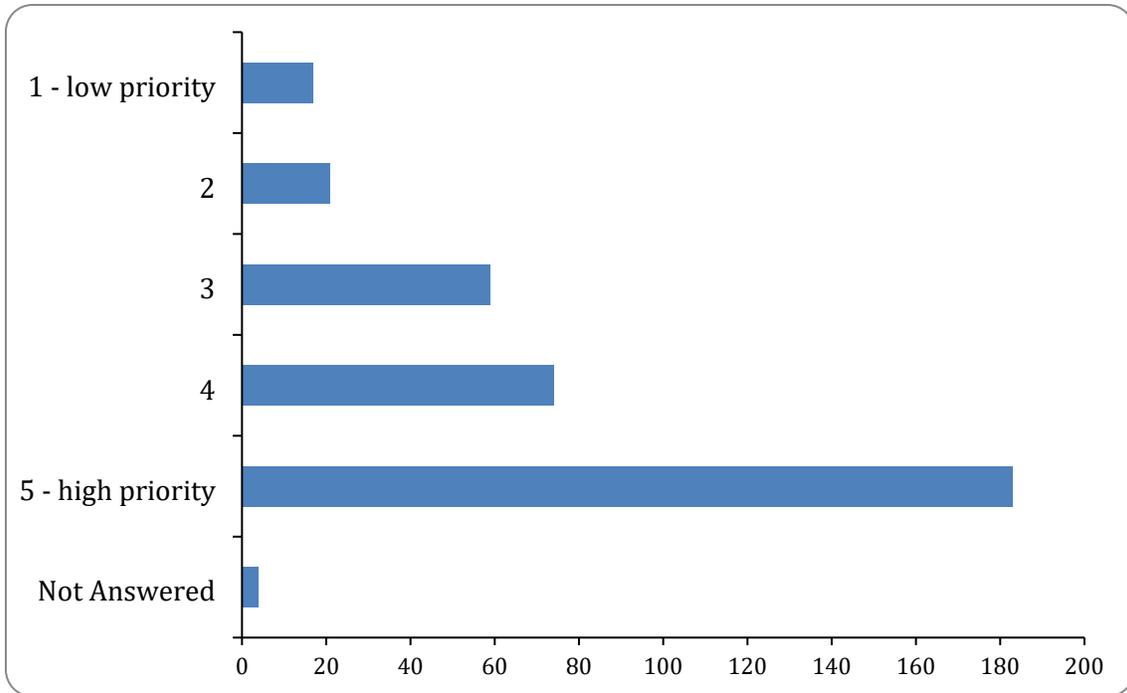
Please enter any additional comments

There were 140 responses to this part of the question.

On a scale of 1-5 where 1 is low and 5 is high, how would you rank the priority of the following services?

priority - Provision of affordable housing

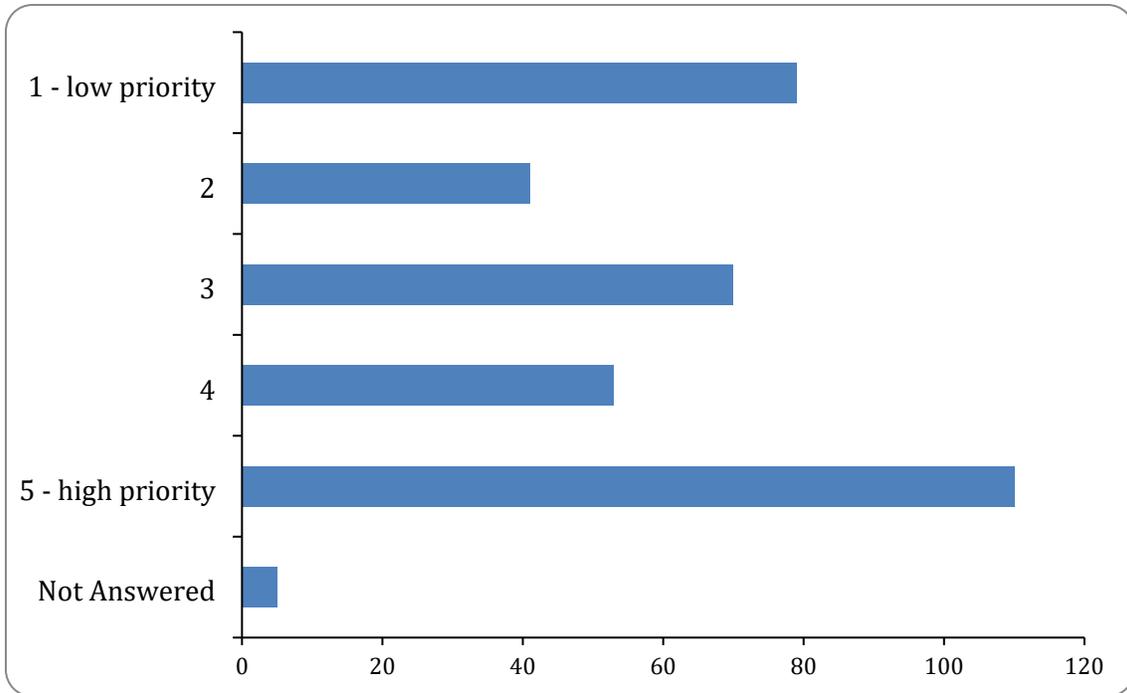
There were 354 responses to this part of the question.



Option	Total	Percent
1 - low priority	17	4.75%
2	21	5.87%
3	59	16.48%
4	74	20.67%
5 - high priority	183	51.12%
Not Answered	4	1.12%

priority - Tackling climate change

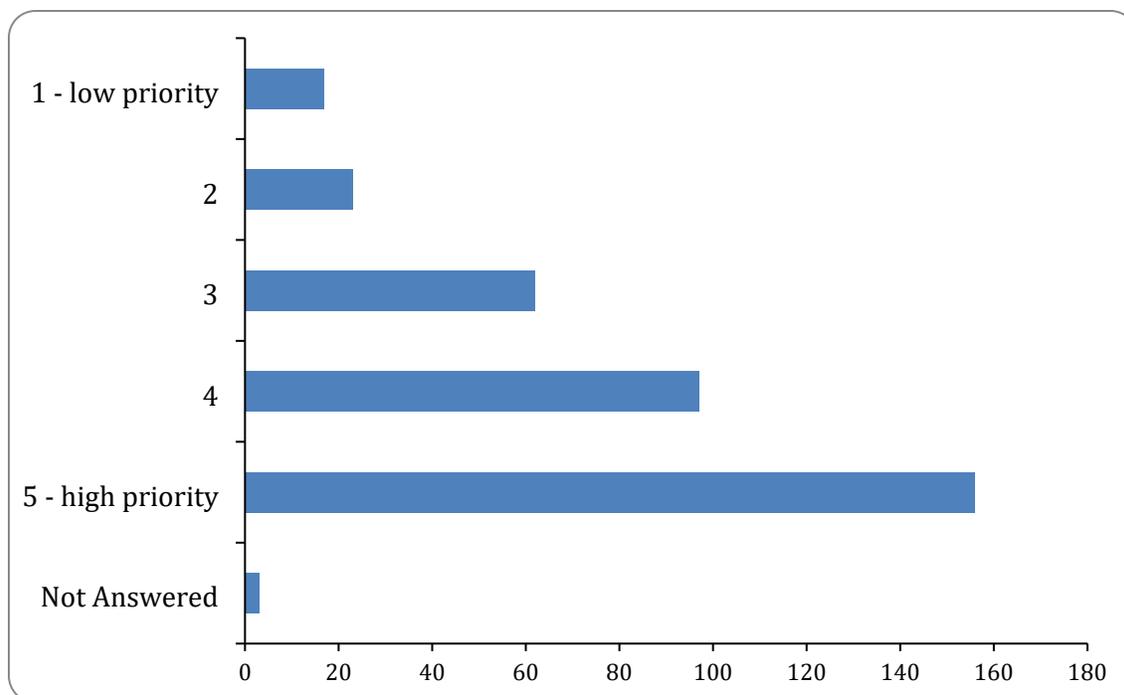
There were 353 responses to this part of the question.



Option	Total	Percent
1 - low priority	79	22.07%
2	41	11.45%
3	70	19.55%
4	53	14.80%
5 - high priority	110	30.73%
Not Answered	5	1.40%

priority - Preventing homelessness

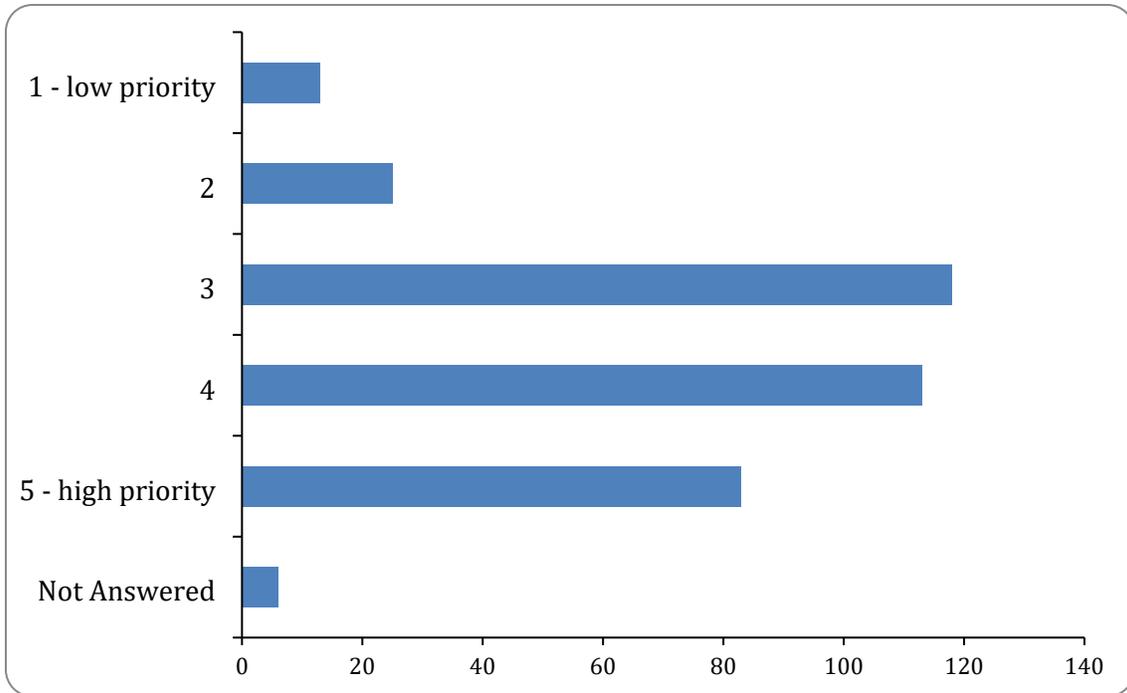
There were 355 responses to this part of the question.



Option	Total	Percent
1 - low priority	17	4.75%
2	23	6.42%
3	62	17.32%
4	97	27.09%
5 - high priority	156	43.58%
Not Answered	3	0.84%

priority - Providing and supporting community centres

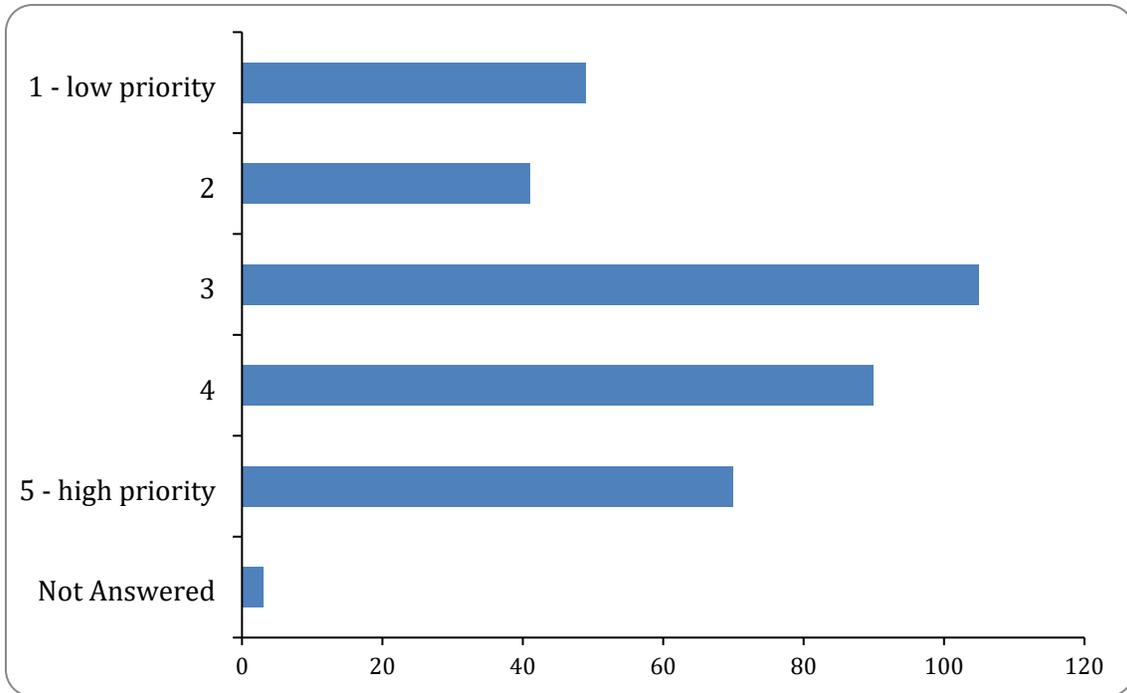
There were 352 responses to this part of the question.



Option	Total	Percent
1 - low priority	13	3.63%
2	25	6.98%
3	118	32.96%
4	113	31.56%
5 - high priority	83	23.18%
Not Answered	6	1.68%

priority - Encouraging our customers to self-serve, enabling access to more of our services electronically online

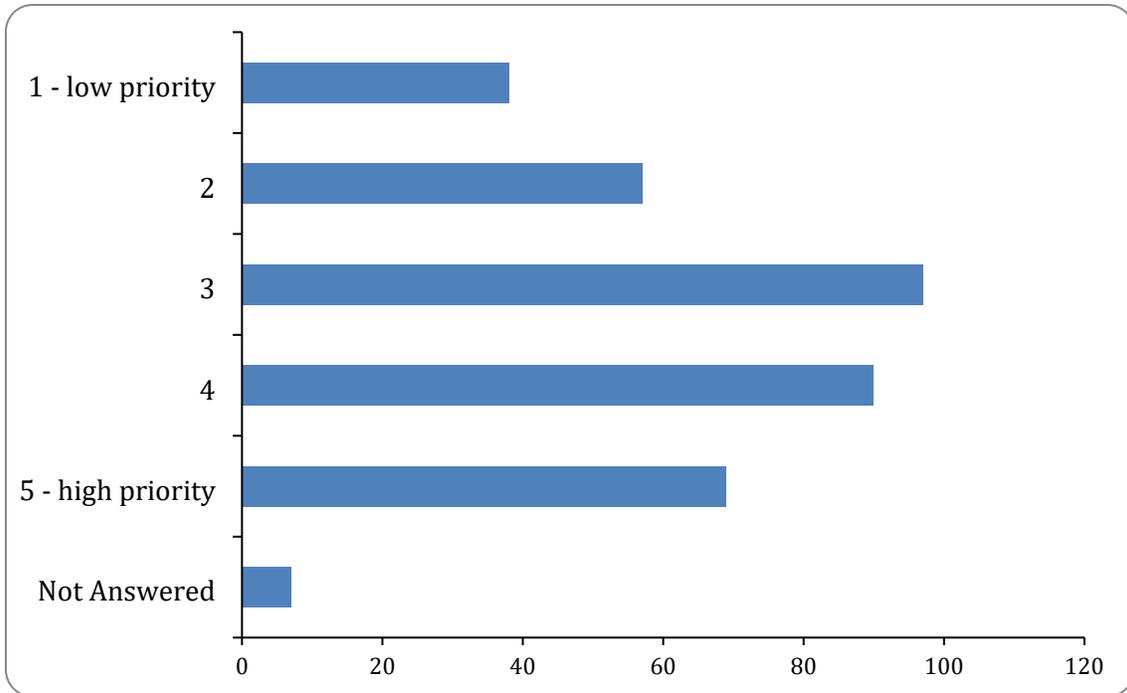
There were 355 responses to this part of the question.



Option	Total	Percent
1 - low priority	49	13.69%
2	41	11.45%
3	105	29.33%
4	90	25.14%
5 - high priority	70	19.55%
Not Answered	3	0.84%

priority - Enhancing our city centre

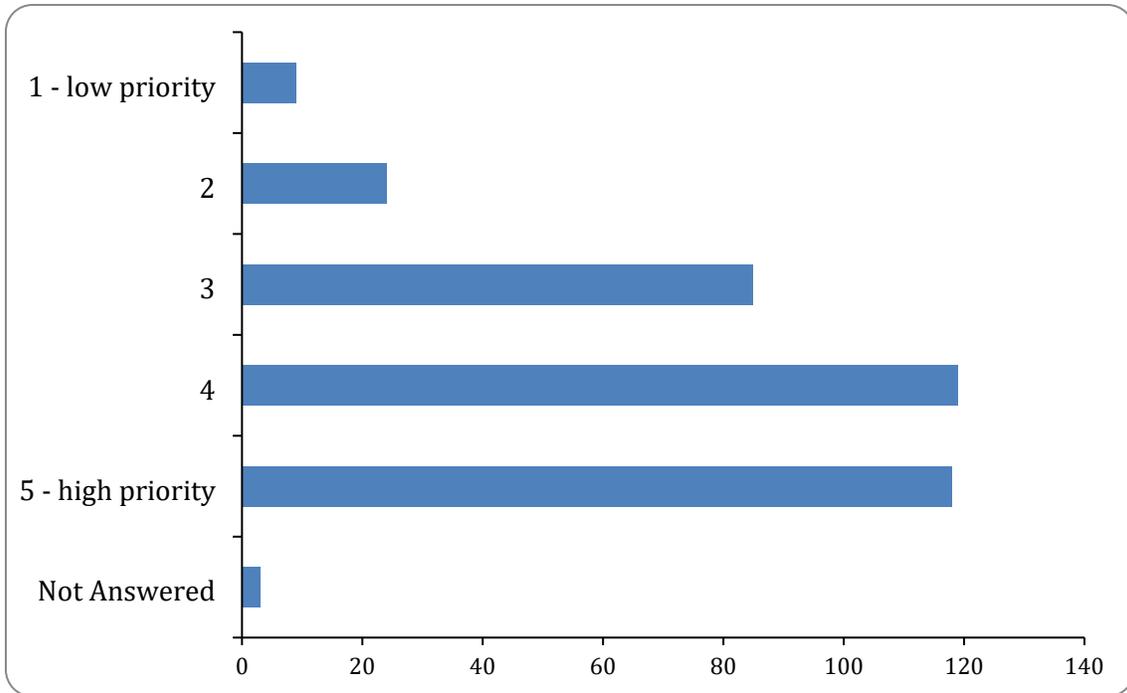
There were 351 responses to this part of the question.



Option	Total	Percent
1 - low priority	38	10.61%
2	57	15.92%
3	97	27.09%
4	90	25.14%
5 - high priority	69	19.27%
Not Answered	7	1.96%

priority - Keeping our city centre clean and tidy

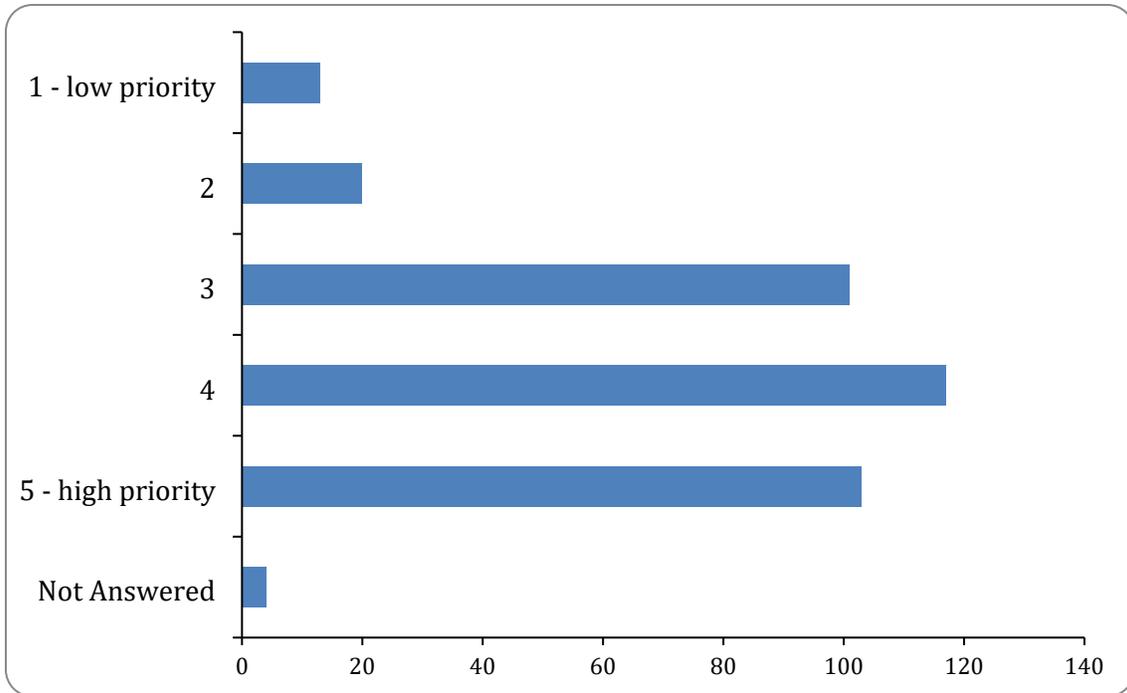
There were 355 responses to this part of the question.



Option	Total	Percent
1 - low priority	9	2.51%
2	24	6.70%
3	85	23.74%
4	119	33.24%
5 - high priority	118	32.96%
Not Answered	3	0.84%

priority - Maintaining and improving recycling

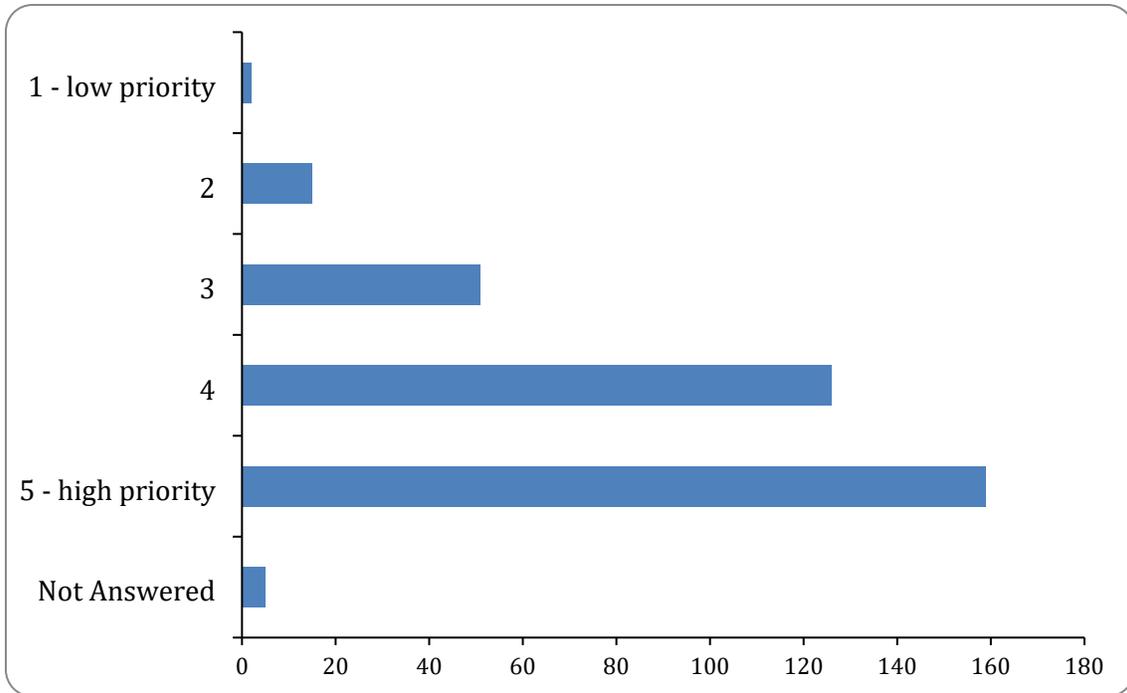
There were 354 responses to this part of the question.



Option	Total	Percent
1 - low priority	13	3.63%
2	20	5.59%
3	101	28.21%
4	117	32.68%
5 - high priority	103	28.77%
Not Answered	4	1.12%

priority - Maintaining parks and open spaces

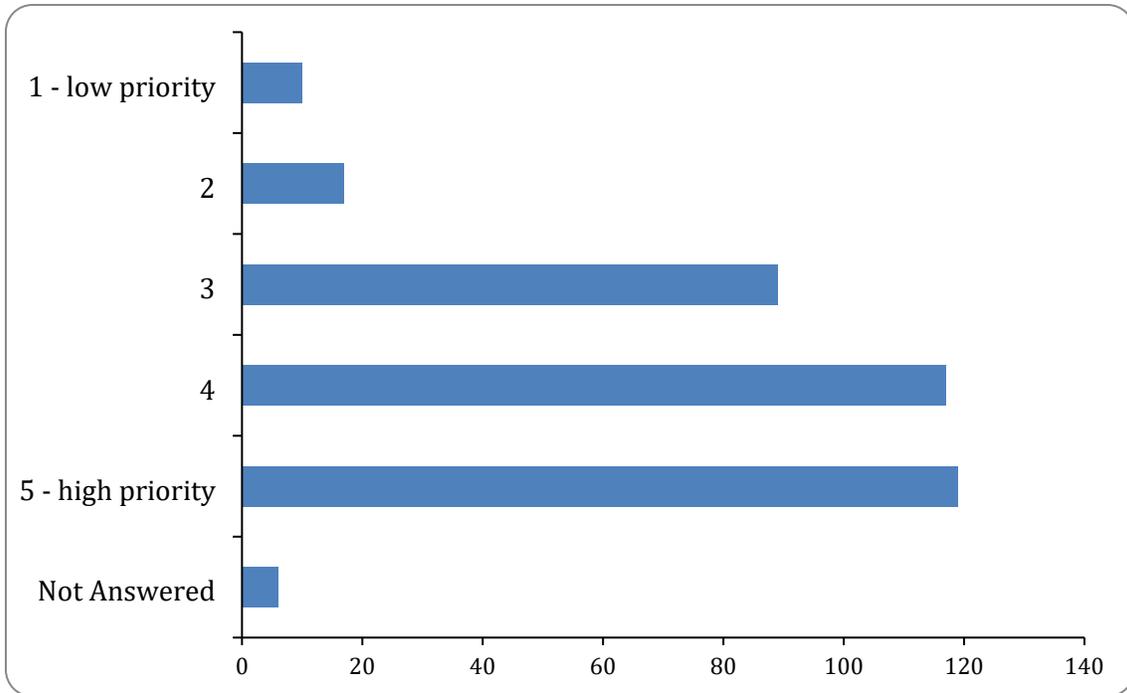
There were 353 responses to this part of the question.



Option	Total	Percent
1 - low priority	2	0.56%
2	15	4.19%
3	51	14.25%
4	126	35.20%
5 - high priority	159	44.41%
Not Answered	5	1.40%

priority - Providing leisure centres and keeping them affordable

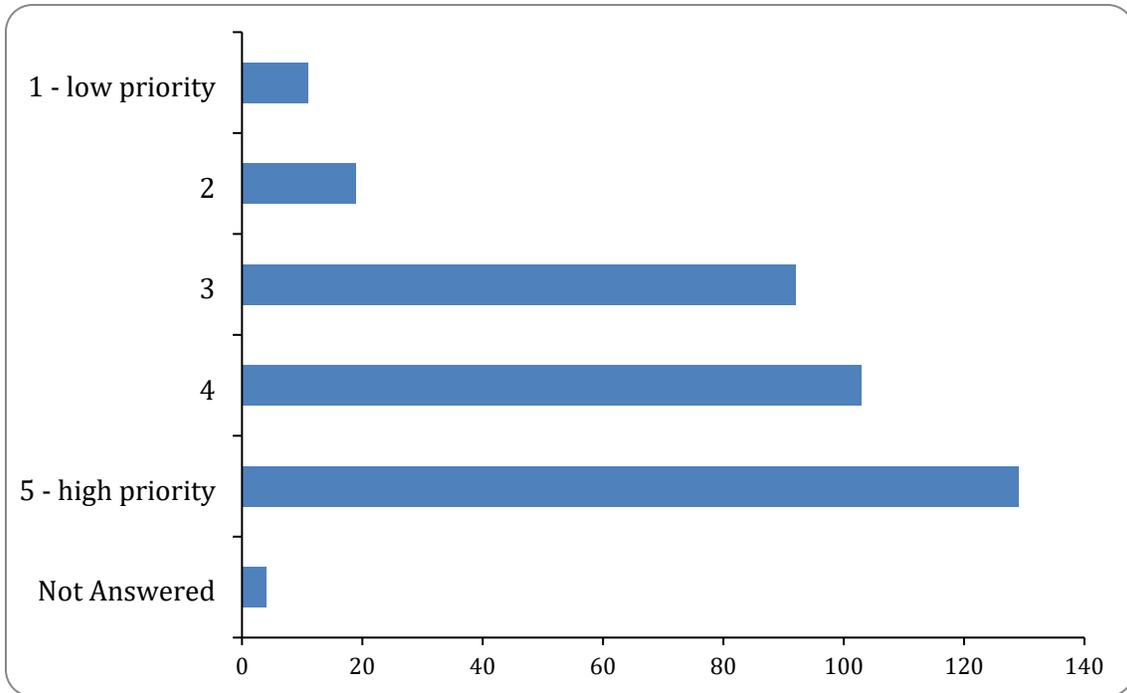
There were 352 responses to this part of the question.



Option	Total	Percent
1 - low priority	10	2.79%
2	17	4.75%
3	89	24.86%
4	117	32.68%
5 - high priority	119	33.24%
Not Answered	6	1.68%

priority - Providing services for young people

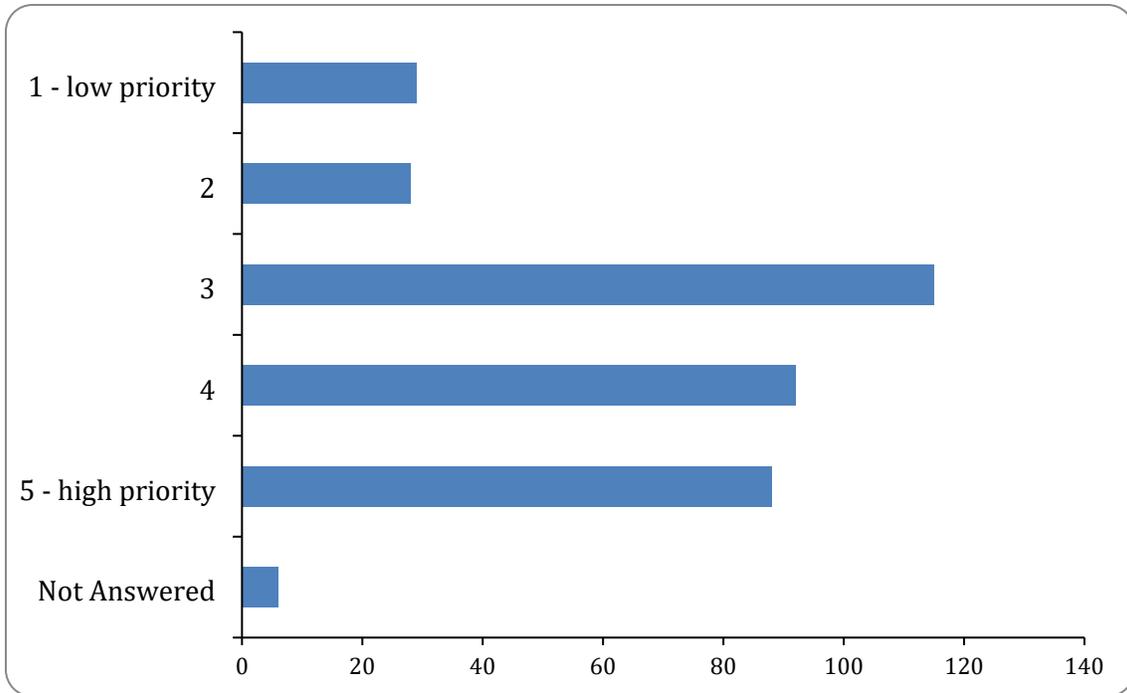
There were 354 responses to this part of the question.



Option	Total	Percent
1 - low priority	11	3.07%
2	19	5.31%
3	92	25.70%
4	103	28.77%
5 - high priority	129	36.03%
Not Answered	4	1.12%

priority - Helping with council tax for those on low income

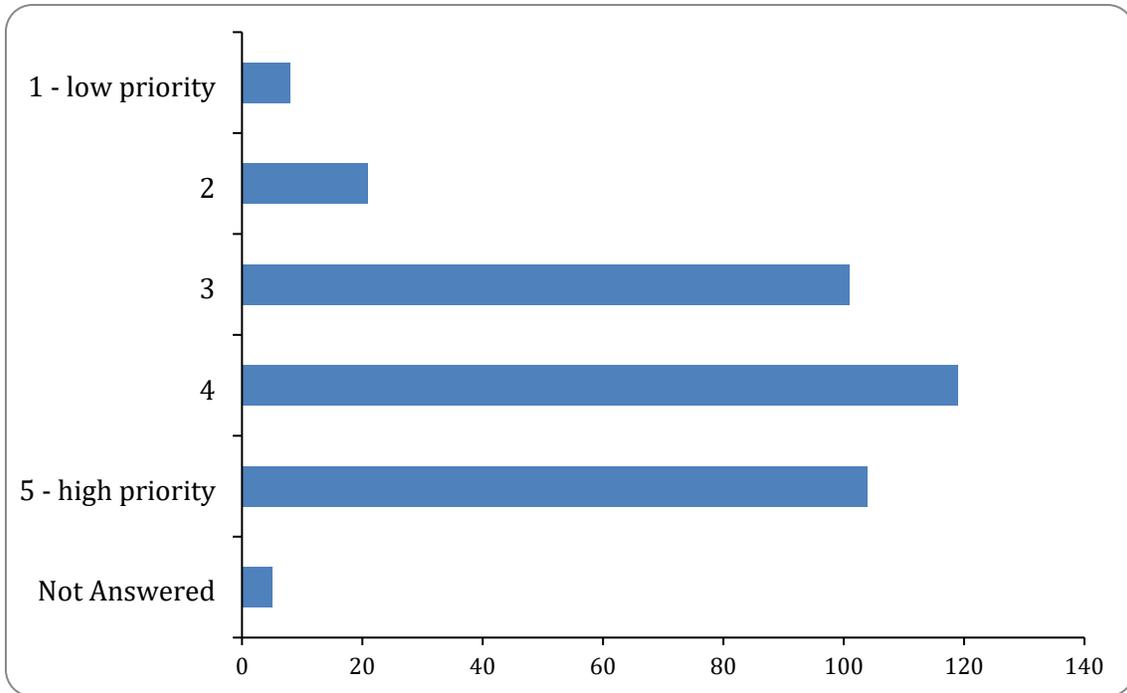
There were 352 responses to this part of the question.



Option	Total	Percent
1 - low priority	29	8.10%
2	28	7.82%
3	115	32.12%
4	92	25.70%
5 - high priority	88	24.58%
Not Answered	6	1.68%

priority - Supporting community safety

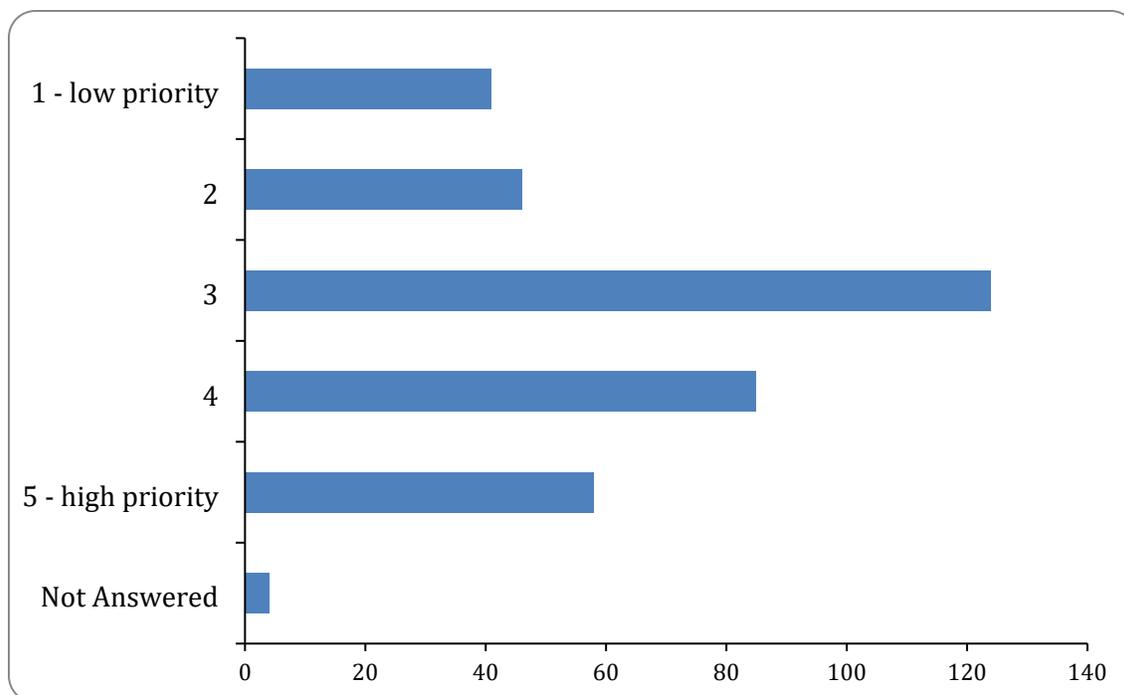
There were 353 responses to this part of the question.



Option	Total	Percent
1 - low priority	8	2.23%
2	21	5.87%
3	101	28.21%
4	119	33.24%
5 - high priority	104	29.05%
Not Answered	5	1.40%

priority - Providing grants to voluntary and community groups

There were 354 responses to this part of the question.



Option	Total	Percent
1 - low priority	41	11.45%
2	46	12.85%
3	124	34.64%
4	85	23.74%
5 - high priority	58	16.20%
Not Answered	4	1.12%

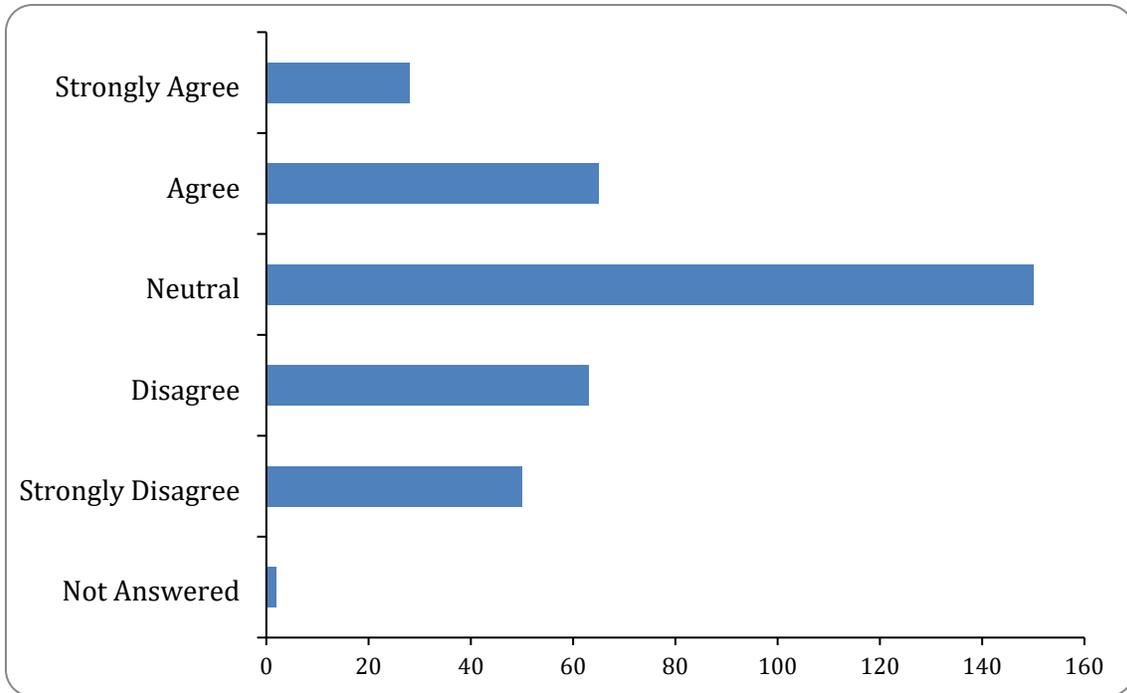
Please enter any additional comments

There were 79 responses to this part of the question.

To what extent you agree or disagree with these schemes?

Capital investment - Blackbird Leys Cricket nets - £30k

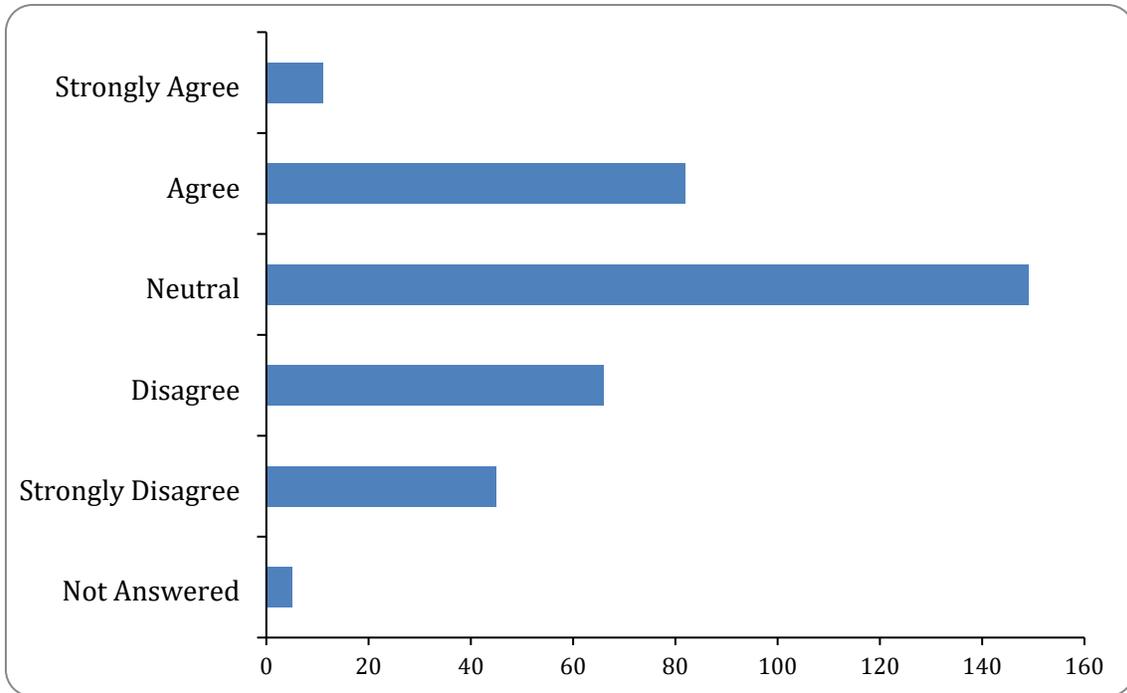
There were 356 responses to this part of the question.



Option	Total	Percent
Strongly Agree	28	7.82%
Agree	65	18.16%
Neutral	150	41.90%
Disagree	63	17.60%
Strongly Disagree	50	13.97%
Not Answered	2	0.56%

Capital investment - Replace outdoor gym equipment - £36k

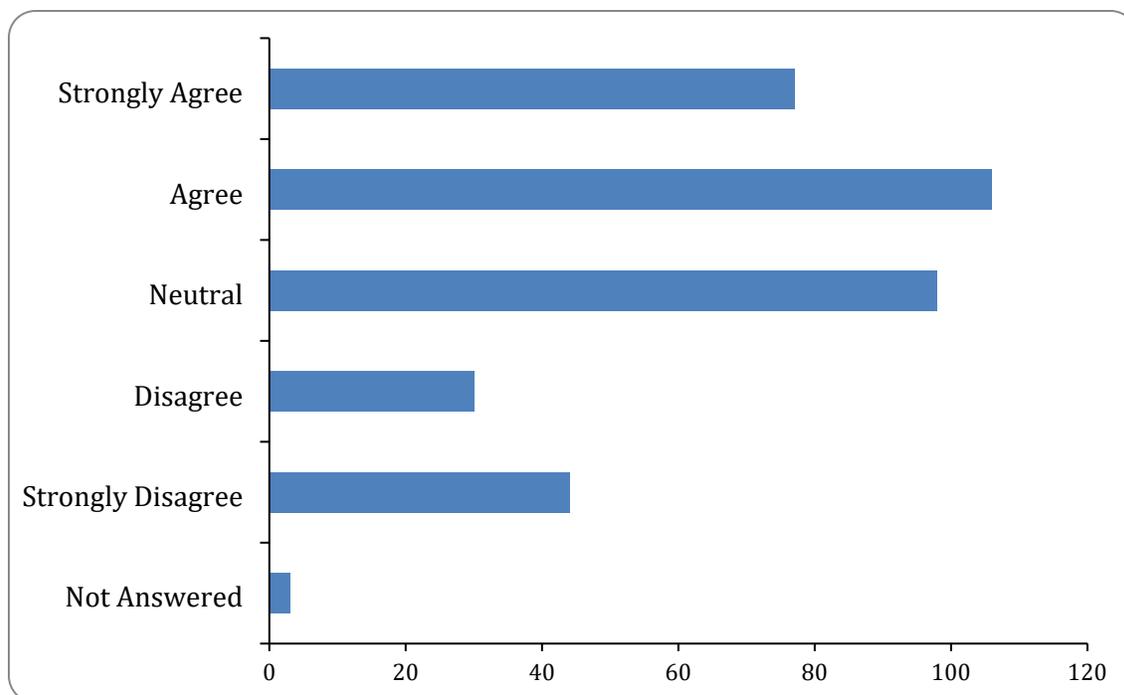
There were 353 responses to this part of the question.



Option	Total	Percent
Strongly Agree	11	3.07%
Agree	82	22.91%
Neutral	149	41.62%
Disagree	66	18.44%
Strongly Disagree	45	12.57%
Not Answered	5	1.40%

Capital investment - Acquisition of 150 units for temporary accommodation use (£32 million)

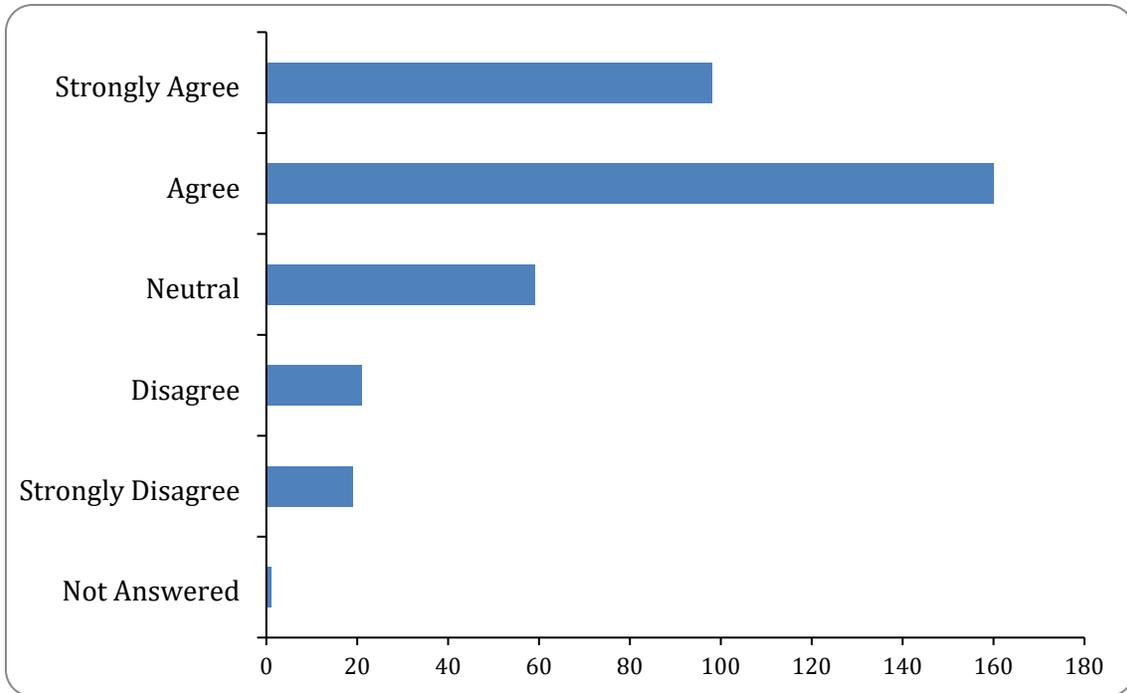
There were 355 responses to this part of the question.



Option	Total	Percent
Strongly Agree	77	21.51%
Agree	106	29.61%
Neutral	98	27.37%
Disagree	30	8.38%
Strongly Disagree	44	12.29%
Not Answered	3	0.84%

Capital investment - Planned maintenance to our council housing stock (£147 million)

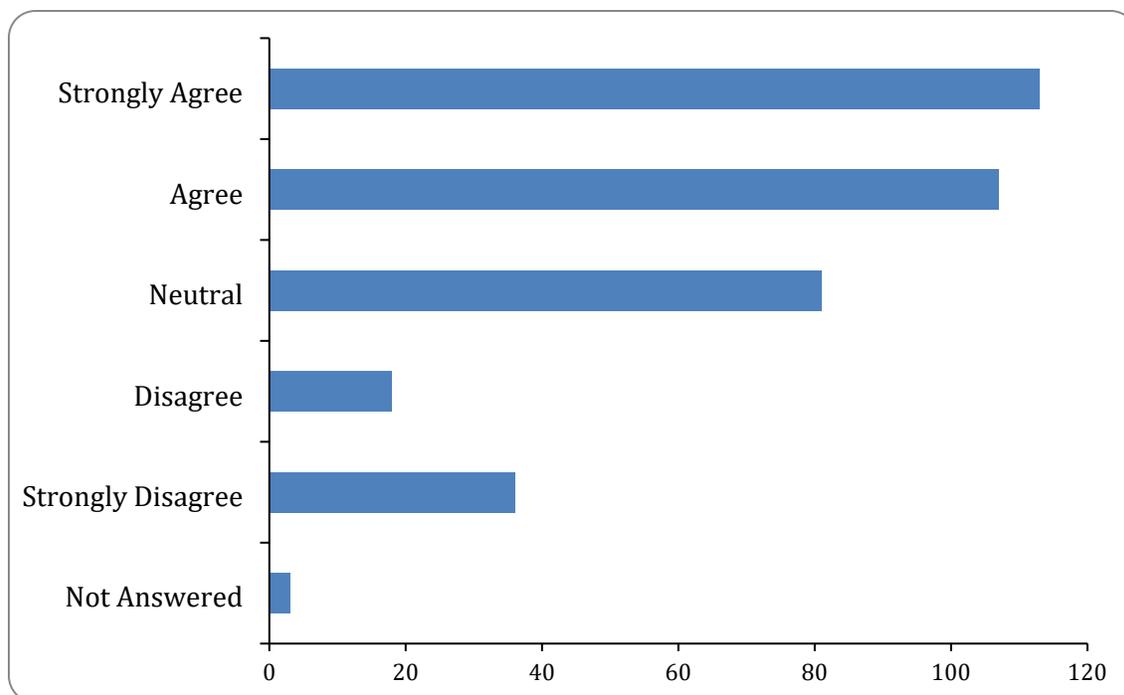
There were 357 responses to this part of the question.



Option	Total	Percent
Strongly Agree	98	27.37%
Agree	160	44.69%
Neutral	59	16.48%
Disagree	21	5.87%
Strongly Disagree	19	5.31%
Not Answered	1	0.28%

Capital investment - New affordable housing (£389 million)

There were 355 responses to this part of the question.



Option	Total	Percent
Strongly Agree	113	31.56%
Agree	107	29.89%
Neutral	81	22.63%
Disagree	18	5.03%
Strongly Disagree	36	10.06%
Not Answered	3	0.84%

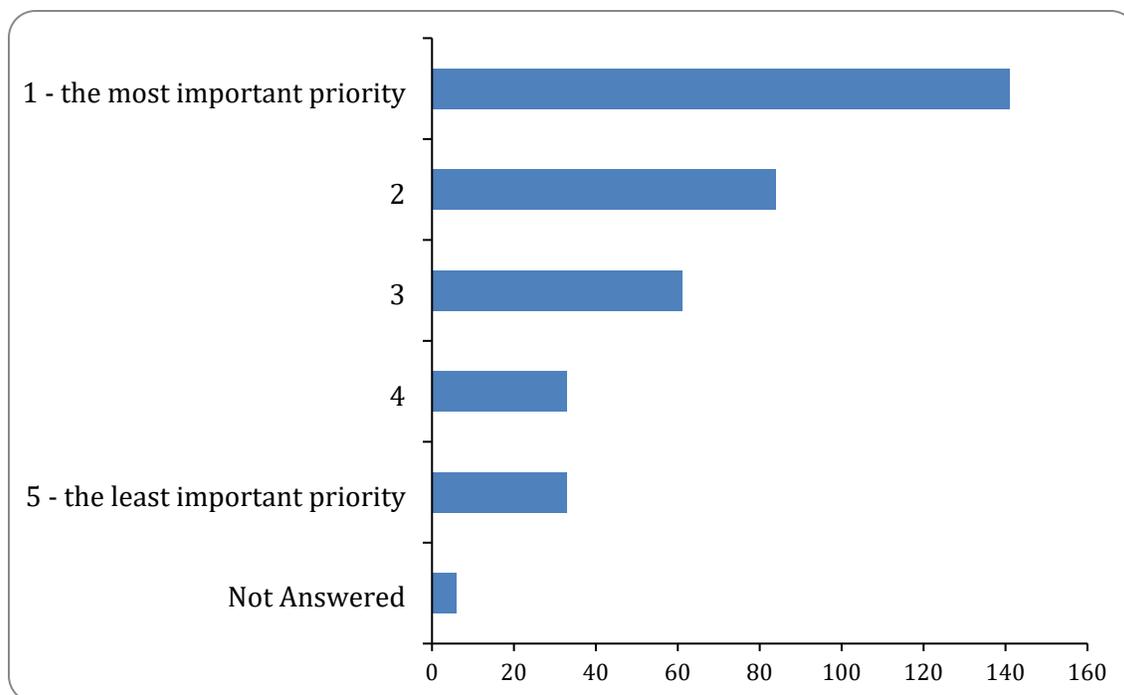
Please enter any additional comments

There were 90 responses to this part of the question.

In what order should the council prioritise the following, with 1 being the most important priority and 5 being the least important?

housing priority - Building and acquiring new council homes

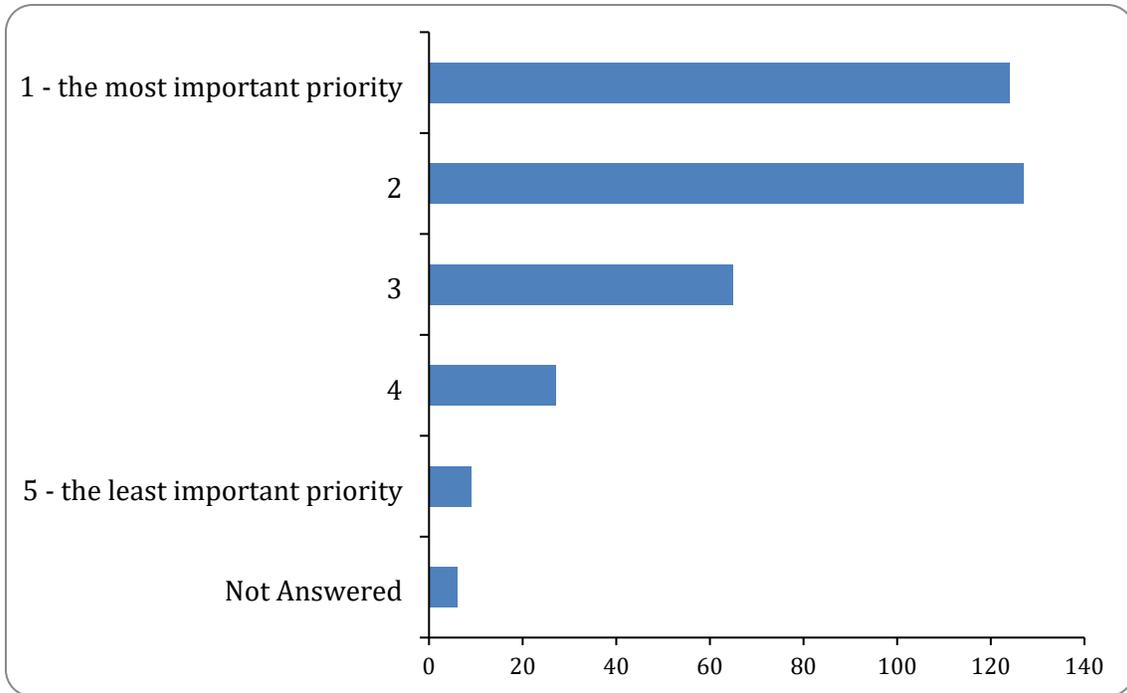
There were 352 responses to this part of the question.



Option	Total	Percent
1 - the most important priority	141	39.39%
2	84	23.46%
3	61	17.04%
4	33	9.22%
5 - the least important priority	33	9.22%
Not Answered	6	1.68%

housing priority - Maintaining the quality of existing council homes

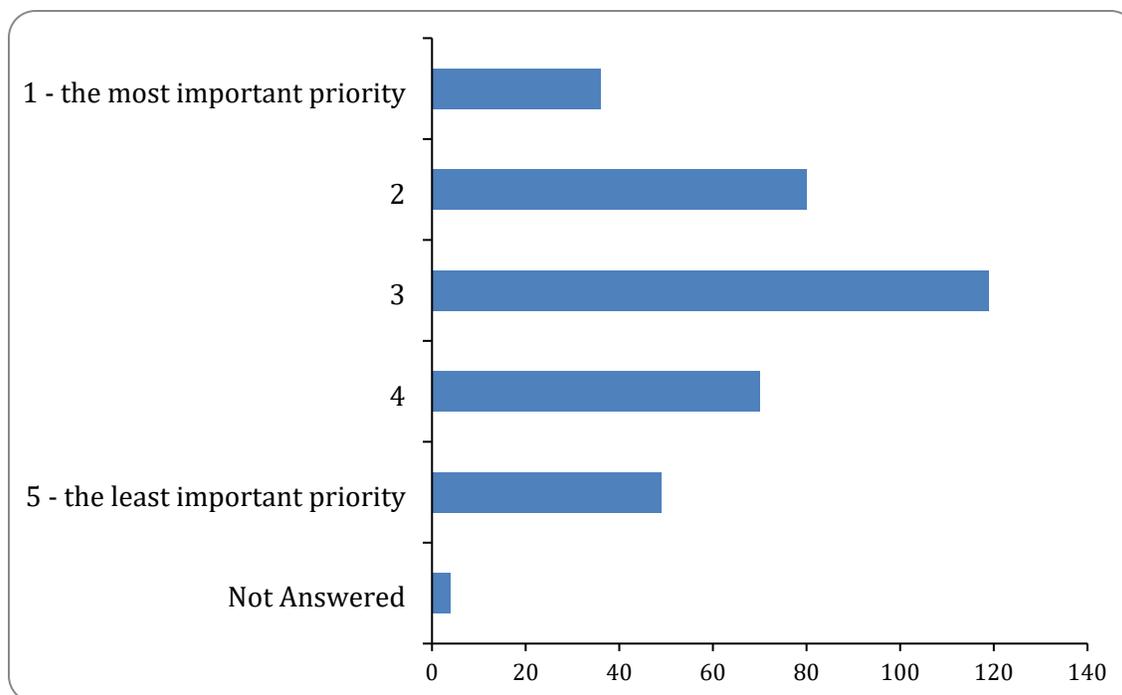
There were 352 responses to this part of the question.



Option	Total	Percent
1 - the most important priority	124	34.64%
2	127	35.47%
3	65	18.16%
4	27	7.54%
5 - the least important priority	9	2.51%
Not Answered	6	1.68%

housing priority - Investing to improve the look and feel of our council estates

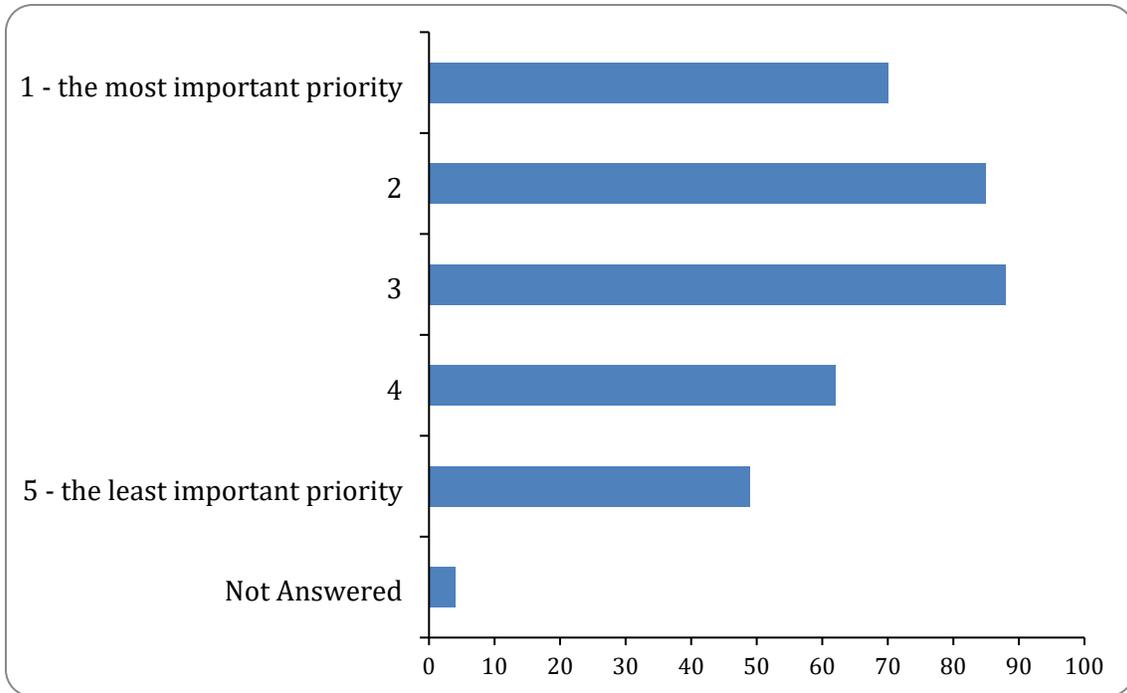
There were 354 responses to this part of the question.



Option	Total	Percent
1 - the most important priority	36	10.06%
2	80	22.35%
3	119	33.24%
4	70	19.55%
5 - the least important priority	49	13.69%
Not Answered	4	1.12%

housing priority - Improving energy efficiency of existing council homes and progressing to zero carbon

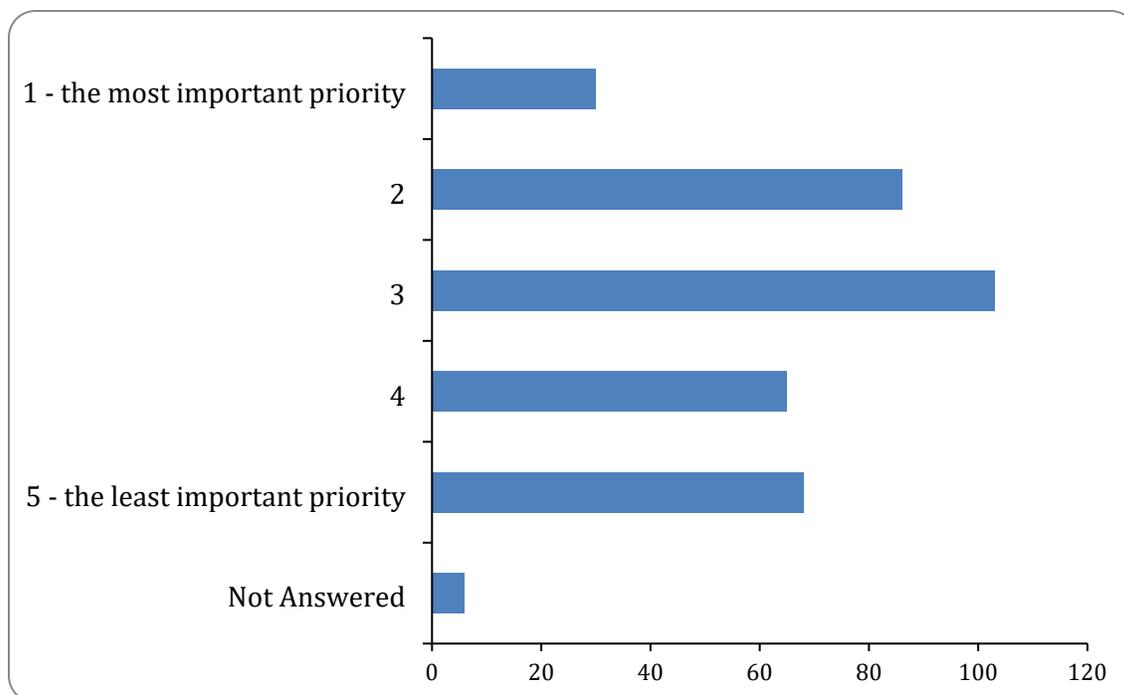
There were 354 responses to this part of the question.



Option	Total	Percent
1 - the most important priority	70	19.55%
2	85	23.74%
3	88	24.58%
4	62	17.32%
5 - the least important priority	49	13.69%
Not Answered	4	1.12%

housing priority - Targeted estate regeneration

There were 352 responses to this part of the question.



Option	Total	Percent
1 - the most important priority	30	8.38%
2	86	24.02%
3	103	28.77%
4	65	18.16%
5 - the least important priority	68	18.99%
Not Answered	6	1.68%

Please enter any additional comments

There were 57 responses to this part of the question.

Are there any other comments that you would like to make on Oxford City Council's draft Medium Term Financial Strategy 2027-30 and Consultation Budget 2026 -27?

further comments

There were 100 responses to this part of the question.

APPENDIX 11

SETTING OF THE COUNCIL TAX BASE FOR 2026/27
TOTAL FOR OXFORD CITY COUNCIL

(A- are Band A dwellings with disabled reduction)	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	As Band D	@ 98%
1. Total number of dwellings as at Nov 30 2025		2,960.0	9,923.0	19,853.0	16,321.0	7,720.0	3,182.0	3,371.0	612.0	63,942.0	64,533.44	63,242.80
1a. Estimated new dwellings net of exemptions and discounts for Dec 01 2025 - Mar 31 2026		1.0	3.0	6.0	4.0	2.0	1.0	1.0	0.0	18.0	17.88	17.50
1b. Estimated new dwellings net of exemptions and discounts 2026/27		9.0	33.0	65.0	54.0	25.0	11.0	11.0	2.0	210.0	212.23	208.00
2. Number of dwellings exempt 2026/27		813.0	773.0	1,078.0	1,551.0	1,257.0	320.0	252.0	204.0	6,248.0	6,478.99	6,349.40
3. Number of chargeable dwellings for 2026/27 (lines 1+1a+1b -2)		2,157.0	9,186.0	18,846.0	14,828.0	6,490.0	2,874.0	3,131.0	410.0	57,922.0	58,284.56	57,118.90
4. Number of chargeable dwellings (line 3) subject to disabled reduction on 30 November 2025		2.0	14.0	87.0	67.0	37.0	21.0	15.0	4.0	247.0	265.10	259.80
5. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 4 after reduction)	2.0	14.0	87.0	67.0	37.0	21.0	15.0	4.0		247.0	228.68	224.10
6. Number of chargeable dwellings adjusted in accordance with lines 4 and 5 (lines 3-4+5) which is broken down by discounts and premiums in lines 7 to 13 below.	2.0	2,169.0	9,259.0	18,826.0	14,798.0	6,474.0	2,868.0	3,120.0	406.0	57,922.0	58,248.14	57,083.20
7. Number of dwellings in line 6 entitled to a 25% discount (Single Person or Disregards) on 30 November 2025	0.0	1,184.0	4,808.0	5,990.0	4,140.0	1,695.0	679.0	572.0	31.0	19,099.0	18,061.10	17,699.90
8. Number of dwellings in line 6 entitled to a 50% discount (All residents disregarded) on 30 November 2025	0.0	5.0	10.0	51.0	40.0	19.0	12.0	19.0	16.0	172.0	200.67	196.70
9. Estimated number of dwellings in line 6 entitled to a 25% discount (recently built or uninhabitable dwellings)	0.0	0.0	3.0	38.0	17.0	17.0	5.0	4.0	1.0	85.0	89.78	88.00
10. Additional 50% discounts for 2026/27 estimated new dwellings	0.0	9.0	33.0	65.0	54.0	25.0	11.0	11.0	2.0	210.0	212.23	208.00
11a. Dwellings subject to Long Term Empty Premium between one and five years (100%)	0.0	31.0	76.0	147.0	127.0	72.0	37.0	44.0	9.0	543.0	570.22	558.80
11b. Dwellings subject to Long Term Empty Premium between five and ten years (200%)	0.0	2.0	10.0	8.0	5.0	4.0	4.0	2.0	1.0	36.0	37.22	36.50
11c. Dwellings subject to Long Term Empty Premium over 10 years (300%)	0.0	0.0	1.0	4.0	4.0	2.0	0.0	0.0	1.0	12.0	12.78	12.50
12. Dwellings subject to Second Home Premium (100%)	0.0	59.0	158.0	213.0	237.0	115.0	39.0	19.0	12.0	852.0	841.11	824.30
13. Number of dwellings in line 6 assumed to be entitled to no discounts / premium (lines 6-7-8-9-10-11a-11b-11c-12)	2.0	879.0	4,160.0	12,310.0	10,174.0	4,525.0	2,081.0	2,449.0	333.0	36,913.0	38,223.03	37,458.50
14. Reduction in taxbase as a result of the Family Annexe discount	0.0	10.6	3.9	1.5	0.5	1.0	0.0	0.0	0.0	17.5	13.14	12.90
15. Estimated number of dwellings eligible for Council Tax Reduction Scheme during 2026/27	0.0	466.7	2,233.4	2,351.9	814.1	227.0	29.4	13.5	0.0	6,136.0	5,295.31	5,189.40
16. Total equivalent number of dwellings after discounts, exemptions and disabled relief [(line 7 x 0.75) + (line 8 x 0.5) + (line 9 x 0.75) + (line 10 x 0.5) + (line 11a x 2.0) + (line 11b x 3.0) + (line 11c x 4.0) + (line 12 x 2.0) + line 13 - line 14 - line 15]	2.0	1,482.7	6,054.5	15,295.6	13,283.2	5,997.0	2,740.1	3,014.5	415.0	48,284.5	49,719.60	48,725.20
17. Ratio to band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9			
18. Number of band D equivalents (line 16 x line 17)	1.11	988.45	4,709.04	13,596.09	13,283.15	7,329.67	3,957.92	5,024.17	830.00	49,719.60		
19. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2026/27										0.00		
20. Tax Base for Oxford City Council Billing Authority (line 18 + line 19)										49,719.60		
21. At projected collection rate of 98%										48,725.20		

Notes

- Line 2 - The Exempt Dwellings data comes from the CivicaOpenRevenues Council Tax system and includes empty and unfurnished dwellings with 100% discount
- Line 7 - The recently built or uninhabitable dwellings data comes from the Civica OpenRevenues Council Tax system as at November 30 2025
- Line 10 - Additional 50% discounts for new dwellings - the estimated number of building completions in 2026/27 comes from Planning's Housing Trajectory plan
- Lines 11a & 11b & 11c - Dwellings subject to Long Term Empty Premium - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2025
- Line 15 - Dwellings eligible for Council Tax Reduction Scheme - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2025

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APPENDIX 12

SETTING OF THE COUNCIL TAX BASE FOR 2026/27
TOTAL FOR LITTLEMORE PARISH COUNCIL

(A- are Band A dwellings with disabled reduction)	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	As Band D	@ 98%
1. Total number of dwellings as at Nov 30 2025		261.0	508.0	1,593.0	346.0	239.0	78.0	10.0	6.0	3,041.0	2,764.56	2,709.30
1a. Estimated new dwellings net of exemptions and discounts for Dec 01 2025 - Mar 31 2026		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00
1b. Estimated new dwellings net of exemptions and discounts 2026/27		0.0	2.0	2.0	2.0	1.0	1.0	0.0	0.0	8.0	8.00	7.80
2. Number of dwellings exempt 2026/27		4.0	9.0	20.0	7.0	3.0	1.0	0.0	0.0	44.0	39.55	38.80
3. Number of chargeable dwellings for 2026/27 (lines 1+1a+1b -2)		257.0	501.0	1,575.0	341.0	237.0	78.0	10.0	6.0	3,005.0	2,733.01	2,678.30
4. Number of chargeable dwellings (line 3) subject to disabled reduction on 30 November 2025		1.0	0.0	12.0	4.0	2.0	1.0	0.0	1.0	21.0	21.22	20.80
5. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 4 after reduction)	1.0	0.0	12.0	4.0	2.0	1.0	0.0	1.0		21.0	18.32	18.00
6. Number of chargeable dwellings adjusted in accordance with lines 4 and 5 (lines 3-4+5) which is broken down by discounts and premiums in lines 7 to 13 below.	1.0	256.0	513.0	1,567.0	339.0	236.0	77.0	11.0	5.0	3,005.0	2,730.11	2,675.50
7. Number of dwellings in line 6 entitled to a 25% discount (Single Person or Disregards) on 30 November 2025	0.0	112.0	284.0	488.0	89.0	54.0	17.0	1.0	0.0	1,045.0	910.55	892.40
8. Number of dwellings in line 6 entitled to a 50% discount (All residents disregarded) on 30 November 2025	0.0	1.0	3.0	14.0	1.0	0.0	1.0	1.0	0.0	21.0	19.55	19.20
9. Estimated number of dwellings in line 6 entitled to a 25% discount (recently built or uninhabitable dwellings)	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	1.0	0.89	0.90
10. Additional 50% discounts for 2026/27 estimated new dwellings	0.0	0.0	2.0	2.0	2.0	1.0	1.0	0.0	0.0	8.0	8.00	7.80
11a. Dwellings subject to Long Term Empty Premium between one and five years (100%)	0.0	0.0	4.0	8.0	1.0	0.0	0.0	0.0	0.0	13.0	11.22	11.00
11b. Dwellings subject to Long Term Empty Premium between five and ten years (200%)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00
11c. Dwellings subject to Long Term Empty Premium over 10 years (300%)	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	1.0	0.89	0.90
12. Dwellings subject to Second Home Premium (100%)	0.0	1.0	4.0	8.0	5.0	3.0	1.0	0.0	0.0	22.0	21.00	20.60
13. Number of dwellings in line 6 assumed to be entitled to no discounts / premium (lines 6-7-8-9-10-11a-11b-11c-12)	1.0	142.0	216.0	1,045.0	241.0	178.0	57.0	9.0	5.0	1,894.0	1,758.01	1,722.70
14. Reduction in taxbase as a result of the Family Annexe discount	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00
15. Estimated number of dwellings eligible for Council Tax Reduction Scheme during 2026/27	0.0	88.6	123.8	148.5	26.0	21.1	1.2	0.0	0.0	409.2	340.88	334.10
16. Total equivalent number of dwellings after discounts, exemptions and disabled relief ((line 7 x 0.75) + (line 8 x 0.5) + (line 9 x 0.75) + (line 10 x 0.5) + (line 11a x 2.0) + (line 11b x 3.0) + (line 11c x 4.0) + (line 12 x 2.0) + line 13 - line 14 - line 15)	1.0	139.9	323.7	1,307.3	295.3	203.9	71.6	10.3	5.0	2,357.8	2,182.49	2,138.80
17. Ratio to band D	519	619	719	819	919	1119	1319	1519	1819			
18. Number of band D equivalents (line 16 x line 17)	0.56	93.27	251.77	1,162.00	295.25	249.21	103.35	17.08	10.00	2,182.49		
19. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2026/27										0.00		
20. Tax Base for Oxford City Council Billing Authority (line 18 + line 19)										2,182.49		
21. At projected collection rate of 98%										2,138.80		

Notes

- Line 2 - The Exempt Dwellings data comes from the CivicaOpenRevenues Council Tax system and includes empty and unfurnished dwellings with 100% discount
- Line 7 - The recently built or uninhabitable dwellings data comes from the Civica OpenRevenues Council Tax system as at November 30 2025
- Line 10 - Additional 50% discounts for new dwellings - the estimated number of building completions in 2026/27 comes from Planning's Housing Trajectory plan
- Lines 11a & 11b & 11c - Dwellings subject to Long Term Empty Premium - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2025
- Line 15 - Dwellings eligible for Council Tax Reduction Scheme - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2025

APPENDIX 12

SETTING OF THE COUNCIL TAX BASE FOR 2026/27
TOTAL FOR OLD MARSTON PARISH COUNCIL

(A- are Band A dwellings with disabled reduction)	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	As Band D	@ 98%
1. Total number of dwellings as at Nov 30 2025		85.0	45.0	359.0	787.0	161.0	26.0	75.0	3.0	1,541.0	1,563.12	1,531.90
1a. Estimated new dwellings net of exemptions and discounts for Dec 01 2025 - Mar 31 2026		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00
1b. Estimated new dwellings net of exemptions and discounts 2026/27		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00
2. Number of dwellings exempt 2026/27		5.0	1.0	5.0	22.0	5.0	0.0	2.0	0.0	40.0	40.00	39.20
3. Number of chargeable dwellings for 2026/27 (lines 1+1a+1b -2)		80.0	44.0	354.0	765.0	156.0	26.0	73.0	3.0	1,501.0	1,523.12	1,492.70
4. Number of chargeable dwellings (line 3) subject to disabled reduction on 30 November 2025		1.0	0.0	1.0	5.0	0.0	0.0	3.0	0.0	10.0	11.55	11.40
5. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 4 after reduction)	1.0	0.0	1.0	5.0	0.0	0.0	3.0	0.0		10.0	10.11	9.90
6. Number of chargeable dwellings adjusted in accordance with lines 4 and 5 (lines 3-4+5) which is broken down by discounts and premiums in lines 7 to 13 below.	1.0	79.0	45.0	358.0	760.0	156.0	29.0	70.0	3.0	1,501.0	1,521.68	1,491.20
7. Number of dwellings in line 6 entitled to a 25% discount (Single Person or Disregards) on 30 November 2025	0.0	45.0	17.0	148.0	204.0	52.0	6.0	9.0	0.0	481.0	465.98	456.70
8. Number of dwellings in line 6 entitled to a 50% discount (All residents disregarded) on 30 November 2025	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	1.0	1.00	1.00
9. Estimated number of dwellings in line 6 entitled to a 25% discount (recently built or uninhabitable dwellings)	0.0	0.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	2.0	2.00	2.00
10. Additional 50% discounts for 2026/27 estimated new dwellings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00
11a. Dwellings subject to Long Term Empty Premium between one and five years (100%)	0.0	0.0	1.0	2.0	10.0	0.0	0.0	0.0	0.0	13.0	12.56	12.30
11b. Dwellings subject to Long Term Empty Premium between five and ten years (200%)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00
11c. Dwellings subject to Long Term Empty Premium over 10 years (300%)	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	1.0	0.89	0.90
12. Dwellings subject to Second Home Premium (100%)	0.0	2.0	2.0	2.0	5.0	2.0	0.0	0.0	0.0	13.0	12.11	11.90
13. Number of dwellings in line 6 assumed to be entitled to no discounts / premium (lines 6-7-8-9-10-11a-11b-11c-12)	1.0	32.0	25.0	205.0	538.0	102.0	23.0	61.0	3.0	990.0	1,027.14	1,006.40
14. Reduction in taxbase as a result of the Family Annexe discount	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.39	0.40
15. Estimated number of dwellings eligible for Council Tax Reduction Scheme during 2026/27	0.0	8.1	2.3	48.2	25.1	7.6	0.0	0.0	0.0	91.3	84.42	82.70
16. Total equivalent number of dwellings after discounts, exemptions and disabled relief ((line 7 x 0.75) + (line 8 x 0.5) + (line 9 x 0.75) + (line 10 x 0.5) + (line 11a x 2.0) + (line 11b x 3.0) + (line 11c x 4.0) + (line 12 x 2.0) + line 13 - line 14 - line 15)	1.0	61.7	41.0	279.8	697.9	137.4	27.5	67.8	3.0	1,317.0	1,346.72	1,319.80
17. Ratio to band D	519	619	719	819	919	1119	1319	1519	1819			
18. Number of band D equivalents (line 16 x line 17)	0.56	41.10	31.85	248.71	697.90	167.93	39.72	112.92	6.00	1,346.69		
19. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2026/27										0.00		
20. Tax Base for Oxford City Council Billing Authority (line 18 + line 19)										1,346.69		
21. At projected collection rate of 98%										1,319.80		

Notes

- Line 2 - The Exempt Dwellings data comes from the CivicaOpenRevenues Council Tax system and includes empty and unfurnished dwellings with 100% discount
- Line 7 - The recently built or uninhabitable dwellings data comes from the Civica OpenRevenues Council Tax system as at November 30 2025
- Line 10 - Additional 50% discounts for new dwellings - the estimated number of building completions in 2026/27 comes from Planning's Housing Trajectory plan
- Lines 11a & 11b & 11c - Dwellings subject to Long Term Empty Premium - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2025
- Line 15 - Dwellings eligible for Council Tax Reduction Scheme - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2025

APPENDIX 12

SETTING OF THE COUNCIL TAX BASE FOR 2026/27
TOTAL FOR RISINGHURST AND SANDHILLS PARISH COUNCIL

(A- are Band A dwellings with disabled reduction)	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	As Band D	@ 98%
1. Total number of dwellings as at Nov 30 2025		19.0	376.0	306.0	1,029.0	103.0	93.0	25.0	0.0	1,951.0	1,908.00	1,869.80
1a. Estimated new dwellings net of exemptions and discounts for Dec 01 2025 - Mar 31 2026		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00
1b. Estimated new dwellings net of exemptions and discounts 2026/27		0.0	0.0	1.0	1.0	0.0	0.0	0.0	0.0	2.0	1.89	1.90
2. Number of dwellings exempt 2026/27		2.0	11.0	9.0	17.0	5.0	0.0	0.0	0.0	44.0	41.00	40.20
3. Number of chargeable dwellings for 2026/27 (lines 1+1a+1b -2)		17.0	365.0	298.0	1,013.0	98.0	93.0	25.0	0.0	1,909.0	1,868.89	1,831.50
4. Number of chargeable dwellings (line 3) subject to disabled reduction on 30 November 2025		0.0	0.0	5.0	3.0	0.0	2.0	0.0	0.0	10.0	10.34	10.10
5. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 4 after reduction)	0.0	0.0	5.0	3.0	0.0	2.0	0.0	0.0		10.0	9.00	8.80
6. Number of chargeable dwellings adjusted in accordance with lines 4 and 5 (lines 3-4+5) which is broken down by discounts and premiums in lines 7 to 13 below.	0.0	17.0	370.0	296.0	1,010.0	100.0	91.0	25.0	0.0	1,909.0	1,867.55	1,830.20
7. Number of dwellings in line 6 entitled to a 25% discount (Single Person or Disregards) on 30 November 2025	0.0	14.0	189.0	111.0	209.0	20.0	24.0	3.0	0.0	570.0	528.09	517.50
8. Number of dwellings in line 6 entitled to a 50% discount (All residents disregarded) on 30 November 2025	0.0	0.0	0.0	1.0	1.0	0.0	0.0	0.0	0.0	2.0	1.89	1.90
9. Estimated number of dwellings in line 6 entitled to a 25% discount (recently built or uninhabitable dwellings)	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	1.0	1.22	1.20
10. Additional 50% discounts for 2026/27 estimated new dwellings	0.0	0.0	0.0	1.0	1.0	0.0	0.0	0.0	0.0	2.0	1.89	1.90
11a. Dwellings subject to Long Term Empty Premium between one and five years (100%)	0.0	0.0	1.0	6.0	6.0	0.0	0.0	0.0	0.0	13.0	12.11	11.90
11b. Dwellings subject to Long Term Empty Premium between five and ten years (200%)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00
11c. Dwellings subject to Long Term Empty Premium over 10 years (300%)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00
12. Dwellings subject to Second Home Premium (100%)	0.0	0.0	3.0	2.0	7.0	2.0	0.0	0.0	0.0	14.0	13.55	13.30
13. Number of dwellings in line 6 assumed to be entitled to no discounts / premium (lines 6-7-8-9-10-11a-11b-11c-12)	0.0	3.0	177.0	175.0	786.0	77.0	67.0	22.0	0.0	1,307.0	1,308.80	1,282.50
14. Reduction in taxbase as a result of the Family Annexe discount	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.33	0.30
15. Estimated number of dwellings eligible for Council Tax Reduction Scheme during 2026/27	0.0	0.0	73.3	28.0	33.7	2.8	2.0	0.0	0.0	139.8	121.91	119.50
16. Total equivalent number of dwellings after discounts, exemptions and disabled relief ((line 7 x 0.75) + (line 8 x 0.5) + (line 9 x 0.75) + (line 10 x 0.5) + (line 11a x 2.0) + (line 11b x 3.0) + (line 11c x 4.0) + (line 12 x 2.0) + line 13 - line 14 - line 15)	0.0	13.0	253.5	247.3	936.1	94.0	83.0	24.3	0.0	1,651.0	1,636.77	1,604.00
17. Ratio to band D	519	619	719	819	919	1119	1319	1519	1819			
18. Number of band D equivalents (line 16 x line 17)	0.00	8.67	197.13	219.78	936.05	114.83	119.89	40.42	0.00	1,636.77		
19. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2026/27										0.00		
20. Tax Base for Oxford City Council Billing Authority (line 18 + line 19)										1,636.77		
21. At projected collection rate of 98%										1,604.00		

Notes

- Line 2 - The Exempt Dwellings data comes from the CivicaOpenRevenues Council Tax system and includes empty and unfurnished dwellings with 100% discount
- Line 7 - The recently built or uninhabitable dwellings data comes from the Civica OpenRevenues Council Tax system as at November 30 2025
- Line 10 - Additional 50% discounts for new dwellings - the estimated number of building completions in 2026/27 comes from Planning's Housing Trajectory plan
- Lines 11a & 11b & 11c - Dwellings subject to Long Term Empty Premium - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2025
- Line 15 - Dwellings eligible for Council Tax Reduction Scheme - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2025

APPENDIX 12

SETTING OF THE COUNCIL TAX BASE FOR 2026/27
TOTAL FOR BLACKBIRD LEYS PARISH COUNCIL

(A- are Band A dwellings with disabled reduction)	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	As Band D	@ 98%
1. Total number of dwellings as at Nov 30 2025		289.0	1,308.0	2,989.0	426.0	45.0	1.0	0.0	2.0	5,060.0	4,353.33	4,266.30
1a. Estimated new dwellings net of exemptions and discounts for Dec 01 2025 - Mar 31 2026		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00
1b. Estimated new dwellings net of exemptions and discounts 2026/27		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00
2. Number of dwellings exempt 2026/27		7.0	13.0	20.0	5.0	0.0	0.0	0.0	0.0	45.0	37.56	36.80
3. Number of chargeable dwellings for 2026/27 (lines 1+1a+1b -2)		282.0	1,295.0	2,969.0	421.0	45.0	1.0	0.0	2.0	5,015.0	4,315.77	4,229.50
4. Number of chargeable dwellings (line 3) subject to disabled reduction on 30 November 2025		0.0	1.0	18.0	5.0	5.0	0.0	0.0	1.0	30.0	29.88	29.40
5. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 4 after reduction)	0.0	1.0	18.0	5.0	5.0	0.0	0.0	1.0		30.0	25.78	25.30
6. Number of chargeable dwellings adjusted in accordance with lines 4 and 5 (lines 3-4+5) which is broken down by discounts and premiums in lines 7 to 13 below.	0.0	283.0	1,312.0	2,956.0	421.0	40.0	1.0	1.0	1.0	5,015.0	4,311.67	4,225.40
7. Number of dwellings in line 6 entitled to a 25% discount (Single Person or Disregards) on 30 November 2025	0.0	203.0	744.0	796.0	115.0	5.0	0.0	0.0	0.0	1,863.0	1,542.66	1,511.80
8. Number of dwellings in line 6 entitled to a 50% discount (All residents disregarded) on 30 November 2025	0.0	0.0	1.0	4.0	0.0	0.0	0.0	1.0	1.0	7.0	8.01	7.80
9. Estimated number of dwellings in line 6 entitled to a 25% discount (recently built or uninhabitable dwellings)	0.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	2.0	1.78	1.70
10. Additional 50% discounts for 2026/27 estimated new dwellings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00
11a. Dwellings subject to Long Term Empty Premium between one and five years (100%)	0.0	3.0	10.0	10.0	0.0	0.0	0.0	0.0	0.0	23.0	18.67	18.30
11b. Dwellings subject to Long Term Empty Premium between five and ten years (200%)	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	1.0	0.89	0.90
11c. Dwellings subject to Long Term Empty Premium over 10 years (300%)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00
12. Dwellings subject to Second Home Premium (100%)	0.0	3.0	9.0	7.0	1.0	0.0	0.0	0.0	0.0	20.0	16.22	15.90
13. Number of dwellings in line 6 assumed to be entitled to no discounts / premium (lines 6-7-8-9-10-11a-11b-11c-12)	0.0	74.0	548.0	2,136.0	305.0	35.0	1.0	0.0	0.0	3,099.0	2,723.44	2,669.00
14. Reduction in taxbase as a result of the Family Annexe discount	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00
15. Estimated number of dwellings eligible for Council Tax Reduction Scheme during 2026/27	0.0	128.6	469.7	468.3	79.0	14.8	0.4	0.0	0.0	1,160.8	964.95	945.70
16. Total equivalent number of dwellings after discounts, exemptions and disabled relief ((line 7 x 0.75) + (line 8 x 0.5) + (line 9 x 0.75) + (line 10 x 0.5) + (line 11a x 2.0) + (line 11b x 3.0) + (line 11c x 4.0) + (line 12 x 2.0) + line 13 - line 14 - line 15)	0.0	109.7	674.8	2,305.2	314.3	24.0	0.6	0.5	0.5	3,429.5	2,993.25	2,933.40
17. Ratio to band D	519	619	719	819	919	1119	1319	1519	1819			
18. Number of band D equivalents (line 16 x line 17)	0.00	73.10	524.84	2,049.07	314.25	29.27	0.87	0.83	1.00	2,993.23		
19. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2026/27										0.00		
20. Tax Base for Oxford City Council Billing Authority (line 18 + line 19)										2,993.23		
21. At projected collection rate of 98%										2,933.40		

Notes

- Line 2 - The Exempt Dwellings data comes from the CivicaOpenRevenues Council Tax system and includes empty and unfurnished dwellings with 100% discount
- Line 7 - The recently built or uninhabitable dwellings data comes from the Civica OpenRevenues Council Tax system as at November 30 2025
- Line 10 - Additional 50% discounts for new dwellings - the estimated number of building completions in 2026/27 comes from Planning's Housing Trajectory plan
- Lines 11a & 11b & 11c - Dwellings subject to Long Term Empty Premium - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2025
- Line 15 - Dwellings eligible for Council Tax Reduction Scheme - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2025

APPENDIX 12

SETTING OF THE COUNCIL TAX BASE FOR 2026/27
TOTAL FOR THE UNPARISHED AREA OF OXFORD CITY COUNCIL

(A- are Band A dwellings with disabled reduction)	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	As Band D	@ 98%
1. Total number of dwellings as at Nov 30 2025		2,306.0	7,686.0	14,606.0	13,733.0	7,172.0	2,984.0	3,261.0	601.0	52,349.0	53,944.44	52,865.60
1a. Estimated new dwellings net of exemptions and discounts for Dec 01 2025 - Mar 31 2026		1.0	3.0	6.0	4.0	2.0	1.0	1.0	0.0	18.0	17.90	17.50
1b. Estimated new dwellings net of exemptions and discounts 2026/27		9.0	31.0	62.0	51.0	24.0	10.0	11.0	2.0	200.0	202.32	198.30
2. Number of dwellings exempt 2026/27		795.0	739.0	1,024.0	1,500.0	1,244.0	319.0	250.0	204.0	6,075.0	6,320.89	6,194.50
3. Number of chargeable dwellings for 2026/27 (lines 1+1a+1b -2)		1,521.0	6,981.0	13,650.0	12,288.0	5,954.0	2,676.0	3,023.0	399.0	46,492.0	47,843.77	46,886.90
4. Number of chargeable dwellings (line 3) subject to disabled reduction on 30 November 2025		0.0	13.0	51.0	50.0	30.0	18.0	12.0	2.0	176.0	192.10	188.20
5. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 4 after reduction)	0.0	13.0	51.0	50.0	30.0	18.0	12.0	2.0		176.0	165.44	162.10
6. Number of chargeable dwellings adjusted in accordance with lines 4 and 5 (lines 3-4+5) which is broken down by discounts and premiums in lines 7 to 13 below.	0.0	1,534.0	7,019.0	13,649.0	12,268.0	5,942.0	2,670.0	3,013.0	397.0	46,492.0	47,817.11	46,860.80
7. Number of dwellings in line 6 entitled to a 25% discount (Single Person or Disregards) on 30 November 2025	0.0	810.0	3,574.0	4,447.0	3,523.0	1,564.0	632.0	559.0	31.0	15,140.0	14,613.77	14,321.50
8. Number of dwellings in line 6 entitled to a 50% discount (All residents disregarded) on 30 November 2025	0.0	4.0	6.0	32.0	37.0	19.0	11.0	17.0	15.0	141.0	170.21	166.80
9. Estimated number of dwellings in line 6 entitled to a 25% discount (recently built or uninhabitable dwellings)	0.0	0.0	3.0	35.0	15.0	16.0	5.0	4.0	1.0	79.0	83.89	82.20
10. Additional 50% discounts for 2026/27 estimated new dwellings	0.0	9.0	31.0	62.0	51.0	24.0	10.0	11.0	2.0	200.0	202.32	198.30
11a. Dwellings subject to Long Term Empty Premium between one and five years (100%)	0.0	28.0	60.0	121.0	110.0	72.0	37.0	44.0	9.0	481.0	515.67	505.40
11b. Dwellings subject to Long Term Empty Premium between five and ten years (200%)	0.0	2.0	10.0	7.0	5.0	4.0	4.0	2.0	1.0	35.0	36.33	35.60
11c. Dwellings subject to Long Term Empty Premium over 10 years (300%)	0.0	0.0	1.0	2.0	4.0	2.0	0.0	0.0	1.0	10.0	11.00	10.80
12. Dwellings subject to Second Home Premium (100%)	0.0	53.0	140.0	194.0	219.0	108.0	38.0	19.0	12.0	783.0	778.22	762.70
13. Number of dwellings in line 6 assumed to be entitled to no discounts / premium (lines 6-7-8-9-10-11a-11b-11c-12)	0.0	628.0	3,194.0	8,749.0	8,304.0	4,133.0	1,933.0	2,357.0	325.0	29,623.0	31,405.70	30,777.50
14. Reduction in taxbase as a result of the Family Annexe discount	0.0	10.1	3.4	1.5	0.5	1.0	0.0	0.0	0.0	16.5	12.43	12.20
15. Estimated number of dwellings eligible for Council Tax Reduction Scheme during 2026/27	0.0	241.4	1,564.3	1,658.9	650.3	180.7	25.8	13.5	0.0	4,334.9	3,783.12	3,707.50
16. Total equivalent number of dwellings after discounts, exemptions and disabled relief ((line 7 x 0.75) + (line 8 x 0.5) + (line 9 x 0.75) + (line 10 x 0.5) + (line 11a x 2.0) + (line 11b x 3.0) + (line 11c x 4.0) + (line 12 x 2.0) + line 13 - line 14 - line 15)	0.0	1,158.5	4,761.6	11,156.1	11,039.7	5,537.8	2,557.5	2,911.8	406.5	39,529.4	41,560.44	40,729.20
17. Ratio to band D	519	619	719	819	919	1119	1319	1519	1819			
18. Number of band D equivalents (line 16 x line 17)	0.00	772.32	3,703.45	9,916.53	11,039.70	6,768.42	3,694.09	4,852.92	813.00	41,560.43		
19. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2026/27										0.00		
20. Tax Base for Oxford City Council Billing Authority (line 18 + line 19)										41,560.43		
21. At projected collection rate of 98%										40,729.20		

Notes

- Line 2 - The Exempt Dwellings data comes from the CivicaOpenRevenues Council Tax system and includes empty and unfurnished dwellings with 100% discount
- Line 7 - The recently built or uninhabitable dwellings data comes from the Civica OpenRevenues Council Tax system as at November 30 2025
- Line 10 - Additional 50% discounts for new dwellings - the estimated number of building completions in 2026/27 comes from Planning's Housing Trajectory plan
- Lines 11a & 11b & 11c - Dwellings subject to Long Term Empty Premium - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2025
- Line 15 - Dwellings eligible for Council Tax Reduction Scheme - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2025

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To: Council
Date: 23 February 2026
Report of: Group Finance Director
Title of Report: Council Tax 2026/27

Summary and recommendations	
Purpose of report:	To provide the necessary calculations to enable the Council to set the 2026/27 Council Tax for Oxford.
Key decision:	No
Cabinet Member with responsibility:	Councillor Ed Turner, Deputy Leader (Statutory), and Cabinet Member for Finance and Asset Management
Corporate Priority:	All
Policy Framework:	Budget
Recommendations: That Council resolves to:	
1.	Approve the Council's precept and Council Tax requirement of £18,191,281 including Parish Precepts and £17,900,664 excluding Parish Precepts.
2.	Approve the average Band D Council Tax figure (excluding Parish Precepts) of £367.38, a 2.99% increase on the 2025/26 figure of £356.72. Including Parish Precepts, the figure is £373.34, a 3.00% increase, noting that this is not the figure that is used to compare to the referendum limit (as set out in paragraphs 2 to 8 of the report).
3.	Approve a contribution of £10,000 to Old Marston Parish Council in recognition of the additional expenditure that the Parish Council incurs as a consequence of maintaining the cemetery in Marston (as set out in paragraphs 11 and 12 of the report).
4.	Approve the amount of £773,943 to be treated as Special Expenses (see paragraph 15 of the report).

5. **Approve** the Band D Council Tax for the various areas of the city (excluding the Police and Crime Commissioner and Oxfordshire County Council's precepts) as follows:

Littlemore	£393.69
Old Marston	£402.73
Risinghurst and Sandhills	£399.04
Blackbird Leys	£371.13
Unparished Area	£370.48

These figures include Parish Precepts and special expensing amounts as appropriate; in addition to the City Wide Council Tax of £351.50.

6. **Note** Oxfordshire County Council's precept and Band D Council Tax is as set out in paragraph 19 below
7. **Note** the Police and Crime Commissioner for the Thames Valley's precept and Band D Council Tax is as set out in paragraph 20 below, and
8. **Note** the overall average Band D equivalent Council Tax is £2,678.40 including Parish Precepts (subject to confirmation of the Band D figures for Oxfordshire County Council).

Appendix No.	Appendix Title	Exempt from Publication
Appendix 1	Statutory Calculations Required for Setting of the Council Tax	No
Appendix 2	Council Tax Charges per Band 2026/27	No
Appendix 3	Council Tax Setting Risk Register 2026/27	No

Introduction and background

1. The Localism Act, 2011 requires local authorities to calculate the amount of income to be collected from Council Tax based on the Band D charge multiplied by the Council's Tax Base. The Council's calculation of this figure, the Council Tax Requirement, including the Parish Precepts is £18,191,281. The Council Tax Requirement for the Council's own purpose is £17,900,664. The detailed calculation is shown in Appendix 1.

Calculation of basic amount of Council Tax

2. The tax bases for the various parts of the city were approved by the Audit and Governance Committee on 28 January 2026 and totalled 48,725.2. This allows 2% for non-collection.
3. On 18 December 2025 the Secretary of State for Housing, Communities and Local Government confirmed that the council tax referendum limit would remain at 3%. This means that a referendum is not required unless the Council Tax will rise by 3% or more. It was also confirmed that district councils would be allowed to apply the higher of the referendum limit or £5.

4. Social Care Authorities are allowed an additional 2% Adult Social Care precept on top of the referendum limit.
5. Police and Crime Commissioners have a limit of no more than a £15 increase on a Band D property before a referendum is required.
6. The Basic Amount of Council Tax is calculated in accordance with Section 31B of the Local Government Finance Act 1992. Details are shown in Appendix 1 and summarised in Table 1 below.

Table 1 : Basic Amount of Band D Council Tax 2026/27	
Requirement from Council Tax	£17,900,664
<i>(including Parishes)</i>	£18,191,281
Tax Base	48,725.2
Basic Amount of Council Tax Band D	£367.38
<i>(including Parishes)</i>	£373.34

7. The Basic Amount of Council Tax (excluding Parish Precepts) represents a 2.99% increase on the 2025/26 figure of £356.72 and an annual increase of £10.66 or approximately 20p per week. It is this increase of 2.99% increase that has to be compared to the referendum limit of 2.99%. Parish Precepts do not impact on the council tax increase which is assessed for referendum limits, hence the increase including Parish Precepts does not trigger a referendum.
8. The Basic Amount of Council Tax is calculated by dividing the Council Tax Requirement by the Tax Base. This amount of tax is calculated purely to comply with statutory requirements.

Calculation of actual amounts of Council Tax

9. The calculation of the City Wide Council Tax is set out in Table 2 below. The City Wide Council Tax is the base amount of Council Tax payable by all dwellings throughout the authority's area, with Parish Precepts and Special Expenses being added to this to form the full charge.

Table 2 : City Wide Band D Council Tax 2026/27	
Council Tax Requirement <i>(including Parishes)</i>	£18,191,281
<i>Less Parish Precepts</i>	<i>(-) £290,617</i>
<i>Less Special Expenses</i> <i>(see paragraph 16)</i>	<i>(-) £773,943</i>
City Wide Requirement	£17,126,721
Tax Base	48,725.2
City Wide Council Tax Band D	£351.50

10. The parish councils within the city boundary have issued the Council with their precepts. These, and the associated Special Expenses requirement for other areas of the city, are as shown in Table 3 below.

	Parish Precept (net of funding)	Unparished Area Special Expenses net of Cemeteries	Special Expense for Cemeteries	Total	Tax Base Numbers	Average Band D
Littlemore	£89,889.18	n/a	£344.02	£90,233.20	2,138.8	£42.19
Old Marston	£67,619.48	n/a	n/a	£67,619.48	1,319.8	£51.23
Risinghurst and Sandhills	£76,000.00	n/a	£258.00	£76,258.00	1,604.0	£47.54
Blackbird Leys	£57,108.45	n/a	£471.83	£57,580.28	2,933.4	£19.63
Unparished Area	n/a	£766,317.98	£6,551.15	£772,869.13	40,729.2	£18.98
TOTAL	£290,617.11	£766,317.98	£7,625.00	£1,064,560.09	48,725.2	

Old Marston Parish

11. The May 2002 Guidance Note issued by Central Government (Department of Transport, Local Government and the Regions) on Financial Arrangements with Parish and Town Councils outlined principles that should be followed in financial arrangements between district and parish councils. These include:
- Fairness in the provision of services (and access to them) by the principal authority between different parts of their area
 - Democratic control and accountability – to let local councils support additional services with additional expenditure
12. Old Marston Parish Council subsequently made a successful case to the Council for a contribution to it in recognition of the additional expenditure that it incurs in relation to maintaining the cemetery within the parish. The use of the cemetery is not restricted to residents of that parish; hence a contribution has been made to increase the Parish Precept in recognition of this fact since 2008/09. For 2026/27 the Old Marston Parish Precept has been calculated as £67,619.48 and a recommendation is made to Council to increase this by £10,000.00 to £77,619.48.

Unparished areas of the city

13. Only part of the city area is parished. In the Unparished Area of the city, the Council itself undertakes what would otherwise be parish functions. Section 35 (2) of the Local Government Finance Act 1992, states that ‘Special Expenses’ should be calculated when there are “any expenses incurred by a billing authority in performing in a part of its area a function performed elsewhere in its area bya parish”.
14. Within the city area the services shown in the table below are currently provided by at least one parish council. To avoid double charging for the cost of providing these services, a Special Expense - equivalent to the cost of providing these services elsewhere in the city - is levied on those areas where they are not provided by a Parish Council.
15. Table 4 below sets out the Special Expenses Account:

Table 4 : Special Expense Estimates included in calculations		
	2026/27	2025/26
Community Recreation	£489,261	£464,364
Parks Management	£30,312	£28,770
Grounds	£87,867	£83,396
Allotments	£48,603	£46,130
Ditches and Streams	£67,721	£64,275
Cemeteries	£8,034	£7,625
Street Furniture	£42,145	£40,000
Total	£773,943	£734,560

16. The calculation of Special Expenses is based on an assessment of the types of work undertaken in parishes as a whole. The services are provided in at least one if not all the parishes. However, in the case of cemeteries, there is only one cemetery in the parished areas, located in Old Marston. As outlined in paragraph 12, Old Marston Parish Council have put forward a successful case to the Council that the cemetery is available for use by people living outside of the parish - particularly in respect of interment of ashes. The Council has previously accepted this case and approved a contribution to the Old Marston Precept. The total expenditure on the three remaining cemeteries has been charged across all areas except for the Old Marston Parish.
17. Further details of the calculations, as required by the Act are shown at Appendix 1.
18. Taxes by area and by Band are shown at Appendix 2.

Oxfordshire County Council

19. The Oxfordshire County Council's likely precept figure for 2026/27 is £97,780,756.86 giving a Band D Council Tax of £2,006.78, a 4.99% increase on the 2025/26 figure of £1,911.40. The figures are due to be finalised by Oxfordshire County Council on 10 February 2026. The percentage increase includes an overall Adult Social Care Precept of 2%. The Secretary of State for Housing, Communities and Local Government confirmed on 18 December 2025 that the council tax referendum limit allowed authorities with Adult Social Care (ASC) responsibilities to raise an ASC Precept of 2%. The ASC Precept was in addition to the normal referendum limit of 3%.

Police and Crime Commissioner for Thames Valley

20. The precept figure for 2026/27 is £14,533,752.66 giving a Band D Council Tax of £298.28, a £15 increase on the 2025/26 figure of £283.28. This is a 5.30% increase on the 2025/26 figure. The Secretary of State for Housing, Communities and Local Government confirmed on 18 December 2025 that the council tax referendum limit allowed Police and Crime Commissioners to increase their Band D precept by up to £15 in 2026/27 without the need to call a local referendum. The precept figure for 2026/27 was confirmed by the Thames Valley Police and Crime Panel at its meeting on 22 January 2026.

Financial implications

21. These are all included within the main body of the report.

Legal issues

22. The Local Government Finance Acts, 1988 and 1992, as amended by The Localism Act 2011 prescribe all of the calculations set out in this report. The Council as the Billing Authority is required under section 30 of the Local Government Finance Act 1992 to set the Council Tax before the 11 March in the preceding financial year. (EG/8471/6/2/26)

Level of risk and implications

23. Due to the increases explained in the paragraphs above Oxford residents will face an overall rise in their Council Tax liability for 2026/27 of an average of 4.74%. The average Band D Council Tax paid in Oxford in 2025/26 was £2,557.13. This will increase by £121.27 to £2,678.40 in 2026/27.
24. A risk assessment has been undertaken and a risk register is attached at Appendix 3. This includes a risk relating to the potential reputational impact on the Council as Billing Authority for the area and a risk relating to the increased challenge of maintaining the collection rate.

Equalities impact

25. It is difficult to estimate the dimensions of equality risks around Council Tax increases. The Council has put in place proportionate mitigating actions such as the Council Tax Reduction Scheme and the work of the Housing Team to protect the most vulnerable and economically challenged households across the city.

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Appendix 1

Statutory Calculations Required for Setting of the Council Tax

1. On 28 January 2026 the Audit and Governance Committee approved:
 - a) the Council Tax Base 2026/27 for the whole Council area as 48,725.2 (Item T in the formula in Section 31B(3) of the Local Government Finance Act 1992, as amended) and,
 - b) for dwellings in those parts of its area to which a Parish precept, or Special Expenses relates as:

Littlemore Parish	2,138.8
Old Marston Parish	1,319.8
Risinghurst & Sandhills Parish	1,604.0
Blackbird Leys Parish	2,933.4
Unparished Area of the City	40,729.2

2. The Council Tax requirement for the Council's own purposes for 2026/27 (excluding Parish precepts) is £17,900,664.
3. The following amounts have been calculated for the year 2026/27 in accordance with Sections 31 to 36 of the Act:
 - a) £123,087,579 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils.
 - b) £104,896,298 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - c) £18,191,281 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax Requirement for the year (item R in the formula in Section 31A(4) of the Act). This figure includes the Parish Precepts.
 - d) £373.34 being the amount at 3(c) above (Item R), all divided by item T (1(a) above), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
 - e) £1,064,560 being the aggregate amount of all special items (Parish precepts and Unparished area special expenses) referred to in Section 34(1) of the Act.
 - f) £351.50 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1a above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish Precept/Special Expenses relates.

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Appendix 2

Council Tax Charges per Band 2026/27

Littlemore	A	B	C	D	E	F	G	H
Parish Special Expenses	£28.13	£32.81	£37.50	£42.19	£51.57	£60.94	£70.32	£84.38
City Wide Tax	£234.33	£273.39	£312.44	£351.50	£429.61	£507.72	£585.83	£703.00
City Total	£262.46	£306.20	£349.94	£393.69	£481.18	£568.66	£656.15	£787.38
PCC for Thames Valley	£198.85	£232.00	£265.14	£298.28	£364.56	£430.85	£497.13	£596.56
Oxfordshire County	£1,337.85	£1,560.83	£1,783.80	£2,006.78	£2,452.73	£2,898.68	£3,344.63	£4,013.56
Total	£1,799.16	£2,099.03	£2,398.88	£2,698.75	£3,298.47	£3,898.19	£4,497.91	£5,397.50

Old Marston	A	B	C	D	E	F	G	H
Parish Special Expenses	£34.15	£39.85	£45.54	£51.23	£62.61	£74.00	£85.38	£102.46
City Wide Tax	£234.33	£273.39	£312.44	£351.50	£429.61	£507.72	£585.83	£703.00
City Total	£268.48	£313.24	£357.98	£402.73	£492.22	£581.72	£671.21	£805.46
PCC for Thames Valley	£198.85	£232.00	£265.14	£298.28	£364.56	£430.85	£497.13	£596.56
Oxfordshire County	£1,337.85	£1,560.83	£1,783.80	£2,006.78	£2,452.73	£2,898.68	£3,344.63	£4,013.56
Total	£1,805.18	£2,106.07	£2,406.92	£2,707.79	£3,309.51	£3,911.25	£4,512.97	£5,415.58

Risinghurst and Sandhills	A	B	C	D	E	F	G	H
Parish Special Expenses	£31.69	£36.98	£42.26	£47.54	£58.10	£68.67	£79.23	£95.08
City Wide Tax	£234.33	£273.39	£312.44	£351.50	£429.61	£507.72	£585.83	£703.00
City Total	£266.02	£310.37	£354.70	£399.04	£487.71	£576.39	£665.06	£798.08
PCC for Thames Valley	£198.85	£232.00	£265.14	£298.28	£364.56	£430.85	£497.13	£596.56
Oxfordshire County	£1,337.85	£1,560.83	£1,783.80	£2,006.78	£2,452.73	£2,898.68	£3,344.63	£4,013.56
Total	£1,802.72	£2,103.20	£2,403.64	£2,704.10	£3,305.00	£3,905.92	£4,506.82	£5,408.20

Blackbird Leys	A	B	C	D	E	F	G	H
Parish Special Expenses	£13.09	£15.27	£17.45	£19.63	£23.99	£28.35	£32.72	£39.26
City Wide Tax	£234.33	£273.39	£312.44	£351.50	£429.61	£507.72	£585.83	£703.00
City Total	£247.42	£288.66	£329.89	£371.13	£453.60	£536.07	£618.55	£742.26
PCC for Thames Valley	£198.85	£232.00	£265.14	£298.28	£364.56	£430.85	£497.13	£596.56
Oxfordshire County	£1,337.85	£1,560.83	£1,783.80	£2,006.78	£2,452.73	£2,898.68	£3,344.63	£4,013.56
Total	£1,784.12	£2,081.49	£2,378.83	£2,676.19	£3,270.89	£3,865.60	£4,460.31	£5,352.38

Unparished Area	A	B	C	D	E	F	G	H
Special Expenses	£12.65	£14.76	£16.87	£18.98	£23.20	£27.42	£31.63	£37.96
City Wide Tax	£234.33	£273.39	£312.44	£351.50	£429.61	£507.72	£585.83	£703.00
City Total	£246.98	£288.15	£329.31	£370.48	£452.81	£535.14	£617.46	£740.96
PCC for Thames Valley	£198.85	£232.00	£265.14	£298.28	£364.56	£430.85	£497.13	£596.56
Oxfordshire County	£1,337.85	£1,560.83	£1,783.80	£2,006.78	£2,452.73	£2,898.68	£3,344.63	£4,013.56
Total	£1,783.68	£2,080.98	£2,378.25	£2,675.54	£3,270.10	£3,864.67	£4,459.22	£5,351.08

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To: Council
Date: 23 February 2026
Report of: Group Finance Director
Title of Report: Treasury Management Strategy 2026/27

Summary and recommendations	
Decision being taken:	To approve the Council's Treasury Management Strategy for 2026/27 together with the Prudential Indicators for 2026/27 to 2029/30, following recommendation from Cabinet.
Key decision:	No
Cabinet Member:	Councillor Ed Turner, Deputy Leader (Statutory) - Finance and Asset Management.
Corporate Priority:	Well Run Council.
Policy Framework:	The Treasury Management Strategy is a Budget Policy Framework document.

Recommendation(s): That Council resolves to:	
1.	Approve the Treasury Management Strategy 2026/27 as set out in paragraphs 11 to 56 of this report and the Prudential Indicators for 2026/27 – 2029/30 as set out in Appendix 2;
2.	Approve the Borrowing Strategy 2026/27 at paragraphs 32 to 33 of this report;
3.	Approve the Minimum Revenue Provision (MRP) Statement at Appendix 3 which sets out the Council's policy on charging borrowing to the revenue account;
4.	Approve the Investment Strategy for 2026/27 and the investment criteria as set out in paragraphs 37 to 55 of this report and in Appendix 1;
5.	Approve the Treasury Management Scheme of Delegation at Appendix 4

Information Exempt From Publication

	None
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Appendix No.	Appendix Title	Exempt from Publication
Appendix 1	Credit and Counterparty Risk Management	No
Appendix 2	Prudential Indicators 2026/27	No
Appendix 3	Minimum Revenue Provision (MRP) Statement and Policy	No
Appendix 4	Environmental, Social and Governance (ESG) Policy	No
Appendix 5	Scheme of Delegation	No
Appendix 6	Risk Register	No

Introduction and background

1. The Council's Treasury Management Strategy has been written in accordance with the CIPFA Prudential Code, the CIPFA Treasury Management Code of Practice (the Codes) and the Ministry of Housing, Communities and Local Government's (MHCLG) Guidance on Local Government Investments.
2. The report presents the Council's Prudential Indicators for 2026/27 – 2029/2030. Notable indicators include capital expenditure and borrowing limits as these are areas of significant activity.
3. The average value of the Council's investments during the calendar year to 31st December 2025 was £59.1 million. The actual daily value fluctuated between £88.8 million and £19.3 million. For the previous calendar year, average balances were £36.5 million and daily values ranged from. £60.6 million and £18 million.
4. All external debt as at 31 March 2025 (£288.5m) relates to the Housing Revenue Account (HRA).
5. The Council's General Fund Capital Programme over the next four years is expected to be funded from a combination of government grants, capital receipts, revenue, Community Infrastructure Levy receipts and prudential borrowing. However, due to the scale of investment over the period to 2026/27 to 2029/30, including the loans to the Council's wholly owned housing company (£45.9 million), the level of prudential borrowing will increase to around £999.3 million in 2029/30 from a projected £509.8 million at the end of 2025/26. Borrowing from internal

resources will be maximised on the General Fund, however much of the borrowing will need to be from external resources with anticipated external borrowing increasing from £288.5 million at the end of 2024/25 to £843.5 million in 2029/30. The Housing Revenue Account Capital Programme is largely funded from council house rents over time but includes £450.2 million borrowing over the years 2026/27 to 2029/30. Since the Council operates a two pool system for borrowing, any new prudential borrowing on the HRA will, over time, be funded by external borrowing to the same value.

6. All Prudential Indicators are covered together in the Treasury Management Strategy. This allows the indicators to be seen as a whole and in the context of Treasury Management activity to which they are closely related. There are some cross-overs to activity covered by the Council’s Capital Strategy but the detail is held within the Treasury Management Strategy, including a summary of the capital programme and financing.
7. The regulations on the Minimum Revenue Provision (MRP) restrict local authorities financing capital expenditure on investments in commercial projects made primarily for yield and borrowing in advance of need. The Government has closed access to all Public Works Loans Board (PWLB) borrowing if such schemes are included in an authority’s capital programme. The CIPFA codes have also adopted a similar set of restrictions to discourage further capital expenditure on commercial investments for yield. The Council has no intention to enter into arrangements that would breach these restrictions.
8. There have been no major changes to the strategy this year.

Interest and Economic Outlook

9. The Council has appointed MUFG Corporate Markets as its treasury advisor and part of their service is to assist the Council to formulate a view on interest rates. MUFG Corporate Markets provided the following forecasts on 22 December 2025. These are forecasts for Bank Rate, average earnings and PWLB certainty rates (which are gilt yields plus 0.8%):

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
BANK RATE	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
3 month ave earnings	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
6 month ave earnings	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
12 month ave earnings	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
5 yr PWLB	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
10 yr PWLB	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
25 yr PWLB	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
50 yr PWLB	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

Table 1: MUFG Corporate Markets forecasts

10. MUFG Corporate Markets suggested budgeted earnings rates for investments up to about three months’ duration in each financial year are as follows: -

<i>Average earnings in each year</i>	<i>Now</i>	<i>Previously</i>
	<i>%</i>	<i>%</i>
2025/26 (residual)	3.80	3.90
2026/27	3.40	3.60
2027/28	3.30	3.30
2028/29	3.30	3.50
2029/30	3.50	3.50
Years 6-10	3.50	3.50
Years 10+	3.50	3.50

Table 2. MUFG Corporate Markets suggested budgeted earnings rates for investments up to about three months' duration in each financial year

This shows the downward trajectory in interest rates which is in line with the expected trend. This profile has been used to advise the rates built into the Council's Medium Term Financial Plan.

Treasury Management Strategy Statement

Background

11. The Council is required to operate a balanced budget, which broadly means that revenue cash raised during the year will meet cash expenditure. Part of the Council's 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 counterparties or instruments commensurate with the Council's risk appetite, providing adequate liquidity initially before considering investment return.
12. The second 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 the Council 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 Council risk or cost objectives.
13. 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. Additionally reserves and balances are forecast to reduce over the short to medium term which will lead to reduced balances available for investment or to use for internal borrowing.

14. Whilst any 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 and need different consideration and due diligence.

15. CIPFA defines treasury management as:

“The management of the local authority’s borrowing, 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.”

Treasury Management Advisors

16. Treasury advice and market information is provided by MUFG Corporate Markets. A procurement exercise was undertaken during 2023 and the contract was awarded to Link Group (which subsequently became MUFG Corporate Markets) in November 2023 for 3 years and options to extend for a further 2 periods of 2 years each (to a maximum contract length of 7 years). The information provided by MUFG Corporate Markets that is used for making investment decisions has been considered in the writing of this report and its associated appendices.

17. The Council recognises that responsibility for treasury management decisions remains with the organisation at all times 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.

Training

18. The CIPFA Treasury Management Code requires the responsible officer to ensure that officers and members with responsibility for treasury management receive adequate training in treasury management. The focus of this is on members responsible for the Council’s scrutiny function.

19. The code also says that authorities 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.
- Have regular communication with officers and board/council members, encouraging them to highlight training needs on an ongoing basis.

20. The training needs of the Council’s treasury management officers are periodically reviewed. A formal record of the training received by officers central to the treasury

function will be maintained by the Treasury Manager. Similarly, a formal record of finance training received by members will also be maintained.

Bank Account Management

21. Bank accounts for the Council and its wholly owned companies are with the same banker. The bank accounts have a grouping arrangement in place which means that overall there are limits of a net overdraft of £100k and aggregate overdraft balances cannot exceed £5 million.
22. The daily treasury function aims to keep net overnight balances as close to zero as possible to maximise the level of funds invested and balances between accounts are managed by making temporary cash transfers between the entities.
23. Interest is paid / charged to the Council's companies based on the true balance (i.e. excluding any temporary cash transfers). Overdrawn balances are charged at a rate based on PWLB 1 year borrowing rates plus a supplement to account for arms-length transfer pricing; interest is paid at the average interest earned on investments (excluding the pooled funds).

Borrowing and Debt

24. Under the Prudential Code, individual authorities are responsible for deciding their level of borrowing. The system is designed to allow authorities with an affordable borrowing requirement, to borrow in order to pay for capital investment. The arrangements also facilitate 'invest to save' schemes where they are affordable, prudent and sustainable.
25. In the Prudential Code guidance, CIPFA has defined the Council's investments in Property Funds and Multi Asset Funds as "Commercial Investments". It then goes on to say "Authorities with existing commercial investments (including property) are not required by this Code to sell these investments. Such authorities may carry out prudent active management and rebalancing of their portfolios. However, authorities that have an expected need to borrow should review options for exiting their financial investments for commercial purposes and summarise the review in their annual treasury management or investment strategies." Accordingly, the Council's Chief Financial Officer has considered these investments and does not believe that divesting from the active ones is prudent or appropriate given the current economic climate and also does not consider that a general divestment of these is in the best interest of the Council or its Medium Term Financial Plan at this time.
26. The parameters for determining the level of prudential borrowing are:
 - A balanced revenue budget that includes the revenue consequences of any capital financing i.e. interest, debt repayment and running costs of any new project; and
 - That the impact of the Authorised Borrowing Limit on Council Tax or council rents is reasonable.
27. The Council's draft Capital Programme for 2026/27 to 2029/30, which appears elsewhere on the agenda for this meeting; includes £489.4 million expenditure which is currently planned to be financed by borrowing of which £450.2 million relates to the Housing Revenue Account.

28. The Council Chief Financial Officer (the Section 151 officer) has delegated authority to determine the need for external borrowing taking into account prevailing interest rates and associated risks. Borrowing may be undertaken to fund the approved Capital Programme or to fund future debt maturities and a combination of long-term and short-term fixed and variable rate borrowing may be considered which may include borrowing in advance of future years' requirements. In using the delegated authority, the Council's S151 Officer will take into account the following factors:
- The on-going revenue liabilities created, and the implications for the future plans and budgets;
 - The economic and market factors that might influence the manner and timing of any decision to borrow;
 - The pros and cons of alternative forms of funding including internal borrowing; and
 - The impact of borrowing in advance on cash balances and the consequent increase in counterparty risk.
29. Council officers, in conjunction with the Council's treasury advisors, MUFG Corporate Markets, monitor prevailing interest rates and market forecasts, thereby allowing the Council to respond to any changes that may impact on the timing and manner of borrowing decisions, to ensure these are optimised.
30. The Council currently has £288.5 million of external debt held at fixed rates with varying maturity terms up to 2071. All of this debt relates to the Council's housing stock within its HRA. The next repayment, of £20 million, is due at the end of 2025/26 and it is anticipated that debt to the same value will be taken out in order to replace the debt repaid.
31. The Council's Capital Financing Requirement (CFR) is an indication of the Council's underlying need to borrow to fund its capital investments; this borrowing can be undertaken internally using available resources or externally by borrowing from a reputable institution or the (PWLB). The estimated level of CFR for each year can be found in the Prudential Indicators in Appendix 2.

Borrowing Strategy 2026/27

32. The Council had an estimated £102.6 million internal borrowing as at 1st April 2025. This means that the capital borrowing need (the Capital Financing Requirement), had not been fully funded with external loan debt because cash supporting the Council's reserves, balances and cash flow has been used as a funding source. This strategy is prudent as investment returns are low and counterparty risk is still an issue that needs to be considered.
33. The Group Finance Director will continue to monitor interest rates and take a pragmatic approach to changing circumstances. Due to the risks within the economic forecast, and the increased fluctuations in cashflow being experienced, caution will be adopted with the 2026/27 treasury operations. Additionally the Council will consider carefully when to take out borrowing, balancing the need for cash to fund capital expenditure and the cost of borrowing:
- If it is considered that there is a likelihood of a significant fall in long and short term rates (e.g. due to a marked increase of risks in respect of recession or deflation), then long term borrowing will be postponed, and potential

rescheduling from fixed rate funding into short term borrowing will be considered.

- Alternatively, if it is felt that there is a significant risk of a sharp increase in long and short term rates than currently forecast, then external borrowing is likely to be taken earlier.

Borrowing in Advance of Need

34. 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 within forward approved Capital Financing Requirement estimates and will be considered carefully to ensure that value for money can be demonstrated and that the Council can ensure the security of such funds. Prior to borrowing in advance the risks and benefits of undertaking the borrowing will be considered. Actual borrowing will be subsequently reported through either the mid-year performance report or annual report as appropriate. Due to the amount of prudential borrowing in the Capital Programme, the potential benefits of earlier borrowing will be closely monitored.

Housing Revenue Account (HRA) Borrowing

35. The Housing Revenue Account does not have a requirement to have a Minimum Revenue Provision (MRP) charge. Therefore prudential borrowing taken out on the HRA needs additional controls to ensure that the level of debt remains affordable. A projection of the long term finances of the HRA is monitored through the 40 year HRA business plan. Within this plan, the interest cover ratio – the ratio of operating surplus divided by interest cost i.e. how many times interest can be paid from surpluses – is tracked. The Section 151 Officer has agreed a trajectory of interest cover ratio of 1.25: 1 over the first 4 years of the Business Plan and thereafter a level of budgeted spend is approved which seeks to ensure that borrowing costs are such that the ratio is maintained at a level of at least 1.25:1. This is considered in more detail in the budget report elsewhere on the agenda for this meeting and a graph showing the current projections is shown in the Prudential Indicator appendix (Appendix 2).

Minimum Revenue Provision (MRP) Statement 2026/27

36. The Minimum Revenue Provision (MRP) Statement and Policy is in Appendix 3.

Annual Investment Strategy 2026/27

37. This Treasury Management Strategy and the Annual Investment Strategy deals solely with treasury management investments; the categories of service delivery and commercial investments are addressed as part of the Capital Strategy report and appendix and also appear within the Prudential Indicators set out in appendix 2 to this report.

Management of Risk

38. MHCLG and CIPFA have extended the meaning of 'investments' to include both treasury and non-treasury investments. This report deals solely with treasury investments, (as managed by the Council's treasury management team). Non-treasury investments, essentially the purchase of or investment in fixed assets, are covered in the Capital Strategy which is presented in a separate report.

39. The Council's investment policy has regard to the following: -

- MHCLG's Guidance on Local Government Investments ("the Guidance")
- CIPFA Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes 2021 ("the Code")
- CIPFA Prudential Code for Capital Finance 2021
- Prudential Code for Capital Finance Guidance Notes 2021

The Council's investment priorities will be security first, portfolio liquidity second and then yield (return).

40. The guidance from MHCLG and CIPFA place a high priority on the management of risk. This authority 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: ratings will not be the sole determinant of the quality of an institution; it is important to continually assess and monitor the financial sector on both a micro and macro basis and in relation to the economic and political environments in which institutions operate. The assessment will also take account of information that reflects the opinion of the markets. To achieve this consideration the Council will engage with its advisors to maintain a monitor on market pricing such as "credit default swaps" and overlay that information on top of the credit ratings.
- c) Other information sources used will include the financial press, share price and other such information pertaining to the banking sector in order to establish the most robust scrutiny process on the suitability of potential investment counterparties.
- d) This authority has defined the list of types of investment instruments that the treasury management team are authorised to use. There are two lists in Appendix 1 under the categories of 'specified' and 'non-specified' investments.
 - Specified investments are those with a high level of credit quality and subject to a maturity limit of one year.
 - Non-specified investments are those with less high credit quality, may be for periods in excess of one year, and/or are more complex instruments which require greater consideration by members and officers before being authorised for use.

41. As a result of the change in accounting standards for 2018/19 under IFRS 9, the 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. The MHCLG put in a temporary override to the application of the standard in local authorities to allow English local authorities time to adjust their portfolio of all pooled investments. The IFRS 9 Statutory Override in UK local government is a temporary measure allowing councils to bypass the standard's requirement to recognise volatile fair value changes of pooled investment funds in their main revenue budget, instead moving

them to an unusable reserve. This temporarily protects council tax payers from sudden budget impacts. The override has been extended for existing investments until April 1, 2029, while new pooled investments made after April 1, 2024, are subject to full IFRS 9 compliance, The Council has set aside funds to manage any adverse impact on the revenue account of principal losses.

Investment Levels and Interest Rates

42. The average value of the Council's investments during the calendar year to 31st December 2025 was £59.1 million. The actual daily value fluctuated between £88.1 million and £19.3 million over that year. For the previous calendar year, average balances were £36.5 million and daily values ranged from £60.6 million to £18 million. This has increased year on year due to the payment, in 2025/26, of housing subsidy grant by the Department for Work and Pensions which was outstanding from previous years.

Investment Durations

43. Investments are made in accordance with the Council's Treasury Management Strategy such that returns are balanced against security of investment and liquidity of cash to ensure funding of day to day cash flows and yield. Consequently, procedures are in place to determine the maximum periods that funds may be invested for, as well as the nature of those investments. The Council works to achieve the optimum rate of return on its investments commensurate with proper levels of security and liquidity.

Creditworthiness

44. Investment instruments identified for use are listed in Appendix 1 to this report under the Specified and Non-specified investment categories. Counterparty limits are set in accordance with the Council's Treasury Management Practices (TMPs).

45. The Council utilises the creditworthiness services provided by MUFG Corporate Markets. The model combines the credit ratings, credit watches and credit outlooks provided by the credit rating agencies - Fitch, Moody's and Standard and Poor's in a weighted scoring system which is then combined with an overlay of Credit Default Swap (CDS) spreads and sovereign ratings. The end product is a series of colour coded bands which indicate the relative creditworthiness of counterparties. These colour codes are used by the Council to determine the duration of investments.

46. The Council is alerted to changes to ratings by MUFG Corporate Markets' creditworthiness service and takes the following action in respect of updates:

- If a downgrade results in the counterparty/investment scheme no longer meeting the Council's minimum criteria, it is withdrawn immediately from further use.
- If a counterparty's credit rating is placed on negative watch or negative outlook, officers carry out a review to determine whether the institution is still worthy of inclusion on the counterparty list. If there is any doubt, the counterparty is temporarily suspended pending the credit rating agency's full review.

47. As part of the creditworthiness methodology a minimum sovereign rating equal to the UK sovereign rating from Fitch (or equivalent from other agencies if Fitch does not provide one) has been determined.

48. In addition to the recommendations from MUFG Corporate Markets, the S151 Officer and the Council's Treasury Management Team have agreed to limit the amounts invested with any one country (excluding the UK) or sector as follows:
- No more than 20% of the previous year's average investment balance (to 31st December) with any one counterparty or group or £15 million, whichever is the greater for normal fixed term deposits
 - Maximum of 10% of total investments to be with institutions in other countries that meet the required criteria.
49. To ensure that the Council's Investment Strategy is complied with and to also be aware of any new opportunities, the Council's counterparty list (as set out in Appendix 1 to this report) is reviewed on a daily basis taking into account market information and changes to the methodology used. The list is maintained by the Treasury Management Team, and reported to the S151 Officer on a regular basis.
50. The Investment Strategy provides delegated authority for the S151 Officer to determine the most appropriate form of investment for the Council dependant on prevailing interest rates and counterparty risk at the time.

Specified and Non-Specified investments

51. In approving the Investment Strategy and the counterparty limits at Appendix 1, members are approving the types of investments the Council can undertake. Investments are classified as either Specified or Non-specified and are shown in more detail in Appendix 1.
52. The Investment Strategy defines a Specified Investment as one that is in sterling, no more than one year in duration or, if in excess of one year can be repaid earlier on request and with counterparties that meet the Council's credit rating criteria. Additionally, once the duration of a Non-specified Investment falls below 365 days, it also falls into the Specified Investment category.
53. Non-specified investments are any other type of investment including pooled investment funds. Whilst generally these investments will earn a higher rate of return they are inherently more risky in nature and therefore limited to either a maximum of 30% of the previous full year's average monthly investment balance to 31st December, or £30 million, whichever is the greater. The Council currently has £3.2 million of property pooled asset investments; a residual £0.2 million with Lothbury property fund and £3 million with CCLA Investment Management Ltd property fund plus £5 million with each of the Fidelity and Artemis multi asset funds.
54. Investments may be arranged in advance. Trades arranged up to four weeks in advance of the start date are still classified as Specified Investments provided the duration of the investment from the start date to the maturity is no longer than 364 days. Trade dates are factored into the duration of the investment if arranged more than four weeks in advance because there is an increased risk due to funds being contractually committed.

Ethical Investment Policy

55. The Council adopted an Ethical Investment Policy in 2015/16. This is incorporated into the latest Environmental, Social and Governance (ESG) Policy contained in Appendix 4. The Council passed a motion in March 2025 related to ethical policies

and the implications of this are still being worked through; the existing ESG policy will be applied in the meantime.

Prudential Indicators

56. The Council is required to set out a number of indicators, relating to the affordability and prudence of its Treasury Strategy. These indicators are detailed in Appendix 2 for the period 2024/25 – 2029/30 and will be monitored and reported on an annual basis.

Financial implications

57. All financial issues are addressed in the body and appendices of the report. The Council's assumptions for net investment interest for the General Fund for 2026/27 to 2029/30 are as follows:

	2026/27 £000's	2027/28 £000's	2028/29 £000's	2029/30 £000's
Interest Payable	18,176	23,653	27,946	33,419
Interest from companies on borrowing	-2,522	-2,416	-2,422	-2,593
Transfer from HRA	-19,648	-24,425	-28,310	-33,796
Treasury management investment interest	-1,254	-1,272	-1,293	-1,323
Net investment interest	-5,248	-4,460	-4,079	-4,293

This includes the cost of borrowing, interest from companies and interest from external investments.

Legal issues

58. Approving this report fulfils four key requirements:

- The reporting of the Prudential Indicators setting out the Council's expected capital activities (as required by the CIPFA Prudential Code for Capital Finance in Local Authorities).
- Agreeing the Council's Minimum Revenue Provision (MRP) Policy, which determines how the Council will pay for capital assets through revenue each year.
- Agreeing the Treasury Management Strategy, which links day to day Treasury Management to the Capital Programme and the Treasury Management Prudential Indicators. The key indicator is the Authorised Limit, the maximum amount of debt the Council could afford in the short term, but which would not be sustainable in the longer term. This is the Affordable Borrowing limit required by Section 3 of the Local Government Act 2003.
- Agreeing the Annual Investment Strategy, this sets out the Council's criteria for choosing investment counterparties and limiting exposure to the risk of loss.

59. The Local Government Act 2003 and supporting regulations require the Council to have regard to the CIPFA Prudential Code and the CIPFA Treasury Management Code of Practice to set prudential and treasury indicators to ensure that the Council's capital investment plans are affordable, prudent and sustainable.

60. The Council's Constitution requires the Treasury Management Strategy to be reported to the Cabinet on an annual basis outlining the expected treasury activity

for the forthcoming four years and for it to be approved by the full Council. (EG 13 Jan 2026 20301)

Level of risk

61. Risks are managed as set out in this report and appendices.
62. The value of property funds is reliant on the value of the property held by the funds and of multi-asset funds on the value of the assets held by those funds. Property and investment asset values can go down as well as up. The Funds that the Council uses are monitored to ensure that they hold an asset portfolio which will mitigate the risk of specific sectors suffering a loss. The regular returns from property funds are from property rentals so as long as the properties remain tenanted there will be a return. The risk of holding property is also affected by the continuing uncertainty over the UK's exit from the EU and changes in markets, especially retail. The regular returns from multi-asset funds are from income returns which are reliant on the earnings of the underlying assets. Increases and decreases in the value of funds now have to be charged to the revenue account, although there is a statutory mitigation from the Government that allows these impacts to be reversed out for the next few years. Returns from the funds are around 3 to 4% of the original investment value.

Equalities impact

63. The Council has adopted an Environmental, Social and Governance (ESG) Policy to help reduce the environmental, health and wellbeing impacts that could potentially arise from investments. There are no other equalities impacts relating to this report.

Carbon and Environmental Considerations

64. The Environmental, Social and Governance (ESG) Policy ensures that, through the Council's treasury management investments, the Council will not knowingly, directly invest in businesses that undertake harmful environmental activities.

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Background Papers:	
1	Capital Strategy (on this agenda)
2	Budget (on this agenda)

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Treasury Management Practice (TMP) 1 – Credit and Counterparty Risk Management

The Ministry of Housing, Communities and Local Government issue Investment Guidance and this informs the structure and content of the Council's policy below.

The key intention of the Guidance is to maintain the current requirement for Councils to invest prudently, and that priority is given to security and liquidity before yield. In order to facilitate this objective the guidance requires Councils to have regard to the CIPFA publication *Treasury Management in the Public Services: Code of Practice and Cross-Sectoral Guidance Notes*. This Council has adopted the Code and will apply its principles to all investment activity. In accordance with the Code, the Section 151 Officer has produced Treasury Management Practices (TMPs). This part, TMP 1, covering investment counterparty policy requires approval each year.

Oxford City Council regards a key objective of its treasury management activities to be the security of the principal sums it invests. Accordingly, it will ensure that robust due diligence procedures cover all external investment. The Council will keep under review the sensitivity of its treasury assets and liabilities to inflation, and will seek to manage the risk in the context of the whole organisation's inflation exposure.

Investments that are not part of treasury management activity

The following principles are required to be adopted as part of the Council's TMP1 in accordance with the Treasury Management Code of Practice:

- The Council recognises that investment in other financial assets and property primarily for financial return and not treasury management purposes requires careful management and monitoring. Such activity includes loans supporting service outcomes, investments in subsidiaries, and investment property portfolios.
- The Council has ensured that all of its non treasury investments are covered in its Capital Strategy, and has set out, where relevant, the Council's risk appetite and specific policies and arrangements for non-treasury investments. It is recognised that the risk appetite for these activities may differ from that for treasury management.
- The Council has compiled information setting out a summary of existing material investments, subsidiaries, joint ventures and liabilities including financial guarantees and the Council's associated risk exposure. These are included in the Capital Strategy in the relevant section.

Environmental, Social and Governance (ESG) Considerations

These are included within Appendix 4 and shall be considered alongside and forms part of the restrictions included in this Treasury Management Strategy.

Annual Investment Strategy - The key requirements of both the Code and the investment guidance are that Councils set an annual Investment Strategy, as part of their Treasury Strategy for the following year, covering the identification and approval of the following:

- The guidelines for choosing and placing investments, particularly non-specified investments.
- The principles to be used to determine the maximum periods for which funds can be committed.
- Specified investments the Council will use.
- Non-specified investments the Council will use, clarifying the greater risk implications, and the overall amount of various categories that can be held at any time.

Maturity periods are defined as the remaining length of an investment period. Arranging a deal in advance by up to four weeks is not considered to add to the duration of the investment.

In addition to the investments identified below as Specified and Non-specified investments, the Council may provide loans to a company in which it has an interest. These loans are outside the limits specified in the tables below and may be matched by equivalent external borrowing. The loans will then be given at a rate that at least covers the Council's costs and that is compliant with State Aid requirements.

Specified Investments – These investments are sterling investments that would not be defined as capital expenditure and don't exceed a maturity period of one year, or where the maturity period is longer, the Council has the right to be repaid within twelve months if it wishes. These are considered low risk assets where the possibility of loss of principal or investment income is small. They include investments with:

1. The UK Government (such as the Debt Management Account deposit facility, UK Treasury Bills or Gilts with less than one year to maturity).
2. Supranational bonds of less than one year's duration.
3. A Local Authority, Parish Council, Community Council, Fire or Police Authority
4. Pooled investment vehicles that have been awarded a high credit rating by a credit rating agency, e.g. money market funds, rated AA by Standard and Poor's, Moody's or Fitch rating agencies.
5. A body that is considered of a high credit quality (such as a bank or building society) meeting the minimum 'high' quality criteria where applicable.

Trades arranged up to four weeks in advance of the start date are still classified as Specified Investments provided the duration of the investment from the start date to the maturity is no longer than 364 days. Trade dates are factored into the duration of the investment if arranged more than four weeks in advance because there is an increased risk due to funds being contractually committed. Where the date of trade is reached and the interest rate is market equivalent or better, these forward deals will be considered as being specified investments from that point.

Additionally, and in accordance with the Code, the Council has set duration and value limits as follows:

Specified Investments - Limits on value and period

	Minimum credit criteria/colour banding	Max % of total investments / £ limit per institution	Max maturity period
Debt Management Office – UK Government	Not applicable	100%	364 days
UK Government Gilts	UK Sovereign rating	20%	364 days
UK Government Treasury Bills	UK Sovereign rating	20%	364 days
Bonds issued by multilateral development banks	UK Sovereign rating	20%	6 months
Money Market Funds	AA	£25m	Liquid
Local Authorities, Fire and Police Authorities		20%	364 days
Term deposits with banks and rated building societies	Blue Orange Red Green	£15m or 20% of total investments whichever is the greater	Up to 1 year Up to 1 year Up to 6 Months Up to 100 days
Certificate of Deposit or corporate bonds with banks and building societies	Blue Orange Red Green	£10m or 20% of total investments whichever is the greater	Up to 1 year Up to 1 year Up to 6 Months Up to 100 days
Enhanced Cash funds		20%	6 months
Corporate bond funds		20%	6 months
Gilt Funds	UK sovereign rating	20%	6 months

The colour ratings above for the Term Deposits with banks and rated building societies and Certificates of Deposit or Corporate Bonds with banks and building societies link the durations in the right hand column to colour coding used in MUFG Corporate Markets' Credit List i.e. blue and orange coloured institutions recommend investments of upto a year according to the MUFG Corporate Markets Credit List

Non-Specified Investments – Non-specified investments are any other type of investment not defined as Specified. The identification and rationale supporting the selection of these other investments and the maximum limits to be applied are set out below. Overall Non-specified investments (excluding loans to a company in which the Council has an interest) will not exceed more than 30% of the previous calendar year’s total investment portfolio or £30 million, whichever is the greater. The level of investment in a particular counterparty will be measured based on the amount of the initial investment. Non specified Investments would include any sterling investments with:

Non-Specified Investments - Limits on value and period

	Minimum Credit Criteria	Max % of total investments/£ limit per institution	Max maturity period
Local Authorities, Fire and Police Authorities		15% of total investments	Up to 2 years
Fixed term deposits with variable rate and variable maturities	Orange	15% of total investments	Up to 1 year
Fixed term deposits with variable rate and variable maturities	Yellow Purple	£10m or 20% of total investments	Up to 5 years Up to 2 years
Commercial paper issuance covered by a specific UK Government (explicit) guarantee		10% of total investments	Up to 1 year
Fixed term deposits with unrated Building Societies	Asset Base over £9bn	£3m – 20% of total investments	100 days
Commercial paper other		15% of total investments	Up to 1 year
Corporate and other bonds		15% of total investments	Medium to long term
Other debt issuance by UK banks covered by UK Government (explicit) guarantee		15% of total investments	Up to 1 year
Floating rate notes		15% of total investments	Up to 1 year
Pooled Investment funds		25% of total investments or £25 million, whichever is the greater	Medium to long term

The colour ratings above for the Term Deposits with banks and rated building societies and Certificates of Deposit or Corporate Bonds with banks and building societies link the durations in the right hand column to colour coding used in MUFG Corporate Markets’s Credit List i.e. investments with yellow coloured institutions are recommended for upto 60 months (5 years) according to the MUFG Corporate Markets Credit List.

The durational bands adopted in detail are:

- Yellow 5 years *
- Dark pink 5 years for Ultra-Short Dated Bond Funds with a credit score of 1.25
- Light pink 5 years for Ultra-Short Dated Bond Funds with a credit score of 1.5
- Purple 2 years
- Blue 1 year (only applies to nationalised or semi nationalised UK Banks)
- Orange 1 year
- Red 6 months
- Green 100 days
- No colour not to be used

The MUFG Corporate Markets' creditworthiness service uses a wider array of information other than just primary ratings. Furthermore, by using a risk weighted scoring system, it does not give undue preponderance to just one agency's ratings.

Typically the minimum credit ratings criteria the Council use will be a Short Term rating (Fitch or equivalents) of F1 and a Long Term rating of A-. There may be occasions when the counterparty ratings from one rating agency are marginally lower than these ratings but may still be used. In these instances, consideration will be given to the whole range of ratings available, or other topical market information, to support their use.

UK banks – ring fencing

The largest UK banks, (those with more than £25bn of retail / Small and Medium-sized Enterprise (SME) deposits), are required, by UK law, to separate core retail banking services from their investment and international banking activities by 1st January 2019. This is known as "ring-fencing". Whilst smaller banks with less than £25bn in deposits are exempt, they can choose to opt up. Several banks are very close to the threshold already and so may come into scope in the future regardless.

Ring-fencing is a regulatory initiative created in response to the global financial crisis. It mandates the separation of retail and SME deposits from investment banking, in order to improve the resilience and resolvability of banks by changing their structure. In general, simpler, activities offered from within a ring-fenced bank, (RFB), will be focused on lower risk, day-to-day core transactions, whilst more complex and "riskier" activities are required to be housed in a separate entity, a non-ring-fenced bank, (NRFB). This is intended to ensure that an entity's core activities are not adversely affected by the acts or omissions of other members of its group.

While the structure of the banks included within this process may have changed, the fundamentals of credit assessment have not. The Council will continue to assess the new-formed entities in the same way that it does others and those with sufficiently high ratings, (and any other metrics considered), will be considered for investment purposes.

The Monitoring of Investment Counterparties - The Council receives credit rating information (changes, rating watches and rating outlooks) from MUFG Corporate Markets on a weekly basis, and counterparties are checked promptly. On occasion

ratings may be downgraded when an investment has already been made. The criteria used are such that a minor downgrading should not affect the full receipt of the principal and interest. Any counterparty failing to meet the criteria will be removed from the list immediately by the Section 151 Officer, and if required new counterparties which meet the criteria will be added to the list. The Council also monitors counterparties against the limits specified below:

<u>Duration Limits (based on Fitch ratings)</u>		
Long Term Rating	Short Term Rating	
	F1+	F1
AAA	2 years	365 days
AA+	2 years	365 days
AA	2 years	9 months
AA-	2 years	9 months
A+	365 days	9 months
A	9 months	6 months
A-	6 months	3 months

Prudential Indicators

NOTE

Prudential Indicator figures for 2024/25 are based on figures which are still being audited.

Definitions

Service Investments

The Prudential Code requires Councils to provide prudential indicators in respect of service investments separate from treasury investments but does not provide a specific definition of what a service investment includes. There is a danger that these could be taken to include all of the activities of the Council. It is important therefore that service investments, for the purposes of the prudential indicators, are strictly defined. For these indicators, service investment the definition used is as follows:

A transaction which is directly involved in or results in the delivery of a service, results in a balance sheet asset and which arises from the use of a loan or provision of funding and that is repayable at some point in the future.

Commercial Investments

In the Prudential Code guidance, CIPFA considers that “an investment that is not a service investment and is of a long-term nature (e.g. equities, commercial properties, long-term bonds, or pooled funds of these investments) is likely to be a ‘commercial investment’ if made by an authority that is a net borrower, because an authority that has a cash need to borrow is unlikely to have surplus cash for long enough to justify such long-term investments.” Therefore, for the purposes of the treasury management strategy and the prudential indicators, the Council’s investments in Property and Multi-Asset Funds are considered to be “Commercial Investments”. It should be noted that holding these investments does not adversely affect the Council being able to borrow from the Public Works Loans Board (PWLB).

Net revenue stream

According to the Prudential Code, estimates for net revenue stream for current and future years should be the local authority’s estimates of the amounts to be met from government grants and local taxpayers, using the equivalent figures from the local authority’s original/revised budget where available. Estimates and actuals should therefore exclude capital grants, contributions and donated assets. Since there are many general grants which are one-off in nature, for the purposes of these indicators only grants which are ongoing over the medium term will be included in these figures.

The exception to this is Revenue Support Grant which, although it should always be a general government grant, in the Finance Settlement 2026/27 it was stated that part of the grant would be ringfenced to homelessness. The Government has not announced what amount will be ringfenced.

A. Capital Expenditure Plans

1. The Council's capital expenditure plans are the key driver of treasury management activity. Estimates of capital expenditure for the period 2026/27 to 2029/30 based on the Council's draft Capital Programme are summarised below, along with the figures for the previous year and forecast for the current year, and this forms the first of the prudential indicators. The revenue consequences of associated borrowing and any on-going maintenance costs are accommodated within the Council's revenue budgets.
2. Capital expenditure can be paid for immediately, by applying capital resources such as capital receipts, capital grants, external funding or revenue contributions, but if these resources are insufficient any residual expenditure will be covered by Prudential Borrowing and will add to the Council's borrowing need, or Capital Financing Requirement (CFR).
3. The expenditure is split over three areas:
 - Commercial Investments
 - Service Investments
 - Other General Fund
 - HRA
4. A table showing the overall position and also separate tables for each of the General Fund and Housing Revenue Account are included,
5. Estimates of resources such as capital receipts may be subject to uncertainty i.e. anticipated asset sales may be postponed or reduced due to changes in the property market or planning issues.
6. Elsewhere on the agenda the draft Capital Programme is recommended for approval. The table below summarises the proposed expenditure and how it will be financed. Any shortfall of financing results in a borrowing need.

Table 1:- Capital Expenditure and Financing – Overall

Overall	2024/25 Actual £000's	2025/26 Forecast £000's	2026/27 Estimate £000's	2027/28 Estimate £000's	2028/29 Estimate £000's	2029/30 Estimate £000's
Commercial investments	0.0	0.0	0.0	0.0	0.0	0.0
Service Investments	6,002.2	11,201.3	16,000.0	9,500.0	13,554.0	6,800.0
Other General Fund	33,669.1	41,794.3	63,647.5	23,608.2	18,316.6	7,462.9
HRA	105,678.4	104,850.6	153,477.0	129,406.8	116,518.1	180,282.5
Total expenditure	145,349.7	157,846.2	233,124.5	162,515.0	148,388.7	194,545.4
Financed by:						
Developer Contributions	7,505.5	5,406.2	4,021.1	1,252.2	2,690.0	40.0
Capital Grants	17,102.4	18,034.0	22,227.0	11,026.0	4,604.0	1,200.0
Capital Receipts	24,484.0	28,317.9	21,881.3	27,241.6	12,359.3	13,989.1
Revenue	3,677.3	0.0	0.0	0.0	0.0	0.0
Major Repairs Reserve	12,029.6	12,012.0	13,219.0	13,872.0	14,003.0	13,107.0
Sub Total	64,798.8	63,770.1	61,348.4	53,391.8	33,656.3	28,336.1
Prudential Borrowing	80,550.9	94,076.2	171,776.1	109,123.2	114,732.4	166,209.3
Total funding	145,349.7	157,846.3	233,124.5	162,515.0	148,388.7	194,545.4

Table 2:- Capital Expenditure and Financing – General Fund

General Fund	2024/25 Actual £000's	2025/26 Forecast £000's	2026/27 Estimate £000's	2027/28 Estimate £000's	2028/29 Estimate £000's	2029/30 Estimate £000's
Commercial investments	0.0	0.0	0.0	0.0	0.0	0.0
Service Investments	6,002.2	11,201.3	16,000.0	9,500.0	13,554.0	6,800.0
Other General Fund	33,669.1	41,794.3	63,647.5	23,608.2	18,316.6	7,462.9
Total expenditure	39,671.3	52,995.6	79,647.5	33,108.2	31,870.6	14,262.9
Financed by:						
Developer Contributions	7,505.5	5,406.2	4,021.1	1,252.2	2,690.0	40.0
Capital Grants	11,149.0	11,893.0	7,494.0	1,200.0	1,500.0	1,200.0
Capital Receipts	15,465.9	18,254.2	12,980.3	7,169.6	4,513.3	3,164.1
Revenue	0.0	0.0	0.0	0.0	0.0	0.0
Sub Total	34,120.4	35,553.4	24,495.4	9,621.8	8,703.3	4,404.1
Prudential Borrowing	5,550.9	17,442.3	55,152.1	23,486.4	23,167.3	9,858.8
Total funding	39,671.3	52,995.7	79,647.5	33,108.2	31,870.6	14,262.9

Table 3:- Capital Expenditure and Financing – Housing Revenue Account

Housing Revenue Account	2024/25 Actual £000's	2025/26 Forecast £000's	2026/27 Estimate £000's	2027/28 Estimate £000's	2028/29 Estimate £000's	2029/30 Estimate £000's
HRA	105,678.4	104,850.6	153,477.0	129,406.8	116,518.1	180,282.5
Total expenditure	105,678.4	104,850.6	153,477.0	129,406.8	116,518.1	180,282.5
Financed by:						
Capital Grants	5,953.4	6,141.0	14,733.0	9,826.0	3,104.0	0.0
Capital Receipts	9,018.1	10,063.7	8,901.0	20,072.0	7,846.0	10,825.0
Revenue	3,677.3	0.0	0.0	0.0	0.0	0.0
Major Repairs Reserve	12,029.6	12,012.0	13,219.0	13,872.0	14,003.0	13,107.0
Sub Total	30,678.4	28,216.7	36,853.0	43,770.0	24,953.0	23,932.0
Prudential Borrowing	75,000.0	76,633.9	116,624.0	85,636.8	91,565.1	156,350.5
Total funding	105,678.4	104,850.6	153,477.0	129,406.8	116,518.1	180,282.5

7. The following tables show how much of the overall capital funding need relates to “commercial investments” such as expenditure on purchasing investment properties and how much relates to “service investment” such as loans to companies to fulfil service needs.

Table 4:- Commercial and Service Investments funding need

Commercial investments	2024/25 Actual	2025/26 Forecast	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate	2029/30 Estimate
Capital Expenditure (£000's)	0.0	0.0	0.0	0.0	0.0	0.0
Percentage of total financing need	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Service investments	2024/25 Actual	2025/26 Forecast	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate	2029/30 Estimate
Capital Expenditure (£000's)	6,002.2	11,201.3	16,000.0	9,500.0	13,554.0	6,800.0
Percentage of total financing need	4.1%	7.1%	6.9%	5.8%	9.1%	3.5%

B. Affordability

8. This indicator represents the estimate of the ratio of interest income to the net revenue stream for the General Fund split by General Investments, Commercial Investments and Service Investments. The indicator is interpreted such that the larger the percentage figure becomes, the more reliant the General Fund is on the interest income.

Table 5:- General Fund ratio of interest income to the net revenue stream

General Fund General Investments	2024/25 Actual £000's	2025/26 Forecast £000's	2026/27 Estimate £000's	2027/28 Estimate £000's	2028/29 Estimate £000's	2029/30 Estimate £000's
General Investments	-280.82	-1,067.70	-258.87	-280.64	-304.31	-338.01
Revenue stream	-30,593.00	-29,265.00	-32,185.98	-34,717.71	-36,280.41	-37,213.12
Ratio	0.9%	3.6%	0.8%	0.8%	0.8%	0.9%
General Fund Commercial investments	2024/25 Actual £000's	2025/26 Forecast £000's	2026/27 Estimate £000's	2027/28 Estimate £000's	2028/29 Estimate £000's	2029/30 Estimate £000's
Commercial investments	-1,125.98	-600.00	-600.00	-600.00	-600.00	-600.00
Revenue stream	-30,593.00	-29,265.00	-32,185.98	-34,717.71	-36,280.41	-37,213.12
Ratio	3.7%	2.1%	1.9%	1.7%	1.7%	1.6%
General Fund Service investments	2024/25 Actual £000's	2025/26 Forecast £000's	2026/27 Estimate £000's	2027/28 Estimate £000's	2028/29 Estimate £000's	2029/30 Estimate £000's
Service investments	-2,799.49	-2,407.15	-2,916.77	-2,807.99	-2,810.69	-2,977.40
Revenue stream	-30,593.00	-29,265.00	-32,185.98	-34,717.71	-36,280.41	-37,213.12
Ratio	9.2%	8.2%	9.1%	8.1%	7.7%	8.0%

9. This indicator represents the estimate of the ratio of HRA net interest expenditure to the net revenue stream and this indicator is interpreted such that the larger the negative percentage figure becomes, the more HRA resources are used to finance the net debt costs. Note that this includes both investment income and borrowing costs.

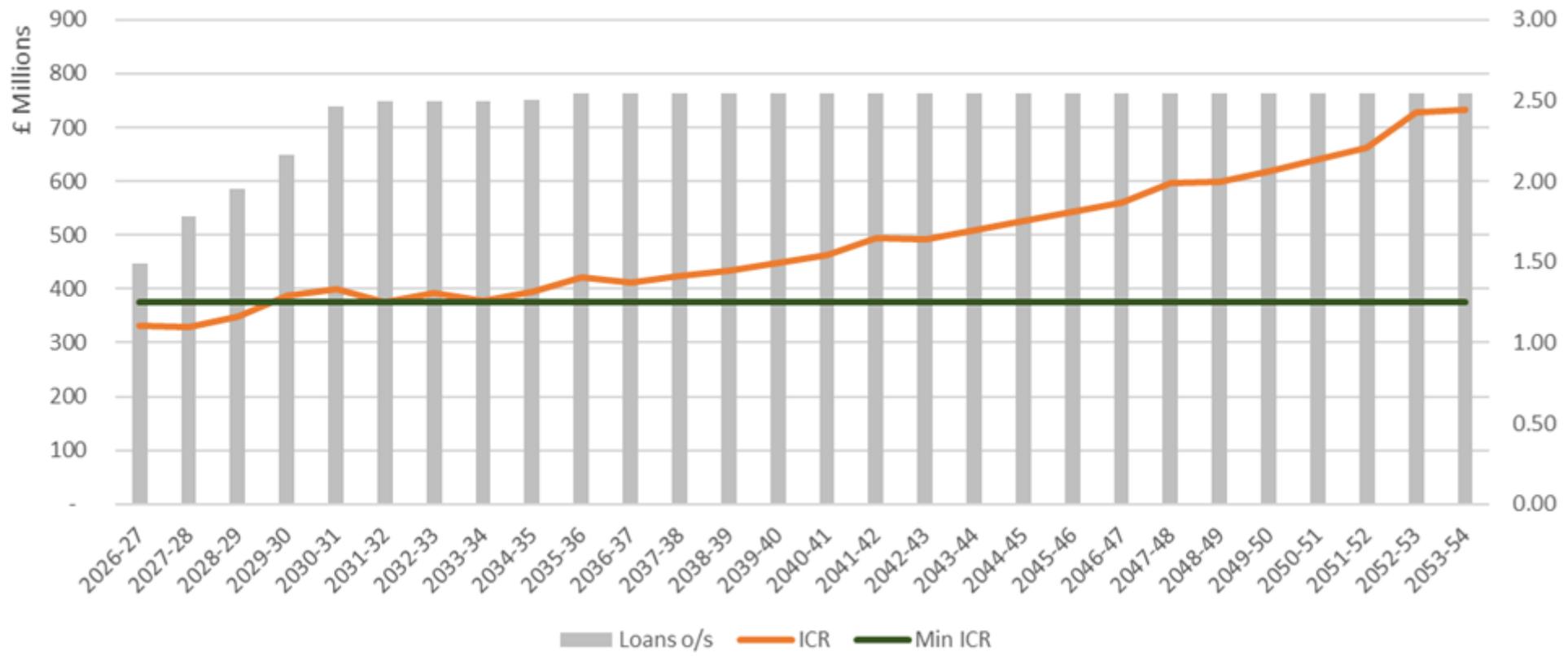
Table 6:- HRA Ratio of Financing Costs to Net Revenue Stream

Housing Revenue Account	2024/25 Actual £000's	2025/26 Forecast £000's	2026/27 Estimate £000's	2027/28 Estimate £000's	2028/29 Estimate £000's	2029/30 Estimate £000's
Item 8 Borrowing interest	10,212.05	15,042.25	19,876.70	24,501.48	28,543.86	34,210.87
Item 8 Investment income	-495.24	-465.53	-429.11	-407.26	-392.70	-392.70
Net financing cost	9,716.81	14,576.72	19,447.59	24,094.22	28,151.16	33,818.17
Revenue stream	-58,316.00	-60,897.00	-68,207.00	-74,958.00	-78,766.00	-84,390.00
Ratio	-16.7%	-23.9%	-28.5%	-32.1%	-35.7%	-40.1%

10. It should be noted that the net cost of borrowing within the HRA increases over the MTFP period from 16.7% of the HRA revenue stream at the end of 2024/25 to an estimated 39.6% at the end of 2029/30. A 40 year HRA business plan is maintained for the HRA which shows that this level of borrowing is affordable. This is closely monitored on an ongoing basis to ensure that the level of HRA debt does not become unaffordable.

11. In addition to the HRA long term business plan being used to ensure long term viability of the HRA, the Council has introduced an interest cover ratio into HRA planning. The business plan and the associated capital plans have been built in order that the target interest cover ratio of 1.25 can be met on an ongoing basis. A graph showing the projected interest cover ratio over time is shown below:

Interest Cover Projection



C. The Council's Borrowing Need (the Capital Financing Requirement)

12. This prudential indicator relates to the Council's Capital Financing Requirement (CFR). The CFR is simply the total historic outstanding capital expenditure which has not yet been paid for from either revenue or capital resources. It is essentially a measure of the Council's indebtedness and so its underlying borrowing need. Any capital expenditure above in Table 1, which has not immediately been paid for through a revenue or capital resource, will increase the CFR.
13. The CFR does not increase indefinitely because the minimum revenue provision (MRP), which is a statutory annual revenue charge, reduces the indebtedness broadly in line with each asset's life, and so charges the economic consumption of capital assets as they are used.
14. The table also shows the amount of the CFR which is needed to finance the "commercial investments" and "service investments".

Table 7:- Estimates of capital financing requirement (underlying need to borrow for a capital purpose)

	2024/25 Actual £000's	2025/26 Forecast £000's	2026/27 Estimate £000's	2027/28 Estimate £000's	2028/29 Estimate £000's	2029/30 Estimate £000's
Commercial investments	0	0	0	0	0	0
Service Investments	16,226	26,681	32,879	26,276	30,224	16,106
Other General Fund	56,044	57,512	93,839	104,486	109,551	107,339
General Fund	72,270	84,193	126,718	130,762	139,775	123,445
HRA	346,015	425,649	542,273	627,910	719,474	875,824
Total CFR	418,285	509,842	668,991	758,672	859,249	999,269
Movement in CFR	75,533	91,557	159,149	89,681	100,577	140,020
Movement in the CFR represented by:						
Net Financing need for the year	80,551	94,076	171,776	109,123	114,732	166,209
Finance Lease additions for IFRS	27,946	0	0	0	0	0
Repayment of debt	-32,785	-2,420	-12,474	-19,290	-13,245	-25,006
Less MRP	-179	-99	-153	-152	-910	-1,183
Movement in CFR	75,533	91,557	159,149	89,681	100,577	140,020

D. Core Funds and Expected Investment Balances

15. The application of resources (capital receipts, reserves etc.) to either finance capital expenditure or used on other budget decisions to support the revenue budget will have an ongoing impact on investments unless resources are supplemented each year from new sources (asset sales etc.). Detailed below are estimates of the year-end balances for each resource and anticipated day-to-day cash flow balances.

Table 8:- Core Funds and Expected Investment Balances

Estimated Year End Resources	2024/25 Actual £000's	2025/26 Forecast £000's	2026/27 Estimate £000's	2027/28 Estimate £000's	2028/29 Estimate £000's	2029/30 Estimate £000's
Fund Balances & Reserves	75,693	75,693	80,693	80,693	80,693	80,693
Capital Receipts & Grants	72,942	92,942	92,942	92,942	92,942	92,942
Provisions	5,529	5,529	5,529	5,529	5,529	5,529
Other	-10,942	-10,942	-10,942	-10,942	-10,942	-10,942
Total Core Funds	143,222	163,222	168,222	168,222	168,222	168,222
Working Capital *	-25,723	-25,723	-25,723	-25,723	-25,723	-25,723
(Under) / Over Borrowing **	-102,593	-114,150	-128,299	-127,980	-128,558	-128,578
Expected Investments ***	14,906	23,349	14,200	14,519	13,941	13,921

* Working capital balances shown are estimated year-end; these will normally be higher mid-year

** Under / Over Borrowing is the difference between the Council's CFR and external borrowing. The Council maximises use of internal balances where possible to reduce borrowing costs. A level of cash resource must be maintained to ensure that cashflow variations during the year can be accommodated.

***This is the level of expected investments at the end of the year; during the year these will often be much higher due to cashflows.

E. External Debt and Treasury Management

16. The Council's forward projections for borrowing are summarised below. This analysis shows the capital financing requirement rather than the underlying need to borrow which includes the credit side of the costs of assets leased by the Council. This credit may need to be included in future if the changes in accounting under IFRS 16 increases the leases figure significantly. The table shows the anticipated external debt against the underlying capital borrowing need, the CFR.

Table 9:- External Debt against Underlying Borrowing Requirement

	2024/25 Actual £000's	2025/26 Forecast £000's	2026/27 Estimate £000's	2027/28 Estimate £000's	2028/29 Estimate £000's	2029/30 Estimate £000's
Debt at 1st April	288,528	288,528	368,528	513,528	603,528	703,528
Finance Lease Liability	27,164	27,164	27,164	27,164	27,164	27,164
Expected Change in Debt	0	80,000	145,000	90,000	100,000	140,000
Expected Debt at 31 March	315,692	395,692	540,692	630,692	730,692	870,692
CFR	418,285	509,842	668,991	758,672	859,249	999,269
Under / (Over) Borrowing	102,593	114,150	128,299	127,980	128,557	128,577

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17. The Council must set an operational boundary which is the limit beyond which external debt is not normally expected to exceed. This will be lower than the CFR where the Council uses internal resources to finance borrowing (i.e. is under borrowed). The authorised limit is a key prudential indicator and represents a control on the maximum level of borrowing. This represents a legal limit beyond which external debt is prohibited, and this limit needs to be set or revised by the full Council. It reflects the level of external debt which, while not desired, could be afforded in the short term, but is not necessarily sustainable in the longer term. This is set here at the level of the CFR to allow for flexibility depending on what happens with borrowing rates and to allow for borrowing in advance where this is supported by the capital plans or the CFR. The authorised limit is the statutory limit determined under section 3 (1) of the Local Government Act 2003. The Government retains an option to control either the total of all councils' plans, or those of a specific council, although this power has not yet been exercised.

Table 10:- Limits to borrowing activity

	2024/25 Actual £000's	2025/26 Forecast £000's	2026/27 Estimate £000's	2027/28 Estimate £000's	2028/29 Estimate £000's	2029/30 Estimate £000's
Authorised limit	944,287	1,140,640	1,039,271	1,039,271	1,039,271	1,039,271
Operational boundary	574,304	642,763	688,991	778,672	879,249	1,019,269

18. These gross limits are set to reduce the Council's exposure to large fixed rate sums falling due for refinancing, and are required for upper and lower limits. The purpose of this and the following two prudential indicators is to contain the activity of the treasury function within certain limits, thereby managing risk and reducing the impact of an adverse movement in interest rates. This is split between the General Fund and HRA for the maturity structure. The upper and lower ranges are purposefully high to allow borrowing to be taken out at the best rate available which currently is at the shorter end. This is especially so in the general fund because the General Fund currently does not carry any external debt so that any borrowing will be in the 100% band. When interest rates have stabilised a more smooth profile will be sought.

Table 11:- Maturity Structure of Borrowing – General Fund

General Fund	Estimate Upper %	Estimate Lower %
< 12 months	100%	0
12 months up to 2 years	100%	0
2 up to 5 years	100%	0
5 up to 10 years	100%	0
10 up to 20 years	100%	0
20 up to 30 years	100%	0
30 up to 40 years	100%	0
40 years +	100%	0

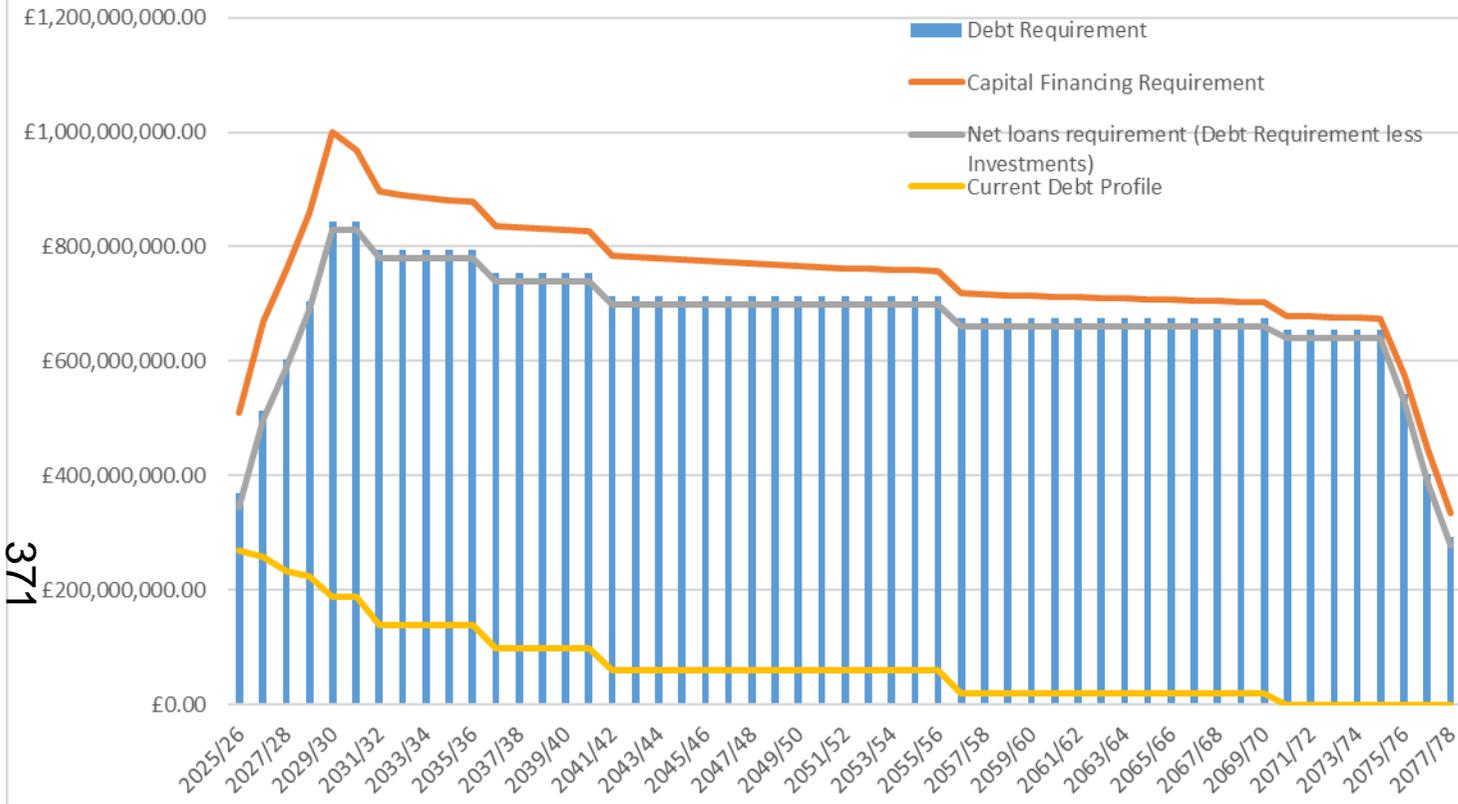
Table 12:- Maturity Structure of Borrowing – HRA

HRA	Estimate Upper %	Estimate Lower %
< 12 months	30%	0
12 months up to 2 years	40%	0
2 up to 5 years	40%	0
5 up to 10 years	40%	0
10 up to 20 years	90%	0
20 up to 30 years	90%	0
30 up to 40 years	90%	0
40 years +	90%	0

Liability Benchmark

20. The Council is required to provide a comparison of the existing loan portfolio against the committed borrowing needs. This is to provide evidence that it has a strong grasp of both its existing debt maturity profile and how the Minimum Revenue Provision, long term projections of the Capital Financing Requirement and other cash flows affect the future debt requirement. The analysis also includes an assessment of the potential maturity profile of borrowing being planned in the Medium Term Financial Strategy.
21. These graphs assume that the HRA will make a Voluntary Revenue Provision to lower the CFR in line with the redemption of debt.
22. The presentation of the Liability Benchmark is in the form of a chart covering the following four areas:
 - Existing loan debt – current borrowing portfolio (split by loan type as a stacked bar chart if appropriate; the Council has borrowed and is intending to borrow from the Public Works Loans Board and so this aspect is unnecessary at this stage);
 - Loans CFR – this excludes any part of the CFR relating to other long-term liabilities;
 - Net loans requirement – loan debt less treasury management investments at the financial year end and projected into the future based on approved prudential borrowing, planned MRP and any other major cash flow forecast;
 - Liability Benchmark – net loans requirement plus short-term liquidity allowance.

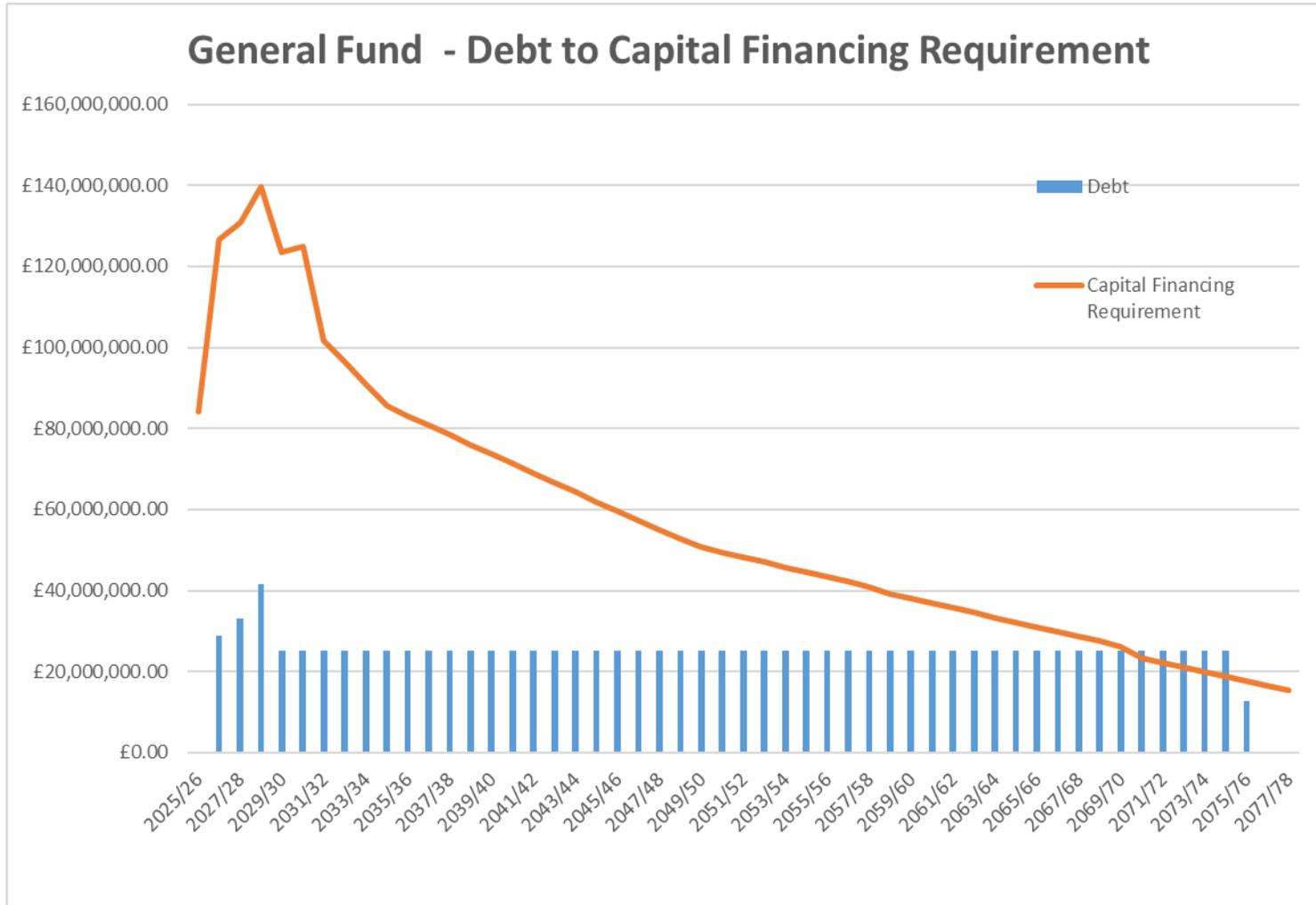
Liability Benchmark



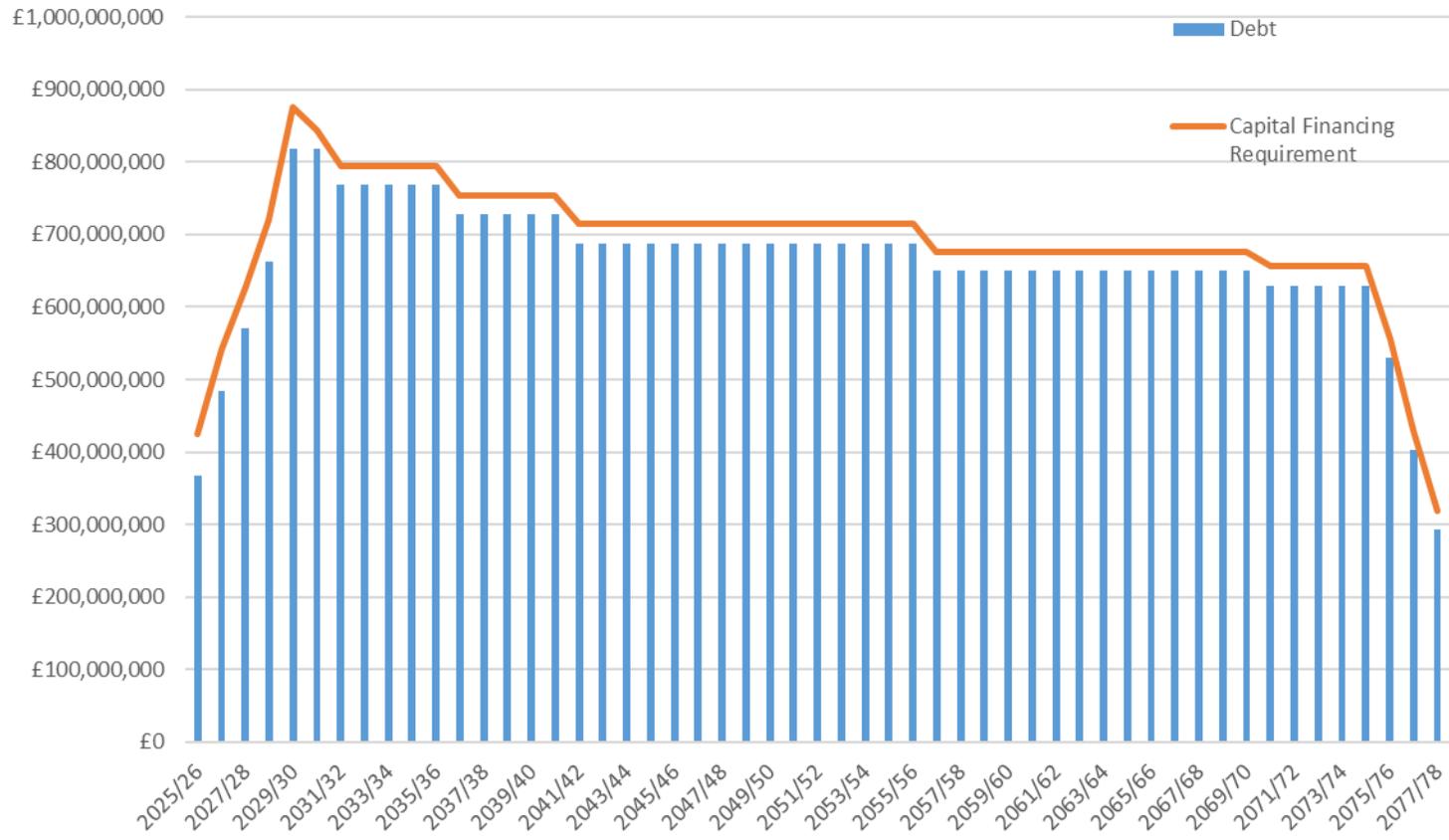
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23. The following graphs show the levels of debt compared to the Capital Financing Requirement split between the General Fund and the HRA.

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HRA - Debt to Capital Financing Requirement



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Minimum Revenue Provision (MRP) Statement and Policy 2026/27

1. Prudential borrowing increases the Council's Capital Financing Requirement (CFR) or underlying need to borrow. Whether the Council actually borrows externally to finance capital expenditure is a treasury management decision which is not directly linked to the capital financing decision. In practice, the Council is likely to use a combination of internal and external borrowing in the medium term to fund the Capital Programme. The amount of external borrowing undertaken will depend on the borrowing requirement compared to the projected level of cash balances. The Council is required to make a prudent charge to its revenue account for borrowing, whether that borrowing is financed internally or externally. This charge is known as the Minimum Revenue Provision (MRP) and reflects the repayment cost of principal borrowed.
2. Regulations require the Council to approve an MRP policy on an annual basis and to calculate in each financial year an amount of MRP that it considers to be prudent. In doing this, the Council has to pay regard to governmental statutory guidance on MRP. MRP is not charged until the financial year after the expenditure has been incurred and the asset being financed has become operational.
3. The current draft guidance on Minimum Revenue Provision, which is subject to consultation at the time of writing, requires that reference is made to the statute within the MRP policy. Since amendments to The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003, currently published as The Local Authorities (Capital Finance and Accounting) (England) (Amendment) (No.2) Regulations 2023 (the regulations), are also out to consultation alongside the guidance, reference is made to the draft guidance and regulations.
4. It is recommended that the same MRP methodologies continue to be adopted for 2025/26:
 - a) For borrowing incurred before 1 April 2008 the practice of making a 4% annual charge on the reducing balance will apply in line with option 2 outlined in the Ministry of Housing Communities and Local Government guidance,
 - b) For borrowing that relates to the assets transferred from the Housing Revenue Account (HRA) to the General Fund (GF), MRP will be based on the estimated useful life of the assets, taking into account the number of years, using option 3 the Asset Life Method, the assets have been in existence, and previous funding allocated to them.
 - c) There will be no annual MRP charge made for the following items where they are deemed to be capital under s25(b) / s25(d) of The Local Authorities Capital Finance and Accounting (England) Regulations 2003

and where it is anticipated the investment will be repaid in full in line with Regulation 27 (4):

- i. The Council's investments in a Directly Managed Property Fund which were made for service reasons;
- ii. Loans to other organisations, such as a company in which the Council has an interest;
- iii. Treasury management investments undertaken in accordance with section 12 of the Local Government Act 2003;
- iv. Borrowing related to capital expenditure incurred on assets which are to be leased out; and
- v. Other borrowing related to expenditure where it is anticipated the investment will be repaid in full.

The repayment to the Council for these will be a capital receipt of which the Council will set aside the amount for which borrowing was used in order to repay that borrowing in line with regulation 28 (3) and (5). Each item where there is no annual MRP charge will be reviewed on at least an annual basis and if there is a likelihood of capital loss, a prudent MRP provision will then be made. Although this aspect of the policy is still considered to be prudent it is this element that the Government is looking to make changes to which could require an annual MRP charge regardless of whether loan agreements are in place to repay the loans.

- d) For all borrowing incurred after 1 April 2008 relating to expenditure other than that which is covered in c) above, the MRP will be charged using Option 3: Asset Life Method. MRP will be based on the estimated life of the asset and will be charged to the revenue account in equal instalments over the life of the asset. Where the Group Finance Director, in their capacity of section 151 officer, is comfortable that the asset or the income arising from that asset is appreciating over time, MRP will be based on an annuity charge over the estimated life of the asset. Applying the annuity method results in an annual charge to revenue which takes account of the time value of money. The charges made through the annuity method thus results in a consistent charge over an asset's life, taking into account the real value of the annual charges when they fall due.
- e) For finance leases as a lessee taken out on behalf of the General Fund, the council will charge MRP to its General Fund each year dependant on the life of the underlying asset. This will ensure that the full cost of leasing the asset is borne by the General Fund revenue account.

Environmental, Social and Governance (ESG) Policy

The Council recognises that Environmental, Social and Governance (ESG) issues, including climate change, can have significant future investment implications, in addition to their role in the Council's wider corporate objectives. The Council therefore seeks to be a responsible investor and consider ESG risks as an important overlay to the investment process, thereby improving future sustainability of investments. Responsible investment principles are at the foundation of the Council's approach to stewardship and underpin the fulfilment of its fiduciary duty to Oxford City's residents.

The principal concern is to invest in the best interests of the citizens of Oxford whilst primarily complying with the core principles of Treasury Management, Security Liquidity and then Yield (SLY). The Council's Treasury advisors are planning on providing some ESG indicators relating to Treasury counterparties and the Council will use these to inform Treasury Management decisions. Additionally the Council requests ESG policies and other information from financial institutions with which it looks to place investments and these too will inform Treasury decisions.

Just because concerns have been registered about a company's performance on ESG issues, does not mean that investments will not be made. This is due to the primary Treasury Management duties of complying with SLY and also in order to achieve a balanced portfolio of investments in line with the counterparty limits and with the specified and non-specified investment limits set out in the Treasury Management Strategy. Where possible, where there are concerns about a firm's ESG, the Council will seek to make changes through active ownership and influencing. Where engagement through active ownership is not seen to be resulting in sufficient progress, the Council will consider divesting. Whatever the ESG rating, the Council will still apply its long standing ethical position:

The Council will not knowingly invest directly in businesses whose activities and practices pose a risk of serious harm to individuals or groups, or whose activities are inconsistent with the Council's mission and values. This would include, inter alia, avoiding direct investment in institutions with material links to:

- a. Human rights abuse (e.g. child labour, political oppression)
- b. Environmentally harmful activities (e.g. pollutants, destruction of habitat, fossil fuels)
- c. Socially harmful activities (e.g. tobacco, gambling)

With some investments, the Council must be a passive investor due to the nature of the investment such as a money market fund. These investments will necessarily include funds with companies of varying ESG quality due to the requirement to hold all securities in the target index or to meet other investment criteria such as the credit quality of the investment type. Investments of this nature must be included in the Council's portfolio due to the need to fulfil other treasury management criteria such as ensuring sufficient cash balances in line with cashflow forecasts. It is important to note that ownership of a security in a company, directly or indirectly, does not signify that Oxford City Council approves of all of the company's practices or its products.

Oxford City Council is open to investing in Social Investments; investments where social impact is delivered alongside financial return, however this must still be in line with the fundamental Treasury Management principles. The Council believes that the goal of social impact is inherently compatible with generating sustainable financial returns by meeting societal needs. Any investments in this area must offer an appropriate risk/return profile.

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Treasury Management “Scheme of Delegation”

Full Council

- Annual Treasury Management Report and Strategy
- Performance Indicator setting

Cabinet

- Quarterly monitoring (within monitoring report)
- Mid Year Treasury Management Report
- Annual Treasury Management Report and Strategy for recommendation to Full Council

Audit and Governance Committee

- Overall treasury management practices (TMPs)

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Risk Register
Treasury Management
 As at: 7 January 2026

R#	Title	Risk description	Risk Opp/Threat	Cause	Consequence	Date Raised	Date Reviewed	Owner	Gross		Current		Target		Comments	Controls			
									I	P	I	P	I	P		Control description	Due date	Status	Progress
Treasury Management																			
1	Loss of capital investment due to a counterparty collapsing	The Council loses its principal investment or an investment becomes impaired.	T	Counterparty collapses or hits a financial crisis rendering it unable to repay investments.	The Council may lose money or repayment of funds could be significantly delayed which could have an adverse impact on operational funding levels	8/5/2016	1/7/2026	Bill Lewis	5	3	5	3	5	3	Reducing risk by limiting the use of high risk counterparties. Imposing a maximum investment value on approved counterparties in order to spread and reduce risk. Controls and procedures are in place to ensure investment and durations limits with approved counterparties are not exceeded. Counterparties are also monitored and reviewed on a weekly basis at least, or more regularly if considered necessary to do so. Due to the policy of using internal funds prior to borrowing externally to cover the cashflow implications of prudential borrowing, investments have reduced and the majority of funds are held in short dated cash funds	Ongoing	Ongoing	100%	Bill Lewis
2	Pooled fund investments lose value	The value of the Council's units held in pooled fund investments decreases.	T	Uncertainty in the commercial property market and investment markets following slowdown in general economic activity.	Capital depreciation will decrease the overall value of the investment.	8/5/2016	1/7/2026	Bill Lewis	4	3	3	3	3	2	The Council receives monthly valuations from the fund managers detailing the indicative redemption value of the individual units. These are reported to the Head of Finance on a monthly basis. The Council has the option to sell its units if there is a concern that the fund value is likely to decrease for	Ongoing	Ongoing	100%	Bill Lewis
3	Changes in interest rates	Interest rates continue to change affecting investment and borrowing rates.	T	Changing national and global economic conditions resulting in interest rates being higher or lower than anticipated	The Council may not achieve its target level of interest income, the Council may lock in to fixed term investments with the interest rate subsequently rising, or the Council may take out borrowing at higher rates than subsequently achievable.	#####	1/7/2026	Bill Lewis	3	4	3	4	3	4	The Council continually monitors base rates and projection of rates from its treasury advisors and general economic data and plans investments accordingly. The same approach is taken for planning borrowing by monitoring forecasts against the different rates of interest offered for different periods and loans are	Ongoing	Ongoing	100%	Bill Lewis
4	Fraudulent activity	Potential fraud by staff	T	Fraudulent activity	Loss of money for the Council Disciplinary action for the staff involved	8/5/2016	1/7/2026	Bill Lewis	3	3	2	1	2	1	Segregation of staff duties, reviewing and monitoring of internal controls to ensure the correct protocol is being followed. Ensuring all insurance policies, especially the fidelity guarantee	Ongoing	Ongoing	100%	Bill Lewis
5	Money laundering	Money laundering by external parties	T	External parties pay a transaction by cash and subsequently request a refund	Fine and/or imprisonment	8/5/2016	1/7/2026	Bill Lewis	4	2	4	1	4	1	Ensuring the money laundering policy is reviewed and up to date. Checking refunds back to source. Raising awareness of this issue amongst staff and reviewing the financial regulations.	Ongoing	Ongoing	100%	Bill Lewis
6	Network failure/Barclays.net being inaccessible	The Council is unable to carry out its daily treasury functions due to a network failure	T	Barclays.net is unavailable or the Council's network has failed	Daily Treasury functions will not be carried out	8/5/2016	1/7/2026	Bill Lewis	2	3	1	2	1	2	Invoke the business continuity plan to minimise the effects of a network issue.	Ongoing	Ongoing	100%	Bill Lewis
7	Revenue Budgets	Revenue budgets are unable to meet borrowing costs of capital schemes	T	Revenue budgets come under pressure from restricted government funding or non delivery of programmed savings	The Council may not be able to execute some desired projects.	8/5/2016	1/7/2026	Bill Lewis	3	3	2	2	2	2	Revenue budgets monitored on monthly basis and future year forecasts undertaken. Reserve some capital receipts to cover borrowing costs in the short term. Monthly financial reports and forecasts.	Ongoing	Ongoing	100%	Bill Lewis
8	Lack of suitable counterparties	The Council does not have enough "space" with approved counterparties to place investments/deposit surplus cash balances.	T	Rising cash balances and a restricted counterparty list	Use of counterparties not paying best value rates.	8/5/2016	1/7/2026	Bill Lewis	3	4	3	1	3	1	The Council continually monitors its approved counterparty listing in conjunction with cash balances. Any potential new investment opportunities are discussed at Treasury Management performance meetings. The Council utilises money market funds to deposit surplus cash balances in the event of no space with other counterparties and also to ensure there is always cash instantly available in order to meet payment obligations when they fall due. Over recent years cash balances have fallen due to the use of internal borrowing, reducing the probability of breaching counterparty limits.	Ongoing	Ongoing	100%	Bill Lewis
9	Environmental Social and Governance	Inability to place investments	T	Environmental Social and Governance factors not being compatible with the Security Liquidity and Yield principles; limiting counterparties	Inability to find satisfactory counterparties to take all of the investments	1/10/2023	1/7/2026	Bill Lewis	3	4	3	3	3	3	Environmental Social and Governance factors are being used as an overlay in order to not restrict counterparties. These will be used as a means to select counterparty where there is more than one available. Where tighter restrictions on investments put in place, the Council could become unable to operate a treasury function within the policy	Ongoing	Ongoing	100%	Bill Lewis
10	Staff Resource	Staff capacity issue	T	Additional CIPFA requirements on treasury management increases pressure on staff; training, additional reporting, etc	Reports not produced to comply fully with the code	1/10/2023	1/7/2026	Bill Lewis	3	4	3	3	3	3	Reporting will be undertaken at a requirement level to only include reporting on indicators throughout the year that can be measured during the year. This will inevitably reduce indicators reported during	Ongoing	Ongoing	100%	Bill Lewis

Current Risk Score
 This is the risk score at the time that the risk is reviewed. When the risk is first identified it will be the same as the gross risk score. The current risk score is tracked to ensure that progress is being made to manage the risk and reduce the Council's exposure.

Residual Risk Score
 This is the risk score after mitigating actions have taken place. The residual risk score shows how effective your action plans are at managing the risk.

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To: Council
Date: 23 February 2026
Report of: Group Finance Director
Title of Report: Capital Strategy 2026/27 – 2029/30

Summary and recommendations	
Decision being taken:	To approve the Capital Strategy, following recommendation from Cabinet.
Key decision:	No
Cabinet Member:	Councillor Ed Turner, Deputy Leader (Statutory) - Finance and Asset Management
Corporate Priority:	Well Run Council.
Policy Framework:	Constitution

Recommendation(s): That Council resolves to:
1 Approve the Capital Strategy attached at Appendix 1.

Information Exempt From Publication	
None	

Appendix No.	Appendix Title	Exempt from Publication
Appendix A	Capital Strategy 2026/27 – 2029/30	No

Introduction and background

1. Part 18.11 of the Council's Constitution requires that a Capital Strategy is prepared and reviewed by Cabinet annually which includes:
 - a. The principles the Council will follow in its capital planning and management;
 - b. The methodology for inclusion of schemes within the Capital Programme; and
 - c. The arrangements for the effective management of capital schemes.

The details of capital schemes to be undertaken over the following four financial years are contained in the budget report that will be considered by the Council and the financing of these is detailed in the Treasury Management Strategy which are both considered in reports also on the agenda for this meeting.

2. The CIPFA 2021 Prudential Code includes a requirement that councils prepare and approve a Capital Strategy. This requirement includes consideration of non-treasury investments such as investment properties and loans to other organisations.
3. There is a link between the Council's Capital Strategy and the Treasury Management Strategy through cashflow implications and borrowing strategies and its Medium Term Financial Strategy in respect of the approval of the Council's Capital Programme. To aid clarity the Treasury Management Strategy includes all treasury implications including the Minimum Revenue Provision Policy and the Capital Strategy is restricted to non-treasury management matters where possible, although will refer to the Treasury Management Strategy when appropriate.
4. The Council continues to have a significant capital investment programme and has adopted a methodology for identifying, selecting and monitoring capital projects. The Council believes that capital programme delivery is essential to support the services that the Council provides to its customers but must be affordable within the context of overall Council finances.
5. The Council's updated Capital Strategy, which is attached at Appendix A, sets out the approval process for schemes getting into the Capital Programme as well as the governance arrangements in place to manage delivery. The processes (as detailed in the Capital Strategy) set out a clear path for approving a scheme for inclusion in the Capital Programme. Its aim is to ensure greater clarity about schemes in the Capital Programme and strong monitoring, in order to improve delivery and assist in prioritisation.
6. The Capital Strategy also sets out the various types of funding sources available for capital projects and how these might change over time. It also aims to set out the issues the Council needs to consider over the medium to long term.
7. This Capital Strategy document has been rolled forward a year by updating numbers and references, including references to updated strategies, but otherwise is unchanged in both form and content.

Alternative Options Considered

8. There are no other options.

Financial implications

9. The Capital Strategy provides a rationale for evaluating, managing and monitoring the Council's Capital Programme in order to secure delivery of the programme and its objectives in the most cost effective manner.
10. The Group Finance Director in his capacity as the Council's Chief Finance Officer believes that the Capital Strategy is deliverable and affordable within the parameters of the section 25 report he has prepared on the robustness of the Council's budget and bears acceptable risks within that context.

Legal issues

11. There are no legal implications arising directly from this report.
12. Local authorities have powers to invest under section 12 Local Government Act 2003 and s.1 Localism Act 2011
13. Local authorities also have powers to acquire sell, appropriate and develop land under various legislation including section 120-123 Local Government Act 2003 section 277 and section 233 Town and Country Planning Act 1990. (EG 13 Jan 2026 20301)

Level of risk

14. There are no risks directly arising from this report. Risks to delivery of individual projects are identified and monitored as part of the capital scheme approval and monitoring process.

Equalities impact

15. The procurement of capital works will be undertaken in line with the Council's policies to support the payment of a living wage and making apprenticeship and training opportunities available to local people. Many of the facilities funded out of the Capital Programme – such as community centres and social housing – will facilitate the narrowing of inequality in Oxford. The Equality Act 2010 Section 149 places a duty on public authorities to have due regard to equality impact and equality of opportunity considerations. No adverse impacts on any part of the community have been identified at this stage in relation to the capital strategy, however consideration will be given to the duty to ensure all projects have due regard to the public sector equality duty.

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Service area or department	Financial Accounting, Financial Services
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Background Papers:
1 Treasury Management Strategy (on this agenda)

4 Budget (on this agenda)

CAPITAL STRATEGY

2026/27 – 2029/30

January 2024

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Capital Strategy

1. Purpose

- 1.1 The Council's Constitution requires the Group Finance Director to prepare a Capital Strategy which:
 - a. Sets out the principles the Council will follow in its capital planning.
 - b. Outlines the methodology for inclusion of schemes within the Capital Programme.
 - c. Sets out the arrangement for management of capital schemes.
 - d. Identifies the capital schemes to be undertaken over the following four financial years and how those schemes will be funded.
- 1.2 The Chartered Institute of Public Finance and Accountancy (CIPFA) Prudential code also requires local authorities to produce a capital strategy. The strategy demonstrates how the Council ensures that capital expenditure decisions are taken in line with desired outcomes and consider stewardship, value for money, prudence, sustainability and affordability.
- 1.3 The Capital Strategy document is a key document for the Council and forms part of the Council's integrated revenue, capital, treasury and balance sheet planning. It is a high level document that provides an overview of how capital expenditure and capital financing contribute towards the delivery of desired outcomes. To facilitate this it summarises the Council's approach to capital investment and lays out the means by which capital schemes are prepared, evaluated and monitored and the governance processes around this. It also includes a narrative of how risks associated with capital expenditure are managed.
- 1.4 The latest Prudential Code includes a few requirements relating to the contents of the Treasury and Capital Strategies. These include:
 - a) Updates to the prudential indicators required (included in the Treasury Strategy);
 - b) Management Practices relating to non-Treasury capital expenditure. These are referenced through this capital strategy;
 - c) Separate consideration of treasury investments, commercial investments and service investments (the latter two being encompassed by the Council's capital expenditure).
- 1.5 It should be noted that this capital strategy covers the period of 2026/27 to 2029/30 to align with the Council's capital programme as approved as part of the Medium Term Financial Plan. However, if Local Government Reorganisation continues as expected, from 1st April 2028 Oxford City Council will cease to exist and the capital expenditure from that point onwards will be the responsibility of the successor authority.

2. Scope

- 2.1 The Capital Strategy covers all capital expenditure and capital investment decisions for the Council and also those entered into under Group arrangements. The Capital Strategy specifically excludes all investments that are entered into under Treasury Management powers; these are covered in the Treasury Management Strategy. The Treasury Management Strategy also includes the policy around borrowing to finance capital expenditure, associated revenue provisions and all required prudential indicators.

3. Capital Expenditure and Investment

- 3.1 Capital Expenditure, for the purpose of this strategy, can be defined as:

“The acquisition, construction or enhancement of fixed assets (non-current assets) (tangible and intangible) “

- 3.2 Expenditure can be capitalised where it relates to the:

- Acquisition, reclamation, enhancement or laying out of land.
- Acquisition, construction, preparation, enhancement or replacement of roads, buildings and other structures.
- Acquisition, installation or replacement of movable or immovable plant, machinery, apparatus vehicles or vessels.
- Expenditure incurred on works to any land or building in which the local authority has no future direct control or benefit from the resultant assets, which would be capital expenditure if the local authority had an interest in that land or building
- Loans or grants which will be used for one of these purposes

Enhancement of an existing fixed asset means:

1. To lengthen the useful life of the asset ;
2. To increase substantially the open market value of the asset ; or
3. To increase substantially the extent to which the asset can be used for the purposes of or in connection with the functions of Oxford City Council.

Over-riding all of this is a minimum amount of £5,000 that the Council has set under which value a project or scheme will not be treated as capital.

- 3.3 There are two additional situations where expenditure may be capitalised:
- The Secretary of State makes a direction that the expenditure can be treated as capital expenditure. These directions are only issued in exceptional or specific circumstances; and
 - There is specific legislation that directs that certain expenditure or activity must be capitalised.
- 3.4 Capital expenditure and investment seeks to provide long-term solutions to Council priorities and operational requirements.

Expenditure for capital purposes therefore gives rise to new assets, increases the value and/or useful life of existing assets and can generate an income stream to the Council.

- 3.5 Expenditure incurred in relation to repairs and maintenance of existing assets, irrespective of the amount, is not classified as capital expenditure; it must be charged to the Revenue Account. Revenue Expenditure is any expenditure which does not meet the definition of capital expenditure.
- 3.6 Where Council officers spend time on capital projects, the costs of this time can be capitalised where set criteria are met. Costs of Programme Manager employment are attributable to capital when it relates to work directly incurred through bringing an asset to the location & condition necessary for it be capable of operating in the manner intended by management, is only incurred because of the asset and would not otherwise have been needed in the ordinary course of business). Any costs of time spent on tasks which are administrative in nature, i.e. budget monitoring, project governance and project reporting, cannot be counted as capital expenditure.
- 3.7 The following principles have been adopted which are in accordance with CIPFA's new Treasury Management Code of Practice:
- The Council recognises that capital investment in other financial assets and property primarily for financial return and not treasury management purposes, e.g. loans to companies in support of service outcomes and investment property portfolios require careful management and monitoring
 - The Council ensures that all of its non-treasury investments are covered by its Capital Strategy, and sets out, where relevant, the Council's risk appetite and specific policies and arrangements for its non-treasury investments. The risk appetite for these activities may differ from that for treasury management
 - The Council compiles a schedule setting out a summary of its existing material investments and liabilities including financial guarantees together with the Council's associated risk exposure
- It should be noted in respect of the first bullet point that the Council does not make capital investments primarily for financial return.

4. Links to Other Corporate Strategies and Plans

- 4.1 The Council has adopted its Council Strategy 2024-28 which outlines Oxford City Council's planned work against the Council's five priorities.
- 4.2 The Council's Strategy 2024-28 sets out the following five priorities:
- **Good, affordable homes**
 - **Strong, fair economy**
 - **Thriving communities**
 - **Zero carbon Oxford**

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- 4.3 Aligned to the Council Strategy 2024-28 are a number of subsidiary and complementary plans and strategies. Examples include:
- Medium Term Financial Strategy
 - Oxford Economic Strategy
 - Asset Management Strategy and Action Plan
 - Treasury Management Strategy
 - Housing and Homelessness Strategy
 - Service Plans
- 4.4 The operation of all of these strategies and plans is underpinned by the Council's Constitution, in particular the Contract Procedure Rules and the Financial Regulations. Capital resources are directed to those projects that optimise the achievement of the overall outcomes as set out in these strategies and plans. The processes adopted are designed to ensure that this happens.

5. Asset Strategies and Plans

- 5.1 The current Corporate Asset Strategy was adopted in 2021 and runs for a period of 10 years to 2031. It sets out the Council's strategy and approach to managing not only the operational property but also the investment portfolio. The strategy sets out the Council's ambition to maximise returns from the investment portfolio in order to support funding of vital Council services. This includes identifying, not only opportunities to generate a capital receipt but also opportunities for regeneration.
- 5.2 There is a separate Housing Revenue Account (HRA) Asset Management Plan which runs from 2025 to 2028. This sets out how over the next three years the Council will work towards the Council's vision to be "a high-performing landlord, providing good quality homes and services that support thriving places and communities". The Plan is focused on the three years from 2025 and lays the foundations for the development of a longer-term Asset Management Strategy.

6. Commercial Investments and Service Investments

- 6.1 Pooled investment Funds (property funds and multi-asset funds) are classified as Commercial Investments in the Prudential Code. In order to comply with the Prudential Code these are separated out in the Prudential Indicators included in the Treasury Management Strategy. The Council is not intending to take out any Commercial Investments. The Council has not and does not intend to borrow to invest primarily for financial return.
- 6.2 The Capital Programme includes all major projects of a capital nature. These projects relate to the delivery of Council services or responsibilities, including regeneration, either directly or through another party. The Prudential Code refers to these as Service

Investments. Consequently, this Capital Strategy outlines the processes and controls in relation to “Service Investments”.

- 6.3 “Service Investments” that involve loans to other parties to enable service delivery are shown separately in the Prudential Indicators included in the Treasury Management Strategy.
- 6.4 The main requirements of the Prudential Code relating to service and commercial investments are: -
- a) The risks associated with service and commercial investments should be proportionate to financial capacity;
 - b) An authority must not borrow to invest for the primary purpose of commercial return;
 - c) It is not prudent for local authorities to make any investment or spending decision that will increase the Capital Financing Requirement (CFR) i.e. the underlying need to borrow to finance capital expenditure, and so may lead to new borrowing, unless directly and primarily related to the functions of the authority and any commercial returns are either related to the financial viability of the project in question or otherwise incidental to the primary purpose;
 - d) An annual review should be conducted to evaluate whether commercial investments should be sold to release funds to finance new capital expenditure or refinance maturing debt;

7. External Drivers

- 7.1 In addition to the Council’s own priorities external influence may impact on capital decisions, for example central government, Future Oxfordshire Partnership and Local Enterprise Partnership (LEP) priorities and funding requirements and the influence of demographic and legislative changes.

8. Setting the Capital Budget (Capital Management Practice 5)

8.1 Identifying Capital Expenditure / Investment Need

The need for a capital project may be identified through one or more of the following processes (with the exception of the final point which has to be in conjunction with another need):

- Service areas prepare plans for the delivery and improvement of their services which align with the overall desired outcomes of the Council; these may identify any capital investment needed to meet future service outcomes;
- Property management processes and condition surveys highlight deficiencies in the condition, suitability and sufficiency of the Council’s existing property portfolio and identify future areas of need;

- Housing Management highlight deficiencies in the condition, suitability and sufficiency of the Council's existing housing stock and identifies future areas of need;
- The need to respond to Government initiatives and new laws and regulations;
- The need to generate a revenue income to contribute to the delivery of desired outcomes (when in conjunction with another need).

8.2 Assessing Capital Expenditure / Investment Need

- 8.2.1 Due to competing demands for limited resources, the Council prioritises capital investment taking a number of different factors into consideration such as:
- Its contribution to corporate priorities
 - Necessity both in terms of physical Health and Safety and also software security
 - The extent to which it facilitates delivery of statutory or non-statutory services
 - The ability of the project to leverage additional funding, or secure a future income stream
 - The affordability of the revenue implications of the project
 - The risk of undertaking / not undertaking the capital expenditure
- 8.2.2 For capital expenditure in relation to loans to Council companies to provide services in line with the Council's strategic priorities and also other loans to support service initiatives, these are assessed on the ability to repay the initial loans and as a secondary consideration to provide an income return to the Council, not necessarily from the loan itself but from a future dividend return. This is assessed on a risk based approach compared to financial return.

8.3 Environmental Considerations in Capital Decision Making

- 8.3.1 There are many benefits to including sustainability or environmental criteria in the decision-making process when it comes to allocating capital resources.
- 8.3.2 "Green" or sustainable procurement can help to develop markets for environmentally sound products and services, thereby encouraging the market to develop a more sustainable approach which should encourage the further development of sustainable products and services.
- 8.3.3 One of the Council's key priorities is for a Zero Carbon Oxford. The target is to be a zero carbon city by 2040.
- 8.3.4 Where appropriate the Council's internal business cases procedure for all major (>£500k) capital projects considers and costs for zero carbon (shadow cost) to allow it to make informed investment decisions and to go beyond policy and building regulations where possible, and where

budget is available. It is important to recognise that projects being built today have been in planning for several years and therefore some that will be built now predate this commitment. In some cases the additional costs of construction for zero carbon, especially at present given the inflationary pressures, may make the scheme uneconomic for the Council to progress with despite local need. This is accentuated for projects that do not generate income. This is especially relevant given the significant financial pressures faced by the council in the coming years. Where zero-carbon is not possible the working assumption is that the Council will future proof all new builds to ensure they are capable of becoming net zero (regulated energy) in the future as technologies improve. The Council's Project Management Office has produced guidance on carbon and environmental considerations in projects and programmes to support carbon reduction.

- 8.3.5 In making loans to companies in which it has an interest, the Council will seek to use its influence to ensure that appropriate environmental considerations are reflected in the entities it is lending to.

8.4 Key Questions

- 8.4.1 The Prudential Code asks three key questions of any investment decision:

- is it prudent;
- is the scheme affordable; and
- will it prove to be sustainable?

Prudence

- 8.4.2 Prudence is a difficult concept to define. In deciding whether an investment decision is prudent there should as a minimum be an initial consideration of the relationship between:

- the capital cost and
- the business cost (being the revenue costs associated with the use of the asset).

- 8.4.3 The authority needs to consider whether this choice represents the best use of resources having looked at all available options: will buying the cheapest now prove to be a false economy? Above all, the authority should be confident that the preferred option is the best value for money, and the quality is sufficient to meet the Council's needs.

- 8.4.4 Prudence and value for money are also key considerations when deciding whether to loan monies to new companies, this will include security of the loan, the likely pay back period and length of the loan. This is embedded in the business case processes.

Affordability

- 8.4.5 The question of affordability in relation to capital projects is easier to address as the list of cost components is easier to define. Whilst the list is not exhaustive it will typically include:

Capital Costs	Revenue costs
Feasibility costs	Ongoing rental charges
Initial build/purchase	Ongoing facilities management charges
Disposal/demolitions/de-commissioning costs	Utilities costs
Project management costs internal and external	Maintenance (planned and reactive)
Fees: Surveyors, Clerk of works	Financing costs
Loans to companies	Staffing implications
Investments in property	Business Rates

8.4.7 Feasibility costs may be capitalised provided the scheme leads to the eventual construction of an asset, if not, any such costs incurred must be charged to revenue.

8.4.8 Affordability in respect of investments in property will be a judgement as to whether the return, both financial and service benefit, after taking account of the cost of capital is sufficient.

8.4.9 Affordability in respect of investments in companies will need to consider the contribution towards the Councils Corporate Objectives as well as the financial return and potential dividend.

Sustainability

8.4.10 The third question the Code poses relates to sustainability. In assessing whether a capital investment is sustainable, the authority should consider:

- How it fits into any future policy or environmental framework
- The future availability of resources to implement and continue to maintain any capital asset arising
- The potential for changes in the need for the asset, e.g. demographic developments
- The potential for changes in the nature of the driver, problem, or policy the capital expenditure is seeking to address.
- The security on loans made
- The liquidity of investments
- The whole life costs of the project

8.5 Assessing the Impact of Capital Investment on Overall Finances

8.5.1 The assessment of schemes will ensure that the relationship between capital accounting, capital and revenue expenditure and treasury management are considered by identifying the impact that capital investment decisions have on the finances of the authority overall and the relative impact on the General Fund and Housing Revenue Accounts.

- 8.5.2 The process of adhering to a strict option appraisal methodology and setting prudential indicators will clearly illustrate the revenue impact of capital investment decisions. As well as identify alternative solutions.
- 8.5.3 Projects can be considered during the year outside the normal budget process. These will take account of the prudential indicators set by the Council to ensure that there will be no breach of the indicators set by Council at the beginning of the year.

8.6 Prioritising Investment

- 8.6.1 The Capital Strategy plays an important role in the Council's service planning and budget process. Capital Expenditure projects are assessed and monitored using a comprehensive project management framework that ensures capital resources are specifically targeted towards schemes that best meet and deliver the Council's corporate objectives, but also taking into other criteria such as section 106 and Community Infrastructure Levy agreements. The process includes the production of fully costed business case. Approved schemes are subsequently monitored to ensure delivery is on time, within budget and meets the projects objectives. More detail on this is shown in Section 9.
- 8.6.2 Capital Investments projects such as Loans to companies and purchase of property are assessed differently. When considering loans to companies the Council will consider any Business Plans available to ensure that the loans are sound and that the Council's money is secure. Purchase of property is assessed to ensure that there are no adverse financial impacts on the Council and that the property is being purchased to fulfil a policy objective of the council including for regeneration, optimisation of use, or for positive impacts to the Oxford economy. This may include purchase of property outside the City boundary where there is an impact on the City through its inclusion in the City's area of economic impact.

8.7 How Schemes Get Included in the Capital Programme

- 8.7.1 The Council believes that capital programme delivery is essential to support the services that the Council provides to its customers. To this end a Project Management Office and associated Project Development Team are in place and resourced.
- 8.7.2 The officer level Development Board, supported by the Project Management Office has been set up to oversee the assessment and review of most capital projects, and support and advise decision makers in line with the constitution and the Scheme of Delegation. It provides corporate oversight of the programme, ensuring that this capital strategy is followed. See Appendix 1 for more details.
- 8.7.3 Once schemes have been developed to the business case stage and are no longer waiting as a pipeline project they may be presented to

Cabinet for inclusion into the draft capital programme which is considered and recommended to full Council by Cabinet alongside the draft Medium Term Financial Plan. Full Council will approve the capital programme as part of the budget setting process at the February meeting each year.

8.7.4 Where capital projects are developed in year, i.e. after the approval at full Council in February of the budget and Capital Programme, Cabinet may approve any capital project for which there is funds within the approved capital budget as approved by full Council.

8.7.5 As part of the process of producing a list of potential schemes for the capital programme service managers must complete option appraisals to determine the most cost effective way to optimise the desired outcomes.

8.7.6 Capital schemes and adjustments to capital scheme budgets can be added to the capital programme during the year, however this will be by exception and will still need to comply with the constitution and therefore may need to go through the full process of:

- consideration through the Capital Project Process including Development Board
- Approval from Cabinet to recommend the capital budget increase to Council and approve (conditionally) the capital project
- Approval from Council to allocate the in year addition to the capital budget.

8.7.7 It is recognised that there needs to be a process whereby the Council's customers can have input into what is needed for the City. Where the Council is involved in developing community assets, the projects incorporate community engagement. There is also consultation through the planning process.

8.8 How Schemes Get Included in the Capital Programme –ICT projects

8.8.1 ICT change requests for ICT schemes are considered by the Organisational Change Board.

8.8.2 Most projects will follow the route of capital requests going into the prioritisation process for draft capital budget inclusion, however a number of the schemes appearing before the Organisational Change Board will inevitably have a more urgent requirement and have an in-year capital requirement. This is intended to be the exception.

8.8.3 Where an approval of a new or additional capital budget is needed, the process for that approval is as explained in 8.7 above.

8.8.4 Organisational Change Board operates a benefits tracker which considers high level impacts. More detailed benefits tracking is being considered.

9. Performance Monitoring (Capital Management Practices 2 and 6)

Council in-house Capital Schemes.

- 9.1 Capital expenditure is reviewed for its legitimacy in meeting the definition of a capital purpose and is reconciled monthly. Monthly monitoring takes place via the Development Board. For larger projects this may mean the setting up of a Project Board with officers and advisors covering a variety of expertise, chaired by a lead officer who is responsible for the delivery of the project.
- 9.2 All responsible officers and project managers can obtain monthly financial reports via the Council's Financial Management System, Agresso, advising them of current spend against the profiled budget with variances shown. Officers are responsible for providing an outturn forecast for the project and reasons for any variance.
- 9.3 Performance of the Council's Capital Programme is reported to the Cabinet via the Quarterly Integrated Report plus the out-turn report prepared by the Council's Section 151 Officer. The Integrated Reports to Cabinet also summarise the risk profile of the schemes in the capital programme. The Cabinet Member for Finance and Asset Management receives a detailed update on scheme progress and reports to Cabinet show the stage that each project is at and which projects are still subject to feasibility.
- 9.4 Development Board also review the Capital Programme in detail on a monthly basis, and discuss and approve slippage and underspends of each of the current schemes. The Group Finance Director (Section 151 Officer) has authority to reschedule projects into the following year or pull a project forward from a proceeding year. In cases where a project is forecasting an overspend of £250k or more and cannot be funded from other scheme underspends then the overspend must be reported to Council.

Loans to Companies

- 9.5 This relates to capital expenditure on capital loans to Council owned or jointly owned companies. These schemes are included within the Council's capital programme and as such are reported on in the same way as other capital projects.
- 9.6 Loans to Companies will require the monitoring of the operations of the borrower with terms of the loan agreed by the Council's Section 151 Officer. This will take the form of performance and financial monitoring reports to Shareholders. The Shareholder can comment on any issue of concerns with a recommendation for corrective action where appropriate, with the ultimate sanction of loan call in. In addition to this, more regular monitoring of the performance of companies is undertaken by the Group Finance Director (Section 151 Officer).

9.7 Where loans to companies have been financed from borrowing, there will be no charge to revenue in respect of the principal element of the loan whilst the Council is satisfied that the company business plans support repayment in line with the agreed terms. The receipt from the company of principal repayments will then be a capital receipt which will be used to reduce the capital financing requirement. Where the Council has uncertainty over the repayment of loans, a charge to revenue will be made commensurate with the level of risk. This is in line with the Council's Minimum Revenue Provision (MRP) statement.

10. Outline of the Capital Project Review Process (Capital Management Practices 5 and 6)

10.1 Projects and Capital funding bids will pass through a series of stages unless they are specifically exempted from this process (see 10.3). The process is designed to ensure that the bids and a project's progress are monitored and assessed through a robust process aligned to the Capital Strategy.

10.2 The process will require specific documentation to be completed and submitted for review and challenge at various stages. Capital funding bids are to be submitted by September of any year, and funding is approved, ready for release during the new Financial Year (beginning April); the documentation requirement will ensure that capital expenditure or capital project details and its associated business case are recorded, in a consistent manner, so that any scheme can continue with all parties understanding the proposed outcomes and costs.

10.3 Some schemes will not need to go through the full process. Though the capital expenditure will need to be understood for aspects such as vehicle replacement or fencing maintenance, these will not be subject to the Gateway Process other than the first stage (Proposal). These aspects will be managed within Service Areas and be subject to budget monitoring.

10.4 A high level outline of the process is as follows:

- A project is proposed
- The proposal is reviewed and normally recommended to go through feasibility
- Projects in feasibility, as well all projects fully in the capital programme, are reported to Cabinet
- A business case, based on the feasibility outcome, is produced with oversight through the Development Board process
- Projects in the pipeline are reviewed as part of budget setting as set out above and any in year changes are made only in exceptional circumstances.
- Capital Monitoring reports are incorporated into the quarterly integrated report and include the status of all schemes alongside financial information
- Once a project has been approved, as well as governance and assurance gateways, monitoring reports will be required. Large projects will have a project manager, sponsor and a project board.

Smaller projects will have a sponsor but not necessarily its own project board and will rely on the Review groups supporting Development Board for that purpose.

- Project closure and lessons learnt.

10.5 Governance arrangements for a project are to be proposed to the Development Board, who will revise or ratify the arrangements. Monitoring reports regarding the Capital Bid and Projects will continue to be submitted for review by the Development Board irrespective of whether authority has been delegated or not.

10.6 The six stages of the process are listed below and detailed in Appendix 1. The financial appraisal of capital projects, which will be summarised within the business case document, is detailed in Section 11.

- Ideas and proposals
- Feasibility and options appraisal
- Design and specification
- Pipeline
- Delivery
- Closure

11. Capital Funding

11.1 There are a number of sources of funding the Council can use to finance its Capital Programme. In the past the Council has relied heavily on capital receipts to fund its General Fund Programme but with limited property available for sale these are gradually being eroded. With continuing budgetary pressures being placed on the Council's General Fund the ability to use direct revenue funding is reducing and consequently the Council will need to either find alternative sources, use prudential borrowing, or curtail its ambitions for capital spend.

11.2 The Council's Capital Programme is currently funded from the following sources:

- Capital Receipts
- Prudential Borrowing
- Developers Contributions e.g. s106 receipts and Community Infrastructure Levy (CIL)
- Revenue Contributions
- External funding – Capital Grants and contributions e.g.
 - Disabled Facilities Grant – housing adaptations within the private sector
- Housing Revenue Account Financing including the Major Repairs Reserve

11.3 Capital Receipts

11.3.1 The Council can recycle capital receipts generated from the disposal of assets back to fund both General Fund and HRA capital projects. Prior to financing, as at the 31 March 2025 the Council had £40.9 million of

usable capital receipts available to fund capital spend of which £13.0 million was ringfenced to schemes that increase the supply of affordable housing (see paragraph 11.3.3) with the balance being available to finance any other capital schemes. After financing the total amount held was £16.4 million.

11.3.2 The City Council owns many assets and the continuation of holding such assets is reviewed and decisions are taken on whether to:

- Hold and continue to maintain and refurbish them, or
- Dispose of them and generate a capital receipt for funding the Capital Programme.

Further information on Investment Properties can be found in Section 12.

11.3.3 The Council has entered into an agreement with the Ministry of Housing, Communities and Local Government (MHCLG) in which the authority will recycle within a rolling 5 year period Retained Right to Buy (RRTB) receipts arising from “additional” RTB disposals into new social housing dwellings within the City. The Council currently anticipates all receipts will be utilised on eligible schemes as and when they arise. As at the 31 March 2025 the Council had £4.6 million of these receipts after financing.

11.4 Prudential Borrowing

11.4.1 Under the Prudential Framework local authorities are free to make their own judgements as to whether new borrowing is affordable and prudent, subject to a duty to follow agreed professional principles, which are contained within the Prudential Code.

11.4.2 There is approximately £489.43 million of net Prudential Borrowing anticipated from 2026/27 up to and including 2029/30. Of this, £39.25 million relates to General Fund financing and £450.18 million relates to HRA financing. These figures are assuming full funding of the capital programme without the application of an optimism bias. This is to fund the costs of social housing provision, repairs to Council properties, funding loans to Council companies plus some operational capital schemes.

11.4.3 Borrowing under the Prudential Framework can be used to finance Spend to Save Schemes where the capital investment achieves either revenue savings, or facilitates cost avoidance.

11.4.4 Prudential borrowing to fund capital projects brings the project into the scope of Minimum Revenue Provision (MRP) and will, depending on the nature of the capital investment, bring with it the need to make a charge to revenue to reflect the cost of borrowing (with only a few exceptions). The basis for this MRP charge is set out within the Council's Treasury Management Strategy. This cost, where it is to be incurred, will be included the financial appraisal as part of any project's business case.

- 11.4.5 Prudential borrowing for property fund investments in the National Homelessness Property Fund and the making of loans to companies does not currently require an MRP since the loan will ultimately be repaid to the Council and within an agreed timescale. However the value of the investment is reviewed annually and should the value deteriorate then impairment would need to be charged to the revenue account.
- 11.4.6 It is the view of both CIPFA and the Government that borrowing should not be used to finance commercial investments (investments intended primarily for financial gain). In the prudential code and treasury management code, there is a requirement to review whether any existing commercial investments are still appropriate to hold prior to using any additional borrowing to finance capital expenditure on them. This is done on a case by case basis as and when any major works are needed on an investment (asset).
- 11.5 S106 Developer Contributions/Community Infrastructure Levy (CIL)**
- 11.5.1 Developer contributions are sought to mitigate the impact of developments whilst CIL is a tariff that all developments contribute towards infrastructure projects across the city.
- 11.5.2 In order for CIL to work properly strong partnership ties with the Council's public sector colleagues at Oxfordshire County Council, Oxford University, Oxford Brookes University, the Clinical Commissioning Group and neighbouring District and Borough Councils are needed. Links with Community organisations may need to be established and enhanced over time.
- 11.6 Revenue Contributions**
- 11.6.1 Revenue funding can be used to directly finance capital expenditure. The amount that is available is dependent on other revenue income and expenditure and is driven by the Medium Term Financial Plan. Revenue Reserves can also be used to supplement the in-year funding. The levels of revenue funding available overall are subject to the judgement of the Group Finance Director (the section 151 officer) who will assess the necessary levels of general balances and earmarked reserves.
- 11.7 External funding**
- 11.7.1 External funding can be sought to support capital schemes and indeed this is to be encouraged since it increases the level of resources available to the Council. However prior to submitting bids for grant funding, an assessment of the proposed scheme must be undertaken including all revenue implications and conditions of the funding. The Development Board and the Group Finance Director must agree to the

capital project and the submission of a funding bid prior to entering into any commitment.

11.8 Housing Revenue Account Specific Funding

11.8.1 Capital commitments can be funded from surpluses within the Council's Housing Revenue Account (HRA). The production of an HRA Business Plan, which is periodically reviewed, enables the funding needs of the Council's housing stock to be accommodated; the latest business plan was approved. The latest 40 year HRA business plan was approved at the December 2024 Cabinet meeting. The amount of surplus that can be used for capital financing is influenced by rents. The rent rise for 2026/27 is limited to CPI in the previous September (September 2025) plus 1% i.e. 4.8% which the council is recommended to agree.

11.8.2 The HRA can utilise prudential borrowing. The HRA originally had a debt cap from 2012 but this cap has now been abolished by Central Government. The overall caveat now is that the borrowing is prudent and affordable. As a control mechanism on the amount of borrowing the council makes reference to the Interest Cover Rate (ICR) i.e. the number of times surpluses cover interest charges. The benchmark for this rate is 1.25 times. The HRA budget is set at a level that this level is at least achieved unless some temporary breach of this limit is specifically agreed with the Group Finance Director (Section 151 Officer)

11.8.3 The HRA is charged with depreciation which, unlike the General Fund, is not reversed out and so is a real charge to the account. This amount is then available through the Major Repairs Reserve for financing new capital expenditure.

11.8.4 The resulting HRA Capital Programme provides for renovation and improvement of existing housing stock and limited estate regeneration. Since the lifting of the HRA debt cap in 2018 there is now scope for purchasing or developing properties in the HRA. The Council makes use of this relaxation by purchasing social housing developed by the Councils Housing development company Oxford City Housing (Development) Ltd (OCHDL)

12. Financial Assessment of Business Cases (Capital Management Practice 5)

12.1 General

12.1.1 Where proposals are all intrinsically part of the same project, these can be combined into one business case. Where they are distinct i.e. benefits will accrue if one part is undertaken but not the other, then separate modelling should be undertaken to give the option of taking one part without the other. Where there are potential variations within aspects of the project, an options appraisal should be undertaken.

12.1.2 For grant funded projects, separate analysis should be undertaken to ensure that any benefits outweigh any costs incurred in addition to that funded directly by grant. Grant projects are not risk free and care should be taken about the risks fall and the potential impact of those risks on the Council or the City. **Projects must be agreed by the Chief Finance Officer prior to applying for grant funding.**

12.1.3 The purpose of the financial appraisal element of a business case is to:

- identify the financial implications for the project,
- allow comparison of project costs against the forecast benefits,
- ensure the project is affordable; ensure every cost associated with the project is considered,
- assess the financial impact of risks associated with the project
- understand the project sensitivities and the potential impact of these
- assess value for money, and
- predict cash flow.

12.2 Financial Analysis

12.2.1 Financial analysis must be undertaken with support from the relevant service accountant. The Financial Analysis must include:

- All marginal Capital and Revenue requirements
- Impact on the Balance Sheet
- The impact on the Revenue Account
- The impact on cashflows
- Overall affordability and funding

12.2.2 Costs which will no longer be incurred due to the project should be included as a benefit and likewise income which will no longer be received should be included as a cost.

12.2.3 The Financial Analysis must be undertaken on the basis of a full financial cost benefit analysis with all key assumptions identified, aiming for as much accuracy as possible. Costs and benefits should exclude VAT where this is recoverable but should include non-recoverable tax (such as national insurance, corporation tax and Stamp Duty Land Tax). Financial analysis must be iterative because as the business case is developed, earlier work must be revisited to verify the continued applicability and valuation of costs and benefits.

12.2.4 Capital Funding for capital projects must be assumed to be through borrowing unless there is specific funding for the project which only becomes available to the Council through undertaking the project i.e. the construction of a new building which directly frees up another asset for sale in which case the capital receipt from that potential sale can be used as financing or part-financing. Where it is proposed to use capital funding other than borrowing for financial analysis purposes, this must be explicitly agreed by a Finance Manager (the Financial Accounting Manager or the Management Accounting Manager). Where it has been agreed to use other funding sources in the financial analysis, care must

be taken over timings and to ensure costs of bridge funding are included in the analysis.

12.2.5 The rate of interest to be used for borrowing will be based on PWLB rate projections indicated by the life of the asset and the expected timing of the funding requirement. Rates to be used will be set for each budget round by the Financial Accounting team.

12.2.6 The period of time each case is assessed over depends on the life of the asset / project. As a guide:

- For capital based projects the assessment should be over the life of the asset and should include all costs and benefits for the whole of that life;
- For revenue based projects the assessment should be over a 5 year period.

12.2.7 All costs and benefits must be clearly broken down so that it is clear what is included and so that the behaviours of the individual elements can be properly assessed and scrutinised. Costs and benefits with different behaviours and / or dependencies should therefore be separately identified. This analysis should be undertaken from both a cash and a revenue account perspective. Detailed workings should be available in excel format and all assumptions must be identified.

12.2.8 The overall impact on both the income and expenditure account and the impact on the balance sheet should be identified based on the analysis.

12.2.9 The following indicators can be provided for the financial cost benefit analysis:

- Net Present Value (NPV)
- Payback period (years)
- Internal Rate of Return (IRR)

The NPV, payback period and Benefit / Cost Ratio calculations must use a discount rate of 3.5% (as per the Treasury Green Book rate for the first 30 years). The indicators must be calculated using both a cash and a revenue basis. The payback period should be provided on a discounted and a non-discounted basis. The effect on the revenue position must be assessed and explained using whatever measures are appropriate for the project.

(NB there will be other non-financial costs and benefits and these should also be identified in the business case but not as part of the financial analysis element.)

12.3 Risk Assessment

A risk assessment should be undertaken using the Council's standard methodology. The assessment summarises the significant risks specifically related to the project and should explain clearly what the causes, consequences, controls and mitigations are and how the risks

are managed. There are other high level risks inherent in capital programmes and these are covered in Section 16.

12.4 Sensitivity Analysis

12.4.1 Sensitivity analysis should be undertaken based on the risks of the project and the key assumptions adopted in the financial analysis. Sensitivity analysis concerns project risk and looks at alternative futures by measuring the impact on project outcomes or assumptions of changing values in which there is uncertainty.

12.4.2 The actual sensitivities used may vary from project to project but as an indication these sensitivities could include:

- Costs more than expected by 5%
- Expected savings / income less than expected by 5%
- Costs more than expected by 5% AND expected savings / income less than expected by 5%

The NPV and other indicators of each of these scenarios should be shown against the baseline case.

Also:

- How much would costs need to increase / savings need to reduce by to make the project unviable

12.5 Business Case Financial Assessment

12.5.1 The key assessment criterion is the NPV measure. IRR can be a useful guide but also can be unreliable when comparing projects with different cash flows.

12.5.2 The Payback period is useful but normally doesn't take account of the discount factor, hence the need for inclusion of a separate discounted payback period.

12.5.3 The sensitivity analysis gives an indication of how the project will fare given variations, however judgment will have to be applied on the probability of those variations.

12.5.4 Undertaking analysis of the cashflows and revenue impact allows the impact on both the profit and the liquidity of the organisation. It may be that there will be a limit placed on the amount of projects undertaken from a strategic perspective based on the cashflow and revenue impact and associated risks as well as other non-financial factors (such as capacity).

12.6 Standard Models

Standard base models will be developed and revised over time, however there can never be a one size fits all approach since all projects are different and the assumptions and sensitivities will vary from project to project, however some assumptions will be consistent to enable comparison between projects. These standard assumptions will

be developed and refined over time by the Financial Accounting Team within Financial Services and in any case will be reviewed for each budget round. The standard assumptions will include what general inflation figures should be used for different types of expenditure and income; variations from this can be agreed, however justification for the variation would be needed.

12.7 **Inclusion of Financial Information in a Business Case Document**

Financial analysis of a project is undertaken using excel modelling techniques. It is not appropriate to include this in detail in the Business Case for a project. Instead the key aspects of the financial analysis should be summarised, identifying the key factors such as:

- Revenue impact
- Cashflow impact
- Summary of indicators
- Sensitivity impacts

13. **Existing Property Investments**

13.1 First it would be helpful to consider the definition of commercial investments from the Prudential Code. 'Commercial' in this context refers to the purpose of the investment, not its nature. Investments for commercial purposes are undertaken as a commercial business activity seeking profit. Treasury management investments will be made on fully commercial terms, but they result from the organisation's cash flows or treasury risk management activity; service investments may not always have fully commercial terms and may involve some element of subsidy in order to support service objectives and in any case, the primary purpose of the loan is to enable the delivery of policy objectives as the key motivator. What distinguishes commercial investments from treasury management investments is the purpose of, and need for, the investment. The Prudential Code defines commercial investments as "taken or held primarily for financial return [and] not linked to treasury management activity". "Primarily for financial return" means that the main reason for entering into the investment – or holding it – is to earn money. "Primarily" means "for the most part; mainly", so that if the investment objectives were weighted, the weighting to financial return would have to be over 50% for it to be the primary purpose.

13.2 The intention behind the focus on commercial property is to ensure that Councils who have been purchasing commercial property for rent and, in many cases, have been borrowing to finance that purchase, have proper controls, skills and management systems in place.

13.3 The Council holds a number of properties which are classified for accounting purposes as investment properties. The definition of investment properties is:

- property (land or a building or part of a building or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both.

i.e. the property is held for capital or revenue gain rather than for service reasons.

- 13.4 However, although much of the property is classified as investment property, this is really only true in the shorter term. Over the longer term, the properties allow the Council to control the purpose and strategic direction of the city centre and, where necessary, to use influence on the local economy and to undertake regeneration from time to time. This can be seen in recent and ongoing activity of the council in the city centre.
- 13.5 In respect of Oxford City, the property rented out is largely historic in nature and certainly has not been purchased during the period where purchase of commercial properties in local government has come under the spotlight.
- 13.6 The Council has a substantial portfolio of properties that fall into the category under consideration here. The gross book value of these properties as at 31st March 2025 was £145.8 million. Rent receivable in 2024/25 was £11.02 million.
- 13.7 It is recognised that lease and covenant strength is a key factor in relation to the maintenance of property rental income levels and therefore potential tenants and lease agreements are assessed for:
- Tenancy Strength – the ability of the tenant to pay rent on time and in full.
 - Lease length – the unexpired term of the lease and any break clauses in the lease
 - The risk associated with a tenant vacating and the potential to attract good quality replacements tenants at acceptable rental levels
 - Repairing and other terms within the lease agreement
- 13.8 The existing property portfolio is monitored on an ongoing basis by the Council's Property Team and is normally focussed on the risks associated with each tenancy, taking into account a number of factors including those bullet pointed above. The focus has shifted to a shorter view because of the general economic pressures as a result of energy and inflation. A tracker has been implemented which considers current arrears positions and records a summary of the latest position and contacts with tenants.
- 13.9 Wherever voids have been experienced, there has been sufficient demand to re let these in the main albeit that rents are down on their pre-pandemic peaks.

14. Skills, Training and Qualifications (Capital Management Practice 10)

- 14.1 This is a new section that outlines skills, training and qualifications of those involved in capital projects (non-treasury investments). Capital expenditure is undertaken relating to most of the areas of the Council

from time to time. This section therefore covers this issue at a high level.

- 14.2 Staff throughout departments have skills and qualifications relating to their service. These will therefore be transferable to delivering the service-based aspects of a capital scheme. These skills do not directly translate into project management skills. There is therefore a joined-up approach to delivering a capital scheme with technical service-based skills being provided by the relevant service areas, financial analysis being provided by accountancy staff as needed and project management, where necessary, being assigned to staff with skills in that area.
- 14.3 In respect of the Council's rental properties throughout the City, managing these requires a special skill-set. Staff within the Council's property team have experience dealing with commercial property both from within the public sector and also the private sector.
- 14.4 It is considered that the knowledge and skills available to the authority and confirmation that these are commensurate with the authority's risk appetite and activities.

15. Loans to Companies

- 15.1 In response to reducing resources the Council has looked to new delivery models both to maintain service provision and to continue its significant capital investment in the City which levers in other partners and innovative financing. These new delivery models include:
- 15.2 **Barton Oxford LLP**
- 15.2.1 In 2011 the City Council entered into a partnership with the property developer Grosvenor to undertake the development of a 94 acre residential led scheme to the North East of Oxford, Barton Park.
- 15.2.2 Planning permission has been secured for 885 homes (354 affordable) alongside a primary school, food store, community hub and park.
- 15.2.3 The authority has contracted to purchase the 354 affordable dwellings which it will transfer to its Housing Company or to its Housing Revenue Account.
- 15.2.4 There is no loan as such to the Barton Oxford LLP, however the Council did transfer some of its land which it was expecting to receive a payment plus interest. Due in the main to adverse market conditions, it is no longer expected that the Council will receive payment for this land and so the long term debtor was fully impaired in 2018/19.

15.3 Oxford City Housing Ltd (OCHL) trading as OX Place

15.3.1 The City Council approved the establishment of a group of wholly owned housing companies in March 2016 and Oxford City Housing Limited (OCHL) (The Holding Company), Oxford City Housing (Investment) Limited (OCHIL) and Oxford City Housing (Development) Limited (OCHDL) were incorporated in September 2016. OCHIL is currently not active as the board decide on a future direction for the company.

15.3.2 The Companies' business plan includes the development of multiple development sites resulting in social dwellings plus additional market and shared ownership dwellings. The social dwellings are planned to be purchased by the Council's Housing Revenue Account.

15.4 Oxwed LLP

15.4.1 In January 2016 the Council entered into a joint venture with Nuffield College forming OXWED Limited. The company acquired land from London and Continental Railways and following a period of master-planning will procure a development partner, complete land assembly, and bring forward a scheme of comprehensive development comprising a new mixed use neighbourhood with business space and affordable and market homes.

15.4.2 The Council has also transferred its own related land holdings into the company at market value.

15.4.3 The company has now been converted into a Limited Liability Partnership (LLP) with the partners being the Council and Nuffield College Developments 1 Ltd.

15.5 Oxford Direct Services

15.5.1 In 2017 the Council formed two wholly owned companies:

- Oxford Direct Services Limited, (ODSL) a Teckal company largely providing services back to the Council and
- Oxford Direct Service Trading Limited, (ODSTL) a Trading Company which initially was limited to commercial waste collection but has now been expanded to include all external trading activity

15.5.2 The two companies became operational on 1st April 2018.

15.5.3 The Council is and will remain the owner and purchaser of all assets that the companies will utilise to deliver their services, including vehicles and depots. These assets will be leased to the company at commercial rates over the life of the assets.

15.6 Loans to the Companies

15.6.1 Over the four year life of the Council's Medium Term Financial Strategy to 2029/30 it is assumed that the Council will give additional loans to the Council's Housing Development Company to the value of around £45.9 million. During this period some existing loans will be repaid with the maximum year end outstanding housing company loans being expected to be £20.8 million. Whereas these are not treasury investments, there is however a positive impact on the Council's net investment income due to a mark-up being charged on the loans of 3.2% on all new loans awarded to the development company. This markup is charged in order for the loan terms to be compliant with subsidy control measures which seek to ensure that loans are given at a market rate so that public subsidy does not provide competitive advantage to the borrower. The markup is assessed as the rate that needs to be added to the Public Works Loans Board rate in order to approximate a market rate which would take account of credit rating, risk and collateral.

15.6.2 The Council has given loans to Oxwed LLP which, along with accrued interest, projected to 31st March 2026 totals £22.783 million.

15.6.3 The Council either holds the land and property relating to the capital loans as collateral or has the ability to place a charge on the property. The Council ensures that due diligence is undertaken in all aspects of these new service delivery models and their activities. The business plans of the Companies are monitored and if there is uncertainty over the repayment of these loans, the Council will make a charge for impairment to its revenue account. Currently the Council does not consider that there is any significant risk of non-payment of these loans.

15.6.4 Any loan for capital purposes to a company in which the Council has an interest is categorised as capital expenditure by the Council. This means that the Council can take out external borrowing to fund the loans as necessary. The Council could fund such loans from many sources; however, the majority will be funded from internal and external borrowing. Under current rules, the Council will not make any MRP provision in respect of loans to a Company in which it has an interest on the basis that the loan will be repaid in full on the agreed terms. The Council provides these loans under service powers rather than its Treasury Management investment powers.

15.6.5 Interest rates charged on the loans are set with reference to:

- The level of collateral;
- An assessment of the credit worthiness of the company; and
- State Aid rules

15.6.6 Loan agreements are in place for any loans to Companies in which it has an interest. The agreements will detail:

- The general terms under which the loan is advanced;

- Loan repayment requirements;
- What security there is on the loan with reference to collateral; and
- Any loan covenants that must be adhered to.

15.7 Other Considerations

15.7.1 Where the Council provides loans to another organisation to enable service delivery, there are protections that are included in legal agreements / arrangements and other considerations to consider.

These are:

- a) Provision of collateral – ensuring that it can be legally enforced – or other means of ensuring that the Council’s funds are protected
- b) Interest rate to be charged to ensure that the charge is at a commercial rate or otherwise does not adversely affect the market (this links to subsidy control)
- c) Risk of the loan, both in respect of additional liabilities that may fall on the Council and also potential loss of investment
- d) Legal agreements that cover responsibilities of the Council and the other party under the arrangement
- e) Ensuring that the arrangement does not breach subsidy control rules and that any public subsidy that is in place is properly documented and recorded

16. Risk Management (Capital Strategy Management Practice 1)

16.1 Risk is the threat that an event or action will adversely affect the Council’s ability to achieve its desired outcomes and to execute its strategies successfully. Risks relating to capital schemes should be proportionate to the Council’s capacity – i.e. that plausible losses could be absorbed in budgets or reserves without unmanageable detriment to local services;

16.2 Risk management is the process of identifying risks, evaluating their potential consequences and determining the most effective methods of managing them and/or responding to them. It is both a means of minimising the costs and disruption to the organisation caused by undesired events and of ensuring that staff understand and appreciate the element of risk in all their activities.

16.3 The aim is to reduce the frequency of adverse risk events occurring (where possible), minimise the severity of their consequences if they do occur, or to consider whether risk can be transferred to other parties. The corporate risk register sets out the key risks to the successful delivery of the Council’s corporate aims and priorities and outlines the key controls and actions to mitigate and reduce risks, or maximise opportunities.

16.4 To manage risk effectively, the risks associated with each capital project need to be systematically identified, analysed, influenced and monitored.

- 16.5 It is important to identify the appetite for risk by each scheme and for the capital programme as a whole.
- 16.6 The Council accepts there will be a certain amount of risk inherent in delivering the desired outcomes of the Oxford2050 Vision. The Council seeks to keep the risk of capital projects to a low level whilst making the most of opportunities for improvement. Where greater risks are identified as necessary to achieve desired outcomes, the Council seeks to mitigate or manage those risks to a tolerable level. All key risks identified as part of the capital planning process are considered for inclusion in the corporate risk register.
- 16.7 In producing its capital plans, the Council will ensure that its approach to activities is proportional to its overall resources so that undue risk is not placed on the Council's future financial position.
- 16.8 The Following risks should be considered in the Project Risk Assessment:
- **Credit Risk**
This is the risk that the organisation with which the Council has invested capital monies becomes insolvent and cannot pay the investment returns or complete the agreed contract. Accordingly, the Council will need to ensure that robust due diligence procedures cover all external capital investment. Where possible contingency plans will be identified at the outset and enacted when appropriate.
 - **Liquidity Risk**
This is the risk that the timing of any cash inflows from a project will be delayed, for example if other organisations do not make their contributions when agreed. This also includes the risk that the cash inflows will be less than expected.
 - **Legal and Regulatory Risk**
This is the risk that changes in laws or regulation make a capital project more expensive or time consuming to complete, make it no longer cost effective or make it illegal or not advisable to complete. Before entering into capital expenditure or making capital investments, the Council must understand the powers under which the investment is made. Forthcoming changes to relevant laws and regulations must be kept under review and factored into any capital bidding and programme monitoring processes.
 - **Interest Rate Risk**
Interest rate risk must be considered at a project level where there are potential project level impacts, for instance through contractual conditions or through the effect on expected returns from the project.

- **Inflation Risk**
Inflation risk must be considered at a project level where there are potential project level impacts, for instance through contractual conditions or through the effect on expected returns from the project.
- **Fraud, Error and Corruption**
This is the risk that financial losses will occur due to errors or fraudulent or corrupt activities. Officers involved in any of the processes around capital expenditure or funding are required to follow the Council's policies and procedures.

16.9 The Following risks are considered at a Corporate level as part of the overall capital and revenue budgeting process:

- **Interest Rate Risk**
This is the risk that interest rates will move in a way that has an adverse effect on the value of capital expenditure or the expected financial returns from a project. Interest rates will be reviewed as part of the on-going monitoring arrangements to identify such adverse effects. As far as possible exposure to this risk will be mitigated via robust contract terms and when necessary contract re-negotiations.
- **Exchange Rate Risk**
This is the risk that exchange rates will move in a way that has an adverse effect on the value of capital expenditure or the expected financial returns from a project. Where relevant, exchange rates will be reviewed as part of the on-going monitoring arrangements to identify such adverse effects. As far as possible exposure to this risk will be mitigated via robust contract terms and, when necessary, contract re-negotiations.
- **Inflation Risk**
This is the risk that rates of inflation will move in a way that has an adverse effect on the value of capital expenditure or the expected financial returns from a project. Rates of inflation will be reviewed as part of the on-going monitoring arrangements to identify such adverse effects. As far as possible exposure to this risk will be mitigated via robust contract terms and when necessary contract re-negotiations.

17. **Other Considerations**

Capital Schemes must comply with legislation, such as the Equality Act 2010, the General Data Protection Regulations (GDPR), building regulations etc.

Capital Scheme and Major Projects Process (Capital Management Practice 5)

Introduction

This is an indication of the processes which are undertaken based on the processes in place at the time of writing, although these processes may change at any time.

Overview

A capital project involves the acquisition, construction or enhancement of a fixed asset such as a building, physical infrastructure, or vehicles, plant and machinery. Capital expenditure can also include loans and grants for capital purposes and also spending on intangible assets such as ICT systems.

The Council has a significant capital programme of projects that support its priorities. An overview of the Council's capital programme by project type is included [on the Spending Plans pages](#) on the Council's website (<https://www.oxford.gov.uk/spending/spending-plans>)

Projects range from major redevelopment schemes in the city through to rolling programmes of works to maintain and enhance existing assets in order to best meet the needs of residents. Examples of on-going and recently completed capital projects can be found [on the Building Projects pages](#) on the Council's website.

A new capital project idea requires approval via a number of controlled gateway stages in order to be included in the capital programme and proceed to delivery. This process follows the Council's Capital Strategy and is overseen by Development Board.

Change projects, which look to improve how the Council works or provide its services, are overseen by Organisational Change Board.

Development Board is an officer group is in place to ensure:

- Strategic alignment of all developments
- Support delivery of corporate targets for housing, jobs and community
- Manage Council assets to deliver improved outcomes for residents and/or maximise return on investment
- Ensure resources are in place at all stages of project development from concept to delivery for successful delivery of projects

The Board is the escalation point for exceptions reporting, including the feeder groups: Development Review Group and Asset Review Group.

Development Review Group (DRG) reviews proposals and business cases for new capital projects and manages and monitors the delivery of the affordable housing supply programme and then makes recommendations to

Development Board. DRG provides challenge, advice and support on capital projects and the affordable housing supply programme at all stages to support their development or delivery.

Asset Review Group (ARG) provides strategic alignment of all property asset matters and is responsible for Health and Safety and CDM compliance for General Fund assets. ARG also monitors progress on maintenance programmes. Project proposals responding to compliance requirements or repairs and maintenance therefore typically go through ARG in the first instance.

Projects will be worked up through a number of controlled stages. On completion of a stage, the enabling body will approve the project to continue to the next stage or may prematurely close the project.

The process aims that all projects should:

- Maximise our resource
- Work collaboratively
- Not be afraid to fail

The council's project delivery process is made up of six stages:

1. **Ideas and proposals** – identifying a concept, providing more information and identifying resources needed
2. **Feasibility and options appraisal** – developing an idea/proposal and identifying any issues that need to be overcome or may prevent your project progressing
3. **Design and Specification** – develop the business case and establish the requirements and full costs to enable successful delivery of the project
4. **Pipeline** – agreed projects that are waiting for confirmation of funding
5. **Delivery** – implementing the approved project in line with the business case
6. **Closure** – reviewing the delivered project to see what went well and what lessons can be learned

On completion of a gateway stage, Development Board will consider recommendations from DRG and ARG and decide whether a project continues to the next stage, if more work is required, or if a project is closed.

The Project Management Office (PMO) team is in place to support the delivery of projects and associated processes, including support to Development Board, Development Review Group and Asset Review Group.

Ideas and proposals

Ideas can come from different places – team plans, members, strategies, service/action plans, people in the community, reviews and audits

The purpose of this stage is to:

- set out clearly what the idea is
- provide supporting information on why it should be prioritised

- identify the resources needed to take it forward

An idea needs to be supported and approved by the relevant Service Director before proceeding to the Project Proposal stage.

The Project Idea Form can be used to present an idea to the relevant Service Director. Once a Service Director has confirmed their support for an idea, then the Idea Form should then be submitted to the PMO team. The PMO will advise whether the project should seek early feedback from either Development Review Group (DRG), or Asset Review Group (ARG), or potentially proceed to the PID stage.

Submitting a project proposal

Proposals need to be:

- supported and agreed by the relevant Service Director
- put forward using the Project Initiation Document (PID) to the Project Management Office (PMO) by email

The PID template requires all project proposals to link to a least one Corporate Objective, and the outline key project impacts, whether beneficial or potentially unfavourable.

Project proposals need to demonstrate compliance with corporate policy including health and safety standards, and on carbon and environmental impacts. Please follow the links below to the relevant guidance:

- Carbon and Environmental Considerations in Projects
- OCC Health and Safety Standard

Possible outcomes

There are a number of outcomes to a project proposal:

- it may be rejected by DRG
- It may be recommended by DRG but rejected by Development Board
- it may be added to the pipeline of future project

Project Team – Roles and Responsibilities and Internal Resourcing Implications

The PID form requires a project sponsor, and proposed project team to be identified along with the appropriate governance arrangements e.g. a dedicated Project Board for larger projects, or potentially through DRG for smaller projects.

It is important for project managers to engage with the various Service Area's teams who will be required to support a proposed project, and the PID form will help prompt this process and identify potential resourcing cost implications. DRG and ARG will advise on project resourcing issues, as appropriate, as part of the gateway review process.

Feasibility funding

A proposal scheme may need feasibility funding to help it progress. Feasibility funding bids will need to cover both the external resources requirements and the cost of internal officer resource as identified through a PID form. The feasibility fund budget is available to support the development of projects at their early gateway stages:

- **Proposal** – to help develop the project proposal
- **Feasibility** – to help develop of the outline business case
- **Design & Technical Specification** – to help develop the full business case

Use of the feasibility fund

Allocated feasibility funding **can be** used to:

- to procure external goods, services and resources as required
- to secure project resources (if this is for an individual project)
- fund internal services, such as Project Management, Corporate Property, Legal and Finance time supporting the project on a timesheet basis

It **cannot** be used to:

- to recruit general resources that will be used across more than one project
- if the project it is for cannot be 'capitalised' (i.e. is a revenue project not creating or enhancing an asset)

It is important to be aware that if the project doesn't progress to the construction of an asset, the sum advanced will become a revenue cost for the service

Making a request for feasibility funding

Project managers must develop and submit proposals and outline business cases to the Development Review Group. This can include requests for feasibility funding. These documents are assessed and recommendations on next steps are then made for Development Board consideration.

Should Development Board accept the recommendations of DRG, the R&D Feasibility Fund sum will be allocated.

Accounting for feasibility funding

A full business case will need to:

- ensure the project budget requirement includes any previously used R&D Feasibility Fund allocations
- include any revenue funds used in the recruitment of a project resource

Transferring revenue to capital funding

It may be possible to move legitimate capitalisable costs initially coded to revenue to a newly approved capital budget once approved by Council **unless:**

- the revenue cost was in a previous financial year
- the request was made too close to the budget approval process

Officer decisions and the allocation of feasibility funding

The value of the R&D Feasibility Fund is set as part of the annual capital budget process with ongoing oversight by the Development Board's Development Review Group. It should be noted that, where requested sums are £750,000 or more, the Council is legally required to publish the decision to spend the money.

The Project Management Office (PMO) will assist with the completion of the 'Delegated Officer Decision' form and seek signatures of the decision taker and confirming officers who include the Group Finance Director (Section 151 Officer) and the Monitoring Officer.

Recording feasibility funding allocations

The PMO and Financial Services maintain a register of projects, and this will include any feasibility sums allocated. Financial Services will vire any agreed sum from the R&D Feasibility Fund to the appropriate project budget code.

The Group Finance Director will remain the 'Approver' of expenditure, as set out in the scheme of delegation, within the Agresso financial system. This ensures there is no unauthorized expenditure from the overall budget code.

Writing a good proposal

A good proposal would ideally meet one or more of these criteria:

- it meets one or more of our corporate priorities
- it is essential work
- it generates income or leads to service improvements
- it saves the council money
- it makes a difference to local communities
- has a positive impact on the environment

Feasibility and options appraisal

This stage is primarily for large capital projects. Smaller scale and ICT projects will move directly to the design and specification stage.

The feasibility and options appraisal stage is about developing the idea/proposal and identifying any issues that need to be overcome or may prevent the project progressing. Feasibility work undertaken will enable the Development Board to understand if a project is feasible and viable and whether the project should progress into detailed design. This stage may take

many weeks or months and may require assistance from 'Oxford Direct Services' or externally procured professional services. External funding sources may be identified at this stage.

There are a number of things to consider when entering into the feasibility stage. What to consider:

1. What options have been considered
2. What consents and from which agencies are these required?
 - What is the timescale for delivery of these?
 - Are they showstoppers?
3. What will it cost and how will it be funded
4. What is the return on investment? How long will it take to deliver? What other benefits are anticipated?
5. What other benefits will there be – financial or non-financial
6. What risks have you identified and how have they been managed or plans to mitigate?
7. Are there Corporate Impact Assessments needed e.g. Equalities Impact Assessment, Privacy Impact Assessment
8. CDM pre-construction checklist
9. Corporate Health & Safety
10. What resources will you need for the next stage (either implementation or detailed design)
11. Who will be on the team?
 - Oxford Direct Services?
 - Other internal?
 - External support?
12. Direct Services to express interest in project and demonstrate competency/value for money
13. External influences
 - Procurement
 - Funding/Grants
 - Members
 - Planning – both our the Council's own Planning Service and outside
14. Soft market testing
15. Roadmap for implementation – including proposed start date
16. Lessons learned

Site surveys

This stage may require you to consider site surveys and Construction Design and Management (CDM) will need to be considered.

Writing an Outline Business Case

An Outline Business Case that is supported and agreed by the relevant Service Director should be completed using the template which is available on the PMO intranet pages. Supporting feasibility reports and documentation should also be submitted along with the Business Case.

Smartsheet 'Project Updates' will be issued during this stage.

Feasibility funding

Feasibility funding may be needed to support the development of the project.

Outline business case

A good Outline Business Case would ideally meet one or more of these criteria:

- the proposed project is feasible, viable and deliverable
- it will continue to meet corporate priorities
- it is essential work
- it will still generate income or lead to service improvement
- it still looks like it will make a difference to local communities

Design and Specification

Large capital projects will need to have been through the feasibility and options stage before this stage. This stage will develop the business case and establish the requirements and full costs to enable successful delivery of the project.

Full Business Case

A Full Business Case that is supported and agreed by the relevant Service Director should be completed using the template which is available on the PMO intranet pages. Supporting feasibility reports and documentation should also be submitted along with the Business Case.

Review and recommendations

The PMO will review any submitted Business Case through DRG. There are four recommendations that DRG may make:

- The Business Case needs further information/revision. The Business Case form will be returned to the author describing what additional information is required
- The Business Case will not be progressed
- The Business Case will be progressed but to be added to a pipeline of projects for future delivery
- The Business Case will be submitted to
 - the Development Board for capital programme evaluation (for large capital projects)
 - Organisational Change Board (for smaller scale and ICT projects)

For large capital projects

The full business case will enable the Development Board to determine whether funding commitment should be recommended and contracts awarded or whether the project should be held back in favour of another project that better achieves the organisation's key priorities. Development Board will make

recommendations to the Corporate Leadership Team (CLT) regarding the projects to be included in the Capital Programme.

For smaller scale and ICT projects

The full business case will enable the Organisational Change Board to determine whether funding commitment should be recommended and contracts awarded or whether the project should be held back in favour of another project that better achieves the organisation's key priorities.

Funding

The Council has a defined process for agreeing the budget for the next financial year. Adding budget to the capital programme for a new project, or increasing the budget allocation for an existing project requires approval by Full Council. Additions to the capital programme normally take place as part of the annual budget setting process to enable schemes to be prioritised and funded as part of the Council's overall medium term financial plan. Individual projects may seek in-year budget approval through Cabinet and Full Council where Development Board and CLT have agreed to do so. For example, this could be appropriate where a project is funded from external grant and there are time constraints involved, or if the project will deliver a significant return to the council.

Contingency Budget

Allocating an appropriate contingency budget at all project stages is important. Whilst it is not possible to remove all risk from projects, and the risks vary depending on the project, we can apply consistent principles to minimise exposure to risk. Risk changes through the life of the project, with greatest potential variance early when less is known.

The City Council's capital programme is inevitably impacted by market inflationary pressures, so a balance needs to be struck between ensuring future inflationary costs are covered, and avoiding making projects appear unviable by adding worst case scenario contingency levels.

Contingency setting principles:

1. Be clear what the contingency is, what it is for and how it will be managed on a project by project basis.
2. Apply sensitivity testing when setting project budgets
3. Review the required project budget at each design stage, via the budget setting process
4. New capital project feasibility to assume 40% contingency on overall project costs as starting point and reduce down through the project stages as required.
5. A project seeking contingency funding due to inflationary pressure needs to bring a proposal setting out the issues and any impacts on the business.

Projects pipeline

This stage is a holding position and relates to projects whose full business case has been agreed but is awaiting confirmation of the funding being included in the Council's capital budget. A number of business cases may be received, and recommended for progression, throughout the year. These business cases will form a pipeline of potential projects. These business cases will be reviewed as a whole by Development Board against corporate objectives and the factors set out in the capital strategy in order to indicate which business cases to take forward, and therefore, what budget to request from Council.

In some cases projects may proceed straight to Cabinet / Full Council for in-year budget approval following approval of their business case. Projects will only by-pass the pipeline stage in this way where there is a clear rationale to proceed, such as meeting external funding requirements.

Project delivery and progress monitoring

Once approved, projects are delivered against their full business case. Periodic update reports enable the Development Board, Organisational Change Board and Corporate Leadership Team to monitor costs, current status, risks, and issues relating to delivery.

How projects are monitored

Project updates

The Council uses Smartsheets to:

- request project updates from project managers
- update project spend against projects

Update requests are issued by email on 8th of each month with the update provided within 5 working days. The information is then reviewed as follows:

- Assistant Chief Executives, Service Directors and Project Sponsors review progress for all schemes to enable the effective management of the capital programme;
- Assistant Chief Executives view confirmed values regarding forecast outturn and variation (including slippage) against latest budgets including reasons for variations
- The Group Finance Director uses progress information and commentary to present internal monthly monitoring reports and feed into quarterly monitoring reports to Cabinet;
- Assistant Chief Executives review, on a monthly basis, a list of schemes where an update has not been provided.

Project reporting

Information gathered from Smartsheet project updates is used to produce monthly reports on progress. Progress reports include progress commentary, a summary of key risks and issues, financial forecasting against budget, and

an overview of the project programme highlighting progress against the next agreed milestone. Reports are shared with Assistant Chief Executives, Service Directors and Project Sponsors via the Development Board Teams channel.

Monitoring individual projects

There are supporting tools which are not mandatory within the Project Management methodology, however project managers may find them useful to support delivery of their project:

- Project workbook
- Client projects checklist
- Pre-construction checklist

Viewing project financial information

Project managers are able to view current Financial information regarding their projects using the Agresso reporting tool.

Project closure and lessons learned

On completion, the project will be reviewed to assess what went well, what could have been done differently, what were the challenges and to capture key learning. All projects will need to consider

- communication,
- stakeholders,
- planning,
- risk,
- issue management,
- governance

Each project is unique but individual aspects will be common across them all, and the success or failure of a project may be assisted by learning from the good practices or issues faced by previous or similar projects.

Project closure report

A Closure report template, supported and agreed by the relevant Service Director needs to be produced when a project ends, a link to which is provided by the PMO Team. Once completed, a summary of this report is presented to Development Board.

Lessons learned report

The lessons learned report, is the accumulation of lessons learned from projects across the council. The report is fully searchable by project, by category and by lesson content.

Project managers must review the log to identify lessons that may assist in the planning and preparation of their own project.

The importance of reviewing the lessons learned log is to help to:

1. Avoid mistakes and issues that occurred in previous, similar projects
2. Repeat the actions, processes and practices that worked well in other previous, similar projects

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To: Full Council
Date: 23rd February 2026
Report of: Group Finance Director
Title of Report: Council Tax Reduction Scheme 2026/27

Summary and recommendations	
Purpose of report:	To approve the Council Tax Reduction Scheme for 2026/27. To note that the current 2025/26 scheme has been through a public consultation and the proposed changes are reviewed with an Equality Impact Assessment.
Key decision:	No
Cabinet Member:	Councillor Ed Turner Statutory Deputy Leader and Cabinet Member for Finance Asset Management
Corporate Priority:	Enable an Inclusive Economy Support thriving communities
Policy Framework:	Financial Inclusion Strategy
Recommendation(s): That Council resolves to:	
1	Approve the change to the existing Council Tax Reduction Scheme to the income bandings in accordance with Option 2 listed at paragraphs 32-37 within the report.
2	Delegate authority to the Group Finance Director (Section 151 Officer) to draft the details of the new Council Tax Reduction Scheme for 2026/27

Appendices	
Appendix 1	Council Tax Reduction Scheme 2026/27 Consultation
Appendix 2	CTRS Risk Register 2026/27
Appendix 3	Section 13a Discount Policy
Appendix 4	CTRS Equalities Impact Assessment
Appendix 5	Glossary of Benefit Terms

Introduction and Background

1. In April 2013, the national Council Tax Benefit (CTB) scheme was replaced by a new Council Tax Reduction (CTR) scheme. The CTB scheme was funded by the Department for Work and Pensions (DWP) and supported people on low incomes by reducing the amount of council tax they had to pay.
2. The CTR scheme (the Scheme) is for working age customers and determined locally by councils rather than nationally by the DWP. The separate scheme that exists for pension age recipients is a national scheme prescribed by regulation and cannot be varied locally. The basic calculation for CTR is an assessment of the household income versus the amount of money that central government says the household needs to live off. A household can be a single person, couples, families with children etc. The scheme works by applying discounts against the council tax liability based on the financial circumstances of those in the household. The discount reduces the amount of council tax income to be collected by the authority. Whilst the Government initially provided funding for the local schemes through the Revenue Support Grant, since the Grant has now reduced to zero there is no funding provided by central government for any CTR scheme.
3. 2018/19 was the first year that Oxford City Council (OCC) amended its CTR scheme to that introduced by the Government in 2013/14. From 2019/20 and subsequent years, further amendments were made, including moving to an Income Banded Scheme initially for Universal Credit claimants and then across all Working Age claimants. The Council's scheme still provides a reduction of up to 100% against the council tax liability for certain households.
4. The annual estimated total loss of council tax income in Oxford, arising from CTR and based upon November 2025 caseload is £13.4m. This is based on the current CTR caseload and the application of the 2025/26 scheme. The Council's share of this loss of income is £2m in 2025/26 at the time of this report, based upon a contribution of 14.8%.
5. The balance of the income loss is picked up by the other preceptors, Oxfordshire County Council and Thames Valley Police and Crime Commissioner.
6. Councils are required to review their CTR working age scheme annually and determine whether to revise it. To change its scheme a council is required by law to.
 - a) consult with the major precepting authorities.
 - b) consult with other persons it considers are likely to have an interest in the operation of the scheme. The CTR scheme itself must be adopted by the Council, and the approval of the scheme cannot be delegated to an officer or committee.
7. The CTR scheme must take account of and support:
 - a) work incentives and avoid disincentives for those moving into work.
 - b) the Council's duties to protect vulnerable people (under the Equality Act 2010, the Care Act 2014, the Child Poverty Act 2010, the Housing Act 1996); and

- c) the Armed Forces Covenant which protects those people who have served in the British armies.

Public Consultation process.

8. In accordance with Government principles in 2018, any consultation with the public should be.
- clear and concise
 - have a purpose.
 - be informative.
 - only part of a process of engagement
 - consider whether informal iterative consultation is appropriate, using new digital tools and open, collaborative approaches. Consultation is not just about formal documents and responses. It is an on-going process.
 - should last for a proportionate amount of time.
 - should be targeted.
 - Consider the full range of people, business and voluntary bodies affected by the policy,
 - should take account of the groups being consulted.
 - should be agreed before publication.
 - should facilitate scrutiny.
 - should be published in a timely fashion.
 - should not be launched during local or national election periods.
9. The Council consulted with the Precepting Authorities and the public via an online form between 5th May 2025 and 15th June 2025. There were also paper forms available at the central Oxford (?) library and the Council did receive a small number of paper responses which have been included in the Appendix 1 summary.
10. The Council received 290 responses. The questions asked in the consultation related to the current scheme focusing on the principal areas of assessment, such as the income bands used and how they are calculated, all members of a household to contribute to the Council Tax charge and the use of on-line functionality. A copy of the Consultation Document is shown in Appendix 1 with individual responses discussed below:
11. **Question 1** -The Council's current approach of using income bands to award CTR entitlement is welcomed by the members of the public who responded to the consultation. The consultation showed that most of the respondents wish for this approach to continue, with 71% agreeing with the use of income bands. **It is recommended that the Council continues to use income bands for the 2026/27 CTR scheme.**

Question 2/3-The public were also asked if they would like to increase the threshold of the income bands by the rate of inflation or if they would like the income bands to be reduced (Question 3). These two questions relating to the banded approach for 2026/27 shows a mixed response. Both questions had a high response rate of 285 to the question relating to increasing the threshold of

the bands and 279 people replying to the question of reducing the threshold of the income bands.

- 48% wished for the band thresholds to increase with inflation.
- 25% disagreed with inflationary rise to the band thresholds.
- 39% wished for the band threshold to be decreased as they are too generous.
- 22% disagreed that the income band threshold should be reduced.
- Over both questions, 60% of respondents were indifferent to an increase or a decrease to the band threshold.

12. **Question 4** - This question related to household members being asked to contribute to the household (which would then involve what is known as non-dependants' deductions) the question received a 47% agreement that non-dependant deductions should remain. 24% of answers were unsure and 26% of respondents stated that they should be removed. 3% of submissions did not answer this question. **It is therefore recommended that the 2026/27 CTR scheme continues with the non-dependant rules that it has in place in its scheme for 2025/26 and that these are mirrored for future schemes. The rates of deduction will match those in the national pensioner council tax reduction scheme for consistency across the two schemes applied in the city.**

13. **Question 5** asks the public for their view in whether all forms of income should be used to assessed affordability. The question looks at whether some income is disregarded, such as child benefit and disability income. 38.28% of responses believed all income should be included, whilst 22.07% were indifferent to this approach and 37.94% believed some income should be disregarded.

14. **Question 6** asks the question of any types of income that should not be used in the assessment of affordability. There were 250 responses to this question with the following results

	Income should not be included
Disability Benefits	62.76%
Child Benefits	52.76%
Additional payments for families	27.59%
Wages	10.69%
Housing Benefit or Universal Credit Housing Element	57.24%
Other	8.97%

Recommendation-As a result of the consultation for questions 5 & 6, that there are no proposed changes to the disregarded income of disability and child benefit. All other income should be included.

15. **Question 7** 27.59% of respondents were agreeable to continuing to have details of the level of council of tax reduction available on-line whereas 43% were not agreeable to this. The Council has been seeking to transition its operation to on-line for several years to secure several efficiency savings. Not to would increase

cost and may lead to unpalatable reductions in other services. **Recommendation is that the Council continues with its approach to having an on-line portal for those claimants who wish to have electronic notification and to have paper for those who wish to still have a postal letter and bill.**

Current Banded Scheme

16. The Council uses a banded income scheme which applies a council tax percentage discount depending on the income band that the claimant falls within. This approach has been in place since 2018 as a method of ease for the public to experience changes to their income within an income band which would otherwise affect their award of CTR. The public are requested in the current scheme to report any changes throughout the financial year (an award of CTR is made for the whole period of April to the following March) where it will affect the discount applied. Reporting must be made within a month of the change and can be both favourable and adverse to the award of entitlement. This allows households with fluctuating earnings to report changes and not have the worry of the impact to the council tax charge when the CTR claim is changed.

17. The Council undertook a review of its CTR scheme with an external consultant in September 2024, and it was found that the current scheme was inadvertently affecting claims where earned income was not considered in the calculation process of affordability where Universal Credit (UC) was in place. In effect claimants who are in employment receive less UC but more council tax reduction, conversely claimants who do not or who are unable to work receive more UC but less council tax reduction. Pensioners are not affected by this local policy.

18. The current 2025/26 bands are.

Band	Household Net Weekly Income	Percentage of reduction
1	£0 - £500.00	100%
2	£500.01 - £575.00	75%
3	£575.01 - £650.00	50%
4	£650.01 - £700.00	25%
5	£700.01 and above	0%

19. As of 1st September 2025, the Council's CTR working-age scheme financially supported 6,032 households with their council tax charge. In accordance with the Local Government Finance Act, each local scheme must be 'means' evaluated which defines that our scheme must take into consideration affordability of the council tax charge when determining eligibility. Affordability would include wages, state benefits, savings for example. The scheme does not consider any expenses that a household incurs, such as utility bills.

20. The Oxford scheme supports the following categories and there is no proposal to change this approach in the 2026/27 scheme.

- a) Work incentives and avoids disincentives for those moving into work.
- b) The Council's duties to protect vulnerable people (under the Equality Act 2010, the Care Act 2014, the Child Poverty Act 2010, the Housing Act 1996)
- c) The Armed Forces Covenant

21. The CTR scheme for 2025/26 takes into consideration the housing element of UC and consequently the Council decided to significantly increase the income band thresholds from the 2024/25 CTR scheme into 2025/26 to ensure that where this 'allowance' is included that this is not affecting the percentage of award towards the council tax charge.

22. In order to mitigate the impact of these changes the Council made available some funds under its Discretionary Section 13a scheme and funds awarded to it via Oxfordshire County Council for this purpose. This discretionary scheme allows a Billing Authority to reduce the charge in part or full where any other discounts and exemptions still require an amount of the local tax to be paid. A copy of the local discretionary scheme is included in Appendix 3.

23. This policy was highlighted for those people who were finding the Council Tax charge unaffordable after all national and local discounts were applied, via the city's local advice agencies and on the Council's website. Where the public were calling and speaking to advisors within the Council's Customer Services Team

or within the Revenues and Benefits Team, then applications for this further support were recommended.

24. To date the Council has received 23 applications for this discretionary relief which relate to CTR (out of a total 80 received as of 31st December 2025) at a cost of £19,000. There is expected to be funding for this discretionary scheme in 2026/27 from both the Oxfordshire County Council and Oxford City Council.
25. Of the 23 applications the reasons for requiring a Section 13a discretionary award are:
 - a. No recourse to public funds (such as asylum seekers who cannot claim CTR)
 - b. Domestic Violence case where the CTR scheme does not allow for the council tax charge to be paid at two addresses.
 - c. Shortfall in CTR awards covering,
 - i. non-dependant deductions applied, and the non-dependant was not contributing to the household finances.
 - ii. start date of the claim does not match the date of liability.
 - iii. a gap when the income changed and there was a delay in making an application or reporting the change to the Council.
 - iv. change in income bands resulting in less CTR award.
26. An evaluation of the reasons to why the Council has received applications for further discretionary financial support to the CTR scheme has been undertaken. Using the data from the applications for a Section 13a discretionary award, the Council can ascertain that the use of earned income was only of a handful of cases. The majority reason for the Section 13a applications was due to a delay in reporting a change or a delay in making an application to the Council for support.
27. This delay in reporting changes has been identified by the Council and there are currently 5500 claims being reviewed from November 2025 to March 2026 to ensure that the Council has the correctly held data in determining an award of CTR. This process of intensive reporting also reminds claimants that they must report changes in a timely manner to prevent large overpayments to the Council Tax charge or underclaiming on a CTR award which they are entitled to within the local scheme.
28. The CTR scheme is promoted by the Council's Customer Services, Revenues, Benefits and Welfare Advice teams. The Council also attends quarterly meetings with local welfare organisations to ensure that the message to the public about the support that the Council provides is available including how to make an application. Further promotional work will use social media campaigns and Council representative attendance at local community centres.

29. Whilst the CTR scheme for 2026/27 cannot rely on the option of Section 13A Discretionary relief to cover the assessment of awards of CTR where there is a shortfall, it can cover for those occasions that CTR has been awarded and can be applied for anti-poverty needs within the city.

Financial Modelling for 2026/27 CTR scheme

In accordance with the requirement of the Local Government Finance Act, should the local authority wish to change the scheme methodology then it needs to have considered alternatives. Options for financial changes are outlined below:

Option 1

30. To keep the scheme as the 2025/26 scheme and the threshold of the income bands remain the same. This will not meet any proposed budgetary savings and will increase the cost to the Council in 2026/27 in line with the proposed council tax changes.

Caseload of 2025/26 current distribution over all bands (as of 1st September 2025)

Current Weekly Income	Number in each band	CTR Discount
£0 - £500.00	4751	100%
£500.01 - £575.00	558	75%
£575.01 - £650.00	289	50%
£650.01 - £700.00	152	25%
£700.01 and over	282	0%

Option 2

31. The Consultation Budget recommends taking a Council saving of £75,000 per annum from 2026/27 to the ongoing cost of CTR. This is a total saving of £510,000 per annum across the CTR scheme with the remainder of the saving accruing to the Oxfordshire County Council and the Thames Valley Police and Crime Commissioner.

32. The table below has suggested income thresholds based upon the current earning levels used in the current CTR scheme. This would decrease the level of the bands within the 2026/27 CTR scheme and maintain the inclusion of wages. When modelling this forecast of CTR awards, the income band thresholds were moved mathematically to reduce the number of claims impacted by the changing of the income bands, so that the least number of claims are affected, but the Council would still be able to achieve the desired saving to the budget.

33. This scheme in this option would still protect those claims made with an element of disability income as it is intended that this would be ignored in the calculation, supporting national and local policy.
34. The option will affect all income bands and therefore all groups of society equally, meaning that the Council does not need to take any measures its duties under the Equalities Act 2010.

Income Bandings for CTR 2025/26 with £75k savings

Current Weekly Income	Number in each band	CTR Discount	Proposed Weekly Income	Claim shift per band (£)
£0 - £500.00	4751	100%	£0 - £480.00	-190
£500.01 - £575.00	558	75%	£480.01 - £530.00	-129
£575.01 - £650.00	289	50%	£530.01 - £580.00	-120
£650.01 - £700.00	152	25%	£580.01 - £660.00	+307
£700.01 and over	282	0%	£660.01 and over	+132

35. The table shows that with a change in the threshold for eligibility from a total weekly income of £700.01 to a reduced level of £660.01 (reduction of £40 per week) 132 claims would no longer qualify for CTR support although 4751 (86.2%) of all claimants will continue to qualify for 100% council tax reduction.
36. All other claims will still have an amount of reduction applied to their council tax charge; however, it may be lower percentage of support than in the 2025/26 entitlement. Modelling has been applied to ensure that the number of claims which received 100% support are minimally affected. The approach has been to evenly apply a reduction to all income bands and not to apply the reduction to only the largest income families to achieve the savings for the budget.

Alternative Options Considered

37. Cabinet has not recommended to Council Option 1 of the CTR, as listed at paragraph 30 within the report. However, this option is reliant on Council not agreeing with the proposed £75,000 savings within the Consultation Budget. Without pre-determining the position of Council, this alternative recommendation is presented to Full Council for consideration.

Financial Implications

38. The Council has several challenging financial pressures which are impacting on its ability to balance the next iteration of the 4-year General Fund Medium Term Financial Plan.

39. Option 2 identified above supports a saving of £75k per year to the council which has been included in the Consultation Budget.

Legal issues

40. When considering changes to the CTR scheme, the Council must have regard to the provisions of The Council Tax Reduction Schemes (Prescribed Requirements) (England) 2012 and subsequent amendments.

41. The Council must have a local CTRS working-age scheme in accordance with Section 13A(2) of the Local Government Finance Act 1992.

42. The Council must have its scheme in place by 1st April 2026 and published on the website by 11th March 2026 for the public to view. This is in accordance with the Local Government Finance Act 1992 (as amended) Schedule 1A(5)

43. The Council has complied with its legal duty to consult with the public on the local CTRS working age scheme. The Localism Act 2011 states that the Council must consult where it wishes to review or make any changes.

44. The Council has made sure that its consultation on the future CTR scheme met the following criteria:

- a. The consultation took place at the formative stage.
- b. The Council was available to respond to questions and provide further clarification for answers to be provided. The Council also ensured that there was enough information available during the consultation process for informative replies to be provided by the public.
- c. There was adequate time for the public to be able to respond fully to the questions posed.
- d. Conscientious consideration was given to the outcome of the consultation, and the results of the consultation have been considered in the final decision-making process.

45. The Public Sector Equality Duty (PSED) contained in the Equalities Act 2010 and the Local Government Finance Act 2012 require the Council to review impact on vulnerable groups in the city. An Equality Impact Assessment has been undertaken to review the changes proposed and recommended. This can be found in Appendix 4 to this report. (EG 6/12/26 18466)

Level of risk

46. A risk register has been included in appendix 2. This is to consider any areas of the scheme design which may impact the cost and viability of the local scheme.

Equalities

47. An Equalities Impact Assessment (EIA) has been undertaken in relation to Option 2 for the proposed 2026/27 scheme. There are no specific groups which

are detrimentally affected using a banded scheme which includes earned income and disregards income relating to disability and caring responsibilities.

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Background Papers: None

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Council Tax Reduction Scheme 2025 Consultation

<https://consultation.oxford.gov.uk/financial-services/council-tax-reduction-scheme-2025-consultation>

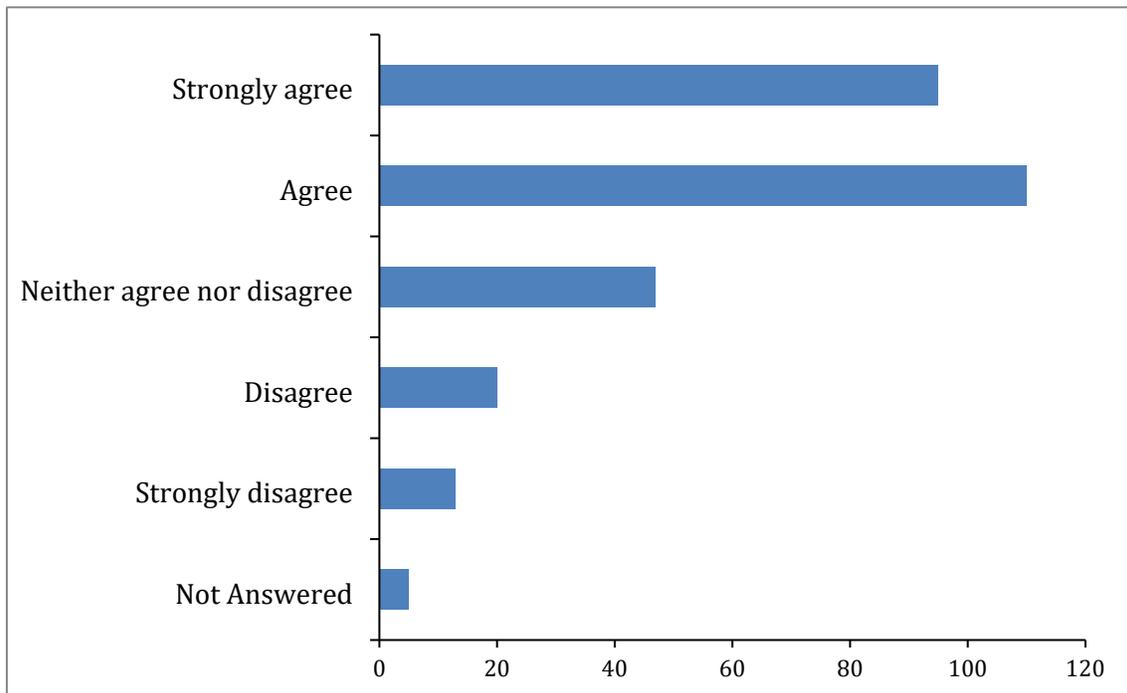
This report was created on Tuesday 01 July 2025 at 15:26

The activity had not yet closed when this report was generated. As such, this report may not accurately reflect the final distribution of responses, and should be treated as interim only.

Responses to this survey: **290**

1: To what extent do you agree or disagree with the principle of using income bands for deciding how much support people get in paying their Council Tax? Agreement with Income-based Support

There were 285 responses to this part of the question.



Option	Total	Percent
Strongly agree	95	32.76%
Agree	110	37.93%

Neither agree nor disagree	47	16.21%
Disagree	20	6.90%
Strongly disagree	13	4.48%
Not Answered	5	1.72%

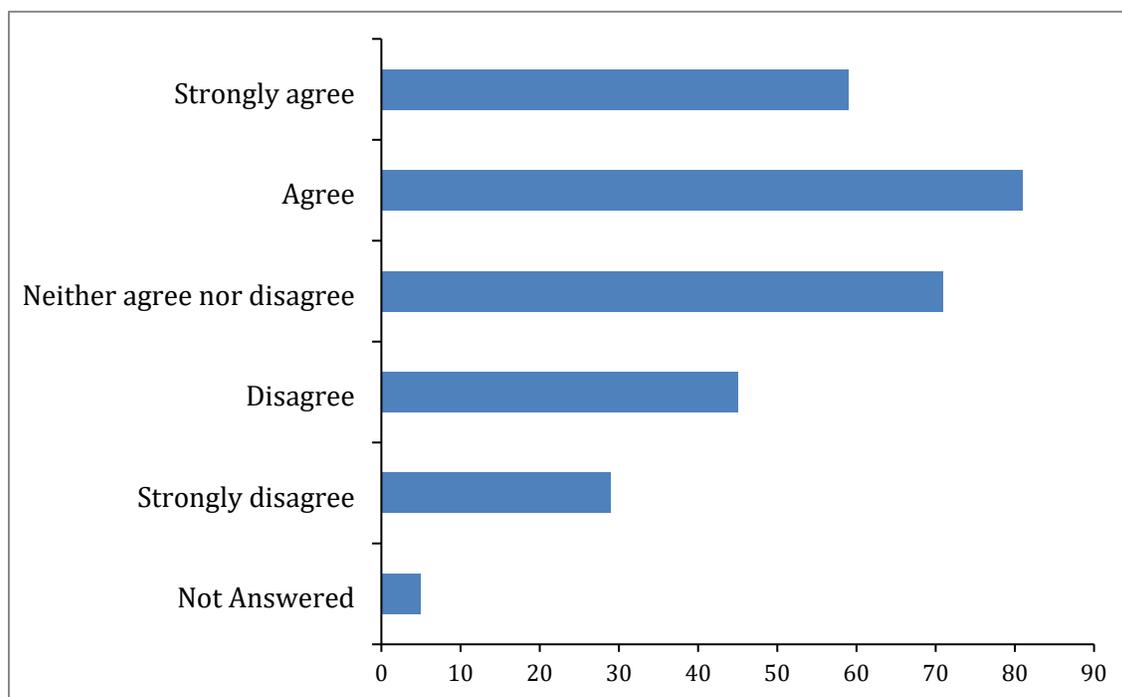
Please add your comments if any:

There were 75 responses to this part of the question.

2: To what extent do you agree or disagree with the proposal to uprate the income bands from 2025/26 in line with inflation?

Agreement with Uprating income bands

There were 285 responses to this part of the question.



Option	Total	Percent
Strongly agree	59	20.34%
Agree	81	27.93%
Neither agree nor disagree	71	24.48%
Disagree	45	15.52%
Strongly disagree	29	10.00%

Not Answered	5	1.72%
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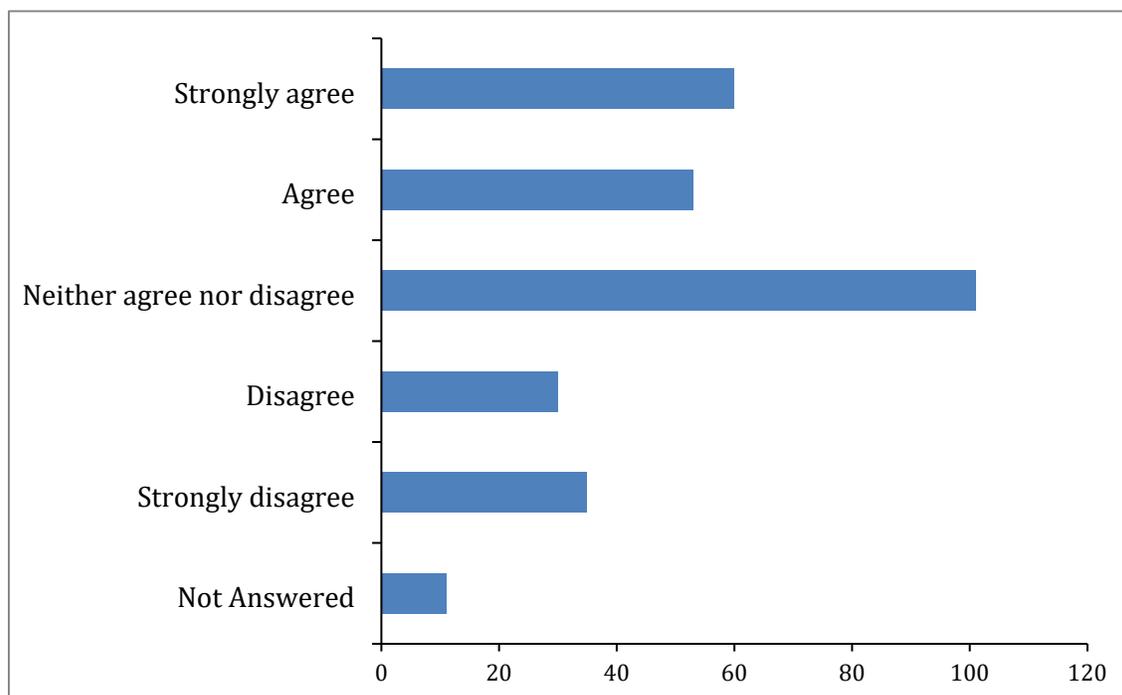
Please add your comments if any:

There were 54 responses to this part of the question.

3: To what extent do you agree or disagree that the income bands should be reduced?

Agreement with reduction of income bands

There were 279 responses to this part of the question.



Option	Total	Percent
Strongly agree	60	20.69%
Agree	53	18.28%
Neither agree nor disagree	101	34.83%
Disagree	30	10.34%
Strongly disagree	35	12.07%
Not Answered	11	3.79%

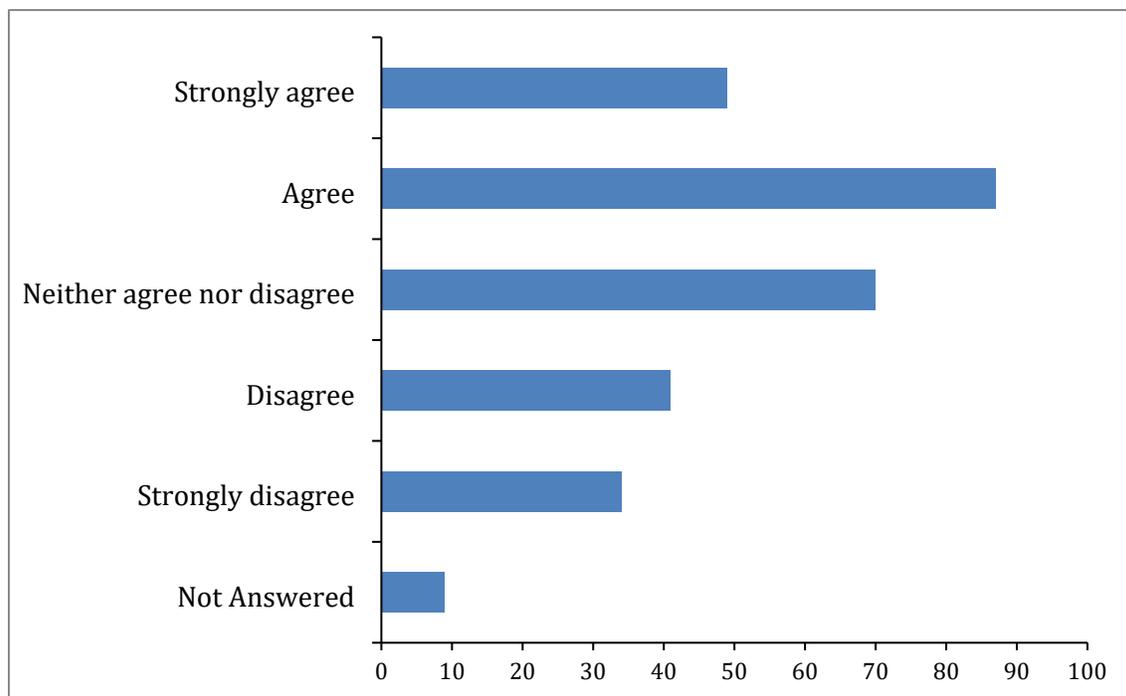
Please add your comments if any:

There were 48 responses to this part of the question.

4: To what extent do you agree or disagree that adult family members living in the household should be expected to contribute towards the Council Tax charge?

Agreement with adult's contribution to CT

There were 281 responses to this part of the question.



Option	Total	Percent
Strongly agree	49	16.90%
Agree	87	30.00%
Neither agree nor disagree	70	24.14%
Disagree	41	14.14%
Strongly disagree	34	11.72%
Not Answered	9	3.10%

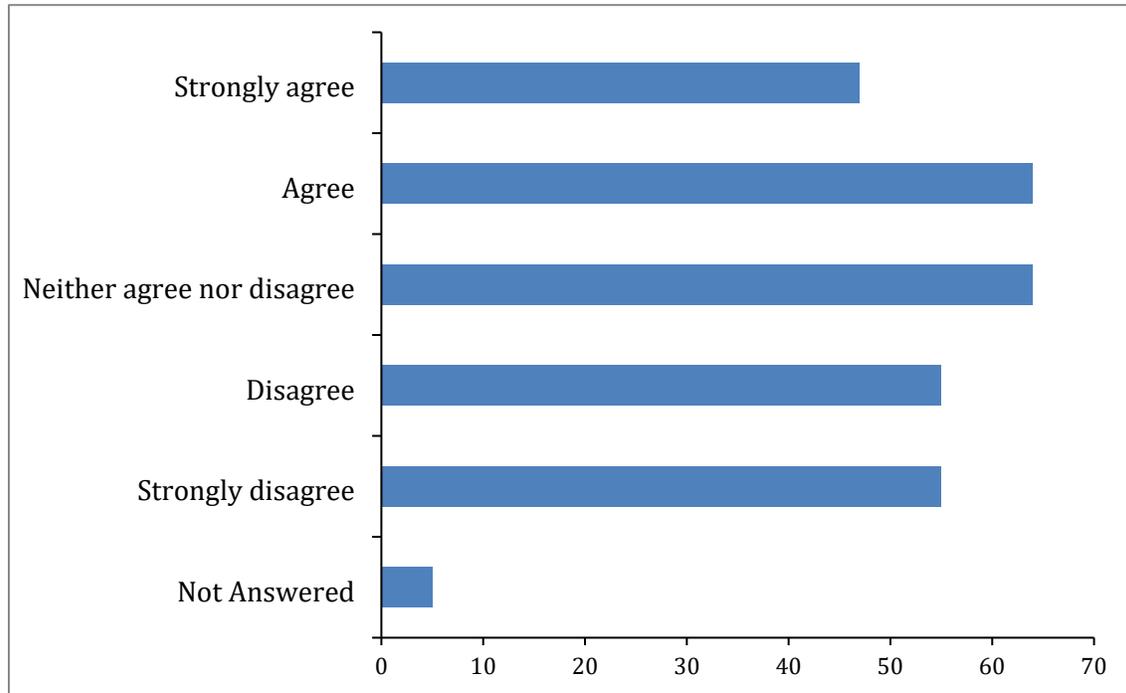
Please add your comments if any:

There were 79 responses to this part of the question.

5: To what extent do you agree or disagree with the principle that all forms of income should be considered when assessing Council Tax support?

Agreement with all income inclusion

There were 285 responses to this part of the question.



Option	Total	Percent
Strongly agree	47	16.21%
Agree	64	22.07%
Neither agree nor disagree	64	22.07%
Disagree	55	18.97%
Strongly disagree	55	18.97%
Not Answered	5	1.72%

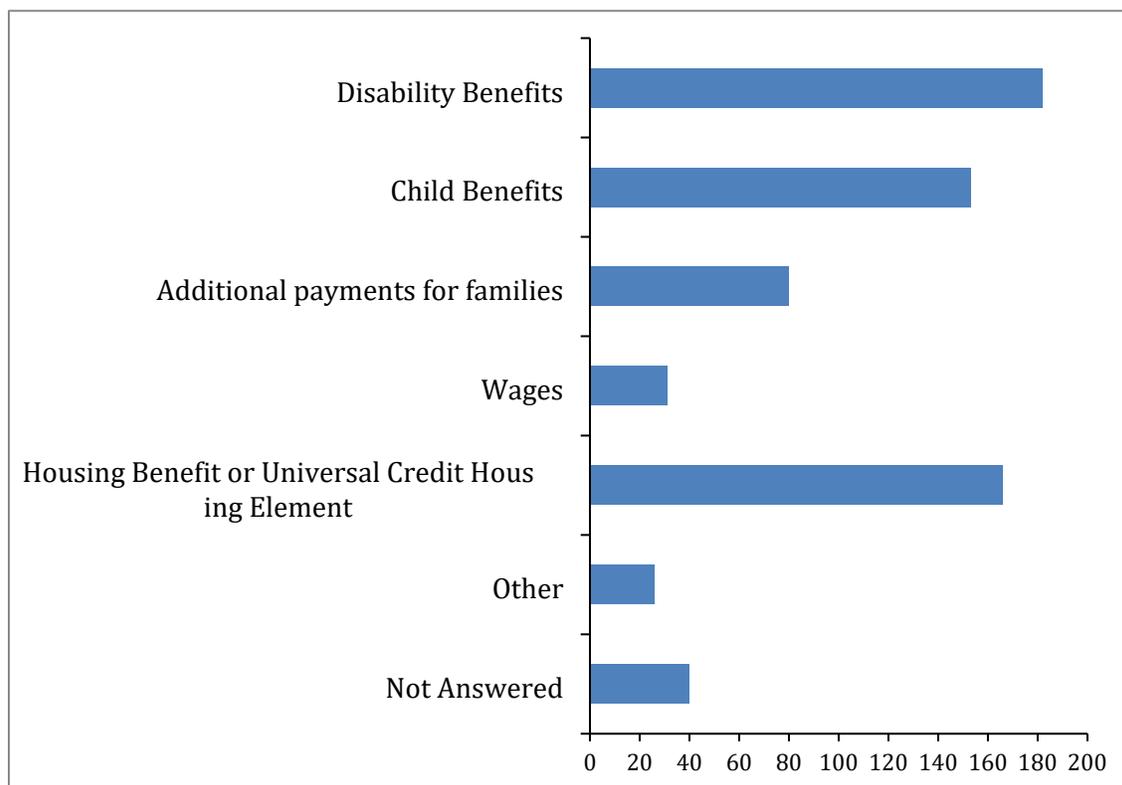
Please add your comments if any:

There were 66 responses to this part of the question.

6: If you believe some types of income should not be counted, which income type(s) should that be? (Please select all that apply)

Income types not to be included

There were 250 responses to this part of the question.



Option	Total	Percent
Disability Benefits	182	62.76%
Child Benefits	153	52.76%
Additional payments for families	80	27.59%
Wages	31	10.69%
Housing Benefit or Universal Credit Housing Element	166	57.24%
Other	26	8.97%
Not Answered	40	13.79%

If you selected 'Other', please specify:

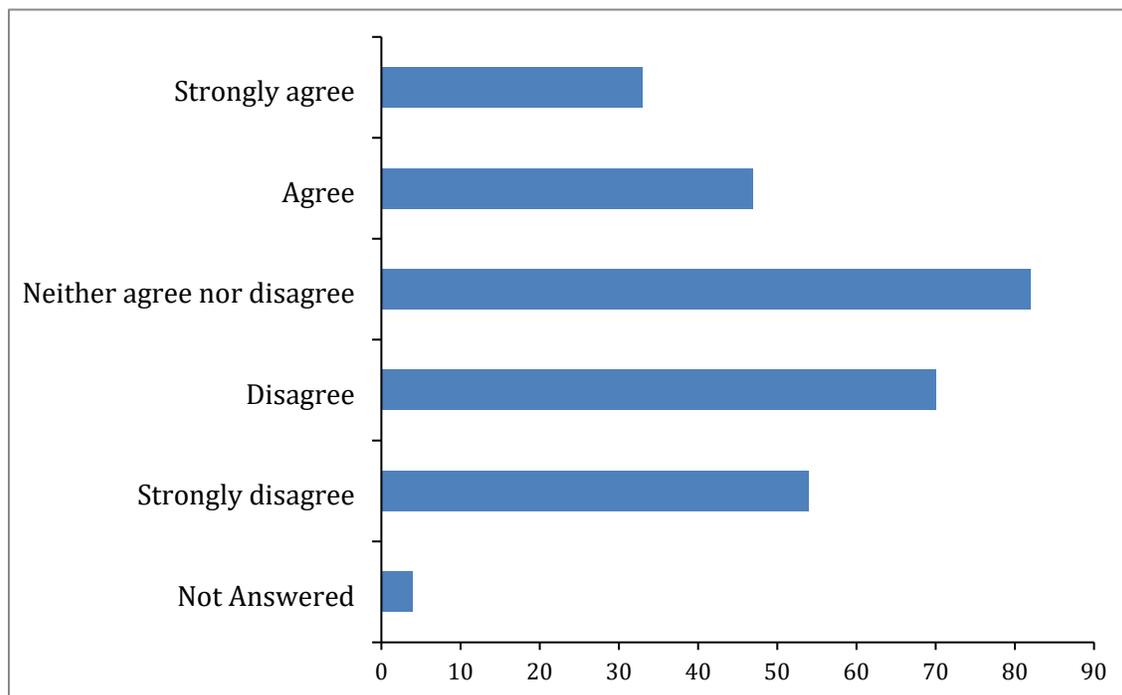
There were 29 responses to this part of the question.

Please explain your choices:

There were 76 responses to this part of the question.

**7: To what extent do you agree or disagree with the council making details of the level of council tax reduction available only online?
details available online**

There were 286 responses to this part of the question.



Option	Total	Percent
Strongly agree	33	11.38%
Agree	47	16.21%
Neither agree nor disagree	82	28.28%
Disagree	70	24.14%
Strongly disagree	54	18.62%
Not Answered	4	1.38%

Please add your comments if any:

There were 80 responses to this part of the question.

8: Do you have any additional comments on the council tax reduction scheme?

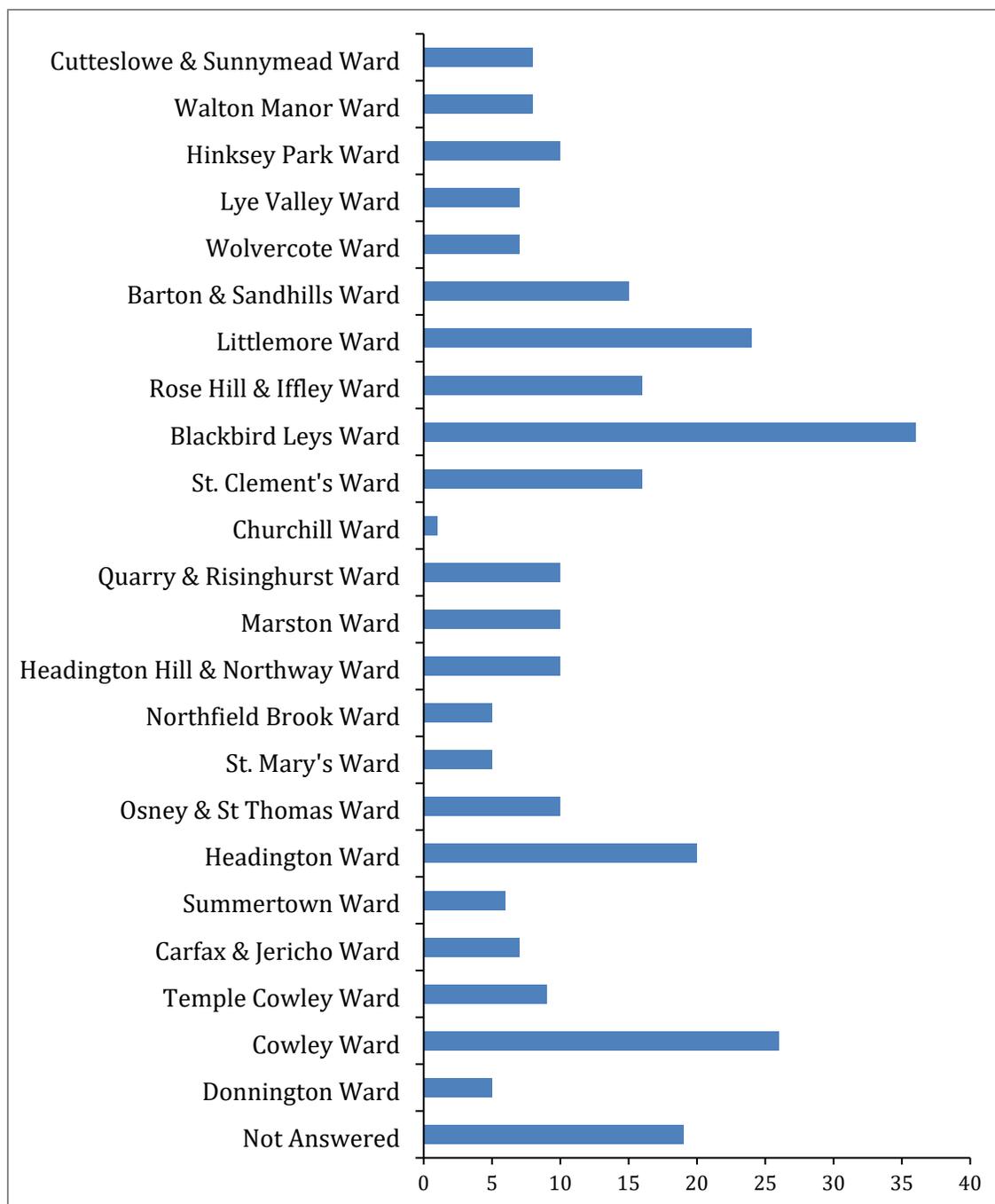
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There were 103 responses to this part of the question.

9: Which ward do you live in?

ward

There were 271 responses to this part of the question.



Option	Total	Percent
Cutteslowe & Sunnymead Ward	8	2.76%
Walton Manor Ward	8	2.76%
Hinksey Park Ward	10	3.45%
Lye Valley Ward	7	2.41%
Wolvercote Ward	7	2.41%
Barton & Sandhills Ward	15	5.17%
Holywell Ward	0	0.00%

Littlemore Ward	24	8.28%
Rose Hill & Iffley Ward	16	5.52%
Blackbird Leys Ward	36	12.41%
St. Clement's Ward	16	5.52%
Churchill Ward	1	0.34%
Quarry & Risinghurst Ward	10	3.45%
Marston Ward	10	3.45%
Headington Hill & Northway Ward	10	3.45%
Northfield Brook Ward	5	1.72%
St. Mary's Ward	5	1.72%
Osney & St Thomas Ward	10	3.45%
Headington Ward	20	6.90%
Summertown Ward	6	2.07%
Carfax & Jericho Ward	7	2.41%
Temple Cowley Ward	9	3.10%
Cowley Ward	26	8.97%
Donnington Ward	5	1.72%
Not Answered	19	6.55%

10: What is your postcode?

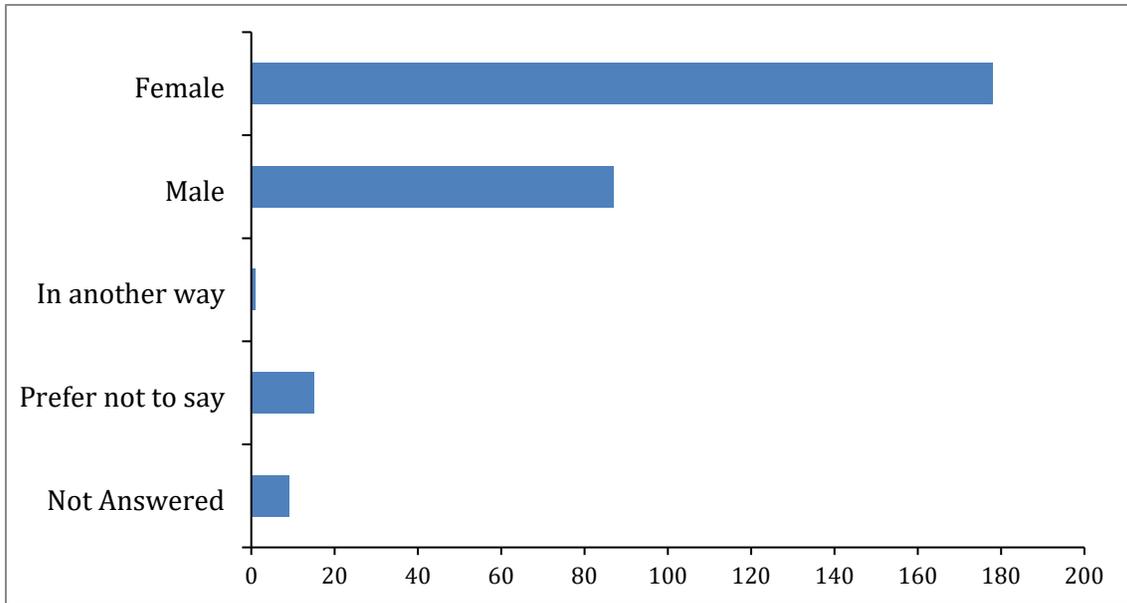
Postcode

There were 247 responses to this part of the question.

11: Which of the following best describes how you think of yourself?

Gender

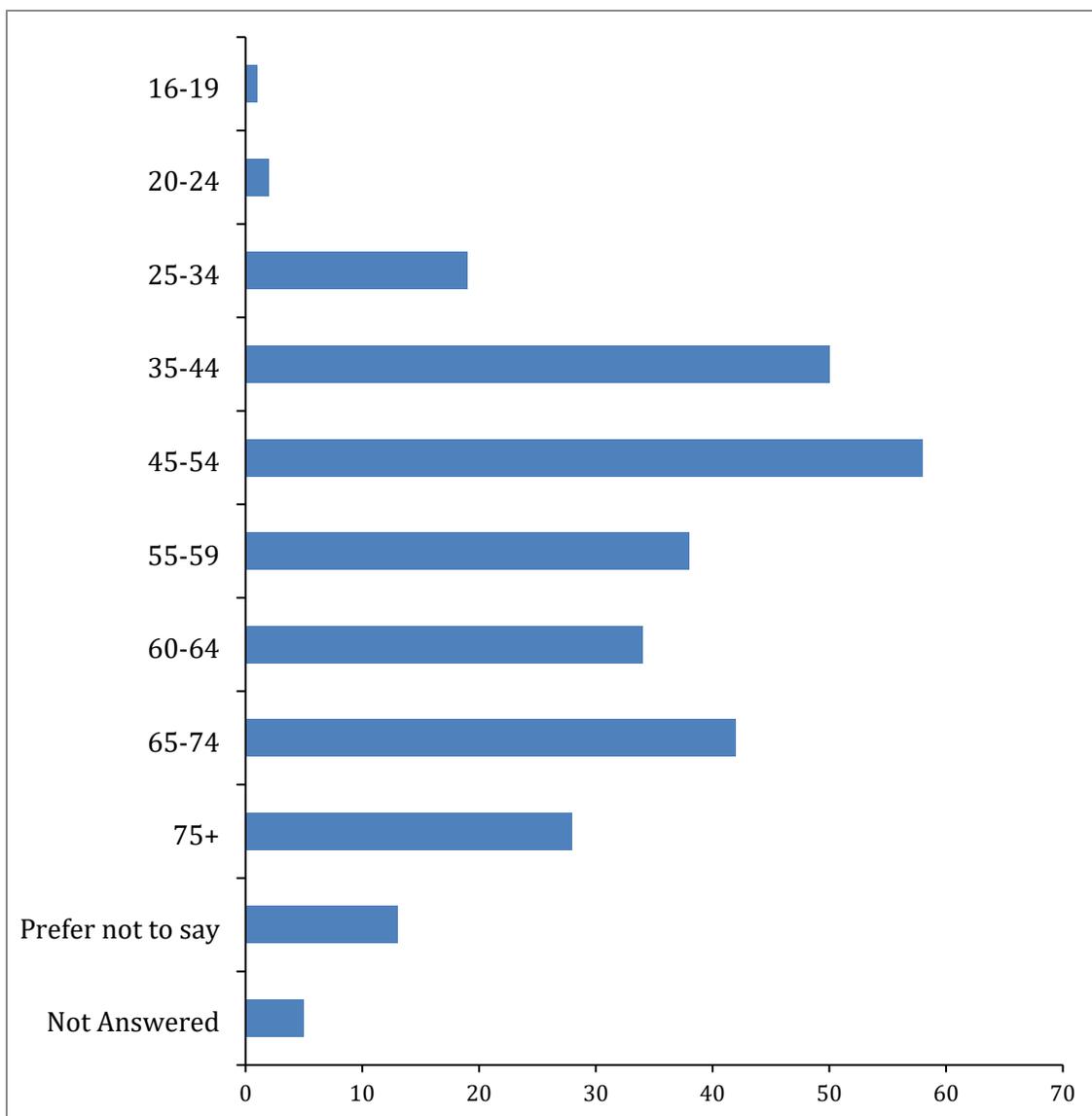
There were 281 responses to this part of the question.



Option	Total	Percent
Female	178	61.38%
Male	87	30.00%
In another way	1	0.34%
Prefer not to say	15	5.17%
Not Answered	9	3.10%

**12: Which age bracket do you fall into?
age**

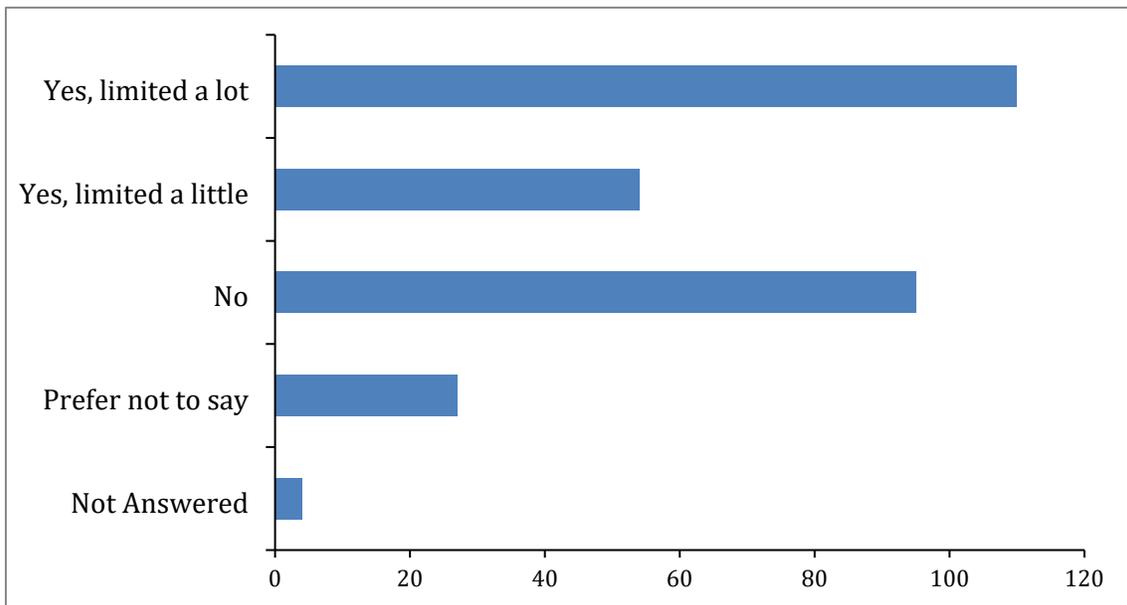
There were 285 responses to this part of the question.



Option	Total	Percent
Under 16	0	0.00%
16-19	1	0.34%
20-24	2	0.69%
25-34	19	6.55%
35-44	50	17.24%
45-54	58	20.00%
55-59	38	13.10%
60-64	34	11.72%
65-74	42	14.48%
75+	28	9.66%
Prefer not to say	13	4.48%
Not Answered	5	1.72%

**13: Are your day to day activities limited because of a health problem or disability that has lasted, or is expected to last, at least 12 months?
disability**

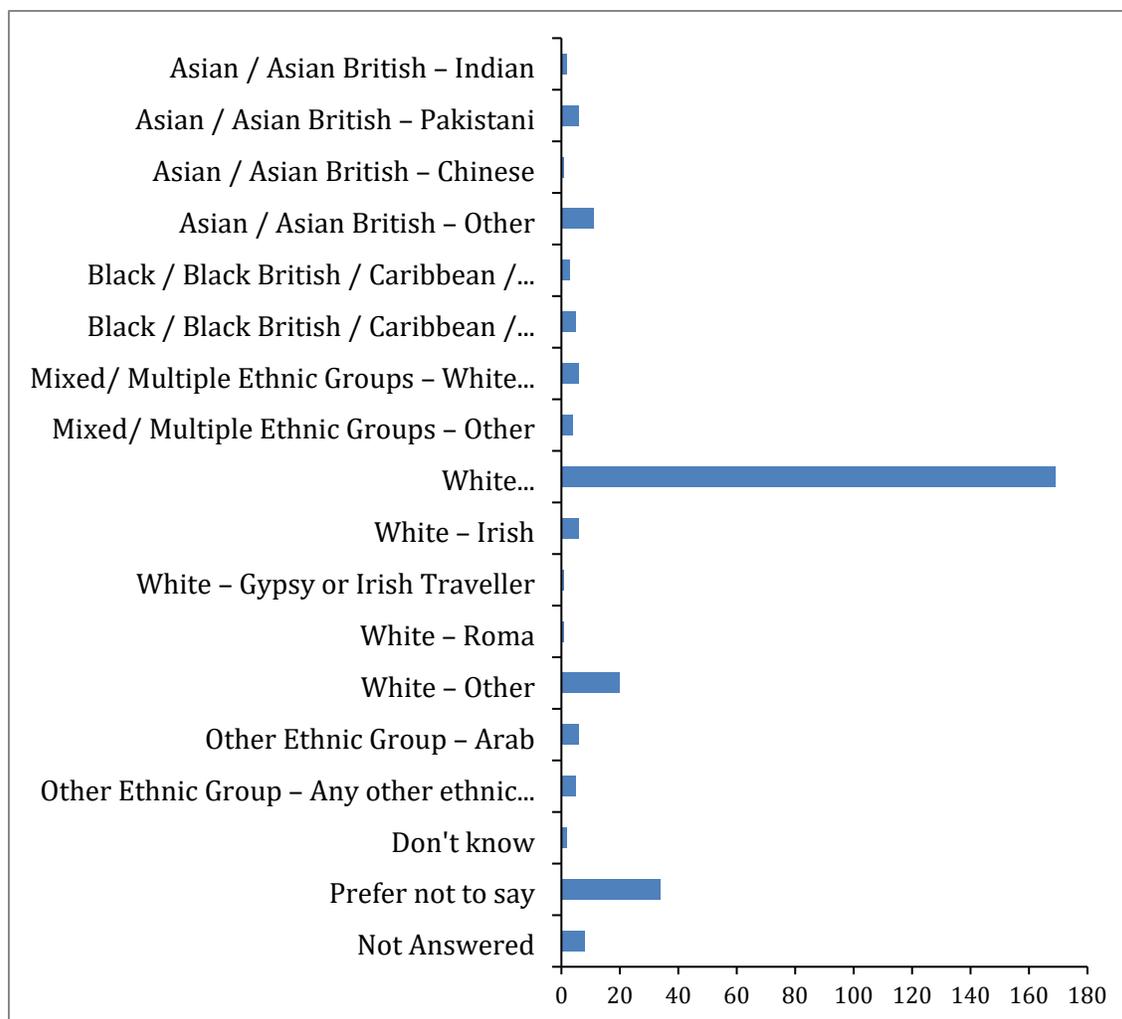
There were 286 responses to this part of the question.



Option	Total	Percent
Yes, limited a lot	110	37.93%
Yes, limited a little	54	18.62%
No	95	32.76%
Prefer not to say	27	9.31%
Not Answered	4	1.38%

**14: Which of the following best describes your ethnicity?
ethnicity**

There were 282 responses to this part of the question.



Option	Total	Percent
Asian / Asian British – Indian	2	0.69%
Asian / Asian British – Pakistani	6	2.07%
Asian / Asian British – Bangladeshi	0	0.00%
Asian / Asian British – Chinese	1	0.34%
Asian / Asian British – Other	11	3.79%
Black / Black British / Caribbean / African – Caribbean	3	1.03%
Black / Black British / Caribbean / African – African	5	1.72%
Black / Black British – Other	0	0.00%
Mixed/ Multiple Ethnic Groups – White and Black Caribbean	6	2.07%
Mixed/ Multiple Ethnic Groups – White and Black African	0	0.00%
Mixed/ Multiple Ethnic Groups – White and Asian	0	0.00%

Mixed/ Multiple Ethnic Groups – Other	4	1.38%
White – English/Welsh/Scottish/Northern Irish/British	169	58.28%
White – Irish	6	2.07%
White – Gypsy or Irish Traveller	1	0.34%
White – Roma	1	0.34%
White – Other	20	6.90%
Other Ethnic Group – Arab	6	2.07%
Other Ethnic Group – Any other ethnic group	5	1.72%
Don't know	2	0.69%
Prefer not to say	34	11.72%
Not Answered	8	2.76%

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Title	Risk description	Opp/ threat	Cause	Consequence	Date Raised	Owner	Gro			Curr			Resi	Comments	Controls				
							I	P		I	P				I	P		Control description	Due date
CTR scheme becomes inefficient to administer	The migration to Universal Credit results in a CTR scheme which is relatively expensive to administer	Opp	CTR is currently aligned to the Housing Benefit regulations. As customers migrate to Universal Credit, maintaining such a complex scheme is unnecessary	The Council fails to achieve potential efficiency savings from a better scheme design	02/06/2017	Laura Bessell	2	4	1	2	1	2		Develop a CTR scheme aligned to Universal Credit regulations	31/3/18	Complete	100	Laura Bessell	
CTR scheme inadvertently creates differing levels of award between Universal Credit Claims and standard claims	The scheme is currently a banded scheme and uses UC claims to determine the level of income. Some income is not counted in the household which detrimentally those not on UC as they will receive larger levels of support to the Council Tax bill.	Threat	Calculation of Universal Credit not aligning with the Councils wishes of the treatment of income	Increased expenditure.	01/04/2024	Laura Bessell	2	4	1	2	1	2		Review of the scheme and its suitability since the last Equalities review in 2018. Identified changes that need to be made and raised to Cabinet for review of the scheme.	01/03/2025	Complete	100	Laura Bessell	
Increased customer contact	Customers are concerned at potential changes to the support they get and contact the Council about them.	Threat	Poor explanation of changes, and no mitigation planned.	Customers are not clear about the impact of the changes.	02/06/2017	Laura Bessell	2	2	1	1	1	1	Monitoring throughout 2025/26 to determine impact	Simple explanations given of the proposed changes and comms campaign delivered prior to release of 2025/26 Ctax bills	31/03/2026	Complete	100	Laura Bessell	
Council reputation	Proposals for changes not clearly thought through, and impact not properly understood, resulting in damage to Council reputation	Threat	Insufficient modelling undertaken, and/or impact of changes not properly understood. Scheme poorly drafted.	Informed customers spot impacts of changes that the Council has not properly identified, undermining the proposals for the revised scheme.	02/06/2017	Laura Bessell	3	3	3	2	3	2	Monitoring throughout 2025/26 to determine impact	External consultant used CTR data to model changes and impact to scheme in 2024/25, CTR legislation commissioned to draft the scheme.	01/03/2026	Ongoing	50	Laura Bessell	
Legal Challenge	The scheme has not been through the constitutional process correctly and the scheme is not legally binding to the Council Tax discounts under Section 13A(2) of the Local Government Finance Act 1992	Threat	Incorrect application of the constitution and caselaw.	The scheme would revert to the previous years scheme and would require a billing of all working age claims with CTR awards	01/10/25	Laura Bessell	3	3	3	2	3	2	Seek Legal review of the case law and constitution	Seek Legal review of the case law and constitution	01/10/25	Ongoing	50	Laura Bessell	

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Section 13a Policy 2024 Council Tax Discretionary Discount

July 2024

No table of contents entries found.

Introduction

1. Section 13A of the Local Government Finance Act 1992 (as amended by Section 76 of the Local Government Act 2003), provides the Council with the discretion to reduce liability for Council Tax in relation to individual cases or classes of cases that it may determine and where national exemptions and discounts cannot be applied, by granting a Discretionary Discount.
2. In accordance with Section 13A (1) (a) of the Local Government Finance Act 1992 (amended), the Council has a Council Tax Support Scheme (which replaced the Council Tax Benefit Scheme) which provides support, through a discount, to those deemed to be within financial need. The Scheme has been designed to consider the financial and specific circumstances of individuals using applicable amounts, premiums, and income disregards. However, there may be other Council Taxpayers who are also suffering financial hardship.
3. Oxford City Council has specified a class of case from 1 April 2020 for Care Leavers. Each claim will be considered individually in accordance with the agreed criteria and working with Oxfordshire County Council to ensure any discounts are awarded quickly to accounts.
4. The procedure below sets out the principles to be adopted when considering Discretionary Discounts, outlines issues that need to be considered and the procedure to follow.

Financial implications

5. The cost of awarding a Section 13A discount must be met by Oxford City Council itself. We therefore must fund the 83% of the discount that would otherwise be met by County Council and Thames Valley Police Authority. Because of this, the granting of Section 13A discounts will only be made in exceptional circumstances.
6. The Council will need to balance the needs of the individual Council Taxpayer against the interests of other local Council Taxpayers who must meet the cost of any discount granted.
7. From time to time the Council may be asked to use its discretionary powers to award other discounts/reliefs. These types of discounts/reliefs are usually funded in full by Central Government using a Section 31 grant.

Eligibility

8. The applicant must be liable for a Council Tax charge levied by Oxford City Council.
9. Where such a person is unable to act for themselves, a suitable third party may act on their behalf.
10. Where the charge is for an unoccupied Council Tax charge, the applicant must show that they have made reasonable efforts to sell the property or relinquish the tenancy.

Guidance

11. There are no pre-set criteria for an award under this procedure, so the following is a guide to the various factors which may need to be considered. This is not an exhaustive list, and other relevant factors and issues may need to be considered. However, whatever factors are considered they must be done so considering the eligibility criteria.

Criteria for making a claim

12. Each application will be considered on its own merits and have regard to the factors outlined below.

Conduct of the Customer

To what extent has the conduct of the customer contributed to their situation? Could they have taken steps to have avoided or improve their situation? Have they taken steps to avoid or improve their situation? Discretionary Discounts will not be granted where the Council Taxpayer has acted in a reckless or negligent manner.

Evidence

Has appropriate and proportionate evidence been provided to support the case for a discount

We would expect the customer to be co-operative but not require them to provide evidence they could not reasonably obtain.

Not an indemnity

No discount will be granted indemnifying customers from risks they have decided to take. For example, they may have invested in the property market and been left with empty properties they cannot let.

Council Policy

Is the Council Tax charged in line with Council policy? If it is and there are no other extenuating circumstances a discount would not apply.

Government Policy

If there are no other extenuating circumstances, section 13A should not be used to fill what may be seen as gaps or shortfalls in state benefits. Customers should not be expected to fund what may be viewed as short falls in state welfare.

Has the customer explored all possible available assistance and are there any benefits they could seek? Could they qualify for assistance from any other funding

Alternative Assistance or remedy

Is there any alternative method available to reduce or remove the Council Tax liability? For example, if the taxpayer is the owner of a derelict property have, they sought to have it removed from the Valuation List via the Listing Officer? It may be reasonable to simply hold any action for a possible change in the taxpayer's circumstances rather than consider remission or a Discretionary Discount.

Precedence

To what extent could awarding this Discretionary Discount set a precedent? These discounts should be a rare occurrence and the exception rather than the rule.

Potential class for discounts

Is the circumstance of the case one that may occur occasionally and be capable of being clearly defined to capture future cases? The Council can define a class of properties and/or taxpayers to which a defined discount can be automatically awarded.

Major Incident

Has there been a major incident which forces the customer out of their property? NB. A major incident is defined as: "Any event or circumstances (happening with or without warning) that causes or threatens death or injury, disruption to the community, damage to property or to the environment, on such a scale that the effects cannot be dealt with by emergency services, local authorities and other organisations as part of their normal day to day activities" (Dealing with Disasters Cabinet Office booklet).

Any reduction under this heading shall be limited to a maximum of 12 months where the situation continues to make it extremely difficult for the taxpayer to return to the property

Unfortunate or Disastrous Event

Has the customer been the victim of unfortunate or disastrous event? Is this of such an unusual nature and have such an unfortunate impact of the customer that any reasonable person would not expect the taxpayer to have to pay some or all the Council Tax?

Other factors to be taken into consideration

13. The applicant must satisfy the Council that all reasonable steps have been taken or will be taken to resolve the situation.
 - The Council's finances allow for a reduction to be made.
 - Whether the situation can be resolved by some other legitimate means
 - Whether an award will assist the applicant towards a position where they can pay their Council Tax within a reasonable time frame without further recourse to this discount
 - Any social or health issues currently being faced by the resident and/or their immediate family.
 - The effect the situation is having on vulnerable members of the resident's family (e.g., the elderly, the young, those with illness etc.)
 - The size and banding of the current accommodation.
 - The possibility of moving to a smaller and lower banded property
 - Whether there is a threat of court action in relation to Council Tax arrears
 - Whether or not Central Government requires the Council to make a discretionary payment using these powers in exceptional circumstances

This list is neither prescriptive nor exhaustive.

Application Procedure

14. In most instances a request for a Discretionary Discount will be made by or on behalf of the customer. However, a written application may not be needed in all cases, and it is possible that officers may identify a potential case from information already known.
15. All cases will be considered, in the first instance, by a Team Manager in the Revenues Team. They will determine initially if there are grounds for granting a Discretionary Discount or whether it should be refused.
16. They will prepare a report for approval by the Local Tax & Benefit Service Delivery Manager with their recommendation on whether to grant or refuse a Discretionary Discount. If a recommendation is made to grant a Discretionary Discount this should specify the level of the Discretionary Discount either as a percentage or in monetary terms.
17. Where appropriate this report should indicate if the circumstances of the case may apply to other existing and future taxpayers where it may be appropriate for the Council to determine a class of properties allowing for discounts to be given automatically.
18. The Local Tax & Benefit Service Delivery Manager will either accept or reject the recommendation and could refer it back to the Team Manager for more information.

Period of award

19. The discretionary discount will be granted for a specific period. A discount will only be granted within the financial year in which the application is made and will terminate when either the applicant is no longer entitled to the discount or at the end of the financial year, whichever is the sooner.
20. The discount is intended to assist with the Council Tax liability for the short term only.

Amount of discount

21. The discount will be calculated against the daily Council Tax liability after deducting any other reliefs, discounts or Council Tax support and will not exceed that figure.
22. The discount to be awarded is entirely at the Council's discretion and can be 0-100%.

Notification of a decision

23. The applicant will be notified in writing of a decision within 28 days of receipt of the application. The decision notice will include reasons for the decision.
24. If a discount is granted, the notice will include the amount of the discount and the period for which it is granted
25. Any discount will be credited to the applicant's Council Tax account.

Review of a decision

26. The Council will accept a customer's written request, signed by the applicant or their authorised representative, for a review of its decision within 21 days of receipt of the request
27. That review will be undertaken by the Head of Financial Services or the Revenues Service Delivery Manager.
28. If the customer disagrees with the outcome of this review, they can appeal to the Valuation Tribunal.

Duty to notify changes in circumstances

29. Where a discount is granted, applicants are required to notify the Council of any relevant changes in their circumstances that could affect the award.
30. Examples of these changes include, but are not limited to:
 - if the applicant changes address
 - if the applicant or a member of their household leaves their home temporarily or permanently
 - if an applicant's or a member of their household's income or capital changes
 - if the number and/or circumstances of others in the household changes
31. In addition, the applicant must inform the Local Tax Team:
 - of a change to any factor that caused or contributed towards their hardship
 - if their hardship ends
 - if the severity of their hardship
 - of a change to any of the circumstances that were included in the application for the discount

Recovery of overpaid Discretionary Discount

32. If it is subsequently identified that a Discretionary Discount has been awarded because of false or fraudulent information, the Council reserves the right to withdraw the award and recover the resulting sum (which may include interest) due. The Council also reserves the right to prosecute the applicant for false representation.
33. Examples of circumstances where the Council will seek recovery of an overpaid discount include, but are not limited to:
 - misrepresentation or failure to disclose a material fact, whether fraudulently or otherwise
 - failure to notify any relevant change in circumstance whether fraudulently or otherwise
 - an error made in the provision of information or evidence or the interpretation of that information or evidence which led to an incorrect award
34. Overpayments will generally be recovered directly from the applicant's Council Tax account, increasing the amount of Council Tax payable.

Equalities and Monitoring

35. This procedure will be reviewed annually by the Group Director of Financial Services, or an officer selected by them, to check that it is applied fairly and consistently, that expenditure does not exceed the budget available, and identify if there may be the need for the Council to determine a class of properties allowing for discounts to be given automatically in specific circumstances.
36. If the Group Finance Director for Financial Services judges that it may be appropriate for the Council to determine a class of properties allowing for Discretionary Discounts to be given automatically, they will prepare a report to Full Council for approval.
37. Records of all Discretionary Discounts granted and refused shall be recorded on a central database to be maintained by the Local Tax Team. This will enable colleagues considering cases to review past decisions to help achieve a consistent approach.

Why do an Equalities Impact Assessment (EqIA)?

1. Equalities Impact Assessment (EqIA) is part of Oxford City Council's **Public Sector Equality Duty (PSED) (Equality Act 2010)**.

The General PSED enables Oxford City Council to:

- a. **identify and remove discrimination,**
 - b. **identify ways to advance equality of opportunity,**
 - c. **foster good relations.**
2. **An EqIA must be done before making any decision(s)** that may have an impact on people and/or services that people use and depend on.
 3. An **EqIA form is one of many tools** that can simplify and structure your equalities assessment.
 4. We are passionate about equalities, and we highly recommend that **Corporate Management Team (CMT) reports and all projects must attach an EqIA.**

For questions, queries, and a chat about how to do your EqIA, please email your EDI officers:

1. Mili Kalia – milkalia@oxford.gov.uk
2. Sobia Afridi- safриди@oxford.gov.uk

Please do refer to our [SharePoint Page](#) for support such as FAQs and Examples, etc.

A good EqIA has the following attributes:

1. **Comprehensively considers the 9 protected characteristics.**

1. Age	6. Race & Ethnicity
2. Disability	7. Religion or Belief
3. Gender Reassignment	8. Sex
4. Marriage & Civil Partnership	9. Sexual Orientation
5. Pregnancy & Maternity	NEW- Socio-economic inequalities (voluntary adoption)

2. It has **considered equality of treatment** towards service users, residents, employees, partners, council suppliers & contractors, and Council Members
3. Sufficiently considered **potential and real impact** of proposal or policy on service users, residents, employees, partners, council suppliers & contractors, and Council Members.
4. **Systematically recorded and reported** any potential and real impact of your proposal or policy on service users, residents, employees, partners, council suppliers & contractors, and Council Members
5. **Collected, recorded, & reported sufficient information and data** on how your policy or proposal will have an impact.
6. Offers **mitigations or adjustments** if a PSED has been impacted.
7. Provides clear **justifications** for your decisions.
8. It is written in **plain English** with simple short sentence structures.

Section 1: General overview of the activity under consideration

1.	Name of activity being assessed. For example: -New policy, -Review of existing policy, -Changes in service(s), -New project(s), etc.	Council Tas Reduction Scheme	2.	The implementation date of the activity under consideration:	Review of annual scheme.
3.	Directorate/Department(s):	Finance	4.	Service Area(s):	Revenues and Benefits
5.	Who is (are) the assessment lead(s): Please provide: -Name -Email address	Laura Bessell Local Tax & Benefit Service Delivery Manager Lbessell@oxford.gov.uk	6.	Contact details, in case there are queries: Please provide: -Name -Email address	Laura Bessell Local Tax & Benefit Service Delivery Manager Lbessell@oxford.gov.uk
7.	Is this a new or ongoing EqIA?	New <input type="checkbox"/> Extension to existing EqIA <input checked="" type="checkbox"/>	8.	If this is an extension of a previous EqIA, please indicate where the previous EqIA is located and share the link to the said EqIA.	
9.	Date this EqIA started:	1 st September 2025			
10.	Will this EqIA be attached to Corporate Management Team (CMT) reports/updates, which will be published online?	No	11.	Give a date (tentative or otherwise) when this assessment will be taken to the CMT.	

Section 2: About the activity, change, or policy that is being assessed.

<p>12.</p>	<p>Type of activity being considered:</p> <p>Check the most appropriate.</p>	<input type="checkbox"/> Budget	<input type="checkbox"/> Decommissioning	<input type="checkbox"/> Commissioning	<input checked="" type="checkbox"/> Change to an existing activity.
		<input type="checkbox"/> New Activity	<input checked="" type="checkbox"/> Others. Please specify: CTRS scheme is a locally administered discount to the Council Tax charge under Section 13(c) of the Local Governemnt Finance Act. Each year this scheme has to be agreed by Council and any changes that are applied need to evaluated		
<p>13.</p>	<p>Which priority area(s) <u>within Oxford City Council's Corporate strategy (2020-2024)</u> does this activity fulfil?</p> <p>Please check as needed.</p>	<input type="checkbox"/> Enable an inclusive economy.	<input type="checkbox"/> Deliver more affordable housing.	<input type="checkbox"/> Support thriving communities.	<input checked="" type="checkbox"/> Pursue a zero carbon Oxford.
<p>14.</p>	<p>Which priority area(s) within <u>Oxford City Council's Equality, Diversity & Inclusion Strategy (2022)</u> does this activity fulfil?</p> <p>Please check as needed.</p>	<input type="checkbox"/> Responsive services and customer care.	<input type="checkbox"/> Diverse and engaged workforce.	<input type="checkbox"/> Leadership & organisational commitment.	<input checked="" type="checkbox"/> Understanding and working with our communities.

<p>15. Outline the aims, objectives, & priorities of the activity being considered.</p>	<p>Council tax is a system of local taxation collected by Local Authorities for domestic dwellings. Tax is based upon a 100% charge of the band set by the Valuation Office and in certain situations can be reduced by 25%, 50% or 100%.</p> <p>The CTRS scheme is a local scheme which allow those people who are of a limited income to make an appllciation which is means tested to determine if any other reduction can be applied.</p> <p>The Scheme only applies to people who are of working age as the national scheme is repsonsbile for those aged over 66 (known as the pensioner regulations).</p> <p>There is a legal requirement under the Local Government Acts (as amended) to protect the public purse, ensuring that any discount or exemption is correctly applied to the charge and to maximise income for the precepting authorities.</p> <p>There is a legal requirement under the Localism Act 2018 that every time the scheme is considered for a change, that any changes are consulted on with the public. This scheme was consulted in May and June 2025.</p> <p>This review is not to cover the legislative governance in the types of evidence required to meet the application process. This review is to consider the overarching scheme and its accessibility to all based upon income used in the clauation of the award</p>
<p>16. Please outline the consequences of not implementing this activity. For example,</p> <ul style="list-style-type: none"> -Existing activity does not fulfill Corporate Objectives, -existing activity is discriminatory and not fulfilling Council's PSED, ... to name a few. 	<p>The Council is legally required to review the scheme annually. Faulire to undertake this process could result in the scheme being placed within a judicial review and a cost the Council.</p>

Section 3: Understanding service users, residents, staff and any other impacted parties.

<p>17. Have you undertaken any consultations in the form of surveys, interviews, and/or focus groups?</p> <p>Please provide details— -when, -how many, and -the approach taken.</p>	
<p>18. List information and data used to understand who your residents or staff are and how they will be impacted.</p> <p>These could be- -third-party research, -census data, -legislation, -articles, -reports, -briefs.</p>	 
<p>19. If you have not done any consultations or collected data & information, are you planning to do so in the future?</p> <p>Please list the details – -when, -with whom, and -how long will you collect the relevant data.</p>	

Section 4: Impact analysis.

20. Who does the activity impact? Check as needed. The impact may be positive, negative or unknown.	Service Users	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Don't Know <input type="checkbox"/>
	Members of staff	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Don't Know <input type="checkbox"/>
	General public	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Don't Know <input type="checkbox"/>
	Partner / Community Organisation	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Don't Know <input type="checkbox"/>
	City Councillors	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Don't Know <input type="checkbox"/>
	Council suppliers and contractors	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Don't Know <input type="checkbox"/>



21. Does the activity impact positively or negatively on any protected characteristics as stated within Equality (Act 2010)?

Check as needed and provide evidence-driven conclusions.

Good Practice is to keep it simple and list your, evidence, insights, and mitigations.

Protected Characteristic	Positive	Negative	Neutral	Don't know	Data/information/evidence supporting your assessment	Analysis & insight
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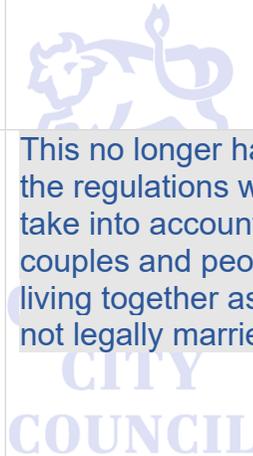
						Mitigations
Age	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	In line with the national scheme the local scheme is for all people who are aged from 18 and to 66 who are liable for Council Tax, can apply for CTRS. An Under 18 person cannot be made liable for Council Tax in accordance with Council Tax legislations.	N/A
46 Disability (Visible and invisible)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	People who have a disability income of PIP (Personal Independence Payment) will have this income disregarded in the calculation of the income used to the assessment of need. This income is for supporting this person with their disability and not to support every day living and bills.	N/A
Gender re-assignment	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Gender re-assignment is not affected by the local scheme. The scheme allows all genders	N/A

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					to apply and we have a data base which does not need to record a title. Where DWP Benefits are in place, there is a legal requirement to determine a gender and the Service takes a lead from the DWP records held against a national insurance number. This is in accordance with the Social Security Administration (Fraud) Act 1997.	
Marriage & Civil Partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	This no longer has any impact as the regulations were changed to take into account for same sex couples and people who were living together as married, but not legally married.	N/A
Race, Ethnicity and/or Citizenship	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Applications for CTR are made on line and take into account all income used.	N/A

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471				www.oxford.gov.uk	<p>Unless the income or capital is state held (example it is forbidden to remove an asset from a country to the UK, it is not reated as being in possession of the claimant.) Thus not penialsing people of other counties.</p> <p>The Government still requires a Council to apply a Habitual Residency test for those people who are subject to immigration control under the Home Officer or are unable to receive state funding due to the via status. As this is lead by the Government and the Council has no control over these rules.</p> 	
Pregnancy & Maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>It is not envisaged that any people who are in a period of maternity or paternity will be detrimenatly affected. If the income of the family reduced to take into account salary deduction, then the amount of CTRS will be increased to the banded appropriate. Any award</p>	N/A

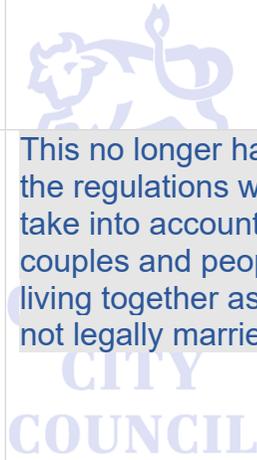
					of DWP benefits at this time will be included as per the same treatment of all other income apart from disability.	
472 Religion or Belief	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There is no impact to religious beliefs on the local scheme. Where polygamous marriages exist, the scheme allows for this and takes into account additional adults in the marriage.	N/A
Sex	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The scheme allows all genders to apply and we have a data base which does not need to record a title. Where DWP Benefits are in place, there is a legal requirement to determine a gender and the Service takes a lead from the DWP records held	N/A

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					<p>against a national insurance number. This is in accordance with the Social Security Administration (Fraud) Act 1997.</p>	
<p>4-18 Sexual Orientation</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>This no longer has any impact as the regulations were changed to take into account for same sex couples and people who were living together as married, but not legally married</p>	<p>N/A</p>

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<p>Socio-economic inequalities such as:</p> <ul style="list-style-type: none"> - income and factors that impact income. -access to jobs <p>This was voluntarily adopted by Oxford City Council on the 13th of March 2024.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The scheme is created to support those on a low income to support the affordability of the Council Tax charge. Any changes in economic growth, either positive or negative will be accounted for where income changes. Those people who will see an increase in the salary, will see a reduced award, possibly zero. Those who have seen a reduction in income will see an increase in award.</p>	N/A
<p>Other (voluntary consideration)</p> <p>For example:</p> <p>Migrant, refugee, or asylum seekers.</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>The scheme has a single banded approach for ease of administration and public understanding. Those claims who have larger families will have possibly more income into the household as Universal Credit will have a higher allowance for those families.</p> <p>People who are subject to immigration control will not be able to claim CTR under the current regulations and will have a Council Tax charge. The avenue for these people is to claim a Section 13a discretionary award to have the Council to consider this local policy.</p> <p>Care Leavers are a locally protected group of residents between the City Council and</p>	<p>Mitigation has been to widen the bands in the review of 2025/26 to allow this additional income in the Universal Credit assessment. Previous bands have been increased significantly and a review of those number of claims impacted by the inclusion of all income has been undertaken.</p>

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Other For example: - Unpaid carers - Prison population	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A

- Homeless population
 -Council suppliers & contractors
 -Cabinet Members

Section 5: Conclusion(s) of your Full Impact Assessment

22.	Conclusions. Check as needed.						
	<input type="checkbox"/>	Stop and reconsider the activity.	<input type="checkbox"/>	Adjust activity before beginning the activity and continue to monitor.	<input checked="" type="checkbox"/>	No major change(s) or adjustments and continue with activity but continue to monitor.	<input type="checkbox"/>

23.	Please explain how you have reached your conclusions above.	The CTRS scheme is legally required to be in existence and the Council have met the criteria of consultation and review by having an external consultant to review the scheme for impact. It has not been identified of any of the protected groups have been affected by the changes being proposed.
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Section 6: Monitoring and review plan.

The responsibility for maintaining a monitoring arrangement of the EqIA action plan lies with the service/team completing the EqIA. These arrangements must be built into the performance management framework such as KPIs or Risk Registers.

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24.	<p>Who or which team or service area will be responsible for monitoring equalities impact?</p> <p>For example- - team, -directorate, -service area, -Equalities Steering Group,etc.</p>	<p>Revenues and Benefits Service-Financial Services</p> <p>Ongoing review from public comment via the 3 C's (Complaints cause and correction) contact. Where significant impact has been caused the review process will cease and then evaluated.</p> <p>Review of appeals received in relation to the scheme and its application.</p> <p>Caselaw affecting the scheme design</p> <p>Reivew to ascertain if there is a change in legislation, caselaw, policy from Government department/agencies/bodies.</p>
25.	<p>Who (individual, team, or service area) will be responsible for carrying out the EqIA review?</p>	<p>Local Tax & Benefit Service Delivery Manager</p>

26. How often will the equality impact be reviewed for this activity? For example- -quarterly, -yearly, etc.	Annually	27. Date when the EqIA will be reviewed again.	2026
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Section 7: Sign-off

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Name: Laura Bessell

Job Title:
Local Tax & Benefit Service Delivery Manager

Signature:

Name: Full Name

Job Title: Type here

Signature:

Name: Full Name

Job Title: Type here

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Name: Full Name

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Suggested list of people to include are:

- 1) Project lead/manager.
- 2) Head of service area or team.
- 3) Person who completed the EqIA.
- 4) EDI Lead.
- 5) EDI Specialist.
- 6) For joint projects, please consider the following:
 1. Other project leads
 2. Other service area and/or team lead/managers.

This is not an exhaustive list.

You have now reached the end of the assessment.

⚠ Please appended this to any reports and project files for reference.

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Glossary of Terms

Working Age	Age for which the Government expect State Pension to not be claimed. Currently age 66.
Uprating	Department for Work and Pensions annual income-related social security benefit increases each April. These benefits, and the amount which the government state is required to live on each week are increased each April by a percentage. The increase is based on either the Retail Price Index (RPI) or Consumer Price Index (CPI) as at September the previous year.
Income Bands	The amount of weekly net income used in the calculation of the award. Some income is not included, such as certain disability benefits. Where income changes but stays within the same band, then there is no change to entitlement, but the change is still recorded.
Capping	This is a ceiling limit on an award. A capping level could be applied to the council tax bands, so instead of applying Council Tax Reduction (CTR) using all the council tax bands A-H, that only bands A-E are applied. This means that the capping level is at a band E Council Tax amount, and those claims for properties in Bands F-H would only see a maximum level of support to a band E Council Tax liability. The claimant would need to pay the difference between their CTR award and their Council Tax liability.
National Minimum Wage	For 2026/2027 the rate is £12.71
Oxford Living Wage	For 2026/2027 the rate is £14.06
Benefit Cap	<p>The benefit cap is a limit on the total amount of benefit you can get. It applies to most people aged 16 or over who have not reached State Pension Age. A cap is usually applied when a claimant is not in employment for more than 16 hours per week, and is not exempt by disability.</p> <p>The Cap level currently for outer London is:</p> <ul style="list-style-type: none"> • £423.46 per week if you are a couple or a lone parent. • £283.71 per week if you are a single adult
Non-dependant	A non-dependant is an adult who lives with you. This doesn't mean your partner or adult children who are still dependent on you – for example, because they are in education. It could be for example, an adult son or daughter who is working or unemployed and who still lives with you. A deduction is made on the assumption that the 'non-dependant' should make a contribution towards your council tax of at least the amount of the deduction.

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