

## CLIMATE & BIODIVERSITY COMMITTEE



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**Agenda Item:** Finance Report

**Meeting Date:** Monday 9 September 2025

**Contact Officer:** Responsible Financial Officer

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

### Background

Detailed income and expenditure statements for budgets which are the responsibility of this committee are enclosed. The period to which this report relates is 1 April to 30 June 2025.

### Current Situation

The Committee is responsible for cost centre 206, Witney Lake and Country Park.

The summary for the cost centre from 1 April to 30 June 2025 is:

	Budget	Months 1 to 3 actual	Percentage of budget spent/received in Months 1 to 3 (25% of the year)
Income	(£1,000)	£0	0%
Expenditure	£132,284	£32,742	24.8%
Net expenditure	£131,284	£32,742	24.9%

A full commentary on budget lines will be undertaken as part of the budget process.

Although early in the financial year Members may wish to note the following in relation to the management accounts for this first quarter:

1. Net expenditure of 24.9% the cost centre is “on budget” for the year, the underspend for the period being £79.
2. With regard to income the £1,000 in relation to fishing rights is invoiced later in the year.
3. With regard to expenditure the amount allowed for budget lines from 4007 to 4222 inclusive amounts to £25,690. This is split between 17 different budget lines £25,690 next year. In any given year the expenditure allocated to individual nominal

codes in this range will vary but the practice is that expenditure may be vired between lines in this cost centre provided that expenditure remains within the overall total.

#### Terms of reference and other climate/ biodiversity-related expenditure

Within the terms of reference for this new Committee there are a number of other areas for which the Committee are responsible. These are referenced in the Committee terms of reference for 2025-26:

*(b) To manage the Council's Environmental Spaces, including Amenity Areas, Witney Lake and Country Park, Tiny Forest and Community Orchards (except recreation grounds);*

*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).*

Ahead of the budget your officers are working to see how these are best included in the management accounts and the necessary changes to the budget/cost centre structures.

The Committee also has an overarching responsibility for climate/biodiversity matters and these include, again quoting from the committee terms of reference:

*a) To work to achieve energy efficiencies and net zero carbon emissions in the Council's operations and facilities by 2028, in line with the Council's Climate Emergency resolution made in June 2019;*

*d) To engage with Central Government, West Oxfordshire District Council, Oxfordshire County Council, local Oxfordshire organisations, relevant stake holders and other organisations to initiate local action on climate change (towards achieving net zero carbon emissions) air & water pollution, and other environmental issues within the town; e) To encourage biodiversity and healthy recreation in the environmental spaces;*

*f) To explore and promote the expansion of community energy to keep the benefits of our local energy generation in our local economy;*

*g) To identify ways for event's organisers to reduce the carbon footprint of events held on council ground. Any financial or policy change implications should be recommended to the Council.*

Members should note that the management accounts and the Council's accounting system more generally is driven by the requirements in place for town and parish councils, including the Accounts and Audit Regulations 2015 and the Practitioners' Guide issued by the Smaller Authorities' Proper Practices Panel (SAPPP) to support the preparation by smaller authorities in England of statutory annual accounting and governance statements found in the Annual Governance and Accountability Return. This means that the accounts can only include actual

income and expenditure in terms of money (income and expenditure and sums held with financial institutions and cannot include anything else.

Taking all the above into account there are then a number of matters which Members may wish to note at this stage:

1. The Council had an earmarked reserve in relation to climate/ environment amounting to £43,680 as at 1 April 2025.
2. Water charges in relation to the Splashpark at the Leys for the period April to July 2025 amounted to £9,106 compared with £14,485 during the same period last year, a reduction of 37%. This will be recalculated at the end of the season but is an example of how the Council is designing into its projects the saving of natural resources and the saving of money.
3. Work and spending in relation to the desilting on the Windrush (Bridge Street) is due to commence later this month.
4. A number of grants have been awarded which specifically support the Council's work in relation to climate and biodiversity including:
  - Subsidised letting of the Corn Exchange for a climate fair - £320.
  - Grant to Witney Flood Group - £800.
  - Grant to Apollos clothing - £1,080.
  - Youth services grant to Witney Food Revolution - £2,150.

Please see relevant grant applications for further details.

The above list is not intended to be a comprehensive list of all areas of expenditure which are primarily or partly driven by the Council's climate and biodiversity objectives but to give an indication of how these cut across the Council's services.

## **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 give consideration to any risks to the Council and any action it can take to limit or negate its liability.

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 income and expenditure statements.

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:

Members are invited to approve the report and the management accounts of the Committee's services for the period 1 April 2025 to 30 June 2025.