

Public Document Pack

Policy, Governance & Finance

Committee Meeting of Witney Town Council



Monday, 24th November, 2025 at 6.00 pm

To members of the Policy, Governance & Finance Committee - R Smith, J Aitman, R Crouch, A Bailey, J Doughty, T Ashby, G Doughty and S Simpson (and all other Town Councillors for information).

You are hereby summonsed to the above meeting to be held in the **Gallery Room, The Corn Exchange, Witney** for the transaction of the business stated in the agenda below.

Admission to Meetings

All Council meetings are open to the public and press unless otherwise stated.

Numbers of the public will be limited, with priority given to those who have registered to speak on an item on the agenda. Any member of the public wishing to attend the meeting should contact the Committee Clerk derek.mackenzie@witney-tc.gov.uk in advance.

Recording of Meetings

Under the Openness of Local Government Bodies Regulations 2014 the council's public meetings may be recorded, which includes filming, audio-recording as well as photography.

As a matter of courtesy, if you intend to record any part of the proceedings, please let the Deputy Town Clerk or Committee Clerk know before the start of the meeting.

Agenda

1. Apologies for Absence

To consider apologies and reasons for absence.

Committee members who are unable to attend the meeting should notify the Committee Clerk derek.mackenzie@witney-tc.gov.uk **prior to the meeting**, stating the reason for absence.

Standing Order 8(e)(v) permits the appointment of substitute Councillors to a Committee whose role is to replace ordinary Councillors at a meeting of a Committee if ordinary Councillors of the Committee have confirmed to the Proper Officer **before** the meeting that they are unable to attend.

2. Declarations of Interest

Members are reminded to declare any disclosable pecuniary interests in any of the items under consideration at this meeting in accordance with the Town Council's code of conduct.

3. Minutes (Pages 5 - 14)

- a) To adopt and sign as a correct record the minutes of the Policy, Governance and Finance Committee meeting held on 22 September 2025.
- b) Matters arising from the minutes not covered elsewhere on the agenda (Questions on the progress of any item).

4. **Public Participation**

The meeting will adjourn for this item.

Members of the public may speak for a maximum of **five minutes** each during the period of public participation, in line with Standing Order 25. Matters raised shall relate to the following items on the agenda.

Policy

5. **Thermal Imaging Camera Loan Policy** (Pages 15 - 22)

To receive and consider the report of the Compliance & Environment Officer together with a thermal imaging camera loan policy.

6. **Communications Strategy** (Pages 23 - 38)

To receive an updated Communications Strategy for the Council, recommended for adoption by the Stronger Communities Committee on 17 November 2025.

7. **Flag-flying Policy** (Pages 39 - 43)

To receive an updated flag-flying policy for the Council, recommended for adoption by the Stronger Communities Committee on 17 November 2025.

8. **Complaints Policy Review** (Pages 44 - 50)

To receive and consider the report of the Deputy Town Clerk together with an updated Council Complaints Policy.

Governance

9. **Payment of Accounts** (Pages 51 - 73)

To receive and consider the schedule of accounts paid and bank reconciliations from the Responsible Financial Officer (RFO).

10. **Grant Monitoring** (Pages 74 - 104)

To receive and consider the report of the Deputy Town Clerk.

11. **Model Publication Scheme Review** (Pages 105 - 111)

To receive and consider the report from the Deputy Town Clerk together with an updated scheme.

12. **Privacy Notice Review** (Pages 112 - 119)

To receive and consider the report of the Deputy Town Clerk.

Finance

13. **Finance Report: Revised Revenue Budget 2025/26 and Draft Base Revenue Budget for 2026/27** (Pages 120 - 177)

To receive and consider the report of the Responsible Financial Officer (RFO) and the Draft Revised Revenue Budget for 2025/26 and Draft Budget for 2026/27.

14. **Revenue Growth Items, Special Revenue Projects, and Capital Projects** (Pages 178 - 181)

To receive and consider the report of the Responsible Financial Officer (RFO) with an update on the current year's work programme relating to Capital and Special Revenue Projects; as well as projects identified during the course of the year for inclusion as Revenue Growth Items or Special Revenue Projects in the Council's Revenue Budget or Capital Projects for 2026/27 and beyond.

a) **Out of Hours Service** (Pages 182 - 185)

To receive and consider the report of the Environment & Compliance Officer.

b) **Public Hall Bars - Minimum Hire Charge** (Pages 186 - 189)

To receive and consider the report of the Venue & Events Officer.

c) **Online Bookings System** (Pages 190 - 192)

To receive and consider the report of the Deputy Town Clerk.

15. **Schedule of Proposed Fees & Charges 2026/27** (Pages 193 - 196)

During the Budget Setting Cycle the Council reviews its Fees and Charges for various facilities and services it operates.

Included is the schedule of charges in respect of the assets and services which fall under the responsibility of this Committee, and the Committee is requested to review and approve or amend, as necessary.

16. **Financial Matters referred from Spending Committees**

To receive and consider the report of the Deputy Town Clerk **(To follow)**.

17. **Grants & Subsidised Lettings** (Pages 197 - 203)

To receive and consider the report of the Deputy Town Clerk.

18. **Annual Grants** (Pages 204 - 222)

To receive and consider the joint report of the Deputy Town Clerk and Responsible Financial Officer.

19. **Local Government Pension Scheme (LGPS) - 2025 Valuation Results and Funding Strategy Statement (FSS) Employer Consultation** (Pages 223 - 312)

To receive and consider

- a) The 2025 valuation of the Oxfordshire Pension Fund including the Council's draft 2025 valuation results; and
- b) The invitation to respond to the Funding Strategy Statement (FSS) employer consultation – documentation enclosed.

20. **Exclusion of Press and Public**

To consider and if appropriate, to pass the following resolution:

That in accordance with section 1(2) of the Public Bodies (Admissions to Meetings) Act 1960, and as extended by Schedule 12A of the Local Government Act 1972, the public, including the press, be excluded from the meeting because of the confidential nature of the following business to be transacted

21. **Corporate Strategic Plan 2025-29**

To receive and consider adoption of a Corporate Strategic Plan for the Council, provided by the Town Clerk/C.E.O. **(To follow)**

22. **Strategic Property, Legal & Insurance Matters**

To receive and consider the confidential report of the Town Clerk/C.E.O. **(To follow)**

a) **Community Governance - Witney Boundary Review** (Pages 313 - 316)

To receive and consider the report of the Deputy Town Clerk

23. **Staffing Matters**

To receive the confidential minutes of the Personnel Sub-Committee held on 18 November 2025 and agree any recommendations contained therein.



Town Clerk

**POLICY, GOVERNANCE & FINANCE COMMITTEE MEETING OF THE
WITNEY TOWN COUNCIL**

Held on Monday, 22 September 2025

At 6.02 pm in the Gallery Room, The Corn Exchange, Witney

Present:

Councillor R Smith (Chair)

Councillors:	R Crouch	G Doughty
	A Bailey	S Simpson
	J Doughty	G Meadows (In place of J Aitman)
	T Ashby	
Officers:	Sharon Groth	Town Clerk
	Adam Clapton	Deputy Town Clerk
	Derek Mackenzie	Senior Administrative Officer &
		Committee Clerk
Others:	None	

F540 APOLOGIES FOR ABSENCE

An apology for absence was received from Cllr J Aitman with Cllr G Meadows attending as a substitute.

F541 DECLARATIONS OF INTEREST

Cllr J & Cllr G Doughty declared personal, non-pecuniary interests in agenda item 22 as a resident at a property referred to in the report was known to them.

Later in the meeting, Cllr R Crouch declared a non-pecuniary interest in agenda item 22, noting that she was a member of the tennis club mentioned in the report.

F542 MINUTES

The minutes of the Policy, Governance & Finance Committee meeting held on 21 July 2025 were received.

There were no matters arising from the minutes.

Resolved:

That, the minutes of the Policy, Governance & Finance Committee meeting held on 21 July 2025 be approved as correct records of the meetings and be signed by the Chair.

F543 **PUBLIC PARTICIPATION**

There was no public participation.

F544 **SUBSIDISED LETTING POLICY REVIEW**

The Committee received and considered a draft policy for the allocation of subsidised letting grants by the Council.

Members welcomed the policy, which had been requested at the previous meeting in response to the oversubscription of this year's budget. The policy would help prioritise funding requests and provide the Committee with greater flexibility to allocate funds based on community benefit. It was agreed that a point should be added to ensure funding approvals took place at the bi-annual meetings with a percentage of budget limits, helping to preserve funds for the latter part of the year.

It was also noted that hall hire costs had risen in line with inflation in recent years, while the budget allocated for this financial support had remained unchanged.

Resolved:

That, the Subsidised Letting Policy, subject to the above amendment with wording delegated to the Deputy Town Clerk, be approved and reviewed after one year.

F545 **LOST PROPERTY POLICY**

The Committee received and considered a draft policy for the management of lost property by the Council.

Members welcomed the comprehensive policy which clearly outlined expectations to anyone who lost property on Council premises.

Resolved:

That, the Lost Property Policy, as presented, be approved by Witney Town Council and reviewed after one year.

F546 **OPEN WATER POLICY**

The Committee received and considered a draft Open Water Policy for the Council.

Members welcomed the introduction of this policy, recognising its importance given the Council's responsibilities regarding open water facilities. The policy clearly outlined permitted activities, associated risks, and the mitigation measures in place within the Council's parks.

Resolved:

That, the Open Water Policy, as presented, be approved by Witney Town Council and reviewed every two years or sooner if legislation or operational needs changed.

F547 COMMUNITY WINDOW POLICY

The Committee received and considered a policy for the community window of the Council's reception/administration office.

The policy had been recommended for approval by the Stronger Communities Committee at its meeting on 15 September, the annual review incorporating health and safety measures.

Resolved:

That, the Community Window Policy, as presented, be approved for Witney Town Council.

F548 MENTAL HEALTH AND WELLBEING POLICY

The Committee received and considered a Mental Health and Wellbeing policy for employees.

The policy had been recommended for approval by the Personnel Sub-Committee at its meeting on 10 September.

Resolved:

That, the Mental Health & Wellbeing Policy, as presented, be approved and reviewed every two years, or sooner if required by legislation or operational change.

F549 CORPORATE VOLUNTEERING POLICY

The Committee received and considered a Corporate Volunteering policy for employees.

The policy had been recommended for approval by the Personnel Sub-Committee at its meeting on 10 September.

Members welcomed the policy but agreed that the title could be revised to either "Charitable Volunteering" or "Employee Volunteering" to provide greater clarity. Questions were also raised regarding time off for other types of service, whilst the Town Clerk agreed to investigate the examples further she did advise that she was sure these would be set out in the 'Green Book' the National Joint Council (NJC) for local government services.

Resolved:

1. That, the Corporate Volunteering Policy, subject to the name change noted above, be approved for Witney Town Council and,
2. That, the Town Clerk/C.E.O refers back to the Personnel Sub Committee on points raised regarding other periods of time off.

F550 LONG SERVICE AWARD POLICY

The Committee received and considered a policy for the recognition of long service of employees.

The policy had been recommended for approval by the Personnel Sub-Committee at its meeting on 10 September to ensure fair and consistent recognition to staff members.

Members welcomed the policy and agreed that, under point 5, long service awards should be presented at the most appropriate and timely Council meeting. However, it was also agreed that all recognitions within the year should be celebrated at the Council's annual Civic Reception.

Resolved:

That, the Long Service Awards Policy, subject to the above amendment, be approved and reviewed every three years, or sooner if legislative or operational needs required it.

F551 PAYMENT OF ACCOUNTS

The Committee received the report of the Responsible Financial Officer (RFO) with the accompanying payment schedules, bank statements and reconciliations.

Officers noted the continued and growing use of electronic payments for June and July 2025.

Resolved:

That, the report, bank statements and reconciliations be noted, and the following schedule of payments be approved:

Payment reference	In the sum of:	Account
DDs, ELPs 97-123 (electronic payments) and Standing Orders June 2025	£185,901.47	General CB 1
Cheques 100060 and 35180-35181; DDs, BACs and Standing Orders June 2025	£9,650.85	Imprest CB 2
DDs, ELPs 124-140 and Standing Orders July 2025	£188,256.59	General CB 1
Cheque 35182, DDs and Standing Orders July 2025	£8,975.65	Imprest CB 2

F552 INTERNAL AUDIT REPORT 2025

The Committee received a verbal update on the Internal Audit report which had been agreed and submitted by the Council as part of its Annual Governance and Accountability Return.

Members noted a non-material error in the report which had the date of the first internal audit visit as 16 October 2025, when in fact it had been 2024. The error had been reported to the external auditor.

Officers advised the conclusion of the external audit had been received and a report would be prepared by the RFO for the Full Council meeting on 6 October 2025.

Resolved:

That, the non-material error in the Internal Audit report 2025 be noted.

F553 ANNUAL GOVERNANCE STATEMENT 2026 - ASSERTION 10

The Committee received the report of the Deputy Town Clerk which highlighted changes to the Annual Governance Statement for 2026.

Members were informed that updates to the Practitioners Guide, issued by the Smaller Authorities Proper Practices Panel, had introduced a new assertion 10 in the annual statements, requiring the Council to determine whether it met the relevant digital compliance standards.

Although this assertion applied to the 2026 statement, the requirements took effect immediately. It was noted that the Council was already compliant in the necessary areas.

Resolved:

That, the report be noted.

F554 APPROVAL OF LOAN

The Committee received notice of borrowing approval from the Ministry of Housing, Communities & Local Government.

The RFO advised that this was a formal document enabling the Council to apply for a loan to support the West Witney project. Following its approval, tender documents had been published, with contracts expected to be awarded in November. This was likely to necessitate an Extraordinary Council meeting.

Members welcomed the information and were pleased the project had progressed to this stage. The final loan amount would be known on receipt of the tenders.

Resolved:

That, the approval of borrowing (for a loan) from the Ministry of Housing, Communities & Local Government be noted.

During the following Agenda Item Cllr A Bailey left the meeting at 6:50pm rejoining at 6:55pm

F555 FINANCE REPORT

The Committee received and considered the report of the RFO detailing income and expenditure for budgets which were the responsibility of the committee and investments of the Council.

There were several questions from Members, including local government accounting practices, reinvestment of investment growth, the Councils overall financial holdings and the practice of the retention of existing budget lines into the following years budget.

The Committee was also invited to note information about a subscription to Breakthrough Communications, providing additional support with data governance and communications.

Members agreed that the service offered good value for money and would strengthen the Council's governance.

Finally, the Committee was informed that officers would be reviewing the budgets for the 2026-27 financial year and were asked to submit any capital or special revenue projects not previously raised at this time.

Resolved:

1. That, the report be noted and,
2. That, the management accounts of the Committee for the period 1 April to 30 June 2025 be approved and,
3. That, a subscription to Breakthrough Communications Council Hive service for the sum of £1,200 in the new financial year be approved and funded from existing budgets and,
4. That, the investment statement for July 2025 be noted and,
5. That, the subsidised lettings budget for 2026-27 be increased from £1,800 to £2,000 to help meet higher hall hire increases from previous years.

F556 BUDGET PARAMETERS 2026-27

The Committee received and considered the report of the RFO in relation to budget-setting for the 2026-27 fiscal year.

Members were advised it was good practice for the Council to formally agree the parameters within which the budget for 2026/27 would be prepared. The RFO had outlined the current position with suggested prudent estimated increases for inflation, staffing costs, utilities, insurance, and other expenditure lines, and sought the Committees endorsement, to enable him to work to these parameters when producing the draft budgets.

The RFO also provided information on consulting residents about the 2026-27 budget and how this could be accomplished within the limited timeframe for finalising the budget calculations. Members agreed that while a consultation would demonstrate transparency, it would only be valuable if the feedback could impact the final decision.

It was concluded that the consultation should consist of a small number of straightforward questions focused on prioritising key services, and that consideration be given to collecting postcode and age data to enhance the results analysis.

Resolved:

1. That, the report be noted and,
2. That, the budget parameters contained in the report be approved and,
3. That, consultation on the budget takes place, based on the prioritisation of services, with these delegated to officers to finalise.

F557 FINANCIAL MATTERS REFERRED FROM SPENDING COMMITTEES

The Committee received and considered the report of the Deputy Town Clerk concerning financial expenditure from spending committees.

By way of an update, officers advised that the potential cost of a newly made Witney town flag was likely to be between £200-400 based on initial quotes.

The Chair explained that, as a matter of historic practice, only approved expenditure was typically reported under this item, not requests that had been declined. However, given the community need reflected in the West Oxfordshire Community Transport (WOCT) new year grant application, the Chair of the Stronger Communities Committee was asked whether there had been any indication that Oxfordshire County Council might support the additional £2,500 required for the services. He responded that he would follow this up with the County Council. The Chair added that the item should be revisited to ensure the funding gap is addressed in some way.

Resolved:

1. That, the report be noted and,
2. That, the recommendations of the spending Committees as detailed be approved and,
3. That, the potential cost of a new town flag be noted and,
4. That, the decision not to provide further annual funding to WOCT remain under review.

F558 GRANTS & SUBSIDISED LETTINGS

The Committee received the joint report of the RFO and Deputy Town Clerk concerning grant activity to local organisations.

Members were informed that there had been two grant applications and one late subsidised letting request. They agreed to refuse the latter, as the budget for the year had already been fully allocated.

The Committee acknowledged the benefits of a grant for an e-bike to support community policing, especially given the incidents of antisocial behaviour over the summer but noted vehicles should form part of general policing operations. Approving the grant would assist in fulfilling the Council's obligations to prevent crime and disorder; however, it would also reduce funds available for other purposes. Therefore, it was agreed to approve a reduced amount of £1,000.

Regarding the contribution for the Christmas Lights switch-on event, Members noted that the requested amount exceeded previous years and was above the approved budget. Due to the difficulty of justifying and allocating additional funds mid-financial year, a reduced amount of £2,500 was approved.

Resolved:

1. That, the report be noted and,
2. That, Thames Valley Police Witney neighbourhood policing team be awarded a grant of £1,000 towards an e-bike for Witney and,
3. That, the Rotary Club of Witney be awarded a grant of £2,500 towards the 2025 Christmas Lights switch-on event and,
4. That, the Deputy Town Clerk write to the Rotary Club explaining the situation, asking for estimated costs for 2026-27 and,
5. That, these grants be awarded under the General Power of Competence and awardees be asked to acknowledge the Town Council in any promotional material and,
6. That, a late request for one day's subsidised letting by Circus Ginnett be declined and,
7. That, the updates regarding the Youth Services Grant be noted and,
8. That, the correspondence from Be Free Young Carers and Ducklington Sports Club be welcomed and noted.

A Member of the public joined the meeting at 7:58pm

F559 **SUSPENSION OF STANDING ORDER 5(W)**

Resolved:

That, Standing Order 5(w) be suspended in order to allow the meeting to continue as it had now lasted for two hours.

F560 **BROADCASTING OF COUNCIL MEETINGS**

The Committee received and considered the report of the Committee Clerk concerning the future live broadcasting of meetings.

This report had been referred from the previous meeting and confirmed the Council's technological capability for this purpose and proposed a start date as 13 January 2026.

Members confirmed their desire for residents to be able to observe the democratic process in January. They agreed that no additional procedures were necessary, as Councillors were already bound by the adopted Code of Conduct and meetings were expected to be managed appropriately by their Chairs.

Resolved:

1. That, the report be noted and,
2. That, the live broadcasting of Council meetings begins on 13 January 2026 and be reviewed after six months.

F561 **EXCLUSION OF PRESS AND PUBLIC**

Resolved:

That in accordance with section (1(2) of the Public Bodies (admission to Meetings) Act 1960, and as extended by Schedule 12A of the Local Government Act 1972, the public, including the press, be excluded from the meeting because of the confidential nature of the following business to be transacted.

The Member of the public left the meeting at 8:10pm

F562 **STRATEGIC PROPERTY, LEGAL & INSURANCE MATTERS**

The Committee received and considered the confidential report of the Town Clerk/C.E.O.

Members were provided with updates on a range of property and lease matters, including the Leys Hub Development, West Witney Tennis Courts, and the Clubhouse.

In relation to the Leys, members noted the Heads of Terms prepared by Officers in consultation with the Council's professional property advisors, which had been circulated prior to the meeting. Discussion took place on the proposed level of rent, and the Town Clerk was instructed to negotiate this further with the tenants. An update was also given on the infrastructure supporting the tennis courts at West Witney Sports Ground, and it was agreed that the tenants should submit an invoice for the costs incurred in carrying out repairs.

Prior to Officers drafting Heads of Terms for the eventual lease of the clubhouse at West Witney Sports Ground, the Committee were being asked to consider the responsibility and future management of the sports changing rooms, given that these facilities were to have separate access from the social club. Members emphasised that all sports ground users must be able to access them in the future regardless of membership to the sports and social club, and that this requirement should be clearly reflected in any lease.

Estate matters were also discussed, with members agreeing that an external review of the Council's grounds maintenance should be undertaken as good practice, following three years of in-house operation. In addition, a decision was taken regarding how the Council should proceed with an issue concerning amenity land at Thorney Leys.

Resolved:

1. That the confidential report be noted;
2. That the Council's legal position on the Leys Hub Development be noted, and that Bidwells be instructed to progress the terms of the lease and rent level as set out in the Heads of Terms and as discussed;
3. That Witney Lawn Tennis Club submit an invoice for the fencing repairs; and
4. That use of the changing room and toilet facilities at West Witney be protected for the benefit of all sports users.
5. That, the Council commissions an external, independent audit of its in-house grounds maintenance service and,
6. That, the issue surrounding amenity land at Thorney Leys be referred to West Oxfordshire District Council.

F563 HR & HEALTH & SAFETY SUPPORT

The Committee received and considered the confidential report of the Town Clerk/C.E.O regarding human resources and health & safety advice for the Council.

Members welcomed the report and agreed a contract should be taken out with the company outlined in the report for human resources and health & safety add-ons as it was hoped it would reduce the Council's overall costs.

Resolved:

1. That, the confidential report be noted and,
2. That, the Council commits to a contract with CIPD HR-Inform Pro as outlined in the report.

F564 MINUTES - PERSONNEL SUB COMMITTEE 10 SEPTEMBER 2025

The Committee received the minutes of the Personnel Sub Committee meeting held on 10 September 2025.

Resolved:

That, the confidential minutes of the Personnel Sub-Committee meeting held on 10 September 2025, and the recommendations contained therein be approved.

The meeting closed at: 9.08 pm

Chair

POLICY, GOVERNANCE & FINANCE COMMITTEE



Agenda Item:	Thermal Imaging Camera
Meeting Date:	Monday, 24 November 2025
Contact Officer:	Compliance and Environment Officer

The purpose of this report is to update Members on the thermal imaging camera (TIC) and its use by the local community.

Background

At the Climate, Biodiversity & Planning (CBP) Committee meeting held on 30 January 2024, a report was presented by the Operations Manager regarding the Council's Thermal Imaging Camera (TIC) hire scheme. Following discussion, the Committee recommended that officers develop and promote the scheme as a free-to-access community resource. Additionally, Members of the CBP Committee volunteered to carry out assessments using the camera to help raise awareness and encourage uptake.

Members expressed strong support for ensuring the camera is actively used and that the scheme remains free of charge to residents. The intention is to empower households to identify areas of heat loss and improve insulation, thereby contributing to energy efficiency and carbon reduction.

If widely adopted, the scheme has the potential to generate significant environmental benefits. The cumulative impact of individual home improvements could lead to a measurable reduction in carbon emissions across Witney, supporting the Council's Climate Emergency commitments.

Current Situation

The TIC was promoted to the community at the 2025 Witney Carnival and the Eco Fair on 9 October 2025.

Officers have produced a draft Thermal Imaging Camera Use Policy for Public Use and a User Agreement Form. The draft policy is attached for Members consideration. The use of the TIC will be promoted to residents and business who fall within the geographical confines of Witney Town Parish Boundary. Business use will not permit use for commercial purposes without prior approval. Proof of eligibility will be required at the time of collection of the TIC.

The TIC will be supplied with a simple user's guide, how to understand the images and what to do next with the results.

At the Eco Fair, interest in using the TIC was also expressed from residents from adjoining small parishes. This may be an opportunity to assist neighbouring small Parish Councils and their residents in offering the hire of the TIC. Consideration is requested by Members on whether this could be accommodated either at a nominal cost e.g. £25.00 or free use, but with the proviso that Witney residents have priority over hiring of the TIC.

The TIC will be promoted on the Council's website and at suitable events that the Council attends and through partnership working with other organisations.

Impact Assessments

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality - The scheme is accessible to all residents, ensuring equitable opportunity to benefit from energy efficiency insights regardless of income, housing type, or background. It supports inclusive engagement by removing financial barriers to participation.
- b) Biodiversity - While the scheme itself does not directly impact biodiversity, its contribution to reducing energy consumption and carbon emissions supports broader environmental goals that benefit local ecosystems and biodiversity in the long term.
- c) Crime & Disorder - There are no direct implications for crime and disorder. However, increased community engagement and awareness through council-led initiatives can contribute to a stronger sense of civic responsibility and cohesion.
- d) Environment & Climate Emergency - In alignment with the Council's Climate Emergency declaration, the free hire of the thermal imaging camera encourages residents to identify and address energy inefficiencies in their homes. This supports local carbon reduction efforts, promotes sustainable living, and contributes to the Council's environmental objectives.

Risk

While the scheme offers clear social and environmental benefits, there are several risks associated with hiring out the TIC:

The TIC may be lost, stolen, or damaged while in the hirer's possession. Although the User Agreement outlines financial responsibility, recovery of costs may be challenging in some cases.

Incorrect use of the equipment could result in inaccurate readings, reducing the effectiveness of the scheme and potentially leading to misinformation. A basic operation and user guide will be provided to each hirer.

High demand may lead to scheduling conflicts or delays, potentially causing frustration among users and reducing the perceived value of the initiative.

Data Privacy Concerns - If users capture images of neighbouring properties or individuals, there may be privacy implications. Clear guidance will be provided to ensure responsible use. Officers will check the TIC is clear of all images on its return and prior to hiring.

Although administration is planned within existing resources, unexpected issues (e.g. disputes, technical support, or repairs) could place additional strain on officer time.

There may be legal or insurance implications if the equipment causes injury or damage, or if disputes arise over responsibility for loss or misuse.

Social Value

The provision of free access to a TIC delivers meaningful social value by supporting residents in identifying energy inefficiencies within their homes. This initiative contributes to several key outcomes:

Reduction in Energy Costs - By enabling households to detect areas of heat loss, residents can take informed steps to improve insulation and reduce energy consumption, leading to lower utility bills, particularly beneficial for those at risk of fuel poverty.

Environmental Benefits - Encouraging energy-saving behaviours supports local and national carbon reduction targets, contributing to broader climate action and sustainability objectives.

Improved Health and Wellbeing - Warmer, more energy-efficient homes can positively impact physical and mental health, especially for vulnerable groups such as older adults, young children, and individuals with long-term health conditions.

Community Empowerment and Education - The scheme promotes awareness of energy efficiency and empowers residents to make proactive changes. It fosters a sense of ownership and responsibility for environmental stewardship within the community.

Enhanced Community Engagement - By participating in the scheme, residents become more involved in local initiatives, strengthening community ties and encouraging collaboration on shared environmental goals.

This initiative aligns with the Council's commitment to sustainability, social equity, and community wellbeing, offering a practical and accessible tool to support residents in making their homes more energy efficient.

Financial Implications

The administration of the scheme will be accommodated within existing resources, with no additional staffing or budgetary requirements anticipated.

The Thermal Imaging Camera User Agreement stipulates that hirers are financially liable for the repair or replacement of the equipment in the event of loss, damage, or theft occurring during the hire period, where such incidents arise from negligence or misuse.

Recommendations

Members are invited to note the report and consider the following:

1. Adopt the draft Thermal Imaging Camera Use Policy for Public Use.
2. That the Council assists neighbouring smaller Parish Councils and their residents in offering the hire of the TIC. This could be accommodated either at a nominal cost e.g. £25.00 (or as recommended by Members at this meeting) or free use, with the proviso that Witney residents have priority over hiring of the TIC.



Policy Document

Thermal Imaging Camera Use Policy for Public Use

Adopted: xxxx Committee. Minute no:

Review Date:

1 Purpose

- 1.1 This policy sets out the conditions under which members of the public may access or use thermal imaging cameras provided by Witney Town Council, ensuring their use is safe, lawful, respectful of privacy, and compliant with UK legislation, including the Data Protection Act 2018 and Human Rights Act 1998.

2 Scope

- 2.1 This policy applies to:

- Any member of the public, community group, business or organisation using thermal imaging equipment owned or operated by Witney Town Council.
- Any use of thermal imaging cameras on premises or land managed by Witney Town Council.

3 Definitions

- 3.1 Thermal Imaging Camera: A device that detects infrared radiation (heat) to create an image, often used for safety, wildlife observation, or inspection.
- 3.2 User: Any individual using the equipment under this policy.

4 Permitted Uses

- 4.1 Users may only use the thermal imaging camera for the following purposes:

- Thermal efficiency checks (e.g., heat loss in buildings) with property owner's permission.
- Wildlife observation (where permitted by landowner and with no disturbance to wildlife).
- Educational activities supervised or endorsed by the organisation.
- Personal interest or hobby use (non-commercial, non-invasive).

5 Prohibited Uses

5.1 Users must not use thermal imaging cameras for:

- Surveillance or monitoring of individuals without their knowledge or consent.
- Peering into private dwellings, vehicles, or private property.
- Commercial purposes (e.g., paid inspections) without prior written approval.
- Harassment, stalking, or intimidation.
- Law enforcement or investigative purposes (unless officially authorised).

6 Data Protection & Privacy

6.1 Thermal imaging can potentially capture identifying information or patterns of activity. Therefore:

- Users must not record or store images that could identify individuals without explicit consent.
- All use must comply with UK data protection principles.
- Users must delete any accidentally captured images that include people or private property.
- Any recordings intended for publication (e.g., social media or research) must be approved by Witney Town Council.

7 Eligibility

7.1 The thermal imaging camera is available for use by residents and businesses who fall within the geographical confines of Witney Town Parish Boundary. The Town boundary is defined by the Local Government Boundary Commission for England. Only residents and businesses who fall within the Town Boundary are eligible to take part in the scheme for free. If you are unsure if you meet this criterion, you can use the link below to see a map of the Town Parish Boundary: <https://www.witney-tc.gov.uk/electoral-wards/>

7.2 Proof of eligibility e.g. proof of residential or business address along with a form of ID e.g. driving licence or passport will be required at the time of collection of the thermal imaging camera.

8 Equipment Use & Responsibility

- Users must read the user guide before use.
- Users are responsible for the safe handling, return, and care of the equipment.
- Any damage, loss, or malfunction must be reported immediately to Witney Town Council.
- Equipment must be returned by the agreed time/date.

9 Loss or Damage – Recovery of Costs

- 9.1 Users will be held financially responsible for any loss, theft, or damage to the thermal imaging camera or its accessories while in their possession.
- 9.2 Witney Town Council reserves the right to recover the full replacement or repair cost from the user.
- 9.3 A deposit or security hold may be required prior to equipment loan.
- 9.4 Failure to pay for damages may result in further action, including legal recovery processes.

10 Health & Safety

- 10.1 Thermal cameras must not be used while driving or operating machinery.
- 10.2 Use of the thermal camera in potentially hazardous environments must be risk-assessed beforehand.
- 10.3 Users must not open or tamper with internal components of the thermal camera.

11 Legal Compliance

- 11.1 This policy supports compliance with:

- Data Protection Act 2018
- Human Rights Act 1998
- Protection from Harassment Act 1997
- Investigatory Powers Act 2016 (if applicable)

Misuse of the equipment may be reported to the Police or relevant authority.

12 Liability and Indemnity

- 12.1 By accepting the equipment, the user agrees to indemnify Witney Town Council against any legal claims, damages, or costs arising from unlawful or improper use.
- 12.2 Witney Town Council accepts no responsibility for the user's interpretation of thermal images or decisions made based on the thermal imaging cameras data.

13 Enforcement and Sanctions

- 13.1 Breach of this policy may result in:

- Immediate withdrawal of camera access.
- Banning the user, community group, business or organisation from future use.

- Possible legal action or referral to law enforcement.
- Recovery of costs for damage or loss.

14 Loan Period

- 14.3 The period of the Loan shall commence and cease on the dates specified in the User Agreement Form.
- 14.4 The user will be responsible for the equipment from the date of collection until it is returned to Witney Town Council, Town Hall, 51 Market Square, Witney, Oxon, OX28 6AG.
- 14.5 The collection and return of the camera will be during office hours.

15 Return of Equipment

- 15.3 The equipment shall be returned to Witney Town Council on the date specified in the User Agreement Form. The original equipment must be returned.

16 Failure to Return

- 16.1 If the user does not return the equipment to Witney Town Council within 24 hours of the specified date in the User Agreement Form, the USER AGREEMENT SHALL CONSTITUTE A BINDING ORDER TO HIRE THE EQUIPMENT AT THE STIPULATED COST OF £25 for each full day that the equipment is not returned. The user shall accept and pay any invoices issued by Witney Town Council reflecting such hire without the necessity of further documentation being exchanged between the parties.

17 Acknowledgement

- 17.1 All users must sign a User Agreement Form confirming:
- They understand and agree to follow this policy.
 - They will use the equipment responsibly and lawfully.

18 Policy Review

- 18.1 A formal review will take place every two years or sooner if required by legislation.

19 Contact

- 19.1 For enquiries or reporting misuse, contact:

Witney Town Council, Town Hall, Market Square, Witney, Oxon, OX28 6AG

Phone: 01993 704379

Email: info@witney-tc.gov.uk

Witney Town Council

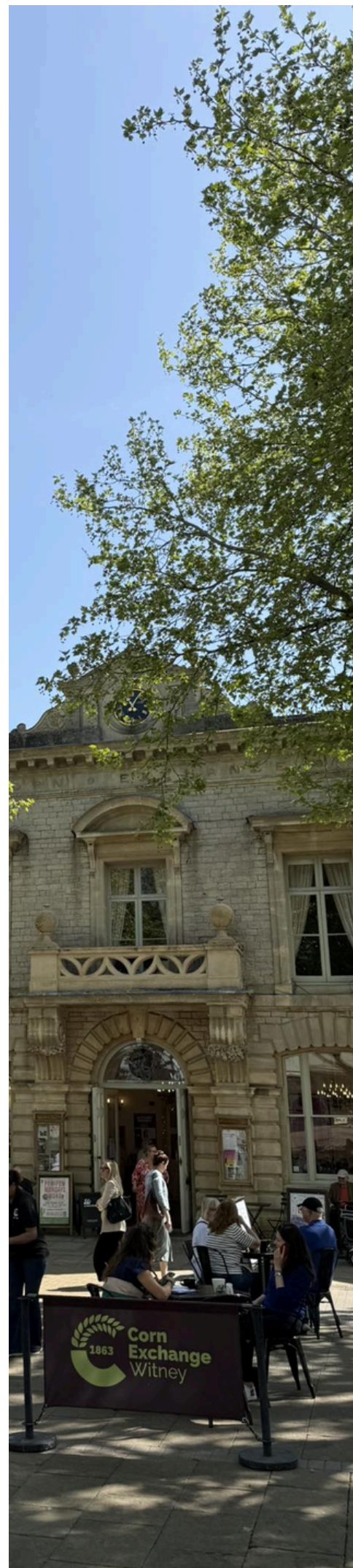


WITNEY
TOWN COUNCIL

Communications Strategy 2025

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04	Background and Context
08	Purpose
09	Objectives
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13	Website
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16	Social Media Stats





Introduction

Effective communication is a two-way exchange and therefore it is important that the Council demonstrates that it regularly listens, assesses, and confirms that its messaging is useful, well-received and trusted. This document outlines a strategy for improving and delivering effective communications. It sets out how Witney Town Council will monitor and develop its external and internal communications to meet the needs and demands of our diverse audience of customers and interested parties.

A practical action plan drawn from this will ensure that the Council is always using the most appropriate communication tools, platforms and approaches to engage effectively with our residents, young people, community and business partners, visitors, education establishments, our staff, councillors and other levels of local government.

The Town Council will continue to report back to residents on how it takes action based on feedback received, for example by issuing 'You Said, We Did' social media posts, one of the ways in which we demonstrate that we are listening and responding.

Background and Context

Communication consistently scores low in the Annual Residents' Satisfaction Survey, indicating potential dissatisfaction among respondents. Issues include self-selection bias, primarily from an older demographic that prefers paper surveys, and apathy, as satisfied individuals generally respond less. There is no blanket method that will reach everyone, but we must continue try to address the dissatisfaction expressed by survey respondents.

Over the time we have been regularly surveying residents we have seen the satisfaction score for communication rise from its previous lowest at 76% of people expressing satisfaction in 2016, to 87% or above for the next five years.

This year (2025) the score has apparently dropped dramatically- a satisfaction level of only 62%.

While this is a cause for concern it is not likely to be a reflection of our output or the quality of our communications.

It is much more likely that much of the apparent drop is due to the impact of distorted data caused by two things, the inclusion of an additional response choice to the survey; and a more determined targeting of young people.

We added a 'don't know/don't use' tick box in 2023 and more recently we have directly surveyed school age residents using the same survey. Both of these have significantly skewed the data we collect.





None of this negates the fact that people who scored communication as poor do not feel that they are communicated with adequately. They have had a poor experience or hold a poor perception of Witney Town Council and we must continue to address that.

The distribution of newsletters to schools has yielded some welcome, useful feedback, but there is no doubt they are less familiar with certain services. They tend to tick 'don't know/don't use' and sometimes 'poor' if they do not have any experience of a particular service.

These additions have distorted satisfaction scoring data, to the extent that it is no longer particularly useful to refer to data that predates 2023.

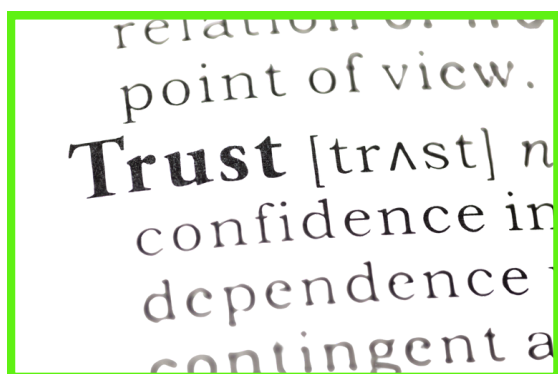
Creating a separate youth-focused newsletter and survey may help gather more relevant feedback about their needs and aspirations and could be considered as a future action.

It is, though, still useful to look closely at data extracted from the annual residents' satisfaction survey on which this document was originally formulated and it is critical to return to the latest feedback at each review.

Witney Town Council has a strong portfolio of communication platforms, and a robust communication strategy to share positive news about ongoing projects and successes. The focus is on celebrating these achievements including drawing attention to the hard work that goes on behind the scenes.

We make conscious efforts to approach less favourable news stories with the same openness, integrity and sensitivity with which we impart the good news. We recognise how important this is given the amount of biased and false information to be found across all media, but in particular across digital and social media channels.

By maintaining consistent, responsible, and truthful communication, we aim to ensure that residents are accurately informed, can trust the information they receive, and feel confident in the Council's commitment to reliable information.



Honesty and impartiality must continue to be at the heart of our communications strategy.



Online Nation (Ofcom 2024 report)

Misinformation was the most prevalent potential harm with 39% of internet users aged 13+ saying they had encountered it. The types of misinformation that internet users saw fluctuated according to the topical news and current affairs when the survey was run.

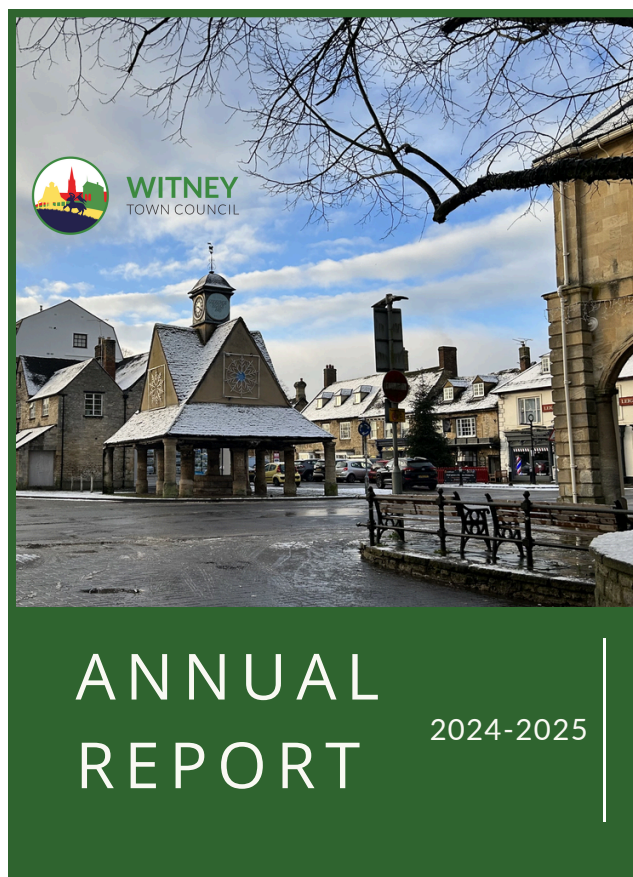
Following the announcement of the UK General Election, on 22 May 2024, there was a small but significant increase in June 2024 of internet users aged 13+ saying they had encountered political or electoral misinformation (25%), up from 22% in January 2024.

In January 2024, reports of misinformation about conflicts rose significantly (to 21% from 6% in June 2023), probably linked to the war in Gaza which began in October 2023.

We work hard to make our role and responsibilities clear. With three tiers of local government serving Witney, it's understandable that residents can sometimes be unsure who does what. Our Wheel of Responsibilities and Services design, featured in our quarterly newsletters and shared on Facebook and Instagram every 5-6 weeks, helps explain how services are divided — particularly shared ones such as grass cutting and tree maintenance.

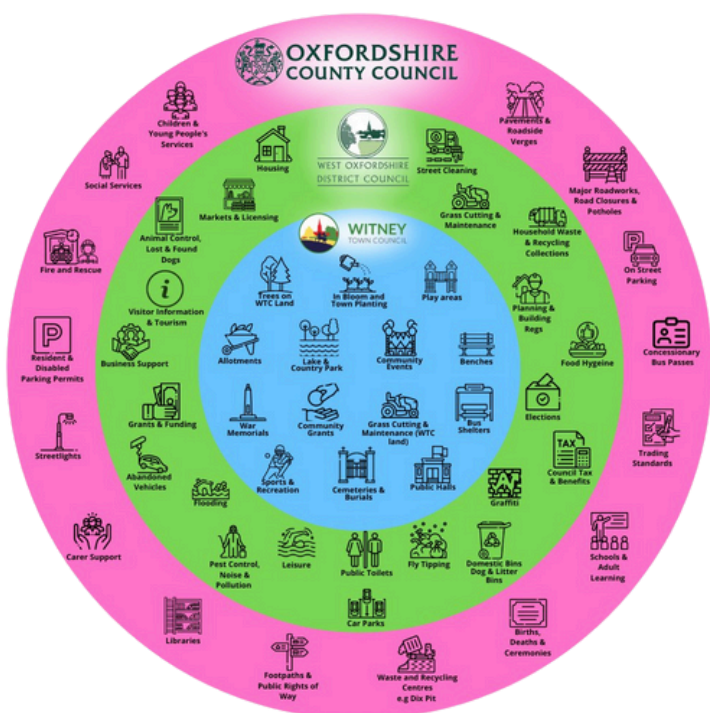
The Annual Report features a committee news round-up summarising key work areas.

We issue updates when the Town Council undertakes actions beyond its remit, such as clearing fallen trees or removing debris from non-riparian sections of the river, and it is vital to ensure this distinction is clearly stated.



We share 'You Said, We Did' updates to show actions taken in response to resident feedback from reception visitors, Councillors in the Café, the annual survey, and other consultations. Feedback on services outside our remit is passed on to the relevant authorities.

Despite reiteration of differing responsibilities there remains a perception of us as 'The Council' with no differentiation between the community level services we deliver and our stubborn refusal to fix potholes!



Steadfast and consistent branding of our news is the key to reshaping perceptions, distinguishing our work and the value we bring to our communities.



Purpose

The purpose of this communications strategy is to provide a clear direction for the development of external and internal communications across the organisation.

This strategy should be viewed as a living document that is reviewed regularly in order to meet the challenges of a rapidly changing communications landscape, and the expectations that come with that.

- It aims to support the council's other policies, strategies and plans including those that are emerging.
- It is intended to ensure that the place and purpose of Witney Town Council, its Vision and Strategy is understood in the community, and to demonstrate that in turn the community voice is heard, listened to and acted upon.
- To promote Witney Town Council as an easily recognised, trusted and news source with consistent branding and reliable, accessible digital and print formats.

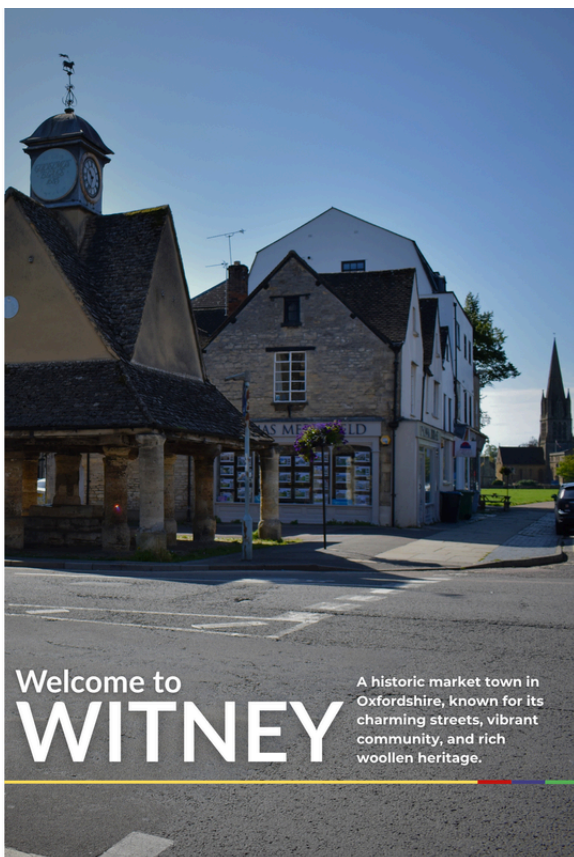
Objectives

- To set and maintain a consistently high standard of communication across all the Council's communications channels and departments even when the tone of voice is tailored according to the channel.
- Communications from Witney Town Council should be instantly recognisable as such. Standardisation of everything from email signatures to forms and templates, will ensure this. And this, in conjunction with re-branding, will have a positive impact on perceptions of the role and functions of Witney Town Council and will help earn trust.
- To deliver, with confidence and appropriate pride, a high standard of engaging, interesting, clear, useful, and factual communications, across a range of audiences and media.
- To communicate, clearly, the council's role and responsibilities in the community, maintaining and building upon a good reputation and signposting to where help may be found if it is not within our remit.
- To organise and modernise our approach, and use innovative ways to deliver news, report information and feedback to our residents.
- To engage and consult with our residents and enable them to communicate easily with the council, and for them to be able to expect a timely and appropriate response.
- To ensure that all internal and external communications use language that treats people with the respect they deserve, is non-discriminatory and accessible to a wide audience. Plain English should be used at all times with any obscure terms and abbreviations explained.



objectives contd

- To ensure that everyone has equal access to information and is not discriminated against or disadvantaged by our actions in any way. This includes reducing barriers wherever possible, for example through the use of the Voices of Witney panel.
- To ensure that all residents feel welcomed and included.
- To establish new and build on existing partnerships with other organisations and community groups.
- To establish measures to monitor and assess impact of communications.
- To continue to grow the Town Council's reach and expand the demographic spread on its digital channels.



Who Are We Trying To Reach ?



Continue to use, produce and develop, key print publications, maximising the reach and impact of these to help reach a wider audience, particularly those without internet access.

objectives contd

- To make better use of graphics and video across the council's digital platforms and explore other emerging technologies with an open mind.
- To develop internal communications channels which are tailored to a mobile workforce to meet the needs of the organisation and encourage staff engagement.
- To ensure web content is relevant and accessible.
- To continue to foster good relationships with the media, being both proactive in output and responsive to incoming enquiries and requests for comment/content.
- To aim for digital by default wherever possible to reduce wastage of inks and paper, in line with the Council's ambition to be Carbon Neutral.

Color Contrast Checker - Pivotal Accessibility

Foreground: #1D0370 Background: #183D68

Color Contrast Ratio: 1.47:1

1.4.3 Contrast (Minimum) (AA)
Fail (Large) Fail (Regular)

1.4.6 Contrast (Enhanced) (AAA)
Fail (Large) Fail (Regular)

1.4.11 Non-text Contrast (AA)
Fail (UI components and graphical objects)

Select a Success Criterion
1.4.3 Contrast (Minimum) (AA) ▼

Select Text Type
Regular ▼

Get Color Recommendations ▼



The Comms team now use accessibility checkers for all web, social media, and print content to ensure sufficient text-image contrast and to provide text alternatives for any information shown in images. We are also already working to meet the requirements of the upcoming WCAG 3.0 (2.3). newly uploaded videos have captions (not live stream)

Ageing Towns

Most of the data from our Annual Residents' Satisfaction Survey, attendance at the Annual Town Meeting, the 1863 café clientele, and our event audiences shows a strong bias toward older people. While we appear to reach this group well, they are also the ones who most often say they don't know what we do or what's happening unless it's in the Witney Gazette or sent to them by letter.



Below are some extracts from a recent report by **Centre For Towns**, an independent non-partisan organisation dedicated to providing research and analysis of our towns highlights that many young people are moving in to cities and larger towns leaving smaller towns and villages as 'ageing towns'. This should be taken into account when considering what we do and how we want to improve.

- **The Office for National Statistics currently projects that by 2046 there will be seven million more people aged 65 and over in the United Kingdom.**
- **Around three-quarters of the increase in 45 to 64-year olds and over 65s between 1981 and 2011 took place in villages, communities, small and medium sized towns.**

Digital - Website

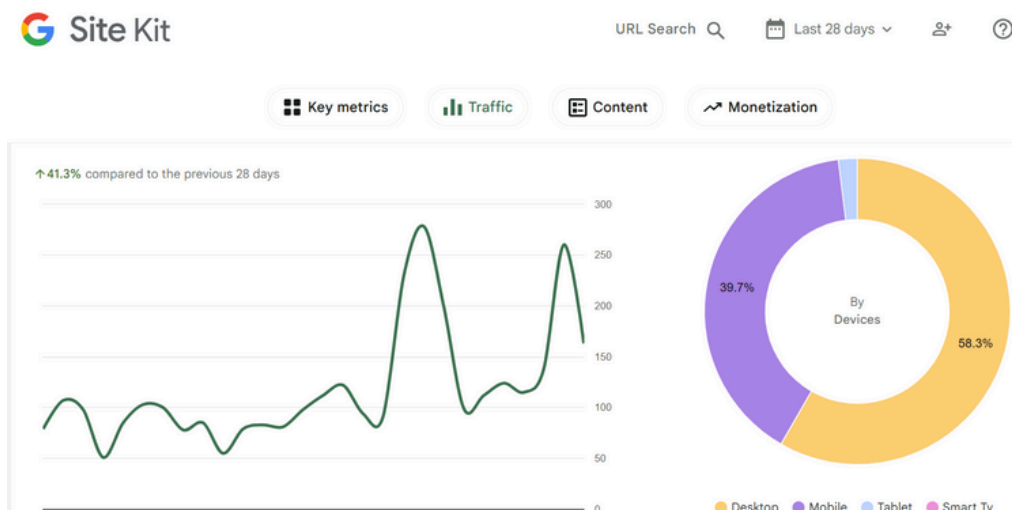
Witney Town Council's website was built in house by the Communications and Engagement Officer, using WordPress, and is hosted by Fasthosts. Fasthosts has been a very satisfactory supplier with an excellent level of service and support. The site has recently been updated to be more accessible.

The Corn Exchange website was built by Rumbi. The website content is managed by Venue & Events Officer and the Venue & Events Co-ordinator.

Content on the WTC Council website is currently managed by the Communications and Engagement Officer, Administrative Support Assistant - Communities and Planning and Administration Assistant - Communications & Engagement.

Content often reflects what is shared on social media but sometimes these differ according to audience and relevance. Pages are usually added as an action arising from a Council decision. Mod Gov is embedded in the website, and the content for this is managed by the Democratic and Legal Services Officer. The software appears to function well within our site.

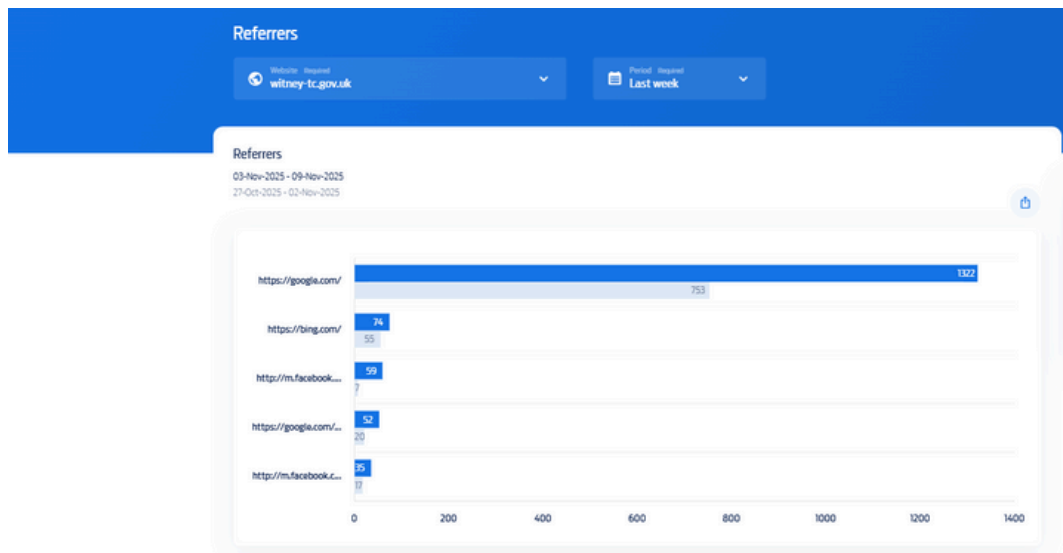
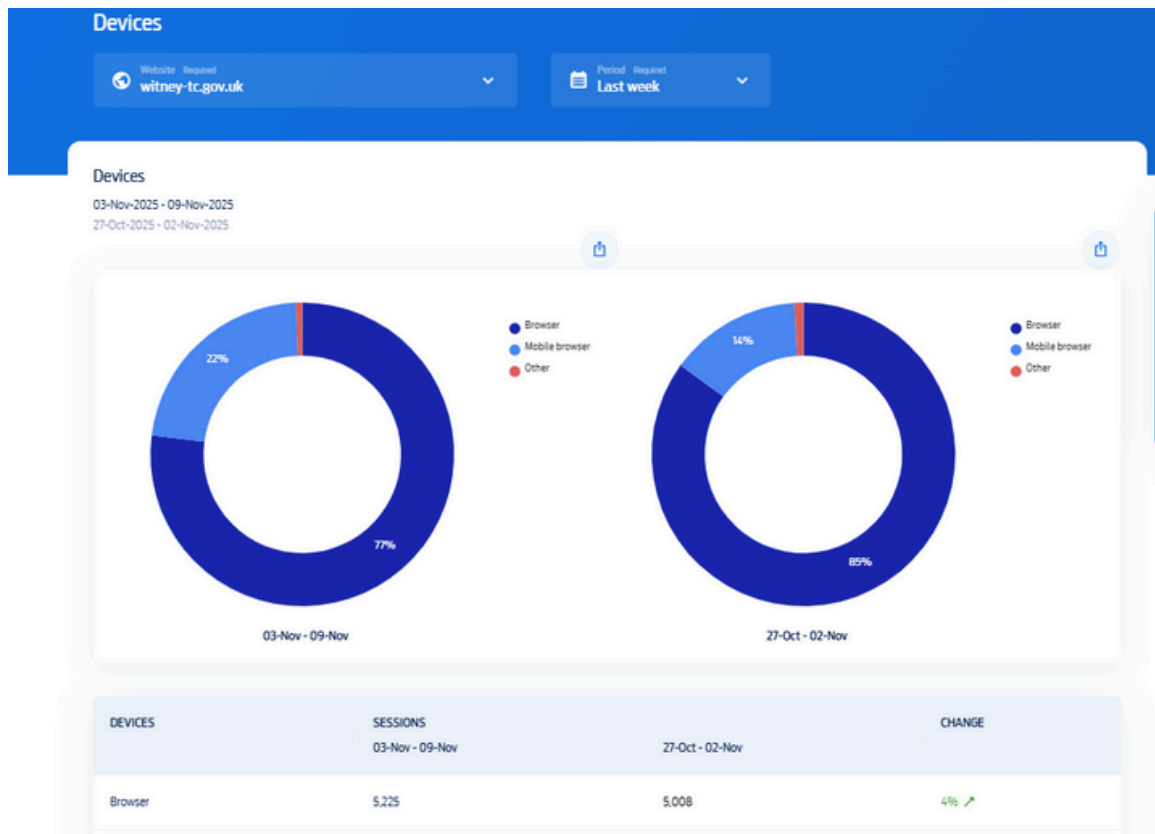
The Google Site kit generates plenty of anonymous website visitor data and we also get regular insights from our hosting company. We regularly review these and it is easy to see how visitors fluctuate from month to month.



We can see how people are accessing the site and how long they spend there, which pages they visit and the most popular pages.

1.	Witney Town Council – Official Site of Witney Town Council	1,026	799	57.07%	1m 36s
2.	What's On at Our Venues – Witney Town Council	279	261	63.98%	59s
3.	Christmas Lights Sponsorship 2025 – Witney Town Council	214	206	58.25%	39s
4.	Remembrance Sunday – Witney Town Council	203	199	36.68%	1m 5s
5.	Temporary Road Closure – Downs Road, Witney – Witney Town Council	132	112	71.43%	1m 16s
6.	Contact Us – Witney Town Council	87	84	67.86%	3m 6s

Digital - Analytics -Website



Our hosting company also provide useful analytics such as Referrers which lets us know how people were directed to our site for example, as the result of a google search or from a link through Facebook etc. We can also view the terms visitor used to search for us, and this is linked to an increase in site traffic at certain times of the year when people are searching for information on Witney Feast or Remembrance

Social Media

The Council has the following corporate social media profiles and followers:

Facebook: @WitneyTownCouncil - 3607(June 2021) currently **6200 (Nov 2025)**

Instagram @witneytc -115 (July 2021) **currently 836 (Nov 2025)**

X: @WitneyTownCounc – 3409 followers (June 2021) **currently 3459 (Nov 2025)**

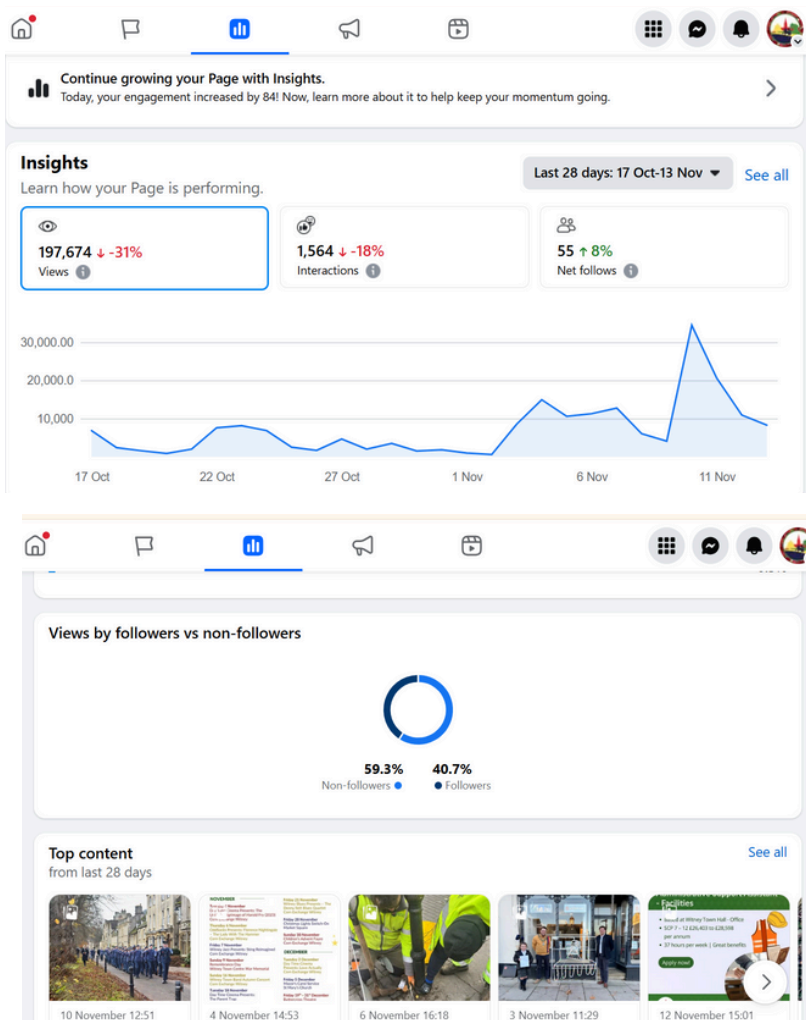
We also have a You Tube Channel, LinkedIn and Tik Tok which are still slowly growing – These are all administered, and content uploaded, in the main by the Communications and Community Engagement Officer , Administrative Support Assistant -Communities and Planning and Administration Assistant - Communications & Engagement.

The Corn Exchange has its own social media accounts..

The Youth Council also has an Instagram account.

The various analytics dashboards do throw up some useful insights into the type of content that performs well. Videos and images generally reach larger audiences than text-only posts and we are using more of these although they can be more time consuming to create. Content that really matters locally and is important to residents can provoke a response and is shared rapidly, reaching a significant number of people.

Officers are making efforts to include more video but captioning is quite time consuming.

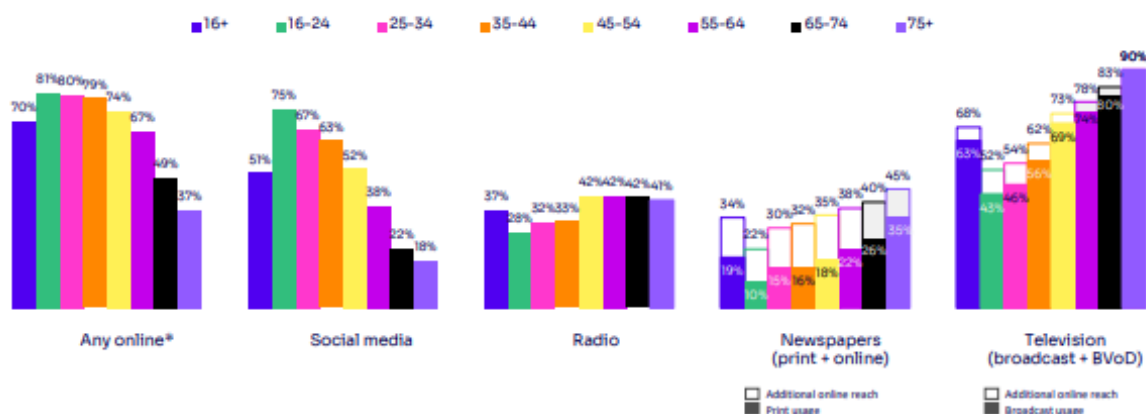


Social Media National Statistics

More people consume online than through any other platform for news

While online news consumption (70%) is on a par with watching news on TV, including on-demand (68%), it is significantly higher than linear broadcast TV channels (63%). Social media is a significant element of online news consumption and half of UK adults (51%) now use it as a source of news. Television (including on-demand) as a source of news skews towards an older demographic, with 90% of those aged 75 and over using it, compared to 52% of young people aged 16-24. The reverse is seen in the use of online for news – 81% of 16-24s are using online services, compared to only 37% of adults aged 75 and over. Just under four in ten people use the radio for news, and about one in five adults say they get news from a printed newspaper. In both cases, this is highest among older age groups.

Figure 5: Platforms used for news 'nowadays', by age: 2025



Source: Ofcom News Consumption Survey 2025 Question: C1. Which of the following platforms do you use for news nowadays? Base: All Adults 16+ 2025 – All adults 16+=4573, 16-24=585, 25-34=770, 35-44=787, 45-54=741, 55-64=587, 65-74=628, 75+=472 *'Online' includes social media, podcasts, other websites/apps.

When asked about trustworthiness, 68% of those who use TV for news, and 67% of those who use radio for news, rated these highly for trustworthiness. In contrast 44% of those who use social media for news rated social media highly for trustworthiness.⁴ For further detail on how people in the UK access and consume news, please see our recently-published News Consumption in the UK report.



Flag-Flying Policy

1. Introduction

This Policy sets out Witney Town Council's approach to the flying of flags.

The Town Council flies flags to demonstrate allegiance, respect, celebration, and support for causes or occasions that reflect the values and identity of Witney in the local, national, and international communities.

2. General Information

- Witney Town Council owns one designated flagpole, located on top of the Town Hall, Market Square opposite the Buttercross.
- Flags may only be flown from the above flagpole. No other Town Council-owned buildings or facilities are authorised for flag flying.
- The Witney Coat of Arms will be flown year-round at the Town Hall unless another flag is raised in its place.
- Flags may be displayed in the Council's reception window and on the balcony at the Corn Exchange to highlight national events and occasions.
- A designated Town Council officer will raise the appropriate flag before 10:00 a.m. on recognised flag-flying days. Flags will normally remain in place until the following morning unless otherwise specified.
- When a recognised flag-flying day falls on a weekend, the flag will be raised before 5:00 p.m. on the preceding Friday and lowered before 10:00 a.m. on the following Monday, unless otherwise directed.
- The Town Council may arrange flag-flying ceremonies for any flag raising where appropriate and will publicise these in advance.
- Flags will not be flown during periods of high winds or adverse weather, particularly when wind speeds are expected to exceed forty mph.
- Flag may only be flown at the Town Hall by resolution of the Town Council and any relevant planning legislation – please see *section 6. Requests to fly other flags*.

3. Union Flag Flying Days

The Union Flag will be flown at Witney Town Hall in accordance with national flag-flying days published on www.gov.uk to preserve the significance of these occasions.

In addition, the Union Flag will be flown on the following commemorative days:

- **Armistice Day** 11 November
- **Battle of Britain Day** 15 September

The St George's Flag will be flown on:

- **St George's Day** 23 April

The Town Clerk (or their representative), in consultation with the Leader of the Council, has discretion to fly the Union Flag or St George's Flag on other occasions, including:

- To celebrate or support significant national (England) or local sporting events.
- In recognition of a Royal Visit (in consultation with the Lord-Lieutenant).
- To mark an event of success or importance to the town including an RAF Brize Norton Freedom Parade.
- On formal civic occasions, where appropriate.

4. Flying the Union Flag at Half-Mast

In line with guidance from the College of Arms, the Union Flag will be flown at half-mast in the following circumstances:

- From the announcement of the death of the Sovereign (H.M The King) until the funeral.
- On the death or funeral of a member or near relative of the Royal Family (see below):
 - H.M The Queen
 - H.R.H The Prince of Wales
 - H.R.H The Princess of Wales
 - H.R.H The Princess Royal
 - H.R.H The Duke of Edinburgh
 - H.R.H The Duchess of Edinburgh
- On the death or funeral of a current or former Prime Minister of the United Kingdom.
- On any other occasion commanded by the Sovereign or the Department for Culture, Media, and Sport (DCMS).

Witney Town Council may fly the Town flag at half-mast to mark local losses or commemorations as follows:

- On the death or funeral of a serving Town Councillor or Member of Parliament.

Half-mast means the flag is positioned two-thirds up the flagpole, leaving at least the height of the flag between the top of the flag and the top of the pole.

When raising or lowering a flag to half-mast, it should first be hoisted to the top of the flagpole before being lowered. When removed, it should again be raised to the top before being fully lowered.

If a flag-flying day coincides with a period of mourning, flags will normally be flown at full-mast unless a special command dictates otherwise.

5. Other Flags

Following Council resolutions, Witney Town Council also fly's the following flags from the Town Hall throughout the year:

• Commonwealth Flag	Second Monday in March (Commonwealth Day)
• United Nations Flag	United Nations Day, 24 October
• Red Ensign	Merchant Navy Day, 3 September
• Armed Forces Flag	Armed Forces Day, last Saturday in June
• NHS Flag	NHS Anniversary Day, 5 July
• Rainbow Flag	Witney Pride Day (usually last Saturday in May)
• Refugee Nation Flag	World Refugee Day, 20 June
• Twinned Town Flags	When required (as appropriate)

6. Requests to Fly Other Flags

Witney Town Council welcomes engagement from the community and will consider requests to fly or display other flags in line with the following:

1. Requests must be submitted in writing to the Council and approved by the relevant Committee and/or Full Council through a formal resolution. Please note, many flags require planning consent from the local Planning Authority to fly.
2. The Council reserves the right to refuse any request associated with political parties, groups, or organisations, or any request that may bring the Council into disrepute. The Council must remain politically neutral, and its decision is final.
3. The Council will not purchase flags on behalf of third parties. Successful applicants may provide their own flag to the specified size, and donations will be acknowledged in Council minutes.
4. The Council will store donated flags safely but cannot accept responsibility for wear, damage, or replacement.
5. Flags will normally be displayed for a single day corresponding with the relevant campaign or commemoration, subject to staffing availability.

7. Reference

The complete Witney Town Council Flag Flying Policy, including the official list of recognised flags and flag-flying dates, is attached as **Appendix A**.

8. Review

This policy will be reviewed every two years or sooner if required by legislative or strategic changes.

Adopted: xxxxx (xxxx)
xxxx

Review Date:

Witney Town Council

Flag Flying Calendar for Events, Campaigns & Commemorations

Date	Occasion	Flag/Lighting	Agreed	Donated/Dictated by
1 st Mon in March	Commonwealth Day	Commonwealth Flag Union Flag	n/a	Council UK Gov Buildings
9 April	His Majesty's Wedding Anniversary	Union Flag	n/a	UK Gov Buildings
23 April	St George's Day	St George's Flag Union Flag	n/a	Council UK Gov Buildings
6 May	Coronation Day	Union Flag	n/a	UK Gov Buildings
1 st Sat in June	Oxford Pride (Taken as Witney Pride weekend since 2021)	Rainbow Flag	C157 – Full Council - 08.04.19	P. Hicks
2nd Sat in June	Official celebration of His Majesty's birthday	Union Flag	n/a	UK Gov Buildings
20 June	World Refugee Day	World Refugee Flag	C126 – Full Council - 08.06.20	L. Ashbourne
21 June	Birthday, Prince of Wales	Union Flag	n/a	UK Gov Buildings
End of June	Armed Forces Day	Armed Forces Flag	n/a	
5 July	NHS Day	NHS Flag		L. Ashbourne
17 July	Birthday, Her Majesty The Queen	Union Flag	n/a	UK Gov Buildings
3 September	Merchant Navy Day	Red Ensign	C357 – Community Services - 17.07.18	B. Churchill
8 September	His Majesty, The kings Accession	Union Flag	n/a	UK Gov Buildings
15 September	Battle of Britain Day	Union Flag	SC521 Stronger Communities – 15.11.25	n/a
Remembrance Day	Second Sunday in November	Union Flag	n/a	UK Gov Buildings
11 November	Armistice Day	Union Flag	n/a	n/a
14 November	Birthday, His Majesty The King	Union Flag	n/a	UK Gov Buildings

The Union Flag will also be flown:

The day of the opening of a Session of the Houses of Parliament by His Majesty.

POLICY, GOVERNANCE & FINANCE COMMITTEE



Agenda Item: Complaints Policy Review

Meeting Date: Monday, 24 November 2025

Contact Officer: Deputy Town Clerk

The purpose of this report is to present and provide commentary on an updated Complaints Policy for Witney Town Council, which accompanies this document.

Background

The Council's current Complaints Policy was last reviewed around 2020. While it remains fit for purpose, officers have taken the opportunity to undertake a full review in preparation for the Council's application for the National Association of Local Councils (NALC) Silver Award.

Current Situation

The Council's current policy can be viewed here [WTC Complaints Procedure](#)

The updated and revised policy is provided at **Appendix A**. The main changes are as follows:

- **Reformatting:** The document has been redesigned for improved clarity and ease of use.
- **Scope:** Expanded to include *complaints about Council decisions*, ensuring these can be properly recorded and reported back to Council.
- **Complaint Management Responsibilities:** The Deputy Town Clerk is now formally recognised with delegation from the Town Clerk in dealing with complaints, and there is new provision for addressing repeated complaints regarding accountability of staff.
- **Categorisation:** Clearer distinction between comments, informal complaints, and formal complaints, with defined responsibilities for handling each—by staff, departmental managers, and the Town Clerk/Deputy Town Clerk respectively.
- **How to Make a Complaint:** Clarifies that complaints made via social media will be recorded but will not receive an official response.
- **Anonymous Complaints:** Adds that complaints submitted under obvious aliases will not be responded to.
- **Monitoring and Review:** Confirms that complaint feedback will be reported to Council twice yearly to support transparency and informed decision-making.

Impact Assessments

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – Updating the complaints policy can improve equality by making the process clearer, fairer, and more accessible to all residents, including those with disabilities or language barriers, while helping the Council identify and address any discriminatory practices and promote fair service delivery.
- b) Biodiversity – no direct implications.
- c) Crime & Disorder – no direct implications.
- d) Environment & Climate Emergency – no direct implications.

Risk

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

The policy must compliment other Council policies and procedures as well as remain in line with relevant legislation including that on transparency and data information.

All Councillors and staff must be clear on any new policy to avoid confusion or reputational risk.

Social Value

Social value is the positive change the Council creates in the local community within which it operates.

Updating the complaints policy creates social value by improving trust, transparency, and accountability between the Council and residents. A clearer, more accessible process ensures residents feel heard, supports fairer decision-making, and helps the Council identify issues early, leading to better services and stronger community engagement.

Financial implications

There are no financial implications.

Recommendations

Members are invited to note the report and consider approving the updated Council Complaints Policy/Procedure.



Complaints Policy

1. Purpose

This Complaints Policy sets out how members of the public may raise concerns about the services, actions, or decisions of Witney Town Council.

The Council is committed to ensuring that all complaints are handled fairly, transparently, and promptly, and that any learning from complaints contributes to continuous improvement of services.

2. Scope

This policy applies to all residents, businesses, and stakeholders wishing to complain about matters of maladministration, which is if the Town Council does something the wrong way, fails to do something it should do or does something it should not do. Some examples include:

- The standard or quality of services delivered by the Council
- Actions or lack of actions by the Council
- Decisions taken by the Council
- Council policies or procedures considered unfair or ineffective

This policy **does not** cover:

- Complaints where there is a legal remedy or where legal proceedings already exist.
- Complaints about third parties that do not relate to action or lack of action by the Town Council or its staff
- about the conduct of individual Councillors (these must be referred to the Monitoring Officer at the District Council)
- Complaints about individual members of staff that amount to personnel or disciplinary matters—these are dealt with under internal HR procedures

3. Policy Statement

Witney Town Council is committed to providing high-quality services. The Council welcomes complaints as an opportunity to:

- Correct mistakes where they have occurred
- Prevent similar issues from happening again
- Identify patterns and areas where services can be improved

All complaints will be dealt with positively, courteously, and without unnecessary barriers to communication.

4. Definition of a Complaint

A complaint is any expression of dissatisfaction about:

- The quality of a service
- A failure to provide a service
- The way a service has been delivered
- A decision, policy, or procedure of the Council
- An action or lack of action by the Council

Complaint Management Responsibilities

The Town Clerk/CEO is the Council's designated Complaints Officer; this function is delegated to the Deputy Town Clerk. Their responsibilities include:

- Managing the day-to-day operation of the complaint's procedure
- Acting as a reference point for staff handling informal complaints
- Undertaking or overseeing investigations at Stage One
- Maintaining a register of all complaints received, actions taken, outcomes, and resolution times
- Identifying service improvements and staff training needs arising from complaints
- Referring repeated service issues to Departmental managers for consideration of accountability under staffing procedures

5. Categories and Stages of the Procedure

5.1 Everyday Enquiries, Problems, and Comments

Routine queries or minor issues received during daily operations will be handled by the relevant officer or service manager.

If a person remains dissatisfied with the outcome, the matter will be treated as a complaint.

5.2 Informal Complaints

Informal complaints are minor concerns raised with the Council during normal business. Officers will make every effort to resolve these immediately by:

- Providing information
- Taking corrective action
- Offering an explanation

These will be investigated and dealt with by the appropriate Departmental Manager. If unresolved, the complainant may escalate to Stage One.

5.3 Formal Complaint — Stage One

A formal complaint may be submitted directly or following an unresolved informal complaint. Stage One complaints will be investigated by the Deputy Town Clerk under delegation, who will:

- Acknowledge receipt
- Review documents and information
- Seek clarification where required

5.4 Review of Investigation — Stage Two

If the complainant remains dissatisfied with the Stage One response, they may request referral to a Councillors' Review Panel.

5.5 Councillors' Review Panel — Final Stage

The Panel will consist of:

- The Leader of the Council (or Deputy if the complaint concerns the Leader)
- A nominee of the Leader (or Deputy nominee if applicable)
- The Mayor/Chair (or Deputy if the complaint concerns the Mayor/Chair)

An independent note-taker, with no prior involvement, will attend.

Outcomes of all formal complaints considered by the Panel will be reported twice yearly to the Policy, Governance & Finance Committee and to Full Council. The Panel's decision is final.

6. Complaints Procedure

6.1 How to Make a Complaint

Complaints may be submitted:

- **In writing:** to Witney Town Council, Town Hall, Witney, OX28 6AG or info@witney-tc.gov.uk
- **In person:** by visiting the Council Offices during working hours
- **By telephone:** via 01993 704379

Complaints via social media comments are not accepted as official correspondence warranting a formal response although they may be recorded as an informal expression of dissatisfaction.

6.2 Information to Include

Complainants should provide:

- Name and contact details
- Clear details of the complaint
- Relevant dates, locations, and persons involved
- Any supporting evidence

6.3 Anonymous Complaints

Anonymous complaints (including those using obvious aliases) will be referred to the Town Clerk, who will decide whether the matter warrants action based on seriousness and available information.

6.4 Unreasonable or Vexatious Complaints

Where a complainant continues to pursue a complaint with no reasonable basis, or where appropriate action has already been taken, the Town Clerk or Deputy Town Clerk may decide that no further correspondence will be entered into.

The complainant will be informed that only new and substantive issues will receive a response.

6.5 Acknowledgement

In line with the Council's Customer Service Standards, all complaints will be acknowledged within **10 working days**, confirming receipt and outlining next steps.

6.6 Investigation

Investigations will be carried out promptly and fairly and may include:

- Reviewing relevant documentation
- Consulting officers or departments involved
- Seeking additional information where required

6.7 Resolution and Remedies

Where a complaint is justified in whole or in part, the Department Manager/Dep Town Clerk will determine appropriate remedies, which may include:

- An explanation
- An apology
- Corrective action or service improvement

6.8 Response

A written response will normally be issued within **21 working days** of acknowledgement. It will include:

- Findings of the investigation
- Actions taken or proposed (except where relating to individuals)
- Details of how to escalate the complaint if dissatisfied

A Councillor Panel will usually be convened within **14 working days** of any request with a review completed within **14 working days** thereafter.

7. Confidentiality

All complaints will be handled in accordance with data protection legislation. Personal information will only be shared with those directly involved in the investigation or resolution.

The Council's Privacy Notice is available on request or via its website here [WTC Privacy Notice.pdf](#)

8. Monitoring and Review

Complaint data will be monitored to identify trends or areas for improvement. A summary information will be presented to Council twice a year.

9. Equal Opportunities

Witney Town Council is committed to equality of opportunity. Feedback will be used to identify and challenge any discriminatory practices. Complaints of discrimination or harassment will be dealt with under this policy unless they fall under a statutory or alternative legal process.

10. Contact Information

Witney Town Council, Town Hall, Market Square, Witney, OX28 6AG
Telephone Number: 01993 704379
Email: info@witney-tc.gov.uk

Next Review Date: This policy will be reviewed every two years, or sooner if required.



POLICY, GOVERNANCE & FINANCE COMMITTEE

Agenda Item: Payment of Accounts

Meeting Date: Monday 24 November 2025

Contact Officer: Responsible Financial Officer

Background

Members should note from previous reports that the Council has its bank accounts with Barclays Bank and runs three active accounts: the General Account, the Imprest Account and the Business Premium Account. Transfers between accounts take place but external payments are only made from the General Account and the Imprest Account.

Cheque payments over £5,000 and Electronic Payments are made from the General Account. Cheque payments of less than £5,000 are made from the Imprest Account.

The payment schedules, bank statements and bank reconciliations are brought to the Policy, Governance & Finance committee as part of the Council's due diligence procedures.

Current Situation

1. Bank Reconciliation and Bank Statements

Attached are bank reconciliations and associated bank statements for August and September 2025.

2. Payment of Accounts

Attached are the payment schedules for August and September 2025.

It should be noted that the Council made only four cheque payments during this period. Payments previously made by cheque are now made electronically. This has reduced the Council's environmental impact through reducing use of paper, printing and postage.

Recommendations

Members are invited to note the report and bank reconciliations and that the following schedule of payments be approved:

Payment reference	In the sum of:	Account
DDs, ELPs (electronic payments) and Standing Orders August 2025	£266,160.45	General CB 1

Cheque 100061; DDs, BACs and Standing Orders August 2025	£8,878.42	Imprest CB 2
DDs, ELPs and Standing Orders September 2025	£208,688.54	General CB 1
Cheques 35183-35191 , DDs and Standing Orders September 2025	£13,538.92	Imprest CB 2

Report ends.

WITNEY TOWN COUNCIL Current Year**BARCLAYS GENERAL A/C****List of Payments made between 01/08/2025 and 31/08/2025**

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Transaction Detail</u>
01/08/2025	Wodc Ctax Ndr - 30421105	Std Ord	£216.00	WODC - Rates Burwell Hall
01/08/2025	Wodc Ctax Ndr - 30623704	Std Ord	£379.00	WODC - Rates Tower Hill
01/08/2025	Wodc Ctax Ndr - 30685600	Std Ord	£322.00	WODC - Rates Corn Exchange
01/08/2025	Wodc Ctax Ndr - 30903104	Std Ord	£948.00	WODC - Rates Town Hall
01/08/2025	Wodc Ctax Ndr - 90024629	Std Ord	£798.00	WODC - Rates Windrush Cemetery
01/08/2025	Wodc Ctax Ndr - 90170575	Std Ord	£1,023.00	WODC Rates - 51 Market Square
01/08/2025	Auditing Solutions Ltd	141/1	£612.00	Final Audit 24-25
01/08/2025	Paul Ashton-Bridges	141/2	£150.00	23648/music in the square 20/6
01/08/2025	Office Furniture Online	141/3	£288.00	23654/Corn Exchange
01/08/2025	Pest Solutions Oxfordshire	141/4	£140.00	Monthly charge
01/08/2025	The Pitchmark Group Ltd	141/5	£173.94	23657/line marker service kit
01/08/2025	PPL PRS Ltd	141/6	£1,814.66	23720/music licence 25/26
01/08/2025	Redlynch Leisure Installations	141/7	£315.00	Swing with chairs - parts
01/08/2025	Town & Country Trees Limited	141/8	£660.00	Treework - Burwell Dr 17.06
01/08/2025	Employee expenses	142/1	£195.39	23791/adjustment to VE day
01/08/2025	Employee expenses	142/2	£169.75	23793/various expenses
01/08/2025	Employee expenses	142/3	£108.00	23686/Café purchases
01/08/2025	Employee expenses	142/4	£174.50	23794/C/Ex TV licence 8.25-7.26
01/08/2025	Portal Plan Quest Ltd	REFUND	-£298.00	24141/WW plan app fee refunded
04/08/2025	Brake Bros Limited	ELP147/1	£2,481.45	23698/cafe supplies
04/08/2025	BARCLAYS BANK	DD	£93.40	CHARGES GEN A/C 13JUN/13JUL
04/08/2025	Restore Datashred	DD	£96.79	23990/waste disposal
04/08/2025	Fuel Card Services Ltd	DD	£36.52	23976/Can-Am fuel 22.07.25
08/08/2025	Castle Water Ltd - Leys Splash	ELP143-1	£4,266.29	23779/01.06.25 - 30.06.25
08/08/2025	Witney Carnival	ELP-144	£1,000.00	23563/2025 sponsorship
11/08/2025	5A's Tool & Plant Hire	ELP145-1	£1,603.48	Equipment - works
11/08/2025	Azura Limited	ELP-146	£2,660.60	23662/electrical works
11/08/2025	M & M Skip Hire Limited	ELP147-2	£2,016.00	23708/skip exchange
11/08/2025	North Oxfordshire Topsoil Ltd	ELP148/1	£1,200.00	23646/ornamental bark
11/08/2025	Ue Coffee Roasters Ltd	ELP148-2	£1,476.65	Cafe Supplies
11/08/2025	Blueprint Imaging Limited	ELP148-3	£72.00	Cemetery Plans
11/08/2025	Brewers Decorator Centres	ELP148-4	£220.45	23664/sandstone paint
11/08/2025	Cotswold Security Systems Ltd	ELP148-5	£136.80	Battery Replacement - alarm system
11/08/2025	Cotteswold Dairy Ltd (Cheltenham)	ELP148-6	£395.90	23644/milk delivery café
11/08/2025	Jodie Douglas	ELP148-7	£150.00	Music in Square fee
11/08/2025	Eynsham Cellars	ELP148-8	£104.88	Bar Supplies
11/08/2025	George R Lewis	ELP148-9	£150.00	23785/music event 18/07/25
11/08/2025	Glasdon UK Ltd	ELP148-10	£68.72	FIDO BAGS
11/08/2025	Joe Hannan	ELP148-11	£150.00	23786/music event 11/07/25
11/08/2025	Hook Norton Brewery Co Ltd	ELP148-12	£319.46	Bar Supplies
11/08/2025	HTF Holdings	ELP148-13	£174.85	23704/service charge 07-09 temp
11/08/2025	KJ's Motor Car Engineers Ltd	ELP148-14	£80.65	Replace brake switch
11/08/2025	National Association of Local	ELP148-15	£60.00	23783/award scheme accred fee
11/08/2025	Torrin Cuthill	ELP148-16	£150.00	23647/music in the square 27/6
11/08/2025	Ustigate Ltd	ELP-154	£44,849.72	23612/Splashpad capital project
11/08/2025	WEST OXON COMMUNITY	SO	£1,750.00	GRANT - BUS SERVICE
11/08/2025	BARCLAYCARD	DD	£40.40	BARCLAYCARD CHARGES
11/08/2025	Fuel Card Services Ltd	DD	£81.52	23977/Can-Am fuel

11/08/2025	BARCLAYCARD	DD	£61.03	BARCLAYCARD CHARGES
12/08/2025	Trade UK	ELP-149/1	£616.36	23723/works supplies
12/08/2025	Seldram Supplies Oxford Ltd	ELP149/2	£290.96	Cleaning Supplies
12/08/2025	Spaldings Limited	ELP149/3	£114.66	23717/adblue
12/08/2025	Start Traffic Ltd	ELP149/4	£258.22	23727/PPE
12/08/2025	Tallis Amos Group Limited	ELP149/5	£512.23	23629/Grillo FD900 repairs
12/08/2025	Travis Perkins Trading Company	ELP149/6	£344.63	23733/ballast & cement
12/08/2025	Tudor Environmental	ELP149/7	£994.68	23737/various works supplies
12/08/2025	Viking Payments	ELP149/8	£146.46	Stationery Supplies
12/08/2025	Workwear Express Ltd	ELP117/10	£930.27	23743/PPE
12/08/2025	The Keyholding Company	ELP117/11	£44.18	23705/alarm call-out 16.06
12/08/2025	Tallis Amos Group Limited	ELP149/5	-£512.23	P/Ledger Electronic Payment
13/08/2025	A Podbery	ELP-150-1	£1,200.00	23699/overseeding pitches
13/08/2025	Playsafety Ltd	ELP150/2	£1,123.20	23701/annual play inspections
13/08/2025	Turfleet Hire	ELP150/3	£960.00	Loader Hire
13/08/2025	Amazon Payments UK Ltd	ELP-151-1	£865.89	23780/misc supplies
13/08/2025	Berrys	ELP153	£8,699.22	23696/W Witney pre tender 1st ins
14/08/2025	The Pitchmark Group Ltd	ELP152	£1,380.00	23656/eco pro line marker
15/08/2025	Employee expenses reclaimed	ELP-157/1	£47.27	23819/HDMI & USB wall plate
15/08/2025	Employee expenses reclaimed	ELP157-2	£21.99	23800/kettle for admin office
15/08/2025	Employee expenses reclaimed	ELP157	£132.65	23799/cafe supplies
15/08/2025	Employee expenses reclaimed	ELP157/	£43.80	23798/DSE course
15/08/2025	Employee expenses reclaimed	ELP157/A	£118.64	23828/VJ day refreshments
15/08/2025	Castle Water Ltd - Leys Splash	ELP158/1	£2,940.07	23816/01.07.25 - 31.07.25
15/08/2025	Castle Water Ltd - Town Hall O	ELP158/2	£87.19	23797/01.07.25 - 31.07.25
15/08/2025	Castle Water Ltd - Leys Pavili	ELP158/3	£246.41	23815/01.07.25 - 31.07.25
15/08/2025	Drax Energy Solutions Limited	ELP158/4	£91.98	23801/01.07.25 - 31.07.25
15/08/2025	GCL Products Limited	ELP158/5	£969.91	23821/green granules & resin
15/08/2025	House and Carriage Ltd	ELP158/6	£74.29	23812/monthly storage fee
15/08/2025	The HR & OD Consultancy Ltd	ELP159/1	£1,624.80	23813/consultancy services
15/08/2025	National Association of Local	ELP159/2	£42.00	23781/training
15/08/2025	Les Steward	ELP159/3	£180.00	23825/stocktaking july
18/08/2025	W Robinson Plants	ELP-155	£9,604.80	23709/bedding plants
18/08/2025	West Oxfordshire Levellers	ELP160/1	£1,000.00	23807/youth services grant
18/08/2025	4th Witney Guides	ELP160/2	£1,000.00	23809/youth services grant
18/08/2025	Tower Hill Football Club	ELP160/3	£1,000.00	23806/discretionary grant
18/08/2025	Witney Town Junior Band	ELP160/4	£1,500.00	23810/discretionary grant
18/08/2025	Restore Datashred	DD	£96.79	23772/waste disposal
18/08/2025	OXFORDSHIRE COUNTY	ELP-156	£21,880.10	LGPS - JULY 2025
18/08/2025	Castle Water Ltd - Tower Hill	DD	£202.53	24187/01.07.25 - 31.07.25
18/08/2025	Sage UK	DD	£248.40	Payroll software fee
18/08/2025	Fuel Card Services Ltd	DD	£131.40	24190/unleaded fuel
18/08/2025	Castle Water Ltd - Corn Exchan	DD	£605.17	24186/01.07.25 - 31.07.25
19/08/2025	Barlow and Sons (Hermitage) Li	ELP161/1	£696.96	23687/gates, stakes, posts
19/08/2025	Bidwells	ELP161/2	£2,400.00	23824/property consultancy july-s
19/08/2025	Brunel Engraving Company Limit	ELP161/3	£81.48	23665/memorial plaques
19/08/2025	Cleansing Service Group Ltd	ELP161/4	£201.00	23643/sludge disposal
19/08/2025	Discount Carpet Tiles.Net Ltd	ELP161/5	£165.60	23820/carpet tiles
19/08/2025	Ironmongery Direct	ELP161/6	£43.68	23822/skylight handles
19/08/2025	Turtle Medical / Engineering L	ELP161/7	£114.98	23826/bleed control kit
19/08/2025	BASICS	ELP161/8	£124.22	23642/cafe supplies
19/08/2025	5A's Tool & Plant Hire	ELP-162-1	£240.00	23659/hire of digger

19/08/2025	George Browns Ltd	ELP162-2	£25.40	23703/chain loop
19/08/2025	Trade UK	ELP162/3	£52.98	23713/storage box & straps
19/08/2025	Castle Water Ltd - Burwell Hal	DD	£51.24	24185/01.07.25 - 31.07.25
22/08/2025	George Browns Ltd	ELP163/1	£77.99	Vehicle diagnosis
22/08/2025	West Oxfordshire Citizens Advi	ELP163/2	£2,000.00	Grant
22/08/2025	Eynsham Cellars	ELP163/3	£104.88	Bar Supplies
22/08/2025	Lyd's Bakes and Cakes	ELP163/4	£1,243.00	23849/Café supplies
22/08/2025	Tallis Amos Group Limited	ELP163/5	£512.23	P/Ledger Electronic Payment
22/08/2025	PAYROLL ELP-162	ELP-162	£80,901.83	PAYROLL AUG25 INC PAY AWARD
26/08/2025	Fenland Leisure Products Ltd	ELP163/1	£455.76	Play Area Parts
26/08/2025	Ducklington Sports Club	ELP163/2	£1,700.00	23804/discretionary grant
26/08/2025	Witney Flood Group	ELP164-2	£800.00	23808/discretionary grant
26/08/2025	Witney PCC	ELP165/1	£2,500.00	23805/youth services grant
26/08/2025	Yellow Submarine Holidays	ELP165/2	£2,000.00	23811/youth services grant
26/08/2025	Apollos Clothing	ELP-166	£1,080.00	23878/discretionary grant
26/08/2025	HMRC	DD	£25,927.79	JULY 2025 - NICS, PAYE
28/08/2025	Azura Limited	ELP168/1	£2,152.44	23843/EICR remedial work
28/08/2025	George Browns Ltd	ELP168/2	£385.44	23726/roller assembly
28/08/2025	Siemens Financial Services Ltd	DD	£646.92	23992/lease rental 08-11
29/08/2025	Agrovista UK Ltd	ELP167/1	£3,478.91	23833/football goals
			<u>£266,160.45</u>	

WITNEY TOWN COUNCIL
TOWN HALL
MARKET SQUARE
WITNEY
OXFORDSHIRE
OX28 6AG

Your Business Current Account

At a glance

27 Aug - 02 Sep 2025

Date	Description	Money out £	Money in £	Balance £
27 Aug	Start Balance			10,276.90
	Giro Direct Credit From Epos Now (UK) Ltd Ref: Swpe42Djb22322235N		556.03	10,832.93
28 Aug	Direct Debit to Siemens Financial Ref: A10261431	646.92		10,186.01
	Giro Direct Credit From Kinchin David Ref: Invoice B5962		264.37	10,450.38
	Direct Credit From Epos Now (UK) Ltd Ref: Swpe423WX223F5SH5N		470.03	10,920.41
	Giro Direct Credit From Eventbrite Operati Ref: 1541875835129		37.50	10,957.91
	Witney Town Coun * 209216*Barclays B*		5,000.00	15,957.91
29 Aug	 Payment to BX25082852278711 Ref: Elp168	2,537.88		13,420.03
	Payment to BX25082852277112 Ref: Elp167	3,478.91		9,941.12
	Giro Direct Credit From Ramsay Lettings LI Ref: Parkers/B5910		325.00	10,266.12
	Direct Credit From Epos Now (UK) Ltd Ref: Swpe42C2D22322235N		698.29	10,964.41
	Giro Direct Credit From Peter Smith & Son Ref: Smithp		10,204.00	21,168.41
	Direct Credit From E Taylor and SW F Ref: C882		724.50	21,892.91
	 Deposit Re 45Witney 101205		1,621.50	23,514.41

Start balance	£10,276.90
Money out	£19,370.19
Commission charges	£0.00
Interest paid	£0.00
Money in	£25,553.10
End balance	£16,459.81

Your deposit is eligible for protection by the Financial Services Compensation Scheme.

Continued

Date	Description	Money out £	Money in £	Balance £
Balance brought forward from previous page				23,514.41
1 Sep	Direct Debit to Motia/Fuelcardserv Ref: Shb303621	38.53		23,475.88
	DD Direct Debit to Wod Ndr DD Ref: 03 90170575	1,023.00		22,452.88
	Direct Debit to Wod Ndr DD Ref: 30421105	216.00		22,236.88
	DD Direct Debit to Wod Ndr DD Ref: 30623704	379.00		21,857.88
	Direct Debit to Wod Ndr DD Ref: 30685600	322.00		21,535.88
	DD Direct Debit to Wod Ndr DD Ref: 30903104	948.00		20,587.88
	Direct Debit to Wod Ndr DD Ref: 90024629	798.00		19,789.88
	Payment to BX25082952384221 Ref: Elp-170	3,392.18		16,397.70
	Payment to BX25082952372624 Ref: Elp-169	5,589.77		10,807.93
	Giro Direct Credit From The Little L Ref: Inv B5998		166.00	10,973.93
	Direct Credit From Witney Bridge Club Ref: Witbridge Invb6008		232.00	11,205.93
	Giro Direct Credit From P Blackmore Ref: Burwell		406.08	11,612.01
	Direct Credit From Epos Now (UK Ltd Ref: Swpe42C8K2232235N		693.27	12,305.28
	Giro Direct Credit From Epos Now (UK Ltd Ref: Swpe42D962322235N		919.47	13,224.75
2 Sep	Standing Order From Lily's Attic Ltd Ref:- Rent		1,662.50	14,887.25
	Giro Direct Credit From Yellow Submarine H Ref: B5999		184.40	15,071.65
	Direct Credit From Epos Now (UK Ltd Ref: Swpe423XL223Shbn5N		474.66	15,546.31
	Direct Credit From Greens F Ltd SW F Ref: C880		211.50	15,757.81
	Direct Credit From Mynt Image Ltd F Ref: Invoice B6001 Mynt		702.00	16,459.81
2 Sep	Balance carried forward			16,459.81
Total Payments/Receipts		19,370.19	25,553.10	

Anything wrong? If you notice any incorrect or unusual transactions, see the next page for how to get in touch with us.

1313.12

**Bank Reconciliation Statement as at 31/08/2025
for Cashbook 1 - BARCLAYS GENERAL A/C**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
BARCLAYS GENERAL A/C	31/08/2025		23,514.41
			<u>23,514.41</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			23,514.41
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			23,514.41
		Balance per Cash Book is :-	23,505.79
		Difference Excluding Adjustments is :-	8.62
<u>Adjustments to Reconciliation</u>			
30/06/2025 ADJUST ADJUST FOR DIFFERENCE		8.62	
			<u>8.62</u>
		Unreconciled Difference is :-	<u>0.00</u>

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

WITNEY TOWN COUNCIL Current Year**BARCLAYS GENERAL A/C****List of Payments made between 01/09/2025 and 30/09/2025**

Date Paid	Payee Name	Reference	Amount Paid	Transaction Detail
01/09/2025	GGR Group Ltd	169	£5,589.77	23931/mini crane for desilting
01/09/2025	George Browns Ltd	170/1	£224.64	23726/roller assembly
01/09/2025	5A's Tool & Plant Hire	170/2	£555.60	23867/black forest fencing
01/09/2025	Amazon Payments UK Ltd	170/3	£155.61	23864/misc.supplies
01/09/2025	Archer Signs & Panels Ltd	170/4	£56.33	23842/replacement sign
01/09/2025	Bidwells	170/5	£2,400.00	23909/property consultancy 04 - 0
01/09/2025	Wodc Ctax Ndr - 30421105	Std Ord	£216.00	WODC - Rates Burwell Hall
01/09/2025	Wodc Ctax Ndr - 30623704	Std Ord	£379.00	WODC - Rates Tower Hill
01/09/2025	Wodc Ctax Ndr - 30685600	Std Ord	£322.00	WODC - Rates Corn Exchange
01/09/2025	Wodc Ctax Ndr - 30903104	Std Ord	£948.00	WODC - Rates Town Hall
01/09/2025	Wodc Ctax Ndr - 90024629	Std Ord	£798.00	WODC - Rates Windrush Cemeten
01/09/2025	Wodc Ctax Ndr - 90170575	Std Ord	£1,023.00	WODC Rates - 51 Market Square
01/09/2025	Fuel Card Services Ltd	Shb303621	£38.53	24192/unleaded fuel
04/09/2025	A Podbery	ELP171/1	£1,500.00	23832/mill meadow mowing
04/09/2025	Witney Town Band	ELP171/2	£440.00	23875/concert on the Leys
04/09/2025	Viking Payments	ELP171-3	£1,403.29	23925/various stationery items
04/09/2025	Brake Bros Limited	172/1	£2,767.06	23929/Café supplies
04/09/2025	BASICS	172/2	£124.68	23846/cafe supplies
04/09/2025	Cotteswold Dairy Ltd (Cheltenham)	172/3	£384.80	23893/milk delivery
04/09/2025	Safelincs Ltd	172/4	£239.00	23852/electrode pads
04/09/2025	Eynsham Cellars	172/5	£471.96	23896/cafe supplies
05/09/2025	Blueprint Imaging Limited	173/1	£204.00	23848/plate & corex signs
05/09/2025	Hook Norton Brewery Co Ltd	173/2	£1,099.69	23900/cafe supplies
05/09/2025	Ue Coffee Roasters Ltd	173/3	£1,904.65	23908/cafe supplies
05/09/2025	Brunel Engraving Company Limit	173/4	£318.73	23872/covid memorial plaque
05/09/2025	Cotswold Security Systems Ltd	173/5	£374.40	23851/fire alarm batteries
05/09/2025	Oxfordshire Association of Loc	173/6	£174.00	23876/cemetery management col
05/09/2025	Copy Right Systems Ltd	173/7	£270.49	23871/monthly printing cost
05/09/2025	Peter B Ledbury Limited	173/8	£289.00	23869/Beko dishwasher
05/09/2025	Pest Solutions Oxfordshire	173/9	£60.00	23877/monthly pest control
05/09/2025	Amiantus Environmental Consult	174/1	£354.00	23841/asbestos survey
05/09/2025	Bendcrete Leisure Ltd	174/2	£900.00	23847/skatepark repairs
05/09/2025	CardsnBadges LLP	174/3	£43.50	23873/campaign ribbon
05/09/2025	George N Murray Carpentry	174/4	£350.00	23856/locks & noticeboard
05/09/2025	Gopak Ltd	174/5	£82.80	23868/banqueting chair feet
05/09/2025	BARCLAYS	DD	£97.65	COMMISSION GEN 14JUL/12AUG
08/09/2025	Home Start Oxford	175	£3,700.00	Grant instalment
08/09/2025	Fuel Card Services Ltd	DD	£46.82	24193/unleaded fuel
10/09/2025	BARCLAYCARD	DD	£44.00	BANK CHARGES
10/09/2025	WEST OXON COMMUNITY	SO	£1,750.00	GRANT/SEPT 25
10/09/2025	BARCLAYCARD	DD	£40.40	BANK CHARGES AUG25
12/09/2025	Employee expenses reimbursed	176/1	£55.00	P/Ledger Electronic Payment
12/09/2025	Employee expenses reimbursed	176	£74.52	P/Ledger Electronic Payment
12/09/2025	Employee expenses reimbursed	176H	£63.00	P/Ledger Electronic Payment
12/09/2025	Employee expenses reimbursed	176W	£126.62	P/Ledger Electronic Payment
12/09/2025	Amenity Horticultural Services	177/1	£2,940.00	23861/ornamental play bark
12/09/2025	Fenland Leisure Products Ltd	177/2	£1,316.40	23858/grass mats, seat, pins
12/09/2025	Print Ready Ltd	177/3	£195.50	23928/summer hols films
12/09/2025	Seldram Supplies Oxford Ltd	178/1	£664.01	23943/cleaning supplies etc

12/09/2025	North Oxfordshire Topsoil Ltd	178/2	£156.60	23857/turf
12/09/2025	Start Traffic Ltd	178/3	£94.50	23947/safety boots
12/09/2025	Town & Country Trees Limited	179/1	£4,260.00	23955/tree felling Thorney Ley
12/09/2025	Tudor Environmental	179/2	£349.93	23962/secateurs
12/09/2025	OXFORDSHIRE COUNTY	ELP-180	£25,928.40	LGPS AUGUST 2025
12/09/2025	Berrys	ELP-181	£8,796.00	24005/West Witney pre-tender inv
12/09/2025	Employee expenses reimbursed	ELP-182	£121.32	Café supplies
15/09/2025	Fuel Card Services Ltd t/a Mot	DD	£101.93	24308/unleaded fuel
16/09/2025	Castle Water Ltd - Corn Exchan	DD	£606.76	24370/01.08.25 - 31.08.25
16/09/2025	Castle Water Ltd - Tower Hill	DD	£202.53	24371/01.08.25 - 31.08.25
16/09/2025	Sage UK	DD	£248.40	24320/payroll software fee
17/09/2025	Castle Water Ltd - Burwell Hal	DD	£51.24	24408/01.08.25 - 31.08.25
18/09/2025	BACS P/L Pymnt Page 4930	BACS Pymnt	£10.00	BACS P/L Pymnt Page 4930
18/09/2025	The HR & OD Consultancy Ltd	1	£1,560.80	HR consultancy
18/09/2025	ACAS	187	£110.00	24014/HR training
18/09/2025	James Cowper Kreston	188	£600.00	24026/VAT advice
18/09/2025	Northern Technology Ltd T/A Fl	189	£1,201.50	24012/tracking device rental
18/09/2025	Harri-Stone Masonry Ltd	190	£2,250.00	23942/repair slate memorial
19/09/2025	Lyd's Bakes and Cakes	186	£1,532.25	Café supplies
19/09/2025	Lyd's Bakes and Cakes	186/1	£1,671.00	Café supplies
19/09/2025	Restore Datashred	DD	£96.79	24194/refuse disposal
19/09/2025	SFL Mobile Radio Holdings Limi	ELP-183	£288.29	24044/walkie talkies x 8
22/09/2025	M & M Skip Hire Limited	192	£1,455.60	23941/refuse skips
22/09/2025	Trade UK	193	£405.85	23940/Admin office grab rail
22/09/2025	Brady Corporation Ltd	194	£372.10	23946/cleaning materials
22/09/2025	Spaldings Limited	195	£513.52	23951/full face helmet
22/09/2025	A.K. Timms and Sons Limited	196	£199.80	23954/works supplies
22/09/2025	Travis Perkins Trading Company	197	£282.85	24007/building sand for wall
22/09/2025	Turfleet Hire	198	£564.00	24008/flail mower hire
22/09/2025	Fuel Card Services Ltd t/a Mot	DD	£40.74	24309/unleaded fuel
24/09/2025	Castle Water Ltd - Leys Pavili	200	£129.89	24047/01.08.25 - 31.08.25
24/09/2025	Castle Water Ltd - Leys Splash	201	£3,093.21	24048/01.08.25 - 31.08.25
24/09/2025	Castle Water Ltd - Town Hall O	202	£41.67	24049/01.08.25 - 31.08.25
24/09/2025	Drax Energy Solutions Limited	203	£104.12	24046/01.08.25 - 31.08.25
24/09/2025	GS Window Cleaning	204	£136.00	24052/window cleaning
24/09/2025	Henley Theatre Services Ltd	205	£1,092.48	23926/technical service/maint C/I
24/09/2025	House and Carriage Ltd	206	£74.29	24053/monthly storage fee
25/09/2025	HMRC	DD	£30,518.04	PAYE/NICs AUG2025
25/09/2025	SALARIES & WAGES SEPT.2025	ELP-199	£74,425.01	SALARIES & WAGES SEPT.2025
26/09/2025	Portal Plan Quest Ltd	ELP-200	£383.00	Planning application fee - W Witne
29/09/2025	Paul Ashton-Bridges	202	£150.00	24074/music in the square 01/8
29/09/2025	George Browns Ltd	203	£391.69	23866/dennis vehicle repairs
29/09/2025	KJ's Motor Car Engineers Ltd	204	£1,403.74	23855/EJ17YNK mot & service
29/09/2025	W.M. Refrigeration Ltd	205	£1,355.86	23860/AC service
29/09/2025	WITNEY TOWN HALL CHARITY	SO	£3,437.50	TOWN HALL/ TOWN HOUSE RENT,
29/09/2025	Fuel Card Services Ltd t/a Mot	DD	£38.89	24310/unleaded fuel
30/09/2025	Employee	BACS	£264.00	SALARY
			<u>£208,688.54</u>	

WITNEY TOWN COUNCIL
TOWN HALL
MARKET SQUARE
WITNEY
OXFORDSHIRE
OX28 6AG



Your Business Current Account

At a glance

24 - 30 Sep 2025

Date	Description	Money out £	Money in £	Balance £
24 Sep	Start Balance			21,890.13
	Giro Direct Credit From Epos Now (UK) Ltd Ref: Swpe42Bxr22322235N		444.92	22,335.05
	Giro Direct Credit From Specsavers Finance Ref: Specsavers Cpl Pro		160.00	22,495.05
	Witney Town Coun * 100551*Barclays B*		100,000.00	122,495.05
25 Sep	DD Direct Debit to HMRC Sdds Ref: 0000405095	30,518.04		91,977.01
	Payment to BX25092454768972 Ref: Elp200-206	4,671.66		87,305.35
	Payment to BX25092354565036 Ref: Elp-199	74,425.01		12,880.34
	Giro Direct Credit From Epos Now (UK) Ltd Ref: Swpe42Wsm22322235N		381.83	13,262.17
	Giro Direct Credit From Smarts Fish&Chips Ref: Smarts		540.00	13,802.17
	Giro Direct Credit From Smarts Fish&Chips Ref: Smarts		630.00	14,432.17
	Giro Direct Credit From Colliers Intl Pro		3,405.00	17,837.17
	Giro Direct Credit From West OX Payments Ref: 0		1,148,872.50	1,166,709.67
26 Sep	Payment to BX25092655092487 Ref: Elp-200	383.00		1,166,326.67
	Precept * 211046*Wit Town C*	1,150,000.00		16,326.67

Continued

Start balance	£21,890.13
Money out	£1,267,039.39
Commission charges	£0.00
Interest paid	£0.00
Money in	£1,269,294.38
End balance	£24,145.12

Your deposit is eligible for protection by the Financial Services Compensation Scheme.

Date	Description	Money out £	Money in £	Balance £
Balance brought forward from previous page				16,326.67
26 Sep	 Direct Credit From Epos Now (UK) Ltd Ref: Swpe429NL22322235N		532.34 ✓	16,859.01
	 Direct Credit From Eventbrite Operati Ref: 1422061768029		865.00 ✓	17,724.01
	 Deposit Re 45Witney 101210		1,505.00 ✓	19,229.01
29 Sep	 Payment to BX25092955266860 Ref: Elp202-205	3,301.29 ✓		15,927.72
	 Direct Debit to Motia/Fuelcardserv Ref: Shb303621	38.89 ✓		15,888.83
	 Standing Order to Witney Town Council Ref:- Town Hall Rent	3,437.50 ✓		12,451.33
	 Standing Order From Inclusive Care and Ref:- Rent		7,793.82 ✓	20,245.15
	 Direct Credit From Epos Now (UK) Ltd Ref: Swpe42WX822322235N		370.92 ✓	20,616.07
	 Direct Credit From BCard1577926250925		777.55 ✓	21,393.62
	 Direct Credit From Epos Now (UK) Ltd Ref: Swpe42BX422322235N		836.44 ✓	22,230.06
30 Sep	 Payment to BX25092955256744 Ref: Elp-201	264.00 ✓		21,966.06
	 Direct Credit From Ostma Ref: B6007		174.00 ✓	22,140.06
	 Direct Credit From Epos Now (UK) Ltd Ref: Swpe42BX422322235N		408.36 ✓	22,548.42
	 Direct Credit From BCard1577926260925		418.20 ✓	22,966.62
	 Direct Credit From Peter Smith & Son Ref: Smithp		1,178.50 ✓	24,145.12
30 Sep	Balance carried forward			24,145.12
Total Payments/Receipts		1,267,039.39	1,269,294.38	

Anything wrong? If you notice any incorrect or unusual transactions, see the next page for how to get in touch with us.

Date:05/11/2025

WITNEY TOWN COUNCIL Current Year

Page 1

Time: 15:40

**Bank Reconciliation Statement as at 30/09/2025
for Cashbook 1 - BARCLAYS GENERAL A/C**

User: NW

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
BARCLAYS GENERAL A/C	30/09/2025		24,145.12
			<u>24,145.12</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			24,145.12
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			24,145.12
		Balance per Cash Book is :-	24,136.70
		Difference Excluding Adjustments is :-	8.42
<u>Adjustments to Reconciliation</u>			
30/09/2025 BANK ADJ. BANK ADJUSTMENT		-8.42	
30/09/2025 BANK ADJ. BANK ADJUSTMENT		16.84	
			<u>8.42</u>
		Unreconciled Difference is :-	<u>0.00</u>

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

WITNEY TOWN COUNCIL Current Year

BARCLAYS IMPREST A/C

List of Payments made between 01/08/2025 and 31/08/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Transaction Detail</u>
04/08/2025	BARCLAYS BANK	DD	£17.61	CHARGES 13JUN/13JUL
08/08/2025	Watson Fuels	DD	£1,076.06	23993/Diesel delivery
15/08/2025	Green Energy (UK) Plc	DD	£2,863.32	Gas & Electricity July 25
15/08/2025	BNP Paribas Leasing Solutions	DD	£556.58	INSTALMENT - GRILLO MOWER
15/08/2025	CASH	100061	£470.63	23790/Petty cash imprest
19/08/2025	BNP Paribas Leasing Solutions	DD	£360.70	INSTALMENT - TRIMAX MOWER
26/08/2025	Biffa Waste Services Limited	DD	£1,143.89	23967/Waste disposal
27/08/2025	Epos Now Ltd	DD	£22.80	24188/EPOS system café
28/08/2025	Epos Now Ltd	DD	£128.40	24189/support & care plan
29/08/2025	STL Communications Ltd T/A Foc	DD	£2,238.43	24206/phone/internet charges
			<u>£8,878.42</u>	



WITNEY TOWN COUNCIL
IMPREST ACCOUNT

Sort Code 20-97-48
Account No 70974765

SWIFT BIC BUKBGB22

IBAN GB04 BUKB 2097 4870 9747 65

Issued on 03 September 2025

WITNEY TOWN COUNCIL
TOWN HALL
MARKET SQUARE
WITNEY
OXFORDSHIRE
OX28 6AG

Your Business Current Account

At a glance

27 Aug - 02 Sep 2025

Date	Description	Money out £	Money in £	Balance £
27 Aug	Start Balance			1,000.00
	DD Direct Debit to Gocardless Ref: Eposnowltd-Pyjfms	22.80		977.20
	Transfer From Account 70974641		22.80	1,000.00
28 Aug	DD Direct Debit to Gocardless Ref: Eposnowltd-7YV2Xgh	128.40		871.60
	Transfer From Account 70974641		128.40	1,000.00
29 Aug	DD Direct Debit to Stl Communications Ref: 0319-383	2,238.43		-1,238.43
	Transfer From Account 70974641		2,238.43	1,000.00
2 Sep	Balance carried forward			1,000.00
	Total Payments/Receipts	2,389.63	2,389.63	

Start balance	£1,000.00
Money out	£2,389.63
Commission charges	£0.00
Interest paid	£0.00
Money in	£2,389.63
End balance	£1,000.00

Your deposit is eligible for protection
by the Financial Services
Compensation Scheme.

Anything wrong? If you notice any incorrect or unusual transactions, see the next page for how to get in touch with us.

Bank Reconciliation Statement as at 31/08/2025
for Cashbook 2 - BARCLAYS IMPREST A/C

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
BARCLAYS IMPREST A/C	31/08/2025		1,000.00
			<u>1,000.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
17/04/2025 035168 Thames & Chilterns in Bloom As		50.00	
			<u>50.00</u>
			950.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			950.00
		Balance per Cash Book is :-	950.00
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

WITNEY TOWN COUNCIL Current Year

BARCLAYS IMPREST A/C

List of Payments made between 01/09/2025 and 30/09/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Transaction Detail</u>
05/09/2025	Watson Fuels	DD	£924.40	24205/Diesel delivery
05/09/2025	BARCLAYS	DD	£10.00	COMMISSION 14JUL/12AUG
10/09/2025	Customer detaisl redacted	35183	£150.00	24000/damage deposit refund
10/09/2025	Customer detaisl redacted	35184	£102.90	23999/kitchen compensation
10/09/2025	Customer detaisl redacted	35185	£23.21	23998/kitchen compensation
10/09/2025	Customer detaisl redacted	35186	£150.00	23997/damage deposit refund
10/09/2025	Witney Buttercross Scout Group	35187	£3,500.00	Youth services grant
11/09/2025	Thames Valley Water Services L	35188	£624.00	23728/CWST & TMV maintenance
15/09/2025	BNP PARABAS LEASING	DD	£556.58	INSTALMENT - GRILLO MOWER
15/09/2025	Green Energy (UK) Plc	DD	£2,894.74	24406/Gas & Electricity August 2025
19/09/2025	BNP Paribas Leasing Solutions	DD	£360.70	INSTALMENT - TRIMAX MOWER
22/09/2025	Biffa Waste Services Limited	DD	£1,143.89	24184/waste disposal
25/09/2025	Epos Now Ltd	DD	£20.22	24373/EPOS system café
25/09/2025	Epos Now Ltd	DD	£128.40	24372/license & support plan
29/09/2025	POST OFFICE LTD	35189	£345.00	24083/FL68 TLU tax
29/09/2025	POST OFFICE LTD	35190	£345.00	24084/NL73 VAD tax
29/09/2025	POST OFFICE LTD	35191	£345.00	24082/OY62 UXC tax
29/09/2025	STL Communications Ltd T/A Focus	DD	£1,914.88	24322/phone and internet charges
		Total Payments	<u>£13,538.92</u>	



Appendix

WITNEY TOWN COUNCIL
IMPREST ACCOUNT

Sort Code 20-97-48

Account No 70974765

SWIFT BIC BUKBGB22

IBAN GB04 BUKB 2097 4870 9747 65

Issued on 01 October 2025

WITNEY TOWN COUNCIL
TOWN HALL
MARKET SQUARE
WITNEY
OXFORDSHIRE
OX28 6AG

Your Business Current Account

At a glance

24 - 30 Sep 2025

Date	Description	Money out £	Money in £	Balance £
24 Sep	Start Balance			1,000.00
25 Sep	DD Direct Debit to Gocardless Ref: Eposnowltd-Pyjfms	20.22		979.78
	Direct Debit to Gocardless Ref: Eposnowltd-7YV2Xgh	128.40		851.38
	Giro Transfer From Account 70974641		148.62	1,000.00
29 Sep	Direct Debit to Stl Communications Ref: 0319-383	1,914.88		-914.88
	Giro Transfer From Account 70974641		1,914.88	1,000.00
30 Sep	Cheque Issued Ref: 035186	150.00		850.00
	Giro Transfer From Account 70974641		150.00	1,000.00
30 Sep	Balance carried forward			1,000.00
	Total Payments/Receipts	2,213.50	2,213.50	

Start balance £1,000.00

Money out £2,213.50

Commission charges £0.00

Interest paid £0.00

Money in £2,213.50

End balance £1,000.00

Your deposit is eligible for protection
by the Financial Services
Compensation Scheme.

Anything wrong? If you notice any incorrect or unusual transactions, see the next page for how to get in touch with us.

Date:05/11/2025

WITNEY TOWN COUNCIL Current Year

Page 1

Time: 10:37

**Bank Reconciliation Statement as at 30/09/2025
for Cashbook 2 - BARCLAYS IMPREST A/C**

User: NW

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
BARCLAYS IMPREST A/C	30/09/2025		1,000.00
			<u>1,000.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
17/04/2025 035168 Thames & Chilterns in Bloom As		50.00	
10/09/2025 35183 Julie Biles		150.00	
10/09/2025 35184 Kathy Collis		102.90	
10/09/2025 35187 Witney Buttercross Scout Group		3,500.00	
11/09/2025 35188 Thames Valley Water Services L		624.00	
29/09/2025 35189 POST OFFICE LTD		345.00	
29/09/2025 35190 POST OFFICE LTD		345.00	
29/09/2025 35191 POST OFFICE LTD		345.00	
			<u>5,461.90</u>
			-4,461.90
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			-4,461.90
		Balance per Cash Book is :-	-4,461.90
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

WITNEY TOWN COUNCIL NO 3
ACCOUNT

Sort Code 20-97-48
Account No 70974641

SWIFT BIC BUKBGB22

IBAN GB54 BUKB 2097 4870 9746 41

Issued on 03 September 2025

WITNEY TOWN COUNCIL
TOWN HALL
MARKET SQUARE
WITNEY
OXFORDSHIRE
OX28 6AG

Your Business Premium Account

At a glance

27 Aug - 02 Sep 2025

Date	Description	Money out £	Money in £	Balance £
27 Aug	Start Balance			2,232,514.36
	Giro to 70974765 Automatic	22.80		2,232,491.56
28 Aug	Elp167/8 * 209216*Wit Town C*	5,000.00		2,227,491.56
	Giro to 70974765 Automatic	128.40		2,227,363.16
29 Aug	to 70974765 Automatic	2,238.43		2,225,124.73
2 Sep	Balance carried forward			2,225,124.73
	Total Payments/Receipts	7,389.63	0.00	

Start balance	£2,232,514.36
Money out	£7,389.63
Money in	£0.00
Gross interest earned	£0.00
End balance	£2,225,124.73

Your deposit is eligible for protection
by the Financial Services
Compensation Scheme.

Anything wrong? If you notice any incorrect or unusual transactions, see the next page for how to get in touch with us.

**Bank Reconciliation Statement as at 31/08/2025
for Cashbook 3 - BARCLAYS B P A**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
BARCLAYS B P A	31/08/2025		2,225,124.73
			<u>2,225,124.73</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			2,225,124.73
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			2,225,124.73
		Balance per Cash Book is :-	2,225,124.73
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

WITNEY TOWN COUNCIL NO 3
ACCOUNT

Sort Code 20-97-48
Account No 70974641

SWIFT BIC BUKBGB22

IBAN GB54 BUKB 2097 4870 9746 41

Issued on 01 October 2025

WITNEY TOWN COUNCIL
TOWN HALL
MARKET SQUARE
WITNEY
OXFORDSHIRE
OX28 6AG

Your Business Premium Account At a glance

Date	Description	Money out £	Money in £	Balance £
24 Sep	Start Balance			2,179,322.17
	Payroll * 100551*Wit Town C*	100,000.00		2,079,322.17
25 Sep	to 70974765 Automatic	148.62		2,079,173.55
26 Sep	Witney Town Coun * 211046*Barclays B*		1,150,000.00	3,229,173.55
29 Sep	to 70974765 Automatic	1,914.88		3,227,258.67
30 Sep	Giro to 70974765 Automatic	150.00		3,227,108.67
30 Sep	Balance carried forward			3,227,108.67
	Total Payments/Receipts	102,213.50	1,150,000.00	

24 - 30 Sep 2025

Start balance	£2,179,322.17
Money out	£102,213.50
Money in	£1,150,000.00
Gross interest earned	£0.00
End balance	£3,227,108.67

Your deposit is eligible for protection
by the Financial Services
Compensation Scheme.

Anything wrong? If you notice any incorrect or unusual transactions, see the next page for how to get in touch with us.

Date:08/10/2025

WITNEY TOWN COUNCIL Current Year

Page 1

Time: 13:53

**Bank Reconciliation Statement as at 30/09/2025
for Cashbook 3 - BARCLAYS B P A**

User: NW

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
BARCLAYS B P A	30/09/2025		3,227,108.67
			<u>3,227,108.67</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			3,227,108.67
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			3,227,108.67
		Balance per Cash Book is :-	3,227,108.67
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

POLICY, GOVERNANCE & FINANCE COMMITTEE



Agenda Item: Grant Monitoring Report

Meeting Date: Monday, 24 November 2025

Contact Officer: Deputy Town Clerk

Report compiled with assistance from the Administrative Support Assistant – Communities & Planning.

The purpose of this report is to update Members on the progress and outcomes of grants awarded in the past year under the General Power of Competence and to confirm that the Council is satisfied the funds have been used in accordance with the approved purposes.

Background

The Council's Grants Policy states that "organisations receiving grant aid are required, as a condition of the award, to provide the Council with a written report within 12 months of the award date demonstrating how the funds were used." Several grant reports have been received in line with this requirement.

Current Situation

1. Lowland Rescue Oxfordshire

The Council awarded £2,500 on 10 June 2024 (2024/25) to support trauma training for volunteers, and £2,495 on 3 February 2025 (2025/26) to fund a water trailer/office and kit hub.

Updates have been received confirming that the funds were used as intended and are included as **Appendix A** and **Appendix B**.

2. Witney 1st Rangers Girl Guides

The Council awarded £1,000 on 10 June 2024 to help fund the group's first foreign trip.

Updates have been received confirming that the funds were used as intended and are included as **Appendix C** and **Appendix D**.

Other Funding

£50 for Fifty – WTC 50th Anniversary Scheme

As of the meeting on 9 June 2025, the Council was awaiting receipts from five of the twenty-three organisations awarded grants under the scheme. This number has now reduced to one.

The Station Detached Youth

A report and verbal update from The Station Detached Youth Service was provided to the Stronger Communities Committee on 15 September 2025 in relation to the £18,000 funding provided in the year (minute no. SC531 refers).

West Oxfordshire Community Transport

The Council provides financial support each year for the sum of £23,500 (recently increased to £25,000). Confidential bus usage figures from December - May (except February) were provided to the Policy, Governance & Finance Committee on 9 June 2025 (minute no. F333 refers).

Witney Music Festival

An initial update on the 2025 event was provided to the Stronger Communities Committee on 15 September (minute no. SC530 refers). A fuller report was provided to the same Committee on 17 November 2025. The Council awarded WMF £10,000 in 2025 as part of its Partnership Agreement.

Oxfordshire Play Association

OPA were awarded £1,000 towards the annual children's Play Day in August held at Burwell. A report on the event is attached as **Appendix E**.

Home-Start Oxford

An annual report was received at the end of the summer updating the Council on the group's work and is attached as **Appendix F**. Additionally, a letter thanking the Council for its grant in the new fiscal year is attached as **Appendix G**.

The review of funding provided more recently will be presented to a future meeting of the Committee.

Impact Assessments

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – no direct impact from this report.
- b) Biodiversity – no direct impact from this report.
- c) Crime & Disorder – no direct impact from this report.
- d) Environment & Climate Emergency – no direct impact from this report.

Risk

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

Considered at the time of awards. To not monitor the grant recipients would be negligent on the Council's part and could lead to reputational and financial risk.

Social Value

Social value is the positive change the Council creates in the local community within which it operates.

Considered at the time of awards.

Financial implications

The funds for the above schemes and projects have already been allocated. There are no implications unless the Committee decides any project has not been undertaken to its understanding or satisfaction.

Recommendations

Members are invited to note the report and consider the following:

1. Whether any further information is required in relation to any listed grant recipients.



Lowland Rescue Oxfordshire

Registered charity 1186548

Working in Partnership:



Appendix



The Queen's Award
for Voluntary Service

Report to Witney Town Council

From: Lowland Rescue Oxfordshire

Subject: Impact of 2024 Grant Funding – Trauma Training Courses

Date: 29th October 2025

Introduction

Lowland Rescue Oxfordshire would like to express our sincere gratitude to **Witney Town Council** for their generous grant in **2024** towards **trauma training courses** for our volunteer team. This funding has had a deeply meaningful and lasting impact on the wellbeing and resilience of our members, enabling them to continue providing vital search and rescue support to the people of Oxfordshire and beyond.

Team Growth and Increased Operational Demand

Over the past 12 months, our team has **expanded by approximately one quarter**, reflecting both the growing demand for our services and the commitment of local volunteers to supporting their communities.

2024 was also **the busiest year on record** for Lowland Rescue Oxfordshire, with **emergency call-outs rising by one third** compared with our previous average. This significant increase was largely driven by the **extreme wet weather and widespread flooding** experienced across the county.

The Importance of Trauma Training

All our searches aim to bring closure and comfort to families by locating their loved ones. However, despite our best efforts, **many of the individuals we find are sadly deceased**. These experiences can have a profound emotional impact on our volunteers, who dedicate countless hours to assisting in often difficult and distressing circumstances.

The **trauma training funded by Witney Town Council** has equipped our team members with the tools, knowledge, and confidence to recognise and manage the emotional and psychological effects of their work. It has also established a strong internal support network, enabling those affected to **seek advice, talk openly, and access appropriate help when needed**.

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Lowland Rescue Oxfordshire

Registered charity 1186548

Working in Partnership:



The Queen's Award
for Voluntary Service

Lasting Impact

The benefits of this training are both **immeasurable and invaluable**. By supporting the mental health and resilience of our volunteers, the grant has ensured that our team can continue to respond effectively to emergencies while safeguarding their own wellbeing. This investment has strengthened not only individual members but also the cohesion, stability, and sustainability of our organisation.

Conclusion

We are deeply grateful to Witney Town Council for recognising the importance of this aspect of our work. Your support has had a genuine and lasting impact on the people behind the rescues—the volunteers who give their time, skills, and compassion to serve our community in its most difficult moments.

Kind regards,

Alexandra Bradbury
Fundraising Officer
(Alex.bradbury@oxsar.org.uk)

www.OxSAR.org.uk



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OxSAR.UK



Lowland Rescue Oxfordshire

Registered charity 1186548

Working in Partnership:



Appendix



The Queen's Award
for Voluntary Service

Report to Witney Town Council

From: Lowland Rescue Oxfordshire

Subject: Impact of 2025 Grant Funding – Water Trailer Purchase

Date: 2nd November 2025

Introduction

Lowland Rescue Oxfordshire would like to extend our sincere thanks to **Witney Town Council** for their generous grant of **£2,495** towards the purchase of our new **water trailer this year**. This funding has been instrumental in enabling us to enhance the efficiency and effectiveness of our water search and rescue operations across Oxfordshire.

Fundraising and Delivery

Following a dedicated six-month fundraising effort, we were delighted to take delivery of the new trailer in **mid-October**. Impressively, it was **immediately deployed during an emergency call-out over the past weekend**, demonstrating its value and necessity to our operational work.

Use and Capabilities

The water trailer serves a dual purpose:

- **Equipment Transport:** It allows our team to safely and efficiently transport essential water rescue and sonar equipment to incident locations.
- **Mobile Office Hub:** The trailer is also designed as a mobile operations base, providing a space for our water team to **monitor, process, and assess sonar data** collected from beneath the water's surface during search operations.

With approximately **90% of our call-outs in Oxfordshire involving water**, this trailer is an essential addition to our resources. It ensures that our volunteers have **all the necessary tools and technology at their disposal** when responding to emergencies—supporting faster, safer, and more coordinated rescue efforts.

Conclusion

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Lowland Rescue Oxfordshire

Registered charity 1186548

Working in Partnership:



**The Queen's Award
for Voluntary Service**

The contribution from Witney Town Council has had an immediate and meaningful impact on our ability to serve the community. The new water trailer has already proven its value in live operations and will continue to play a crucial role in saving lives and supporting multi-agency responses across the county.

On behalf of everyone at Lowland Rescue Oxfordshire, we would like to thank the Council for their continued support of our work and for recognising the importance of investing in local volunteer emergency services.

Kind regards,

Alexandra Bradbury
Fundraising Officer
(Alex.bradbury@oxsar.org.uk)

www.OxSAR.org.uk



@OxSAR



OxSAR.UK



Witney Rangers go to Paris...

Monday

After the shock of the news of a 3.45 departure had worn off, excitement levels we were high. It was nearly two years since we'd murmured that going abroad might be fun, and here we were: funds raised, hoodies ordered, passports counted. 21 of us meeting in Oxford Services, in the dark, beanies on, wide eyed and raring to go. Final hugs, first team photo and we were off to join our coach mates and head to Dover.

We arrived in Dover to sunrise. Onto the ferry, for exploring, napping or coffee. Out on deck to see France approach on a glorious sunny morning, and the second team photo with hair in our eyes and whipping our cheeks.



Back on the coach to head to Vimy Ridge, the Canadian war memorial. A stunning creation in white stone, blinding in the sunshine, and then down to the museum and the trenches, where the guides laid on a personal tour for us. Very moving indeed, to think boys little older than our girls would remain there forever.

Time to break open the snacks (little tip, there's no need to take brioche with you to France, apparently we only eat that in London) and settle down for the final leg to PGL,

where we arrived in the beautiful early evening to be greeted by our leaders. Did you know that during France 98 the PGL site was the Brazil Team's training camp? We were briefly starstruck by that. Unpacking, dinner (frites!) in the chateau dining room with mirrored doors (perfect for the waiting for dinner selfie), and then a scavenger hunt in the dark where we all forgot to play it cool, running to find clues and avoid the forfeits.

Gratefully, some 21 hours after the day started, we fell into bed.

Day 2

Sunrise over the chateau! Packed lunches and breakfast (croissants! Fruit compotes!) complete, we set off to find what we'd come for. Haider, our PGL guide, was extremely enthusiastic about a quiz to entertain us on the way to the city, and even more enthusiastic about Disney karaoke, not letting a lack of singing talent get in the way at all.

And then we saw it – the Eiffel Tower. Tickets issued and up we went. And up. And up. The squeal of excitement as we set foot on those iconic iron staircases... Stopping to take in the views on the first level... buying macarons and drinking coffee on the second level... into the lifts and we had done it: 18 months of planning, 18 months of talking about it, 18 months of promising to get a photo of us all together at the top. We were there, we were on top of the world.

And then... the realisation of how time had flown, and just how quickly were going to have to get down. We flew down those stairs to be greeted by a beaming Haider, and the rest of our coachmates, to walk over to the river Seine (after the very important matter of locating toilets – top tip, go before you leave the tower. And you still don't need to take brioches as a snack). We hopped onto the boat and ate our picnic gazing at the beautiful sights of Paris, giddy on adventure.

The boat tour takes you under a lot of bridges, all with people on. If you wave and smile, people wave back. This became a game, how many people could we get to wave at us? Each success accompanied by a cheer, with the gendarmes joining in with us as they cycled along the banks. Who knew that was the route to an hour's pure happiness? Once off the boat we bought keyrings of the Eiffel tower, to add to our London ones from racing across the city earlier in the year.

Back to the coach for a snack (party rings much more popular than brioches, you still won't need them). Karaoke had branched out from Disney to hits from the shows, with coach driver Steve the Legend taking us on a tour of the sights. Back to PGL for a nap, a coffee, or a little spot of basketball.

After dinner it was activity time – and you can't come to Paris and not have crepes! Chef hats at the ready, wordsearches completed, toppings added. Lots of fun trying to find the perfect recipe – is 'a bit of milk' not an exact measurement? Crepes cooked and eaten, more crepes cooked and eaten.

And then it was time for one of our famous planning meetings. All 21 squished into one room, notebooks at the ready (yes really), because we were girls on a mission – next day was Disney Day. It was going to be a long one, but we were determined to do as much as we could, and make sure everyone got to do their favourite thing. The Disney pros were advising us, we had the app open, we'd monitored average queue times. We'd packed our ears, there would be no stopping us.

Day 3

And there was no stopping us. We covered more than 17km, we rode the rides, we took the selfies, we saw the parades (waving skills warmed up from the day before) and we lived our best lives. We stuck together all day, different people sitting together on different rides. We hurtled around the park taking photos, shopping, eating (still not the brioches though, they'd been forgotten on someone's bed).

We screamed to go faster, we screamed to get off. We held hands, we laughed, we were so proud of people who pushed themselves, we were so proud of people who helped their friends. We proved that when things didn't go to plan, when someone needed help, this was the group who would make it all come good. And then we stood in the dark and watched the firework show.

We waved back at Donald Duck as he waved all the visitors goodbye, we found our coach and we went back to PGL. No one wanted to sleep, because that meant it would be home time. So out came the uno, out came the sweets, the happy chatter went on into the early hours.

Day 4

We knew it was time to go home, the magic sunshine which had held for us since Monday morning had been replaced with drizzle. We counted the passports, made our final packed lunch, counted the passports and boarded the coach which would take us back to Calais. But not before Steve the Legend had one final treat for us – a stop at a local hypermarket! Girls who had been raised on French hypermarkets acted as guides for those for whom it was a new experience (guidance seemed to be buy sweets, stationery, and giant babybels). The ferry back was a quiet affair, more napping and coffee than exploring this time, quiet card games, happy reminiscing (no one ate the brioches). The last leg through the dark, rainy countryside was bittersweet – we were all

ready to be off the coach, but we weren't quite ready to be finished – we'd done what we set out to do, we'd had a bigger adventure than ever before, made new friends, closer friends, had new experiences (eating snails wasn't everyone's favourite thing, although more snails were eaten than brioches). We do love a musical - in the words of Elphaba and Glinda, maybe we'd been changed for good. Back in Oxford Services, among hugs and thank yous, we said goodbye... until Tuesday.





REPORT ON WITNEY PLAY & ACTIVITY

DAY 2025

THURSDAY 7TH AUGUST 2025



BUILDING COMMUNITIES THROUGH PLAY'

Funding Secured and Event Organised and Delivered by:







Witney Play & Activity Day 2025

Thursday 7th August 2025

11am – 3pm

Burwell Meadow Recreation Ground,
Thorney Leys, Witney. OX28 5NP

FREE ENTRANCE AND FREE ACTIVITIES



**Ride on Time Toddler Vehicles * Junk Modelling - Art Avalanche *
Go Kart Party * Body Zorbing * Smoothie Bike * Muzo Academy * DIY
Face Painting * Giant Bubbles * Creating Art * Homestart *
Fabric Upcycling - Groovy Su * Active Communities Team and more!!**

This is an open access event / NO childcare is provided / This event will be photographed /

Food and drinks will need to be purchased or please feel free to bring a picnic

**For further information please contact martin.gillett@oxonplay.org.uk / www.oxonplay.org.uk /
07436 270267**



THIS EVENT IS FUNDED AND SUPPORTED BY

WITNEY TOWN HALL CHARITY



BLenheim





Playday is the national day for play, celebrated each year across the UK.

The theme for this year's Playday is ... Spaces for Play.

This year's theme highlights the vital importance of accessible, inclusive spaces where children and young people have opportunities to play freely, spending time, and connecting with friends - and feel valued as part of their community. Children will play anywhere and everywhere, so access to quality playful spaces and places is essential for their happiness and development, offering opportunities to boost both physical health and emotional well-being.

This Playday, we're calling for spaces for play that:

Are inclusive and welcoming for children and young people of all ages and abilities.

Provide accessible, safe, and playful spaces where children can play freely in their local community.

Maximise opportunities for play in schools, childcare, and youth settings.

Are shaped by the voices, needs, and experiences of children and young people themselves.

Support play that promotes fun, friendship, being active, enjoying nature, and building a strong sense of belonging.

Encourage families, carers, and communities to come together through play across generations.

Every child and young person has the right to play - and they deserve the time, space, freedom, and opportunity to do so, every day. This Playday, we encourage families, community leaders, planners, developers, and everyone who shapes children's lives to champion better spaces for play. Together, we can create a more playful, inclusive world where all children can grow, thrive, and belong.



OPA would like to thank the following for their financial and practical support, without whom this event would not have happened



WITNEY TOWN HALL CHARITY







OPA PLAY AND ACTIVITY DAYS 2025

KEY AIMS AND OBJECTIVES

For Children & Young People

- 1) Promote Positive Behaviours & Activities (reduce anti-social behaviour)
- 2) Promote Increased Levels of Physical Activity
- 3) Promote a Healthy Lifestyle (healthy choices)
- 4) Promote Healthy Weight Management (obesity reduction)
- 5) Provide information on services and activities to promote a sense of Wellbeing and Inclusion

For Parents / Carers

- 1) Provide an Event offering both **FREE** Entrance & **FREE** Activities to Ensure an Inclusion for **ALL**
- 2) Demonstrate how Play & Quality Family Time can be achieved on a Zero / Minimal Budget using Natural & Recycled materials
- 3) Provide information on services and activities available in the local and wider area

For Communities

- 1) Encourage a greater sense of belonging to promote Active & Engaged Communities - 'Love Where You Live'
- 2) Promote local clubs, groups and societies
- 3) Involve local groups, communities and Children & Young People in the planning and delivery of each event





OXFORDSHIRE PLAY ASSOCIATION

OPA's Vision is to 'Improve Lives Through Play'

OPA's Mission is to 'Champion and to support the rights of all Children & Young People to have access to, high quality, inclusive Play opportunities to improve their Physical, Mental and Spiritual wellbeing'

T = 07436 270267

E = enquiries@oxonplay.org.uk

W = www.oxonplay.org.uk

**Facebook - Oxfordshire Play Association -
OPA**

X / Twitter = @oxonplay

Blue Sky = @oxon-play-assoc

Linkedin = Oxfordshire Play Association



Thank you for changing lives

Report to Witney Town Council July 2025

Home-Start Oxford have been supporting struggling families with children under 5 across Central and West Oxfordshire for over 36 years. We are experienced in supporting families through challenges that include mental health issues, poverty, disability, refugeehood, isolation and domestic abuse. We support families through both one-to-one home-visiting, and a raft of inclusive, nurturing groups.

The support from Witney Town Council has been monumental in enabling us to deliver, grow and enhance our group and outreach work in order to support the many families with children under 5 living in Witney. We are pleased to report on the impact of our work over the past year, and look forward to continuing our partnership to support many more families over the coming years.

With your help, we have helped children 0-5 in Witney to thrive through our group support and outreach work



Our early intervention, preventative support helps create secure attachment, community connection, and learning opportunities for Witney's next generation, helping families to give their children the vital foundations they need.

Our group work in Witney is now a well-established and much relied upon source of support for families of young children in the town, providing opportunities for young children to play safely, to learn new skills, to enjoy healthy snacks, to interact with other children and to have fun.

For parents – many of whom are struggling with the challenges of parenting – our groups can be their opportunity to see a friendly face, to enjoy a cup of tea and a chat, to learn how to play and interact with their child, to make friends and to get vital help and support when they need it. Our groups are some of the only provision accessible to ALL families in the town.



This year, we delivered:

- **Little Splashers Baby Group: weekly for under 1s at Witney Methodist Church**

For babies, this group provides sensory and interactive play, sing and sign sessions with instruments and story time. It encourages interaction with parents and their babies, helping parents to understand the importance of attachment at an early age. There is a different activity within the session every week to encourage parents to try at home. Refreshments and a listening ear for parents with advice and follow up where necessary. We are always full and have a short waiting list. Parents express that this is the best hour of their week. Forming new friendships and support networks is a large part of the group's success.

- **Puddle Jumpers: weekly for 0-5s at Witney Methodist Church**

Providing sensory play, messy play, craft, free play, home corner, role play, puzzles, baby sensory play, singing and story time. We encourage school readiness through learning and interacting. Healthy snacks for children and refreshments for parents and a listening ear/advice/follow up support. Once a month our group session is an outdoor buggy walk – as well as encouraging families out into the fresh air we promote free places to visit and give opportunities to families to visit local places such as Cogges farm and the Witney fire station.

- **Puddle Jumpers: weekly for 0-5s at Ceewood Hall, Smiths Estate**

This group fills a gap in provision for families living in the most-deprived area of the town. Many families are isolated, and experience of peri-natal mental health problems, loneliness and depression are evident. A large number of single mums attend the group, and many have debt and other financial difficulties. We continue to progress this provision; this year we have introduced more sensory play activities (paint, water, play-doh), which many families do not do at home, and are increasing access to outdoor play – especially important as some children are not able to play in a garden and do not go to the park.



Activities for Mother's Day and Celebrating Diversity Week



Beyond our regular group sessions, we help the most vulnerable families by providing a range of opportunities and tailored support. This includes outreach support, our new specialist group 'Daisies' for families of children with special educational needs (SEN) and referrals to our one-to-one home-visiting service.

- **Outreach support**

We are always listening to families; we grow and adapt our provision year-on-year in response to need. As our groups and relationships with families have grown, so have the number of families turning to us for help with significant life challenges affecting their children and family. To enable our Family Group Co-ordinator, Jan, to meet this need, we recently introduced a new post of Family Group Support Worker (Agnes). This has enabled more time for outreach support, for planning and preparing sessions and activities, and more time for development of our new groups and initiatives.

- **Supporting children and families with Special Educational Needs (SEN)**

Last year we observed an increase in children with special educational needs (SEN) accessing our groups, and, through our close partnership with health visitors who emphasised the ever-increasing need and lack of provision, we identified a gap. We have adapted our existing groups to ensure a warm, welcoming and safe environment for everyone.

'Daisies', our recently-launched referral only group, provides specialist support and play for families of children 0-5 with SEN (diagnosed and undiagnosed). This takes place on Wednesday afternoons at Witney Methodist Church. Our staff have invested time visiting groups in other areas, researching and purchasing new equipment to ensure the group provides the right support.

- **Year-round provision and exciting new experiences**

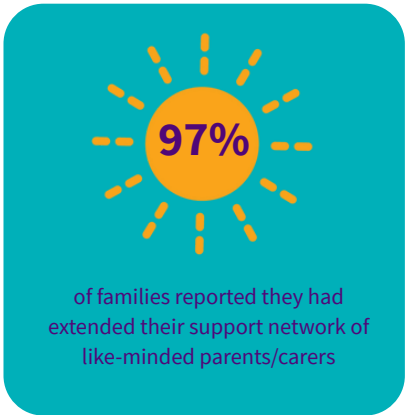
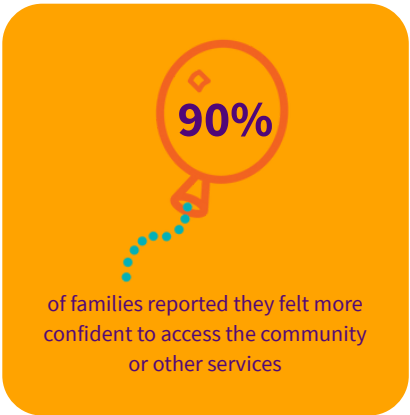
Many families of young children find themselves feeling more isolated in school holidays. We continued to run our groups through half-terms and Easter holidays, and, over the Summer, we provided a series of fun days in outdoor spaces in Witney, each with a different theme, from beach party to sports day! These ensure that young children and their families have access to activities, healthy food and support over crucial weeks when other sources of support are often not available.



Impact

Last year (1st April 2024-31st March 2025) we supported **173 families in Witney** through our group work alone. We supported many more families through our home-visiting service and our summer activity programme.

Last year we carried out several termly ‘snapshot’ surveys at our Witney groups. Of those who responded:



Families have reduced loneliness and isolation and have increased their support networks

Families attending groups meet new friends and network with other parents, and we give them confidence to share their experiences with each other. As a result, they form their own support groups, regularly attending other groups with new friends and socialising with other parents outside the group environment to lessen isolation. This is especially important to the many families who do not have a family support network of their own nearby, and our outreach work helps to ensure more vulnerable families know about Home-Start Oxford and feel confident to attend.

“Last week, one of the mums asked if we could celebrate her son's first birthday with our group, as they have no family or friends nearby (the family immigrated and have English as an additional language). Today, she brought in a cake, balloons, a birthday card for us to sign, biscuits, and party bag toys for the children. Her little boy arrived dressed smartly for the special occasion. Mum was very grateful for this opportunity, and it made us realise the important role we play in the lives of some of our families.”

Jan, Family Group Co-ordinator



Families access vital help and support

Home-Start Oxford provide a non-judgmental confidential approach, with our volunteers and staff being trained in safeguarding, confidentiality and advice. We have a programme of enhanced training which offers courses in topics such as parent-infant relationships, domestic abuse and SEN. Families have been able to seek support with a variety of issues when they need it, either during group sessions or by communicating with our Group Co-ordinator via text during the week. We regularly signpost families who attend groups: because of our support, families are aware of and feel more able to access other services such as Early Help, Food Bank, school, family events, the library and other toddler groups.

"Mum came to group very distressed - she asked for help with an eviction notice from her Housing Association. We sat on the phone together with CAB and worked through the forms needed to complete. Mum is pregnant and also has a child recently diagnosed with skin cancer. We spent 45 minutes together talking and sorting out her issues." Jan, Family Group Co-ordinator

Toddlers have increased school readiness and have improved communication skills

All children who attend our groups experience singing, talking, playing, sharing books, games and activities. Children have access to activities many do not have at home, such as messy play, sensory play and outdoor play. They become more active learners, build their confidence to interact with other children and to play independently. Through our modelling from staff and volunteers, parents and their children are encouraged and supported to connect with one another through shared activities and experiences.

"I really enjoyed today, it is always great to see the children playing and the carers relaxing, and to be helping with that." Group Volunteer

Improved outcomes for families with complex needs

Our groups offer opportunities for connection with vulnerable families – as well as offering support with needs at group, for those who need more intense support we can refer to our one-to-one home-visiting service. Our groups also offer continued support to families reaching the end of their one-to-one support, thus providing ongoing care. Our support with various family challenges has long term consequences for these families and for their young children who are at the most vital stage of life for establishing life-long learning and development.

"This is our favourite day of the week - we love coming." Witney Mum, Little Splashers

Reducing inequalities

Our expertise in early years is recognised and highly valued in Oxfordshire: we are at the heart of work to reduce inequalities and play a leading role on cross-sector work for our own charity and the wider VCS sector. We are a leading partner in Oxfordshire for the Marmot Place initiative to reduce health inequalities: with one of the three priorities to 'give every child the best start in life'. We have been selected for our reach to families facing greatest inequalities and to bring the experience of those families to the fore to shape change. We are feeding into the call for evidence and will be a key partner in upcoming Marmot events.

"An amazing service, valued by families and providing great support." NHS Infant-Parent-Perinatal Service



Family Case Study: Now I love being a mum, it's who I am

"It was when my eldest was around 4 weeks old when I first went to the doctors thinking I wasn't a good enough mum. I couldn't look after him, I just felt really low and depressed about everything. You can't prepare for being a mum. I had no family support and I was just struggling.

I'd felt excited about being a mum but I was so worried about if I was doing the right thing, because I didn't have a mum figure myself. The way I was brought up was not the way you should be brought up as a child. I thought because of my background I wouldn't be able to bring a child up and I'd be judged. And I've struggled with depression since I was 16 and now I was feeling really low, no energy to do anything, no motivation, I just felt like I couldn't do it.

My health visitor suggested going to Little Splashers, one of the Home-Start baby groups. When I was there I met Jan who runs the group. She was so friendly, she made it easy to tell her what I was struggling with. Jan arranged for me to meet with their Family Coordinator, who told me they had a volunteer for me.

When Robin visited we just chatted at my house. I remember she told me to have a little rest and have a hot drink while she played with my son. Most of the time to begin with we just stayed at home because I couldn't go out. In my head I thought all my child was going to do was cry if we were out, so I wouldn't go out for long with him. Robin was like come on let's go for a walk, let's just get out, get some fresh air. I just didn't have the confidence then. I was petrified that something was going to happen to him and he was going to get germs. I needed to get home. It was all in my head. Robin taught me that no it wasn't scary outside, and that it's good for your mental health. She was next to me and I knew we were going to be ok.

And I feel like my eldest became happier, just by going out instead of staring at four walls. Just going to the park, I wouldn't have done that by myself. Or speaking to other people. I wouldn't have said good morning to anyone because I thought I'd be judged. Now we're out every day. We have our regular route. We see people all the time and they know me and they know the little ones and they always speak to them. And sleep... my eldest was a terrible sleeper from the word go. We had to sleep train him and that was all through Home-Start. They arranged for a sleep trainer and it was great. He's gone from waking every hour to now he sleeps 12 hours a night, all because of Home-Start!

I feel I'm so much more confident with my second child. I now go to the Home-Start groups every week with my newborn while my eldest is at nursery to get him socialising with other little ones and to get me out as well so it's great to have some one-on-one time with my youngest. I definitely wouldn't have done that with my eldest. Looking back, I think if I hadn't have had Home-Start support maybe I would be on tablets to boost my mood and I reckon my toddler would still be in my bed and yeah I just feel it would have been completely different. The support has given the kids a different mum. At the start I didn't feel like I was good enough but now I know I'm a good mum and I love being a mum. It's who I am."





**THANK YOU
SO MUCH**



Witney Town Council
By email

10th September 2025

Dear Councillors,

Thank you for giving young children the foundations they need to thrive.

The earliest years of a child's life set the trajectories for their future happiness, health and educational attainment. By helping struggling families with under-5s you are changing life outcomes.

On behalf of all the children and families we support, our volunteers, staff, and trustees we would like to thank you for making a difference through your support of our group work in Witney.

One mum's recent feedback about attending our Puddle Jumpers group in Witney will give you a sense of how much she and her daughter have enjoyed attending this group.

"My daughter absolutely loves Puddle Jumpers. As soon as we get into the room, she just leaves me! It feels like such a safe place, I know that she can go off and play and I can keep an eye on her but also chat with the other mums in the group. And I've made friends from the group too, which is really nice. We've got a little group going now, and all the kids are within four months of each other in terms of age, so it's really nice. It's a really friendly group."

We are able to continue to run these important groups because of supporters like Witney Town Council. Thank you.

Yours sincerely

A handwritten signature in blue ink that reads 'K Barber'. To the right of the signature is a small, stylized drawing of a paper airplane in flight, with a dotted line indicating its path.

Katharine Barber
CEO, Home-Start Oxford

POLICY, GOVERNANCE & FINANCE COMMITTEE



Agenda Item: Model Publication Scheme

Meeting Date: Monday, 24 November 2025

Contact Officer: Deputy Town Clerk

The purpose of this report is to inform and update Councillors on the Council's obligations under the Freedom of Information Act 2000 and resolve to adopt an updated Model Publication Scheme for the Council.

Background

The Freedom of Information Act 2000 gives individuals the right to access information held by public authorities. It also sets out the responsibilities of those authorities to disclose information and specifies circumstances where information may be withheld through exemptions. Key features of the Act include; right of access, proactive disclosure, exemptions, and response obligations.

In addition, the Town Council is subject to the Environmental Information Regulations 2004, which provide a similar right of access specifically for environmental information.

For further information of Freedom of Information, Members are encouraged to view details here on the Information Commissioner's Office (ICO) website <https://ico.org.uk/for-organisations/foi/what-is-the-foi-act-and-are-we-covered/>

Current Situation

As part of proactive disclosure, the Council must publish information under a publication scheme approved by the ICO. This scheme outlines a commitment to routinely provide certain types of information, such as policies, meeting minutes, reports, and financial data. The information published under the scheme is the minimum required, but individuals can still request anything not included.

At the Town Council, this scheme is published on the website here [WTC Freedom of Information Publication Scheme](#)

Officers have updated the scheme and a draft version, based on the ICO model is attached as **Appendix A** for consideration.

Impact Assessments

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – having the publication scheme in place ensures all those requesting information are treated equally.
- b) Biodiversity – no direct implications.
- c) Crime & Disorder – no direct implications.
- d) Environment & Climate Emergency – no direct implications.

Risk

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

The Council must adopt an ICO approved Freedom of Information Publication Scheme to comply with legislation.

Social Value

Social value is the positive change the Council creates in the local community within which it operates.

Recommendations

Members are invited to note the report and consider,

1. Adopting the updated Model Publication Scheme for Witney Town Council.

Information available from Witney Town Council under the model publication scheme

Information to be published	How the information can be obtained	Cost
Class 1 - Who we are and what we do Organisational information, locations and contracts, constitutional and legal governance.		
Who's who on the Council and its Committees	Website/noticeboards/hard copy	Free*
Contact details for Town Clerk and Council Members	Website/noticeboards/hard copy	Free*
Location of main Council office and accessibility details	Website/hard copy	Free*
Staffing Structure	Website/hard copy	Free*
Class 2 - What we spend and how we spend it Financial information relating to projected and actual income and expenditure, tendering, procurement and contracts.		
Annual Statement of Accounts and report by auditor	Website/Town Hall by appointment	Free*
Finalised budget	Website/hard copy/Annual Report/Annual Newsletter	Free*
Precept	Website/Annual Report/ Annual Newsletter	Free*
Borrowing Approval letter	Website	Free*
Financial Standing Orders and Regulations	Website/Town Hall by appointment	Free*
Grants given and received	Website/hard copy	Free*
List of current contracts awarded and value of contract	Website/Town Hall by appointment	Free*
Members' allowances and expenses	Not applicable	

Information to be published	How the information can be obtained	Cost
Class 3 - What are priorities are and how we are doing Strategy and performance information, plans, assessments, inspections and reviews		
Strategic/Committee Plans Plan	Website/hard copy	Free*
Annual Report to Town Meeting	Website/hard copy	Free*
Committee reports to Annual Town Meeting	Website/hard copy	Free*
Class 4 - How we make decisions Policy proposals and decisions. Decision making processes, internal criteria and procedures, consultations		
Timetable of meetings	Website/Noticeboard/hard copy	Free*
Agenda of meetings	Website/Noticeboard/hard copy	Free*
Minutes of meetings - NB this will exclude information that is properly regarded as confidential to the meeting.	Website/hard copy	Free*
Reports presented to council meetings and committees - NB this will exclude information that is properly regarded as confidential to the meeting	Website/hard copy	Free*
Responses to consultation papers	Website/hard copy	Free*
Responses to planning applications	Website/hard copy	Free*
Byelaws	These can be inspected at the Town Hall by appointment	

Information to be published	How the information can be obtained	Cost
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Class 5 - Our policies and procedures		
Current written protocols for delivering our functions and responsibilities		
Policies and procedures for the conduct of council business:		
Procedural standing orders	Website/hard copy	Free*
Committee and sub-committee terms of reference	Website/hard copy	Free*
Delegated authority in respect of officers	Website/hard copy	Free*
Code of Conduct	Website/hard copy	Free*
Policy statements	Website/hard copy	Free*
Policies and procedures for the provision of services and about the employment of staff: Internal policies relating to the delivery of services Equality and diversity policy Health and safety policy Recruitment policies (including current vacancies)	Website/hard copy	Free*
Policies and procedures for handling requests for information	Website/hard copy	Free*
Complaints procedures (including those covering requests for information and operating the publication scheme)	Website/hard copy	Free*
Information security policy	Website/hard copy	Free*
Records management policies	Website/hard copy	Free*
Data protection policies	Website/hard copy	Free*
Schedule of charges (for the publication of information)	Website/hard copy	Free*

Information to be published	How the information can be obtained	Cost
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Class 6 - Lists and Registers Information held in registers required by law and other lists and registers relating to the functions of the authority.		
Any publicly available register or list	Website/hard copy/Town Hall by appointment	Free*
Assets Register	Website/hard copy	Free*
Disclosure log	These can be inspected at the Town Hall by appointment	
Register of members' interests	Website/hard copy	Free*
Register of gifts and hospitality	Website/hard copy	Free*
Class 7 - The services we offer Advice and guidance, booklets and leaflets, transactions and media releases. A description of the services offered.		
Allotments	Town Hall by appointment only	
Burial grounds and closed churchyards	Website/Town Hall by appointment only	
Community centres and village halls	Website/Town Hall by appointment only	
Parks, playing field and recreational facilities	Website/Town Hall by appointment only	
Seating, litter bins, clocks, memorials and lighting	Website/Town Hall by appointment only	
Bus shelters	Website/Town Hall by appointment only	
A summary of services for which the council is entitled to recover a fee, together with those fees	Website/hard copy	Free*
Newspapers & publications	Website/hard copy	Free*
Additional Information	As determined by the Council to be available on the website or by hard copy	Free*

The classes of information will not generally include:

- Information the disclosure of which is prevented by law, or exempt under the Freedom of Information Act, or is otherwise properly considered to be protected from disclosure.
- Information in draft form.
- Information that is no longer readily available as it is contained in files that have been placed in archive storage, or it is difficult to access for similar reasons.

Contact details:

Town Clerk, Witney Town Council, Town Hall, Market Square, Witney OX28 6AG

Telephone : 01993 704379

Schedule of Charges

* One copy of any document will be supplied free of charge to any Witney resident for collection from the Town Council Offices.

For multiple copies, and/or for documents which are requested to be posted, the charge will be the copying cost at 20p per sheet black & white, and 40p per sheet colour and the actual cost of Royal Mail 2nd class postage if applicable.

POLICY, GOVERNANCE & FINANCE COMMITTEE



Agenda Item: Privacy Notice Review

Meeting Date: Monday, 24 November 2025

Contact Officer: Deputy Town Clerk

The purpose of this report is to provide Members with and seek approval for a revised Privacy Notice for the Town Council.

Background

The Council is required to have a Privacy Notice to comply with the General Data Protection Regulation (GDPR). This notice informs individuals about how the Council collects, stores, and processes personal data, explains the legal basis for doing so, and outlines the rights of data subjects.

A Privacy Notice is specific to each organisation and tailored to the services it provides. As such, it is a living document which must evolve in line with changes to the Council's activities or the way it processes personal data.

Current Situation

The Council's current operational Privacy Notice was reviewed by officers at the beginning of 2025 following a data mapping audit of personal data processed by the Council. The updated Privacy Notice is attached as **Appendix A**.

It is recommended that the Privacy Notice be updated whenever the Council introduces a new data processing activity, with delegated responsibility for updating held by the Deputy Town Clerk.

In addition, the Privacy Notice should be reviewed formally on an annual basis by the Council to ensure it remains accurate, compliant with current legislation, and reflective of the Council's operations.

Impact Assessments

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – the updated Privacy Notice provides ensures there is clear guidance on how people exercise their data rights - treating all community members fairly.
- b) Biodiversity – no direct implications.

- c) Crime & Disorder – no direct implications.
- d) Environment & Climate Emergency – no direct implications.

Risk

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

If the Notice is inaccurate, incomplete, or not fully aligned with GDPR and UK data protection law, the Council could face scrutiny, sanction or legal challenges.

Social Value

Social value is the positive change the Council creates in the local community within which it operates.

Updating the Privacy Notice builds trust, ensures residents' data is handled responsibly, promotes transparency, and strengthens public confidence in the Council's services and governance.

Financial implications

There are no financial implications.

Recommendations

Members are invited to note the report and

1. Consider approving the updated Privacy Notice for Witney Town Council and,
2. Delegating any amendments (due to changes in Council data processing) to the Deputy Town Clerk during the year ahead of annual reviews.

Privacy Notice

Policy Document



Your personal data – what is it?

“Personal data” is any information about a living individual which allows them to be identified from that data (for example a name, photographs, videos, email address, or address). Identification can be directly using the data itself or by combining it with other information which helps to identify a living individual (e.g. a list of staff may contain personnel ID numbers rather than names but if you use a list a separate list of the ID numbers which give the corresponding names to identify the staff in the first list then the first list will also be treated as personal data). The processing of personal data is governed by legislation relating to personal data which applies in the United Kingdom including the General Data Protection Regulation (the “GDPR”) and other legislation relating to personal data and rights such as the Human Rights Act.

Who are we?

This Privacy Notice is provided to you by the Witney Town Council which is the data controller for your data.

Other data controllers the council works with:

- Oxfordshire County Council
- West Oxfordshire District Council
- Law Enforcement Agencies including Thames Valley Police
- Government Agencies such as HMRC
- Council computer/IT hardware and software providers
- Professional partners in assisting the Council meet its statutory and legal obligations including solicitors, land agents, health and safety consultants, governance experts, human resources consultants and training providers.
- DBS Service Providers
- Community groups
- Charities
- Other not for profit entities
- Contractors
- Funeral Directors & Memorial Masons

We may need to share your personal data we hold with them so that they can carry out their responsibilities to the council. If we and the other data controllers listed above are processing your data jointly for the same purposes, then the council and the other data controllers may be “joint data controllers” which mean we are all collectively responsible to you for your data. Where each of the parties listed above are processing your data for their own independent purposes then each of us will be independently responsible to you and if you have any questions, wish to exercise any of your rights (see below) or wish to raise a complaint, you should do so directly to the relevant data controller.

A description of what personal data the council processes and for what purposes is set out in this Privacy Notice.

The council will process some or all of the following personal data where necessary to perform its tasks:

- Names, titles, and aliases,
- Contact details such as telephone numbers, addresses, and email addresses;
- photographs, CCTV images and telephone recordings
- All associated documentation relating to staff employment;
- Where they are relevant to the services provided by a council, or where you provide them to us, we may process information such as gender, age, marital status, nationality, education/work history, academic/professional qualifications, hobbies, family composition, and dependants;
- Where you pay for activities such as use of a council facility, hire or loan agreements, financial identifiers such as bank account numbers, payment card numbers, payment/transaction identifiers, policy numbers, and claim numbers;
- The personal data we process may include sensitive or other special categories of personal data such as criminal convictions, racial or ethnic origin, mental and physical health, details of injuries, medication/treatment received, political beliefs, trade union affiliation, genetic data, biometric data, data concerning and sexual life or orientation.
- Non-financial identifiers such as passport numbers, driving licence numbers, vehicle registration numbers, taxpayer identification numbers, staff identification numbers, tax reference codes, and national insurance numbers.

How we use sensitive personal data

- We may process sensitive personal data including, as appropriate:
 - information about your physical or mental health or condition in order to monitor sick leave and take decisions on your fitness for work;
 - your racial or ethnic origin or religious or similar information in order to monitor compliance with equal opportunities legislation;
 - in order to comply with legal requirements and obligations to third parties.
- These types of data are described in the GDPR as “Special categories of data” and require higher levels of protection. We need to have further justification for collecting, storing and using this type of personal data.
- We may process special categories of personal data in the following circumstances:
 - In limited circumstances, with your explicit written consent.
 - Where we need to carry out our legal obligations.
 - Where it is needed in the public interest.
- Less commonly, we may process this type of personal data where it is needed in relation to legal claims or where it is needed to protect your interests (or someone else’s interests) and you are not capable of giving your consent, or where you have already made the information public.

Do we need your consent to process your sensitive personal data?

- In limited circumstances, we may approach you for your written consent to allow us to process certain sensitive personal data. If we do so, we will provide you with full details of the personal

data that we would like and the reason we need it, so that you can carefully consider whether you wish to consent.

The council will comply with data protection law. This says that the personal data we hold about you must be:

- Used lawfully, fairly and in a transparent way.
- Collected only for valid purposes that we have clearly explained to you and not used in any way that is incompatible with those purposes.
- Relevant to the purposes we have told you about and limited only to those purposes.
- Accurate and kept up to date.
- Kept only as long as necessary for the purposes we have told you about.
- Kept and destroyed securely including ensuring that appropriate technical and security measures are in place to protect your personal data to protect personal data from loss, misuse, unauthorised access and disclosure.

We use your personal data for some or all of the following purposes:

- To deliver public services including to understand your needs to provide the services that you request and to understand what we can do for you and inform you of other relevant services;
- To confirm your identity to provide some services;
- To contact you by post, email, or telephone;
- To help us to build up a picture of how we are performing;
- To prevent and detect fraud and corruption in the use of public funds and where necessary for the law enforcement functions;
- To enable us to meet all legal and statutory obligations and powers including any delegated functions;
- To carry out comprehensive safeguarding procedures (including due diligence and complaints handling) in accordance with best safeguarding practice from time to time with the aim of ensuring that all children and adults-at-risk are provided with safe environments and generally as necessary to protect individuals from harm or injury;
- To promote the interests of the council;
- To maintain our own accounts and records;
- To seek your views, opinions or comments;
- To notify you of changes to our facilities, services, events and staff, councillors and other role holders;
- To send you communications which you have requested and that may be of interest to you. These may include information about campaigns, appeals, other new projects or initiatives;
- To facilitate the loan of Council assets i.e. use of thermal imaging camera
- To process relevant financial transactions including grants and payments for goods and services supplied to the council
- To allow the statistical analysis of data so we can plan the provision of services.
- To keep the Council's facilities and assets secure.
- Our processing may also include the use of CCTV systems for the prevention and prosecution of crime.

What is the legal basis for processing your personal data?

The council is a public authority and has certain powers and obligations. Most of your personal data is processed for compliance with a legal obligation which includes the discharge of the council's statutory functions and powers. Sometimes when exercising these powers or duties it is necessary to process personal data of residents or people using the council's services. We will always take into account your interests and rights. This Privacy Notice sets out your rights and the council's obligations to you.

We may process personal data if it is necessary for the performance of a contract with you, or to take steps to enter into a contract. An example of this would be processing your data in connection with the use of sports facilities, or the acceptance of an allotment garden tenancy

Sometimes the use of your personal data requires your consent. We will first obtain your consent to that use.

Sharing your personal data

This section provides information about the third parties with whom the council may share your personal data. These third parties have an obligation to put in place appropriate security measures and will be responsible to you directly for the manner in which they process and protect your personal data. It is likely that we will need to share your data with some or all of the following (but only where necessary):

- The data controllers listed above under the heading "Other data controllers the council works with";
- Our agents, suppliers and contractors. For example, we may ask a commercial provider to publish or distribute newsletters on our behalf, or to maintain our database software;
- On occasion, other local authorities or not for profit bodies with which we are carrying out joint ventures e.g. in relation to facilities or events for the community.

How long do we keep your personal data?

We will keep some records permanently if we are legally required to do so. We may keep some other records for an extended period of time. For example, it is currently best practice to keep financial records for a minimum period of 8 years to support HMRC audits or provide tax information. We may have legal obligations to retain some data in connection with our statutory obligations as a public authority. The council is permitted to retain data in order to defend or pursue claims. In some cases, the law imposes a time limit for such claims (for example 3 years for personal injury claims or 6 years for contract claims). We will retain some personal data for this purpose as long as we believe it is necessary to be able to defend or pursue a claim. In general, we will endeavour to keep data only for as long as we need it. This means that we will delete it when it is no longer needed.

Your rights and your personal data

You have the following rights with respect to your personal data:

When exercising any of the rights listed below, in order to process your request, we may need to verify your identity for your security. In such cases we will need you to respond with proof of your identity before you can exercise these rights.

1) *The right to access personal data we hold on you*

- At any point you can contact us to request the personal data we hold on you as well as why we have that personal data, who has access to the personal data and where we obtained the personal data from. Once we have received your request we will respond within one month.
- There are no fees or charges for the first request but additional requests for the same personal data or requests which are manifestly unfounded or excessive may be subject to an administrative fee.

2) *The right to correct and update the personal data we hold on you*

- If the data we hold on you is out of date, incomplete or incorrect, you can inform us, and your data will be updated.

3) *The right to have your personal data erased*

- If you feel that we should no longer be using your personal data or that we are unlawfully using your personal data, you can request that we erase the personal data we hold.
- When we receive your request we will confirm whether the personal data has been deleted or the reason why it cannot be deleted (for example because we need it for to comply with a legal obligation).

4) *The right to object to processing of your personal data or to restrict it to certain purposes only*

- You have the right to request that we stop processing your personal data or ask us to restrict processing. Upon receiving the request, we will contact you and let you know if we are able to comply or if we have a legal obligation to continue to process your data.

5) *The right to data portability*

- You have the right to request that we transfer some of your data to another controller. We will comply with your request, where it is feasible to do so, within one month of receiving your request.

6) *The right to withdraw your consent to the processing at any time for any processing of data to which consent was obtained*

- You can withdraw your consent easily by telephone, email, or by post (see Contact Details below).

7) *The right to lodge a complaint with the Information Commissioner's Office.*

- You can contact the Information Commissioners Office on 0303 123 1113 or via email <https://ico.org.uk/global/contact-us/email/> or at the Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Transfer of Data Abroad

Any personal data transferred to countries or territories outside the European Economic Area ("EEA") will only be placed on systems complying with measures giving equivalent protection of personal rights either through international agreements or contracts approved by the European Union.

Further processing

If we wish to use your personal data for a new purpose, not covered by this Privacy Notice, then we will provide you with a new notice explaining this new use prior to commencing the processing and setting out the relevant purposes and processing conditions. Where and whenever necessary, we will seek your prior consent to the new processing.

Changes to this notice

We keep this Privacy Notice under regular review, and we will place any updates on our website www.witney-tc.gov.uk This Notice was last updated in February 2025.

Contact Details

Please contact us if you have any questions about this Privacy Notice or the personal data we hold about you or to exercise all relevant rights, queries or complaints at:

Adam Clapton, Deputy Town Clerk, Witney Town Council, Town Hall, Market Square, Witney, OX28 6AG

Email: deputyclerk@witney-tc.gov.uk

Date of Notice: February 2025

POLICY, GOVERNANCE & FINANCE COMMITTEE



Agenda Item:	Finance Report: Revised Revenue Budget 2025/26 and Draft Base Revenue Budget for 2026/27
Meeting Date:	Monday, 24 November 2025
Contact Officer:	Responsible Financial Officer (RFO)

Should Members have any queries about this report advance notice would be appreciated, in writing, by 12 noon on Monday 24 November to allow for a full response at the meeting.

Background

Each year the committees review their estimates of income and expenditure so that proposals can be submitted to the Council in relation to revised revenue estimates for the current year and revenue estimates for the next year. This report presents Members with the revised budget for 2025/26 and the first draft of the revenue budget for 2026/27 for the cost centres which are the responsibility of this Committee and, because of the oversight responsibilities of this Committee, for the revenue budgets of the other spending committees. Please see attached document headed "Estimates 2026-27, First Draft" which comprises of 39 pages of detailed figures (**Appendix A**).

The budget process is ongoing and there is further work to be done. Therefore, this report will be subject to updates when this Committee's estimates are presented at the meeting of the Policy, Governance and Finance Committee on 24 November and at the subsequent budget meetings.

Current Situation

The Committee's terms of reference details the various responsibilities of this Committee.

- The Committee has budgets which are its direct responsibility.
- The Committee also has the responsibility for oversight of the all the Council's resources, its terms of reference including: "b. To conduct effectively the Council's budgetary, financial and precepting responsibilities in accordance with statutory requirements, and to keep the smooth functioning of the Council's work under review" and "d. To consider the resources available to meet the Council's objectives in terms of land, property, finance and manpower and to advise other committees and the Council as required." Under the Council's Scheme of Delegation (paragraph 3.1) the Committee is responsible for "consideration of the Council's budget and recommendation of consolidated finance requirements" and "budgetary control."

Consequently, the management accounts of other committees are also brought forward to the Policy, Finance and Governance Committee.

Within each committee, there are individual **cost centres**, comprising three digits, typically representing a discrete service entity, to which income and expenditure is allocated against previously agreed revenue budgets.

The revenue cost centres for which this committee has **direct responsibility** are:

Cost centre (CC)	Service
102	Langdale Hall (property)
106	Madley Park Hall (property)
401	Civic activities
403	Planning
407	Grants and donations
501	Property/ Investments
502	Town Hall Maintenance
505	Precept
506	Interest received
601	Works department
602	Central support
604	Works depot and vehicles
700	Strategic planning initiatives
701	Corporate management
702	Democratic representation and management

Capital projects have a separate cost centre, 800, which is also the responsibility of this Committee, but which is considered under a separate agenda item.

In relation to the Committee's **oversight responsibilities** these are in the detailed management accounts as follows:

Committee	Cost centres
Parks and Recreation	201, 202,203, 204, 205, 207, 208, 209, 210, 211, 212, 213, 214, 215,216,217, 218, 230
Stronger Communities	402, 408
Halls, Cemeteries and Allotments	103, 104, 105,301,302,303, 305
Climate and Biodiversity	206, 250

A report is submitted to every ordinary meeting of the above standing committees and previous reports are available on the relevant committee section of the website. However, note that because the Climate and Biodiversity Committee has not met during this cycle, its revenue budget is being presented as part of the papers this evening.

The format of attached report is straightforward. The first two columns relate to the original

budget from 2024/25 against the actual figures for that year. The middle columns relate to the current year's original budget, actual expenditure year to date, the projected budget to 31 March 2026, based on the latest estimates. The right-hand columns relate to the draft budget for 2026/27.

Note that the report excludes the precept cost centre 506.

Council revenue budget growth items for 2026/27, and the capital/special revenue projects programme for 2026/27 and beyond are dealt with as a separate budget item.

Members have also requested an analysis of estimates by nominal code ledger so there are figures for overall staffing costs, utilities, property, and equipment etc. The accounting software enables these reports to be produced but only on a full council basis and not by committee. The estimates, analysed by nominal ledger code, are also attached as **Appendix B**. Members should note that this report includes the precept at code 1176 (with 2026-27 simply being put in the system at the same level as 2025-26) and also some capital codes which cannot be separated out from revenue within the report. Consequently, the overall totals will not be the same as the revenue budgets by cost centre and the nominal ledger code analysis is for information to enable Members to see key elements of income and expenditure analysed by nominal ledger code.

BUDGET PARAMETERS – DRAFT ESTIMATES 2026-27

Draft budgets are prepared based on current activities and patterns of income and expenditure. At this stage most of the budget lines have been kept as previously agreed unless there are known variations.

When considering the estimates the RFO examines each individual budget line, looking at the historic trends and known future developments so a flat percentage is not applied uniformly across the estimates. There has been significant inflationary pressure over recent years, peaking at 14.2% (RPI) and 11.1% (CPI) in the year to October 2022 and this has impacted on the Council's costs at the same time that the Council has been taking on new services. Whilst inflation has since fallen it is higher than the Bank of England's target, running at 3.8% (CPI) and 4.5% (RPI) in September 2025.

In preparing these estimates the following budget parameters, agreed by the Council, in the last cycle, have been applied:

INCOME

Fees and charges for services have been considered by the spending committees and are considered by this Committee under a separate agenda item.

The Council is subject to inflationary pressures and so it is reasonable that fees and charges are increased to cover these. It should be remembered that services run at a net cost to the Council taxpayer – which is the ultimate reason they are provided by a local authority. Fees and charges are set at a level at which a reasonable amount is then recovered by those benefiting from the service which has been paid for by all Witney council taxpayers.

An increase of 4% has been allowed for fees and charges except for halls lettings which are increased by 5%. All these are subject to rounding.

EXPENDITURE

1. Staffing Costs

The national pay award for 2025-26 was agreed at 3.2%.

For 2026-27 Previously an increase of 4% in line with inflation forecasts for 2025 was proposed; the RFO has reduced this to 3.8%, in line with the latest CPI rate.

The Council's policy is to pay at the "Real Living Wage" as its minimum wage and for those staff affected this means an increase in the hourly wage of 6.8% from 1 April 2026.

Regarding pensions the Council has received the initial findings in relation to the 2026 Oxfordshire Pensions Fund valuation. This indicates a reduction in employers' contributions from 21.7% to 19.9% from April 2026, the first reduction in many years. The direct salary and overhead allocations/recharges to this Committee will be altered ahead of the meeting of the Policy, Governance and Finance Committee and will mean a reduction in these estimates.

2. Utilities

There remains uncertainty regarding **gas and electricity prices**, and these could change depending on the increasingly unstable international circumstances.

The contract placed for 2025-26 and energy efficiency improvements made by the Council mean that the budgets for gas and electricity were reduced from £87,598 to £53,396.

Electricity is an area where your officers have successfully procured good rates in the past. The Council compares favorably to other local authorities. An article published in "The Times" on 14 November looked at electricity costs across principal authorities during the year to 31 March 2025, using an FOI request. 268 of the 400 (approx.) authorities responded. In Oxfordshire the County Council's paid 44.1p per unit (kWh) and Oxford City Council 29.1p per unit. Witney Town Council paid 21.7p per unit on its main contract and if it had been included in the survey then the price paid for electricity would have been 267th (=) in the rankings with only Mid Devon District Council lower, at 21.2p per unit.

In relation to 2026-27 the Council is awaiting advice from its current suppliers although the anticipation is that any increase will be less than the current rate of inflation. However, to be prudent an increase of 3.8% has been applied. Note that within individual cost centres there will be some variation; for instance, line 4014/402, which includes electricity in relation to the Buttercross Clock and St Mary's Church floodlighting shows a reduction on both 2025/26 revised and 2026/27 estimates due to a change of electricity supplier.

Regarding **water charges** the latest information is that business charges will increase in this area by an average of 4.5% and this has been applied.

Regarding **National Non-Domestic Rates**, the increase for 2026-27 will be announced in the government's budget. It is normally based on the CPI in the autumn and so again an increase of 3.8% has been applied. However, note that for the Council's public halls there will be a change in that from April 2026. The previous Retail, Hospitality and Leisure Relief (RHL) Scheme, which gave the Corn Exchange and Burwell Halls a 40% discount will cease. In its place rates will be calculated with reference to the small business RHL multiplier which may be up to 20 pence lower than the standard multiplier. However, the rate will not be known until the Chancellor's budget later this month.

3. Insurance

The Council's Long-Term Agreement (LTA) with Zurich Municipal ends as of 31 March 2026. The LTA has guaranteed the same rate (insurance charge per £1K insured) for five years although premiums have risen according to the sums insured. The end of the LTA will result in significant increases. The Council will seek tenders early in 2026 but for now, following advice from the Council's current insurers an increase of 40% has been applied. This reflects inflationary pressures since the current LTA was agreed and increased pressure and claims in the local government sector.

4. Other expenditure lines

When considering the estimates the RFO examines each individual budget line, looking at the historic trends and known future developments so a flat percentage is not applied uniformly across the estimates. However, where a cost-of-living increase is applied, 3.8% has been used for 2026-27.

REVENUE BUDGET SUMMARY

Members may wish to note the following comments in relation to the estimates:

1. The actual year to date figures are for the first half year, the period April to September 2024 and include the recharges from central budgets.

Policy, Governance and Finance Committee

Earmarked reserves and 2025/26 estimates

2. As previously reported the Council is now accounting for earmarked reserve movements differently. The previous system, used by this and other councils, was to represent in-year funding from earmarked reserves as negative expenditure (4995 – transfer from earmarked reserves) and transfers to earmarked reserves as expenditure (code 4991). These fund movements are now shown in these reports as a “below the line” adjustment “Transfer from/to EMR” so they do not impact on expenditure but are correctly shown as funding.

However, for sums budgeted for transfer in 2025-26 and also those in relation to earmarked reserve 326 – committed sums brought forward from 2024-25 – these have now been input directly in to committed sums against individual budget lines. The latter has the impact of increasing the budget line by that amount, so this means that the original budgets shown for 2025-26 have been adjusted. The total amount of earmarked sums financing revenue expenditure during 2025-26 shows in the budget at £85,407.

A budget report can be run to show the split between agreed budgets and transfer from earmarked reserves in 2025-26 but when that report is run it does not then show the 2025-26 revised budget; on this occasion the latter report has been presented so the 2025-26 agreed budget includes the committed sums transferred in.

Property

3. There have also been several changes in relation to the treatment of property budgets. Previously where a property was leased out this was represented in the accounts against the site where the property was located.

An example is the West Witney Clubhouse, leased to West Witney Sports and Social Club, the Witney Mills and West Witney Bowls Club and the Witney Projectile Range buildings. These were previously shown under the West Witney Sports Ground budget, cc203. However, this inadvertently had the impact of distorting revenue budgets such as cc203. This is because the vast majority expenditure and recharges in this cost centre did not relate to these buildings whereas the income shown on these rentals represented 45% of the income shown on cc.203, thus understating the cost of operating the sports ground itself. In governance terms it should also be noted that whilst clearly spending committees have an interest, property matters in relation to leases etc are primarily a matter for the Policy, Governance and Finance Committee (PGF) as a source of investment and income.

Consequently, a new cost centre – 501 – has been created under PGF and this will consolidate all rented property income and any related expenditure.

Current year budgets have been vired over to that cost centre which has the impact of ensuring that like for like comparisons may more readily be made between 2025-26 and 2026-27.

There are some relatively small costs still showing against service cost centres, in relation to insurance and other recharges, and these will be vired over shortly.

Overheads

4. There are three cost centres for central staffing and associated costs, at 601, 602 and 604.

Early in the budget cycle the various estimates were calculated and then apportionments made to the service cost centres, meaning that there was no balance left on each of the central cost centres. However, since then as more budget information has been received the estimates have been updated. An example of this was when the interim pension fund valuation was received which significantly reduced expenditure at line 4003, saving £20,898 on latest estimates. At this stage changes such as these have not been reflected through the recharges but instead left as a debit or credit balance on the central overhead cost centre. This avoids unnecessary changes to figures which could increase the likelihood of a mistake on the “bottom line.”

Staffing budgets have been calculated in accordance with the approved establishment for the current and next year. There has been a change in terms of costing in that the Project Officer has been transferred from 602 (office) to 601 (works) to reflect where the officer is in the staffing structure.

The standard practice of keeping the revised staffing budgets in 601 and 602 at the same level as the original budgets for the current year, has been retained. Due to vacancies in the establishment this results in an uncharged balance on the current year in these cost centres which represents the amount which can then be carried forward in to the following year.

However, the nominal ledger recharge lines at 4888, 4890, 4892, 4893 and 4899 all balance to zero, which is correct for budgetary purposes.

Parks and Recreation Committee

5. Income - note the seasonal nature of the income in relation to sports facilities, with cricket skewed to the April – September period when income from football is skewed to the period from September.
6. All codes 4047 – play equipment maintenance. Until now a budget was allocated to each of the play areas on an annual basis. However, this was not always required and when it was it often exceeded the annual budget amount allocated to the relevant site for that year. Consequently, a new system is now in place to account for these budgets. Instead of having 15 separate budgets across the different play areas, these have been consolidated into one budget under a new cost centre (cc), cc230, with a budget this year of £14,760 and £15,320 next year. When money is then spent on a play area it is recorded against that play area. Budget is then vired (transferred) to that specific play area budget and the amount in cc250 is reduced accordingly. Consequently, Members will see that the amount remaining for play area maintenance this year is £6,825.

Note that there is a separate play area capital budget of £75,000 (current year), under the capital budget cost centre 800.

7. Cost centre 218- Windrush Place. A revenue budget was approved for 2025-26 to represent 6 months of running costs (i.e. from October 2025) but transfer from WODC has been delayed so it is not expected this will be required this year. However, the non-overhead elements of this budget, £59,250 are accounted for on the revised budget and will be “rolled over” to 2026-27. The same budget has been suggested for 2026-27.

There should be more detail on the revenue costs to the Council of this facility over the coming months, but the above approach is a prudent and sensible one to ensure there are enough funds for 2026-27.

Halls, Cemeteries and Allotments Committee

8. For this Committee the property changes impact on the Cemetery Lodge rent and insurance recharge, previously shown under the Tower Hill cemetery budget (301). Including the rent on this cost centre inadvertently had the impact of distorting revenue budgets cc301 because in this case none of the expenditure (with the exception of the recharged insurance premium) in this cost centre related to this property.

The Langdale Hall (cc102) and Madley Park Hall (cc106) are in a very similar position they and have also been transferred to cc501.

9. It should be noted that a significant proportion of expenditure in the Halls, Cemeteries and Allotments budgets relates to recharges from central budgets. Members may wish to note the following:
- (i) Works team recharges for the year to 30 September 2025 are based on timesheet analysis. This means that there will often be significant variation against individual cost centre budgets depending on what works has taken place on individual sites.
 - (ii) The revised 2025-26 estimates are based on expected outturn for the central budgets and for works, this has been allocated according to the percentage of time spent on that cost centre April to September 2025.
 - (iii) The 2026-27 estimates are based on the first draft estimates for cc.601 to 604 allocated to service cost centres based on the percentages used in the original 2025-26 estimates.
 - (iv) Increases from central budgets are a significant factor in the increased costs to this Committee. Your officers have also reviewed how overheads are allocated and this has resulted in some changes between committees. For instance, works overhead expenditure on the Closed Churchyards was previously allocated to town centre/ communal areas but is now allocated to cc303, closed churchyards, totalling £11,833 for 2026-27.

Stronger Communities Committee and Climate & Biodiversity Committee

10. As reported previously there has been a change to Committee responsibilities which affects the Stronger Communities and Climate & Biodiversity Committees.

Within the terms of reference for the new Climate and Biodiversity Committee there are several responsibilities budgetary provision for which were previously under the remit of this Committee. These are, referenced directly from the Committee terms of reference for 2025-26:

(b) To manage the Council's Environmental Spaces, including Amenity Areas...

c) To oversee the management of the Council's tree stock across the town;

h) To oversee the maintenance of the Council's infrastructure concerning planting displays (including hanging baskets).

Your officers have now made the necessary changes to the budget/cost centre structures which will relate to cost centre 402 – Community Infrastructure and specifically nominal ledger codes – 4017, 4036, 4037, 4039, 4040, 4066, 4067, 4888, 4890, 4892, 4893 and 4899. These have been transferred in whole or in part a new cost centre, 250, which is attached to the Climate and Biodiversity Committee. The virement for 2025/26 original budget amounts to £244,491.

Note that in relation to works team allocations, of which a total of £162,990 has been transferred in relation to the 2025/26 budget, the amounts will be subject to review over the next twelve months.

Revenue budget summary

The revenue budget has now been considered by each of the Committees and the enclosed papers reflect the budgets recommended for further consideration by the Council. Individual estimates have been changed where further information has been received e.g in relation to pension costs.

Overall, the revenue budget estimates, without including the precept and with the treatment of estimates in relation to overheads and Windrush Place, as detailed above, are:

Original 2025-26 revenue budget: £2,186,953 (without EMRs - £2,101,546)

Revised 2025-26 revenue budget: £2,067,104

Proposed 2026-27 revenue budget: £2,240,256

The Council is under inflationary pressure, and your officers are looking at ways to mitigate these pressures. The pressures increase significantly when considering capital projects (see next item).

Members are requested to consider the revenue estimates, considering any changes they wish to make and recommend that they go forward for further consideration in the budget cycle.

Next steps

The amount raised from the Council Tax during 2025/26, equivalent to £2,297,745 for a Band D property, was £203.37. The amount raised is the precept, a legal demand on the collection authority (the District Council), to raise this sum via the Council Tax. The Council Tax always funds the bulk of any council net budget requirement, but funding can also come from other sources including grants (including s.105 funding), loans and general/earmarked reserves. S

The calculation is:

BUDGET REQUIREMENT -Council net revenue budget for 2026/27 (i.e. net of any income from rents, fees and charges etc) + Council net capital budget 2026/77

IS MET BY AND EQUALS

FUNDING SOURCES – Precept (Council Tax) + grants (including s.105 funding) + loans + use of general, capital and earmarked reserves.

This stage of the budget has concentrated on calculating the budget requirement. Due to the complexities of the this year's process and the various changes made, over the next few weeks detailed checking of line estimates will take place and there will be further discussions amongst officers, which may result in some changes.

However, the major focus will now turn to the funding sources. Your officers are currently considering how the 2026/27 budget requirement will be funded, informed by the recommendations which have come forward in this cycle of meetings regarding revenue and capital spend. Your officers intend to come forward to the Council meeting which is due to take place on 15 December with some options. However, for now the following points are made:

- Precept/ Council Tax. The current year Council Tax base of 11,298.35 multiplied by the Band D equivalent Council Tax of £203.37 has yielded a precept of £2,297,745. The Council Tax base for 2026/27 has yet to be published by the District Council. It is usually received towards the end of November/ early December.
- Use of reserves. The Council has reserves which are suitably in relation to its size and responsibilities. I attach a schedule of reserves as of 31 March 2025 at **Appendix C**. During the current year some of the reserves will be used for revenue and capital spend, and the current year revenue budget will also make some contribution to reserves either through budgeted movements (e.g. renewals fund for vehicle and equipment replacement) or through underspends being allocated to earmarked reserves or returned to the general fund. Your officers will come forward at the meeting on 15 December with estimates for reserve movements during the current financial year and options for 2026-27.

The use of reserves and savings to provide for future spending via earmarked reserves is an important part of producing a balanced budget but they need to be managed carefully in accordance with the medium-term financial strategy. A potential risk is that if a Council is over-reliant on reserves, especially for revenue spending, there will come a time when the reserves can no longer be used and there will then be pressure on the budget to reduce spend and/or increase income from other sources such as service income and Council Tax.

- A balanced budget must be struck, and Members will also be mindful that this may be created by altering both income and expenditure i.e. to balance the budget lines there may be spending lines which need to be reconsidered to bring the estimates down. In relation to the latter Members will wish to consider the Council's strategic objectives and the recent budget consultation.

On 15 December it is then anticipated that Members will work through the options and come up with a preferred option which will enable it to agree a budget and a precept (Council Tax) at its meeting on 5 January 2026. Members will also receive the updated Medium Term Financial Plan at this meeting to assist in considering the budget.

Impact Assessments

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – no implications directly resulting from this report.
- b) Biodiversity - no implications directly resulting from this report.
- c) Crime & Disorder - no implications directly resulting from this report.
- d) Environment & Climate Emergency - no implications directly resulting from this report.

Risk

In decision making Councillors should consider any risks to the Council and any action they can take to limit or negate its liability. The RFO has approached the budget with prudence so as accurate budget as possible can be set at this early stage, although there may be some opportunities to make savings if required to balance the budget.

The provision of regular financial reports is part of the Council's risk management system.

Social Value

Social value is the positive change the Council creates in the local community within which it operates. Social value is not quantified in the financial reports but clearly the creation of social value is dependent on setting adequate budgets to meet the Council's objectives.

Financial implications

This report forms part of the Council's due diligence and a process in line with its Financial Regulations. The financial implications are detailed above and in the attached appendices.

This report forms part of the Council's mechanisms for budgetary control, as it enables income and expenditure incurred to be reviewed and to be compared with the Council's budgets.

Recommendations

Members are invited to note the report and consider the revised base revenue budget for 2025/26 and the estimated base revenue budgets for 2026/27, as detailed in the draft estimates, and to make a recommendation to Full Council accordingly.

Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>Policy, Governance & Finance</u>										
102	<u>LANGDALE HALL (Property)</u>									
1050	RENT RECEIVED	26,007	25,979	25,979	12,990	25,979	0	25,979	0	0
1052	EXPENSES RECOVERED	171	91	370	0	0	0	384	0	0
1060	INSURANCE RECOVERED	764	1,771	950	803	803	0	1,125	0	0
Total Income		26,942	27,841	27,299	13,793	26,782	0	27,488	0	0
4021	TELEPHONE/FAX	171	304	310	187	374	0	390	0	0
4025	INSURANCE	928	765	950	803	803	0	1,125	0	0
4036	PROPERTY MAINTENANCE	3,000	679	1,000	0	1,000	0	1,000	0	0
4038	OTHER MAINTENANCE	1,000	0	1,000	0	500	0	500	0	0
4048	ENG.INSPEC.(VATABLE)	368	575	585	811	811	0	840	0	0
4059	OTHER PROF FEES	1,000	0	1,000	0	500	0	1,000	0	0
4888	O/S STAFF RECHARGE	1,039	1,865	2,100	0	0	0	2,340	0	0
4890	O/S O'HEAD RECHARGE	95	137	137	0	0	0	138	0	0
4892	C/S STAFF RCHG	4,607	4,456	5,311	2,492	5,208	0	5,079	0	0
4893	C/S O'HEAD RCHG	1,304	1,549	1,410	658	1,304	0	1,454	0	0
4899	DEPOT REALLOCATION	189	454	299	0	0	0	347	0	0
Overhead Expenditure		13,701	10,784	14,102	4,952	10,500	0	14,213	0	0
Movement to/(from) Gen Reserve		13,241	17,057	13,197	8,841	16,282		13,275		
106	<u>MADLEY PARK COMMUNITY CENTRE</u>									
1052	EXPENSES RECOVERED	0	1,204	0	0	0	0	0	0	0
1060	INSURANCE RECOVERED	526	519	530	545	545	0	750	0	0
Total Income		526	1,724	530	545	545	0	750	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4025	INSURANCE	526	519	530	545	545	0	750	0	0
4036	PROPERTY MAINTENANCE	0	7,617	0	0	0	0	0	0	0
4038	OTHER MAINTENANCE	0	1,856	0	0	0	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	747	0	760	0	760	0	789	0	0
4059	OTHER PROF FEES	1,500	0	3,000	0	3,000	0	1,500	0	0
4888	O/S STAFF RECHARGE	15	0	533	0	0	0	594	0	0
4890	O/S O'HEAD RECHARGE	1	0	35	0	0	0	35	0	0
4892	C/S STAFF RCHG	921	888	1,067	498	1,041	0	1,015	0	0
4893	C/S O'HEAD RCHG	261	247	282	132	261	0	291	0	0
4897	MTCE O'HEAD RECHARGE	1	0	1	0	0	0	1	0	0
4899	DEPOT REALLOCATION	3	0	76	0	0	0	88	0	0
Overhead Expenditure		3,975	11,127	6,284	1,175	5,607	0	5,063	0	0
106 Net Income over Expenditure		-3,449	-9,403	-5,754	-630	-5,062	0	-4,313	0	0
6000	plus Transfer from EMR	0	7,617	0	0	0	0	0	0	0
6001	less Transfer to EMR	0	0	0	-1,500	0	0	0	0	0
Movement to/(from) Gen Reserve		(3,449)	(1,786)	(5,754)	870	(5,062)		(4,313)		
401	CIVIC ACTIVITIES									
4000	MAYORS ALLOWANCE	3,000	1,568	3,000	551	3,000	0	3,000	0	0
4150	CIVIC FUNCTIONS	2,000	1,326	2,000	900	1,700	0	1,700	0	0
4152	MAYOR'S CHAIN	300	0	600	0	300	0	300	0	0
4153	ANNUAL CIVIC AWARDS	200	467	200	0	500	0	500	0	0
4892	C/S STAFF RCHG	36,861	35,653	42,713	19,939	41,668	0	40,636	0	0
4893	C/S O'HEAD RCHG	10,429	12,400	11,280	5,266	10,434	0	11,634	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Overhead Expenditure		52,790	51,414	59,793	26,657	57,602	0	57,770	0	0
Movement to/(from) Gen Reserve		(52,790)	(51,414)	(59,793)	(26,657)	(57,602)		(57,770)		
403	<u>PLANNING</u>									
4028	I.T.	0	0	0	294	294	0	0	0	0
4892	C/S STAFF RCHG	25,342	24,508	29,371	13,708	28,647	0	27,937	0	0
4893	C/S O'HEAD RCHG	7,170	8,526	7,755	3,620	7,174	0	7,999	0	0
Overhead Expenditure		32,512	33,034	37,126	17,622	36,115	0	35,936	0	0
Movement to/(from) Gen Reserve		(32,512)	(33,034)	(37,126)	(17,622)	(36,115)		(35,936)		
407	<u>GRANTS & DONATIONS</u>									
1170	GRANTS RECEIVED	0	159	0	0	0	0	0	0	0
1171	DONATIONS RECEIVED	0	33	0	0	0	0	0	0	0
Total Income		0	193	0	0	0	0	0	0	0
4100	GRANTS GENERAL	20,000	19,000	21,000	10,075	21,000	0	20,000	0	0
4101	GRANT CAB	2,000	2,000	2,000	-2,000	2,000	0	2,000	0	0
4107	Witney Dementia Alliance	1,000	0	2,000	0	1,000	0	0	0	0
4108	GRANT - WITNEY MUSIC FESTIVAL	0	0	10,000	10,000	10,000	0	10,000	0	0
4110	SUBSIDIZED LETTINGS	1,800	852	2,507	1,501	0	0	1,500	0	0
4162	GRANT VOLUNTEER LINK-UP	2,000	2,000	2,000	0	2,000	0	2,000	0	0
Overhead Expenditure		26,800	23,852	39,507	19,576	36,000	0	35,500	0	0
Movement to/(from) Gen Reserve		(26,800)	(23,659)	(39,507)	(19,576)	(36,000)		(35,500)		
501	<u>PROPERTY/ INVESTMENTS</u>									
1050	RENT RECEIVED	0	0	28,356	20,380	37,495	0	56,541	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
1058	WATER RECOVERED	0	0	0	195	0	0	205	0	0
1060	INSURANCE RECOVERED	0	0	655	274	0	0	0	0	0
Total Income		0	0	29,011	20,849	37,495	0	56,746	0	0
4025	INSURANCE	0	0	120	112	0	0	150	0	0
Overhead Expenditure		0	0	120	112	0	0	150	0	0
Movement to/(from) Gen Reserve		0	0	28,891	20,737	37,495		56,596		
502	<u>TOWN HALL MAINTENANCE</u>									
1050	RENT RECEIVED	19,950	19,950	19,950	4,988	19,950	0	19,950	0	0
Total Income		19,950	19,950	19,950	4,988	19,950	0	19,950	0	0
4001	SALARIES	0	0	0	0	4,828	0	5,152	0	0
4002	ER'S NIC	0	0	0	0	411	0	481	0	0
4003	ER'S SUPERANN	0	0	0	0	855	0	837	0	0
4013	RENT PAID	16,500	16,500	16,500	6,875	16,500	0	16,500	0	0
4025	INSURANCE	1,087	1,131	1,150	1,183	1,183	0	1,650	0	0
4036	PROPERTY MAINTENANCE	4,500	1,011	4,500	3,156	4,500	37	4,500	0	0
4038	OTHER MAINTENANCE	2,000	4,018	2,140	1,712	2,140	0	2,221	0	0
4041	EQUIPMENT HIRE	1,000	746	800	371	0	0	800	0	0
4059	OTHER PROF FEES	2,500	0	2,500	345	345	0	2,500	0	0
4888	O/S STAFF RECHARGE	1,256	1,187	2,500	1,451	3,030	0	2,786	0	0
4890	O/S O'HEAD RECHARGE	115	102	160	96	222	0	165	0	0
4892	C/S STAFF RCHG	4,608	4,463	5,340	2,492	5,208	0	5,079	0	0
4893	C/S O'HEAD RCHG	1,304	1,549	1,410	659	1,304	0	1,454	0	0
4899	DEPOT REALLOCATION	228	258	353	130	457	0	413	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Overhead Expenditure		35,098	30,966	37,353	18,471	40,983	37	44,538	0	0
502 Net Income over Expenditure		-15,148	-11,016	-17,403	-13,484	-21,033	-37	-24,588	0	0
6000	plus Transfer from EMR	0	450	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(15,148)</u>	<u>(10,566)</u>	<u>(17,403)</u>	<u>(13,484)</u>	<u>(21,033)</u>		<u>(24,588)</u>		
506	<u>INTEREST RECEIVED</u>									
1190	INTEREST RECEIVED	39,804	86,554	40,600	37,876	85,000	0	45,000	0	0
Total Income		<u>39,804</u>	<u>86,554</u>	<u>40,600</u>	<u>37,876</u>	<u>85,000</u>	<u>0</u>	<u>45,000</u>	<u>0</u>	<u>0</u>
4051	BANK CHARGES	3,387	2,317	3,450	2,701	6,000	0	6,500	0	0
Overhead Expenditure		<u>3,387</u>	<u>2,317</u>	<u>3,450</u>	<u>2,701</u>	<u>6,000</u>	<u>0</u>	<u>6,500</u>	<u>0</u>	<u>0</u>
Movement to/(from) Gen Reserve		<u>36,417</u>	<u>84,237</u>	<u>37,150</u>	<u>35,175</u>	<u>79,000</u>		<u>38,500</u>		
601	<u>WORKS DEPARTMENT</u>									
4001	SALARIES	441,633	392,493	514,276	209,756	514,276	0	584,586	0	0
4002	ER'S NIC	44,046	37,533	65,261	26,420	65,261	0	74,938	0	0
4003	ER'S SUPERANN	96,903	86,067	111,596	43,507	111,596	0	116,233	0	0
4007	PROTECTIVE CLOTHING	7,000	5,538	6,300	2,789	6,300	95	6,300	0	0
4008	TRAINING	10,500	6,799	7,500	410	4,000	0	7,500	0	0
4017	CONTRACT CLEAN/WASTE	0	43	0	82	0	0	0	0	0
4036	PROPERTY MAINTENANCE	0	0	0	0	0	240	0	0	0
4043	SMALL TOOLS & EQUIPT	0	0	0	0	0	10	0	0	0
4062	SPORTS PITCH MATERIALS	0	0	0	0	0	3,067	0	0	0
4143	REFRESHMENT COSTS	0	184	0	0	0	0	0	0	0
4888	O/S STAFF RECHARGE	-612,869	-516,092	-691,133	-279,683	-584,041	0	-786,378	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4890	O/S O'HEAD RECHARGE	-54,737	-55,593	-45,011	-19,033	-39,705	0	-46,467	0	0
4892	C/S STAFF RCHG	23,038	22,281	26,695	12,461	26,041	0	25,396	0	0
4893	C/S O'HEAD RCHG	6,518	7,749	4,515	3,291	6,521	0	7,271	0	0
Overhead Expenditure		-37,968	-13,000	-1	0	110,249	3,412	-10,621	0	0
Movement to/(from) Gen Reserve		37,968	13,000	1	0	(110,249)		10,621		
602	<u>CENTRAL SUPPORT</u>									
1099	MISCELLANEOUS INCOME	0	0	0	455	455	0	0	0	0
Total Income		0	0	0	455	455	0	0	0	0
4001	SALARIES	350,135	338,444	411,372	185,264	411,372	0	398,414	0	0
4002	ER'S NIC	35,042	33,857	48,278	23,837	48,278	0	51,340	0	0
4003	ER'S SUPERANN	75,566	73,395	81,259	40,132	81,259	0	79,648	0	0
4008	TRAINING	7,500	7,841	7,500	1,132	4,000	990	7,500	0	0
4009	TRAVELLING	1,500	79	2,000	0	500	0	500	0	0
4010	MISC STAFF COSTS	200	638	500	89	500	0	500	0	0
4011	RATES	19,860	19,451	20,100	11,827	19,711	0	20,460	0	0
4012	WATER RATES	460	263	550	202	410	0	430	0	0
4014	ELECTRICITY	14,502	14,290	9,000	1,802	9,000	0	9,342	0	0
4016	CLEANING MATERIALS	1,000	18	500	4	100	0	100	0	0
4017	CONTRACT CLEAN/WASTE	1,821	1,597	1,900	1,700	2,600	0	2,700	0	0
4018	PHOTOCOPIER COSTS	2,185	1,218	2,185	1,516	3,000	0	3,100	0	0
4020	COPIER RENTAL	4,000	2,216	4,000	539	4,000	0	5,200	0	0
4021	TELEPHONE/FAX	6,485	6,920	7,600	4,720	9,190	0	9,540	0	0
4022	POSTAGE	1,814	1,768	600	407	800	0	800	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4023	STATIONERY	3,000	2,467	3,000	871	2,500	0	3,000	0	0
4024	SUBSCRIPTIONS	0	0	0	400	400	0	420	0	0
4025	INSURANCE	3,511	4,376	4,470	4,565	4,565	0	6,375	0	0
4026	BOOKS/PUBLICATIONS	300	104	300	17	150	0	150	0	0
4028	I.T.	21,340	21,576	25,110	14,196	27,225	0	29,250	0	0
4030	RECRUITMENT ADVT'G	2,500	0	1,500	0	750	0	1,500	0	0
4036	PROPERTY MAINTENANCE	0	50	0	40	40	0	0	0	0
4038	OTHER MAINTENANCE	0	0	0	74	74	0	0	0	0
4040	ARBORICULTURE	0	0	0	36	36	0	0	0	0
4042	EQUIPMENT INC. FURNITURE	5,000	4,571	5,100	1,688	4,200	0	5,500	0	0
4054	INTERNAL AUDIT	2,300	2,040	2,590	0	2,550	0	2,650	0	0
4055	ACCOUNTANCY FEES	1,000	0	1,000	0	1,000	0	1,000	0	0
4059	OTHER PROF FEES	34,930	56,893	45,000	20,662	45,000	0	46,710	0	0
4064	HEALTH & SAFETY	250	333	250	83	200	0	260	0	0
4099	MISCELLANEOUS	50	20	50	0	50	0	52	0	0
4143	REFRESHMENT COSTS	300	266	300	189	300	0	311	0	0
4215	IN BLOOM - INC SCHOOLS CHALLENGE	0	6	0	0	0	0	0	0	0
4892	C/S STAFF RCHG	-460,761	-445,696	-533,909	-249,233	-520,846	0	-531,007	0	0
4893	C/S O'HEAD RCHG	-130,360	-155,000	-140,995	-65,833	-130,426	0	-145,426	0	0
Overhead Expenditure		5,430	-6,000	11,110	925	32,488	990	10,319	0	0
Movement to/(from) Gen Reserve		(5,430)	6,000	(11,110)	(470)	(32,033)		(10,319)		
604	<u>WORKS DEPOT/VEH/EQUIP ETC</u>									
1099	MISCELLANEOUS INCOME	0	13,254	0	0	0	0	0	0	0
Total Income		0	13,254	0	0	0	0	0	0	0

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Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4007	PROTECTIVE CLOTHING	0	0	0	0	0	108	0	0	0
4011	RATES	0	0	0	0	0	0	10,000	0	0
4012	WATER RATES	0	0	0	0	0	0	4,000	0	0
4014	ELECTRICITY	22,125	12,425	5,000	2,628	5,300	0	7,000	0	0
4016	CLEANING MATERIALS	1,421	1,666	1,750	1,414	2,800	0	2,800	0	0
4017	CONTRACT CLEAN/WASTE	22,348	25,838	21,000	10,261	21,000	0	21,798	0	0
4021	TELEPHONE/FAX	2,990	4,755	3,050	2,050	4,100	0	4,255	0	0
4023	STATIONERY	150	50	153	46	153	0	159	0	0
4025	INSURANCE	141	148	150	156	156	0	1,200	0	0
4028	I.T.	1,250	165	1,250	0	200	0	200	0	0
4030	RECRUITMENT ADVT'G	500	0	500	0	0	0	0	0	0
4036	PROPERTY MAINTENANCE	2,000	920	2,000	41	1,000	0	3,000	0	0
4038	OTHER MAINTENANCE	1,750	431	1,785	0	200	0	400	0	0
4039	HORTICULTURE	14,434	13,155	4,500	115	1,000	0	1,000	0	0
4041	EQUIPMENT HIRE	3,500	4,673	4,000	479	2,000	680	2,000	0	0
4042	EQUIPMENT INC. FURNITURE	2,964	3,307	3,500	2,746	4,300	4,528	3,633	0	0
4043	SMALL TOOLS & EQUIPT	1,500	1,876	1,600	1,798	800	81	1,600	0	0
4044	FUEL	15,725	16,301	20,375	5,925	13,425	0	20,000	0	0
4045	LICENCES	2,874	2,228	2,900	1,380	2,760	0	2,860	0	0
4050	VEHICLE MAINTENANCE	12,000	26,652	16,500	7,758	16,500	3,090	17,127	0	0
4052	VEHICLE INSURANCE	3,500	4,159	4,300	8,994	8,994	0	9,800	0	0
4062	SPORTS PITCH MATERIALS	8,003	3,176	3,100	1,736	3,100	0	3,218	0	0
4064	HEALTH & SAFETY	250	404	500	254	500	0	519	0	0
4143	REFRESHMENT COSTS	360	0	367	9	9	0	0	0	0

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Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4899	DEPOT REALLOCATION	-149,214	-109,076	-98,280	-32,476	-88,144	0	-116,569	0	0
	Overhead Expenditure	-29,429	13,254	0	15,314	153	8,487	0	0	0
	Movement to/(from) Gen Reserve	29,429	0	0	(15,314)	(153)		0		
605	<u>GENERAL MAINT./NOW 601</u>									
4043	SMALL TOOLS & EQUIPT	0	0	0	0	0	10	0	0	0
	Overhead Expenditure	0	0	0	0	0	10	0	0	0
	Movement to/(from) Gen Reserve	0	0	0	0	0		0		
700	<u>STRATEGIC PLANNING INITIATIVES</u>									
4892	C/S STAFF RCHG	55,291	47,106	64,069	29,908	62,502	0	60,953	0	0
4893	C/S O'HEAD RCHG	15,643	18,602	16,907	7,899	15,651	0	17,451	0	0
	Overhead Expenditure	70,934	65,708	80,976	37,807	78,153	0	78,404	0	0
	Movement to/(from) Gen Reserve	(70,934)	(65,708)	(80,976)	(37,807)	(78,153)		(78,404)		
701	<u>CORPORATE MANAGEMENT</u>									
4022	POSTAGE	300	214	200	107	200	0	200	0	0
4024	SUBSCRIPTIONS	0	0	0	0	1,080	0	2,160	0	0
4025	INSURANCE	2,114	1,544	1,575	1,964	1,964	0	2,750	0	0
4031	OTHER ADVERTISING	250	113	260	0	120	0	120	0	0
4057	AUDIT FEES	2,689	2,600	2,600	-2,560	3,196	0	3,215	0	0
4892	C/S STAFF RCHG	78,329	75,786	90,764	42,370	88,545	0	109,416	0	0
4893	C/S O'HEAD RCHG	22,161	26,351	23,969	11,192	22,173	0	24,723	0	0
	Overhead Expenditure	105,843	106,608	119,368	53,073	117,278	0	142,584	0	0
	Movement to/(from) Gen Reserve	(105,843)	(106,608)	(119,368)	(53,073)	(117,278)		(142,584)		

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Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
702	DEMOCRATIC REP'N & MGMT									
4008	TRAINING	2,500	2,254	1,400	9	1,000	0	1,400	0	0
4022	POSTAGE	0	0	0	1	0	0	0	0	0
4024	SUBSCRIPTIONS	6,414	7,079	7,200	4,745	7,200	0	8,675	0	0
4028	I.T.	5,872	2,930	2,880	1,860	2,880	0	2,100	0	0
4034	NEWSLETTER	3,798	2,616	3,875	0	3,875	0	4,000	0	0
4120	ROOM HIRE/MEETING EXPS	3,709	3,749	3,783	2,836	3,783	0	3,927	0	0
4155	MODERN GOV/MTNG DIGITALISATION	9,788	9,939	10,140	0	10,300	0	10,700	0	0
4180	ELECTION EXPENSES	5,124	7,985	5,125	0	5,125	0	5,320	0	0
4892	C/S STAFF RCHG	69,344	67,091	80,353	37,512	78,393	0	76,451	0	0
4893	C/S O'HEAD RCHG	19,618	23,326	21,220	9,907	19,631	0	21,888	0	0
	Overhead Expenditure	<u>126,167</u>	<u>126,969</u>	<u>135,976</u>	<u>56,871</u>	<u>132,187</u>	<u>0</u>	<u>134,461</u>	<u>0</u>	<u>0</u>
	Movement to/(from) Gen Reserve	<u>(126,167)</u>	<u>(126,969)</u>	<u>(135,976)</u>	<u>(56,871)</u>	<u>(132,187)</u>		<u>(134,461)</u>		
Policy, Governance & Finance - Income		87,222	149,516	117,390	78,505	170,227	0	149,934	0	0
Expenditure		409,240	457,033	545,164	255,255	663,315	12,935	554,817	0	0
Net Income over Expenditure		<u>-322,018</u>	<u>-307,518</u>	<u>-427,774</u>	<u>-176,750</u>	<u>-493,088</u>	<u>-12,935</u>	<u>-404,883</u>	<u>0</u>	<u>0</u>
	plus Transfer from EMR	0	8,067	0	0	0	0	0	0	0
	less Transfer to EMR	0	0	0	(1,500)	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>(322,018)</u>	<u>(299,451)</u>	<u>(427,774)</u>	<u>(175,250)</u>	<u>(493,088)</u>		<u>(404,883)</u>		
<u>Parks & Recreation</u>										
201	<u>SPLASHPARK</u>									
4012	WATER RATES	12,000	19,404	15,000	12,033	15,000	0	15,000	0	0

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Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4016	CLEANING MATERIALS	300	0	305	197	305	0	300	0	0
4036	PROPERTY MAINTENANCE	5,651	5,841	5,100	1,728	3,500	0	3,500	0	0
4047	PLAY EQUIP MAINTENCE	2,668	0	5	5	0	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	500	0	510	0	0	0	510	0	0
4049	PLAY RISK ASSESSMENT	0	0	0	72	0	0	0	0	0
4099	MISCELLANEOUS	0	51	0	0	0	0	0	0	0
4888	O/S STAFF RECHARGE	9,315	4,956	7,500	2,951	6,162	0	8,358	0	0
4890	O/S O'HEAD RECHARGE	854	392	488	208	452	0	494	0	0
4899	DEPOT REALLOCATION	1,699	1,256	1,067	440	930	0	1,239	0	0
Overhead Expenditure		32,987	31,900	29,975	17,634	26,349	0	29,401	0	0
Movement to/(from) Gen Reserve		(32,987)	(31,900)	(29,975)	(17,634)	(26,349)		(29,401)		
202	<u>THE LEYS RECREATION GROUND</u>									
1020	SPORTS - FOOTBALL	3,400	3,147	2,600	316	2,700	0	2,810	0	0
1043	GREEN FEES - WTBC	5,420	5,420	5,500	5,550	5,550	0	5,760	0	0
1050	RENT RECEIVED	1,000	1,000	0	0	0	0	0	0	0
1051	GROUND HIRE	16,038	15,991	17,650	17,901	17,901	0	18,257	0	0
1052	EXPENSES RECOVERED	160	1,228	165	308	1,658	0	171	0	0
1054	EASEMENTS/WAYLEAVES	0	6	6	0	0	0	6	0	0
1058	WATER RECOVERED	190	2,370	0	0	0	0	202	0	0
Total Income		26,208	29,162	25,921	24,074	27,809	0	27,206	0	0
4012	WATER RATES	3,000	8,445	1,350	668	1,350	0	0	0	0
4014	ELECTRICITY	5,202	2,422	3,600	1,513	1,350	0	3,737	0	0
4016	CLEANING MATERIALS	0	0	0	0	3,600	0	0	0	0

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Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4017	CONTRACT CLEAN/WASTE	609	869	425	640	640	0	665	0	0
4024	SUBSCRIPTIONS	0	0	0	430	430	0	446	0	0
4025	INSURANCE	256	112	0	112	224	0	150	0	0
4028	I.T.	0	0	0	13	13	0	0	0	0
4036	PROPERTY MAINTENANCE	7,500	6,991	5,000	3,859	6,000	0	6,000	0	0
4037	GROUNDS MAINTENANCE	8,120	8,118	5,000	4,867	8,000	1,506	8,000	0	0
4038	OTHER MAINTENANCE	2,500	0	0	0	0	0	0	0	0
4041	EQUIPMENT HIRE	0	38	0	0	0	0	0	0	0
4046	SPORTS EQUIPMENT	4,000	3,495	2,000	1,687	3,500	0	3,500	0	0
4047	PLAY EQUIP MAINTENCE	5,000	1,728	3,882	3,882	3,882	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	1,055	1,043	1,060	940	940	0	1,100	0	0
4049	PLAY RISK ASSESSMENT	144	420	140	72	0	0	145	0	0
4059	OTHER PROF FEES	0	0	10,000	0	10,000	0	0	0	0
4099	MISCELLANEOUS	0	8	0	41	41	21	0	0	0
4110	SUBSIDIZED LETTINGS	10,000	4,855	5,500	5,763	5,763	0	5,980	0	0
4215	IN BLOOM - INC SCHOOLS CHALLENGE	1,000	50	4,000	0	4,000	0	2,000	0	0
4888	O/S STAFF RECHARGE	66,175	75,610	80,000	42,551	82,022	0	89,149	0	0
4890	O/S O'HEAD RECHARGE	15,690	7,751	5,210	2,926	6,518	0	5,268	0	0
4892	C/S STAFF RCHG	18,431	17,825	21,358	9,970	20,835	0	20,319	0	0
4893	C/S O'HEAD RCHG	5,214	6,201	5,650	2,634	5,217	0	5,817	0	0
4899	DEPOT REALLOCATION	7,483	14,657	11,376	5,116	13,410	0	13,215	0	0
Overhead Expenditure		161,379	160,638	165,551	87,685	177,735	1,527	165,491	0	0
202 Net Income over Expenditure		-135,171	-131,476	-139,630	-63,611	-149,926	-1,527	-138,285	0	0
6000	plus Transfer from EMR	0	0	0	1,875	0	0	0	0	0

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Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve		<u>(135,171)</u>	<u>(131,476)</u>	<u>(139,630)</u>	<u>(61,736)</u>	<u>(149,926)</u>		<u>(138,285)</u>		
203	WEST WITNEY SPORTS GROUND									
1020	SPORTS - FOOTBALL	8,536	10,464	8,050	2,599	9,900	0	10,300	0	0
1021	SPORTS - CRICKET	1,500	1,470	1,500	1,939	1,938	0	2,000	0	0
1041	RENTAL - TENNIS CLUB	0	4,970	0	0	0	0	0	0	0
1042	RENTAL- PROJ.RANGE	3,110	3,110	0	0	0	0	0	0	0
1044	GREEN FEES - WMBC	3,254	3,250	3,325	3,350	3,325	0	3,450	0	0
1045	GREEN FEES - WWBC	3,254	3,250	3,325	3,325	3,325	0	3,450	0	0
1050	RENT RECEIVED	10,366	10,352	0	0	0	0	0	0	0
1054	EASEMENTS/WAYLEAVES	6	6	6	0	6	0	6	0	0
1060	INSURANCE RECOVERED	427	457	0	0	0	0	472	0	0
1170	GRANTS RECEIVED	0	0	0	6,986	0	0	0	0	0
Total Income		<u>30,453</u>	<u>37,329</u>	<u>16,206</u>	<u>18,199</u>	<u>18,494</u>	<u>0</u>	<u>19,678</u>	<u>0</u>	<u>0</u>
4024	SUBSCRIPTIONS	0	0	0	430	430	0	445	0	0
4025	INSURANCE	774	681	695	704	704	0	950	0	0
4028	I.T.	0	0	0	47	47	0	0	0	0
4036	PROPERTY MAINTENANCE	1,500	2,708	3,300	687	2,100	28	3,000	0	0
4037	GROUNDS MAINTENANCE	11,500	11,374	11,600	10,612	11,000	1,422	11,400	0	0
4046	SPORTS EQUIPMENT	1,000	156	1,000	0	500	0	500	0	0
4047	PLAY EQUIP MAINTENANCE	0	6	0	5	5	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	213	207	210	376	376	0	390	0	0
4059	OTHER PROF FEES	2,000	0	4,000	0	4,000	0	2,000	0	0
4062	SPORTS PITCH MATERIALS	0	1,665	1,285	0	600	0	1,200	0	0
4099	MISCELLANEOUS	0	8	0	82	82	0	0	0	0

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Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4888	O/S STAFF RECHARGE	37,622	65,701	70,000	29,858	62,350	0	78,005	0	0
4890	O/S O'HEAD RECHARGE	13,071	7,977	4,559	2,063	4,574	0	4,609	0	0
4899	DEPOT REALLOCATION	2,275	14,337	9,954	2,965	9,410	0	11,563	0	0
Overhead Expenditure		69,955	104,821	106,603	47,829	96,178	1,450	114,062	0	0
203 Net Income over Expenditure		-39,502	-67,491	-90,397	-29,631	-77,684	-1,450	-94,384	0	0
6001	less Transfer to EMR	0	0	0	6,986	0	0	0	0	0
Movement to/(from) Gen Reserve		(39,502)	(67,491)	(90,397)	(36,617)	(77,684)		(94,384)		
204	<u>BURWELL (QE2) SPORTS GROUND</u>									
1020	SPORTS - FOOTBALL	8,000	6,859	7,150	1,981	7,000	0	7,280	0	0
Total Income		8,000	6,859	7,150	1,981	7,000	0	7,280	0	0
4017	CONTRACT CLEAN/WASTE	0	700	0	0	0	0	0	0	0
4024	SUBSCRIPTIONS	0	0	0	215	215	0	220	0	0
4028	I.T.	0	0	0	36	36	0	0	0	0
4036	PROPERTY MAINTENANCE	1,000	1,626	1,000	468	1,000	28	1,038	0	0
4037	GROUNDS MAINTENANCE	9,745	9,745	9,950	9,749	9,950	0	10,328	0	0
4046	SPORTS EQUIPMENT	2,000	0	2,000	1,285	2,000	0	1,000	0	0
4047	PLAY EQUIP MAINTENCE	2,000	2,053	130	130	130	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	587	546	560	1,200	1,200	0	1,245	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	0	75	0	0
4099	MISCELLANEOUS	0	0	0	41	41	21	0	0	0
4888	O/S STAFF RECHARGE	21,124	37,944	35,000	22,099	46,148	0	39,003	0	0
4890	O/S O'HEAD RECHARGE	8,809	4,182	2,279	1,493	3,385	0	2,305	0	0
4899	DEPOT REALLOCATION	577	8,920	4,977	2,698	6,965	0	5,782	0	0

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Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Overhead Expenditure		45,942	65,785	55,971	39,485	71,142	50	60,996	0	0
Movement to/(from) Gen Reserve		(37,942)	(58,927)	(48,821)	(37,504)	(64,142)		(53,716)		
205	<u>KING GEORGE V / NEWLAND</u>									
1020	SPORTS - FOOTBALL	1,700	1,539	1,750	532	1,600	0	1,665	0	0
Total Income		1,700	1,539	1,750	532	1,600	0	1,665	0	0
4028	I.T.	0	0	0	8	8	0	0	0	0
4036	PROPERTY MAINTENANCE	534	0	0	0	0	0	0	0	0
4037	GROUNDS MAINTENANCE	4,003	4,003	5,700	2,895	5,700	0	5,917	0	0
4047	PLAY EQUIP MAINTENCE	500	38	33	33	33	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	480	472	480	496	496	0	515	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	0	75	0	0
4099	MISCELLANEOUS	0	0	0	41	41	21	0	0	0
4100	GRANTS GENERAL	500	0	1,000	0	0	0	500	0	0
4888	O/S STAFF RECHARGE	15,699	13,570	20,000	8,010	16,727	0	22,287	0	0
4890	O/S O'HEAD RECHARGE	3,502	1,507	1,303	550	1,227	0	1,317	0	0
4899	DEPOT REALLOCATION	1,881	2,853	2,844	914	2,524	0	3,304	0	0
Overhead Expenditure		27,199	22,513	31,435	13,019	26,828	21	33,915	0	0
Movement to/(from) Gen Reserve		(25,499)	(20,974)	(29,685)	(12,486)	(25,228)		(32,250)		
207	<u>MOORLAND ROAD PLAY AREA</u>									
4036	PROPERTY MAINTENANCE	0	60	0	0	0	0	0	0	0
4047	PLAY EQUIP MAINTENCE	500	905	449	449	449	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	293	273	280	313	313	0	325	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	0	75	0	0

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Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4099	MISCELLANEOUS	0	20	0	41	41	21	0	0	0
4888	O/S STAFF RECHARGE	2,728	7,095	7,000	3,745	7,820	0	7,801	0	0
4890	O/S O'HEAD RECHARGE	251	898	456	255	574	0	461	0	0
4899	DEPOT REALLOCATION	498	1,502	995	458	1,180	0	1,156	0	0
Overhead Expenditure		4,370	10,824	9,255	5,334	10,449	21	9,818	0	0
Movement to/(from) Gen Reserve		(4,370)	(10,824)	(9,255)	(5,334)	(10,449)		(9,818)		
208	<u>WOOD GREEN/PLAY AREA</u>									
4047	PLAY EQUIP MAINTENANCE	500	574	63	63	63	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	300	298	305	313	313	0	325	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	0	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	21	0	0	0
4888	O/S STAFF RECHARGE	8,637	5,862	5,000	4,045	8,447	0	5,572	0	0
4890	O/S O'HEAD RECHARGE	2,854	647	326	268	620	0	329	0	0
4899	DEPOT REALLOCATION	592	1,198	711	509	1,275	0	826	0	0
Overhead Expenditure		12,983	8,670	6,480	5,311	10,831	21	7,127	0	0
Movement to/(from) Gen Reserve		(12,983)	(8,670)	(6,480)	(5,311)	(10,831)		(7,127)		
209	<u>ETON CLOSE PLAY AREA</u>									
4047	PLAY EQUIP MAINTENANCE	250	38	9	9	9	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	200	199	205	209	209	0	213	0	0
4049	PLAY RISK ASSESSMENT	100	70	100	72	72	0	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	21	0	0	0
4222	TINY FOREST EXPENSES	150	0	150	0	150	0	150	0	0
4888	O/S STAFF RECHARGE	0	6,037	6,000	3,079	6,430	0	6,686	0	0

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Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4890	O/S O'HEAD RECHARGE	0	687	391	205	472	0	395	0	0
4899	DEPOT REALLOCATION	0	1,344	853	373	970	0	991	0	0
Overhead Expenditure		700	8,395	7,708	3,988	8,353	21	8,510	0	0
Movement to/(from) Gen Reserve		(700)	(8,395)	(7,708)	(3,988)	(8,353)		(8,510)		
210	<u>OXLEASE PLAY AREA</u>									
4047	PLAY EQUIP MAINTENCE	500	102	1,732	1,732	1,732	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	614	621	635	524	524	0	659	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	0	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	21	0	0	0
4888	O/S STAFF RECHARGE	10,240	8,858	7,000	6,247	13,045	0	7,801	0	0
4890	O/S O'HEAD RECHARGE	3,001	1,041	456	417	957	0	461	0	0
4899	DEPOT REALLOCATION	885	1,777	995	775	1,969	0	1,156	0	0
Overhead Expenditure		15,340	12,490	10,893	9,809	18,340	21	10,152	0	0
Movement to/(from) Gen Reserve		(15,340)	(12,490)	(10,893)	(9,809)	(18,340)		(10,152)		
211	<u>FIELDMERE PLAY AREA</u>									
4047	PLAY EQUIP MAINTENCE	250	2,312	1,482	1,482	1,482	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	300	298	305	313	313	0	317	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	0	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	21	0	0	0
4888	O/S STAFF RECHARGE	4,810	5,743	4,000	2,858	5,968	0	4,457	0	0
4890	O/S O'HEAD RECHARGE	441	606	261	192	438	0	263	0	0
4899	DEPOT REALLOCATION	877	1,038	569	345	901	0	661	0	0
Overhead Expenditure		6,778	10,087	6,692	5,303	9,215	21	5,773	0	0

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Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve		<u>(6,778)</u>	<u>(10,087)</u>	<u>(6,692)</u>	<u>(5,303)</u>	<u>(9,215)</u>		<u>(5,773)</u>		
212	QUARRY ROAD PLAY AREA									
4036	PROPERTY MAINTENANCE	0	47	0	0	0	0	0	0	0
4047	PLAY EQUIP MAINTENCE	250	66	91	91	91	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	250	323	250	339	339	0	260	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	0	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	21	0	0	0
4888	O/S STAFF RECHARGE	217	2,275	4,000	534	1,115	0	4,457	0	0
4890	O/S O'HEAD RECHARGE	20	204	261	0	82	0	263	0	0
4899	DEPOT REALLOCATION	39	659	569	0	168	0	661	0	0
	Overhead Expenditure	876	3,664	5,246	1,078	1,908	21	5,716	0	0
Movement to/(from) Gen Reserve		<u>(876)</u>	<u>(3,664)</u>	<u>(5,246)</u>	<u>(1,078)</u>	<u>(1,908)</u>		<u>(5,716)</u>		
213	RALEGH CRES.PLAY/DEER PK PITCH									
1201	COMMUTED SUMS	0	7,748	0	0	0	0	0	0	0
	Total Income	0	7,748	0	0	0	0	0	0	0
4013	RENT PAID	5	0	5	0	5	0	5	0	0
4037	GROUNDS MAINTENANCE	0	0	9,250	0	0	0	9,602	0	0
4047	PLAY EQUIP MAINTENCE	500	32	25	25	25	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	500	0	500	0	0	0	519	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	0	78	0	0
4099	MISCELLANEOUS	0	20	0	41	41	21	0	0	0
4888	O/S STAFF RECHARGE	4,374	2,999	20,000	1,562	10,096	0	22,287	0	0
4890	O/S O'HEAD RECHARGE	401	384	1,302	101	233	0	1,317	0	0

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		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4899	DEPOT REALLOCATION	798	429	2,844	193	480	0	3,304	0	0
	Overhead Expenditure	6,678	3,934	34,001	1,994	10,952	21	37,112	0	0
	213 Net Income over Expenditure	-6,678	3,814	-34,001	-1,994	-10,952	-21	-37,112	0	0
6001	less Transfer to EMR	0	74,999	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(6,678)	(71,185)	(34,001)	(1,994)	(10,952)		(37,112)		
214	<u>PARK ROAD PLAY AREA</u>									
4013	RENT PAID	125	0	250	0	125	0	125	0	0
4047	PLAY EQUIP MAINTENCE	500	32	9	9	9	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	275	0	275	0	0	0	285	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	0	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	21	0	0	0
4888	O/S STAFF RECHARGE	0	3,024	0	1,635	3,414	0	4,184	0	0
4890	O/S O'HEAD RECHARGE	0	397	0	113	250	0	247	0	0
4899	DEPOT REALLOCATION	0	458	0	213	515	0	620	0	0
	Overhead Expenditure	1,000	4,001	609	2,083	4,426	21	5,536	0	0
	Movement to/(from) Gen Reserve	(1,000)	(4,001)	(609)	(2,083)	(4,426)		(5,536)		
215	<u>CEDAR DRIVE PLAY AREA</u>									
4047	PLAY EQUIP MAINTENCE	500	0	0	0	0	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	500	0	500	0	0	0	519	0	0
4049	PLAY RISK ASSESSMENT	100	0	100	0	0	0	104	0	0
4099	MISCELLANEOUS	0	20	0	0	0	0	0	0	0
	Overhead Expenditure	1,100	20	600	0	0	0	623	0	0
	Movement to/(from) Gen Reserve	(1,100)	(20)	(600)	0	0		(623)		

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Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
216	UNTERHACHING PLAY AREA									
4014	ELECTRICITY	0	2,681	2,100	636	1,500	0	1,500	0	0
4047	PLAY EQUIP MAINTENCE	500	53	25	25	25	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	500	0	500	0	0	0	519	0	0
4049	PLAY RISK ASSESSMENT	100	70	100	72	72	0	75	0	0
4099	MISCELLANEOUS	0	1,572	0	41	41	21	0	0	0
4888	O/S STAFF RECHARGE	0	2,780	0	860	1,796	0	2,221	0	0
4890	O/S O'HEAD RECHARGE	0	246	0	58	132	0	131	0	0
4899	DEPOT REALLOCATION	0	701	0	113	271	0	329	0	0
	Overhead Expenditure	1,100	8,102	2,725	1,805	3,837	21	4,775	0	0
6000	plus Transfer from EMR	0	1,551	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(1,100)	(6,551)	(2,725)	(1,805)	(3,837)		(4,775)		
217	WATERFORD LANE PLAY AREA									
4047	PLAY EQUIP MAINTENCE	500	0	0	0	0	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	500	0	510	0	0	0	529	0	0
4049	PLAY RISK ASSESSMENT	100	0	102	0	0	0	106	0	0
	Overhead Expenditure	1,100	0	612	0	0	0	635	0	0
	Movement to/(from) Gen Reserve	(1,100)	0	(612)	0	0		(635)		
218	WINDRUSH PLACE									
4037	GROUNDS MAINTENANCE	0	0	9,250	0	9,250	0	9,602	0	0
4098	NET COSTS - PAVILION	0	0	50,000	0	50,000	0	51,900	0	0
4888	O/S STAFF RECHARGE	0	0	20,000	0	0	0	22,287	0	0
4890	O/S O'HEAD RECHARGE	0	0	1,303	0	6	0	1,317	0	0

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Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4899	DEPOT REALLOCATION	0	0	2,844	0	13	0	3,304	0	0
	Overhead Expenditure	0	0	83,397	0	59,269	0	88,410	0	0
	Movement to/(from) Gen Reserve	0	0	(83,397)	0	(59,269)		(88,410)		
230	<u>PLAY AREAS HOLDING BUDGET</u>									
4047	PLAY EQUIP MAINTENANCE	0	0	6,825	0	6,825	0	15,320	0	0
	Overhead Expenditure	0	0	6,825	0	6,825	0	15,320	0	0
	Movement to/(from) Gen Reserve	0	0	(6,825)	0	(6,825)		(15,320)		
	Parks & Recreation - Income	66,361	82,637	51,027	44,786	54,903	0	55,829	0	0
	Expenditure	389,487	455,844	564,578	242,355	542,637	3,241	603,372	0	0
	Net Income over Expenditure	<u>-323,126</u>	<u>-373,207</u>	<u>-513,551</u>	<u>-197,570</u>	<u>-487,734</u>	<u>-3,241</u>	<u>-547,543</u>	<u>0</u>	<u>0</u>
	plus Transfer from EMR	0	1,551	0	1,875	0	0	0	0	0
	less Transfer to EMR	0	74,999	0	6,986	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>(323,126)</u>	<u>(446,655)</u>	<u>(513,551)</u>	<u>(202,681)</u>	<u>(487,734)</u>		<u>(547,543)</u>		

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Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>Stronger Communities</u>										
402	<u>COMMUNITY INFRASTRUCTURE</u>									
1052	EXPENSES RECOVERED	1,336	500	1,350	0	500	0	1,000	0	0
1099	MISCELLANEOUS INCOME	0	1,000	0	0	1,000	0	1,000	0	0
1170	GRANTS RECEIVED	0	5,000	0	0	0	0	0	0	0
1171	DONATIONS RECEIVED	1,334	2,665	10,350	0	4,800	0	7,500	0	0
Total Income		2,670	9,165	11,700	0	6,300	0	9,500	0	0
4014	ELECTRICITY	3,411	3,323	3,400	718	2,300	0	2,100	0	0
4017	CONTRACT CLEAN/WASTE	3,000	169	0	0	0	0	0	0	0
4025	INSURANCE	112	112	115	112	112	0	150	0	0
4028	I.T.	0	117	0	0	0	0	0	0	0
4035	BUS SHELTER MAINTENANCE	3,000	484	3,000	303	1,800	0	3,000	0	0
4036	PROPERTY MAINTENANCE	2,630	1,490	2,600	41	2,600	44	2,600	0	0
4037	GROUPS MAINTENANCE	3,000	646	1,500	401	1,200	0	1,557	0	0
4039	HORTICULTURE	19,500	16,277	0	0	0	27	0	0	0
4040	ARBORICULTURE	20,000	11,735	0	0	0	0	0	0	0
4066	TREE REPLACEMENT	8,000	6,159	0	0	0	0	0	0	0
4067	Tree Survey	8,000	6,845	0	0	0	0	0	0	0
4105	XMAS LIGHTS, TREE & INFRASTRUC	55,000	55,337	48,500	17,796	48,500	450	50,300	0	0
4113	XMAS SOCIAL CONTRN - SEE 1099	0	750	0	0	1,000	0	1,000	0	0
4148	VE/ VJ 80th Anniversary comm'n	0	0	0	2	0	0	0	0	0
4166	DEFIBRILLATOR EXPENDITURE	4,000	1,685	4,000	315	2,300	0	4,000	0	0
4200	STREET FURNITURE	5,000	7,047	6,000	2,273	6,000	3,616	5,000	0	0
4210	CHURCH CLOCK	1,500	0	1,500	0	1,500	0	1,500	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4215	IN BLOOM - INC SCHOOLS CHALLENGE	7,250	2,346	8,500	3,974	4,750	0	3,500	0	0
4888	O/S STAFF RECHARGE	161,845	91,284	15,000	2,693	9,741	0	16,715	0	0
4890	O/S O'HEAD RECHARGE	43,819	8,565	977	185	401	0	988	0	0
4892	C/S STAFF RCHG	18,431	17,824	10,681	4,985	10,418	0	10,160	0	0
4893	C/S O'HEAD RCHG	5,214	6,201	2,820	1,317	2,609	0	2,909	0	0
4899	DEPOT REALLOCATION	15,763	19,619	2,133	435	1,470	0	2,478	0	0
4990	CONTRN TO CCTV SCH.	10,000	10,000	11,267	0	11,267	0	11,591	0	0
Overhead Expenditure		398,475	268,013	121,993	35,550	107,968	4,137	119,548	0	0
402 Net Income over Expenditure		-395,805	-258,847	-110,293	-35,550	-101,668	-4,137	-110,048	0	0
6000	plus Transfer from EMR	0	-2,047	0	1,040	0	0	0	0	0
6001	less Transfer to EMR	0	5,000	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(395,805)</u>	<u>(265,894)</u>	<u>(110,293)</u>	<u>(34,510)</u>	<u>(101,668)</u>		<u>(110,048)</u>		
408	<u>COMMUNITY ACTIVITIES</u>									
1099	MISCELLANEOUS INCOME	0	26	0	0	0	0	0	0	0
1170	GRANTS RECEIVED	0	1,500	1,500	0	0	0	1,557	0	0
1171	DONATIONS RECEIVED	0	0	0	2	2	0	0	0	0
Total Income		0	1,526	1,500	2	2	0	1,557	0	0
4001	SALARIES	4,888	5,022	15,118	2,937	6,324	0	7,197	0	0
4002	ER'S NIC	498	482	1,949	378	811	0	929	0	0
4003	ER'S SUPERANN	1,061	1,004	3,281	637	1,372	0	1,432	0	0
4103	GRANT YOUTH COUNCIL	1,350	81	1,350	0	1,350	0	500	0	0
4104	GRANT CARNIVAL/XMAS ROTARY CLB	4,500	4,900	4,900	2,575	5,075	0	6,300	0	0
4105	XMAS LIGHTS, TREE & INFRASTRUC	0	0	0	0	0	520	0	0	0

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Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4106	GRANT - PLAY DAY	1,000	1,000	1,000	1,000	1,000	0	1,000	0	0
4109	BLUE PLAQUES	0	525	0	0	0	0	0	0	0
4111	WATER SAFETY/EDUCATION	2,000	0	4,000	0	2,000	0	2,000	0	0
4112	GRANT - WITNEY TOWN BAND	660	660	660	660	660	0	660	0	0
4141	EVENTS	10,000	4,961	12,477	4,130	12,477	90	7,500	0	0
4147	50th Anniversary Grants	0	1,100	0	50	50	0	0	0	0
4148	VE/ VJ 80th Anniversary comm'n	1,500	862	2,023	2,269	2,199	0	0	0	0
4149	WTC 50th ANNIVERSARY	5,000	3,332	0	0	0	0	0	0	0
4154	EXPERIENCE OXFORDSHIRE M'SHIP	1,200	0	1,200	0	300	0	1,200	0	0
4160	TOWN TWINNING	500	0	1,500	0	500	0	500	0	0
4161	TOWN TWINNING ROOM HIRE	500	0	1,500	58	500	0	500	0	0
4167	BUS SERVICE	21,000	23,500	23,500	10,500	26,000	0	26,000	0	0
4169	CHILDREN & YOUTH PROVISION	40,000	30,200	29,800	18,600	29,800	0	20,000	0	0
4170	ADVENT FAYRE	2,000	2,064	1,000	0	1,000	0	1,000	0	0
4172	GRANT - DETACHED YOUTH WORK	0	0	18,000	8,200	18,000	0	28,500	0	0
4173	GRANT - HOME START	0	0	11,000	3,700	11,000	0	12,000	0	0
4892	C/S STAFF RCHG	73,721	71,310	85,443	39,876	83,333	0	81,268	0	0
4893	C/S O'HEAD RCHG	20,857	24,799	25,094	10,534	20,868	0	23,267	0	0
Overhead Expenditure		192,235	175,801	244,795	106,105	224,619	610	221,753	0	0
Movement to/(from) Gen Reserve		(192,235)	(174,275)	(243,295)	(106,103)	(224,617)		(220,196)		
Stronger Communities - Income		2,670	10,691	13,200	2	6,302	0	11,057	0	0
Expenditure		590,710	443,813	366,788	141,655	332,587	4,747	341,301	0	0
Net Income over Expenditure		-588,040	-433,122	-353,588	-141,653	-326,285	-4,747	-330,244	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

	<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
plus Transfer from EMR	0	(2,047)	0	1,040	0	0	0	0	0
less Transfer to EMR	0	5,000	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(588,040)</u>	<u>(440,169)</u>	<u>(353,588)</u>	<u>(140,613)</u>	<u>(326,285)</u>		<u>(330,244)</u>		

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Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>Halls, Cemeteries & Allotments</u>										
103	BAR/ CAFE									
1000	C/EX. 1863 - SALES ALCOHOL	34,736	28,915	37,500	19,537	37,750	0	41,075	0	0
1001	C/EX. 1863 SALES - FOOD	28,660	36,511	35,700	22,957	44,375	0	48,280	0	0
1002	C/EX. 1863 BAR HIRE CHARGE	1,430	1,107	1,055	317	750	0	1,095	0	0
1003	C/EX. 1863 SALES - SOFT DRINKS	7,064	9,211	9,030	6,444	12,450	0	13,550	0	0
1009	CORN EX.1863 CAFE- HOT DRINKS	74,800	99,374	96,000	57,984	112,100	0	121,975	0	0
1014	EVENTS INCOME	0	217	0	0	0	0	0	0	0
1090	BURWELL HALL BAR - ALL DRINKS	6,600	1,413	3,200	1,710	3,325	0	3,600	0	0
1091	BURWELL HALL BAR HIRE CHARGE	150	-100	153	0	150	0	159	0	0
Total Income		153,440	176,648	182,638	108,948	210,900	0	229,734	0	0
3000	BAR PURCHASES - DRINK	21,000	18,056	22,875	14,324	21,675	0	23,575	0	0
3001	BAR PURCHASES - FOOD	17,196	20,970	21,420	13,938	26,625	0	28,975	0	0
3009	CAFE PURCHASES - HOT BEVERAGES	19,448	23,558	24,000	13,062	28,025	0	30,500	0	0
3010	PROMOTIONS	0	2,668	4,450	3,312	6,100	0	6,400	0	0
Direct Expenditure		57,644	65,252	72,745	44,636	82,425	0	89,450	0	0
4001	SALARIES	105,307	113,561	107,000	58,234	117,490	0	124,745	0	0
4002	ER'S NIC	4,566	6,704	9,900	5,028	10,185	0	10,600	0	0
4003	ER'S SUPERANN	5,124	6,587	7,000	3,290	11,275	0	14,850	0	0
4007	PROTECTIVE CLOTHING	750	21	500	0	250	0	250	0	0
4016	CLEANING MATERIALS	100	73	100	82	160	0	160	0	0
4032	PUBLICITY	0	15	0	0	0	0	0	0	0
4038	OTHER MAINTENANCE	500	0	500	125	250	0	250	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4042	EQUIPMENT INC. FURNITURE	5,000	6,018	5,000	3,963	5,500	0	4,000	0	0
4059	OTHER PROF FEES	700	600	700	300	600	0	600	0	0
4099	MISCELLANEOUS	1,000	309	1,000	192	300	0	300	0	0
4892	C/S STAFF RCHG	4,608	6,578	5,339	2,492	5,208	0	5,079	0	0
4893	C/S O'HEAD RCHG	1,304	1,612	1,410	659	1,304	0	1,454	0	0
Overhead Expenditure		128,959	142,077	138,449	74,365	152,522	0	162,288	0	0
Movement to/(from) Gen Reserve		(33,163)	(30,681)	(28,556)	(10,052)	(24,047)		(22,004)		
104	<u>CORN EXCHANGE</u>									
1007	CORN EXCHNGE LETTING	57,314	64,006	68,000	29,231	62,000	0	68,000	0	0
1014	EVENTS INCOME	13,609	7,942	13,881	9,202	16,200	0	18,000	0	0
1015	TEA DANCE INCOME	2,400	2,743	2,400	1,727	3,300	0	3,300	0	0
1016	FUNCTION REFRESHMENT	0	0	0	50	50	0	0	0	0
1017	CORN EXCHANGE WEDDING LETTING	1,353	2,962	1,400	0	1,050	0	2,200	0	0
1052	EXPENSES RECOVERED	3,479	0	750	1,471	1,729	0	650	0	0
Total Income		78,155	77,654	86,431	41,681	84,329	0	92,150	0	0
4001	SALARIES	78,384	75,017	65,544	35,970	75,560	0	82,632	0	0
4002	ER'S NIC	5,927	6,365	7,342	4,056	8,022	0	9,533	0	0
4003	ER'S SUPERANN	12,971	11,837	9,811	4,442	11,388	0	15,575	0	0
4007	PROTECTIVE CLOTHING	300	154	300	83	150	0	200	0	0
4008	TRAINING	1,000	3,462	1,020	630	1,020	0	1,020	0	0
4011	RATES	1,244	1,282	3,167	1,931	3,219	0	4,043	0	0
4012	WATER RATES	2,700	6,559	5,075	2,259	5,420	0	5,665	0	0
4014	ELECTRICITY	16,792	13,662	12,000	4,953	13,895	0	14,500	0	0

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Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4015	GAS	8,987	9,339	8,000	533	8,500	0	8,900	0	0
4016	CLEANING MATERIALS	2,000	2,655	2,040	1,490	2,800	0	2,800	0	0
4017	CONTRACT CLEAN/WASTE	3,735	1,560	3,735	1,248	2,620	0	2,700	0	0
4018	PHOTOCOPIER COSTS	50	166	190	44	130	0	170	0	0
4021	TELEPHONE/FAX	960	1,697	1,260	786	1,550	0	1,600	0	0
4025	INSURANCE	1,126	930	950	977	977	0	1,350	0	0
4028	I.T.	1,400	1,698	1,500	1,635	2,600	0	2,100	0	0
4030	RECRUITMENT ADVT'G	1,000	0	1,000	0	0	0	0	0	0
4032	PUBLICITY	3,000	1,035	3,000	724	2,000	0	2,000	0	0
4036	PROPERTY MAINTENANCE	8,000	12,175	12,000	6,300	12,000	0	12,000	0	0
4038	OTHER MAINTENANCE	4,000	7,086	4,000	2,878	4,000	529	4,000	0	0
4042	EQUIPMENT INC. FURNITURE	2,000	2,239	2,000	347	1,000	0	1,500	0	0
4043	SMALL TOOLS & EQUIPT	150	34	150	95	150	13	150	0	0
4045	LICENCES	2,500	2,590	2,900	1,377	2,700	0	2,800	0	0
4048	ENG.INSPEC.(VARIABLE)	373	364	370	473	473	0	490	0	0
4064	HEALTH & SAFETY	100	420	100	52	100	0	100	0	0
4141	EVENTS	10,000	10,036	10,000	9,622	14,400	0	15,500	0	0
4142	TEA DANCE COSTS	6,535	5,709	6,700	2,423	6,000	0	6,300	0	0
4144	FILM CLUB	4,481	3,551	4,600	1,600	1,850	0	1,940	0	0
4888	O/S STAFF RECHARGE	3,856	5,684	5,000	3,495	7,298	0	5,572	0	0
4890	O/S O'HEAD RECHARGE	354	567	326	234	535	0	329	0	0
4892	C/S STAFF RCHG	9,215	13,159	10,677	4,984	10,416	0	10,158	0	0
4893	C/S O'HEAD RCHG	2,607	3,101	2,820	1,316	2,608	0	2,908	0	0
4899	DEPOT REALLOCATION	703	1,141	711	450	1,101	0	826	0	0
Overhead Expenditure		196,450	205,275	188,288	97,405	204,482	542	219,361	0	0

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Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve		<u>(118,295)</u>	<u>(127,621)</u>	<u>(101,857)</u>	<u>(55,724)</u>	<u>(120,153)</u>		<u>(127,211)</u>		
105	BURWELL HALL									
1005	BURWELL HALL LETTING	30,575	28,681	31,200	13,628	29,000	0	33,000	0	0
1052	EXPENSES RECOVERED	2,189	0	750	829	950	0	350	0	0
	Total Income	<u>32,764</u>	<u>28,681</u>	<u>31,950</u>	<u>14,458</u>	<u>29,950</u>	<u>0</u>	<u>33,350</u>	<u>0</u>	<u>0</u>
4001	SALARIES	52,256	59,252	46,804	19,581	42,294	0	47,959	0	0
4002	ER'S NIC	3,951	5,106	4,925	2,302	4,767	0	5,651	0	0
4003	ER'S SUPERANN	8,647	8,785	5,744	3,150	7,432	0	8,875	0	0
4007	PROTECTIVE CLOTHING	300	0	300	0	150	0	150	0	0
4008	TRAINING	500	0	500	0	0	0	250	0	0
4009	TRAVELLING	0	0	0	0	250	0	0	0	0
4011	RATES	839	865	2,150	1,292	2,156	0	2,708	0	0
4012	WATER RATES	420	909	825	251	650	0	680	0	0
4014	ELECTRICITY	3,362	2,987	2,500	639	2,800	0	2,900	0	0
4015	GAS	8,567	2,322	4,146	480	3,250	0	3,400	0	0
4016	CLEANING MATERIALS	2,000	2,213	2,050	1,025	2,000	0	2,000	0	0
4017	CONTRACT CLEAN/WASTE	1,225	3,281	2,800	1,795	3,600	0	3,725	0	0
4021	TELEPHONE/FAX	268	235	260	263	400	0	285	0	0
4025	INSURANCE	592	437	445	459	459	0	625	0	0
4028	I.T.	1,000	1,494	1,000	782	1,650	0	1,550	0	0
4032	PUBLICITY	1,000	330	1,000	0	500	0	500	0	0
4036	PROPERTY MAINTENANCE	5,000	4,576	5,000	921	2,500	0	5,000	0	0
4038	OTHER MAINTENANCE	2,100	1,885	1,825	684	1,000	0	1,000	0	0
4042	EQUIPMENT INC. FURNITURE	1,500	378	1,500	749	1,500	0	1,500	0	0

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Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4045	LICENCES	477	475	485	512	512	0	530	0	0
4048	ENG.INSPEC.(VATABLE)	340	1,790	1,825	335	335	0	350	0	0
4064	HEALTH & SAFETY	0	498	0	404	404	0	0	0	0
4099	MISCELLANEOUS	0	54	200	0	100	0	100	0	0
4142	TEA DANCE COSTS	0	113	0	0	0	0	0	0	0
4888	O/S STAFF RECHARGE	19,324	2,020	5,000	4,199	8,768	0	5,572	0	0
4890	O/S O'HEAD RECHARGE	1,773	159	326	325	643	0	329	0	0
4892	C/S STAFF RCHG	4,608	4,456	5,339	2,490	5,204	0	5,075	0	0
4893	C/S O'HEAD RCHG	1,304	1,549	1,410	659	1,303	0	1,453	0	0
4899	DEPOT REALLOCATION	3,524	478	711	81	1,323	0	826	0	0
Overhead Expenditure		124,877	106,648	99,070	43,380	95,950	0	102,993	0	0
105 Net Income over Expenditure		-92,113	-77,967	-67,120	-28,922	-66,000	0	-69,643	0	0
6000	plus Transfer from EMR	0	1,940	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		(92,113)	(76,027)	(67,120)	(28,922)	(66,000)		(69,643)		
301	<u>TOWER HILL CEMETERY</u>									
1050	RENT RECEIVED	13,260	13,620	0	0	0	0	0	0	0
1060	INSURANCE RECOVERED	194	262	0	0	0	0	0	0	0
1099	MISCELLANEOUS INCOME	0	183	0	31	31	0	0	0	0
1100	BURIAL FEES	9,283	9,284	8,850	4,952	9,600	0	9,965	0	0
1101	GRANT OF RIGHTS	2,828	1,060	1,200	449	1,000	0	1,040	0	0
1102	INTERMENT OF ASHES	12,324	17,596	13,000	5,131	11,750	0	14,600	0	0
1105	MEMORIAL FEES	5,692	5,771	6,500	2,694	5,400	0	5,600	0	0
1106	MEMORIAL PLAQUES	323	594	500	197	500	0	520	0	0
1108	CHAPEL FEES	384	508	450	132	400	0	450	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Total Income		44,288	48,876	30,500	13,585	28,681	0	32,175	0	0
4001	SALARIES	14,639	14,621	15,602	7,667	13,818	0	15,548	0	0
4002	ER'S NIC	1,193	1,306	1,915	937	1,738	0	1,894	0	0
4003	ER'S SUPERANN	3,177	3,173	3,385	1,664	3,000	0	3,076	0	0
4011	RATES	4,046	3,792	3,850	2,276	3,792	0	3,936	0	0
4012	WATER RATES	365	1,689	850	1,074	1,700	0	1,800	0	0
4014	ELECTRICITY	1,118	894	900	30	900	0	900	0	0
4016	CLEANING MATERIALS	30	0	30	0	30	0	30	0	0
4017	CONTRACT CLEAN/WASTE	1,000	1,325	1,500	960	1,700	0	1,700	0	0
4025	INSURANCE	435	0	445	274	274	0	375	0	0
4028	I.T.	0	0	0	309	309	0	0	0	0
4036	PROPERTY MAINTENANCE	6,000	7,466	6,000	6,428	7,250	0	7,000	0	0
4038	OTHER MAINTENANCE	0	52	0	0	0	0	0	0	0
4041	EQUIPMENT HIRE	0	0	400	200	400	0	400	0	0
4042	EQUIPMENT INC. FURNITURE	100	178	100	0	50	0	100	0	0
4059	OTHER PROF FEES	0	0	100	0	0	0	0	0	0
4064	HEALTH & SAFETY	100	0	102	0	100	0	100	0	0
4099	MISCELLANEOUS	0	195	200	92	200	0	200	0	0
4110	SUBSIDIZED LETTINGS	200	0	200	0	0	0	0	0	0
4350	PLAQUES PURCHASED	291	326	605	166	400	0	400	0	0
4355	MEMORIAL MAINTENANCE	2,500	1,400	2,000	0	1,000	0	1,800	0	0
4888	O/S STAFF RECHARGE	80,770	78,495	110,000	39,989	83,506	0	122,580	0	0
4890	O/S O'HEAD RECHARGE	10,846	8,710	7,164	2,619	6,126	0	7,243	0	0
4892	C/S STAFF RCHG	13,823	13,369	16,017	7,477	15,626	0	15,239	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4893	C/S O'HEAD RCHG	3,911	4,650	4,230	1,975	3,913	0	4,363	0	0
4899	DEPOT REALLOCATION	13,092	16,714	15,643	4,803	12,603	0	18,171	0	0
Overhead Expenditure		157,636	158,356	191,238	78,942	158,435	0	206,855	0	0
301 Net Income over Expenditure		-113,348	-109,480	-160,738	-65,357	-129,754	0	-174,680	0	0
6000	plus Transfer from EMR	0	1,427	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(113,348)</u>	<u>(108,053)</u>	<u>(160,738)</u>	<u>(65,357)</u>	<u>(129,754)</u>		<u>(174,680)</u>		
302	<u>WINDRUSH CEMETERY</u>									
1100	BURIAL FEES	22,338	19,481	22,785	12,975	22,785	0	23,651	0	0
1101	GRANT OF RIGHTS	27,091	21,261	27,633	13,907	27,663	0	28,683	0	0
1102	INTERMENT OF ASHES	5,288	3,642	5,394	2,631	2,631	0	5,599	0	0
1105	MEMORIAL FEES	7,448	6,028	7,597	2,554	5,600	0	7,886	0	0
1106	MEMORIAL PLAQUES	0	212	0	93	93	0	0	0	0
Total Income		62,165	50,624	63,409	32,160	58,772	0	65,819	0	0
4001	SALARIES	14,639	14,621	14,932	7,667	13,818	0	15,548	0	0
4002	ER'S NIC	1,193	1,306	1,217	937	1,738	0	1,894	0	0
4003	ER'S SUPERANN	3,177	3,173	3,241	1,664	3,000	0	3,076	0	0
4011	RATES	8,519	7,984	8,689	4,792	7,984	0	8,287	0	0
4012	WATER RATES	237	318	242	171	340	0	360	0	0
4014	ELECTRICITY	3,532	2,426	2,750	442	2,000	0	2,100	0	0
4016	CLEANING MATERIALS	30	0	31	0	30	0	30	0	0
4017	CONTRACT CLEAN/WASTE	777	1,157	793	1,308	2,600	0	2,700	0	0
4021	TELEPHONE/FAX	268	0	273	0	0	0	0	0	0
4025	INSURANCE	127	131	130	138	138	0	175	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4028	I.T.	0	0	0	309	309	0	0	0	0
4036	PROPERTY MAINTENANCE	2,000	9,595	2,040	601	1,600	0	2,000	0	0
4037	GROUNDS MAINTENANCE	500	966	510	51	510	0	530	0	0
4038	OTHER MAINTENANCE	1,500	2,092	1,530	135	650	0	1,000	0	0
4042	EQUIPMENT INC. FURNITURE	1,500	54	1,530	476	1,000	0	1,000	0	0
4043	SMALL TOOLS & EQUIPT	0	0	0	0	0	79	0	0	0
4059	OTHER PROF FEES	1,000	0	1,020	0	0	0	1,059	0	0
4064	HEALTH & SAFETY	100	0	102	0	0	0	106	0	0
4099	MISCELLANEOUS	0	216	0	0	0	0	0	0	0
4350	PLAQUES PURCHASED	100	103	102	175	225	0	235	0	0
4355	MEMORIAL MAINTENANCE	2,000	1,085	1,790	17	1,000	0	1,300	0	0
4888	O/S STAFF RECHARGE	138,044	67,030	110,000	32,421	67,702	0	122,580	0	0
4890	O/S O'HEAD RECHARGE	16,101	6,583	7,164	2,242	4,966	0	7,243	0	0
4892	C/S STAFF RCHG	13,823	13,369	16,017	7,478	15,628	0	15,241	0	0
4893	C/S O'HEAD RCHG	3,911	4,650	4,230	1,974	3,913	0	4,363	0	0
4899	DEPOT REALLOCATION	23,539	15,125	15,643	3,780	10,218	0	18,171	0	0
Overhead Expenditure		236,617	151,984	193,976	66,777	139,369	79	208,998	0	0
302 Net Income over Expenditure		-174,452	-101,361	-130,567	-34,617	-80,597	-79	-143,179	0	0
6000	plus Transfer from EMR	0	6,215	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(174,452)</u>	<u>(95,146)</u>	<u>(130,567)</u>	<u>(34,617)</u>	<u>(80,597)</u>		<u>(143,179)</u>		
303	<u>CLOSED CH'YARDS ST MARYS/HOLY</u>									
4036	PROPERTY MAINTENANCE	16,000	34,588	11,000	448	5,500	0	10,000	0	0
4040	ARBORICULTURE	1,000	1,000	1,000	0	500	0	1,000	0	0
4059	OTHER PROF FEES	1,000	0	1,000	0	500	0	1,000	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4888	O/S STAFF RECHARGE	0	4,668	0	3,828	7,995	0	9,801	0	0
4890	O/S O'HEAD RECHARGE	0	971	0	261	586	0	579	0	0
4899	DEPOT REALLOCATION	0	579	0	334	1,207	0	1,453	0	0
	Overhead Expenditure	18,000	41,805	13,000	4,872	16,288	0	23,833	0	0
6000	plus Transfer from EMR	0	31,060	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(18,000)	(10,745)	(13,000)	(4,872)	(16,288)		(23,833)		
305	<u>ALLOTMENTS</u>									
4013	RENT PAID	125	-125	125	0	125	0	125	0	0
4036	PROPERTY MAINTENANCE	500	1,866	1,600	0	800	0	1,600	0	0
4037	GROUNDS MAINTENANCE	500	0	1,000	240	500	0	500	0	0
4038	OTHER MAINTENANCE	0	0	0	0	2,500	2,500	0	0	0
4040	ARBORICULTURE	0	900	0	0	0	0	0	0	0
4888	O/S STAFF RECHARGE	1,168	10,528	5,500	4,949	10,335	0	6,129	0	0
4890	O/S O'HEAD RECHARGE	107	832	358	323	758	0	362	0	0
4892	C/S STAFF RCHG	3,456	3,347	4,004	1,868	3,904	0	3,807	0	0
4893	C/S O'HEAD RCHG	978	1,163	1,058	494	978	0	1,090	0	0
4899	DEPOT REALLOCATION	213	2,119	782	602	1,560	0	909	0	0
	Overhead Expenditure	7,047	20,630	14,427	8,476	21,460	2,500	14,522	0	0
	Movement to/(from) Gen Reserve	(7,047)	(20,630)	(14,427)	(8,476)	(21,460)		(14,522)		
Halls, Cemeteries & Allotments - Income		370,812	382,482	394,928	210,831	412,632	0	453,228	0	0
Expenditure		927,230	892,027	911,193	418,851	870,931	3,121	1,028,300	0	0
Net Income over Expenditure		-556,418	-509,546	-516,265	-208,020	-458,299	-3,121	-575,072	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

	<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
plus Transfer from EMR	0	40,642	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(556,418)</u>	<u>(468,904)</u>	<u>(516,265)</u>	<u>(208,020)</u>	<u>(458,299)</u>		<u>(575,072)</u>		

Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>Climate & Biodiversity</u>										
206	<u>WITNEY COUNTRY PARK</u>									
1030	FISHING RIGHTS	978	978	1,000	0	0	0	1,038	0	0
1170	GRANTS RECEIVED	0	10,893	0	0	0	0	0	0	0
	Total Income	978	11,871	1,000	0	0	0	1,038	0	0
4001	SALARIES	58,848	58,844	63,211	31,553	63,106	0	66,956	0	0
4002	ER'S NIC	5,585	5,610	7,982	3,982	7,966	0	8,543	0	0
4003	ER'S SUPERANN	12,731	12,707	13,716	6,847	13,694	0	11,334	0	0
4007	PROTECTIVE CLOTHING	400	1,076	1,000	458	1,000	0	1,038	0	0
4008	TRAINING	0	2,860	2,000	0	2,000	0	2,076	0	0
4017	CONTRACT CLEAN/WASTE	0	0	1,000	0	1,000	0	1,038	0	0
4026	BOOKS/PUBLICATIONS	100	55	100	0	100	0	104	0	0
4036	PROPERTY MAINTENANCE	2,000	4,207	2,040	354	2,040	0	2,118	0	0
4037	GROUNDS MAINTENANCE	0	0	7,000	7,819	7,000	0	7,266	0	0
4038	OTHER MAINTENANCE	0	205	0	0	0	0	0	0	0
4040	ARBORICULTURE	1,000	825	1,000	1,500	1,000	0	1,038	0	0
4041	EQUIPMENT HIRE	0	0	500	684	500	0	519	0	0
4042	EQUIPMENT INC. FURNITURE	11,000	4,223	2,000	206	2,000	0	2,076	0	0
4043	SMALL TOOLS & EQUIPT	0	0	2,500	1,394	2,500	0	2,595	0	0
4044	FUEL	0	0	1,000	467	1,000	0	1,038	0	0
4050	VEHICLE MAINTENANCE	0	0	1,000	829	1,000	0	1,038	0	0
4059	OTHER PROF FEES	5,000	340	1,500	1,551	1,500	0	1,557	0	0
4064	HEALTH & SAFETY	1,000	528	1,500	0	1,500	0	1,557	0	0
4066	TREE REPLACEMENT	0	0	1,300	0	1,300	0	1,349	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4099	MISCELLANEOUS	250	420	250	204	250	0	260	0	0
4163	GREEN FLAG APPLICATION	0	430	0	60	0	0	0	0	0
4222	TINY FOREST EXPENSES	0	0	200	0	200	0	208	0	0
4888	O/S STAFF RECHARGE	24,612	10,878	15,000	12,671	26,461	0	16,715	0	0
4890	O/S O'HEAD RECHARGE	2,832	2,049	977	851	1,941	0	988	0	0
4892	C/S STAFF RCHG	2,304	2,227	2,670	1,246	2,604	0	2,539	0	0
4893	C/S O'HEAD RCHG	652	775	705	330	652	0	727	0	0
4899	DEPOT REALLOCATION	4,156	1,460	2,133	1,319	3,993	0	2,478	0	0
Overhead Expenditure		132,470	109,719	132,284	74,326	146,307	0	137,155	0	0
206 Net Income over Expenditure		-131,492	-97,848	-131,284	-74,326	-146,307	0	-136,117	0	0
6000	plus Transfer from EMR	0	0	0	1,250	0	0	0	0	0
6001	less Transfer to EMR	0	10,887	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(131,492)</u>	<u>(108,735)</u>	<u>(131,284)</u>	<u>(73,076)</u>	<u>(146,307)</u>		<u>(136,117)</u>		
250	<u>AMENITY AREAS</u>									
4017	CONTRACT CLEAN/WASTE	0	0	6,000	0	0	0	0	0	0
4037	GROUND MAINTENANCE	0	0	0	57	0	0	0	0	0
4039	HORTICULTURE	0	0	22,500	15,058	22,500	0	20,200	0	0
4040	ARBORICULTURE	0	0	28,000	2,600	0	0	20,000	0	0
4066	TREE REPLACEMENT	0	0	4,000	767	2,000	0	4,000	0	0
4067	Tree Survey	0	0	7,500	0	7,500	0	7,500	0	0
4068	FLOOD ALLEVIATION	0	0	0	5,861	5,861	0	0	0	0
4888	O/S STAFF RECHARGE	0	0	135,000	43,953	87,666	0	150,439	0	0
4890	O/S O'HEAD RECHARGE	0	0	8,792	3,047	3,607	0	8,889	0	0
4892	C/S STAFF RCHG	0	0	10,681	4,985	10,418	0	10,160	0	0

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Annual Budget - By Committee (Actual YTD Month 6)

Note: APPENDIX A - ESTIMATES 2026-27, FIRST DRAFT.

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4893	C/S O'HEAD RCHG	0	0	2,820	1,317	2,609	0	2,909	0	0
4899	DEPOT REALLOCATION	0	0	19,198	5,431	13,230	0	22,300	0	0
Overhead Expenditure		0	0	244,491	83,076	155,391	0	246,397	0	0
Movement to/(from) Gen Reserve		0	0	(244,491)	(83,076)	(155,391)		(246,397)		
Climate & Biodiversity - Income		978	11,871	1,000	0	0	0	1,038	0	0
Expenditure		132,470	109,719	376,775	157,401	301,698	0	383,552	0	0
Net Income over Expenditure		<u>-131,492</u>	<u>-97,848</u>	<u>-375,775</u>	<u>-157,401</u>	<u>-301,698</u>	<u>0</u>	<u>-382,514</u>	<u>0</u>	<u>0</u>
plus Transfer from EMR		0	0	0	1,250	0	0	0	0	0
less Transfer to EMR		0	10,887	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(131,492)</u>	<u>(108,735)</u>	<u>(375,775)</u>	<u>(156,151)</u>	<u>(301,698)</u>		<u>(382,514)</u>		
Total Budget Income		528,043	637,196	577,545	334,123	644,064	0	671,086	0	0
Expenditure		2,449,137	2,358,437	2,764,498	1,215,517	2,711,168	24,044	2,911,342	0	0
Net Income over Expenditure		<u>-1,921,094</u>	<u>-1,721,240</u>	<u>-2,186,953</u>	<u>-881,394</u>	<u>-2,067,104</u>	<u>-24,044</u>	<u>-2,240,256</u>	<u>0</u>	<u>0</u>
plus Transfer from EMR		0	48,213	0	4,165	0	0	0	0	0
less Transfer to EMR		0	90,886	0	5,486	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(1,921,094)</u>	<u>(1,763,913)</u>	<u>(2,186,953)</u>	<u>(882,715)</u>	<u>(2,067,104)</u>		<u>(2,240,256)</u>		

Annual Budget - By Combined Account Code (Actual YTD Month 6)

Note: APPENDIX B- ESTIMATES 2026-27, FIRST DRAFT BY REVENUE NOMINAL CODES

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>Budget Income</u>										
1000	C/EX. 1863 - SALES ALCOHOL	34,736	28,915	37,500	19,537	37,750	0	41,075	0	0
1001	C/EX. 1863 SALES - FOOD	28,660	36,511	35,700	22,957	44,375	0	48,280	0	0
1002	C/EX. 1863 BAR HIRE CHARGE	1,430	1,107	1,055	317	750	0	1,095	0	0
1003	C/EX. 1863 SALES - SOFT DRINKS	7,064	9,211	9,030	6,444	12,450	0	13,550	0	0
1005	BURWELL HALL LETTING	30,575	28,681	31,200	13,628	29,000	0	33,000	0	0
1007	CORN EXCHNGE LETTING	57,314	64,006	68,000	29,231	62,000	0	68,000	0	0
1009	CORN EX.1863 CAFE- HOT DRINKS	74,800	99,374	96,000	57,984	112,100	0	121,975	0	0
1014	EVENTS INCOME	13,609	8,159	13,881	9,202	16,200	0	18,000	0	0
1015	TEA DANCE INCOME	2,400	2,743	2,400	1,727	3,300	0	3,300	0	0
1016	FUNCTION REFRESHMENT	0	0	0	50	50	0	0	0	0
1017	CORN EXCHANGE WEDDING LETTING	1,353	2,962	1,400	0	1,050	0	2,200	0	0
1020	SPORTS - FOOTBALL	21,636	22,009	19,550	5,428	21,200	0	22,055	0	0
1021	SPORTS - CRICKET	1,500	1,470	1,500	1,939	1,938	0	2,000	0	0
1030	FISHING RIGHTS	978	978	1,000	0	0	0	1,038	0	0
1041	RENTAL - TENNIS CLUB	0	4,970	0	0	0	0	0	0	0
1042	RENTAL- PROJ.RANGE	3,110	3,110	0	0	0	0	0	0	0
1043	GREEN FEES - WTBC	5,420	5,420	5,500	5,550	5,550	0	5,760	0	0
1044	GREEN FEES - WMBC	3,254	3,250	3,325	3,350	3,325	0	3,450	0	0
1045	GREEN FEES - WWBC	3,254	3,250	3,325	3,325	3,325	0	3,450	0	0
1050	RENT RECEIVED	70,583	70,901	74,285	38,357	83,424	0	102,470	0	0
1051	GROUND HIRE	16,038	15,991	17,650	17,901	17,901	0	18,257	0	0
1052	EXPENSES RECOVERED	7,335	3,023	3,385	2,608	4,837	0	2,555	0	0
1054	EASEMENTS/WAYLEAVES	6	12	12	0	6	0	12	0	0
1058	WATER RECOVERED	190	2,370	0	195	0	0	407	0	0

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Annual Budget - By Combined Account Code (Actual YTD Month 6)

Note: APPENDIX B- ESTIMATES 2026-27, FIRST DRAFT BY REVENUE NOMINAL CODES

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
1060	INSURANCE RECOVERED	1,911	3,009	2,135	1,622	1,348	0	2,347	0	0
1085	INSURANCE CLAIMS RECEIVED	0	7,250	0	0	0	0	0	0	0
1090	BURWELL HALL BAR - ALL DRINKS	6,600	1,413	3,200	1,710	3,325	0	3,600	0	0
1091	BURWELL HALL BAR HIRE CHARGE	150	-100	153	0	150	0	159	0	0
1099	MISCELLANEOUS INCOME	0	14,463	0	486	1,486	0	1,000	0	0
1100	BURIAL FEES	31,621	28,765	31,635	17,927	32,385	0	33,616	0	0
1101	GRANT OF RIGHTS	29,919	22,321	28,833	14,356	28,663	0	29,723	0	0
1102	INTERMENT OF ASHES	17,612	21,238	18,394	7,762	14,381	0	20,199	0	0
1105	MEMORIAL FEES	13,140	11,799	14,097	5,248	11,000	0	13,486	0	0
1106	MEMORIAL PLAQUES	323	806	500	290	593	0	520	0	0
1108	CHAPEL FEES	384	508	450	132	400	0	450	0	0
1170	GRANTS RECEIVED	30,000	17,552	256,500	6,986	0	0	266,247	0	0
1171	DONATIONS RECEIVED	1,334	2,699	10,350	2	4,802	0	7,500	0	0
1175	ASSET DISPOSALS	12,000	-292	0	0	0	0	0	0	0
1176	PRECEPT	1,984,834	1,984,834	0	2,297,745	0	0	0	0	0
1178	PWLB LOAN	800,516	0	1,250,516	0	0	0	1,298,036	0	0
1179	TENANT CONTRIBUTION	10,000	0	0	0	0	0	0	0	0
1190	INTEREST RECEIVED	39,804	86,554	40,600	37,876	85,000	0	45,000	0	0
1200	S106 INCOME	0	0	301,975	0	0	0	313,450	0	0
1201	COMMUTED SUMS	0	7,748	0	0	0	0	0	0	0
Total Income		3,365,393	2,628,989	2,385,036	2,631,868	644,064	0	2,547,262	0	0
<u>Direct Expenditure</u>										
3000	BAR PURCHASES - DRINK	21,000	18,056	22,875	14,324	21,675	0	23,575	0	0
3001	BAR PURCHASES - FOOD	17,196	20,970	21,420	13,938	26,625	0	28,975	0	0

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Annual Budget - By Combined Account Code (Actual YTD Month 6)

Note: APPENDIX B- ESTIMATES 2026-27, FIRST DRAFT BY REVENUE NOMINAL CODES

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
3009	CAFE PURCHASES - HOT BEVERAGES	19,448	23,558	24,000	13,062	28,025	0	30,500	0	0
3010	PROMOTIONS	0	2,668	4,450	3,312	6,100	0	6,400	0	0
Direct Expenditure		57,644	65,252	72,745	44,636	82,425	0	89,450	0	0
<u>Overhead Expenditure</u>										
4000	MAYORS ALLOWANCE	3,000	1,568	3,000	551	3,000	0	3,000	0	0
4001	SALARIES	1,120,729	1,071,876	1,253,859	558,628	1,262,886	0	1,348,737	0	0
4002	ER'S NIC	102,001	98,269	148,769	67,877	149,177	0	165,803	0	0
4003	ER'S SUPERANN	219,357	206,727	239,033	105,333	244,871	0	254,936	0	0
4007	PROTECTIVE CLOTHING	8,750	6,789	8,400	3,330	7,850	203	7,938	0	0
4008	TRAINING	22,000	23,216	19,920	2,181	12,020	990	19,746	0	0
4009	TRAVELLING	1,500	79	2,000	0	750	0	500	0	0
4010	MISC STAFF COSTS	200	638	500	89	500	0	500	0	0
4011	RATES	34,508	33,374	37,956	22,117	36,862	0	49,434	0	0
4012	WATER RATES	19,182	37,587	23,892	16,658	24,870	0	27,935	0	0
4013	RENT PAID	16,755	16,375	16,880	6,875	16,755	0	16,755	0	0
4014	ELECTRICITY	70,044	55,108	41,250	13,362	39,045	0	44,079	0	0
4015	GAS	17,554	11,661	12,146	1,013	11,750	0	12,300	0	0
4016	CLEANING MATERIALS	6,881	6,624	6,806	4,212	11,825	0	8,220	0	0
4017	CONTRACT CLEAN/WASTE	34,515	36,538	39,153	17,994	35,760	0	37,026	0	0
4018	PHOTOCOPIER COSTS	2,235	1,384	2,375	1,559	3,130	0	3,270	0	0
4020	COPIER RENTAL	4,000	2,216	4,000	539	4,000	0	5,200	0	0
4021	TELEPHONE/FAX	11,142	13,911	12,753	8,006	15,614	0	16,070	0	0
4022	POSTAGE	2,114	1,982	800	515	1,000	0	1,000	0	0
4023	STATIONERY	3,150	2,517	3,153	918	2,653	0	3,159	0	0

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Annual Budget - By Combined Account Code (Actual YTD Month 6)

Note: APPENDIX B- ESTIMATES 2026-27, FIRST DRAFT BY REVENUE NOMINAL CODES

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4024	SUBSCRIPTIONS	6,414	7,079	7,200	6,220	9,755	0	12,366	0	0
4025	INSURANCE	11,729	10,887	11,725	12,104	12,104	0	17,775	0	0
4026	BOOKS/PUBLICATIONS	400	159	400	17	250	0	254	0	0
4028	I.T.	30,862	27,981	31,740	19,487	35,571	0	35,200	0	0
4030	RECRUITMENT ADVT'G	4,000	0	3,000	0	750	0	1,500	0	0
4031	OTHER ADVERTISING	250	113	260	0	120	0	120	0	0
4032	PUBLICITY	4,000	1,379	4,000	724	2,500	0	2,500	0	0
4034	NEWSLETTER	3,798	2,616	3,875	0	3,875	0	4,000	0	0
4035	BUS SHELTER MAINTENANCE	3,000	484	3,000	303	1,800	0	3,000	0	0
4036	PROPERTY MAINTENANCE	67,815	103,513	64,180	25,072	53,430	378	64,356	0	0
4037	GROUNDS MAINTENANCE	37,368	34,851	60,760	36,692	53,110	2,928	64,702	0	0
4038	OTHER MAINTENANCE	15,350	17,626	12,780	5,609	11,314	3,029	9,371	0	0
4039	HORTICULTURE	33,934	29,432	27,000	15,173	23,500	27	21,200	0	0
4040	ARBORICULTURE	22,000	14,460	30,000	4,136	1,536	0	22,038	0	0
4041	EQUIPMENT HIRE	4,500	5,457	5,700	1,735	2,900	680	3,719	0	0
4042	EQUIPMENT INC. FURNITURE	29,064	20,969	20,730	10,174	19,550	4,528	19,309	0	0
4043	SMALL TOOLS & EQUIPT	1,650	1,910	4,250	3,288	3,450	193	4,345	0	0
4044	FUEL	15,725	16,301	21,375	6,392	14,425	0	21,038	0	0
4045	LICENCES	5,851	5,293	6,285	3,268	5,972	0	6,190	0	0
4046	SPORTS EQUIPMENT	7,000	3,651	5,000	2,972	6,000	0	5,000	0	0
4047	PLAY EQUIP MAINTENCE	14,918	7,938	14,760	7,938	14,760	0	15,320	0	0
4048	ENG.INSPEC.(VATABLE)	8,895	7,009	10,625	6,642	7,402	0	10,699	0	0
4049	PLAY RISK ASSESSMENT	1,444	1,190	1,217	936	792	0	1,183	0	0
4050	VEHICLE MAINTENANCE	12,000	26,652	17,500	8,587	17,500	3,090	18,165	0	0
4051	BANK CHARGES	3,387	2,317	3,450	2,701	6,000	0	6,500	0	0

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Annual Budget - By Combined Account Code (Actual YTD Month 6)

Note: APPENDIX B- ESTIMATES 2026-27, FIRST DRAFT BY REVENUE NOMINAL CODES

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4052	VEHICLE INSURANCE	3,500	4,159	4,300	8,994	8,994	0	9,800	0	0
4054	INTERNAL AUDIT	2,300	2,040	2,590	0	2,550	0	2,650	0	0
4055	ACCOUNTANCY FEES	1,000	0	1,000	0	1,000	0	1,000	0	0
4057	AUDIT FEES	2,689	2,600	2,600	-2,560	3,196	0	3,215	0	0
4059	OTHER PROF FEES	49,630	57,832	69,820	22,858	65,445	0	57,926	0	0
4062	SPORTS PITCH MATERIALS	8,003	4,841	4,385	1,736	3,700	3,067	4,418	0	0
4064	HEALTH & SAFETY	1,800	2,184	2,554	793	2,804	0	2,642	0	0
4066	TREE REPLACEMENT	8,000	6,159	5,300	767	3,300	0	5,349	0	0
4067	Tree Survey	8,000	6,845	7,500	0	7,500	0	7,500	0	0
4068	FLOOD ALLEVIATION	0	0	0	5,861	5,861	0	0	0	0
4098	NET COSTS - PAVILION	0	0	50,000	0	50,000	0	51,900	0	0
4099	MISCELLANEOUS	1,300	3,036	1,700	1,067	1,474	256	912	0	0
4100	GRANTS GENERAL	20,500	19,000	22,000	10,075	21,000	0	20,500	0	0
4101	GRANT CAB	2,000	2,000	2,000	-2,000	2,000	0	2,000	0	0
4103	GRANT YOUTH COUNCIL	1,350	81	1,350	0	1,350	0	500	0	0
4104	GRANT CARNIVAL/XMAS ROTARY CLB	4,500	4,900	4,900	2,575	5,075	0	6,300	0	0
4105	XMAS LIGHTS, TREE & INFRASTRUC	55,000	55,337	48,500	17,796	48,500	970	50,300	0	0
4106	GRANT - PLAY DAY	1,000	1,000	1,000	1,000	1,000	0	1,000	0	0
4107	Witney Dementia Alliance	1,000	0	2,000	0	1,000	0	0	0	0
4108	GRANT - WITNEY MUSIC FESTIVAL	0	0	10,000	10,000	10,000	0	10,000	0	0
4109	BLUE PLAQUES	0	525	0	0	0	0	0	0	0
4110	SUBSIDIZED LETTINGS	12,000	5,707	8,207	7,264	5,763	0	7,480	0	0
4111	WATER SAFETY/EDUCATION	2,000	0	4,000	0	2,000	0	2,000	0	0
4112	GRANT - WITNEY TOWN BAND	660	660	660	660	660	0	660	0	0
4113	XMAS SOCIAL CONTRN - SEE 1099	0	750	0	0	1,000	0	1,000	0	0

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Annual Budget - By Combined Account Code (Actual YTD Month 6)

Note: APPENDIX B- ESTIMATES 2026-27, FIRST DRAFT BY REVENUE NOMINAL CODES

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4120	ROOM HIRE/MEETING EXPS	3,709	3,749	3,783	2,836	3,783	0	3,927	0	0
4141	EVENTS	20,000	14,997	22,477	13,753	26,877	90	23,000	0	0
4142	TEA DANCE COSTS	6,535	5,822	6,700	2,423	6,000	0	6,300	0	0
4143	REFRESHMENT COSTS	660	451	667	198	309	0	311	0	0
4144	FILM CLUB	4,481	3,551	4,600	1,600	1,850	0	1,940	0	0
4147	50th Anniversary Grants	0	1,100	0	50	50	0	0	0	0
4148	VE/ VJ 80th Anniversary comm'n	1,500	862	2,023	2,271	2,199	0	0	0	0
4149	WTC 50th ANNIVERSARY	5,000	3,332	0	0	0	0	0	0	0
4150	CIVIC FUNCTIONS	2,000	1,326	2,000	900	1,700	0	1,700	0	0
4152	MAYOR'S CHAIN	300	0	600	0	300	0	300	0	0
4153	ANNUAL CIVIC AWARDS	200	467	200	0	500	0	500	0	0
4154	EXPERIENCE OXFORDSHIRE M'SHIP	1,200	0	1,200	0	300	0	1,200	0	0
4155	MODERN GOV/MTNG DIGITALISATION	9,788	9,939	10,140	0	10,300	0	10,700	0	0
4160	TOWN TWINNING	500	0	1,500	0	500	0	500	0	0
4161	TOWN TWINNING ROOM HIRE	500	0	1,500	58	500	0	500	0	0
4162	GRANT VOLUNTEER LINK-UP	2,000	2,000	2,000	0	2,000	0	2,000	0	0
4163	GREEN FLAG APPLICATION	0	430	0	60	0	0	0	0	0
4166	DEFIBRILLATOR EXPENDITURE	4,000	1,685	4,000	315	2,300	0	4,000	0	0
4167	BUS SERVICE	21,000	23,500	23,500	10,500	26,000	0	26,000	0	0
4169	CHILDREN & YOUTH PROVISION	40,000	30,200	29,800	18,600	29,800	0	20,000	0	0
4170	ADVENT FAYRE	2,000	2,064	1,000	0	1,000	0	1,000	0	0
4172	GRANT - DETACHED YOUTH WORK	0	0	18,000	8,200	18,000	0	28,500	0	0
4173	GRANT - HOME START	0	0	11,000	3,700	11,000	0	12,000	0	0
4180	ELECTION EXPENSES	5,124	7,985	5,125	0	5,125	0	5,320	0	0
4200	STREET FURNITURE	5,000	7,047	6,000	2,273	6,000	3,616	5,000	0	0

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Annual Budget - By Combined Account Code (Actual YTD Month 6)

Note: APPENDIX B- ESTIMATES 2026-27, FIRST DRAFT BY REVENUE NOMINAL CODES

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4210	CHURCH CLOCK	1,500	0	1,500	0	1,500	0	1,500	0	0
4215	IN BLOOM - INC SCHOOLS CHALLENGE	8,250	2,402	12,500	3,974	8,750	0	5,500	0	0
4222	TINY FOREST EXPENSES	150	0	350	0	350	0	358	0	0
4291	HP CAPITAL REPAID	9,431	0	9,431	4,716	0	0	0	0	0
4295	HP INTEREST PAID	1,576	919	1,576	788	0	0	0	0	0
4350	PLAQUES PURCHASED	391	428	707	341	625	0	635	0	0
4355	MEMORIAL MAINTENANCE	4,500	2,485	3,790	17	2,000	0	3,100	0	0
Overhead Expenditure		2,392,498	2,284,104	2,691,492	1,176,385	2,617,474	24,044	2,810,301	0	0
Total Budget Income		3,365,393	2,628,989	2,385,036	2,631,868	644,064	0	2,547,262	0	0
Expenditure		2,450,142	2,349,356	2,764,237	1,221,021	2,699,899	24,044	2,899,751	0	0
Movement to/(from) Gen Reserve		<u>915,251</u>	<u>279,633</u>	<u>(379,201)</u>	<u>1,410,847</u>	<u>(2,055,835)</u>		<u>(352,489)</u>		

WITNEY TOWN COUNCIL - RESERVES HELD AT 31 MARCH 2025**Earmarked reserves:**

N/I code Description of reserve:

315	ROLLING CAPITAL FUND	£423,397
318	E/M MEMORIAL MAINTENANCE	£25,548
319	E/M SPORTS CONTINGENCY	£154,134
320	E/M RENEWALS FUND	£288,496
321	E/M TOWN HALL MTCE	£48,324
323	E/M BLDG REPAIR GEN	£12,997
324	E/M ELECTION FUND	£934
325	E/M BUTTERCROSS	£75,000
326	E/M COMMITTED FUNDS	£102,937
327	E/M WINDRUSH CEMETERY	£153,138
328	E/M PUBLIC HALLS	£19,493
329	E/M MADLEY PARK	£12,663
361	E/M SPLASHPARK	£94,100
362	E/M TOWERHILL CEMETERY CHAPEL	£34,000
363	E/M C/EX LIFT	£41,831
364	E/M YOUTH COUNCIL	£1,973
365	E/M PLAY EQUIPMENT/RENEWALS	£88,350
366	E/M CLIMATE/ENVIRONMENT	£44,550
367	E/M LEYS PAVILION	£105,400
368	E/M BURWELL CHANGING ROOMS	£48,030
369	E/M INFRASTRUCTURE	£79,207
370	E/M ELECTRIC VEHICLES	£3,346
371	E/M OSS CONTINGENCY	£124,369
373	E/M LEYS TRAFFIC CALMING	£5,000
374	E/M SKATE PARK	£7,004
375	E/M CCTV Leys & Burwell	£9,629
376	E/M ST MARYS CHURCH WALL	£30,440
377	E/M UNTERHACHING PARK	£28,449
378	E/M LAKE & CP/ BIODIVERSITY	£51,695
379	E/M RALEGH CRESCENT	£7,748
380	E/M FRESHWATER HABITATS	£9,400
381	E/M LAKE & CP/WODC GRANT	£1,487
382	E/M TOWN CENTRE	£5,000
383	IT/ COMPUTING	£25,000
384	WEST WITNEY PROJECT	£32,458

Total earmarked reserves	£2,195,526
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Restricted reserves	£0
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General reserves	£473,387
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Total reserves	£2,668,913
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This figure agrees with Box 7 of the Council's annual return, approved by the Council at its meeting on 23 June 2025.

POLICY, GOVERNANCE AND FINANCE COMMITTEE



Agenda Item:	Finance Report: Revenue Growth Items, Special Revenue Projects, and Capital Projects
Meeting Date:	Monday 24 November 2025
Contact Officer:	Responsible Financial Officer

Should Members have any queries about this report advance notice would be appreciated, in writing, by 12 noon on Monday 24 November to allow for a full response at the meeting.

Background

In line with the Council's Financial Regulations the purpose of this report is to present to Members the proposed revenue growth, special revenue and capital works and projects discussed during the budget cycle for consideration for 2026/27 and beyond.

A report to update Members regarding the capital projects approved for 2025-26 will be given at the meeting on 15 December 2025.

Current Situation

Revenue Growth Items for 2026-27

Stronger Communities Committee

- (i) In accordance with minute SC531 of the meeting of 15 September 2025 the revenue budget at 4172/408 – Grant Detached Youth Work – already provides for an increase in the budget to the Station of £10,400, from £18,000 to £28,400. It was noted that this was broadly similar to the original award made to them of £27,000 for 2024/25.
- (ii) At the meeting of the National Pride Working Party it was requested that a budget of £2,000 be included events such as St George's Day celebrations and associated expenditure. This would need to be added in to the budget.

Policy, Governance and Finance Committee

The additional revenue costs of the new works depot are included in revenue budget 604 – works depot.

Capital and special revenue projects

Please see attached spreadsheet summarising the projects to be included for funding during 2026-27.

This does not include any of the items already funded in the capital programme.

The total of the items in this first draft amount to £595,621. Members are asked to consider the bids and whether they wish to take funding forward.

Your officers will ahead of the meeting on 15 December 2025 consider, if all these items were approved for the capital programme, how they may be funded. At present it is considered that earmarked reserves could fund £175,250, leaving £420,371. Whilst there may be sources available beyond the precept consideration would need to be given regarding the medium-term financial plan and creating longer-term pressures on the precept if current reserves, even if they are earmarked, are spent now.

Impact Assessments

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – no implications directly resulting from this report.
- b) Biodiversity - no implications directly resulting from this report.
- c) Crime & Disorder - no implications directly resulting from this report.
- d) Environment & Climate Emergency - no implications directly resulting from this report.

Risk

In decision making Councillors should consider any risks to the Council and any action it can take to limit or negate its liability. The RFO has approached the budget with prudence so as accurate budget as possible can be set at this early stage, although there may be some opportunities to make savings if required to balance the budget.

The provision of regular financial reports is part of the Council's risk management system.

Social Value

Social value is the positive change the Council creates in the local community within which it operates. Social value is not quantified in the financial reports but clearly the creation of social value is dependent on setting adequate budgets to meet the Council's objectives.

Financial implications

This report forms part of the Council's due diligence and a process in line with its Financial Regulations. The financial implications are detailed above and also in the attached appendices.

This report forms part of the Council's mechanisms for budgetary control, as it enables income and expenditure incurred to be reviewed and to be compared with the Council's budgets.

Recommendations

Members are invited to note the report and consider the revenue and capital growth items for 2026/27 with a view to making a recommendation to the full Council, noting that further reports and officer recommendations will be presented to the meeting of Full Council on 15 December 2025.

WITNEY TOWN COUNCIL - CAPITAL PROGRAMME BIDS FOR 2026-27

EXISTING ITEMS	EMR	REVENUE (PRECEPT)	SOURCE	Notes
WORKS HP PAYMENTS (MOWERS)	£11,007		EXISTING	Agreements end 26-27; funding currently from EMR 371
RENEWALS FUND CONTRIBUTIONS		£81,050	EXISTING	Increase from £65,297 due to new vehicles etc. Fund being reviewed so may change
WEST WITNEY LOAN REPAYMENTS	£25,027	£82,271	EXISTING	Assume full loan drawn down 25/26 @ £1,250,000. May cover part of this from EMR384 £25,027 @31/3/26
	£ 36,034	£ 163,321		

ADDITIONAL ITEMS FOR 2026/27

PARKS & RECREATION

SPLASHPARK RENEWAL		£19,250	COMMITTEE	Based on 10-year life of current facility
PLAY EQUIPMENT		£75,000	COMMITTEE	Same as 25/26
IMPROVEMENTS BASKETBALL KGV		£45,000	COMMITTEE	Per costings given at PR Ctte 3 Nov 25
PITCH DRAINAGE		£50,000	COMMITTEE	Initial contribution - subject to scoping
PARK RUN/ WEST WITNEY PATHWAY			COMMITTEE	Unknown. To be scoped - unding from EMR 369

HALLS, CEMETERIES & ALLOTMENTS

HALLS PROPERTY		£50,000	CTTE/ OFFICERS	Towards improvements of Burwell Hall- to scope include per min. CB512
NEW ASHES SECTION WINDRUSH CEMETERY	£25,000		COMMITTEE	Per report to mtg 10/11/25 - fund from EMR327 & return income to that EMR
CORN EXCHANGE HEATING LOOP IMPRVTS	£6,000		COMMITTEE	May be some scope to draw from EMRs

STRONGER COMMUNITIES

LEYS REFILL STATION	TBA		COMMITTEE	Unknown - EMRs 364 and 369 possible
BUS SHELTER	£10,000		COMMITTEE	EMR369 (one in 25/26)
ADMIN OFFICE DIGITAL SIGNAGE	£1,200		CTTE/OFFICERS	EMR383

CLIMATE & BIODIVERSITY INCLUDED IN ABOVE

VEHICLE - LAKE & COUNTRY PARK	£7,200.00	£17,800	OFFICERS	To replace current vehicle - EMR378 to part fund
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POLICY , GOVERNANCE & FINANCE

WORKS VEHICLES	£70,000		OFFICERS	SCOPE WITHIN EMR 371 - to be confirmed Subject to officer report
WORKS PLANT & EQUIPMENT	£19,816		OFFICERS	
	£139,216	£257,050		

TOTAL SUM	£ 175,250	£ 420,371	
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POLICY, GOVERNANCE & FINANCE COMMITTEE



Agenda Item: Out of Hours Service – one point of call

Meeting Date: Monday, 24 November 2025

Contact Officer: Compliance and Environment Officer

The purpose of this report is to update Members on an Out of Hours Service providing one point of contact.

Background

At the Policy, Governance & Finance Committee meeting held on 6 June 2022, officers presented a report concerning the development of the Witney Town Council Emergency Plan. The document has remained in draft form since that time. Several actions were recommended during the meeting, which officers are now actively investigating and progressing along with completion of the Witney Community Emergency Plan.

Current Situation

The Witney Flood Group recently raised concerns with officers regarding the Witney Community Flood Emergency Plan, specifically noting the absence of a single point of contact for the Town Council during an out of hours emergency.

Currently, the Council's arrangements involve several staff contact numbers, including that of the Key Holding Company. The key holding company primarily responds to building alarm activations and, if requested by staff, can engage contractors to carry out emergency repairs outside of normal working hours (e.g. boarding up windows to secure a property). Permanent repairs are then arranged by the Operations Manager during standard working hours, either through the in-house Operations Team or specialist contractors. The key holding company are not able to support emergency out of hours call handling from the public.

A mobile number for an officer is detailed on the Council's website and advises 'In a genuine out of hours emergency, relating only to Witney Town Council services or property, such as dangerous structures in cemeteries and play areas, that are a threat to life, please call 07423 124006.'

The Council's main telephone number does have various messages dependant on the office shutdowns during bank holidays etc. but the messaging is currently not consistent for members of the public.

Several staff roles actually include the following clauses in their job descriptions, which form part of their contractual terms and conditions:

- To be available to respond to out-of-hours emergencies on a rota basis if appropriate.
- To participate in any call-outs and out-of-hours works if required due to vandalism, public safety or property security.
- Monday to Friday inclusive (some flexibility is required to meet the needs of the business to cover such issues as occasional evening meetings, on-call rota, call-outs, events, etc.)

Officers have advised that within the last 12 months there have been a total of twelve out-of-hours call outs. Six of these related to the Council's buildings.

Officers are currently working in collaboration with West Oxfordshire District Council and Oxfordshire County Council to finalise the Witney Community Emergency Plan. As part of this process, it has been recommended that a single point of contact be established for use outside of normal working hours. Once completed, the Community Emergency Plan will also serve to complement and strengthen the existing Witney Community Flood Emergency Plan.

In an emergency affecting the community, the Council's staff would help where it can, based on its own resources and limits, following instructions from Category 1 Responders (e.g. Emergency Services, District and County Councils, Environment Agency etc.). It should be noted that the Town Council is not a Category 1 Responder in an emergency.

Out of Hours Service Support

Officers have investigated options for an out of hours call handling service where there would be one point of contact outside of normal working hours. The Council's main daytime telephone number would be transferred outside of working hours to a special number that identifies as a Witney Town Council number. The service would also offer weekend and Bank Holiday coverage. Telephone calls could also be transferred if a complete office closure were required due to training or an emergency to enable business continuity to be maintained.

Process

The call handling service would listen to the caller and identify if the call were an emergency as per the Council's specification and detail. Depending on the nature of the call and through an agreed escalation process, a contractor may be deployed. Any follow up work required will be recorded and detailed in a report, which would be emailed to the Council the next working day at the start of business.

Reports

Comprehensive daily, weekly and monthly reports will be emailed to the Council or uploaded on a secure website that the Council has secure login.

Impact Assessments

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality - The introduction of a single point of contact for out-of-hours emergencies ensures equitable access to support for all members of the community, including vulnerable individuals who may be disproportionately affected during emergencies. It also supports staff by providing clarity and reducing ambiguity in emergency response expectations, whilst recognising that the Town Council is not a Category 1 Responder in an emergency.
- b) Biodiversity - There is no direct impact on biodiversity. However, timely responses to environmental incidents (e.g. flooding or pollution) may help mitigate potential harm to local ecosystems.
- c) Crime & Disorder - A coordinated out-of-hours response can help reduce the risk of crime and anti-social behaviour by ensuring swift action is taken to secure Council properties and respond to incidents, thereby supporting community safety.
- d) Environment & Climate Emergency – The implementation of an out-of-hours service aligns with the Council's Climate Emergency declaration by enabling faster responses to environmental hazards (e.g. flooding, storm damage), potentially reducing long-term environmental impacts. It also supports climate resilience planning.

Risk

Establishing and maintaining an out of hours service will require additional funding, staffing arrangements, or contracts (e.g. for call handling or emergency contractors).

In the absence of a formal system, staff may feel pressured to respond informally, leading to inconsistent responses, unclear responsibilities, and potential burnout.

Introducing a formal rota or standby system will require contractual changes, appropriate remuneration, and clear policies to ensure fairness and compliance with employment law.

There is a risk that an out of hours service could be used for non-emergency issues unless clear criteria and communication protocols are established.

As a public authority, the Council may be expected to have clear emergency protocols in place. Lack of provision could be seen as a gap in resilience planning.

Social Value

Providing a reliable and responsive out-of-hours service demonstrates the Council's commitment to community wellbeing, resilience, and public service. It enhances trust in local governance and contributes to a safer, more supportive environment for residents.

Financial Implications

An initial one-off setup fee will be required to establish the out-of-hours service.

A monthly service fee will apply.

A charge per call handled within that monthly period.

The agreement will be subject to a minimum 12-month contract term.

The initial 12-month cost excluding charges per call handled = £14,520 excl. VAT.

The costs would require additional budget allocation.

Recommendations

Members are invited to note the report and consider the following:

1. **Assess Feasibility and Cost**

Evaluate the practicality and financial implications of introducing a third-party, out-of-hours call handling service.

2. **Explore Internal On-Call Options**

Request officers to review current internal management procedures and develop potential options for providing an on-call service to respond to out-of-hours emergencies. Officers to report back with findings and proposed options at a future committee meeting for consideration.

POLICY, GOVERNANCE AND FINANCE COMMITTEE



Agenda Item: Public Hall Bars - Minimum Hire Charge

Meeting Date: Monday, 24th November

Contact Officer: Venue & Events Officer

The purpose of this report is to propose a new policy relating to Public Halls Bar Hire. The Venue & Events Officer proposes replacing the current £50.00 flat fee with a minimum spend policy, to protect the council from operating any bars at a loss.

Background

The current policy means that private event hirers of the Corn Exchange or Burwell Hall who wish to have a bar service are charged pay a flat hire rate of £50.00 per event. This rate applies regardless of the event's duration, size, number of staff or bar takings. This figure, initially intended to cover costs, has remained the same since the bar has been in place at Corn Exchange and has not risen in line with operational costs.

Current Situation

A minimum spend system is therefore proposed to replace the flat hire fee, offering a more sustainable model to ensure the council does not operate bar hire functions at a loss.

A minimum spend calculator has been built (see below), estimated using direct staffing costs and overheads per event, to suggest a minimum spend on an event-by-event basis. The minimum spend figure is designed to aim for a 15% net margin, further protecting the bar from operating at a loss.

How the policy works

A minimum spend figure will be calculated and quoted to the hirer at the point of booking enquiry, based on their event requirements. Takings will be reviewed after the event, and the hirer will be invoiced the difference if takings fall short of the minimum spend.

Input	Value
Number of bar staff	2
Event Duration (hours)	6
Hourly rate per staff (£)	16
Additional fixed costs (Estimated £10 per hour overhead operating cost)	60
Estimated number of guests	70
Average Stock Margin	59%

COST CALCULATOR	
Staffing Cost (£)	192
Additional fixed costs (£)	60
Total Fixed Cost (£)	252
Estimated Breakeven Sales	£512.54
Minimum Spend (15% net margin)	£589.42
Spend per head based on 70 guests	£8.42

Forecasted Savings

In comparison with the larger events at the **Corn Exchange** where the majority private hire bar operations are profitable (though still at risk with the current policy), investigations into past events show that 3 out of the 5 private hire events at **Burwell Hall** since April 2025, failed to meet the proposed minimum spend falling short by a combined **£365.00** for the 3 events.

Therefore, had the minimum spend policy been in place instead of a £50.00 hire fee at the time, the council would've saved **£265.00** from just 3 events.

Takings	Breakeven	Minimum Spend	Difference
£371.50	£427.12	£491.19	-£119.69
£513.70	£512.54	£589.42	-£75.72
£1,354.30	£683.39	£785.90	£568.40
£419.50	£512.54	£589.42	-£169.92
£634.50	£427.12	£491.19	£143.31

It is difficult to forecast a potential savings figure, as each event receives a different amount of bar income. However, the purpose of the policy is to ensure that operating at a loss is impossible, due to a guaranteed level of income for each event being above our operating costs.

Industry Standard vs Our Proposal

Whilst there are no examples of a venue operating a minimum spend listed locally, it is a standard procedure throughout the hospitality industry. Many pubs, bars, restaurants impose a minimum spend when hiring out the venue exclusively, but do not charge a venue hire

charge. A key difference for the Corn Exchange and Burwell is that the customer is paying to hire the space as the primary engagement (along with caretaking assistance, use of equipment etc.) and the bar is an additional service. Therefore, the minimum spend policy should be imposed alongside the venue hire fee.

Many of the hospitality businesses operate a minimum spend policy to maximise earnings, meaning that the demand on certain dates will affect the minimum spend figure. It is currently proposed that the council's policy focuses on protecting loss, rather than maximising income. This is because, the venues are not currently in a position where demand is exceeding the number of available dates, therefore it is more important to protect the council from loss and look to increase the number of bookings at this stage.

Introduction and Administration:

The proposed policy is straightforward to implement:

- Existing booking systems and point-of-sale software can easily track, and record spend levels against each event.
- The terms and conditions of hire would be updated to include the minimum spend requirement and any applicable exemptions.
- Staff can communicate the policy clearly to customers during booking, ensuring transparency and consistency.

Possible Exemptions

Members could consider possible exemptions to the policy, to encourage use of the venue particularly for community events. Officers recommend considering a flexible policy to allow for exemptions (or reducing the minimum spend figure) for charity events.

Impact Assessments

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – No impact
- b) Biodiversity – No impact
- c) Crime & Disorder – No impact
- d) Environment & Climate Emergency – No impact

Risk

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

1. Hirers Being Opposed and Going Elsewhere: There is a risk that a hirer does not want to open themselves up to paying a bill after the event if the bar does not reach the minimum spend. This risk will be mitigated through clear advanced communication,

allowing the hirer to make an informed decision. This means that, hirers who do decide to go elsewhere are likely ones that would've cost us money if they had gone ahead with the current policy. Additionally, the proposed minimum spend is realistically achievable as we are not looking for a high minimum margin – we are just ensuring that we don't operate at a loss.

Social Value

Social value is the positive change the Council creates in the local community within which it operates.

- This policy will maintain accessibility to the council's venues, whilst protecting the council from operating at a loss.

Financial implications

- Zero cost to introduce and uphold the new proposed policy. EPOS system already in place to provide figures needed.

Recommendations

Members are invited to note the report and;

1. Consider approving the implementation of the above minimum spend policy for private hire of bars in WTC venues and the date this should be applicable from.
2. Consider the possible exemptions from this policy and whether to delegate exemption decisions to Officers (with guidance) or require exemption applications to the Halls, Cemeteries & Allotments and Policy, Governance & Finance committees.

POLICY, GOVERNANCE & FINANCE COMMITTEE



Agenda Item:	Online Bookings System
Meeting Date:	Monday, 22 November 2025
Contact Officer:	Deputy Town Clerk

The purpose of this report is to provide the Committee with an update on the procurement of an online facilities booking system.

Background

This initiative originated as an online sports pitch bookings project, aimed at simplifying the booking process for local clubs and improving administrative efficiency within the Council. Further details were presented in the report to the Parks & Recreation Committee on 9 September 2024.

In November 2024, the Council approved a revenue growth item of £5,000 within the Parks & Recreation Committee's 2025/26 budget to support the procurement of an online facilities booking system. It was noted at the time that the total project cost was likely to be closer to £8,000.

Current Situation

Progress on this project has been delayed during the year due to several factors, including the Council's change of IT supplier, associated system upgrades, and the migration of data.

Following a review of the project by officers, the following points were noted:

- Football clubs already have designated grounds and are able to confirm the number of matches they intend to play at each facility. Charges will be applied accordingly, and all pitches will be marked up as agreed (Parks & Recreation Committee, September 2025).
- One of the facilities identified for inclusion in the project has not yet formally transferred into the Council's ownership.
- The Council's current bookings software provider has since introduced an online bookings portal, allowing members of the public to view and provisionally book facilities online via the Council's website, subject to officer confirmation.

The Council would need to upgrade to the current bookings providers web-based system – a matter which was already being investigated by officers as part of the Council's IT provision. If the Committee is agreeable to upgrade to the online bookings module, it is anticipated that

this system could be implemented and made available for public use between January and February 2026. The benefits include (from the provider):

- **Save time** - reduce admin workload by up to 30–50%
- **Go online** - residents can check availability and make provisional bookings 24/7
- **Completely customisable** - match your council's look and feel
- **Fantastic feedback** - "Sleek, intuitive", "User-friendly", "It will reduce workload by 30–50%", "Increase income and offer better service with no increase to the cost of the end user"

What it offers

- **Streamlined Booking Process**
No more phone calls, paper diaries, or endless email chains as everything's handled online.
- **Accessible Anywhere**
Add your booking page to your website, social media, emails, or even your Google Maps listing.
- **24/7 Online Self-Service**
Customers can make requests anytime, anywhere - no need to wait for office hours.
- **Real-Time Availability**
See live availability and eliminate double bookings instantly.
- **Automatic Confirmations & Reminders**
Instant notifications reduce no-shows and free up valuable staff time.

Impact Assessments

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – Introducing an online bookings system can improve access and convenience for many, but it may disadvantage people with limited digital skills, poor internet access, disabilities, or language barriers unless inclusive design and alternative booking options are provided
- b) Biodiversity – no direct impact
- c) Crime & Disorder – no direct impact
- d) Environment & Climate Emergency – This will reduce the need for additional paperwork to be provided.

Risk

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

An online bookings system carries risks such as cyber-security threats, system downtime, user errors, and digital exclusion for those without internet access. The majority of these can be mitigated against.

Social Value

Social value is the positive change the Council creates in the local community within which it operates.

An online bookings system creates social value by making services more accessible and inclusive, allowing people to book at their convenience while reducing barriers related to mobility, communication, or time.

Financial implications

- The upgrade to the current provider's bookings system will be:
 - Cost of web-based system £1,900 per annum
 - Cost of integrating bookings system onto the Website £86 one off for installation and £250 annual support and maintenance
- An estimated annual cost for the above has been included in the RFO's budget-setting report for 2026-27.
- The Council holds an IT Infrastructure EMR £25,000 where any additional costs may be funded from.

Recommendations

Members are invited to note the report and,

1. Consider whether the Council should implement the online bookings portal with the Council's current provider or,
 - Implement in line with the original aspiration of the Council or
 - Not implement any online bookings system.

WITNEY TOWN COUNCIL

SCHEDULE OF RECREATIONAL CHARGES

2025 / 2026

PROPOSED 2026/27

Increases:
Football 4%
Others 3.8%

CRICKET

ADULTS

JUNIOR TEAMS (UNDER 16)

£71.50	£74.50
£36.75	£38.50

BOWLS

GREEN FEES PER HOUR, PER PERSON

WOODS - HIRE OF PAIR PER HOUR

SEASON TICKETS

£5.75	£6.00
£3.60	£4.00
£95.00	£99.00

CHANGING ROOMS - THE LEYS

£38.75	£40.50
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FOOTBALL

ADULTS /OVER 16S

JUNIOR TEAMS (UNDER 16)

MINI TEAMS (UNDER 10) SMALL PITCHES ONLY

£66.50	£69.50
£33.50	£35.00
£22.50	£23.50

HARDCOURT PLAY AREA- BURWELL - LIGHTING CHARGE

DEPOSIT FOR HIRE OF EQUIPMENT

£27.50	£29.00
£10.25	£11.00

CLUBS AND COMMERCIAL USE

WEST WITNEY TENNIS CLUB

WEST WITNEY BOWLS CLUB (3 RINKS)

WITNEY MILLS BOWLS CLUB (3 RINKS)

PROJECTILE RANGE CONSORTIUM

WITNEY TOWN BOWLS CLUB (5 RINKS)

£5,425.00	£5,631.50
£3,350.00	£3,477.50
£3,350.00	£3,477.50
£3,175.00	£3,296.00
£5,550.00	£5,761.00

MINOR FAIRS

CIRCUSES AND SIMILAR PERFORMANCES

HORSE SHOWS AND GYMKHANAS

WITNEY FEAST

by Negotiation	by Negotiation
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COMMUNITY GROUP OR REGISTERED CHARITY -PARK HIRE

PER ACRE (football pitch size) (SMALLER AREAS - PRO RATA)

THE LEYS - EVENTS

ALL OTHER AREAS -EVENTS

£200.00	£208.00
£90.00	£93.50

FISHING RIGHTS

WITNEY LAKE (WITNEY ANGLING SOCIETY)

WINDRUSH RIVER (NEWLAND ANGLING CLUB)

£1,225.00	£1,272.00
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~~TENNIS~~

~~MINI GOLF~~

~~PAVILION HIRE~~

~~Under the Management of~~

WITNEY TOWN COUNCIL

SCHEDULE OF BURIAL CHARGES

SOME OF THE CHARGES LISTED BELOW ARE SUBJECT TO THE CHILDREN'S FUNERAL FUND FOR ENGLAND AND CAN BE RECLAIMED ACCORDINGLY

1. Internments

- a) Foetal remains pre 24 weeks gestation
- b) Baby in baby plot
- c) Under 18 yrs if using Child size Grave Double depth
- d) Under 18 yrs Second burial in existing double depth Child size grave
- e) Double depth grave Adult size grave
- f) Second burial in existing double depth grave Adult size grave
- g) Internment of ashes for person
- h) Burial in single depth grave at Tower Hill Cemetery

2. Purchase of Exclusive Right of Burial

- a) Exclusive right of burial for baby
- b) Exclusive right of burial for child under 18 years of age
- c) Exclusive right of burial for person over 18 years of age
- d) Exclusive right of burial for family ashes plot (Tower Hill only)
- e) Exclusive right of burial for ashes plot

3. Use of Tower Hill Chapel (Includes VAT)**4. Memorials and Memorial Inscriptions**

- a) For the right to erect an approved memorial - baby
- b) For the right to erect an approved memorial
- c) For the right to place a desk tablet 18' x 18' only (Windrush Cemetery)
- d) For each additional inscription (to include moving of headstone if required)
- e) For the replacement of an existing memorial

5. Memorial Plaques on Wall of Remembrance at Tower Hill Cemetery

- a) Reservation of plaque space on memorial wall
- b) Single/Double plaque including fixing

6. Transfers of Exclusive Right of Burial Deed

- a) Regular Transfers
- b) Historical Transfers of Purchased Graves

7. Charge for Late Arrival at Cemetery (Per hour or part thereof)**8. Administration Charge for Burial Searches****Additional Charges****1. Oversized Graves**

- a) Single Depth
- b) Double Depth

2. Removal of Spoil

- a) Single Depth
 - b) Double Depth
- Based on extra labour time to remove and replace the spoil.#

3. Weekend Charges

- a) Ashes Interment - Saturday Only

2025-2026	Proposed 2026 - 2027 4% Increase
No Charge	No Charge
£286.50	£298.00
£424.00	£441.00
£267.50	£278.50
£841.50	£875.50
£535.00	£556.50
£186.50	£194.00
£619.00	£644.00
£251.00	£261.50
£370.00	£385.00
£741.00	£771.00
£486.00	£505.50
£269.00	£280.00
£132.00	£137.50
£69.00	£72.00
£200.00	£208.00
£172.00	£179.00
£83.00	£86.50
No Charge	No Charge
£31.00	£32.50
£62.00/£84.00	£64.50/£87.50
£43.00	£45.00
Contact WTC	Contract WTC
£170.00	£177.00
£31.00	£32.50

£370.00	£385.00
£544.50	£566.50
£381.00	£396.50
£571.00	£594.00
£122.00	£127.00

WITNEY TOWN COUNCIL

SCHEDULE OF PUBLIC HALL CHARGES

SCHEDULE OF PUBLIC HALL CHARGES	2025/26	Proposed 2026/27
		Increase 5%
Corn Exchange (inclusive of VAT charged at standard rate of 20%)		
The Main Hall - Weekday		
Group 1 - Charity or local Organisation	£160.00	£168.00
Group 2 - Non-Charitable Events	£235.00	£247.00
Group 3 - Commercial and Sales	£375.00	£394.00
The Main Hall - Weekend		
Group 1 - Charity or local Organisation	£205.00	£215.50
Group 2 - Non-Charitable Events	£310.00	£325.50
Group 3 - Commercial and Sales	£490.00	£514.50
The Gallery Room - Weekday		
Group 1 - Charity or local Organisation	£70.00	£73.50
Group 2 - Non-Charitable Events	£103.00	£108.50
Group 3 - Commercial and Sales	£160.00	£168.00
The Gallery Room - Weekend		
Group 1 - Charity or local Organisation	£97.00	£102.00
Group 2 - Non-Charitable Events	£136.00	£143.00
Group 3 - Commercial and Sales	£180.00	£189.00
Refundable Damage Deposit from £50 to £300		
Burwell Hall (Charges exempt from VAT)		
The Main Hall - Weekday		
Group 1 - Charity or local Organisation	£58.00	£61.00
Group 2 - Non-Charitable Events	£91.00	£96.00
Group 3 - Commercial and Sales	£116.00	£122.00
The Main Hall - Weekend		
Group 1 - Charity or local Organisation	£84.00	£88.50
Group 2 - Non-Charitable Events	£130.00	£136.50
Group 3 - Commercial and Sales	£170.00	£178.50
The Meeting Room - Weekday		
Group 1 - Charity or local Organisation	£39.00	£41.00
Group 2 - Non-Charitable Events	£52.00	£55.00
Group 3 - Commercial and Sales	£64.00	£67.50
The Meeting Room - Weekend		
Group 1 - Charity or local Organisation	£52.00	£55.00
Group 2 - Non-Charitable Events	£71.00	£75.00
Group 3 - Commercial and Sales	£96.00	£101.00
Refundable Damage Deposit from £50 to £250		

Wedding Charges - Corn Exchange Only (inclusive of VAT)

The Gallery Room (Ceremony - 2 hours)

The Main Hall (Ceremony - 2 hours)

The Gallery Room (Exclusive Use of building - 2 hours)

The Main Hall (Exclusive Use of building - 2 hours)

All day (Exclusive Use of building)

Equipment Hire (Per Session, inclusive of VAT)

Projector & Screen

Flipchart

Moving/Extending Stage

Additional hire for running over session time (per hour)

(if over 2 hours a full 4 hour session charge will be applied)

Corn Exchange (Vatable)

Main Hall - Group 4 Show Charge

Group 4 1/2 Tech & Dress Rehearsal (up to 5 hours)

Group 4 Full Tech & Dress Rehearsal (up to 12 hours)

Group 4 1/2 Performance (up to 5 hours)

Group 4 Full Performance (up to 12 hours)

	£295.00	£310.00
	£405.00	£425.50
	£505.00	£530.50
	£505.00	£530.50
	£1,255.00	£1,318.00
	£14.00	£15.00
	£7.00	£7.50
	£38.00	£40.00
	£32.00	£34.00

	£155.00	£163.00
	£310.00	£325.50
	£310.00	£325.50
	£620.00	£651.00

POLICY, GOVERNANCE & FINANCE COMMITTEE



Agenda Item: Grants & Subsidised Lettings

Meeting Date: Monday, 24 November 2025

Contact Officer: Deputy Town Clerk/RFO

The purpose of this report is to present the Committee with grant requests from local organisations so they may agree dispersal.

Background

The Council maintains budgets for general discretionary grants and subsidised letting grants for groups or organisations which require financial assistance towards projects, costs and venue hire in order to provide services for the residents of Witney. Grant requests are usually considered by this Committee bi-annually at meetings in June and January, however there is occasion when they need to be considered at other times of the year due to Council Committee timeframes.

In the current year the budgets are as follows:

- Discretionary Grants (4100/407) - £20,000
- Subsidised Lettings – Corn Exchange/Burwell Hall (4110/407) - £1,500
- Subsidised Lettings – The Leys/Other (4110/202) - £5,500
- Annual grants - There are also specific budgets for a number of annual grants to organisations. For this meeting, they are covered in a separate report.

Current Situation

Subsidised Letting Applications

1. Witney Food Revolution

An application has been received for £228.33 to cover the cost of exclusive use room hire at the Corn Exchange for an anniversary fundraiser for the organisation. The full application is attached as **Appendix A**.

2. Senior's Xmas Party

An annual Christmas lunch has been held at Burwell Hall for residents of the area since 2022. This year's event is being held on 20th December on the hall hire would usually cost £168.00

Other Grants/Financial Support

1. Witney Carnival

The Carnival Committee have submitted a grant application form for the 2026 event for a sum of £2,500. The full application is attached as **Appendix B**.

2. Christmas Lights Switch-on

The Council has yet to receive a request for the 2026 event as requested following the previous meeting. Based on the 2025 request, the RFO has entered an amount of £3,500 into the budget for approval.

Impact Assessments

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – The Christmas Lights Switch-on Event and the Carnival provide free family-friendly event which is inclusive to all. WFR and the Senior's Xmas Party provide cost effective and accessibility to food/events for potentially more isolated members of society.
- b) Biodiversity – no direct impact from the contents of the report.
- c) Crime & Disorder – no direct impact from the contents of the report.
- d) Environment & Climate Emergency – Supporting community engagement in greener practices.

Risk

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

The Council has policies and criteria for which it uses to award its grants to ensure public funds are allocated and used appropriately. If awards are deviated from these criteria, a robust reason should be given and agreed by the Committee.

The Council must ensure they are satisfied with the information provided in order to award funds and request further information if not. To not do so could incur reputational risk.

Social Value

Social value is the positive change the Council creates in the local community within which it operates.

Providing funds for community events, including those for older residents, strengthens community cohesion, reduces isolation, supports wellbeing, and encourages connections, helping build a more inclusive and resilient community.

Financial implications

At the Annual Council Meeting held on 17 May 2023, the Council invoked the General Power of Competence under which the ability to award these grants is made.

- There is no budget remaining for subsidised letting in 2025/26 (4110/407)
- The remaining budget for discretionary grants (4100/407) is £9,925

Recommendations

Members are invited to:

1. Consider the subsidised lettings requests from Witney Food Revolution and for the Burwell Senior's Christmas Lunch.
2. Consider the budget request and amounts for the 2026 Witney Carnival and Christmas Lights Switch-on events.



WITNEY TOWN COUNCIL

Grant-aid to Local Organisations APPLICATION FORM

(PLEASE COMPLETE THE FORM IN BLOCK CAPITALS)

(1) Your Organisation			
Name of Organisation		Witney Food Revolution	
Registered Address*		Wesley Centre, 40 High Street, Witney,	
Post Code	OX28 2HG	Tel No.	(personal)
Contact Name	Linda Cox		
Position in Organisation	Secretary and Events Co-chair		
Registered Charity	NO	Registration No.	
<i>What are the activities and/or aims of the organisation:</i> -To reduce and promote the reduction of food waste -To help reduce food poverty, using surplus food -Provide access to good affordable food in the community -Work alongside others to provide support to the community			
(2) Membership			
How many members do you have?		Over 2500	
Approximately how many of your members live in Witney?		Majority of our members live in or around West Oxfordshire	
Is membership restricted in any way?		Anyone and everyone is welcome	
What is your annual subscription, if any?		N/A	
Are you affiliated to a national organisation? If so, which one?		Fairshare	
Local venue/meeting place		Wesley Centre, Witney	

(3) Grants	
Purpose for which the grant is required: To cover the cost of room hire and exclusive use of the bar to hold an anniversary fund raiser for the Witney Food Revolution	
Amount of grant applied for	£228.33
Has your organisation previously applied to the Town Council for a grant?	YES
If YES please give details	You kindly help fund this event in 2024
Have you applied for a grant to any other body or organisation?	NO
If YES please give details	Not for this event
(4) Financial	
<i>Please enclose a copy of your latest audited accounts, a financial projection for the period following the balance sheet or a Business Plan if a new organisation.</i>	
(5) Fundraising	
What fundraising events or activities will your organisation be holding this year? Nothing between now and the end of 2025.	
(6) General	
Recipients of a grant from the Town Council should acknowledge the fact on all relevant literature. Please provide or attach any additional information which may assist the Council in reaching its decision.	
<i>I certify that the above information is true to the best of my knowledge and belief, and that I am authorised to make this application for Grant-aid.</i>	
Signed: Linda Cox	Date: 19th October 2025

Please return your completed application form to the address overleaf, for the attention of the TOWN CLERK



WITNEY TOWN COUNCIL

Grant-aid to Local Organisations APPLICATION FORM

(PLEASE COMPLETE THE FORM IN BLOCK CAPITALS)

(1) Your Organisation			
Name of Organisation		Witney Food Revolution	
Registered Address*		Wesley Centre, 40 High Street, Witney,	
Post Code	OX28 2HG	Tel No.	(personal)
Contact Name	Linda Cox		
Position in Organisation	Secretary and Events Co-chair		
Registered Charity	NO	Registration No.	
<i>What are the activities and/or aims of the organisation:</i> -To reduce and promote the reduction of food waste -To help reduce food poverty, using surplus food -Provide access to good affordable food in the community -Work alongside others to provide support to the community			
(2) Membership			
How many members do you have?		Over 2500	
Approximately how many of your members live in Witney?		Majority of our members live in or around West Oxfordshire	
Is membership restricted in any way?		Anyone and everyone is welcome	
What is your annual subscription, if any?		N/A	
Are you affiliated to a national organisation? If so, which one?		Fairshare	
Local venue/meeting place		Wesley Centre, Witney	

(3) Grants	
Purpose for which the grant is required: To cover the cost of room hire and exclusive use of the bar to hold an anniversary fund raiser for the Witney Food Revolution	
Amount of grant applied for	£228.33
Has your organisation previously applied to the Town Council for a grant?	YES
If YES please give details	You kindly help fund this event in 2024
Have you applied for a grant to any other body or organisation?	NO
If YES please give details	Not for this event
(4) Financial	
<i>Please enclose a copy of your latest audited accounts, a financial projection for the period following the balance sheet or a Business Plan if a new organisation.</i>	
(5) Fundraising	
What fundraising events or activities will your organisation be holding this year? Nothing between now and the end of 2025.	
(6) General	
Recipients of a grant from the Town Council should acknowledge the fact on all relevant literature. Please provide or attach any additional information which may assist the Council in reaching its decision.	
<i>I certify that the above information is true to the best of my knowledge and belief, and that I am authorised to make this application for Grant-aid.</i>	
Signed: Linda Cox	Date: 19th October 2025

Please return your completed application form to the address overleaf, for the attention of the TOWN CLERK

POLICY, GOVERNANCE & FINANCE COMMITTEE



Agenda Item:	Annual Grants
Meeting Date:	Monday, 24 November 2025
Contact Officer:	Deputy Town Clerk

The purpose of this report is to provide Members with an update on the dispersal of annual grants for the 2025/26 fiscal year.

Background

In addition to a discretionary grants budget which is dispersed bi-annually in June and January, the Council holds specific budgets for certain groups or organisations in Witney, agreed through budget-setting at the end of the last fiscal year. These organisations are able to request annual amounts for the services or events they provide the town council and the town in general.

Current Situation

The following organisations have specific budgets for annual grants which have not yet been released in the current fiscal year:

1. Citizen's Advice West Oxfordshire

The Council has an allocated budget of £2,000 to provide financial support to the group.

2. Volunteer Link-Up

The Council has an allocated budget of £2,000 to provide financial support to the group. A request has been received to release these funds, accompanied by supporting financial information, which is attached as **Appendix A**.

3. Witney Dementia Alliance

The Council has an allocated budget of £1,000 to provide financial support to this initiative.

4. Witney & District Museum

The Council agreed to allocate a budget of £500 annually (within the discretionary grants fund) to help towards the running of this valuable historical service.

5. Witney Town Band

The Council has an allocated budget of £660 (within the discretionary grants fund) to provide musical accompaniment at civic events in the town throughout the year. *This amount was provided to the Band following the 21 March 2025 meeting (minute no. F139(8)) refers.*

Impact Assessments

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – Citizen's Advice provide a free service for all residents, irrespective of their personal circumstances. Likewise, Volunteer Link Up provide services for older and vulnerable residents who may not have access to other opportunities.
- b) Biodiversity – no direct impact from this report.
- c) Crime & Disorder – no direct impact from this report.
- d) Environment & Climate Emergency – no direct impact from this report.

Risk

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

The Council must ensure that funds are officially requested and supporting information provided where necessary. To not do so could incur reputational risk.

Social Value

Social value is the positive change the Council creates in the local community within which it operates.

Benefits to Witney's community - young, elderly, disadvantaged and vulnerable people within the town are all covered both independently and jointly by several of the applicants. All groups provide social value for residents including tackling social isolation, providing advice for them to live positive and fulfilling lives and in facilitating community events. In addition, the Museum celebrates, preserves and educates on the historical heritage of the town.

Financial implications

The above annual grants for 2025-26 can be funded from their allocated budget lines:

➤ 4101/407 Citizens Advice West Oxon	£2,000
➤ 4162/407 Volunteer Link Up	£2,000
➤ 4107/407 Witney Dementia Alliance	£1,000
➤ 4100/407 Witney & District Museum	£500

Grants to the Witney Twinning Association, Volunteer Link Up and Witney & District Museum, Oxfordshire Play Association & Witney Carnival can be provided under the General Power of Competence. The power to grant support to Citizens Advice West Oxon can be made under Section 142 of the Local Government Act 1972.

Recommendations

Members are invited to note the report and,

1. Consider approving the award of annual grants to the outlined organisations, subject to a written request and supporting documents where required.

Document is Restricted

Dear Employer

2025 Valuation Results

On behalf of the Oxfordshire Pension Fund, we are pleased to attach the following:

- your employer results schedule for the 31 March 2025 funding valuation, which includes the contribution rate to come into effect from 1 April 2026.
- a covering letter with further information and instructions.

What is required of you?

Please access the [Oxfordshire Pension Fund 2025 Valuation - Acknowledgement of Results](#) portal to:

- Confirm receipt and understanding of your results schedule
- Confirm your acknowledgement (or otherwise) to the contribution rate in payment from 1 April 2026.
- Provide any comments about your results.

The deadline for the valuation results stage and final acknowledgement of contribution rates is **31 January 2026**.

You can request further information to help your understanding of your own valuation results from our fund actuary. There will be an additional cost to the employer for this - details are in the attached letter.

If you have any questions, please let us know by replying to this email. Otherwise, we look forward to receiving your comments via the [Acknowledgement of Results portal](#).

Funding strategy statement consultation

We sent an email yesterday, 6 November, with details regarding the Funding Strategy Statement employer consultation. I have attached a copy of that email for your information.

Oxfordshire Pension Fund Employer Forum

The Fund's annual employer forum is taking place on 14th January 2026, and the main agenda item is the 2025 funding valuation. The Employer Forum will take place in-person at the Said Business School in Oxford – further information to follow.

We are sending this to the contact that we currently hold - if you are not the correct person, it is important that you forward this email to them and copy us in, so we can make contact.

Kind regards

[REDACTED]

[REDACTED]



Date: 7 November 2025

Pension Services
4640 Kingsgate, Cascade Way
Oxford Business Park South
Oxford
OX4 2SU

Dear Employer,

2025 Valuation Results

I am pleased to attach your draft 2025 valuation results schedule and proposed contribution rate from 1 April 2026. The attached results schedule provides you with details about your pension obligations in the Oxfordshire Pension Fund and is intended to help employers better understand their funding position. The schedule also includes your proposed employer rates for the following three years from 1 April 2026.

You should have already received the Fund's revised draft Funding Strategy Statement (FSS) to be read alongside your valuation results yesterday, 6 November 2025, by email.

We have provided some commentary on the results and the changes in your funding position and contribution rates below.

What has happened since the 2022 valuation

There has been a large shift in the funding environment since the last formal valuation as at 31 March 2022. Rising interest rates have pushed up the expected future investment return, with higher expected returns across all asset classes predicted over the long-term, which reduces the value placed on future pension benefits ('liabilities').

Funding overview

The funding position at 'Whole Fund' level has improved to 129% (from 111% at 2022). Many Fund employers will have experienced similar improvements in funding, however results and contribution changes will vary by employer, depending on your own experiences and circumstances.

While the improved funding position is good news for the Fund and the employers, there continues to be increased volatility and uncertainty in investment markets. The funding position only recognises benefits earned to date ('past service'), therefore when setting contribution rates there is also a consideration of the cost of future service benefits.

Contribution rates

Funding strategy

The funding strategy applied aims to ensure the long-term solvency of the Fund, taking into account employer specific circumstances, and finding a balance between adequate, stable and affordable contribution rates as well as aiming to ensure intergenerational fairness.

Approach

As required by LGPS Regulations, employer contributions are made up of two elements (as per section 2.1 of the FSS):

- *Primary Rate* - the estimated cost of benefits being built up each year, after deducting the members' own contributions and including an allowance for administration expenses.
- *Secondary Rate* - an adjustment for the difference between the Primary rate above, and the actual contribution the employer needs to pay.

Where possible the Fund tries to keep contribution rates stable for all employers to ensure affordability and to aid longer term budgeting. Contribution rates are set using a long-term view which helps reduce contribution fluctuations resulting from shorter term uncertainty in the financial markets.

Method

The Fund adopts a three-step process to setting employer contribution rates (as detailed in section 2.1 of the FSS) as follows:

1. Calculate the **target funding level** for each employer (i.e. the estimated amount of assets it should hold in order to be able to pay its members' benefits in the future).
2. Determine the **time horizon** over which the employer should aim to achieve that funding target.
3. Calculate the employer contribution rate such that it has at least a given **likelihood** of achieving that funding target over that time horizon, allowing for various possible economic outcomes over that time horizon.

By using the above approach, the Fund is able to treat every employer individually and fund them relative to their own circumstances and risk. Further detail of how this three-step approach has been applied for each employer type is detailed in section 2.2 of the FSS.

The Fund actuary has also prepared a [short video](#) to help explain how this approach works.

Action: Please access the [Oxfordshire Pension Fund 2025 Valuation - Acknowledgement of Results](#) portal to:

- Confirm receipt and understanding of your results schedule
- Confirm your acknowledgement (or otherwise) to the contribution rate in payment from 1 April 2026.
- Provide any comments about your results.

The deadline for the valuation results stage and final acknowledgement of contribution rates is **31 January 2026**.

Funding strategy statement consultation and employer engagement

Oxfordshire Pension Fund's Funding Strategy Statement (FSS) sets out important information for participating employers and the funding approach adopted for the 2025 valuation. A copy of the draft FSS was sent to you yesterday by email. The pension fund seeks to engage with all employers as part of its FSS consultation process to ensure that employers understand the funding strategy.

Action: Please access the [Oxfordshire Pension Fund FSS Employer Consultation](#) portal to respond to the FSS consultation:

- Provide your responses to the FSS consultation questions
- Provide any comments about the FSS (question 8). Further guidance on this will be sent out to you next week.

The FSS consultation will end on **19 December 2025**. Following the consultation, the Fund will review feedback and use this to finalise the FSS; we will provide an update at the Employer Forum. The FSS and other policy documents will then be submitted for approval at Pension Fund Committee in March 2026.

Enhanced materials

To help you understand your valuation results schedule in more detail, the actuary can provide additional materials on request. **Please note**, there is a cost for providing any additional materials which would be re-charged by the pension fund to you as the employer. Further details are set out below:

- Supplementary paper (£750 plus VAT) – provision of a paper explaining the figures and information within your results schedule in greater detail and providing a breakdown of the key movements on your individual employer results since the previous funding valuation.
- Slide deck and accompanying script (£900 plus VAT) – provision of a slide deck and accompanying script to assist explaining your valuation results, including the key movements since the previous funding valuation, to committees/boards/directors/governors.

Please contact pension.communications@oxfordshire.gov.uk if you are interested.

Employer Forum

Please join us at our Employer Forum on 14th January 2026. The fund actuary will be discussing the fund's valuation results in more detail and will be available to answer any questions. More information will follow.

Next steps

Please review your results, the draft FSS and the accompanying policy documents. If you have no further questions regarding your valuation results, please ensure you acknowledge your results via the [Portal](#), and then no further action is required. Your contribution rates set out in your Employer Results Schedule will come into force from 1 April 2026.

If you have any specific questions that you would like to raise following receipt of your valuation results, please raise via the [Portal](#) or get in touch with the fund.

Yours sincerely,

Mark Smith APM

Mark Smith
Head of Pension Fund

Email: pension.services@oxfordshire.gov.uk
www.oxfordshire.gov.uk/pensions

Oxfordshire Pension Fund

2025 Actuarial Valuation – Frequently Asked Questions

This document has been prepared by Hymans Robertson for Oxfordshire County Council in its capacity as the Administering Authority to the Oxfordshire Pension Fund to aid pension fund officers as they engage with stakeholders on the 2025 valuation. It may be shared by the Administering Authority with active Employers of the Oxfordshire Pension Fund and, if applicable, their advisors on a non-reliance no liability basis for information purposes only. It should not be construed as advice to these Employers, their advisors or any other third party with whom the document is shared.

The document must not be shared with any other third parties without our prior written consent. Any reader of this document may not copy, reproduce or distribute it, or any part of it, without the prior written consent of Hymans Robertson.

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Section 1: 2025 Valuation Key Results and FSS Consultation

A – Funding Positions

A1 What are my 'assets' and how are they calculated?

Each employer's asset value is tracked separately so we know how much money you have to cover the benefit payments that will be made in the future to your current employees and ex-employees. The asset share reflects the contributions you've paid in, the investment returns earned and the benefits that have been paid out to your employees and ex-employees.

The assets are invested in line with the fund's investment strategy. To help keep contributions affordable, this strategy seeks to generate returns by investing in assets such as shares, property, bonds etc. This means that investment returns can be volatile and asset shares will move up and down. However when setting contribution rates we consider longer-term return expectations.

A2 What are my 'liabilities' and how are they calculated?

Your liabilities are an estimate made by the actuary of the total cost of all the benefits currently promised to your employees and ex-employees. This estimate depends on two key inputs: the membership data held by the Fund, which is ultimately based on data provided by you, and assumptions about the future, such as life expectancy and inflation. As most benefits will be paid many years in the future, the actuary calculates a value in today's money by estimating what the future return may be on the assets in the fund. Some employers may have liabilities calculated using a different, more prudent future return on assets depending on their circumstances.

A summary of the membership data used to calculate your liabilities can be found in the valuation results schedule whilst further information on the assumptions is available in the draft Funding Strategy Statement.

A3 What is my 'funding position/level' and 'surplus/deficit'?

'Funding position' or 'funding level' are summary indicators of how well the benefit payments currently promised to your employees and ex-employees ('liabilities') are covered by your assets. A funding level is the ratio of assets to liabilities. An employer with a funding level that is greater than 100% will have more assets than liabilities and vice versa.

If your asset share is less than your liability value i.e. the funding level is less than 100%, you will have a 'deficit'. If your assets exceed your liabilities you have a 'surplus'. The surplus or deficit is the asset value minus the liability value.

A4 How important is my funding level?

Some employers will eventually stop participating in the LGPS, for example at the end of a contract or when their last employee leaves. If you are in this situation then the funding level and the surplus/deficit are very important because when you leave the fund you need to be exactly 100% funded. In general, when you stop participating in the fund, if the assets are less than the liabilities you will need to pay off the deficit, and if the assets exceed the liabilities you may in some circumstances receive the surplus as a payment from the fund.

However, most employers in the LGPS continue to offer membership to new employees and participate in the Fund indefinitely. Therefore, these employers will never reach a point where they will leave. If you are in this situation then you will never have to pay off any deficit in one go, and the funding level is of less

importance. It is desirable to be in a strong funding position, as this helps to keep contribution rates lower (as a larger asset share is available to earn investment returns on).

Whatever situation you are in, it is important to remember that the funding position is a snapshot on a single date, it will vary from day to day as asset and liability values change in line with financial market movements. As the funding level is volatile and is dependent on the assumptions adopted to calculate it, this metric is not used to set contribution rates.

A5 Why has my funding position changed compared to the last valuation/my opening position?

Every employer's circumstances are different but the most significant factors affecting your funding position are likely to be:

- Investment returns on your assets. The fund saw positive investment returns on its assets held since the previous valuation, however these returns were lower than previously expected.
- Contributions paid in by you and your members. These are likely to be particularly significant for newer employers in the Fund, like academy schools.
- Accrual of new benefits – i.e. the cost of new benefits earned by your employees since the previous valuation or, if you are a new employer, when you joined the fund.
- Higher-than-expected inflation since the previous valuation has increased the value of the liabilities.
- Changes in future inflation assumptions. Based on current market expectations, the actuary expects inflation to be lower in future than was assumed at the previous valuation. This decreases the estimate of the liabilities as it means future benefit payments are expected to be lower.
- Change in the future return on assets assumption. Rising interest rates have pushed up the expected future investment return, with higher expected returns across all asset classes predicted over the long-term. This reduces the value placed on future pension benefits (the liabilities).

A6 How does my 2025 valuation funding position compare to the equivalent figures in my 2025 accounting FRS102/IAS19 results?

The assets and liabilities reported at the 2025 valuation will differ from the assets and obligations reported in your 2025 FRS102/IAS19 report (note that 'obligations' is just the accounting term for 'liabilities'). There are three main reasons for this:

- Date – your accounting numbers may be at a different date (e.g. 31 July or 31 August), so they will be based on different investment returns and market conditions
- Data – your 2025 accounting figures were based on membership data provided for the 2022 valuation of the fund (or the date you joined the fund as a new employer, if later). The accounting obligations do not capture changes to your employees' details which do not match the actuary's assumptions. The difference will be more prominent if you have had major events such as an ill-health retirement or a significant number of individual transfers in or out. Your 2026 accounting numbers will be based on the data provided for the 2025 valuation.
- Assumptions – the financial assumptions used for the valuation results are set by the fund actuary, with agreement from fund officers and the Pensions Committee. The equivalent assumptions for accounting purposes are set in line with the relevant accounting standard (FRS102 or IAS19). These differences, particularly in the discount rate, can lead to large differences between the valuation liabilities and the accounting obligations.

B – Contribution rates

B1 How are my contributions calculated?

The Fund adopts a three-step process to setting employer contribution rates (as detailed in section 2.1 of the FSS) as follows:

1. Calculate the **target funding level** for each employer (i.e. the estimated amount of assets it should hold in order to be able to pay its members' benefits in the future)
2. Determine the **time horizon** over which the employer should aim to achieve that funding target.
3. Calculate the employer contribution rate such that it has at least a given **likelihood** of achieving that funding target over that time horizon, allowing for various possible economic outcomes over that time horizon.

By using the above approach, the Fund is able to treat every employer individually and set contributions considering their own circumstances and risk. Further detail of how this three-step approach has been applied for each employer type is detailed in section 2.2 of the FSS.

Where possible the Fund tries to keep contribution rates stable for all employers to ensure affordability and to aid longer term budgeting. Contribution rates are set using a long-term view which helps reduce contribution fluctuations resulting from shorter term uncertainty in the financial markets.

B2 What is the difference between the 'primary rate' and 'secondary rate'?

The primary rate is the contribution rate to cover the cost of new benefits accruing in future according to the methodology described in answer B1. Because the benefits earned by your employees are proportional to their pay, the cost of these benefits is also proportional to pay. For this reason the primary rate is always expressed as a % of pay.

The primary rate is independent of the value of your assets and liabilities, it is solely related to benefits building up in future.

Secondary contributions are paid in addition to the primary rate and are in respect of funding benefits earned up to the valuation. Employers with a very strong funding position are likely to have a zero or negative secondary rate. Your total contribution rate can never be less than zero.

B3 My funding level is over 100% – does that mean I will pay no secondary contributions?

Not necessarily. The funding level is a snapshot in time and fluctuates from day to day depending on investment returns, contributions paid, membership details etc. Although you were over 100% funded on 31 March 2025, it does not mean you are still fully funded, and nor it does not mean you will be fully funded at the end of your time horizon. You may therefore have secondary contributions to pay if you are over 100% funded at the valuation date. Likewise, you may even have a negative secondary contribution if you are under 100% funded. The result depends on how your funding position is expected to evolve in the future the funding strategy specific to your circumstances.

B4 Why have my contributions changed compared to those I'm currently paying?

As with your funding position, contribution rates are calculated individually for each employer so the change compared to the 2022 valuation will depend on lots of factors such as changes to your membership data or parameters used to set your contributions. Funding positions are also generally stronger in 2025

than in 2022 due to the reasons underlined answer A5. A stronger funding position may lead to lower (or even negative) secondary contributions but has no effect on primary contributions.

B5 Can I pay any of my contributions in advance?

Yes, but you need to discuss with the fund in the first instance and also check with your auditor around the accounting treatment of such an action. Note that this option may not be available to all employers.

B6 What happens if I can't afford the contributions that have been proposed?

If you have concerns about affordability you should discuss with the fund as soon as possible. The fund is different to other public sector pension schemes in that there is greater flexibility around contribution rates. For example, you may be able to negotiate a reduced rate in return for offering security such as a bond or a charge on assets.

If contributions are still unaffordable despite this then you may be able to consider leaving the LGPS. See answer H5 for further details. Some types of employer may be legally required to offer LGPS membership to their employees so this option is not open to everyone.

B7 How are employer differences reflected when setting contribution rates?

Differences are mainly due to demographic profiles, affecting the primary rate calculation. Funding position and other characteristics are also considered, with possible further adjustments by the actuary. Subjective factors and both quantitative and qualitative considerations are involved.

B8 How do reductions in contribution rates reflect the fund's cashflow position?

Lower rates mean lower projected income, possibly leading to cash flow negativity, but the fund expects to manage this with current assets. The situation is monitored closely.

B9 When will the new rates be payable from the 2025 valuation?

From 1 April 2026 to 31 March 2029.

B10 Will employee contribution rates be revised at the valuation?

Employee rates are set by LGPS regulations and can only be changed by government ministers, not through the triennial valuation.

B11 What facility exists for contribution reviews after the 2025 valuation?

The fund has a policy for contribution reviews, following MHCLG and SAB guidance, detailed in the funding strategy statement.

B12 How do employers know what rate they have to pay?

Rates are communicated during consultation, but employers should refer to the rates and adjustments certificate published in the final valuation report or any updates. The final valuation report will be published in March 2026.

B13 What influence do employers have in the rate-setting process?

Employers are consulted, can attend forums, and have one-to-one meetings. The final decision rests with the actuary, but the process is collaborative.

C – Funding Strategy Statement Consultation

The consultation period will commence in November 2025. Further details to follow.

C1 What is the purpose of the funding strategy statement (FSS)?

The FSS sets out the fund's approach to setting employer contributions and managing funding risks. It provides clarity for employers on how contributions are determined, how funding risks are managed, and what happens in specific situations such as new employers joining, bulk transfers, or employer exits.

C2 What are the regulatory requirements and guidance for the FSS?

The FSS is a regulatory requirement for all LGPS funds, ensuring a consistent and transparent approach to funding across the scheme. The FSS must comply with guidance from the Scheme Advisory Board, MHCLG, and CIPFA, as well as the LGPS regulations.

C3 Who is responsible for the FSS?

The administering authority is responsible for approving the FSS, with support from the fund actuary. The FSS is owned by the authority, not the actuary.

C4 What are the consultation requirements for the FSS?

The fund must consult all active employers on updates to the FSS, typically over a two-month period, and clearly explain any changes from previous versions to ensure employers can provide informed feedback.

C5 What is the DfE's role in the FSS consultation process?

The Department for Education reviews the FSS and may seek clarification on policies affecting academies. The fund should provide the DfE with a copy of the FSS and be available to answer questions.

C6 What is the effective period of the FSS?

The FSS applies for three years following each triennial valuation, providing a stable framework for funding decisions during that period.

C7 What funding policies should be prepared alongside the FSS?

In addition to the core FSS, the fund may prepare detailed policies on employer cessation, admissions, academies, contribution reviews, prepayments, ill health, employer risk, transfers, parish council pooling, and covenant monitoring. These policies provide additional detail on specific funding issues relevant to different employer groups.

C8 What should I be considering as part of the 2025 FSS consultation?

When reviewing the draft FSS as part of the consultation period, you may wish to consider the following:

1. The FSS is clear and concise, it uses plain English and avoids acronyms, where possible.
2. The FSS is informative, and I have sufficient time to prepare an informed response.
3. I have been provided with sufficient detail about the policies adopted within or alongside the FSS, such as policies on employer exits.
4. I understand what the next steps in the process will be and how the outcome of the consultation will be communicated.
5. Any other considerations and views on the FSS.

Section 2: Additional 2025 Valuation Considerations

D – Data

D1 What data is provided to the actuary?

Three forms of data relating to your participation in the fund are provided to the actuary:

1. Individual membership data at 31 March 2025 for each of your current and ex-employees.
2. Annual cashflow data covering the period from 1 April 2022 to 31 March 2025. This includes employer and employee contributions paid to the fund and benefit payments paid to ex-employees.
3. Information relating to your specific participation. This includes information such as whether you are open or closed to new LGPS entrants, contract end dates and whether there is the existence of a guarantor.

D2 What data has been recorded from McCloud rectification?

The Administrating Authority has provided the actuary with data relating to the McCloud rectification for each individual member in the fund to be allowed for in the liability calculations.

E – Assumptions

E1 Who sets the assumptions?

The administering authority of the pension fund is responsible for setting the actuarial assumptions used in the valuation. This is done based on professional advice from the fund actuary, ensuring that the assumptions are appropriate for the fund's circumstances and regulatory requirements.

E2 What information does the actuary use when providing advice on the assumptions?

The actuary uses a comprehensive set of data, including financial market information, the fund's investment strategy, salary increase expectations, and both national and fund-specific demographic experience. For financial assumptions, the actuary relies on up-to-date market data and proprietary economic scenario models to estimate future investment returns and inflation. For demographic assumptions, the actuary analyses LGPS-wide and fund-specific membership data, including mortality experience, and consults with the fund to understand local factors such as salary growth. The starting point for assumptions is typically the previous valuation, adjusted as needed for new evidence.

E3 What is the rationale for changing prudence level?

The increase in prudence at this valuation is driven by three main factors: (1) rapid changes in market conditions, particularly long-term interest rates, which could reverse and impact funding levels; (2) heightened geopolitical risks, such as conflicts and inflationary pressures, which could negatively affect the fund's assets and liabilities; and (3) climate change risks, where scenario modelling shows potential for significant funding deterioration. These factors create greater uncertainty, justifying a more cautious approach.

E4 How is prudence built into the valuation assumptions?

Prudence is primarily incorporated through the discount rate, which is set at a level below the best estimate of future investment returns to provide a margin for adverse experience. All other assumptions, such as mortality and salary increases, are set as best estimates based on available evidence.

E5 How do the assumptions reflect post-COVID longevity experience?

The mortality assumptions consider both the current life expectancy of members and expected future improvements. The actuary recognises the uncertainty introduced by COVID-19 and analyses various scenarios to assess the potential impact on liabilities. The future improvements assumption is subjective and informed by recent trends, expert models, and consultation with the fund to ensure it reflects their views on how COVID-19 may affect longevity.

E6 How are demographic and longevity assumptions specific to the Oxfordshire Pension Fund?

The baseline longevity assumption is tailored to each Oxfordshire Pension Fund member, taking into account factors such as affluence (using pension and salary data), lifestyle (using postcode as a proxy), retirement type, and employment history. The fund's own recent experience is considered alongside wider LGPS data, with adjustments made to reflect Oxfordshire Pension Fund's specific membership profile.

E7 What happens if future experience is not in line with the assumptions?

If actual experience differs from the assumptions, funding surpluses or deficits will emerge. This is a normal part of the funding process and is addressed through triennial valuations, where the funding plan and assumptions are updated to reflect new experience and maintain the fund's long-term health.

- E8 How do the assumptions recognise volatility in market conditions and geopolitical risks?**
The actuary recommends a higher level of prudence in the investment return (discount rate) assumption to account for current market volatility and geopolitical uncertainties, helping to protect the fund against adverse outcomes.
- E9 How do the assumptions recognise the potential effect of climate change?**
Climate risk modelling is considered in the advice, with the recognition that certain climate scenarios could significantly impact funding levels. While not making an explicit allowance, this risk is a key reason for increasing prudence in the valuation.
- E10 How do the assumptions reflect higher expected inflation over the past three years?**
The 2022 valuation anticipated higher inflation, but actual inflation exceeded those expectations, increasing the fund's liabilities. The new inflation assumption is set using forward-looking market expectations and expert opinion, rather than simply extrapolating recent experience, to ensure it remains relevant and robust.
- E11 Why was higher inflation not built in previously?**
The 2022 inflation assumption (2.7% per annum) already included an allowance for higher short-term inflation, based on market expectations at the time. This was reflected in the average assumption, even if not explicitly stated.
- E12 Why should we believe the actuary now if assumptions were wrong in the past?**
Actuarial assumptions are based on the best available evidence and are regularly reviewed and updated to reflect new data and experience. The process is transparent, and prudence is built into key assumptions to provide a safety margin. Regular valuations ensure that the funding plan can adapt to changing circumstances, and stakeholders are encouraged to challenge and understand the advice provided.
- E13 How is uncertainty in future longevity improvements allowed for?**
Uncertainty is managed by using expert judgment, recognised longevity models, and consultation with the fund to ensure the assumptions reflect both recent trends and the fund's own views.
- E14 How is fund experience reflected in demographic assumptions?**
The actuary compares Oxfordshire Pension Fund's experience with national LGPS data, applying professional judgment to recommend assumptions that best fit the fund's membership profile.
- E15 How does the fund's discount rate reflect its investment strategy?**
The discount rate is set based on the fund's current strategic asset allocation and any confirmed changes. If the fund is pooling assets, it is assumed that this will not affect expected returns unless there is clear evidence to the contrary.
- E16 How does the salary assumption reflect salary expectations for employers in the Oxfordshire Pension Fund?**
The salary increase assumption is reviewed in consultation with the fund and updated if there is evidence of change. Its impact is now limited, as it only applies to members with pre-2014 service, due to the transition to the CARE scheme.

F – Market Conditions

F1 How have market conditions changed since the last valuation?

There has been a significant increase in global interest rates since the last valuation which has increased expected future returns on 'risk-free' investments. As a result, there is now higher expected returns assumed across all asset classes. This results in a higher discount rate, lower liability values, and an increased surplus and funding level. Inflation expectations have also reduced since the previous valuation.

F2 What is the fund's view on changing market conditions since the last valuation?

The fund notes that market conditions changed rapidly after the last valuation, mainly due to rising interest rates. While current conditions show improved funding levels, there is caution that future market changes could reverse these gains. As a result, the fund has increased prudence in the discount rate for the 2025 valuation.

F3 How does the fund recognise market changes in assumption setting?

The discount rate is set based on future asset return expectations at the valuation date and allowing for the fund's chosen level of prudence. Based on the updated market conditions, and updated prudence level, the discount rate is now higher than at the last valuation.

F4 How does the fund expect interest rates to change in the future?

The fund does not take a specific view, but the actuary's modelling assumes long-term nominal gilt yields will fall from about 5% to an average of 3% over the next 20 years.

F5 What future market changes does the actuary's modelling recognise?

The modelling projects CPI inflation will trend towards just over 2% over the next 20 years, aligning with government bond prices and the Bank of England's target.

F6 How do higher interest rates reflect returns from other assets?

Higher nominal government bond yields (used as a proxy for the risk-free rate) lead to higher return expectations across other asset classes, as these are assumed to carry more risk and thus higher returns.

F7 Will the valuation be updated if there is a significant market change before March 2026?

The fund does not expect to update the valuation assumptions, but regulations allow for an update if there is a significant market change before the valuation is signed off. This is rare, and the long-term approach to setting contribution rates is intended to avoid reacting to short-term volatility.

F8 How has higher than expected inflation over the past three years been captured?

Higher inflation has resulted in higher pension benefits, which is reflected in the data for the 2025 valuation. This means current liabilities are higher than they would have been if previous assumptions had been met, and this is fully captured in the funding calculations.

F9 Should the inflation assumption be higher given current inflation?

No. The inflation assumption is based on expected CPI over the next 20 years, not current levels. The market expects CPI to fall, and this is reflected in the valuation assumption.

F10 How have different future outcomes been tested by the actuary?

The actuary's contribution rate modelling includes 5,000 projections of future market conditions and funding outcomes to set a contribution rate that balances likelihood of success and downside risk.

G – Approvals and Regulatory Requirements

G1 Why does the fund carry out a valuation?

A funding valuation is required every three years by regulation. The funding valuation reviews contribution rates and acts as a health check, allowing for adjustments to keep the fund on track for full funding.

G2 What is the actuary's role in the valuation?

The fund actuary advises on contribution rates, analyses data, performs calculations, advises on funding strategy, and prepares required reports and certificates.

G3 What is the pension fund's committee's role in the valuation?

The committee understands the process, approves the funding strategy and assumptions, ensures a prudent valuation, and oversees high-quality employer consultation.

G4 What is the local pension board's role in the valuation?

Local Pension Boards have responsibility to assist the administering authority to secure compliance with the LGPS regulations, other legislation relating to the governance and administration of the LGPS, any requirements imposed by the Regulator in relation to the LGPS, and to ensure the effective and efficient governance and administration of the LGPS.

G5 Who approves the assumptions?

The committee approves the assumptions as part of the funding strategy, based on the fund actuary's recommendation.

G6 Who approves the contribution rates?

The actuary sets rates based on the funding strategy set by the administering authority.

G7 Who approves the FSS?

The Pensions Committee, after employer consultation.

G8 What is the role of MHCLG and GAD in the valuation?

The Ministry for Housing, Communities and Local Government, assisted by the Government Actuary's Department and the Scheme Advisory Board, work with LGPS funds to meet Section 13 requirements.

H – Miscellaneous

H1 How does the fund's position relate to other LGPS funds?

The Government Actuary's Department will assess the Oxfordshire Pension Fund's position against other funds as part of the Section 13 review of the 2025 valuation. The fund actuary will also provide analysis after the 2025 valuations have been completed.

H2 How does the valuation recognise additional liabilities from court judgments (e.g., Goodwin, Virgin Media)?

No explicit allowance has been made for these potential liabilities due to significant uncertainty. Goodwin's impact is expected to be immaterial, while Virgin Media could be significant if it affects the LGPS, but the likelihood is low. If these judgments do impact the LGPS, an inter-valuation contribution review can be carried out.

H3 How does the fund analyse the impact of climate change?

The fund commissions separate modelling from the fund actuary, including climate scenario stress tests (three scenarios) and narrative-based scenario analysis (e.g., a food shock scenario) to assess the resilience of the funding strategy. Results are provided alongside final valuation results for the fund.

H4 What would be the effect of continued geopolitical uncertainty on the funding position?

The fund has increased prudence in the discount rate partly due to concerns about geopolitical uncertainty. Past events, such as the Ukraine-Russia conflict, led to higher inflation and market volatility. Geopolitical events could pose downside risks, such as higher inflation and lower asset returns.

H5 What can I do if I want to leave the LGPS?

This is a complex decision with implications extending beyond simply the cost of contributions. You may face legal or contractual barriers, you will still need to offer a pensions arrangement to your staff, and you will need to settle any deficit remaining in the LGPS fund(s) in which you participate. If you do wish to consider this, we would advise you to seek professional advice.

Draft Funding Strategy Statement (2025 valuation)

Funding Strategy Statement (FSS)

Background

Under LGPS Regulations, all funds have a statutory obligation to produce an FSS. It is a key document for the Fund, in two ways:

- 1 The inputs it requires: the Fund's officers and Pensions Committee need to go through a process to be satisfied that the Fund is managing funding risks and will be collecting an appropriate level of contributions from all employers in the Fund. The FSS provides a helpful framework for organising this process and covering all the necessary areas.
- 2 The outputs it gives: the finalised FSS itself should be a clear and transparent reference point for the Fund's stakeholders, to set out how the Fund manages funding risks and provide proof that the contribution arrangements are solidly derived, fair and consistent. It will also help in any future discussions with employers, perhaps where an approach is queried or questions are raised.

The FSS is prepared in collaboration with the Fund Actuary and forms an integral part of the framework within which to carry out the triennial valuation to set employer contributions. The FSS also outlines how the funding strategy fits in with the investment strategy.

The current FSS was approved by the Pensions Committee at the 2022 valuation and is published on the Fund's website [here](#).

2025 FSS review

In January 2025, updated guidance for preparing and maintain a Funding Strategy Statement was published by Ministry of Housing, Communities and Local Government ('MHCLG'), the Scheme Advisory Board's ('SAB's') Compliance and Reporting Committee and the Chartered Institute of Public Finance and Accountancy ('CIPFA'). It replaces the 2016 guidance produced by CIPFA.

The updated guidance is intended to help administering authorities create their own funding strategy, covering all the necessary topics areas, without being prescriptive on the policy approach to be taken. The aims of the updated guidance were to improve the coverage of the below topics:

- Roles and responsibilities of key parties
- Engagement with employers and other key stakeholders
- Funding deficits, surpluses and de-risking policies
- Risk management
- Good practice in setting out the fund's policy on funding decisions
- Links with other fund policies and strategies.

As part of the updated guidance, a 'key principles document' was collaboratively drafted by the four actuarial firms who act as fund actuaries in the LGPS. The key principles document was published alongside the FSS guidance.

As part of the 2022 valuation, the FSS document was streamlined and a modular approach to policies was implemented to enhanced the accessibility and useability of the FSS – ultimately making it more practical for all stakeholders (particularly employers). The document was also restructured into sections within an LGPS

employer's lifecycle (ie arrangements on joining, calculating assets and liabilities, setting contributions, arrangements on leaving, etc).

A full review of the FSS document has been carried out to ensure the document is compliant with the updated guidance and key principles document. However, we would note the changes made to the FSS and policy documents at the 2022 valuation are broadly in line with the new FSS requirements, therefore no fundamental changes have been made to the structure or content of the FSS as part of this review. Changes have been made to the FSS document where required to ensure full compliance with the new guidance and to reflect any changes in the Fund's policies and funding strategy. The most significant changes include:

1. Review of funding assumptions

The actuary has reviewed the funding assumptions as part of the 2025 valuation. These have been updated to reflect emerging experience and market conditions as at 31 March 2025. All assumptions are 'best estimate' except for the discount rate assumption which includes a margin of prudence required by the LGPS Regulations.

The Fund Actuary models 5,000 simulations of possible future economic outcomes to set robust funding plans. At the 2025 valuation, the Fund has adopted a prudence level of 80% for 'ongoing' funding to reflect the increased uncertainty and volatility in markets, and this change has been agreed by Pensions Committee in June 2025. This means that the Fund assumes a level of investment return (discount rate) that is achieved in 80% of the simulations of the future. The Fund believes this strikes an appropriate balance between managing longer-term risk and shorter-term affordability for employers in the current environment.

2. Review of contribution rate calculations

Section 2 sets out the approach to setting employer contribution rates. The approach is largely unchanged from 2022, with the following exceptions:

- **Minimum likelihood of success** (in table 2.2) has been changed to 80% to align with the agreed prudence level at 2025.
- **Treatment of surplus** (in table 2.2) has removed the Fund's preference to keep rates at the Primary Rate. This recognises the strong funding position of employers at the 2025 valuation and contribution rate reductions via negative Secondary contributions will be permitted in many cases.

3. Review of pooling arrangements

Sections 2.7 and 2.8 set out the Fund's approach to funding pools. The Fund has elected to remove the *academies pool* and the *smaller CABs (small-admitted bodies) pool* at the 2025 valuation. Pools are established to enable very small employers to share experience to minimise contribution volatility, however pooling may be less appropriate for larger employers, or employers approaching exit, or when employers are in surplus (which has informed this decision to remove these pools).

Each employer in these pools will now receive valuation results and contribution rates based on their own individual membership and circumstances. The Fund do not expect the disbanding of the pools to negatively impact outcomes for any of the affected employers at the 2025 valuation.

The Fund is happy to any address any queries or concerns around pooling, what risks may impact funding and where these can be mitigated (for example, ill health early retirement costs can be insured against if this is a concern – as set out in Section 3.2).

4. Review of additional policy documents

To help employers navigate the FSS, the Fund has set out specific policies in the following areas (and these current versions are included on the Fund's [website](#), with updated versions circulated with the draft FSS):

- 
- Academies policy
 - Bulk transfer policy
 - Cessation policy
 - Policy on contribution reviews
 - Policy on pass-through
 - Prepayment policy

Each policy document has been reviewed at 2025 to reflect the new guidance and any technical or regulatory changes, however the content of each policy remains largely unchanged from 2022. Employers should read any of the additional policies that may impact their participation in the Fund (eg academies and MATs should read the academies policy).

FSS - next steps

A draft version of the FSS and policies has been issued to all participating employers for comment alongside their 2025 valuation results. Following the end of the consultation period, any comments received may lead to amendments to the document. The Committee will then be asked to approve the final version of the FSS at its March 2026 meeting thus allowing the Actuary to sign off the final valuation report in time for the statutory deadline of 31 March 2026.

Dear Employer

2025 Funding Strategy Statement Consultation

On behalf of the Oxfordshire Pension Fund, we are pleased to attach the following:

- the Fund's draft Funding Strategy Statement (FSS). The Fund invites comments on the FSS as part of the formal consultation process.
- associated policy documents:
 - Academies Policy
 - Bulk Transfer Policy
 - Cessation Policy
 - Prepayments Policy
 - Policy on Pass-through
 - Policy on Contribution Reviews

What is required of you?

Please access the [Oxfordshire FSS Consultation Portal](#) to respond to the FSS consultation:

- Provide your responses to the FSS consultation questions
- Provide any comments about the FSS (question 8). Further guidance on this will be sent out to you next week.

The FSS consultation will end on 19 December 2025. Following the consultation, the Fund will review feedback and use this to finalise the FSS; we will provide an update at the Employer Forum. The FSS and other policy documents will then be submitted for approval at Pension Fund Committee in March 2026.

Oxfordshire Pension Fund Employer Forum

The Fund's annual employer forum is taking place on 14th January 2026 and the main agenda item is the 2025 funding valuation. The Employer Forum will take place in-person at the Said Business School in Oxford – further information to follow.

If you have any questions please let us know by replying to this email. Otherwise we look forward to receiving your comments via the [Oxfordshire FSS Consultation Portal](#)

Draft valuation results will be sent to you under separate cover, if applicable.

We are sending this to the contact that we currently hold - if you are not the correct person, it is important that you forward this email to them and let us know, so we can make contact with the correct person.

Kind regards,



Head of Pension Fund



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Office: Oxfordshire County Council, County Hall, New Road, Oxford, OX1 1ND

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Oxfordshire Pension Fund Funding Strategy Statement March 2026

Effective date	1 April 2026
Previous valuation date	31 March 2025
Date approved	
Next review	March 2029
Prepared in accordance with SAB / CIPFA / MHCLG guidance dated	January 2025

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1 Purpose of the Oxfordshire Pension Fund and the funding strategy statement

This document sets out the Funding Strategy Statement (FSS) for Oxfordshire Pension Fund.

The Oxfordshire Pension Fund is administered by Oxfordshire County Council, known as the Administering Authority. Oxfordshire County Council worked with the Fund's Actuary, Hymans Robertson, to prepare this FSS which is effective from 1 April 2026.

There's a regulatory requirement for Oxfordshire County Council to prepare an FSS. You can find out more about the regulatory framework in [Appendix A](#). If you have any queries about the FSS, contact mark.smith@oxfordshire.gov.uk

1.1 What is the Oxfordshire Pension Fund?

The Oxfordshire Pension Fund is part of the Local Government Pension Scheme (LGPS). You can find more information about the LGPS at www.lgpsmember.org. The Administering Authority runs the Fund on behalf of participating employers, their employees and current and future pensioners. You can find out more about roles and responsibilities in [Appendix B](#).

1.2 What are the funding strategy objectives?

The funding strategy objectives are to:

- take a prudent long-term view to secure the regulatory requirement for long-term solvency, with sufficient funds to pay benefits to members and their dependants
- use a balanced investment strategy to minimise long-term cash contributions from employers and meet the regulatory requirement for long-term cost efficiency
- where appropriate, ensure stable employer contribution rates
- reflect different employers' characteristics to set their contribution rates, using a fair and transparent funding strategy
- use reasonable measures to reduce the risk of an employer defaulting on its pension obligations
- ensure fairness and minimise cross-subsidies between different generations of taxpayers

The Fund will engage with employers when developing funding strategy in a way which balances the risk appetite of stakeholders.

1.3 Who is the FSS for?

The FSS is mainly for employers participating in the Fund, because it sets out how money will be collected from them to meet the Fund's obligations to pay members' benefits.

Different types of employers participate in the Fund:

Scheduled bodies

Employers who are specified in a schedule to the LGPS regulations, including councils and employers like academies and further education establishments. Scheduled bodies must give employees access to the LGPS if they can't accrue benefits in another pension scheme, such as another public service pension scheme.

Designating employers (otherwise known as Resolution bodies)

Employers like town and parish councils can join the LGPS through a resolution. If a resolution is passed, the Fund can't refuse entry. The employer then decides which employees can join the scheme

Admission bodies

Other employers can join through an admission agreement. The Fund can set participation criteria for them and can refuse entry if the requirements aren't met. This type of employer includes contractors providing outsourced services like cleaning or catering to a scheduled body.

Some existing employers may be referred to as **community admission bodies** (CABs). CABs are employers with a community of interest with another scheme employer. Others may be called **transferee admission bodies** (TABs), that provide services for scheme employers. These terms aren't defined under current regulations but remain in common use from previous regulations.

The Scheme Advisory Board refer to three different tiers of employers which may participate in the LGPS, specifically:

- Tier 1 – Local Authorities (including contractors participating in the LGPS with Local Authority backing)
- Tier 2 – Academy Trusts and Further Education Institutions (Colleges)
- Tier 3 – Standalone employers with no local or national taxpayer backing. Include universities, housing associations and charities.

1.4 How is the funding strategy specific to the Oxfordshire Pension Fund?

The funding strategy reflects the specific characteristics of the Fund employers and its own investment strategy.

1.5 How often is the Funding Strategy Statement reviewed?

The FSS is reviewed in detail at least every three years ahead of the triennial actuarial valuation and an annual check is carried out in the intervening years.

Amendments to the FSS may be in the following circumstances:

- material changes to the scheme benefit structure (e.g. HM Treasury-led)
- on the advice of the Fund Actuary
- Significant changes to investment strategy or if there has been significant market volatility which impacts the FSS or goes beyond FSS expectation
- if there have been significant changes to the Fund membership and/or Fund maturity profile
- if there have been significant or notable changes to the number, type, or individual circumstances of any of the employing authorities to such an extent that they impact on the funding strategy (e.g. exit/restructuring/failure) which could materially impact cashflow and/or maturity profile and/or covenant)
- if there has been a material change in the affordability of contributions and/or employer(s) financial covenant strength which has an impact on the FSS.
- recommendations from MHCLG/GAD.

In undertaking such reviews, the Administering Authority should consider:

- looking at experiences in relation to long-term funding assumptions (in terms of both investment income and forecast contributions income) and consequences of actions taken by employers (e.g. pay awards and early retirements)
- the implications for the funding strategy and, if significant, determine what action should be taken to review the FSS
- the implications arising from the funding strategy for meeting the liabilities of individual employers and any amendments required to the ISS
- consulting with individual employers specifically impacted by any changes as an integral part of the monitoring and review process and ensuring any communication regarding a review won't necessarily lead to rates changes for individual employers but could impact admissions, terminations, approach to managing risk and employer risk assessment.

Any amendments will be consulted on, approved by the Pensions Committee and included in the Committee meeting minutes.

This Funding Strategy Statement is effective from 1 April 2026 and is expected to remain in force until 31 March 2029 at the latest, unless an interim review is carried out prior to then.

1.6 Links to Administration Strategy

The Fund maintains an Administration Strategy Statement which outlines the responsibilities, standards and procedures for employers and the Fund. A copy of this can be found [here](#).

Adherence with the requirements of the Administration Strategy Statement is crucial to ensure the well-running of the pension Fund and any failure to do so may lead to uncertainty around the value of an employer's liabilities and the need for prudent assumptions to fill any data gaps.

1.7 Actuarial valuation report

[LGPS Regulations](#) (specifically Regulation 62) require an actuarial valuation to be carried out every three years, under which contribution rates for all participating employers are set for the following three years. This Funding Strategy Statement sets out the assumptions and methodology underpinning the 2025 actuarial valuation exercise. The actuarial valuation report sets out 1) the Actuary's assessment of the past service funding position, and 2) the contributions required to ensure full funding by the end of the time horizon. The Rates and Adjustments certificate shows the contribution rates payable by each employer (which may be expressed as a percentage of payroll and/or monetary amounts).

PART A – Key Funding Principles

2 How does the Fund calculate employer contributions?

2.1 Calculating contribution rates

Employee contribution rates are set by the LGPS regulations.

Employer total contribution rates are determined by a mandatory actuarial valuation exercise and are made up of the following elements:

- **the primary contribution rate** – contributions payable towards future benefits
- **the secondary contribution rate** – the difference between the primary rate and the total employer contribution

The primary rate also includes an allowance for the Fund's expenses.

The fund actuary uses a methodology known as Asset Liability Modelling to set employer contribution rates. Under this methodology, for a given proposed employer contribution rate, the model projects future asset and liability values for the employer under 5,000 different simulations of the future economic environment. Each simulation – generated by Hymans Robertson's Economic Scenario Service (ESS) model - has a different path for future interest rates, inflation rates and the investment return on different asset classes. This approach allows the fund actuary to understand the potential range of future funding outcomes that could be achieved via payment of that contribution rate.

The fund has set *funding strategy criteria* for each employer in the fund which must be satisfied in order for a given employer contribution to be deemed acceptable. The funding strategy criteria are specified in terms of the following four parameters:

- **the target funding level** – how much money the Fund aims to hold for each employer
- **the time horizon** – the time over which the employer aims to achieve the target funding level
- **the funding basis** – the set of actuarial assumptions used to value the employer's (past and future service) liabilities.
- **the likelihood of success** – the proportion of modelled scenarios where the target funding level is met.

For example, an employer's funding strategy criteria may be set as follows:

*The employer must have at least a **80% likelihood** of being **120% funded** on the **ongoing participation basis** at the end of a **20 year** funding time horizon*

The funding strategy criteria used by the fund are set out in Table 2. Further detail on the ESS and on the funding bases used by the fund are set out in [Appendix E](#).

The target funding level may be set greater than 100% as a buffer against future adverse experience. This may be appropriate for long term open employers, where adverse future funding experience may lead to future contribution rises.

This approach takes into account the maturing profile of the membership when setting employer contribution rates. The approach taken by the Fund Actuary helps the Fund meet the aim of maintaining as stable a primary employer contribution rate as possible.

2.2 The contribution rate calculation

Certain Fund employers (such as academies and admission bodies with pass-through arrangements) participate within funding pools, as described in Sections 2.5 and 2.6. Where this applies the contribution rate will be calculated for the pool as a whole using the parameters in Table 2. This results in each employer in their respective pool paying the same contribution rate (in % of pay terms).

Table 1: contribution rate calculation for individual or pooled employers

Type of employer	Scheduled bodies				CABs and designating employers		TABs*
Sub-type	Local authorities, Police	Universities	Academies	Colleges	Open to new entrants	Closed to new entrants	(all)
SAB Tier	Tier 1	Tier 3	Tier 2	Tier 2	Tier 3	Tier 3	Tier 1
Funding basis**	Ongoing				Ongoing, but may move to low-risk exit basis		Ongoing
Target funding level***	100%	100%	100%	100%	100%	100%	100%
Minimum likelihood of success	80%	80%	80%	80%	85-90%		80%
Maximum time horizon	20 years				Average future working lifetime		Same as the letting employer
Primary rate approach ***	The contributions must be sufficient to meet the cost of benefits earned in the future with the required likelihood of success at the end of the time horizon, expressed as a percentage of pensionable pay						
Secondary rate	The difference between the total contribution rate payable (determined as per 2.1) and the primary rate. Negative adjustments are expressed as a percentage of payroll and positive adjustments can be expressed as a percentage of payroll or monetary amounts (for mature closed employers).						
Stabilised contribution rate?	Yes	Yes	No	No	No	No	No
Treatment of surplus	Covered by stabilisation arrangement			Reductions may be permitted by the Administering Authority			
Recognising covenant	Stabilisation arrangement			Adjust likelihood of success and/or target funding level			
Phasing of contribution changes	Covered by stabilisation arrangement			Up to 3 years			None

* Employers participating in the Fund under a pass-through agreement will pay a contribution rate as agreed between the contractor and letting authority (in most cases this is set equal to the letting authority's total contribution rate). The Fund's policy on pass-through arrangements is available [here](#).

**See [Appendix E](#) for further information on funding bases.

*** Higher (or lower) Target Funding Levels may be adopted in certain circumstances to reflect employers with different funding characteristics (eg to reflect asset-to-payroll gearing ratios)

**** The Primary Rate for the whole Fund is the weighted average (by payroll) of the individual employers' primary rates.

The Fund manages funding risks as part of the wider risk management framework, as documented in the Fund's risk register. The funding-specific risks identified and managed by the Fund are set out in [Appendix D – Risks and Controls](#).

2.3 Making contribution rates stable

Making employer contribution rates reasonably stable is an important funding objective. Where appropriate, contributions are set with this objective in mind. The Fund may adopt a stabilised approach to setting contributions for individual employers, which keeps contribution variations within a pre-determined range from year-to-year.

After taking advice from the Fund Actuary, the Administering Authority believes a stabilised approach is a prudent longer-term strategy.

Table 2: current stabilisation approach

Type of employer	Council	University
Maximum contribution increase per year	+1% of pay	+1% of pay
Maximum contribution decrease per year	-1% of pay	-1% of pay

Stabilisation criteria and limits are reviewed during the valuation process. The Administering Authority may review them between valuations to respond to membership or employer changes.

Phasing of contribution rates may be possible at the discretion of the Administering Authority.

2.4 Links to investment strategy

The funding strategy sets out how money will be collected from employers to meet the Fund's obligations. Contributions, assets and other income are then invested according to an investment strategy set by the Administering Authority.

The funding and investment strategies are closely linked. The Fund must be able to pay benefits when they are due – those payments are met from a combination of contributions (through the funding strategy) and asset returns and income (through the investment strategy). If investment returns or income fall short the Fund won't be able to pay benefits, so higher contributions would be required from employers.

The investment strategy is designed allowing for the funding position determined on an appropriate and prudent basis, with the objective of achieving the funding objective for each employer group of the specific time horizon.

The Fund's current strategic investment strategy as at 31 March 2025 is summarised in the table, with full details available at [\[link\]](#).

Asset class	Allocation
UK Equities	15%
Global Equities (unhedged)	32%
EM equities (unhedged)	4%
Private Equity	10%
Property	8%
A Credit (4 year maturity)	4%
Index linked gilt (24 year maturity)	7%
Multi Asset Credit (sub investment grade)	5%
Private Lending	5%
Infrastructure Debt	5%
Cash	5%

2.5 Does the funding strategy reflect the investment strategy?

The funding policy is consistent with the investment strategy. Future investment return expectations are set with reference to the investment strategy, including a margin for prudence which is consistent with the regulatory requirement that Funds take a 'prudent longer-term view' of funding liabilities (see [Appendix A](#)).

2.6 Reviewing contributions between valuations

The Fund may amend contribution rates between formal valuations, in line with its policy on contribution reviews. The Fund's contribution review policy is available [here](#). The purpose of any review is to establish the most appropriate contributions. A review may lead to an increase or decrease in contributions.

2.7 What is pooling?

The Administering Authority operates funding pools for similar types of employers. Contribution rates can be volatile for smaller employers that are more sensitive to individual membership changes – pooling across a group of employers minimises this. Employers which are closed to new entrants aren't usually allowed to enter a pool.

Employers in a pool share all pension funding risks (including individual membership experience). This means that full cross-subsidy exists between employers within the pool. If pooled employers choose to leave the pool then their future funding position and contribution rates could be higher or lower than their contribution rate as a member of the pool.

Pooled employers are identified in the rates and adjustments certificate and only have their pooled contributions certified.

If a pooled employer ceases (or plans to cease) participation in the Fund its funding will be immediately removed from the pool.

2.8 What are the current contribution pools?

- **Designating employers** - Town & Parish councils are pooled together.
- **TABs** (pass-through) – employers participating under a pass-through agreement are pooled with the letting authority.

2.9 Administering Authority discretion

Individual employers may be affected by circumstances not easily managed within the FSS rules and policies. If this happens, the Administering Authority may adopt alternative funding approaches on a case-by-case basis.

Additionally, the Administering Authority may allow greater flexibility to the employer's contributions if added security is provided. Flexibility could include things like a reduced contribution rate, extended time horizon, or permission to join a pool. Added security may include a suitable bond, a legally binding guarantee from an appropriate third party, or security over an asset.

The Fund permits the prepayment of employer contributions in specific circumstances. Further details are set out in the Fund's prepayment policy available [here](#).

2.10 Non cash funding

Should any employer wish to provide non-cash assets in lieu of contributions, the Fund will fully consider this request based on specialist advice, and take steps to manage any conflict of interest that may arise.

2.11 Managing surpluses and deficits

The funding strategy is designed to ensure that all employers are at least fully funded on a prudent basis at the end of their own specific time horizon. The uncertain and volatile nature of pension scheme funding means that it is likely there will be times when employers are in surplus and times when employers are in deficit. The funding strategy recognises this by 1) including sufficient prudence to manage the effect of this over the time horizon, and 2) making changes to employer contribution rates to ensure the funding strategy objectives are met.

Fluctuations in funding positions are inevitable over the time horizon, due to market movements and changing asset values, which could lead to the emergent of deficits and surplus from time to time, and lead to changes in employer contribution rates.

Table 1 sets out the Fund's approach to setting contribution rates for each employer group.

3 What additional contributions may be payable?

3.1 Pension costs – awarding additional pension and early retirement on non ill-health grounds

If an employer awards additional pension as an annual benefit amount, they pay an additional contribution to the Fund as a single lump sum. The amount is set by guidance issued by the Government Actuary's Department and updated from time to time.

If an employee retires before their normal retirement age on unreduced benefits, employers may be asked to pay additional contributions called strain payments.

Employers typically make strain payments as a single lump sum, though strain payments may be spread in exceptional circumstances if the Administering Authority agrees.

3.2 Pension costs – early retirement on ill-health grounds

If a member retires early because of ill-health, their employer is responsible for paying the funding strain, which may be a large sum. In general, this will be picked up as part of future employer contributions.

Where an employer participates within a pool (as detailed in 2.6), ill health strain risk is spread across all employers within the pool.

The Administering Authority does not offer any further arrangements to mitigate this risk (other than pooling for certain employers). Individual employers should make their own arrangements if they are concerned about the risk of unmanageable ill-health strain costs increasing future employer contributions.

4 How does the Fund calculate assets and liabilities?

4.1 How are employer asset shares calculated?

The Fund adopts a cashflow approach to track individual employer assets.

The Fund uses Hymans Robertson's HEAT system to track employer assets monthly. Each employer's assets from the previous month end are added to monthly cashflows paid in/out and investment returns to give a new month-end asset value.

If an employee moves one from one employer to another within the Fund, assets equal to the cash equivalent transfer value (CETV) will move from the original employer to the receiving employer's asset share.

Alternatively, if employees move when a new academy is formed or an outsourced contract begins, the Fund Actuary will calculate assets linked to the value of the liabilities transferring (see section 5).

4.2 How are employer liabilities calculated?

The Fund holds membership data for all active, deferred and pensioner members. Based on this data and the assumptions in [Appendix E](#), the Fund Actuary projects the expected benefits for all members into the future. This is expressed as a single value – the liabilities – by allowing for expected future investment returns.

Each employer's liabilities reflect the experience of their own employees and ex-employees.

4.3 What is a funding level?

An employer's funding level is the ratio of the market value of asset share against liabilities. If this is less than 100%, the employer has a shortfall: the employer's deficit. If it is more than 100%, the employer is in surplus. The amount of deficit or surplus is the difference between the asset value and the liabilities value.

Funding levels and deficit/surplus values measure a particular point in time, based on a particular set of future assumptions. While this measure is of interest, for most employers the main issue is the level of contributions payable. The funding level does not directly drive contribution rates. See section 2 for further information on contribution rates.

PART B – Employer Events

5 What happens when an employer joins the Fund?

5.1 When can an employer join the Fund

Employers can join the Fund if they are a new scheduled body or a new admission body. New designated employers may also join the Fund if they pass a designation to do so.

On joining, the Fund will determine the assets and liabilities for that employer within the Fund. The calculation will depend on the type of employer, the existence of any guarantee, and the circumstances of joining.

A contribution rate will also be set. This will be set in accordance with the calculation set out in Section 2, unless alternative arrangements apply (for example, the employer has agreed a pass-through arrangement). More details on this are in Section 5.4 below.

5.2 New academies

New academies join the Fund as separate scheduled employers. Only active members of former council schools transfer to new academies. Newly established academies do not transfer active members from a locally maintained school but must allow new active members to transfer in any eligible service.

Liabilities for transferring active members will be calculated (on the ongoing basis) by the Fund Actuary on the day before conversion to an academy. Liabilities relating to the converting school's former employees (i.e. members with deferred or pensioner status) remain with the ceding council.

New academies will be allocated an asset share based on the estimated funding level of the ceding council's active members, having first allocated the council's assets to fully Fund their deferred and pensioner members. This funding level will then be applied to the transferring liabilities to calculate the academy's initial asset share, capped at a maximum of 100%. The council's estimated funding level will be based on market conditions on the day before conversion.

The Fund treats new academies as separate employers in their own right, who are responsible for their allocated assets and liabilities. The new academy's contribution rate (where not joining an existing MAT or the academies pool) is based on the current funding strategy (set out in section 2) and the transferring membership.

Academies joining an existing MAT within the Fund will be pooled with this MAT and will fully share all risks and costs. Academies within a MAT pay the same total contribution rate. If an academy leaves one MAT and joins another, all active, deferred and pensioner members transfer to the new MAT (unless it is not possible to identify all deferred and pensioner members of the transferring academy).

The Fund's policies on academies may change based on updates to guidance from the Ministry of Housing, Communities and Local Government or the Department for Education. Any changes will be communicated and reflected in future funding strategy statements.

The Fund's Academies Policy is available [here](#).

5.3 New admission bodies as a results of outsourcing services

New admission bodies usually join the Fund because an existing employer (usually a scheduled body like a council or academy) outsources a service to another organisation (a contractor). This involves TUPE transfers of staff from the letting employer to the contractor. The contractor becomes a new participating Fund employer for the duration of the contract and transferring employees remain eligible for LGPS membership. At the end of the contract, employees typically revert to the letting employer or a

replacement contractor.

There is flexibility for outsourcing when it comes to pension risk potentially taken on by the contractor. You can find more details on outsourcing options from the Administering Authority or in the contract admission agreement. However, in general, the funding arrangements are set up as one of the following two options:

(i) Pass-through admissions

The fund's preference is that all new admission bodies will be set up via a pass-through arrangement. The fund's pass-through policy is available [here](#).

(ii) Other admissions

Liabilities for transferring active members will be calculated by the Fund Actuary on the day before the outsourcing occurs. New contractors will then be allocated an asset share equal to the value of the transferring liabilities. The admission agreement may set a different initial asset allocation, depending on contract-specific circumstances.

5.4 Other new employers

There may be other circumstances that lead to a new admission body entering the Fund, e.g. set up of a wholly owned subsidiary company by a Local Authority. Calculation of assets and liabilities on joining and a contribution rate will be carried out allowing for the circumstances of the new employer.

New designated employers may also join the Fund. These are usually town and parish councils. Contribution rates will be set using the same approach as other designated employers in the Fund.

5.5 Risk assessment for new admission bodies

Under the LGPS regulations, a new admission body must assess the risks it poses to the Fund if the admission agreement ends early, for example if the admission body becomes insolvent or goes out of business. In practice, the Fund Actuary assesses this because the assessment must be carried out to the Administering authority's satisfaction.

After considering the assessment, the Administering Authority may decide the admission body must provide security, such as a guarantee from the letting employer, an indemnity or a bond.

This must cover some or all of the:

- strain costs of any early retirements, if employees are made redundant when a contract ends prematurely
- allowance for the risk of assets performing less well than expected
- allowance for the risk of liabilities being greater than expected
- allowance for the possible non-payment of employer and member contributions
- admission body's existing deficit.

The Fund's admissions policy is detailed in [Appendix X](#).

6 What happens if an employer has a bulk transfer of staff?

Bulk transfer cases will be looked at individually, but generally:

- the Fund won't pay bulk transfers greater in value than either the asset share of the transferring employer in the Fund, or the value of the liabilities of the transferring members, whichever is lower
- the Fund won't grant added benefits to members bringing in entitlements from another Fund, unless the asset transfer is enough to meet the added liabilities
- the Fund may permit shortfalls on bulk transfers if the employer has a suitable covenant and commits to meeting the shortfall in an appropriate period, which may require increased contributions between valuations.

The bulk transfer policy is available [here](#).

7 What happens when an employer leaves the Fund?

7.1 What is a cessation event?

Triggers for considering cessation from the Fund are:

- the last active member stops participation in the Fund. The Administering Authority, at their discretion, can defer acting for up to three years by issuing a suspension notice. That means cessation won't be triggered if the employer takes on one or more active members during the agreed time
- insolvency, winding up or liquidation of the admission body
- a breach of the agreement obligations that isn't remedied to the Fund's satisfaction
- failure to pay any sums due within the period required
- failure to renew or adjust the level of a bond or indemnity, or to confirm an appropriate alternative guarantor

On cessation, the employer may be permitted to enter into a deferred debt arrangement (DDA) and become a deferred employer in the Fund (as detailed in Section 7.4). If no DDA exists, the Administering Authority will instruct the Fund Actuary to carry out a cessation valuation to calculate if there is a surplus or a deficit when the Fund leaves the scheme.

7.2 What happens on cessation?

The Administering Authority must protect the interests of the remaining Fund employers when an employer leaves the scheme. The Actuary aims to protect remaining employers from the risk of future loss. The funding target adopted for the cessation calculation is below. These are defined in [Appendix E](#).

- (a) Where there is no guarantor, cessation liabilities and a final surplus/deficit will usually be calculated using a low-risk basis, which is more prudent than the ongoing participation basis. The low-risk exit basis is defined in [Appendix E](#).
- (b) Where there is a guarantor, the guarantee will be considered before the cessation valuation.
 - Where the guarantor is a guarantor of last resort (i.e. where the guarantee will cease to have effect after the cessation event and final settlement), this will have no effect on the cessation valuation.
 - If this isn't the case (i.e. if the guarantee continues to apply in respect of the former employer's obligations post cessation), cessation may be calculated using the same basis that was used to calculate liabilities (and the corresponding asset share) on joining the Fund.
- (c) Depending on the guarantee, it may be possible to transfer the employer's liabilities and assets to the guarantor without crystallising deficits or surplus. This may happen if an employer can't pay the contributions due and the approach is within guarantee terms. This is known as 'subsumption' of the assets and liabilities.

If the Fund can't recover the required payment in full, unpaid amounts will be paid by the related letting authority (in the case of a ceased admission body) or shared between the other Fund employers. This may require an immediate revision to the rates and adjustments certificate or be reflected in the contribution rates set at the next formal valuation.

The Fund Actuary charges a fee for cessation valuations. Fees and expenses are at the employer's expense and may be deducted from the cessation surplus or added to the cessation deficit. This improves

efficiency by reducing transactions between employer and Fund.

The cessation policy is available [here](#).

7.3 How do employers repay cessation debts?

If there is a deficit, full payment will usually be expected in a single lump sum or:

- spread over an agreed period, if the employer enters into a deferred spreading agreement (DSA)
- if an exiting employer enters into a DDA, it stays in the Fund and pays contributions until the cessation debt is repaid. Payments are reassessed at each formal valuation.

Further details are set out in the cessation policy available [here](#).

7.4 What if an employer has no active members?

When employers leave the Fund because their last active member has left, they may pay a cessation debt, receive an exit credit or enter a DDA/DSA. Beyond this they have no further obligation to the Fund and either:

- a) their asset share runs out before all ex-employees' benefits have been paid, in which case the other Fund employers will be required to contribute to the remaining benefits. The Fund Actuary will apportion the liabilities on a pro-rata basis at the formal valuation.
- b) the last ex-employee or dependant dies before the employer's asset share is fully run down, in which case the Fund Actuary will apportion the remaining assets to the other Fund employers on a pro-rata basis at the formal valuation.

7.5 What happens if there is a surplus?

If the cessation valuation shows the exiting employer has more assets than liabilities – an exit credit – the Administering Authority can decide how much will be paid back to the employer based on:

- the surplus amount
- the proportion of the surplus due to the employer's contributions
- any representations (like risk sharing agreements or guarantees) made by the exiting employer and any employer providing a guarantee or some other form of employer assistance/support
- any other relevant factors.

The exit credit policy is set out within section 3.3 of the fund's cessation policy, available [here](#).

7.6 Partial cessations

The Fund does not accept partial cessations.

8 What are the statutory reporting requirements?

8.1 Reporting regulations

The Public Service Pensions Act 2013 requires the Government Actuary's Department (GAD) to report on LGPS Funds in England and Wales after every three-year valuation, in what's usually called a section 13 report. The report includes advice on whether the following aims are achieved:

- Compliance
- Consistency
- Solvency
- Long term cost efficiency

8.2 Solvency

Employer contributions are set at an appropriate solvency level if the rate of contribution targets a funding level of 100% over an appropriate time, using appropriate assumptions compared to other Funds. Either:

- (a) employers collectively can increase their contributions, or the Fund can realise contingencies to target a 100% funding level
- or
- (b) there is an appropriate plan in place if there is, or is expected to be, a reduction in employers' ability to increase contributions as needed.

8.3 Long-term cost efficiency

Employer contributions are set at an appropriate long-term cost efficiency level if the contribution rate makes provision for the cost of current benefit accrual, with an appropriate adjustment for any surplus or deficit.

To assess this, the Administering Authority may consider absolute and relative factors.

Relative factors include:

- comparing LGPS Funds with each other
- the implied deficit recovery period
- the investment return required to achieve full funding after 20 years.

Absolute factors include:

- comparing Funds with an objective benchmark
- the extent to which contributions will cover the cost of current benefit accrual and interest on any deficit
- how the required investment return under relative considerations compares to the estimated future return targeted by the investment strategy
- the extent to which contributions paid are in line with expected contributions, based on the rates and adjustment certificate
- how any new deficit recovery plan reconciles with, and can be a continuation of, any previous deficit recovery plan, allowing for Fund experience.

These metrics may be assessed by GAD on a standardised market-related basis where the Fund's actuarial bases don't offer straightforward comparisons.

Standard information about the Fund's approach to solvency of the pension Fund and long-term cost efficiency will be provided in a uniform dashboard format in the valuation report to facilitate comparisons between Funds.

Appendices

Appendix A – The regulatory framework

A1 Why do Funds need a funding strategy statement?

The Local Government Pension Scheme (LGPS) regulations require Funds to maintain and publish a Funding Strategy Statement (FSS). According to the Ministry for Housing, Communities and Local Government (MHCLG) the purpose of the FSS is to document the processes the Administering Authority uses to:

- *establish a **clear and transparent Fund-specific strategy** identifying how employers' pension liabilities are best met going forward*
- *support the desirability of maintaining as constant and stable primary contribution rate as possible, as defined in Regulation 62(5) of the LGPS Regulations 2013*
- *ensure that the regulatory requirements to set contributions to ensure the solvency and long-term cost efficiency of the Fund are met.*
- *explain how the Fund balances the interests of different employers.*
- *explain how the Fund deals with conflicts of interest and references other policies/strategies.*

To prepare this FSS, the Administering Authority has used guidance jointly prepared by the Scheme Advisory Board (SAB), MHCLG, and by the Chartered Institute of Public Finance and Accountancy (CIPFA) dated January 2025.

The Fund has a fiduciary duty to scheme members and obligations to employers to administer the scheme competently to keep employer contributions at an affordable level. The funding strategy statement sets out how the Fund meets these responsibilities.

A2 Consultation

Both the LGPS regulations and most recent CIPFA guidance state the FSS should be prepared in consultation with “*persons the authority considers appropriate*”. This should include ‘*meaningful dialogue... with council tax raising authorities and representatives of other participating employers*’.

The consultation process included issuing a draft version to participating employers and invitation to attend an open employers’ forum. The Administering Authority should circulate the CIPFA guidance, and consult on actual funding policy and methodologies, before preparing and issuing a draft. The draft should include an estimate of the impact of any variations from the previous funding strategy.

The fund also shared the draft FSS with the Department for Education and facilitated a meeting to discuss the changes made and the implications of the fund’s funding policies on academy employers.

A3 How is the FSS published?

The FSS is emailed to participating employers and employee and summaries are issued to members and a full copy is included in the Fund’s annual report and accounts. Copies are freely available on request and is published on the website at www.oxfordshire.gov.uk/pensions.

A4 How does the FSS fit into the overall Fund documentation?

The FSS is a summary of the Fund’s approach to funding liabilities. It isn’t exhaustive – the Fund publishes other statements like the statement of investment principles, investment strategy statement, governance strategy and communications strategy. The Fund’s annual report and accounts also includes up-to-date

Fund information.

You can see all Fund documentation at www.oxfordshire.gov.uk/pensions.

Appendix B – Roles and responsibilities

B1 The Administering Authority is required to:

1. Operate a pension Fund.
2. Collect employer and employee contributions, investment income and other amounts due to the pension Fund as stipulated in LGPS Regulations.
3. Have an escalation policy in situations where employers fail to meet their obligations.
4. Pay from the pension Fund the relevant entitlements as stipulated in LGPS Regulations.
5. Invest surplus monies in accordance with the relevant regulations.
6. Ensure that cash is available to meet liabilities as and when they fall due.
7. Ensure benefits paid to members are accurate and undertake timely and appropriate action to rectify any inaccurate benefit payments.
8. Take measures as set out in the regulations to safeguard the Fund against the consequences of employer default.
9. Manage the valuation process in consultation with the Fund's Actuary.
10. Prepare and maintain an FSS and associated funding policies and SIP/ISS, after proper consultation with interested parties.
11. Monitor all aspects of the Fund's performance and funding, and amend the FSS/ISS accordingly.
12. Establish a policy around exit payments and payment of exit credits/debits in relation to employer exits.
13. Effectively manage any potential conflicts of interest arising from its dual role as both Fund administrator and scheme employer.
14. Enable the local pension board to review the valuation and FSS review process and as set out in their terms of reference.
15. Support and monitor a Local Pension Board (LPB) as required by the Public Service Pensions Act 2013, the Regulations and the Pensions Regulator's relevant Code of Practice.

B2 Individual employers are required to:

1. Ensure staff who are eligible are contractually enrolled and deduct contributions from employees' pay correctly after determining the appropriate employee contribution rate (in accordance with the Regulations).
2. Provide the Fund with accurate data and understand that the quality of the data provided to the Fund will directly impact on the assessment of their liabilities and their contributions. In particular, any deficiencies in their data may result in the employer paying higher contributions than otherwise would be the case if their data was of high quality.
3. Pay all ongoing contributions, including employer contributions determined by the Actuary and set out in the rates and adjustments certificate, promptly by the due date.
4. Develop and regularly review a policy on certain discretions and exercise those discretions as permitted within the regulatory framework.
5. Make additional contributions in accordance with agreed arrangements in respect of, for example, augmentation of scheme benefits and early retirement strain.

6. Notify the Administering Authority promptly of all changes to active membership that affect future funding.
7. Pay any exit payments on ceasing participation in the Fund timely provide the Fund with accurate data and understand that the quality of the data provided to the Fund will directly impact on the assessment of their liabilities and their contributions. In particular, any inaccuracies in data may result in the employer paying higher contributions than otherwise would be the case if their data was of high quality.

B3 The Fund Actuary should:

1. Prepare valuations including the setting of employers' contribution rates at a level to ensure Fund solvency and long-term cost efficiency based on the assumptions 26 set by the Administering Authority and having regard to the FSS and the LGPS Regulations.
2. Provide advice so the Fund can set the necessary assumptions for the valuation.
3. Prepare advice and calculations in connection with bulk transfers and the funding aspects of individual benefit-related matters such as pension strain costs, ill health retirement costs, compensatory added years costs, etc.
4. Provide advice and valuations to the Fund so that it can make decisions on the exit of employers from the Fund.
5. Provide advice to the Fund on bonds or other forms of security against the financial effect on the Fund of employer default.
6. Assist the Fund in assessing whether employer contributions need to be revised between valuations as permitted or required by the regulations.
7. Ensure that the Fund is aware of any professional guidance or other professional requirements that may be relevant in the role of advising the Fund.
8. Identify to the Fund and manage any potential conflicts of interest that may arise in the delivery the contractual arrangements to the Fund and other clients.

B4 Local Pension Boards (LPB):

Local Pension Boards have responsibility to assist the Administering Authority to secure compliance with the LGPS regulations, other legislation relating to the governance and administration of the LGPS, any requirements imposed by the Regulator in relation to the LGPS, and to ensure the effective and efficient governance and administration of the LGPS. It will be for each Fund to determine the input into the development of the FSS (as appropriate within Fund's own governance arrangements) however this may include:

1. Assist with the development and review the FSS.
2. Review the compliance of scheme employers with their duties under the FSS, regulations and other relevant legislation.
3. Assist with the development of and review communications in relation to the FSS.

B5 Employer guarantors:

1. Department for Education - To pay cessation debts in the case of academy cessations (where the obligations are not being transferred to another MAT) and to consider using intervention powers if an academy is deemed to be in breach of the regulations.
2. Other bodies with a financial interest (outsourcing employers)

B6 Other parties:

1. Internal and external investment advisers ensure the Investment Strategy Statement (ISS) is consistent with the Funding Strategy Statement.
2. Investment managers, custodians and bankers play their part in the effective investment and dis- investment of Fund assets in line with the ISS.
3. Auditors comply with standards, ensure Fund compliance with requirements, monitor and advise on fraud detection, and sign-off annual reports and financial statements.
4. Governance advisers may be asked to advise the Administering Authority on processes and working methods.
5. Internal and external legal advisers ensure the Fund complies with all regulations and broader local government requirements, including the Administering Authority's own procedures.
6. The Ministry for Housing, Communities and Local Government, assisted by the Government Actuary's Department and the Scheme Advisory Board, work with LGPS Funds to meet Section 13 requirements.

Appendix C – Glossary

Actuarial certificates

A statement of the contributions payable by the employer (see also rates and adjustments certificate). The effective date is 12 months after the completion of the valuation.

Actuarial valuation

An investigation by an Actuary, appointed by an Administering Authority into the costs of the scheme and the ability of the Fund managed by that authority to meet its liabilities. This assesses the funding level and recommended employer contribution rates based on estimating the cost of pensions both in payment and those yet to be paid and comparing this to the value of the assets held in the Fund. Valuations take place every three years (triennial).

Administering Authority (referred to as ‘the Fund’)

A body listed in Part 1 of Schedule 3 of the regulations who maintains a Fund within the LGPS and a body with a statutory duty to manage and administer the LGPS and maintain a pension Fund (the Fund). Usually, but not restricted to being, a local authority.

Admission agreement

A written agreement which provides for a body to participate in the LGPS as a scheme employer

Assumptions

Forecasts of future experience which impact the costs of the scheme. For example, pay growth, longevity of pensioners, inflation, and investment returns,

Code of Practice

The Pensions Regulator’s General Code of Practice.

Debt spreading arrangement

The ability to spread an exit payment over a period of time

Deferred debt agreement

An agreement for an employer to continue to participate in the LGPS without any contributing scheme members

Employer covenant

The extent of the employer’s legal obligation and financial ability to support its pension scheme now and in the future.

Funding level

The funding level is the value of assets compares with the liabilities. It can be expressed as a ratio of the assets and liabilities (known as the funding level) or as the difference between the assets and liabilities (referred to as a surplus or deficit).

Fund valuation date

The effective date of the triennial Fund valuation.

Guarantee / guarantor

A formal promise by a third party (the guarantor) that it will meet any pension obligations not met by a specified employer. The presence of a guarantor will mean, for instance, that the Fund can consider the employer's covenant to be as strong as its guarantor's.

Local Pension Board

The board established to assist the Administering Authority as the Scheme Manager for each Fund.

Non-statutory guidance

Guidance which although it confers no statutory obligation on the parties named, they should nevertheless have regard to its contents

Notifiable events

Events which the employer should make the Administering Authority aware of

Past service liabilities

The cost of pensions already built up or in payment

Pension committee

A committee or sub-committee to which an Administering Authority has delegated its pension function

Pensions Administration Strategy

A statement of the duties and responsibilities of scheme employers and Administering Authorities to ensure the effective management of the scheme

Primary and secondary employer contributions

Primary employer contributions meet the future costs of the scheme and Secondary employer contributions meet the costs already built up (adjusted to reflect the experience of each scheme employer). Contributions will therefore vary across scheme employers within a Fund.

Rates and adjustments certificate

A statement of the contributions payable by each scheme employer (see actuarial certificates)

Scheme Manager

A person or body responsible for managing or Administering a pension scheme established under section 1 of the 2013 Act. In the case of the LGPS, each Fund has a Scheme Manager which is the Administering Authority.

Appendix D – Risks and controls

D1 Managing risks

The Administering Authority has a risk management programme to identify and control financial, demographic, regulatory and governance risks.

A summary of the key Fund-specific risks and controls is set out below. For more details, please see the fund's risk register.

D2 Financial risks

Risk	Control
Fund assets don't deliver the anticipated returns that underpin the valuation of liabilities and contribution rates over the long-term.	Anticipate long-term returns on a prudent basis to reduce risk of under-performing. Use specialist advice to invest and diversify assets across asset classes, geographies, managers, etc. Analyse progress at three-year valuations for all employers. Roll forward whole Fund liabilities between valuations.
Inappropriate long-term investment strategy.	Consider overall investment strategy options as part of the funding strategy. Use asset liability modelling to measure outcomes and choose the option that provides the best balance. Operate various strategies to meet the needs of a diverse employer group.
Active investment manager under-performs relative to benchmark.	Use quarterly investment monitoring to analyse market performance and active managers, relative to index benchmark.
Pay and price inflation is significantly more than anticipated.	Focus valuation on real returns on assets, net of price and pay increases. Use inter-valuation monitoring to give early warning. Invest in assets with real returns. Employers to be mindful of the geared effect on pension liabilities of any bias in pensionable pay rises towards longer-serving employees.
Increased employer's contribution rate affects service delivery and admission/scheduled bodies.	Agree an explicit stabilisation mechanism, with other measures to limit sudden increases in contributions.
Orphaned employers create added Fund costs.	Seek a cessation debt (or security/guarantor). Spread added costs among employers.

D3 Demographic risks

Risk	Control
Pensioners live longer, increasing Fund costs.	Set mortality assumptions with allowances for future increases in life expectancy. Use the Fund Actuary's experience and access to over 50 LGPS Funds to identify changes in life expectancy that might affect the longevity assumptions early.
As the Fund matures, the proportion of actively contributing employees declines relative to retired employees.	Monitor at each valuation, consider seeking monetary amounts rather than % of pay. Consider alternative investment strategies.
Deteriorating patterns of early retirements	Charge employers the extra cost of non ill-health retirements following each individual decision. Pool small employers to facilitate the sharing of ill health risk. Monitor employer ill-health retirement experience.
Reductions in payroll cause insufficient deficit recovery payments.	Buy-out employers in the stabilisation mechanism to permit contribution increases. Review contributions between valuations. This may require a move in deficit contributions from a percentage of payroll to fixed monetary amounts.

D4 Regulatory risks

Risk	Control
Changes to national pension requirements or HMRC rules.	Consider all Government consultation papers and comment where appropriate. Monitor progress on the McCloud court case and consider an interim valuation or other action once more information is known. Build preferred solutions into valuations as required.
Time, cost or reputational risks associated with any MHCLG intervention triggered by the Section 13 analysis	Take advice from the Actuary and consider the proposed valuation approach, relative to anticipated Section 13 analysis.
Changes to employer participation in LGPS Funds leads to impacts on funding or investment strategies.	Consider all Government consultation papers and comment where appropriate. Take advice from the Fund Actuary and amend strategy.

D5 Governance risks

Risk	Control
The Administering Authority is not aware of employer membership changes, for example a large fall in employee members, large number of retirements, or is not advised that an employer is closed to new entrants.	The Administering Authority develops a close relationship with employing bodies and communicates required standards. The Actuary may revise the rates and adjustments certificate to increase an employer's contributions between valuations Deficit contributions may be expressed as monetary amounts.
Actuarial or investment advice is not sought, heeded, or proves to be insufficient in some way	The Administering Authority maintains close contact with its advisers. Advice is delivered through formal meetings and recorded appropriately. Actuarial advice is subject to professional requirements like peer review.
The Administering Authority fails to commission the Actuary to carry out a termination valuation for an admission body leaving the Fund.	The Administering Authority requires employers with Best Value contractors to inform it of changes. CABs' memberships are monitored and steps are taken if active membership decreases.
An employer ceases to exist with insufficient funding or bonds.	It's normally too late to manage this risk if left to the time of departure. This risk is mitigated by: Seeking a funding guarantee from another scheme employer, or external body. Alerting the prospective employer to its obligations and encouraging it to take independent actuarial advice. Vetting prospective employers before admission. Requiring a bond to protect the Fund, where permitted. Requiring a guarantor for new CABs. Regularly reviewing bond or guarantor arrangements. Reviewing contributions well ahead of cessation.

Risk	Control
An employer ceases to exist, so an exit credit is payable.	The Administering Authority regularly monitors admission bodies coming up to cessation.
	The Administering Authority invests in liquid assets so that exit credits can be paid.

D6 Employer covenant assessment and monitoring

Many of the employers participating in the Fund, such as admitted bodies (including TABs and CABs), have no local tax-raising powers. The Fund assesses and monitors the long-term financial health of these employers to assess an appropriate level of risk for each employer's funding strategy. The Fund will determine appropriate security and other covenant protections to manage employer risk where necessary.

Any change in covenant over the inter-valuation period may lead to a contribution rate review.

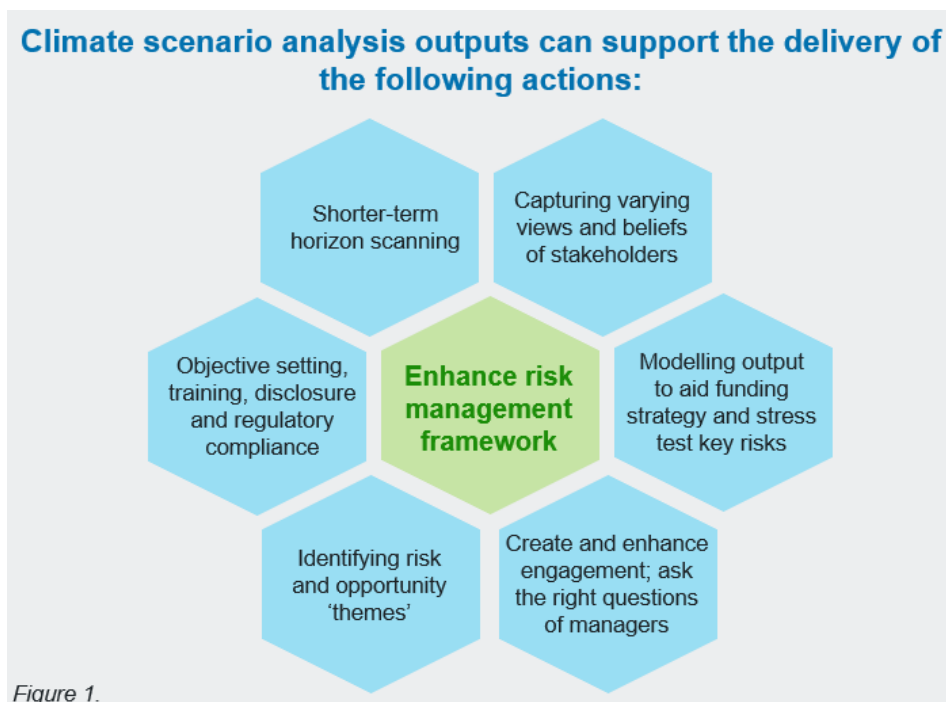
D7 Climate risk and TCFD reporting

The fund has considered climate-related risks when setting the funding strategy. To consider the resilience of the strategy the fund has carried out climate scenario analysis incorporating both stress testing, and narrative-based scenario analysis for the local authority employers at the 2025 valuation. The narrative approach explores the complex and interrelated risks associated with climate change by defining a specific extreme, downside risk (in this instance a food shock) and constructing a narrative around potential policy and market response, noting these may be sub-optimal. This approach allows consideration to be given to the impact of sudden, severe downside risks in the short term, the interdependencies that arise and potential immediate actions. Coupling this approach with stress testing (to better understand the impact of possible climate scenarios) has allowed the Fund to incorporate a range of outcomes that may arise and assess the resilience of the Fund under these scenarios.

The results show that:

1. When considering climate scenario stress tests, the Fund appears to be generally resilient to different climate scenarios, with generally modest impacts versus the base case modelled
2. The results of the downside, narrative analysis suggest that the Fund is likely to be resilient in the face of some severe downside risk events (in comparison to the base case), but not all.

Climate scenario analysis helps assess risks and tests the resilience of current and long-term strategies under various scenarios. This helps to identify vulnerabilities across both assets and liabilities. Identification of these vulnerabilities can inform risk management processes (see figure 1), helping the Fund ensure appropriate controls and mitigations are in place. Scenario analysis therefore supports informed decision making, and may be used in future to assist with disclosures prepared in line with Task Force on Climate-Related Financial Disclosures (TCFD) principles.



The same stress tests were not applied to the funding strategy modelling for smaller employers. However, given that the same underlying model is used for all employers and that the local authority employers make up the vast majority of the fund's assets and liabilities, applying the stress tests to all employers was not deemed proportionate at this stage and would not be expected to result in any changes to the agreed contribution plans.

The Fund has a Responsible Investment Policy which was last agreed by Pensions Committee in September 2024.

D8 Gender Pension Gap reporting

Requirements to be confirmed:

Appendix E – Actuarial assumptions

The key outputs from an employer's funding valuation are its contribution rate requirement (see Section 2 for further details) and its funding level (see Section 4). For both calculations the fund actuary requires actuarial assumptions.

The fund typically reviews and sets the actuarial assumptions used for funding purposes as part of the triennial valuation. Those assumptions are then used until the next triennial valuation (updated for current market conditions where appropriate).

The fund has reviewed the actuarial assumptions used for funding purposes as part of the 2025 valuation. These are set out below.

E1 What are actuarial assumptions?

Actuarial assumptions are required to value the fund's liabilities because:

- There is uncertainty regarding both the timing and amount of the future benefit payments (the actual cost can't be known until the final payment is made). Therefore to estimate the cost of benefits earned to date and in the future, assumptions need to be made about the timing and amount of these future benefit payments
- The assets allowed to an employer today are a known figure. However, the future investment return earned on those assets and future cashflows into the fund are uncertain. An assumption is needed about what those future investment returns will be

There are two types of actuarial assumptions that are needed to perform an actuarial valuation: financial assumptions determine the expected amount of future benefit payments and the expected investment return on the assets held to meet those benefits, whilst demographic assumptions relate primarily to the expected timing of future benefit payments (i.e. when they are made and for how long).

All actuarial assumptions are set as best estimates of future experience with the exception of the discount rate assumption which is deliberately prudent to meet the regulatory requirement for a 'prudent' valuation.

Any change in the assumptions will affect the value that is placed on future benefit payments ('liabilities'), but different assumptions don't affect the actual benefits the fund will pay in future.

E2 What funding bases are operated by the Fund?

A *funding basis* is the set of actuarial assumptions used to value an employer's (past and future service) liabilities. The fund operates two funding bases for funding valuations: the ongoing participation basis and the *low-risk* exit basis. All actuarial assumptions are the same for both funding bases with the exception of the discount rate – see further details below.

E3 What funding bases are operated by the Fund?

Discount rate

The discount rate assumption is the average annual rate of future investment return assumed to be earned on an employer's assets from a given valuation date.

The fund uses a risk-based approach to setting the discount rate which allows for prevailing market conditions on the valuation date (see 'Further detail on the calculation of financial assumptions') and the Fund's investment strategy.

The discount rate is determined by the prudence level. Specifically, the discount rate is calculated to be:

The average annual level of future investment return that can be achieved on the Fund's assets over a 20 year period with a x% likelihood.

The prudence level is the likelihood. The prudence levels used by the fund are as follows:

Funding basis	Prudence level
Ongoing participation	80%
Low-risk exit	90%

CPI inflation

The CPI inflation assumption is the average annual rate of future Consumer Price Index (CPI) inflation assumed to be observed from a given valuation date. This assumption is required because LGPS benefit increases (in deferment and in payment) and revaluation of CARE benefits are in line with CPI.

The fund uses a risk-based approach to setting the CPI inflation assumption which allows for prevailing market conditions on the valuation date (see 'Further detail on the calculation of financial assumptions').

The CPI inflation assumption is calculated to be:

The average annual level of future CPI inflation that will be observed over a 20 year period with a 50% likelihood.

Salary growth

The salary growth assumption is linked to the CPI inflation assumption via a fixed margin. The salary increases assumption is 0.0% above the CPI inflation assumption plus a promotional salary scale.

E4 Further detail on the calculation of financial assumptions

The (ongoing participation basis) discount rate and CPI inflation assumptions are calculated using a risk-based method. To assess the likelihood associated with a given level of investment return or a given level of future inflation, the fund actuary uses Hymans Robertson's propriety economic scenario generator; the *Economic Scenario Service (or ESS)*. The model uses statistical distributions to project a range of 5,000 different possible outcomes for the future behaviour of different asset classes and wider economic variables, such as inflation.

The table below shows the calibration of the model as at 31 March 2025 for some sample asset classes and economic variables. All returns are shown net of fees and are the annualised total returns over 5, 10 and 20 years. Yields and inflation refer to the simulated yields at that time horizon.

Annualised total returns									Economic Variables				
		Cash	Index Linked Gilts (medium)	Fixed Interest Gilts (medium)	UK Equity	Developed World ex UK Equity	Property	CorpMediu m A	Inflation (RPI)	17 year real yield (RPI)	Inflation (CPI)	17 year real yield (CPI)	17 year yield
5 years	16th %ile	3.5%	1.7%	2.2%	0.1%	-0.5%	0.2%	2.5%	2.2%	1.4%	1.2%	1.5%	4.8%
	50th %ile	4.3%	4.5%	4.3%	8.2%	8.2%	6.8%	4.9%	3.8%	2.4%	2.8%	2.4%	5.8%
	84th %ile	5.1%	7.5%	6.2%	16.4%	16.9%	14.1%	7.1%	5.3%	3.3%	4.3%	3.3%	7.1%
10 years	16th %ile	3.6%	2.7%	4.2%	2.5%	2.1%	2.3%	4.5%	1.3%	0.8%	0.8%	0.8%	3.9%
	50th %ile	4.6%	4.7%	5.4%	8.6%	8.5%	7.3%	6.0%	3.0%	2.1%	2.5%	2.1%	5.3%
	84th %ile	5.8%	6.9%	6.5%	14.6%	14.8%	12.7%	7.3%	4.6%	3.3%	4.1%	3.3%	7.1%
20 years	16th %ile	3.1%	2.9%	5.0%	3.8%	3.7%	3.5%	5.5%	1.0%	-0.5%	0.7%	-0.5%	1.6%
	50th %ile	4.5%	4.6%	5.8%	8.4%	8.3%	7.3%	6.5%	2.5%	1.2%	2.3%	1.3%	3.6%
	84th %ile	6.3%	6.4%	6.5%	12.9%	13.1%	11.3%	7.4%	4.2%	3.0%	3.9%	3.0%	6.2%
	Volatility (Disp) (1 yr)	0%	7%	5%	16%	19%	15%	7%	1%		1%		

The ESS model is recalibrated monthly. The fund actuary uses the most recent calibration of the model (prior to the valuation date) to set financial assumptions for each funding valuation.

E5 What demographic assumptions are used by the fund?

The fund uses advice from Club Vita to set demographic assumptions, as well as analysis and judgement based on the fund's experience.

Demographic assumptions vary by type of member, so each employer's own membership profile is reflected in the assumptions that apply to them.

Life expectancy

The longevity assumptions are a bespoke set of VitaCurves produced by detailed analysis and tailored to fit the fund's membership profile.

Allowance has been made for future improvements to mortality, in line with the 2024 version of the continuous mortality investigation (CMI) model published by the actuarial profession. The core parameters of the model apply, however, the starting point has been adjusted by +0.25% (for males and females) to reflect the difference between the population-wide data used in the CMI and LGPS membership. A long-term rate of mortality improvements of 1.5% pa applies.

Other demographic assumptions

Retirement in normal health	Members are assumed to retire at the earliest age possible with no pension reduction.
Promotional salary increases	Sample increases below
Death in service	Sample rates below
Withdrawals	Sample rates below
Retirement in ill health	Sample rates below
Family details	A varying proportion of members are assumed to have a dependant partner at retirement or on earlier death. For example, at age 65 this is assumed to be 55% for males and 54% for females. Males are assumed to be 3 years older than females, and partner dependants are assumed to be opposite sex to members.
Commutation	55% of maximum tax-free cash
50:50 option	0% of members will choose the 50:50 option.

Males

Incidence per 1000 active members per year								
Age	Salary scale	Death before retirement	Withdrawals		III-health tier 1		III-health tier 2	
		FT & PT	FT	PT	FT	PT	FT	PT
20	105	0.17	356	671	0.00	0.00	0.00	0.00
25	117	0.17	235	443	0.00	0.00	0.00	0.00
30	131	0.20	167	314	0.00	0.00	0.00	0.00
35	144	0.24	130	246	0.10	0.07	0.02	0.01
40	151	0.41	105	198	0.16	0.12	0.03	0.02
45	159	0.68	99	186	0.35	0.27	0.07	0.05
50	167	1.09	81	153	0.90	0.68	0.23	0.17
55	173	1.70	64	120	3.54	2.65	0.51	0.38
60	174	3.06	57	107	6.23	4.67	0.44	0.33

Females

Incidence per 1000 active members per year								
Age	Salary scale	Death before retirement	Withdrawals		III-health tier 1		III-health tier 2	
		FT & PT	FT	PT	FT	PT	FT	PT
20	105	0.10	282	411	0.00	0.00	0.00	0.00
25	117	0.10	190	277	0.10	0.07	0.02	0.01
30	131	0.14	159	232	0.13	0.10	0.03	0.02
35	144	0.24	137	200	0.26	0.19	0.05	0.04
40	151	0.38	114	166	0.39	0.29	0.08	0.06
45	159	0.62	107	155	0.52	0.39	0.10	0.08
50	167	0.90	90	131	0.97	0.73	0.24	0.18
55	173	1.19	67	98	3.59	2.69	0.52	0.39
60	174	1.52	54	79	5.71	4.28	0.54	0.40

Oxfordshire Pension Fund

Academies policy

Effective date of policy	
Date approved	
Next review	

1 Introduction

The purpose of this policy is to set out the Administering Authority's funding principles relating to academies and Multi-Academy Trusts (MATs).

1.1 Aims and Objectives

The Administering Authority's objectives related to this policy are as follows:

- to state the approach for the treatment and valuation of academy liabilities and asset shares on conversion from a local maintained school, if establishing as a new academy or when joining or leaving a MAT
- to state the approach for setting contribution rates for MATs
- to outline the responsibilities of academies when outsourcing

1.2 Background

As described in Section 5.2 of the Funding Strategy Statement (FSS), new academies join the Fund on conversion from a local authority school or on creation (eg newly established academies, Free Schools, etc). Upon joining the fund, for funding purposes, academies may become stand-alone employers or may join an existing MAT.

Funding policy relating to academies and MATs is largely at the fund's discretion, however guidance on how the fund will apply this discretion is set out within this policy.

1.3 Guidance and regulatory framework

The Local Government Pension Scheme Regulations 2013 (as amended) contains general guidance on Scheme employers' participation within the fund which may be relevant but is not specific to academies.

There is currently a [written ministerial guarantee of academy LGPS liabilities](#), which was [reviewed](#) in 2022.

Academy guidance from the Department for Education and the Ministry for Housing, Communities and Local Government may also be relevant.

2 Statement of Principles

This Statement of Principles covers the Fund's approach to funding academies and MATs. Each case will be treated on its own merits but in general:

- the fund will seek to apply a consistent approach to funding academies that achieves fairness to the ceding councils, MATs and individual academies.

- the fund's current approach is to treat all academies within a MAT as a single employer (effectively operating as a funding pool where all pension risks are shared).
- academies must consult with the Fund prior to carrying out any outsourcing activity.
- the fund will generally not consider receiving additional academies into the fund as part of a consolidation exercise.

3 Policies

3.1 Admission to the Fund

As set out in section 5.2 of the FSS:

Asset allocation on conversion

New academies will be allocated an asset share based on the estimated funding level of the ceding council's active members, having first allocated the council's assets to fully fund its deferred and pensioner members. This funding level will then be applied to the transferring liabilities to calculate the academy's initial asset share, capped at a maximum of 100%. The council's estimated funding level will be based on market conditions on the day before conversion.

For new academies joining a MAT, assets calculated using the approach outlined in the previous paragraph will be transferred from the ceding council to the MAT.

Contribution rate

New academy contribution rates are based on the current funding strategy (set out in section 2 of the FSS) and the transferring membership.

If an academy is joining an existing MAT within the Fund then it may pay the MAT contribution rate (which may or may not be updated as a result - see below).

If the new academy is not part of a MAT, or if the MAT does not already participate in the Oxfordshire Pension Fund, the new academies' contribution rate will be determined based on the current funding strategy (set out in section 2 of the FSS) and the transferring membership.

3.2 Multi-academy trusts

Asset tracking

The fund's current policy is to pool assets (and liabilities) of all the academies within a MAT. Once an academy joins a MAT the individual asset share of that academy is merged into the MAT and no longer tracked individually. All funding risks within the MAT pool are shared with other academies within the MAT pool. As such, only the MAT pool asset and liability share is tracked.

Contribution rate

The MAT is treated as a 'full funding risks' pool meaning that all academies within the MAT pay the same contribution rate to the fund and all membership experience is shared across the MAT (ie full cross-subsidy exists).

Any transferring academy will pay the certified contribution rate of the MAT it is joining. At the discretion of the fund, the MAT's contribution rate may be revised by the fund actuary to allow for impact of the transferring academy joining.

Academies leaving a MAT

If an academy(ies) leaves a MAT, it is not generally possible (or practical) to identify the ex-employees of the transferring academy, therefore all deferred and pensioner members will remain with the MAT. The notional funding position of the transferring academy will be removed from the MAT before being transferred. This calculation will be carried out under the same principles as new academy conversions (as described below and per section 5.2 of the FSS).

Liabilities for transferring active members will be calculated (on the ongoing basis) by the fund actuary on the day before the academy transfers. Liabilities relating to the transferring academy's former employees (ie members with deferred or pensioner status) remain with the MAT.

Transferring academies will be allocated an asset share based on the estimated funding level of the MAT's active members, having first allocated the MAT's assets to fully fund its deferred and pensioner members. This funding level will then be applied to the transferring liabilities to calculate the academy's asset share, capped at a maximum of 100%.

The MAT's estimated funding level will be based on market conditions on the day before the transfer.

3.3 Merging of MATs (contribution rates)

If two MATs merge during the period between formal valuations, the new merged MAT will pay the higher of the two certified individual MAT rates until the rates are reassessed at the next formal valuation (NB were one or both MATs are paying a monetary secondary contribution rate these will be converted to a % of pay for the purposes of determining the new merged contribution rate).

Alternatively, as set out in the fund's contribution review policy and per Regulation 64 A (1)(b) (iii) the MAT may request that a contribution review is carried out. The MAT would be liable for the costs of this review.

3.4 Cessations of academies and multi-academy trusts

A cessation event will occur if a current academy or MATs cease to exist as an entity or an employer in the Fund.

The cessation treatment will depend on the circumstances:

- If the cessation event occurs due to an academy or MAT merging with another academy or MAT within the Fund, all assets and liabilities from each of the merging entities will be combined and will become the responsibility of the new merged entity.
- If the MAT is split into more than one new or existing employers within the Fund, the actuary will calculate a split of the assets and liabilities to be transferred from the exiting employer to the new employers as described in 3.2 above.
- In all other circumstances, and following payment of any cessation debt, section 7.2 of the FSS would apply.

3.5 Academy consolidations

If an academy or MAT is seeking to merge with another MAT outside of the fund they would need to seek approval from the secretary of state to consolidate their liabilities (and assets) into one LGPS fund.

The fund will provide the necessary administrative assistance to academies seeking to consolidate into another LGPS fund, however the academy (or MAT) will be fully liable for all actuarial, professional and administrative costs.

3.6 Outsourcing

An academy (or MAT) may outsource or transfer a part of its services and workforce via an admission agreement to another organisation (usually a contractor). The contractor becomes a new participating fund employer for the duration of the contract and transferring employees remain eligible for LGPS membership.

The contractor will pay towards the LGPS benefits accrued by the transferring members for the duration of the contract, but ultimately the obligation to pay for these benefits will revert to the academy (or MAT) at the end of the contract.

It is the Fund's preference for the contractor's contribution rate to be set equal to the letting academy's (or MAT's) total contribution rate.

It is critical for any academy (or MAT) considering any outsourcing to contact the Fund initially to fully understand the administrative and funding implications. The academy should also read and fully understand the fund's admissions / pass-through policy.

In some cases, it is necessary to seek approval from Department for Education before completing an outsourcing (including seeking confirmation that the guarantee provided to academies will remain in place for the transferring members).

4 Related Policies

The fund's approach to admitting new academies into the fund is set out in the Funding Strategy Statement, specifically "Section 5 – What happens when an employer joins the fund?".

- Section 5.2 of the FSS
- Contribution review policy
- Cessation policy
- Bulk transfer policy

Oxfordshire Pension Fund

Policy on bulk transfers

Effective date of policy	
Date approved	
Next review	

1 Introduction

The purpose of this policy is to set out the administering authority's approach to dealing with the bulk transfer of scheme member pension rights into and out of the fund in prescribed circumstances.

It should be noted that this statement is not exhaustive and individual circumstances may be taken into consideration where appropriate.

1.1 Aims and Objectives

The administering authority's aims and objectives related to this policy are as follows:

- Bulk transfers out of the fund do not allow a deficit to remain behind unless a scheme employer is committed to repairing this; and
- Bulk transfers received by the fund must be sufficient to pay for the added benefits being awarded to the members, again with the scheme employer making good any shortfall where necessary.

Bulk transfer requests will be considered on a case-by-case basis.

1.2 Background

Bulk transfers into and out of the fund can occur for a variety of reasons, such as:

- where an outsourcing arrangement is entered into and active fund members join another LGPS fund, or leave the LGPS to join a broadly comparable scheme;
- where an outsourcing arrangement ceases and active scheme members re-join the Fund from another LGPS fund or a broadly comparable scheme;
- where there is a reorganisation of central government operations (transfers in from, or out to, other government sponsored schemes);
- where there is a reorganisation or consolidation of local operations (brought about by, for example, local government shared services, college mergers or multi-academy trust consolidations); or
- a national restructuring resulting in the admission of an employer whose employees have LGPS service in another LGPS fund, or vice versa.

Unlike bulk transfers out of the LGPS, there is no specific provision to allow for bulk transfers into the LGPS. As a result, any transfer value received into the LGPS, whether on the voluntary movement of an individual or the compulsory transfer of a number of employees, must be treated the same way as individual transfers.

1.3 Guidance and regulatory framework

Local Government Pension Scheme Regulations

When considering any circumstances involving bulk transfer provisions, the administering authority will always ensure adherence to any overriding requirements set out in the Local Government Pension Scheme Regulations 2013 (as amended), including:

- Regulation 98 – applies on transfer out to non-LGPS schemes. It allows for the payment of a bulk transfer value where at least two active members of the LGPS cease scheme membership and join another approved pension arrangement.
- Regulation 99 - gives the LGPS actuary discretion as to the choice of method of calculation used to calculate the bulk transfer value.
- Regulation 100 – allows an individual who holds relevant pension rights under a previous employer to request to be admitted for past service into the LGPS. Members wishing to transfer in accrued rights from a [Club scheme](#) (that is schemes with benefits broadly similar to those of the LGPS), who request to do so within 12 months of joining their new LGPS employment, must be granted their request. For members with “non-Club” accrued rights the LGPS fund does not have to grant the request. Any request must be received in writing from the individual within 12 months of active employment commencing or longer at the discretion of the employer and the administering authority.
- Regulation 103 - states that any transfer between one LGPS fund and another LGPS fund (in England and Wales) where 10 or more members elect to transfer will trigger bulk transfer negotiations between Fund actuaries.

Best Value authorities

The [Best Value Authorities Staff Transfers \(Pensions\) Direction 2007](#), which came into force on 1 October 2007, applies to all “Best Value Authorities” in England. Best Value Authorities include all county, district and borough councils in England, together with police and fire and rescue authorities, National Park Authorities and waste disposal authorities. The Direction:

- requires the contractor to secure pension protection for each transferring employee through the provision of pension rights that are the same as or are broadly comparable to or better than those they had as an employee of the authority, and
- provides that the provision of pension protection is enforceable by the employee.

The Direction also requires similar pension protection in relation to those former employees of an authority, who were transferred under TUPE to a contractor, in respect of any re-tendering of a contract for the provision of services (i.e. second and subsequent rounds of outsourcing).

Academies and multi-academy trusts

[New Fair Deal guidance](#), introduced in October 2013, applies to academies and multi-academy trusts. It requires that, where they outsource services, they ensure pension protection for non-teaching staff transferred is achieved via continued access to the LGPS. As a result the fund would not expect to have any bulk transfers out of the LGPS in respect of outsourcings from academies or multi-academy trusts.

Other employers

For all scheme employers that do not fall under the definition of a Best Value Authority or are not an academy (i.e. town and parish councils, arms-length organisations, further and higher education establishments, charities and other admitted bodies), and who are not subject to the requirements of Best Value Direction or new Fair Deal guidance, there is no explicit requirement to provide pension protection on the outsourcing or insourcing of

services. However, any successful contractor is free to seek admission body status in the fund, subject to complying with the administering authority's requirements (e.g. having a bond or guarantor in place).

The old Fair Deal guidance may still apply to a specific staff transfer if permitted by the new Fair Deal guidance or if outside the coverage of the new Fair Deal guidance. (If the individual remains in their original scheme then their past service rights are automatically protected). In the absence of a bulk transfer agreement the administering authority would not expect to pay out more than individual Cash Equivalent Transfer Value (CETV) amounts, in accordance with appropriate [Government Actuary's Department \(GAD\) guidance](#).

2 Statement of principles

This statement of principles covers bulk transfer payments into and out of the fund. Each case will be treated on its own merits alongside appropriate actuarial advice, but in general:

- Where a group of active scheme members joins (or leaves) the fund, the administering authority's objective is to ensure that sufficient assets are received (or paid out) to meet the cost of providing those benefits.
- Ordinarily the administering authority's default approach for bulk transfers out (or in) will be to propose (or accept) that the transfer value is calculated using ongoing assumptions based on the employer's share of fund assets (capped at 100% of the value of the liabilities). The fund will retain the discretion to amend the bulk transfer basis to reflect the specific circumstances of each transfer – including (but not restricted to):
 - the use of cessation assumptions where unsecured liabilities are being left behind;
 - where a subset of an employer's membership is transferring (in or out), the Fund may consider an approach of calculating the bulk transfer payment as the sum of CETVs for the members concerned; or
 - where transfer terms are subject to commercial factors.
- Where an entire employer is transferring in or out of the fund the bulk transfer should equal the asset share of the employer in the transferring fund regardless of whether this is greater or lesser than the value of past service liabilities for members.
- There may be situations where the fund accepts a transfer in amount which is less than required to fully fund the transferred in benefits on the fund's ongoing basis (e.g. where the employer has suitable strength of covenant and commits to meeting that shortfall over an appropriate period). In such cases the administering authority reserves the right to require the receiving employer to fund this shortfall (either by lump sum or by increasing in ongoing employer contributions) ahead of the next formal valuation.
- Any shortfall between the bulk transfer payable by the fund and that which the receiving scheme is prepared to accept must be dealt with outside of the fund, for example by a top up from the employer to the receiving scheme or through higher ongoing contributions to that scheme.
- Service credits granted to transferring scheme members should fully reflect the value of the benefits being transferred, irrespective of the size of the transfer value paid or received.

3 Policy

The following summarises the various scenarios for bulk transfers in or out of the fund, together with the Administering Authority's associated policies.

3.1 Inter-fund transfer (transfer between the fund and another LGPS fund)

Scenario	Bulk transfer mechanism	Policy	Methodology
In	< 10 members – GAD guidance	CETVs in accordance with GAD guidance.	On receipt of a transfer value (calculated in line with the CETV transfer out formulae), the Fund will award the member a pension credit on a day-for-day basis.
	10 or more members – Regulation 103 of the Local Government Pension Scheme Regulations 2013	Where agreement can be reached, the Fund and the transferring fund (and their two actuaries) may agree to a negotiated bulk transfer arrangement. However, where agreement cannot be reached: Actives only transferring: CETVs in accordance with GAD guidance using transferring fund's actual fund returns for roll up to date of payment (rather than the interest applied for standard CETV's). All members transferring (i.e. all actives, deferred and pensioners): Receive all assets attributable to the membership within the transferring scheme.	The Fund's default policy is to accept a transfer value that is at least equal to the total of the individual CETVs calculated using the Club transfer-out formulae. The Fund will consult with the scheme employer whose funding position will be impacted by the transfer before agreeing to a negotiated bulk transfer arrangement. Pension credits will be awarded to the transferring members on a day-for-day basis.
Out	< 10 members – GAD guidance	CETVs in accordance with GAD guidance.	The transfer value paid to the receiving fund will be calculated in line with the CETV transfer-out formulae.
	10 or more members – Regulation 103 of the Local Government Pension Scheme Regulations 2013	Where agreement can be reached, the Fund and the receiving Fund (and their two actuaries) may agree to a negotiated bulk transfer arrangement. However, where agreement cannot be reached: Actives only transferring (i.e. remaining members left behind): CETV in accordance with GAD guidance using transferring fund's actual fund returns for roll-up to date of payment (rather than the interest applied for standard CETV's). All actives transferring (i.e. deferred and pensioner members left behind): Assets will be retained by the Fund to cover the liabilities of the deferred and pensioner members calculated using the Fund's cessation assumptions. The residual assets will then be transferred to the receiving scheme. All members transferring (i.e. all actives, deferred and pensioners): Transfer all assets attributable to the membership to the receiving scheme.	The Fund's default policy is to offer a transfer value that is equal to the total of the individual CETV calculated using the Club transfer-out formulae. The Fund will consult with the scheme employer whose funding position will be impacted by the transfer before agreeing to a negotiated bulk transfer arrangement. Discretion exists to amend this to reflect specific circumstances of the situation.

3.2 Club Scheme

Scenario	Bulk transfer mechanism	Policy	Methodology
In	Club Memorandum	The Club mechanism ensures the pension credit in the Fund provides actuarially equivalent benefits.	The pension credit awarded to members transferring in will be calculated in line with the Club transfer-in formulae.
Out	Regulation 98 of the Local Government Pension Scheme Regulations 2013 or Club Memorandum	Where agreement can be reached, the Fund and the receiving scheme (and their two actuaries) may agree to a negotiated bulk transfer arrangement. Or Where agreement cannot be reached, revert to the Club transfer out formulae in accordance with GAD guidance.	The Fund's default policy is to offer the receiving scheme transfers out calculated using ongoing assumptions based on the ceding employer's share of fund assets (capped at 100% of the liability value). Discretion exists to amend this to reflect specific circumstances of the situation.

3.3 Broadly Comparable Scheme or non-Club scheme

Scenario	Bulk transfer mechanism	Policy	Methodology
In	GAD guidance	Non-Club transfer in formulae in accordance with GAD guidance	The pension credit awarded to members transferring in will be calculated in line with the non-Club transfer in formulae.
Out	1 member only – GAD guidance	CETV in accordance with GAD guidance	The transfer value paid to the receiving scheme will be calculated in line with the CETV transfer-out formulae.
	2 or more members – Regulation 98 of the Local Government Pension Scheme Regulations 2013	Where agreement can be reached, the fund and the receiving scheme (and their two actuaries) may agree to a negotiated bulk transfer arrangement. Or Where agreement cannot be reached, revert to cash equivalent transfer values under GAD guidance	The fund's default policy is to offer the receiving scheme transfers out calculated in line with the CETV transfer-out formulae. Discretion exists to amend this to reflect specific circumstances of the situation.

4 Practicalities and process

4.1 Format of transfer payment

Ordinarily payment will be in cash.

A deduction from the bulk transfer will be made for any administration, legal and transaction costs incurred by the Fund as a result of having to disinvest any assets to meet the form of payment that suits the receiving scheme.

4.2 Impact on transferring employer

Any transfer out or in of pension rights may have an effect on the valuation position of the employer and consequently their individual contribution rate.

The Fund will agree with the transferring employer how this change is dealt with. Though it is likely this will be through adjustments to its employer contribution rate, the Fund may require a lump sum payment or instalments of lump sums to cover any relative deterioration in deficit, for example where the deterioration in deficit is a large proportion of its total notional assets and liabilities. Where the transfer is small relative to the employer's share of the Fund, any adjustment may be deferred to the next valuation.

4.3 Consent

Where required within the Regulations, for any bulk transfer the Administering Authority will ensure the necessary consent is obtained from each individual eligible to be part of the transfer.

4.4 Approval process

The Fund will normally agree to bulk transfers into or out of the Fund where this policy is adhered to.

4.5 Non-negotiable

It should be noted that, as far as possible, the Fund's preferred terms on bulk transfers are non-negotiable. Any differences between the value the Fund is prepared to pay (or receive) and that which the other scheme involved is prepared to accept (or pay) should be dealt with by the employers concerned outside the Fund.

4.6 Costs

Actuarial and other professional costs will be recharged in full to the employer.

Staff time involved on the Fund side will be charged at the rate defined within the Administration Strategy Statement.

5 Related Policies

Section 6 of the Fund's Funding Strategy Statement.

Oxfordshire Pension Fund

Cessation policy

Effective date of policy	
Date approved	
Next review	

1 Introduction

The purpose of this policy is to set out the Administering Authority's approach to dealing with circumstances where a Scheme Employer leaves the Fund and becomes an Exiting Employer (a cessation event).

It should be noted that this policy is not exhaustive. Each cessation will be treated on a case-by-case basis, however certain principles will apply as governed by the regulatory framework (see below) and the Fund's discretionary policies (as described under Section 3 – Policies).

1.1 Aims and Objectives

The Administering Authority's aims and objectives related to this policy are as follows:

- To confirm the approach for the treatment and valuation of liabilities for employers leaving the Fund.
- To provide information about how the Fund may apply its discretionary powers when managing employer cessations.
- To outline the responsibilities of (and flexibilities for) Exiting Employers, the Administering Authority, the Actuary and, where relevant, the original ceding Scheme Employer (usually a Letting Authority).

1.2 Background

As described in Section 7 of the Funding Strategy Statement (FSS), a Scheme Employer may become an Exiting Employer when a cessation event is triggered e.g. when the last active member stops participating in the Fund. On cessation from the Fund, the Administering Authority will instruct the Fund Actuary to carry out a valuation of assets and liabilities for the Exiting Employer to determine whether a deficit or surplus exists. The Fund has full discretion over the repayment terms of any deficit, and the extent to which any surplus results in the payment of an exit credit.

1.3 Guidance and regulatory framework

The Local Government Pension Scheme Regulations 2013 (as amended) contain relevant provisions regarding employers leaving the Fund ([Regulation 64](#)) and include the following:

- Regulation 64 (1) – this regulation states that, where an employing authority ceases to be a Scheme Employer, the Administering Authority is required to obtain an actuarial valuation of the liabilities of current and former employees as at the termination date. Further, it requires the Rates and Adjustments Certificate to be amended to show the revised contributions due from the Exiting Employer
- Regulation 64 (2) – where an employing authority ceases to be a Scheme Employer, the Administering Authority is required to obtain an actuarial valuation of the liabilities of current and former employees as at the Exit Date. Further, it requires the Rates and Adjustments Certificate to be amended to show the Exit Payment due from the Exiting Employer or the excess of assets over the liabilities in the Fund.

- Regulation 64 (2ZAB) – the Administering Authority must determine the amount of an Exit Credit, which may be zero, taking into account the factors specified in paragraph (2ZC) and must:
 - a) Notify its intention to make a determination to-
 - (i) The Exiting Employer and any other body that has provided a guarantee to the Exiting Employer
 - (ii) The Scheme Employer, where the Exiting Employer is a body that participated in the Scheme as a result of an admission agreement
 - b) Pay the amount determined to that Exiting Employer within six months of the Exit Date, or such longer time as the Administering Authority and the Exiting Employer agree.
- Regulation (2ZC) – In exercising its discretion to determine the amount of any Exit Credit, the Administering Authority must have regard to the following factors-
 - a) The extent to which there is an excess of assets in the fund relating to that employer in paragraph (2)(a)
 - b) The proportion of this excess of assets which has arisen because of the value of the employer's contributions
 - c) Any representations to the Administering Authority made by the Exiting Employer and, where that employer participates in the scheme by virtue of an admission agreement, any body listed in paragraphs (8)(a) to (d)(iii) of Part 3 to Schedule 2 of the Regulations: and
 - d) Any other relevant factors
- Regulation 64 (2A) & (2B)– the Administering Authority, at its discretion, may issue a suspension notice to suspend payment of an exit amount for up to three years, where it reasonably believes the Exiting Employer is to have one or more active members contributing to the Fund within the period specified in the suspension notice.
- Regulation 64 (3) – in instances where it is not possible to obtain additional contributions from the employer leaving the Fund or from the bond/indemnity or guarantor, the contribution rate(s) for the appropriate Scheme Employer or remaining Fund employers may be amended.
- Regulation 64 (4) – where it is believed a Scheme Employer may cease at some point in the future, the Administering Authority may obtain a certificate from the Fund actuary revising the contributions for that employer, with a view to ensuring that the assets are expected to be broadly equivalent to the Exit Payment that will be due.
- Regulation 64 (5) – following the payment of an Exit Payment to the Fund, no further payments are due to the Fund from the Exiting Employer.
- Regulation 64 (7A-7G) – the Administering Authority may enter into a written Deferred Debt Agreement, allowing the employer to have Deferred Employer status and to delay crystallisation of debt despite having no active members.
- Regulation 64B (1) – the Administering Authority may set out a policy on spreading Exit Payments.

In addition to the 2013 Regulations summarised above, [Regulation 25A](#) of the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (“the Transitional Regulations”) give the Fund the ability to levy a cessation debt on employers who have ceased participation in the Fund (under the previous regulations) but for whom a cessation valuation was not carried out at the time. This policy document describes how the Fund expects to deal with any such cases.

This policy also reflects [statutory guidance](#) from the Ministry for Housing, Communities and Local Government on preparing and maintaining policies relating to employer exits. Interested parties may want to refer to an accompanying [guide](#) that has been produced by the Scheme Advisory Board.

These regulations relate to all employers in the Fund.

2 Statement of Principles

This Statement of Principles covers the Fund's approach to Exiting Employers. Each case will be treated on its own merits but in general:

- it is the Fund's policy that the determination of any surplus or deficit on exit should aim to minimise, as far as is practicable, the risk that the remaining, unconnected employers in the Fund have to make contributions in future towards meeting the past service liabilities of current and former employees of employers leaving the Fund.
- the Fund's preferred approach is to request the full payment of any Exit Debt (an Exit Payment), which is calculated by the actuary on the appropriate basis (as per Section 7 of the FSS and Section 3.1 below). This would extinguish any liability to the Fund by the Exiting Employer.
- the Fund's key objective is to protect the interests of the Fund, which is aligned to protecting the interests of the remaining employers. A secondary objective is to consider the circumstances of the Exiting Employer in determining arrangements for the recovery of the Exit Debt.

3 Policies

On cessation, the Administering Authority will instruct the Fund actuary to carry out a cessation valuation to determine whether there is any deficit or surplus as defined in Section 4.3 of the FSS.

Where there is a deficit, payment of this amount in full would normally be sought from the Exiting Employer. The Fund's normal policy is that this cessation debt is paid in full in a single lump sum within 28 days of the employer being notified.

However, the Fund will consider written requests from employers to spread the payment over an agreed period, in the exceptional circumstance where payment of the debt in a single immediate lump sum could be shown by the employer to be materially detrimental to the employer's financial situation (see [3.2 Repayment flexibility on exit payments](#) below).

In circumstances where there is a surplus, the Administering Authority will determine, at its sole discretion, the amount of exit credit (if any) to be paid to the Exiting Employer (see 3.3 [Exit credits](#) below).

3.1 Approach to cessation calculations

Cessation valuations are carried out on a case-by-case basis at the sole discretion of the Fund depending on the exiting employer's circumstances. However, in general the following broad principles and assumptions may apply, as described in Section 7.2 of the FSS and summarised below:

Type of employer	Cessation exit basis	Responsible parties for unpaid or future deficit emerging
Local Authorities, Police, Fire	Low risk basis ¹	Shared between other fund employers
Universities	Low risk basis	Shared between other fund employers
Colleges	Low risk basis	DfE guarantee may apply
Academies	Low risk basis	DfE guarantee may apply, otherwise see below
Admission bodies (TABs)	Ongoing basis ²	Letting authority (where applicable), otherwise shared between other fund employers
Admission bodies (CABs)	Low risk basis	Shared between other fund employers (if no guarantor exists)
Designating employers	Low risk basis	Shared between other fund employers (if no guarantor exists)

¹Cessation is assumed not to be generally possible, as Scheduled Bodies are legally obliged to participate in the LGPS. In the rare event of cessation occurring (e.g. machinery of Government changes), these cessation principles would apply.

²Where a TAB has taken, in the view of the Administering Authority, action that has been deliberately designed to bring about a cessation event (e.g. stopping future accrual of LGPS benefits), then the cessation valuation will be carried out on a low-risk basis.

Cessation of academies and multi-academy trusts (MATs)

A cessation event will occur if a current academy or MATs cease to exist as an entity or an employer in the Fund.

The cessation treatment will depend on the circumstances:

- If the cessation event occurs due to an academy or MAT merging with another academy or MAT within the Fund, all assets and liabilities from each of the merging entities will be combined and will become the responsibility of the new merged entity.
- If the MAT is split into more than one new or existing employers within the Fund, the actuary will calculate a split of the assets and liabilities to be transferred from the exiting employer to the new employers.
- In all other circumstances, and following payment of any cessation debt, section 7.2 of the FSS would apply.

Further details are included in the Fund's Academies Policy.

3.2 Repayment flexibility on exit payments

Deferred spreading arrangement (DSA)

The Fund will consider written requests from exiting employers to spread an exit payment over an agreed period, in the exceptional circumstance where payment of the debt in a single immediate lump sum could be shown by the employer to be materially detrimental to the employer's financial situation.

In this exceptional case, the Fund's policy is:

- The agreed spread period is no more than three years, but the Fund could use its discretion to extend this period in extreme circumstances.
- The Fund may consider factors such as the size of the exit payment and the financial covenant of the exiting employer in determining an appropriate spreading period.
- The exiting employer may be asked to provide the Administering Authority with relevant financial information such as a copy of its latest accounts, sources of funding, budget forecasts, credit rating (if any) etc. to help in this determination.
- Payments due under the DSA may be subject to an interest charge.
- The Fund will only consider written requests within six months of the employer exiting the Fund. The exiting employer would be required to provide the Fund with detailed financial information to support its request.
- The Fund would take into account the amount of any security offered and seek actuarial, covenant and legal advice in all cases.
- The Fund proposes a legal document, setting out the terms of the exit payment agreement, would be prepared by the Fund and signed by all relevant parties prior to the payment agreement commencing.
- The terms of the legal document should include reference to the spreading period, the annual payments due, interest rates applicable, other costs payable and the responsibilities of the exiting employer during the exit spreading period.
- Any breach of the agreed payment plan would require payment of the outstanding cessation amount immediately.

- Where appropriate, cases may be referred to the Pensions Committee for consideration and considered on its individual merit. Decisions may be made by the Chair in consultation with Officers if an urgent decision is required between Committee meetings.

Deferred debt agreement (DDA)

The Fund's preferred policy is for the spreading of payments, as detailed above, to be followed in the exceptional circumstances where an exiting employer is unable to pay the required cessation payment as a lump sum in full. However, in the event that spreading of payments will create a high risk of bankruptcy for the exiting employer, the Fund may use exercise its discretion to set up a Deferred Debt Agreement as described in [Regulation 64 \(7A\)](#).

The employer must meet all requirements on Scheme employers and pay the secondary rate of contributions as determined by the Fund actuary until the termination of the deferred debt agreement.

The Administering Authority will consider deferred debt agreements in the following circumstances:

- The employer requests the Fund consider a deferred debt agreement.
- The employer is expected to have a deficit if a cessation valuation was carried out.
- The employer is expected to be a going concern.
- The covenant of the employer is considered sufficient by the Administering Authority.

The Administering Authority will normally require:

- A legal document to be prepared, setting out the terms of the deferred debt arrangement and signed by all relevant parties prior to the arrangement commencing (including details of the time period of the deferred debt arrangement, the annual payments due, the frequency of review and the responsibilities of the employer during the period).
- Relevant financial information for the employer such as a copy of its latest accounts, sources of funding, budget forecasts, credit rating (if any) to support its covenant assessment.
- Security be put in place covering the employer's deficit on their cessation basis and the Fund will seek actuarial, covenant and legal advice in all cases.
- Regular monitoring of the contribution requirements and security requirements.
- All costs of the arrangement are met by the employer, such as the cost of advice to the Fund, ongoing monitoring or the arrangement and correspondence on any ongoing contribution and security requirements.

A deferred debt agreement will normally terminate on the first date on which one of the following events occurs:

- The employer enrolls new active Fund members.
- The period specified, or as varied, under the deferred debt agreement elapses.
- The take-over, amalgamation, insolvency, winding up or liquidation of the employer.
- The Administering Authority serves a notice on the employer that the Administering Authority is reasonably satisfied that the employer's ability to meet the contributions payable under the deferred debt arrangement has weakened materially or is likely to weaken materially in the next 12 months.

- The Fund actuary assesses that the employer has paid sufficient secondary contributions to cover all (or almost all) of the exit payment due if the employer becomes an exiting employer on the calculation date (i.e. employer is now largely fully funded on their cessation basis).
- The Fund actuary assesses that the employer's value of liabilities has fallen below an agreed *de minimis* level and the employer becomes an Exiting Employer on the calculation date.
- The employer requests early termination of the agreement and settles the exit payment in full as calculated by the Fund actuary on the calculation date (i.e. the employer pays their outstanding cessation debt on their cessation basis).

On the termination of a deferred debt agreement, the employer will become an Exiting Employer and an assessment will be carried out to determine whether the terms of the deferred debt agreement have been met.

Exit credits

The Administering Authority's entitlement to determine whether exit credits are payable in accordance with these provisions shall apply to all employers ceasing their participation in the Fund after 14 May 2018. This provision therefore is retrospectively effective to the same extent as provisions of the [Local Government Pension Scheme \(Amendment\) Regulations 2020](#).

The Administering Authority may determine the amount of exit credit payable to be zero, however, in making a determination, the Administering Authority will take into account the following factors;

- a) the extent to which there is an excess of assets in the Fund relating to the employer over and above the liabilities specified.
- b) the proportion of the excess of assets which has arisen because of the value of the employer's contributions.
- c) any representations to the Administering Authority made by the exiting employer, guarantor, ceding Scheme Employer (usually the Letting Authority) or by a body which owns, funds or controls the exiting employer; or in some cases, the Secretary of State.
- d) any other relevant factors

Admitted bodies

- i. No exit credit will be payable in respect of admissions who joined the Fund before 14 May 2018 unless it is subject to a risk sharing arrangement as per paragraph iii) below. Prior to this date, the payment of an exit credit was not permitted under the Regulations and this will have been reflected in the commercial terms agreed between the admission body and the letting authority/awarding authority/ceding employer. This will also apply to any pre-14 May 2018 admission which has been extended or 'rolled over' beyond the initial expiry date and on the same terms that applied on joining the Fund.
- ii. No exit credit will be payable to any admission body who participates in the Fund via the mandated pass through approach as set out in this Funding Strategy Statement. For the avoidance of doubt, whether an exit credit is payable to any admission body who participates in the fund via the "Letting employer retains pre-contract risks" route is subject to its risk sharing arrangement, as per paragraph iii) below.
- iii. The Fund will make an exit credit payment in line with any contractual or risk sharing agreements which specifically covers the ownership of exit credits/cessation surpluses or if the admission body and letting authority have agreed any alternative approach (which is consistent with the Regulations and any other legal obligations). This information, which will include which party is responsible for which funding risk, must be presented to the Fund in a clear and unambiguous document with the agreement of both the

admission body and the letting authority/awarding authority/ceding employer and within one month (or such longer time as may be agreed with the Administering Authority) of the admission body ceasing participation in the Fund.

- iv. In the absence of this information or if there is any dispute from either party with regards interpretation of contractual or risk sharing agreements as outlined in c), the Fund will withhold payment of the exit credit until such disputes are resolved and the information is provided to the Administering Authority.
- v. Where a guarantor arrangement is in place, but no formal risk-sharing arrangement exists, the Fund will consider how the approach to setting contribution rates payable by the admission body during its participation in the Fund reflects which party is responsible for funding risks. This decision will inform the determination of the value of any exit credit payment.
- vi. If the admission agreement ends early, the Fund will consider the reason for the early termination, and whether that should have any relevance on the Fund's determination of the value of any exit credit payment. In these cases, the Fund will consider the differential between employers' contributions paid (including investment returns earned on these monies) and the size of any cessation surplus.
- vii. The decision of the Fund is final in interpreting how any arrangement described under iii), v) and vi) applies to the value of an exit credit payment.

Scheduled bodies and designating bodies

- i. Where a guarantor arrangement is in place, but no formal risk-sharing arrangement exists, the Fund will consider how the approach to setting contribution rates payable by the employer during its participation in the Fund reflects which party is responsible for funding risks. This decision will inform the determination of the value of any exit credit payment.
- ii. Where no formal guarantor or risk-sharing arrangement exists, the Fund will consider how the approach to setting contribution rates payable by the employer during its participation in the Fund reflects the extent to which it is responsible for funding risks. This decision will inform the determination of the value of any exit credit payment.
- iii. The decision of the Fund is final in interpreting how any arrangement described under i) and ii) applies to the value of an exit credit payment.
- iv. If a scheduled body or designating body becomes an exiting employer due to a reorganisation, merger or take-over, then no exit credit will be paid.
- v. If a scheduled body or resolution body leaves on a low-risk basis (because no guarantor is in place), then any exit credit will normally be paid in full to the employer.

General

- i. The Fund will advise the exiting employer as well as the letting authority and/or other relevant scheme employers of its decision to make an exit credit determination under Regulation 64.
- ii. Subject to any risk sharing or other arrangements and factors discussed above, when determining the cessation funding position the Fund will generally make an assessment based on the value of contributions paid by the employer during their participation, the assets allocated when they joined the Fund and the respective investment returns earned on both.

- iii. The Fund will also factor in if any contributions due or monies owed to the Fund remain unpaid by the employer at the cessation date. If this is the case, the Fund's default position will be to deduct these from any exit credit payment.
- iv. The final decision will be made by the Service Manager (Pensions), in conjunction with advice from the Fund's Actuary and/or legal advisors where necessary, in consideration of the points held within this policy.
- v. The Fund accepts that there may be some situations that are bespoke in nature and do not fall into any of the categories above. In these situations the Fund will discuss its approach to determining an exit credit with all affected parties. The decision of the Fund in these instances is final.
- vi. The guidelines above at point v) in the 'Admitted Bodies' section, and at points i) and ii) in the 'Scheduled bodies and designating bodies' section, make reference to the Fund 'considering the approach to setting contribution rates during the employer's participation'. The different funding approaches, including the parameters used and how these can vary based on employer type, are covered in detail in Table 1 (section 2.2) in the FSS. Considering the approach taken when setting contribution rates of the exiting employer may help the Fund to understand the extent to which the employer is responsible for funding the underlying liabilities on exit. For example, if contribution rates have always been based on ongoing assumptions then this may suggest that these are also appropriate assumptions for exit credit purposes (subject to the other considerations outlined within this policy). Equally, a shorter than usual funding time horizon or lower than usual probability of success parameter may reflect underlying commercial terms about how responsibility for pension risks is split between the employer and its guarantor. For the avoidance of doubt, each exiting employer will be considered in the round alongside the other factors mentioned above.

Disputes

In the event of any dispute or disagreement on the amount of any exit credit paid and the process by which that has been considered, the appeals and adjudication provisions contained in Regulations 74-78 of the LGPS Regulations 2013 would apply.

4 Practicalities and process

4.1 Responsibilities of ceasing employers

An employer which is aware that its participation in the Fund is likely to come to an end must:

- advise the Fund, in writing, of the likely ending of its participation (either within the terms of the admission agreement in respect of an admission body (typically a 3 month notice period is required) or otherwise as required by the Regulations for all other Scheme Employers). It should be noted that this includes closed employers where the last employee member is leaving (whether due to retirement, death or otherwise leaving employment).
- provide any relevant information on the reason for leaving the Fund and, where appropriate, contact information in the case of a take-over, merger or insolvency.
- provide all other information and data requirements as requested by the Administering Authority which are relevant, including in particular any changes to the membership which could affect the liabilities (e.g. salary increases and early retirements) and an indication of what will happen to current employee members on cessation (e.g. will they transfer to another Fund employer, will they cease to accrue benefits within the Fund, etc.).

4.2 Responsibilities of Administering Authority

The Administering Authority will:

- gather information as required, including, but not limited to, the following:
 - details of the cessation - the reason the employer is leaving the Fund (i.e. end of contract, insolvency, merger, machinery of government changes, etc.) and any supporting documentation that may have an effect on the cessation.
 - complete membership data for the outgoing employer and identify changes since the previous formal valuation.
 - the likely outcome for any remaining employee members (e.g. will they be transferred to a new employer, or will they cease to accrue liabilities in the Fund).
- identify the party that will be responsible for the employer's deficit on cessation (i.e. the employer itself, an insurance company, a receiver, another Fund employer, guarantor, etc.).
- commission the Fund actuary to carry out a cessation valuation under the appropriate regulation.
- where applicable, discuss with the employer the possibility of paying adjusted contribution rates that target a 100% funding level by the date of cessation through increased contributions in the case of a deficit on the cessation basis or reduced contributions in respect of a surplus.
- where applicable, liaise with the original ceding employer or guarantor and ensure it is aware of its responsibilities, in particular for any residual liabilities or risk associated with the outgoing employer's membership.
- having taken actuarial advice, notify the employer and other relevant parties in writing of the payment required in respect of any deficit on cessation and pursue payment.

Payment of an exit credit

- If the actuary determines that there is an excess of assets over the liabilities at the cessation date, the Administering Authority will act in accordance with the Exit Credit Policy above. If payment is required, the Administering Authority will advise the Exiting Employer of the amount due to be repaid and seek to make payment within six months of the Exit Date. However, in order to meet the six month timeframe, the Administering Authority requires prompt notification of an employers' exit and all data requested to be provided in a timely manner. The Administering Authority is unable to make any Exit Credit payment until it has received all data requested.
- At the time this policy was produced, the Fund has been informed by HMRC that Exit Credits are not subject to tax, however all Exiting Employers must seek their own advice on the tax and accounting treatment of any Exit Credit.

4.3 Responsibilities of the actuary

Following commission of a cessation valuation by the Administering Authority, the Fund Actuary will:

- calculate the surplus or deficit attributable to the outgoing employer on an appropriate basis, taking into account the principles set out in this policy.
- provide actuarial advice to the Administering Authority on how any cessation deficit should be recovered, giving consideration to the circumstances of the employer and any information collected to date in respect to the cessation.
- where appropriate, advise on the implications of the employer leaving on the remaining Fund employers, including any residual effects to be considered as part of triennial valuations.

5 Related Policies

- What happens when an employer leaves the Fund? (Section 7 of the FSS)
- Financials assumptions used (Appendix E3 of the FSS)

Oxfordshire Pension Fund

Policy on contribution reviews

Effective date of policy	
Date approved	
Next review	

1 Introduction

The purpose of this policy is to set out the administering authority's approach to reviewing contribution rates between triennial valuations.

It should be noted that this statement is not exhaustive and individual circumstances may be taken into consideration where appropriate.

1.1 Aims and objectives

The administering authority's aims and objectives related to this policy are as follows:

- To provide employers with clarity around the circumstances where contribution rates may be reviewed between valuations.
- To outline specific circumstances where contribution rates will not be reviewed.

1.2 Background

The Fund may amend contribution rates between valuations for 'significant change' to the liabilities or covenant of an employer.

Such reviews may be instigated by the fund or at the request of a participating employer.

Any review may lead to a change in the required contributions from the employer.

1.3 Guidance and regulatory framework

[Regulation 64](#) of the Local Government Pension Scheme Regulations 2013 (as amended) sets out the way in which LGPS Funds should determine employer contributions, including the following;

- Regulation 64 (4) – allows the administering authority to review the contribution rate if it becomes likely that an employer will cease participation in the fund, with a view to ensuring that the employer is fully funded at the expected exit date.
- Regulation 64A - sets out specific circumstances where the administering authority may revise contributions between valuations (including where a review is requested by one or more employers).

This policy also reflects [statutory guidance](#) from the Ministry for Housing, Communities and Local Government on preparing and maintaining policies relating to the review of employer contributions. Interested parties may want to refer to an accompanying [guide](#) that has been produced by the Scheme Advisory Board.

2 Statement of principles

This Statement of Principles covers review of contributions between valuations. Each case will be treated on its own merits, but in general:

- The administering authority reserves the right to review contributions in line with the provisions set out in the LGPS Regulations.
- The decision to make a change to contribution rates rests with the administering authority, subject to consultation with employers during the review period.
- Full justification for any change in contribution rates will be provided to employers.
- Advice will be taken from the fund actuary in respect of any review of contribution rates.
- Any revision to contribution rates will be reflected in the Rates & Adjustment certificate.

3 Policy

3.1 Circumstances for review

The Fund would consider the following circumstances as a potential trigger for review:

- in the opinion of an administering authority there are circumstances which make it likely that an employer (including an admission body) will become an exiting employer sooner than anticipated at the last valuation;
- an employer is approaching exit from the fund within the next two years and before completion of the next triennial valuation;
- there are changes to the benefit structure set out in the LGPS Regulations which have not been allowed for at the last valuation;
- it appears likely to the administering authority that the amount of the liabilities arising or likely to arise for an employer or employers has changed significantly since the last valuation;
- it appears likely to the administering authority that there has been a significant change in the ability of an employer or employers to meet their obligations (e.g. a material change in employer covenant, or provision of additional security);
- it appears to the administering authority that the membership of the employer has changed materially such as bulk transfers, significant reductions to payroll or large-scale restructuring; or
- where an employer has failed to pay contributions or has not arranged appropriate security as required by the administering authority.

3.2 Employer requests

The administering authority will also consider a request from any employer to review contributions where the employer has undertaken to meet the costs of that review and sets out the reasoning for the review (which would be expected to fall into one of the above categories, such as a belief that their covenant has changed materially, or they are going through a significant restructuring impacting their membership).

The administering authority will require additional information to support a contribution review made at the employer's request. The specific requirements will be confirmed following any request and this is likely to include the following:

- a copy of the latest accounts;
- details of any additional security being offered (which may include insurance certificates);
- budget forecasts; and/or

- information relating to sources of funding.

The costs incurred by the administering authority in carrying out a contribution review (at the employer's request) will be met by the employer. These will be confirmed upfront to the employer prior to the review taking place.

3.3 Other employers

When undertaking any review of contributions, the administering authority will also consider the impact of a change to contribution rates on other fund employers. This will include the following factors:

- The existence of a guarantor.
- The amount of any other security held.
- The size of the employer's liabilities relative to the whole fund.

The administering authority will consult with other fund employers as necessary.

3.4 Effect of market volatility

When setting funding strategy for employers, the Fund considers the long-term objectives of the Fund as set out in the Funding Strategy Statement. Short-term market volatility is expected and considered by the Fund when setting the long-term funding strategy at each formal valuation.

The Fund reflects the impact of changes in the value of an employer's assets or liabilities in the employer's funding position at the next formal valuation. Any changes in the value of an employer's assets or liabilities as a result of market volatility will not be considered as a basis for reviewing contributions outside a formal valuation.

3.5 Documentation

Where revisions to contribution rates are necessary, the Fund will provide the employer with a note of the information used to determine these, including:

- Explanation of the key factors leading to the need for a review of the contribution rates, including, if appropriate, the updated funding position.
- A note of the new contribution rates and effective date of these.
- Date of next review.
- Details of any processes in place to monitor any change in the employer's circumstances (if appropriate), including information required by the administering authority to carry out this monitoring.

The Rates & Adjustments certificate will be updated to reflect the revised contribution rates.

4 Related Policies

The fund's Funding Strategy Statement should be read in conjunction with this document. In particular, exiting employers should familiarise themselves with:

- Section 2 – How does the fund calculate employer contributions?
- Appendix E – Actuarial assumptions (specifically section E5)

Oxfordshire Pension Fund

Policy on pass-through

Effective date of policy	
Date approved	
Next review	

1 Introduction

The purpose of this policy is to set out the administering authority's approach to admitting new contractors into the Fund on a pass-through basis.

In addition, and subject to review on a case-by-case basis, the Fund may be willing to apply its pass-through principles to other admission bodies where liabilities are covered by a guarantor within the Fund.

Contractors are still permitted to enter the Fund under non-pass-through admissions as detailed in Section 5.3 of the FSS. This policy does not apply in these cases.

It should be noted that this statement is not exhaustive and individual circumstances may be taken into consideration where appropriate.

1.1 Aims and objectives

The administering authority's aims and objectives related to this policy are as follows:

- To set out the Fund's approach to admitting new contractors, including the calculation of contribution rates and how risks are shared under the pass-through arrangement.
- To outline the process for admitting new contractors into the Fund

1.2 Background

Employees outsourced from local authorities, or from independent schools (generally academies, regulated by the Department for Education) must be offered pension benefits that are the same, better than, or count as being broadly comparable to, the Local Government Pension Scheme (as per the Best Value Authorities Staff Transfer (Pensions) Direction 2007).

This may be achieved by offering affected employees' membership of an alternative broadly comparable scheme. However, this is typically achieved by employees remaining in the LGPS and the new employer becoming an admitted body to the Fund and making the requisite employer contributions.

Pass-through is an arrangement whereby the letting authority (the local authority or the independent school) retains the main risks of fluctuations in the employer contribution rate during the life of the contract, and the risk that the contractor's assets may be insufficient to meet the employees' pension benefits at the end of the contract.

1.3 Guidance and regulatory framework

The [Local Government Pension Scheme Regulations 2013](#) (as amended) set out the way in which LGPS funds should determine employer contributions and contain relevant provisions regarding the payment of these, including the following:

- Schedule 2 Part 3 sets out the entities eligible to join the Fund as an admitted body, their key responsibilities as an admitted body and the requirements of the admission agreement.

- Regulation 67 – sets out the requirement for employers to pay contributions in line with the Rates and Adjustments (R&A) certificate and provides a definition of the primary rate.
- Regulation 64 - covers the requirements for a cessation valuation following the exit of a participating employer from the Fund.

2 Statement of principles

This statement of principles covers the admission of new contractors to the Fund on a pass-through basis. Each case will be treated on its own merits, but in general:

- Pass-through is the preferred approach for the admission of all new contractors to the fund from the effective date of this policy. For the avoidance of doubt, this would apply to contracts established by councils and academy trusts (the letting authority).
- The contractor's pension contribution rate is set equal to the total contribution rate payable by the letting authority. This could change from time to time in line with changes to the letting authority's contribution rate (i.e. following future actuarial valuations).
- The letting authority retains responsibility for variations in funding level, for instance due to investment performance, changes in market conditions and longevity under its pass-through arrangement, irrespective of the size of the outsourcing.
- The contractor will meet the cost of additional liabilities arising from (non-ill health) early retirements and augmentations.
- Ill health experience will be pooled with the letting authority and no additional strain payments will be levied on the contractor in respect of ill health retirements.
- The contractor will not be required to obtain an indemnity bond.
- There will be no notional transfer of assets to the contractor within the Fund. This means that all assets and liabilities relating to the contractor's staff will remain the responsibility of the letting authority during the period of participation.
- At the end of the contract (or when there are no longer any active members participating in the Fund, for whatever reason), the admission agreement will cease and no further payment will be required from the contractor (or the letting authority) to the Fund, save for any outstanding regular contributions and/or invoices relating to the cost of early retirement strains, augmentations or strains from excess salary awards. Likewise, no "exit credit" payment will be required from the Fund to the contractor (or letting authority).
- The terms of the pass-through agreement will be documented by way of the admission agreement between the administering authority, the letting authority, and the contractor.
- All existing admission agreements are unaffected by this policy.

The principles outlined above are the default principles which will apply; however, the letting authority may request the specific details of a particular agreement to differ from the principles outlined above. The administering authority is not obliged to agree to a departure from the principles set out in this policy but will consider such requests and engage with the letting authority to reach agreement.

3 Policy and process

3.1 Compliance

Adherence to this policy is the responsibility of the relevant responsible service manager for any given outsourcing.

The administering authority and the Fund actuary must always be notified that an outsourcing has taken place, regardless of the number of members involved.

3.2 Contribution rates

The contribution rate payable by the contractor over the period of participation will be set equal to the total contribution rate payable by the letting authority. This means that the contractor's contribution rate could change following the triennial actuarial valuation.

3.3 Risk sharing and cessation valuation

The letting authority will retain the risk of the contractor becoming insolvent during the period of admission and so no indemnity bond will be required from contractors participating in the Fund on a pass-through basis. The letting authority is effectively guaranteeing the contractor's participation in the fund.

A cessation valuation is required when a contractor no longer has any active members in the Fund. This could be due to a contract coming to its natural end, insolvency of a contractor or the last active member leaving employment or opting out of the LGPS.

Where a pass-through arrangement is in place, the Fund assets and liabilities associated with outsourced employees are retained by the letting authority. At the end of the admission, the cessation valuation will therefore record nil assets and liabilities for the ceasing employer and therefore no cessation debt or exit credit is payable to or from the Fund.

The risk allocation should be agreed between the contractor and letting authority before the contract commences and should be appropriately detailed in the service agreement and legal documentation. In general, at the cessation of the admission agreement, the contractor will be required to pay any outstanding regular contributions and/or unpaid invoices relating to the cost of (non-ill health) early retirement strains, augmentations or strains from excess salary awards at the end of the contract.

3.4 Accounting valuations

Accounting for pensions costs is a responsibility for individual employers.

It is the administering authority's understanding that contractors may be able to account for such pass-through admissions on a defined contribution basis and therefore no formal FRS102 / IAS19 report may be required (contractors are effectively paying a fixed rate and are largely indemnified from the risks inherent in providing defined benefit pensions).

As the letting authority retains most of the pension fund risk relating to contractors, it is the administering authority's understanding that these liabilities (and assets) should be included in the letting authorities' FRS102 / IAS19 disclosures.

The letting authority and contractor should seek approval from their auditor of the proposed accounting treatment in the first instance.

3.5 Application

Letting authorities may request terms which differ from those set out in this policy and any such request will be considered by the administering authority.

All existing admission agreements (i.e. which commenced prior to the effective date of this policy) are unaffected by this policy.

3.6 Process

The procurement department at each letting authority that has responsibility for staff/service outsourcing must be advised of this policy. The process detailed below must be adhered to by the letting authority and (where applicable) the winning bidder.

- **Tender Notification** - The letting authority must publicise this pass-through policy as part of its tender process to bidders. This should confirm that the winning bidder will not be responsible for ensuring that the liabilities of outsourced employees are fully funded at the end of the contract, and that the winning bidder will only be responsible for paying contributions to the fund during the period of participation and meeting the cost of (non-ill health) early retirement strains, the cost of benefit augmentations and strains from excess salary awards (assuming the terms of this policy are adhered to). It should also advise the employer contribution rate as detailed in paragraph 3.2.
- **Initial notification to Pension Team** – The letting authority must contact the administering authority when a tender (or re-tender) of an outsourcing contract is taking place and staff (or former staff) are impacted. The administering authority must be advised prior to the start of the tender and the letting authority must also confirm that the terms of this policy have been adhered to.
- **Confirmation of winning bidder** – The letting authority must immediately advise the administering authority of the winning bidder.
- **Request for winning bidder to become an admitted body** – The winning bidder (in combination with the letting authority), should request to the administering authority that it wishes to become an admitted body within the Fund.
- **Template admission agreement** – a template admission agreement will be used for admissions under this policy. It will set out all agreed points relating to the employer contribution rate, employer funding responsibilities, and exit conditions. Only in exceptional circumstances, and only with the prior agreement of the Administering authority, will the wording within the template agreement be changed. All admission agreements must be reviewed (including any changes) by the administering authority and possibly its legal advisors.
- **Commercial contract** – Once the admission agreement has been signed, the winning bidder is then able to enter the Fund. It is the letting authority's responsibility to ensure that the commercial contract reflects the pension arrangements in the admission agreement.
- **Signed admission agreement** - Signing of the admission agreement can then take place between an appropriate representative of the winning bidder, the lead finance officer of the letting authority, and the administering authority. It is at this point the fund can start to receive contributions from the contractor and its employee members (backdated if necessary).

3.7 Costs

Admission bodies joining the Fund on a pass-through agreement will be liable to meet any costs associated with participation in the Fund, which includes actuarial fees associated with their admission to and cessation from the Fund.

The letting authority will be liable to meet any additional costs incurred by the administering authority as a result of any deviation from the Fund's standard processes and agreements for pass-through arrangements, which includes (but is not limited to) the actuarial fees.

4 Related Policies

The fund's approach to setting regular employer contribution rates is set out in the Funding Strategy Statement, specifically "Section 2 – How does the fund calculate employer contributions?".

The treatment of new employers joining the fund is set out in the in the Funding Strategy Statement, specifically "Section 5 – What happens when an employer joins the fund?"

The treatment of employers exiting the fund is set out in the in the Funding Strategy Statement, specifically "Section 7 – What happens when an employer leaves the fund?"

Oxfordshire Pension Fund

Policy on Prepayments

Effective date of policy	
Date approved	
Next review	

1 Introduction

The purpose of this policy is to set out the administering authority's approach to the prepayment of regular contributions due by participating employers.

It should be noted that this statement is not exhaustive and individual circumstances may be taken into consideration where appropriate.

1.1 Aims and objectives

The administering authority's aims and objectives related to this policy are as follows:

- To provide employers with clarity around the circumstances where prepayment of contributions will be permitted.
- To outline the key principles followed when calculating prepayment amounts.
- To outline the approach taken to assess the suitability of a prepayment as sufficient to meet the required contributions.

1.2 Background

It is common practice in the LGPS for employers to pre-pay regular contributions that were otherwise due to be paid to the fund in future. Employer contributions include the 'Primary Rate' – which is expressed as a percentage of payroll and reflects the employer's share of the cost of future service benefits, and the 'Secondary Rate' – which can be expressed as a percentage of payroll or a monetary amount and is an additional contribution designed to ensure that the total contributions payable by the Employer meet the funding objective.

On 22 March 2022, following a request from the LGPS Scheme Advisory Board, James Goudie QC provided an [Opinion](#) on the legal status of prepayments. This Opinion found that the prepayment of employee and employer contributions was not illegal, subject to the basis for determining the prepayment amount being reasonable, proportionate and prudent. Further, the Opinion set out specific requirements around the presentation of prepayments.

1.3 Guidance and regulatory framework

The Local Government Pension Scheme Regulations 2013 (as amended) set out the way in which LGPS funds should determine employer contributions and contain relevant provisions regarding the payment of these, including the following:

- Regulation 67 – sets out the requirement for employers to pay contributions in line with the Rates and Adjustments (R&A) certificate and specifies that primary contributions be expressed as a percentage of pensionable pay of active members.
- Regulation 62 - sets the requirement for an administering authority to prepare an R&A certificate.
- Regulation 9 – outlines the contribution rates payable by active members

2 Statement of principles

This statement of principles covers the prepayment of regular employer contributions to the fund. Each case will be treated on its own merits, but in general:

- The administering authority will permit the prepayment of employer contributions.
- Prepaying contributions expressed as a percentage of pay introduces the risk that the prepayment amount will be insufficient to meet the scheduled contribution (as a result of differences between expected and actual payroll). Prepaying contributions is therefore only permissible in the case of secure, long-term employers (e.g. local authorities).
- The prepayment of employee contributions is not permitted.
- A discount will be applied where employer contributions are prepaid, to reflect the investment return that is assumed to be generated by the fund over the period of prepayment.
- The fund actuary will determine the prepayment amount, which may require assumptions to be made about payroll over the period which the scheduled contribution is due.
- Where contributions expressed as a percentage of pay have been prepaid, the administering authority will carry out an annual check (and additional contributions may be required by the employer) to make sure that the actual amounts paid are sufficient to meet the contribution requirements set out in the R&A certificate.
- Prepayment agreements will be documented by way of correspondence between the administering authority and the employer.
- The R&A certificate will be updated on an annual basis to reflect any prepayment agreements in place.
- Employers are responsible for ensuring that any prepayment agreement is treated appropriately when accounting for pensions costs.
- Prepayment agreements can cover any annual period of the R&A (or a consecutive number of annual periods).

3 Policy

3.1 Eligibility and periods covered

The fund is happy to consider requests from any employers to pre-pay certified primary and secondary contributions. However, in general, this is most appropriate for large, secure employers with stable active memberships.

Employer contributions over the period of the existing R&A certificate (and, where a draft R&A certificate is being prepared following the triennial valuation, the draft R&A certificate) may be pre-paid by employers.

Prepayment of contributions due after the end of the existing (or draft) R&A certificate is not permitted, i.e. it would not be possible to prepay employer contributions due in the 2029/30 year until the results of the 2028 valuation are known and a draft R&A certificate covering the 2029 to 2032 period has been prepared.

3.2 Request and timing

Prior to making any prepayment, employers are required to inform the fund in writing of their wish to prepay employer contributions and to request details of the amount required by the fund to meet the scheduled future contribution.

This request should be received by the fund within 2 months of the start of the period for which the prepayment is in respect of.

The fund will then provide the employer with a note of the prepayment amount and the date by which this should be paid. In general, the prepayment should be made as close as possible to the beginning of the appropriate R&A period and by 31 May at the latest.

Failure to pay the prepayment amount by the specified date may lead to the need for an additional and immediate payment from the employer to ensure that the amount paid is sufficient to meet the certified amount set out in the R&A certificate.

3.3 Calculation

The fund actuary will determine the prepayment amount required.

Where the prepayment is in respect of contributions expressed as a percentage of pay:

- The fund actuary will determine the discounted value of scheduled contributions based on an estimate of payroll over the period (using the information available and assumptions set at the previous valuation) and the discount rate set for the purpose of the previous actuarial valuation (as specified in the previous actuarial valuation report).
- A sufficiency check will be required at the end of the period (see section 3.4)

Where the prepayment is in respect of contributions expressed as a monetary amount:

- The fund actuary will determine the discounted value of scheduled contributions based on the discount rate set for the purpose of the previous actuarial valuation (as specified in the previous actuarial valuation report).
- No sufficiency check will be required

Employers may pay more than the prepayment amount determined by the fund actuary.

No allowance for expected outsourcing of services and/or expected academy conversions will be made in the fund actuary's estimation of payroll for the prepayment period.

3.4 Sufficiency check

Where required, the fund actuary will carry out an **annual** assessment to check that sufficient contributions have been prepaid in respect of that period. Specifically, this will review the prepayment calculation based on actual payroll of active members over the period and this may lead to a top-up payment being required from the employer.

If this sufficiency check reveals that the prepayment amount was higher than that which would have been required based on actual payroll (i.e. if actual payroll over the period is less than was assumed), this will not lead to a refund of contributions to the employer.

The sufficiency check will not compare the assumed investment return (i.e. the discount rate) with actual returns generated over the period. i.e. the check considers payroll only. Any shortfall arising due to actual investment returns being lower than that assumed will form part of the regular contribution assessment at the next valuation (as per the normal course of events).

The administering authority will notify the employer of any top-up amount payable following this annual sufficiency check and the date by which any top-up payment should be made.

3.5 Documentation and auditor approval

The fund will provide the employer with a note of the information used to determine the prepayment amount, including:

- Discount rate used in the calculations
- The estimate of payroll (where applicable)
- The effective date of the calculation (and the date by which payment should be made)
- The scheduled regular payments which the prepayment amount covers.

The prepayment agreement will be reflected in the R&A certificate as follows:

- The unadjusted employer regular contribution rate payable over the period of the certificate
- As a note to the contribution rate table, information relating to the prepayment amount and the discount applied, for each employer where a prepayment agreement exists.

The R&A certificate will be updated on an annual basis to reflect any prepayment agreements in place.

Employers should discuss the prepayment agreement with their auditor prior to making payment and agree the accounting treatment of this. The fund will not accept any responsibility for the accounting implications of any prepayment agreement.

3.6 Costs

Employers entering into a prepayment agreement will be required to meet the cost of this, which includes (but is not limited to) the actuarial fees incurred by the administering authority.

3.7 Risks

Employers enter into prepayment agreements on the expectation that the fund will be able to generate higher returns than they can over the prepayment period. Employers should be aware that future returns are not guaranteed, and it is possible that the returns generated on prepayment amounts may generate a lower return than that which can be generated by the employer. It is also possible that negative returns will lead to the value of any prepayment being less than that which was scheduled to be paid. In such circumstances, a top-up payment would not be required (as the sufficiency check only considers the effect of actual payroll being different to that assumed in the prepayment calculation), however the employer's asset share would be lower than it would have been if contributions were paid as scheduled. This would be considered by the fund actuary at the next triennial valuation (as per the normal course of events).

4 Related Policies

The fund's approach to setting regular employer contribution rates is set out in the Funding Strategy Statement, specifically "Section 2 – How does the fund calculate employer contributions?".

Document is Restricted