

GOVERNANCE, STRATEGY AND RESOURCES SCRUTINY BOARD

Overview & Scrutiny Committee Agenda

Date Wednesday 28 January 2026

Time 6.00 pm

Venue J R Clynes Ground Floor Room 1 - The JR Clynes Building

- Notes 1. Declarations of Interest- If a Member requires advice on any item involving a possible declaration of interest which could affect his/her ability to speak and/or vote he/she is advised to contact Alex Bougatef or Constitutional Services at least 24 hours in advance of the meeting.
2. Contact officer for this agenda is email
constitutional.services@oldham.gov.uk
3. Public Questions - Any Member of the public wishing to ask a question at the above meeting can do so only if a written copy of the question is submitted to the contact officer by 12 noon on Monday 26th January 2026
4. Filming - The Council, members of the public and the press may record / film / photograph or broadcast this meeting when the public and the press are not lawfully excluded. Any member of the public who attends a meeting and objects to being filmed should advise the Constitutional Services Officer who will instruct that they are not included in the filming.

Please note that anyone using recording equipment both audio and visual will not be permitted to leave the equipment in the room where a private meeting is held.

Membership of the GOVERNANCE, STRATEGY AND RESOURCES SCRUTINY BOARD

Councillors Aslam, Azad, Chauhan, Cosgrove, Hughes, Ibrahim, Kenyon, Lancaster, Marland, McLaren (Chair) and Rustidge (Vice-Chair)

Item No

- 1 Apologies For Absence
- 2 Urgent Business
Urgent business, if any, introduced by the Chair
- 3 Declarations of Interest
To Receive Declarations of Interest in any Contract or matter to be discussed at the meeting.
- 4 Public Question Time
To receive Questions from the Public, in accordance with the Council's Constitution.
- 5 Minutes of Previous Governance, Strategy and Resources Scrutiny Board Meeting (Pages 5 - 10)
The Minutes of the Governance, Strategy and Resources Scrutiny Board held on 4th December 2025 are attached for approval.
- 6 Revenue Monitor and Capital Investment Programme 2025/26: Quarter 3 December 2025 (Pages 11 - 54)
The report provides Governance, Strategy & Resources Scrutiny Board with an update as at 31 December 2025 (Quarter 3) of the Council's 2025/26 forecast revenue budget position, the financial forecast of the Dedicated Schools Grant and the Housing Revenue Account (at Annex 1) alongside the financial position of the capital programme together with the revised capital programme 2025/26 to 2029/30 (at Annex 2).
- 7 Revenue Budget 2026/27 and Medium Term Financial Strategy 2027/28 to 2028/29 (Pages 55 - 342)
To provide the Governance, Strategy & Resources Scrutiny Board with the budget reduction requirement and the Administration's budget proposals for 2026/27 having regard to the Provisional Local Government Finance Settlement (PLGFS) published on 17 December 2025. The report also presents the financial forecasts for the remainder of the Medium-Term Financial Strategy (MTFS) period 2028/27 to 2028/29 based on the Settlement information received from Central Government and provides an indicative narrative on the years 2029/30 and 2030/31 which are outside the PLGFS period.
- 8 Capital Strategy and Capital Programme 2026/27 to 2030/31 and Minimum Revenue Provision (MRP) Policy Statement (Pages 343 - 416)
To set out the Capital Strategy for 2026/27 to 2030/31 and thereby the proposed

2026/27 capital programme, including identified capital investment priorities, together with the indicative capital programme for 2027/28 to 2030/31, having regard to the resources available over the life of the programme.

- 9 Housing Revenue Account Estimates for 2026/27 to 2030/31 and Forecast Outturn for 2025/26 (Pages 417 - 434)

The report sets out for the Housing Revenue Account (HRA), the detailed budget estimates for 2026/27, the strategic estimates for the four years 2027/28 through to 2030/31 and outturn estimate for 2025/26. The report also sets out the recommended dwelling, non-dwelling rents and service and concierge charges to be applied from April 2026.

- 10 Work Programme (Pages 435 - 436)

To consider and note the Governance, Strategy and Resources Scrutiny Board's Work Programme for 2025/26

- 11 Key Decision Document (Pages 437 - 448)

- 12 Rule 13 and 14

To consider any rule 13 or 14 decisions taken since the previous meeting.

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Present: Councillor McLaren (in the Chair)
Councillors Chauhan, Lancaster, Marland, Rustidge and Wahid
(Substitute for Councillor Ibrahim)

Also in Attendance:

Councillor Abdul Jabbar - Deputy Leader and Cabinet Member
for Finance, Corporate Services and Sustainability.

Councillor Holly Harrison – Deputy Cabinet Member for Resident
Focus.

Alexander Bougatef – Director of Legal Services.

Matthew Gratton – Director of Digital.

Fran Lautman – Assistant Director of Customer Experience.

Adam Parsey – Head of Revenues

James Postle – Senior Finance Manager

Nicola Harrop – Finance Manager

Gail Stott – Performance Improvement Lead

Lorna Urwin – Performance Improvement Advisor

Peter Thompson – Constitutional Services

1 **APOLOGIES FOR ABSENCE**

Apologies for absence were received from Councillor Aslam,
Azad, Cosgrove, Councillor Ibrahim and Councillor Kenyon.

2 **URGENT BUSINESS**

There were no items of urgent business received.

3 **DECLARATIONS OF INTEREST**

There were no declarations of interest received.

4 **PUBLIC QUESTION TIME**

There were no public questions for this meeting of the Scrutiny
Board to consider.

5 **MINUTES OF PREVIOUS GOVERNANCE, STRATEGY AND RESOURCES SCRUTINY BOARD MEETING**

Resolved:

That the Minutes of the meeting of the Governance, Strategy
and Resources Scrutiny Board, held 9th October 2025 be
approved, as a correct record.

6 **PERFORMANCE ASSURANCE REPORT - 2025/26 Q2**

The Scrutiny Board received a report of the Executive Director
of Resources, which presented the Council's performance
assurance report for the first and second quarters of 2025/26
(April – June 2025 and July – September 2025).

The Council's Performance Management Framework (PMF)
underpinned how the Council measured progress and monitored
the impact of the Corporate Plan objectives. It was aligned to the
Council's Medium-Term Financial Strategy, and the outcomes

were increasingly becoming the focus for the budget, Directorate and Service Plans.

The Framework provided measurable evidence of progress against objectives, as part of a systematic process of robust corporate performance reporting to provide assurance:

- That services are aligned to corporate priorities and the needs of the Borough's residents.
- That services are good or are on track to good.
- That any services that are not on track, or have identified risks, are being supported or challenged appropriately.
- That any demand indicators or resource pressures are noted, and service provisions are being re-assessed accordingly.

The purpose of the Executive Director's report was to provide an overview of directorate performance against agreed service plan measures and in the context of related reports and open (public) data. The intention therefore was to support the scrutiny process through open and transparent discussion and challenge.

The reporting format was being developed as various overarching frameworks (national, regional and local) and digital reporting and data storytelling options continued to emerge. The aim was to achieve a level of consistency of reporting, however, there will be some nuances in how and when the Council implement the framework and reporting styles used in each of the authority's four scrutiny boards.

The Council's Directorate services/business plans included a range of performance metrics, which enabled key officers to monitor progress in achieving the Corporate Plan objectives, statutory duties and putting the Borough's residents first. Ongoing monitoring was important because services could be impacted by a range of internal and external factors, including changes in demand, resources, legislation or policies. It was also considered essential that performance was viewed in the context of the whole borough including published District Profiles and the Oldham Joint Strategic Needs Assessment, which provided more detail and these statistics and projections which needed to be considered when reviewing current and projected service levels and demands.

The meeting was advised that performance management systems, which generated data, were utilised at all levels; good governance processes support a transparent performance reporting cycle. As part of the Council's performance management framework, each directorate had regular opportunities to review their performance at a service level and more holistically; and to raise issues or concerns or take necessary actions to improve or maintain it. Data scrutinised at this level was usually more detailed and focused on the service or function.

Performance Assurance Reports enabled key and high-level data to be scrutinised to provide reassurance, whilst also allowing space for discussion. The format of these reports is evolving as the council navigates its digital journey. The aspiration is to offer a balance between data, insight and contextual narrative.

Members of the Board scrutinised the performance of services across the Council's Directorates in detail and raised, amongst other things, the following issues:

- a. Clarification on the differences between short-term and long-term sickness absences. The Assistant Director of Customer Experience undertook to clarify to members the differences.
- b. The percentage of telephone calls, to council officers across the authority, that were not being answered.
- c. The percentage of Freedom of Information requests that were not being answered within the statutory timeframe. The Director of legal Services did explain that sometimes Freedom of Information requests could be complex and time consuming thus creating pressure in terms of time.
- d. A member commented upon the high proportion of Standards Committee meetings that were being cancelled. In reply, the Director of Legal Services stated that he was intending to create a work programme for the Standards Committee.
- e. A Member requested information about the number of complaints that were received, regarding alleged misbehaviour by members of Oldham Borough Council. The Director of Legal Services noted that Oldham Council received more complaints regarding the conduct of members than any of the nine other authorities in Greater Manchester.
- f. A member commented on the good industrial relations that was reported. In this regard the meeting was advised that this was assisted by the fact that senior managers, across the Council, had a regular dialogue and held frequent meetings with representatives of the recognised trade unions.
- g. Members sought clarification on the induction programme for new starters to the authority, especially with regard to new starters who held 'public-facing' and 'front-line' roles.

Generally, Members of the Scrutiny Board expressed their satisfaction with the content of the report, noting good progress that was being made by Directorates across the Council. Members of the Scrutiny Board also expressed their satisfaction with the lay-out and format of the submitted report.

Resolved:

1. That the Governance, Strategy and Resources Scrutiny Board commends the submitted report detailing performance across the Council's services for the first two quarter periods of 2025/26 (April – June 2025 and July – September 2025).

REVENUE MONITOR AND CAPITAL INVESTMENT PROGRAMME 2025/26 QUARTER 2



Members scrutinised a report of the Director of Finance which provided the meeting with an update, as at 30th September 2025 (Quarter 2 – July-September) of the Council's 2025/26 forecast revenue budget position, the financial forecast of the Dedicated Schools Grant and the Housing Revenue Account (detailed at Annex 1, to the report) alongside the financial position of the capital programme together with the revised capital programme 2025/26 to 2029/30 (detailed at Annex 2, to the report).

The forecast adverse position for 2025/26, at the end of Quarter 2 was estimated to be £21.094m (£23.209m at the end of Month 5). The details within the revenue monitoring report for Quarter 2 followed on from the Month 5 report previously presented to the Cabinet and highlighted any significant areas of concern which may not just impact on the current year, but also when preparing future budgets. A forecast adverse position based on the Quarter 2 revenue controllable budget was £21.094m which represented a favourable movement of £2.115m from the position previously reported. The increasing need for support of the Council's services from residents and businesses, the complexity of the support needed, and inflationary costs continues to put pressure on service budgets and was demonstrated by the forecast outturn position reported at the end of Quarter 2. These pressures, in the main driven by escalating costs in essential statutory services supporting the most vulnerable residents, reflected the broader challenges the Council and numerous Councils across the country are facing. This is particularly acute in statutory and heavily inspected services where there is little flexibility to mitigate rising costs, for example increasing pressures on social care budgets due to the support needs of vulnerable children and complexity in the needs of adult requiring support.

There was also reported an increasing need to support children with Special Educational Needs (SEND) and whilst significant work has been done in the last 12 months, homelessness presentations and use of temporary accommodation was still of concern given the numbers accessing this service. Since the last update report was presented to the Board, the implementation of the agreed enhanced controls had started to have an impact on the forecast position resulting in the favourable movement between periods. As these controls are further embedded it was expected that the position would continue to improve.

It was noted that it was important that the Council continued its work on mitigating and reducing the forecast revenue variance by the end of the financial year, limiting any unbudgeted use of reserves and protecting its financial resilience. Given, the in-year financial position of the Council, the level of reserves available and the budgetary gaps already within the MTFs, the upcoming Policy Statement and the outcome of the Local Government Finance Settlement for 2026/27 onwards will have

a significant influence on the financial sustainability of the Council and the Council's ability to set a balanced budget over the short term.

The budget pressures the Council had faced in recent years could not continue to be mitigated without significant action both to reduce projected spend in-year and to reduce costs over the years to come. Further details of mitigations underway were included at Annex 1, to the submitted report.

Information on the forecast year end position of the Dedicated Schools Grant (DSG), and Housing Revenue Account (HRA) were also outlined in the report.

The report outlined the most up to date capital spending position for 2025/26 to 2029/30 for approved schemes. The revised Capital Programme budget for 2025/26 was £122.248m at the close of Quarter 2 (30th September 2025). Actual expenditure to 30th September 2025 was £25.973m (21.2% of the forecast outturn).

In scrutinising the report, Members were advised that it had been submitted to the Cabinet's meeting on 17th November 2025, where the recommendations contained therein were approved, including approval of the revised Capital Programme for 2025/26 including the proposed virements and noting the forecast for the financial years to 2029/30 as at the end of Quarter 2 as outlined in Annex 2, to the submitted report.

Resolved:

That the report be noted.

8

COMPLAINTS AND COMPLIMENTS ANNUAL REPORTS 2024/25 AND POLICIES

This report presents Oldham Council's annual overview of complaints received between 1st April 2024 and 31st March 2025. It provided the Council's first single view of performance across Adult Social Care, Children's Services, and Corporate Services, reflecting Oldham's commitment to work with a resident focus.

During the year, 387 formal complaints were recorded. The majority originated within the People Directorate, reflecting the scale, complexity, and sensitivity of social care casework.

While 39% of complaints were completed within target timescales, timeliness remained a key area for development and was a key focus within the Complaints Recovery Plan. The primary factors contributing to delay included case complexity, inter-agency dependencies, and capacity pressures.

48% of all complaints were upheld or partially upheld, demonstrating an organisational culture that values fairness, accountability, and continuous learning. This openness to challenge ensured that resident concerns directly inform service improvement.

Common themes remained consistent with previous trends: clarity of decision-making, communication, and staff conduct which have informed directorate-specific actions such as refreshed guidance, strengthened quality assurance, and improved signposting for residents.

Overall, this data provided a comprehensive and joined-up picture of resident feedback across the Council. It marked a significant step in embedding a consistent, resident-focused approach to complaint handling and service learning and improvement.

Members sought clarity as to what constituted a complaint, when issues were logged as complaints and whether there was a formal threshold. It was noted, by Members, that in social care services, it was much clearer, as there was a statutory process to follow. In Corporate Services, there were grey areas and it was more the case if people wanted to complain, although the service tries to treat initial queries as service requests where they can.

Members questioned whether the Children's Residential Home Complaints database only included children in the home or neighbours as well. It was noted that the database would only include complaints from young people in the homes, but that neighbours could complain through the standard complaints mechanisms.

Resolved:

That the Complaints and Compliments Annual Report, for 2024/25, be endorsed and commended.

9 **WORK PROGRAMME**

Resolved:

That the Governance, Strategy and Resources Scrutiny Board's Work Programme for 2025/26 be noted.

10 **KEY DECISION DOCUMENT**

The Scrutiny Board considered the Key Decision Document, which records key decisions that the authority is due to take.

Resolved:

That the Key Decision Document be noted.

11 **RULE 13 AND 14**

There were no Rule 13 or 14 decisions to report.

The meeting started at 6.00pm and ended at 8.00pm

Report to Governance, Strategy & Resources Scrutiny Board



Revenue Monitor and Capital Investment Programme 2025/26 Quarter 3 – December 2025

Portfolio Holder: Councillor Abdul Jabbar MBE, Deputy Leader and Cabinet Member for Finance, Corporate Services and Sustainability

Officer Contact: Lee Walsh, Director of Finance

Report Author: Vickie Lambert, Finance Manager

28 January 2026

Reason for Decision

The report provides Governance, Strategy & Resources Scrutiny Board with an update as at 31 December 2025 (Quarter 3) of the Council's 2025/26 forecast revenue budget position, the financial forecast of the Dedicated Schools Grant and the Housing Revenue Account (at Annex 1) alongside the financial position of the capital programme together with the revised capital programme 2025/26 to 2029/30 (at Annex 2).

Executive Summary

Revenue Position

The forecast adverse position for 2025/26 at the end of Quarter 3 is estimated to be £15.199m (£21.094m at the end of Quarter 2).

The details within this revenue monitoring report for Quarter 3 follows on from the Quarter 2 report previously presented and highlights any significant areas of concern which may not just impact on the current year, but also when preparing future budgets. A forecast adverse position based on the Quarter 3 revenue controllable budget is £15.199m which is a favourable movement of £5.894m from the position previously reported. The Council is currently exploring opportunities in conjunction with its external treasury advisors to look at our current policy on capitalising interest costs for assets under construction. This could generate a potential revenue adjustment to the Council which would reduce the forecast adverse variance for 2025/26. The outcome of this work will be reported to Cabinet in the Month 10 revenue monitoring report.

Since the last report was presented to this meeting, the implementation of the agreed enhanced controls has continued to have an impact on the forecast position resulting in the favourable movement between periods. It is expected that the position will continue to

improve as these agreed controls are embedded further. It is important that the organisation continues this work on mitigating and reducing the forecast revenue variance by the end of the financial year, limiting any unbudgeted use of reserves and protecting its financial resilience.

Given, the in-year financial position of the Council, the level of reserves available and the budgetary gaps reported within the Council's Medium Term Financial Strategy (MTFS), the recent publication of the Provisional Local Government Finance Settlement has provided some additional support to the Council as a result of the Fair Funding Review and the continuation of the Recovery Grant for another 3 years. Whilst this funding is welcomed, the Council must deliver within the financial resources allocated for 2026/27 onwards. The Council's strategy to transfer much needed resources to reserves to increase reserves is a positive movement in ensuring the organisations financial resilience over the medium term. Further details of the current estimated position is included at Annex 1.

Information on the forecast year end position of the Dedicated Schools Grant (DSG), and Housing Revenue Account (HRA) are also outlined in the report.

Capital Position

The report outlines the most up to date capital spending position for 2025/26 to 2029/30 for approved schemes. The revised Capital Programme budget for 2025/26 is £70.200m at the close of Quarter 3 which incorporates the changes made from the annual review of the programme. Actual expenditure to 31 December 2025 was £40.189m (57.25% of the forecast outturn).

Recommendations

That Governance, Strategy & Resources Scurtiny Board:

1. Notes the contents of the report.
2. Notes the forecast revenue position at the end of Quarter 3 at £15.199m with further mitigations in place to reduce expenditure as detailed at Annex 1.
3. Notes the potential redundancy costs in respect of the Environmental Services Redesign.
4. Notes the projected use of general revenue usable reserves during 2025/26.
5. Notes the forecast positions for the Dedicated Schools Grant and Housing Revenue Account.
6. Approves the revised Capital Programme for 2025/26 including the proposed virements and notes the forecast for the financial years to 2029/30 as at the end of Quarter 3 as outlined in Annex 2.

Revenue Monitor and Capital Investment Programme 2025/26 Quarter 3 – December 2025**1 Background**

- 1.1 The Authority's 2025/26 revenue budget was approved by Council on 6 March 2025 at a sum of £322.928m to be met by Government grants, Council Tax and Business Rates. This report sets out the updated revenue financial position at the end of Quarter 3.
- 1.2 As the year progresses the monthly and outturn projections will reflect the evolving position of the impact of management actions put in place to mitigate in-year pressures, new developments and changes in the profile of planned expenditure and any additional grants that are announced from the Government.

2 Current Position

- 2.1 This revenue monitoring report for the period to the end of December 2025 highlights significant areas of concern which may not just impact on the current year, but also when preparing future budgets. A projected adverse position based on the Quarter 3 controllable budget is £15.199m, which is a favourable movement of £5.894m from the position previously reported. Close financial management continues at all levels of the organisation with early actions having been undertaken by the Executive Team to mitigate this position, to limit the impact on setting the budget for 2026/27 and reduce any unbudgeted use of general revenue reserves.
- 2.2 The main areas of concern identified within this monitoring report are:
- Adult Social Care forecasting an unfavourable position of £8.996m to the financial year end;
 - Children's Services with an unfavourable position of £5.407m; and
 - Place with an unfavourable position of £4.563m to the end of March 2026.
- 2.3 As detailed within the previous monitoring reports presented to this meeting, enhanced spending controls across recruitment and expenditure were implemented by Senior Leaders as a response to the significant adverse variances that have been reported this financial year. The impacts of these actions to date are included within this revenue forecast position and have had a positive impact on the adverse variance reported. The Council must continue its efforts to reduce the forecast variance by the year end to mitigate any potential impact on the 2026/27 budget.
- 2.4 At the Budget setting for 2025/26 a Budget proposal for Environmental Management Service of £0.455m was agreed. The delivery of this saving has been delayed however, the new structure is in the process of being implemented. The associated costs of redundancy and pension strain are outlined in Annex 1. The agreed saving in the Environment division which has resulted in the net reduction of 11.01fte from the current structure. The associated redundancy costs including pension strain would be a maximum of £0.449m with these costs met from the corporate budget identified for this purpose and is within the projected costs for the proposal.

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- 2.5 The in-year deficit forecast position for the Dedicated Schools Grant at the end of Quarter 3 is £10.953m, which is an adverse movement of £0.887m compared to the position reported at Quarter 2. This would reduce to an overall deficit by the close of the financial year of £9.753m after the application of the DSG surplus at £1.182m held within usable reserves. Details of this position are included within Annex 1.
- 2.6 The Housing Revenue Account forecast shows a projected drawdown from the HRA reserve at the financial year end of £0.725m, with further details included in Annex 1.
- 2.7 The original Capital Programme for 2025/26 totalled £108.501m. The revised capital programme as at the end of Quarter 3 taking into account any approved carry forwards, approved new funding, new schemes and variations and proposed variations/ re-phasing as a result of the annual review gives projected revised expenditure of £70.200m. Actual expenditure at the end of Quarter 3 was £40.189m (57.25% of the forecast outturn). Further details of expenditure and schemes within the capital programme can be found in Annex 2.

3 Options/Alternatives

- 3.1 The options that Governance, Strategy and Resources Scrutiny Board might consider in relation to the contents of this report are;
- a) agree the recommendations
 - b) to not agree the recommendations and propose alternative forecasts

4 Preferred Option

- 4.1 The preferred option is that the Board considers the forecasts and changes within this report; option (a) at 3.1.

5 Consultation

- 5.1 Consultation with the services within the Council and the Director of Finance.

6 Financial Implications

- 6.1 The full financial implications are detailed in the report.

7 Legal Services Comments

- 7.1 There are no legal issues at this time.

8 Co-operative Agenda

- 8.1 Improving the quality and timeliness of the financial information available to citizens of Oldham supports the co-operative ethos of the Council.
- 8.2 The revenue budget and capital strategy/ programme have been prepared so that they embrace the Council's co-operative agenda with resources being directed towards projects that enhance the aims, objectives and co-operative ethos of the Council. Ongoing budget monitoring is key to ensuring this objective is met.

9 Human Resources Comments

- 9.1 There are no Human Resource implications as a result of the budget monitoring reports directly.

10 Risk Assessments

- 10.1 The risk is that the proposed management actions are not achieved in full. Should this be the case then alternatives will be sought and implemented.

11 IT Implications

- 11.1 There are no IT implications.

12 Property Implications

- 12.1 There are no Property implications.

13 Procurement Implications

- 13.1 There are no Procurement implications.

14 Environmental and Health & Safety Implications

- 14.1 There are no Environmental and Health and Safety implications.

15 Equality, Community Cohesion and Crime Implications

- 15.1 There are no Equality, Community Cohesion and Crime implications.

16 Implications for Children and Young People

- 16.1 There are no direct implications for Children and Young People

17 Equality Impact Assessment Completed

- 17.1 An equality impact assessment has been included at Annex 3.

18 Key Decision

- 18.1 Yes

19 Key Decision Reference

- 19.1 FCR-19-25

20 Background Papers

- 20.1 The following is a list of background papers on which this report is based in accordance with the requirements of Section 100(1) of the Local Government Act 1972. It does not include documents which would disclose exempt or confidential information as defined by the Act:

File Ref: Revenue Background Papers are contained in Annex 1 including, Appendices 1
Officer Name: Lee Walsh and Vickie Lambert
Contact: lee.walsh@oldham.gov.uk / Vickie.lambert@oldham.gov.uk

File Ref: Capital Background Papers are contained in Annex 2 including Appendices A to I

Officer Name: James Postle
Contact No: james.postle@oldham.gov.uk

21 Appendices

Annex 1 Revenue Budget Monitoring Report 2025/26 Quarter 3 - December 2025

Appendix 1 2025/26 Directorate Summary Financial Positions at 31 December 2025

Annex 2 Capital Investment Programme Report 2025/26 Month 9 – December 2025

Appendix A SUMMARY – Month 9 - Community Health & Adult Social Care

Appendix B SUMMARY – Month 9 - Children's Services

Appendix C SUMMARY – Month 9 - Communities

Appendix D SUMMARY – Month 9 – Heritage, Libraries & Arts

Appendix E SUMMARY – Month 9 - Place

Appendix F SUMMARY – Month 9 – Housing Revenue Account (HRA)

Appendix G SUMMARY – Month 9 – Resources / Information Technology

Appendix H SUMMARY – Month 9 – Capital, Treasury and Technical Accounting

Appendix I SUMMARY – Month 9 – Funding for Emerging Priorities

Appendix J Proposed Changes

Appendix K Approved Changes

Annex 3 Equality Impact Assessment- Financial Monitoring 25-26 (Qtr 3)

REVENUE BUDGET MONITORING REPORT 2025/26

Quarter 3 – December 2025

1 Background

- 1.1 The Authority's 2025/26 revenue budget was approved by Council on 6 March 2025 at a sum of £322.928m to be met by Government grants, Council Tax and Business Rates. This report sets out the updated revenue financial position at the end of Quarter 3.
- 1.2 Under established budget procedures all services are required to monitor and review their approved budgets during the financial year. As part of this process, a forecast of the year-end position has been prepared by all services. The services forecasts include all known commitments, issues, and any planned management actions required.

2 Current Position

- 2.1 The current net revenue budget is £325.486m which has increased since the base budget was set as result of additional unringfenced grant income being received by the Council. Since Quarter 2, there has been an additional £1.474m allocated as detailed in the table below:

| Movement in Funding | £000 |
|---|----------------|
| DATRIG (inc Rough Sleeping Drug & Alcohol Grant | (1,030) |
| Individual Placement and Support Grant | (67) |
| Public Health Grant | (31) |
| Local Authorities Social Services Grants | (201) |
| Supporting Chagossian British Citizens Grant | (17) |
| Families First Programme Transformation Grant | (128) |
| Net Movement in Funding | (1,474) |

- 2.2 The forecast position at Month 9 (Qtr 3) of £15.199m is detailed in the table below. Management actions continue to have a positive impact on the projected position with the forecast adverse outturn improving by £5.894m from that reported at the end of Quarter 2.
- 2.3 As detailed within the previous monitoring report presented to this meeting, enhanced spending controls across recruitment and expenditure were implemented by Senior Leaders as a response to the significant adverse variances that have been reported this financial year. The impacts of these actions to date are included within this revenue forecast position and continue to have a positive impact on the projected adverse variance.
- 2.4 Demand for Council services with increased complexity of need and associated cost continues to have an impact on the projected position despite the work previously undertaken across the organisation to mitigate. Senior Leaders and officers continue to seek out and implement further actions to reduce this gap however there still remains a

significant projected adverse position which has been a factor in the development of the 2026/27 budget gap included within the Revenue Budget and the Medium-Term Financial Strategy alongside the level of Earmarked Reserves.

Table 1 – Summary of Quarter 3 Forecast Revenue Budget Position

| Directorate | Annual Budget £000 | Annual Forecast £000 | Annual Variance reported at Quarter 3 £000 | Annual Variance reported at Quarter 2 £000 | Change in Variance between periods £000 |
|--|-----------------------|-------------------------|---|---|--|
| Adult Social Care | 82,892 | 91,889 | 8,996 | 10,745 | (1,749) |
| Children's Services | 88,546 | 93,952 | 5,407 | 5,308 | 98 |
| Public Health | 24,830 | 24,503 | (327) | (169) | (158) |
| Place | 71,803 | 76,366 | 4,563 | 5,578 | (1,015) |
| Resources | 35,481 | 34,414 | (1,067) | (370) | (697) |
| Capital, Treasury and Technical Accounting | 21,934 | 19,561 | (2,373) | - | (2,373) |
| NET EXPENDITURE | 325,486 | 340,685 | 15,199 | 21,094 | (5,894) |
| Financed By: | | | | | |
| Locally Generated Income | (181,158) | (181,158) | - | - | - |
| Government Grants | (145,358) | (145,358) | - | - | - |
| Collection Fund Deficit | 1,030 | 1,030 | - | - | - |
| TOTAL FINANCING | (325,486) | (325,486) | - | - | - |
| OVERALL PROJECTED VARIANCE | - | 15,199 | 15,199 | 21,094 | (5,894) |

- 2.5 The current projected position as at the end of Quarter 3, shows a potentially significant adverse position by the end of the financial year but which has improved from the position previously reported. The Council is currently exploring opportunities in conjunction with its external treasury advisors to look at our current policy on capitalising interest costs for assets under construction. This could generate a potential revenue adjustment to the Council which would reduce the forecast adverse variance for 2025/26. The outcome of this work will be reported to Cabinet in the Month 10 revenue monitoring report.

Significant revenue variances by Directorate

Table 2 – Summary of Quarter 3 Revenue budget variance analysis

- 2.6 There are significant variances contained within the projected net adverse position and a breakdown of these across type of variance is shown below.

| Directorate | Non-Delivery of Savings (Red & Amber) £000 | Expenditure Variance £000 | Income Variance £000 | Annual Variance reported at Quarter 3 £000 |
|--|---|------------------------------|-------------------------|---|
| Adult Social Care | 2,373 | 9,786 | (3,163) | 8,996 |
| Children's Services | 2,253 | 3,167 | (13) | 5,407 |
| Public Health | - | 1,755 | (2,082) | (327) |
| Place | 604 | 1,331 | 2,628 | 4,563 |
| Resources | 50 | (6,589) | 5,472 | (1,067) |
| Capital, Treasury & Technical Accounting | - | (1,949) | (424) | (2,373) |
| NET EXPENDITURE | 5,280 | 7,501 | 2,418 | 15,199 |

2.7 As reported over the last two financial years, there are three areas which continue to forecast significant pressures;

- Adult Social Care is reporting a pressure of £8.996m at the end of Quarter 3 (£10.475m at the end of Quarter 2).
- Children's Services is reporting a pressure at the end of Quarter 2 at £5.407m (£5.308m at the end of Quarter 2).
- Place is reporting a pressure of £4.563m at the end of Quarter 2 (£5.578m at the end of Quarter 2).

2.8 Approved at Budget Council in March 2025, significant growth was added to the revenue base budget at £43.185m of which Adult Social Care was allocated £15.264m (35%) and Children's Services was allocated £16.831m (39%). At the same Council meeting budget savings were approved across all Directorates. When these savings are applied, the overall net increase was £6.776m for Adult Social Care and £13.170m for Children's Services. Further growth has been included within the Council's MTFS for these areas as detailed within the Revenue Budget report for 2026/27 which is elsewhere on this agenda.

Adult Social Care adverse variance at the end of Quarter 3 at £8.996m (Month 6 at £10.745m)

2.9 As shown at Table 2, the forecast adverse position for this directorate can be broken down as follows:

- Non- Delivery of Budget Reductions (Red and Amber) £2.373m
- Expenditure Variance £9.786m
- Income Variance (£3.163m)

Further details for the expenditure and income variances are included in the following paragraphs, with details on budget reductions included at Section 3.

2.10 The Community Health and Adult Social Care service is reporting significant pressures forecast to be £3.943m at the end of this reporting period (£5.326m at the end of Quarter

2). These pressures predominantly relate to clients with physical disabilities accessing care at home (£2.821m), short stays following a hospital stay (£0.550m), costs for supported living placements (£0.601m), clients with nursing placements (£0.087m), clients with residential placements (£0.540m) and under-recovery of contributions (£0.076m).

- 2.11 The Learning Disability service is reporting an unfavourable a year end forecast of £2.742m at the end of Quarter 3 (£3.213m at the end of Quarter 2). The largest contributing areas to this estimated position are Care at Home which is an adverse position of £1.462m with £1.586m for Supported Living. There is a pressure against the available budget for residential care at £0.139m and direct payments at £0.315m with other smaller variances across this divisional area.
- 2.12 The Mental Health service is reporting an estimated adverse position of £1.637m by the end of the financial year as reported at the end of Quarter 3 compared to £1.677m at the close of Month 6. The costs for Supported Living being the largest contributing factor to this position which is estimated to be £1.201m. There are other smaller variances for nursing and short stay placements which drive the overall position, and which are being offset by favourable variances due to vacant posts and additional income across this service area.
- 2.13 While activity levels across the Directorate have remained broadly consistent with the previous year, costs continue to rise. This is driven by:
- Increasing complexity of care packages
 - Constrained availability within the care market
 - A growing number of double-cover care packages, particularly for those supporting hospital discharges
- 2.14 These trends indicate a higher level of acuity among individuals requiring care.

Adult Social Care – Planned Mitigations

- 2.15 There are planned mitigations that are continuing and / or being embedded to reduce the forecast adverse position for this directorate. A summary of these are as follows:
- Client Finance project focusing on clearing backlogs, timely assessments and improved income recovery.
 - Optimise Oldham Total Care and MioCare provision by utilising internal bed base to repatriate clients back to the borough.
 - Review of short stay provision to ensure timely assessments are completed for people discharged from hospital and to reduce those in temporary care placements for extended periods of time.
 - Engagement of additional temporary resource to clear significant assessment backlog with expected benefits to be realised by the end of the financial year.
- 2.16 It should be noted that the complexity of need for clients accessing this statutory service remains high and whilst the directorate is working hard to reduce this adverse variance, other factors such as demand and need could impact future forecasts.
-

Children's Services adverse variance at the end of Quarter 3 at £5.407m (£5.308m at the end of September 2025)

2.17 The forecast unfavourable position for this directorate area as at the end of December 2025 can be broken down as follows:

- Non- Delivery of Budget Reductions (Red and Amber) £2.253m
- Expenditure Variance £3.167m
- Income Variance (£0.013m)

Further details for the expenditure and income variances are included in the following paragraphs, with details on budget reductions included later within this report.

2.18 Children's Services are reporting a £5.407m forecast adverse variance for the financial year as at the end of Quarter 3 of which £2.253m is due to the non-delivery of budget reductions, namely the Children's Investment Plan (£2.116m).

2.19 The largest pressure within Children's Services is the cost of external placements which at the end of Month 9 is projected to be £7.133m more than the budget provision available. To mitigate placement pressures the service is continuing the focused reviews of residential care packages however, there was a net £0.230m increase in placements costs for December 2025, £0.416m additional cost for new placements with a reduction of £0.186m for existing packages of care.

2.20 The adverse position for placements is being offset overall by vacant posts and additional income across services within Early Help, Preventative Services and Children's Safeguarding areas.

Children's Services – Planned Mitigations

2.21 There are planned mitigations that are currently continuing to reduce the forecast unfavourable position for this directorate. A summary of these are as follows:

- Children with Disabilities – continuation of package reviews with parents and carers.
- Continued work on reducing agency staffing engagements.
- Continuation of placements review particularly around those that are high cost.
- Continuation of Step Forward Foster Care to step down placements from external residential.
- Continue focused recruitment of foster carers, kinship carers and special guardians.
- Continued work on over 18's accommodation through commissioned provision for UASC and housing direct matches for care leavers.
- Launch of the partnership offer across First Choice Homes and Leaving Care.
- Careful placement matching to occupy all internal beds in children's homes and semi-independent accommodation.
- Service review of legal fee commitments has resulted in forecast reduction in this area. Further proposal under development to look at reducing costs further.
- Review of School insurance contract.

-
- One Education reviewing operating model for the Music Service.

Public Health favourable variance of (£0.327m) as at the end of Quarter 3 ((£0.169m) at the end of Month 6)

- 2.22 Public Health is projecting a favourable position by the financial year end of £0.327m. This position is due to vacancies held across Public Health and Leisure services.

Place Directorate is reporting adverse variance by year end of £4.563m (£5.578m at the end of Month 6) as at the end of December 2025

- 2.23 The forecast unfavourable position for this directorate area as at the end of Quarter 3 can be broken down as follows:

- | | |
|--|---------|
| • Non- Delivery of Budget Reductions (Red and Amber) | £0.604m |
| • Expenditure Variance | £1.331m |
| • Income Variance | £2.628m |

Further details for the expenditure and income variances are included in the following paragraphs, with details on budget reductions included later within this report.

Environment

- 2.24 The Environment service area is forecast to be in an adverse position of £1.649m by the financial year end. Expenditure pressures across the division for staffing costs including agency and additional backfill due to sickness alongside additional fleet costs are being forecast in this area. There are also several income targets not expected to be achieved across each area particularly security and response services which are driving this forecast adverse position, with academisation of schools having an impact on income generation. Favourable variances in other areas such as parking, street lighting, environmental health and traffic management are offsetting these main pressures

Growth

- 2.25 The Growth Division is reporting a £4.169m projected adverse variance by the financial year end. The main reason behind the forecast budget pressure within this area relates to Town Centre Property portfolio. This pressure relates to reductions in rent as reduced rent agreements are currently being sought by both prospective and sitting tenants. In addition, rent agreements currently being proposed, regularly include service charge caps or service charge costs that are included within a cumulative rent figure. An increased Council footprint and voids within the Spindles Shopping Centre have also led to increased service charge payable and foregone rent.
- 2.26 Running costs and Repairs and Maintenance costs for the Council's property portfolio are also causing pressure on the budget. The Council is incurring costs for assets within the Council's disposal programme where there has been a delay in sale or a change to the future of the asset. Energy costs, Business Rates and Cleaning costs being the key pressure points within the Corporate Landlord budget. In addition, costs are being incurred

for both Spindles Workspace and the JR Clynes building that are exceeding the current budget, with an example being the Business Rates valuation for Spindles Office space. This has now been backdated to May 2024 and has led to a forecast for Business Rates far exceeding initial budget expectations.

- 2.27 Favourable variances in other areas such as Development Control and Housing Delivery are dampening the pressures noted above.

Communities

- 2.28 The Communities division is forecasting a favourable position by the end of the financial year of (£1.256m). The largest contributing factor is within Housing Needs which is reflective of falling placements in temporary accommodation coupled with the sourcing of cheaper accommodation provision. It is worth noting, that this area is particularly volatile and a small increase in the number of placements could lead to a significant rise in current forecasts.

Place - Planned Mitigations

- 2.29 The planned Place mitigations are continuing to reduce the forecast adverse position for this directorate. A summary of these are as follows:
- Rigorous weekly reviews of placement costs, partner performance and priority placements for Temporary Accommodation.
 - Recruitment freeze and stopped all non-essential spend.
 - Weekly rent review meeting to review feedback and pressures on retail sector in the town and district centres, and to assess the risks to Oldham from national announcements.
 - Removed / terminated contracts for costly technical specialists from the Spindles and Old Town Hall management arrangements.
 - Rigorous daily review of property repairs and assessment of urgent / essential works to support service delivery and ensure compliance.
 - Asset review and proposals for disposal under consideration versus community impact.
 - Continuation of deep dive into First Response review to further reduce / stop agency use and determine potential impact of further academisation on Service Level Agreements and contract income.
 - Waste & Cleansing - weekly review of agency usage versus service delivery / leave / sickness, plus time and investment into frontline health and wellbeing to improve sickness and retention.

Resources forecast favourable variance at the end of Quarter 3 of (£1.067m) ((£0.370m) adverse variance previously reported)

- 2.30 The forecast favourable position for this directorate area as at the end of December 2025 can be broken down as follows:

- Non- Delivery of Budget Reductions (Red and Amber) £0.050m

-
- Expenditure Variance (£6.589m)
 - Income Variance £5.472m

Further details for the expenditure and income variances are included in the following paragraphs, with details on budget reductions included at Section 3.

- 2.31 The key driver for this forecast favourable position is due to slippage on vacant posts across the directorate as a whole but particularly in Transformation and Reform, Finance, HR services and Commissioning & Procurement. These favourable positions are offsetting the pressure in legal services of £0.621m due to the use of agency workers to cover vacant posts.

Resources – Planned Mitigations

- 2.32 Whilst the directorate is forecast to end the financial year with a favourable financial position, there are planned mitigations that are in the process of being developed and / or embedded to address any individual service area's adverse position during this financial year which would increase the favourable variance further. A summary of these are as follows:
- Continued transfer of agency workers from off contract engagements to on contract provider / permanent or fixed term recruitment
 - Review of all ICT Licences, software contracts and ways of working for the organisation

Capital, Treasury and Technical Accounting – (£2.373m) favourable variance at the end of Quarter 3

- 2.33 The Capital, Treasury and Technical Accounting directorate holds the budgets associated with the Council's Treasury Management activities including interest payable on borrowing and interest receivable on investments and is reporting a favourable variance of £2.373m as at the end of Quarter 3.
- 2.34 Additional income received as part of treasury activities is the largest contributing factor of the favourable variance reported. Additional dividends have been received from the Council's investment portfolio. Furthermore, due to the enhanced spend controls implemented by the Executive Team, reduced expenditure has resulted in the Council being able to further maximise its investment opportunities to generate additional income. Additional income has also been received as part of the Annual Leave Purchase Scheme with higher than budgeted applications for 2025/26.
- 2.35 A detailed revenue table is attached at Appendix 1.

3 Progress on the delivery of the 2025/26 Approved Budget Savings

- 3.1 Table 3 below presents the progress on the delivery of the 2025/26 approved Budget savings which has been updated to reflect the position at the end of Quarter 3. For savings rated as Red and Amber, work is ongoing to achieve the saving or alternative delivery and
-

in year mitigations are being identified to cover any potential shortfalls which may occur. It is important that the 2025/26 approved budget savings be delivered given the limited Earmarked Reserves availability.

- 3.2 In terms of savings, £21.304m (£19.916m at Quarter 2) of the £26.584m approved budget reduction targets are either delivered or on track to be delivered (Green) representing 80% of the total savings target. 4% are off track but with targeted work could be achieved (Amber) and a further 16% or £4.221m (£4.637m at Month 6) with a high risk of not being achieved within this financial year (Red). The table below summarises the progress by Directorate:

Table 3 – Summary on progress on delivery of 2025/26 Approved Budget Reductions

| 2025/26 Impact of Approved Budget Reductions | Green £000 | Amber £000 | Red £000 | Total £000 |
|--|-----------------|----------------|----------------|-----------------|
| Adult Social Care | (6,115) | (1,000) | (1,373) | (8,488) |
| Children's Services | (3,524) | 0 | (137) | (3,661) |
| Place | (3,509) | (59) | (545) | (4,113) |
| Public Health | (465) | 0 | 0 | (465) |
| Resources | (4,344) | 0 | (50) | (4,394) |
| Capital, Treasury & Technical Accounting | (4) | 0 | 0 | (4) |
| TOTAL | (17,961) | (1,059) | (2,105) | (21,125) |
| Children's Investment Plan | (3,343) | 0 | (2,116) | (5,459) |
| TOTAL | (21,304) | (1,059) | (4,221) | (26,584) |
| Qtr 2 Position | (19,916) | (2,031) | (4,637) | (26,584) |

Significant Budget reduction variances by Directorate

Adult Social Care

- 3.3 Of the £8.488m of budget savings approved for the Adult Social Care Directorate, £1.373m of them are rated Red and off track. Three budget savings drive this variance as follows:

- Achieving Better Outcomes £0.583m
- Adults, Health & Wellbeing £0.290m
- Focused Transitions Team £0.500m

Children's Services

- 3.4 As detailed in Table 3, £2.253m (£3.003m at Month 6) of Children's Services budget reductions are rated Red with 94% relating to the Children's Investment Plan. The non-delivery of the Children's Investment Plan is predominately due to pressures around the reduction of high-cost placements and release of agency staff. The other Red rated saving is as follows:

- Social Work Services £0.137m

Place

- 3.5 For this Directorate, 13% of the total approved budget reductions for this area are rated Red and relates to Environment - Service Review / Income Generation at £0.545m.
- 3.6 Implementation of the approved Budget saving for 2025/26 within the Environmental Management Service has been delayed but is now at the implementation stage and will result in a total net decrease of 11.01fte posts from the current structure. Work is ongoing to minimise the impact on current staff, however there will be a requirement for some redundancy and pension strain costs to be paid. The total maximum amount that would be incurred for these costs would be £0.449m. Redundancy costs will be met from the corporate severance budget, and the pension strain costs to be met from the Council's pension strain budget held within Greater Manchester Pension Fund within the expected range.

Resources

- 3.7 There is one approved budget reduction for 2025/26 rated as off track and this is the centralisation of Business Intelligence functions at £0.050m.

Mitigations / Planned Actions for non-delivery of budget reductions

- 3.8 The Financial Sustainability Delivery Board (FSDB) chaired by the Leader of the Council was established to provide additional scrutiny and challenge to the organisation around the non-delivery of agreed savings and this meets periodically to review the current and forecast delivery of agreed budget reductions. Any slip against timelines is explored and challenged with a requirement for actions to be brought back on track to ensure the delivery of the saving.
- 3.9 All approved budget reductions must be delivered in full by the end of the financial year to ensure there is no further impact on the Council's financial resilience. Details of how the potential non delivery of budget reductions for 2025/26 has impacted on the Council's MTFS can be found within the Revenue Budget Report for 2026/27.

4 Mitigation of Current forecast Budget Position

- 4.1 Throughout this report, corporate and service mitigations have been detailed with the aim of reducing the forecast adverse variance from the position reported, with enhancement of these controls implemented as an early action by the Executive Team to bring down the forecast position. As a result of these management actions the forecast position at the end of Quarter 3 has improved since the position previously reported, and as these become further embedded, it is expected that that the current forecast can be mitigated further.
- 4.2 The effectiveness of all management and corporate actions will continue to be closely monitored by the Executive Team. Further updates will continue to be included within future monitoring reports presented to this meeting. These management actions will also continue into 2026/27.

5 Reserves and Balances

- 5.1 On 1 April 2025, general reserves totalled £33.774m, split between Earmarked Reserves of £31.564m and Revenue Grant Reserves of £2.210m. The General Fund Balance stood at £18.865m.
- 5.2 Reserves and Balances are a key element of the Council's financial resilience and it is important that their use is kept to an absolute minimum.
- 5.3 As at the end of Quarter 3, there is a projected net transfer to Earmarked Reserves at £0.905m. This net movement includes the one-off return of GMCA Waste reserves at £3.428m. The requests for reserve use made to date are only estimates at this stage, and where possible alternative sources of funding will be utilised to minimise any use and protect the Council's financial resilience.
- 5.4 It should be noted by Members, that whilst there are a number of management actions being implemented to address the projected in year deficit and the delivery of all budget reductions, to the extent that mitigations do not cover the deficit, there would need to be a further unbudgeted call on reserves.
- 5.5 Whilst there is a potential call on revenue reserves to support the 2025/26 revenue position, included within the Council's Medium Term Financial Strategy is a planned and budgeted transfer to reserves, alongside a policy to transfer any one-off returns of funding. This strategy will result in general revenue reserves increasing over the medium term and thus increasing the Council's financial resilience.

6 Dedicated Schools Grant (DSG)

- 6.1 The Quarter 3 Dedicated Schools Grant (DSG) position, as reported to the Schools Forum on 21 January 2026 is an in-year overspend of £10.935m, the adverse movement of £0.887m compared to the quarter 2 position is wholly within the High Needs Block. The overall DSG deficit position is therefore, currently forecast to be £9.753m at the year end. The most significant pressure remains within the High Need Block (HNB), which is now forecast to overspend by £9.233m in 2025/26.

Table 4 - Dedicated Schools Grant: Quarter 3

| DSG Quarter 3 | Budget £k | Forecast £k | Variance £k |
|--------------------------------------|--------------|----------------|----------------|
| Schools Block | 274,777 | 276,157 | (1,380) |
| Central School Services Block (CSSB) | 2,559 | 2,559 | - |
| Early Years Block | 38,834 | 39,156 | (322) |
| High Needs Block | 66,942 | 76,175 | (9,233) |
| Sub Total | 383,112 | 394,047 | (10,935) |
| Deficit/ Surplus Brought Forward | | (1,182) | 1,182 |
| Cumulative Deficit/ Surplus | 383,112 | 392,865 | (9,753) |

- 6.2 The key points to note are included in the paragraphs below:
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-
- 6.3 There was a 2024/25 DSG surplus of £1.182m carried forward into 2025/26, this included £1.380m for Growth Fund underspend within the Schools Block, this is fully committed in 2025/26 and accounts for the forecast overspend within the schools Block in the current financial year.
- 6.4 Expenditure within the Central Services Block is currently forecast to budget.
- 6.5 There is a projected overspend of £0.322m within the Early Years Block offsetting the underspend carried forward from 2024/25.
- 6.6 Had both the above underspends not been recommitted for 2025/26 the final DSG outturn for 2024/25 would have been in a deficit position at the end of 2024/25 of £0.520m.
- 6.7 An increased pressure of £0.887m within the High Needs Block (HNB), relates to further escalation in costs relating to Post 16 and Special School provision.
- 6.8 The initial 2026/27 forecast is for an in-year deficit of £23.166m, driven mainly by continued pressures within the High Needs Block together with the impact of alignment to the 2026/26 budget setting process and the reduced High Needs Block funding announced by the Government on 17 December 2025 (further detail below). At which point there would be a cumulative DSG deficit of £32.919m at 31 March 2027.
- 6.9 The DSG is a ringfenced account and there is currently a statutory override which excludes the deficit from being counted against the Council's reserves position. The government has confirmed that it will extend this statutory override to keep councils' spending deficits for special educational needs and disabilities (SEND) off their balance sheets for another two years until the end of 2027/28.
- 6.10 In addition, the Government has at a high level signalled an intention to 'transfer the cost of SEND to Whitehall from 2028-29' when the override ends and is expected to provide further details plans to support local authorities with historic and accruing deficits and conditions for accessing support later in the Local Government Finance Settlement process. Support provided to local authorities will be linked to assurance that they are taking steps to make a reformed, inclusive education system a reality, in conjunction with government confirming the detail of SEND reform. This together with the pending publication of SEND reforms all have potential to materially impact the position going forward, but for the time being offer little by way of immediate tangible assistance.
- 6.11 Indicative 2026/27 funding announcements in relation to the Schools and Central Services Schools blocks were made public on 19 November 2025, this was followed by a more detailed announcement, this time including the Early Years and High Needs Blocks on 17 December 2025. This included a notification that the national high needs funding formula will be temporarily paused, and funding will therefore be based on 2025/26 allocations (with adjustments). The current forecast assumes increases comparable to those in the previous year, the announcement will therefore have a detrimental impact, the detail of which is currently being worked through.
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- 6.12 The Government will provide further details on our plans to support local authorities with historic and accruing deficits and conditions for accessing such support later in the Local Government Finance Settlement process. Support provided to local authorities will be linked to assurance that they are taking steps to make a reformed, inclusive education system a reality, in conjunction with government confirming the detail of SEND reform.

Housing Revenue Account Budget & Forecast (2025/26)

Housing Revenue Account (HRA)

- 6.13 The HRA for 2024/25 produced a surplus of £3.34m which was transferred to the HRA Reserve at year end. The main reason for such a significant variance was PFI Management Costs. These were reported as lower than expected due to a change in the accounting treatment. Effectively, this has resulted in additional monies being transferred to the reserve, and this will be required to pay off associated debt in future years.
- 6.14 The original budget for 2025/26 was prepared in January 2025 and has subsequently been revised to reflect changes where appropriate.
- 6.15 The latest HRA forecast for 2025/26 shows a required drawdown of £0.725m from the HRA reserve, compared to a revised budgeted drawdown of £0.589m. The main areas where the forecasts vary from budget are as follows:
- Income (Rents and Service Charges) – income £0.060m higher than budgeted
 - Service Charges and Other Income – additional backdated service charge income for Holly Bank, and income from the sale of properties – total £0.471m.
 - Other Supervision & Management - £0.053m – mainly staffing savings
 - PFI Management Savings - £0.027m
 - Miscellaneous - £0.032m - £0.028m relates to the reduced level of bad debt provision required
- 6.16 These are offset by:
- Utility Costs – Currently forecast to overspend by £0.212m compared to the budget. The majority of costs for this area are received throughout Quarter 4 and therefore this projection could change.
 - additional costs of £0.070m on Repairs and Maintenance, mainly heating repairs at Holly Bank.
 - Overspend of £0.139m compared to budget – several areas of spend but mainly backdated rent and service charge collection fees for Holly Bank and Primrose Bank.

Table 5 – Housing Revenue Account - Quarter 3

| | Current Budget | Spend as at Q3 | Forecast Outturn | Variance From Budget |
|---|-----------------|-----------------|------------------|----------------------|
| | £000 | £000 | £000 | £000 |
| <u>Income</u> | | | | |
| Dwellings Rents (gross) | (10,571) | (7,581) | (10,631) | (60) |
| Non Dwelling Rents | (27) | (20) | (27) | 0 |
| Charges for Services and Facilities | (1,476) | (926) | (1,575) | (100) |
| PFI Grant | (18,799) | (9,400) | (18,799) | 0 |
| Total Revenue Income | (30,873) | (17,926) | (31,032) | (159) |
| <u>Expenditure</u> | | | | |
| Unitary Charge Payments (PFI2 and PFI4) | 27,603 | 7,763 | 27,576 | (27) |
| Repairs & Maintenance | 51 | 85 | 121 | 70 |
| Supervision & Management | 1,921 | 370 | 1,853 | (68) |
| Special Services | 1,443 | 12,309 | 1,797 | 354 |
| Depreciation and Impairment of Fixed Assets | 307 | 202 | 305 | (1) |
| Rent, Rates and Other Charges | 336 | 67 | 305 | (31) |
| Revenue Contribution to Capital Outlay (RCCO) | 1 | 0 | 0 | (1) |
| | | | | 0 |
| Total Revenue Expenditure | 31,661 | 20,796 | 31,956 | 295 |
| | | | | 0 |
| Net Cost of HRA Services | 789 | 2,869 | 925 | 136 |
| Interest and Investment Income | (200) | 0 | (200) | 0 |
| (Surplus)/Deficit for the year on HRA Services | 589 | 2,869 | 725 | 136 |

HRA Capital Programme

6.17 There was minimal capital expenditure (£0.001m) during 2024/25, and it is anticipated that this will remain the case during 2025/26. Capital expenditure consists of:

- works to properties outside of the PFI agreements
- works to PFI properties that are outside the scope of the PFI agreement.

HRA Reserves Position

6.18 Reserves at the start of 2025/26 stood at £22.173m, and the forecast balance would see this decrease to £21.448m.

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- 6.19 The level of reserves is required to meet future commitments in the Housing Revenue Account, and to ensure that the PFI schemes can be funded as the corresponding Government credits do not increase to take account of inflationary pressures.
- 6.20 In addition, a change in the way that interest repayment on the two PFI schemes is accounted for has resulted in £2.273m of the current reserves being specifically earmarked for repayment of interest after the PFI contracts have ended.

Table 6 – Housing Revenue Account Forecast Reserves position – Quarter 3

| HRA Reserve | £000 |
|--------------------------------------|----------|
| Balance brought forward from 2024/25 | (22,173) |
| Forecast Transfer from HRA 2025/26 | 725 |
| Forecast Balance at 2025/26 Year End | (21,448) |

7 Summary

- 7.1 The current projected position as at the end of Quarter 3, shows a potentially significant adverse position by the end of the financial year but which has improved from the position previously reported. The Council is currently exploring opportunities in conjunction with its external treasury advisors to look at our current policy on capitalising interest costs for assets under construction. This could generate a potential revenue adjustment to the Council which would reduce the forecast adverse variance for 2025/26. The outcome of this work will be reported to Cabinet in the Month 10 revenue monitoring report.
- 7.2 This estimated position remains a serious concern for the Council and actions have been taken by the Executive Team to address this position with work continuing across the whole organisation to reduce the position wherever possible. With the reduced level of reserves held by the Council it is important that this position continues to be addressed as a priority and must be reduced by year end to limit the impact it has on the financial sustainability of the Council.
- 7.1 Whilst 84% of savings delivered or with the potential to deliver after targeted intervention, given the overall financial pressures facing the Council, the uncertainty around the deliverability of the remaining 16% of savings is of concern. Any non-achievement of savings not only impacts the current year position but has implications on future years budgets. Delivery of all budget reductions must be achieved wherever possible for 2025/26 to ensure no unbudgeted use of general revenue reserves are required. This will continue to be closely monitored through the monthly Delivery Board meetings.
- 7.2 The increasing need for use of the Council's services from residents and businesses, the complexity of the support needed, and inflationary costs continue to put pressure on service budgets and is demonstrated by the Quarter 3 forecast outturn position. These pressures, in the main driven by escalating costs in essential statutory services supporting the most vulnerable residents, reflects the broader challenges the Council and numerous Councils across the country are facing. This is particularly acute in statutory and heavily inspected services where there is little flexibility to mitigate rising costs, for example increasing pressures on social care budgets due to the support needs of vulnerable children and

complexity in the needs of adult requiring support. There is also an increasing need to support children with Special Educational Needs (SEND) and whilst significant work has been done in the last 12 months, homelessness presentations and use of temporary accommodation is still of concern given the numbers accessing this service.

- 7.3 This position is not specific to Oldham. Councils across the country continue to warn of financial distress and the risk of bankruptcy if insufficiency of funding and areas of budget pressure are not addressed by government. With 30 Councils already with Exceptional Financial Support (EFS) agreements in place and others that are expected to require this support for 2026/27, Council finances are a national issue.
- 7.4 The recent publication of the Provisional Local Government Finance Settlement has provided some additional support to the Council as a result of the Fair Funding Review and the continuation of the Recovery Grant for another 3 years. Whilst this funding is welcomed, the Council must deliver within the financial resources allocated for 2026/27 onwards. The Council's strategy to transfer much needed resources to reserves to increase the reserve position is a positive movement in ensuring the organisations financial resilience over the medium term.
- 7.5 In view of the adverse variance reported it is imperative that mitigations are continued to be found and implemented to address the in-year position and protect reserves.

APPENDIX 1 – 2025/26 Directorate Summary Financial Positions at 31 December 2025

| DIRECTORATE | SERVICE AREA | Qtr 3 Annual Budget £000 | Qtr 3 Annual Forecast £000 | Annual Forecast Variance £000 |
|----------------------------------|-------------------------------------|-----------------------------------|-------------------------------------|--|
| Adult Social Care | Commissioning | 15,718 | 15,702 | (16) |
| | Community Business Services | 893 | 769 | (125) |
| | Clusters | 3,423 | 3,787 | 364 |
| | Community Health & Social Care | 31,153 | 35,096 | 3,943 |
| | Director Adult Social Care | 1,442 | 1,766 | 324 |
| | Learning Disability | 17,885 | 20,627 | 2,742 |
| | Mental Health | 11,518 | 13,154 | 1,637 |
| | Clusters | 276 | 420 | 144 |
| | Safeguarding | 584 | 568 | (17) |
| Adult Social Care Total | | 82,892 | 91,889 | 8,996 |
| Children's Services | Children in Care | 53,261 | 59,996 | 6,734 |
| | Childrens Safeguarding | 3,564 | 3,115 | (449) |
| | Fieldwork & Family Support | 11,651 | 11,720 | 69 |
| | Children's Services Intergration | 4,815 | 4,534 | (281) |
| | Central Education Services | 833 | 833 | 0 |
| | Community / Adult Learning | 300 | 300 | (0) |
| | Inclusion Service | (428) | (428) | 0 |
| | Learning Services | 257 | 258 | 1 |
| | Learning Services - Early Years | (194) | (194) | (1) |
| | Post 16 Service | 44 | 45 | 1 |
| | School Support Services | 76 | 22 | (54) |
| | SEND Services | 7,938 | 7,962 | 24 |
| | Skills and Employment | 84 | 84 | (0) |
| | Early Help | 4,408 | 4,001 | (407) |
| | Troubled Families | 1,936 | 1,704 | (232) |
| Children's Services Total | | 88,546 | 93,952 | 5,407 |
| Public Health | Public Health (Client and Delivery) | 21,451 | 21,094 | (358) |
| | Leisure Services | 3,379 | 3,410 | 31 |
| Public Health Total | | 24,830 | 24,503 | (327) |
| Place | Building Control | 69 | 436 | 367 |
| | Strategic Planning | 18,015 | 18,014 | (1) |
| | Development Control | 70 | 1 | (69) |
| | Housing Delivery | 296 | 278 | (18) |
| | Facilities Management | 494 | 528 | 34 |
| | Corporate Estates | 583 | 2,430 | 1,847 |
| | Property Services | (1,509) | (1,564) | (55) |
| | Town Centre | 529 | 2,593 | 2,064 |
| | Creating a Better Place | (253) | (253) | 0 |
| | Structures | 141 | 141 | 0 |
| | Operations | 1,918 | 1,731 | (187) |
| | Traffic Management & Maintenance | 1,870 | 1,781 | (89) |
| | Parking Admin & Enforcement | (987) | (928) | 59 |
| | Health & Safety | 291 | 237 | (54) |
| | Environmental Health | 1,027 | 958 | (69) |
| | Licensing & Trading Standards | (6) | (28) | (22) |
| | First Response | (155) | 315 | 469 |
| | Street Lighting | 4,316 | 4,264 | (52) |
| | Waste & Cleansing | 24,672 | 26,117 | 1,445 |
| | Parks / Ground Maintenance | 4,965 | 5,050 | 85 |
| | Arboriculture | 588 | 580 | (8) |
| | Emergency Planning | 62 | 133 | 71 |
| | Fleet | (252) | (251) | 2 |
| | Community Safety & Cohesion | 650 | 590 | (60) |
| | Districts | 1,051 | 935 | (116) |
| | Culture | 6,393 | 6,373 | (20) |
| | Youth Services | 908 | 890 | (18) |
| | Housing Needs | 6,058 | 5,016 | (1,042) |
| Place Total | | 71,803 | 76,366 | 4,563 |

| DIRECTORATE | SERVICE AREA | Qtr 3 Annual Budget £000 | Qtr 3 Annual Forecast £000 | Annual Forecast Variance £000 |
|--|--|-----------------------------------|-------------------------------------|--|
| Resources | Partnership Support (Borough and GM) | 1,947 | 1,946 | (1) |
| | Strategic Customer Service | 137 | 137 | 0 |
| | Chief Executive Management | 2,231 | 2,028 | (203) |
| | Communications and Research | 587 | 581 | (5) |
| | Customer Services | 2,273 | 2,245 | (28) |
| | ICT | 5,951 | 6,001 | 50 |
| | Democratic and Civic Services | 331 | 380 | 49 |
| | Audit | 2,993 | 2,963 | (29) |
| | Commissioning and Procurement | 633 | 493 | (140) |
| | Democratic and Civic Services | 464 | 442 | (23) |
| | External Funding | (26) | (27) | (1) |
| | Finance | 2,641 | 2,243 | (398) |
| | Housing Benefit Payments | 1,848 | 1,731 | (117) |
| | Revenues and Benefits | 4,118 | 4,018 | (100) |
| | Transformation and Reform | 259 | (46) | (306) |
| | HR Strategy | 2,850 | 2,651 | (199) |
| | Organisational Development | 416 | 425 | 9 |
| | Democratic and Civic Services | 2,563 | 2,416 | (147) |
| | Legal | 1,982 | 2,603 | 621 |
| | Registrars | (87) | (134) | (47) |
| | ICT | 799 | 862 | 63 |
| | Strategy and Performance | 569 | 454 | (115) |
| Resources Total | | 35,481 | 34,414 | (1,067) |
| Capital Treasury and Technical Accounting | Corporate Expenses | 9,226 | 9,154 | (72) |
| | Interest and Investment Expenditure and Income | 11,305 | 9,004 | (2,301) |
| | Corporate and Democratic Core | 1,003 | 1,003 | 0 |
| | Parish Precepts | 400 | 400 | 0 |
| Capital Treasury and Technical Accounting Total | | 21,934 | 19,561 | (2,373) |
| Grand Total | | 325,486 | 340,685 | 15,199 |

CAPITAL INVESTMENT PROGRAMME 2025/26- 2030/31 & 2025/26 MONITORING REPORT Month 9 (December)

1 Background

- 1.1 The original capital programme for 2025/26 reflected the priorities outlined in the Capital Strategy as approved at Cabinet on 17 February 2025 and confirmed at the Council meeting on 6 March 2025.
- 1.2 The position at the end of Month 9 (December 2025) is highlighted in this report.
- 1.3 For the remainder of the financial year, the programme will continue to be monitored and revised to take account of any new developments and changes in the profile of planned expenditure.

Current Position

- 2.1 Table 1 below shows the capital programme for 2025/26 and a further four years to 2029/30, and reflects the priorities outlined in the Capital Strategy.

Table 1 – 2025/30 Capital Strategy

| Directorate Budget | 2025/26 £000 | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 | 2029/30 £000 | Total £000 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|
| Community Health and Adult Social Care | 4,106 | 3,000 | 3,000 | - | - | 10,106 |
| Children's Services | 10,482 | 3,151 | 2,000 | - | - | 15,632 |
| Communities | 338 | - | - | - | - | 338 |
| Place | 80,617 | 14,997 | 15,501 | 2,055 | - | 113,170 |
| Housing Revenue Account (HRA) | 3,193 | 206 | 210 | 215 | 219 | 4,043 |
| Resources/Information Technology (IT) | 3,165 | 3,123 | 2,595 | 1,877 | - | 10,760 |
| Capital, Treasury & Technical Accounting | 3,600 | 2,628 | 4,373 | 2,500 | 5,000 | 18,101 |
| Funding for Emerging Priorities | 3,000 | 2,885 | 2,000 | - | - | 7,885 |
| Total Expenditure | 108,501 | 29,990 | 29,680 | 6,647 | 5,219 | 180,037 |

| Funding | 2025/26 £000 | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 | 2029/30 £000 | Total £000 |
|-----------------------------|------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Grant & Other Contributions | (60,800) | (9,736) | (9,558) | (780) | - | (80,874) |
| Prudential Borrowing | (39,855) | (17,480) | (17,660) | (3,343) | (3,000) | (81,338) |
| Revenue Contributions | (3,193) | (206) | (210) | (215) | (219) | (4,043) |
| Capital Receipts | (4,653) | (2,567) | (2,252) | (2,309) | (2,000) | (13,781) |
| Grand Total | (108,501) | (29,990) | (29,680) | (6,647) | (5,219) | (180,037) |

(subject to rounding – tolerance +/- £1k)

3. 2025/26 – 2029/30 Capital Programme

- 3.1 Following the approval of the Month 6 capital programme, a full review of the programme whilst preparing the 2026/27 – 2030/31 Capital Strategy has been considered in line with the Budget Setting timetable.

- 3.2 This together with new funding and contributions and realignments/rephasing approvals have taken place all of which are included within the Capital Strategy Report which is being presented to this same meeting.
- 3.3 Following the approved changes since Month 6, assuming grant offers are approved, and rephasing resulting from updating the current 5 Year Capital Strategy, the revised Capital Programme 2025/26 to 2029/30 as at Month 9 is a net increase across the programme of £0.216m as shown in Table 2 below.
- 3.4 The revised capital programme for 2025/26 to 2029/30 shown in Table 2 below reflects all the above amendments in arriving at the revised forecast position. The movement for the current financial year is shown in Table 3 together with the projected financing profile.

Table 2 - 2025/26 - 2029/30 Revised Capital Programme at the end of Month 9

| Directorate Budget | 2025/26 £000 | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 | 2029/30 £000 | Total £000 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|
| Community Health and Adult Social Care | 3,664 | 3,587 | 3,870 | - | - | 11,121 |
| Children's Services | 4,325 | 9,657 | 6,481 | 2,209 | 10 | 22,683 |
| Communities | - | 125 | - | - | - | 125 |
| Heritage Libraries and Arts Place | 560 | - | - | - | - | 560 |
| - Corporate Property | 4,274 | 4,346 | 3,669 | 1,744 | 362 | 14,395 |
| - Environment | 1,414 | 2,663 | 111 | - | - | 4,188 |
| - Housing | 6,544 | 4,702 | - | - | - | 11,246 |
| - Regeneration | 36,199 | 35,084 | 9,230 | 92 | - | 80,605 |
| - Transport | 8,087 | 17,321 | 7,013 | - | - | 32,421 |
| Housing Revenue Account (HRA) | 250 | 6,151 | 3,849 | | | 10,250 |
| Resources/Information Technology (IT) | 1,283 | 3,843 | 3,336 | 1,092 | - | 9,554 |
| Capital, Treasury & Technical Accounting | 3,600 | 2,640 | 4,373 | 2,500 | 5,000 | 18,113 |
| Funding for Emerging Priorities | - | - | 902 | 2,506 | - | 3,408 |
| Grand Total | 70,200 | 90,119 | 42,834 | 10,143 | 5,372 | 218,669 |

| Funding | 2025/26 £000 | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 | 2029/30 £000 | Total £000 |
|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Grant & Other | (41,193) | (52,919) | (26,933) | (1,169) | (256) | (122,470) |
| Prudential Borrowing | (23,983) | (31,039) | (13,600) | (6,974) | (3,116) | (78,712) |
| Revenue | (310) | (3,010) | - | - | - | (3,320) |
| Capital Receipts | (4,714) | (3,151) | (2,300) | (2,000) | (2,000) | (14,165) |
| Grand Total | (70,200) | (90,119) | (42,834) | (10,143) | (5,372) | (218,669) |

- 3.5 Details of these and other movements, together with consideration for 2030/31 are included within the Capital Strategy report and supporting documents being presented to this same meeting.

- 3.6 This leaves the revised 2025/26 Capital Programme at £70.200m compared with the Month 6 position presented to Cabinet of £122.248m, an in year reduction of £52.048m.

2025/26 Capital Programme

- 3.7 The table below shows the movements in the 2025/26 Capital programme since the Capital Strategy was set and all approved virements to date, together with those proposed since the last reporting period.
- 3.8 Since the last reported period at the end of Quarter 2, services have concluded the Annual Review which makes up the majority of changes totalling £53.187m (reduction). These along with any additional proposals are detailed in Appendix J for approval.

Other approved virements totalling £1.139m have been approved under delegation or another decision-making process and are detailed in Appendix K.

- 3.9 These proposed changes will result in an updated 2025/26 programme of £70.200m and shown by Directorate in Table 3 below:

Table 3 – 2025/26 Capital Programme

| Directorate | Capital Strategy 2025-30 | Approved 2025/26 programme at M06 | Approved Virements M09 | Proposed Virements M09 | Revised Budget M09 | Spend to M09 |
|--|--------------------------|-----------------------------------|------------------------|------------------------|--------------------|---------------|
| Budget | £000 | £000 | £000 | £000 | £000 | £000 |
| Community Health and Adult Social Care | 4,106 | 4,646 | 25 | (1,007) | 3,664 | 2,251 |
| Children's Services | 10,482 | 6,247 | - | (1,922) | 4,325 | 1395 |
| Communities | 338 | 245 | - | (245) | 0 | 0 |
| Heritage Libraries and Arts | - | 491 | - | 70 | 561 | 504 |
| Place | 80,617 | 101,660 | 1,114 | (46,257) | 56,517 | 35,436 |
| Housing Revenue Account (HRA) | 3,193 | 1,403 | - | (1,153) | 250 | 3 |
| Resources/Information Technology (IT) | 3,165 | 3,956 | - | (2,673) | 1,283 | 600 |
| Capital, Treasury & Technical Accounting | 3,600 | 3,600 | - | - | 3,600 | 0 |
| Funding for Emerging Priorities | 3,000 | - | - | - | 0 | 0 |
| Grand Total | 108,501 | 122,248 | 1,139 | (53,187) | 70,200 | 40,189 |

- 3.10 It must be noted that the table above is the latest estimate of the expected capital spend for 2025/26. The Council will continue to revise the programme over the final quarter of the year to reflect the latest assumptions.
- 3.11 Actual expenditure to 31 December 2025 was £40.189m (57.25% of the proposed forecast outturn). This is lower than spending profile (61.23%) at the same period for the previous financial year. As would be expected the majority of this spend is within the Place Directorate which amounts for 88.17% of the total 2025/26 Capital Programme spend to date. The position will be kept under review and budgets will be managed in accordance with forecasts.

Capital Receipts

- 3.12 The capital programme assumes the availability of £4.714m of capital receipts in 2025/26 for financing purposes. This includes £2.600m to support transformational activity in the General Fund using the flexibility allowed by Government.
- 3.13 The total net usable capital receipts currently received in year is £0.954m, the first call being against the £2.600m outlined above in respect of use of Flexible Receipts.
- 3.14 The capital receipts position as at 31 December 2025 is as follows:

Table 4 – Capital Receipts 2025/26

| | £000 | £000 |
|---|---------|----------------|
| Capital Receipts Financing Requirement | | 4,714 |
| Usable Capital Receipt b/fwd. | - | |
| Actual capital receipts received to date | (954) | |
| Identified in year capital receipts remaining | (4,863) | |
| Further Surplus in 2025/26 | | (1,103) |

- 3.15 Given the significant amount of capital receipts needed to finance the capital programme in this and future years it is imperative that the capital receipts/disposal schedule is adhered to. This is monitored at the monthly Capital Receipts meeting and will be subject to on-going review throughout the year. It is of course recognised that the ongoing economic instability, fluctuations in interest rates and the impact on borrowing costs, coupled with the increase cost of living will continue to impact on business/economic activities making capital disposals more challenging.
- 3.16 The Capital Strategy and Capital Programme 2025/30 incorporates an expectation of the level of receipts that is anticipated in each of the respective years and therefore an estimate as to the resultant level of over or under programming in order to present a balanced budget. As can be seen below, the most recent review has produced a forecast which is below the financing projections included in Table 3. Should the currently estimated position prevail then the position would be as illustrated in the table below:

Table 5 – Capital Receipts 2025/26 to 2029/30

| Capital Receipts | 2025/26 £000 | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 | 2029/30 £000 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| Capital Receipts Carried Forward | - | (1,103) | (5,542) | (5,782) | (4,038) |
| Identified Capital Receipts | (4,863) | (7,590) | (2,540) | (256) | - |
| Received in year | (954) | | | | |
| Total Receipts | (5,817) | (8,693) | (8,082) | (6,038) | (4,037) |
| Capital Receipts Financing Requirement | 4,714 | 3,151 | 2,300 | 2,000 | 2,000 |
| Over/(Under) programming | (1,103) | (5,542) | (5,782) | (4,038) | (2,038) |

(subject to rounding – tolerance +/- £1k)

- 3.17 Although the capital receipts forecast is currently lower than the required amount, given that this is the Quarter 3 position, the Council is forecast to achieve the projected Capital Receipts in the programme in the final quarter of the year and therefore, at this stage it is considered appropriate to retain the original forecast for the current year. The consequence should the level of capital receipts fall is either, a corresponding increase in the level of prudential borrowing and hence an impact on the revenue budget, or a reduction in the overall capital programme.

4 Conclusion

- 4.1 A detailed review of the capital programme (the Annual Review) has been undertaken and realigned and reprofiled across the programme. In addition, further reviews have taken place as part of the overall Capital Strategy and Annual Budget Setting process, and we will continue to reflect developments relating to individual projects/schemes, across all years and re-profile accordingly.
- 4.2 The Capital Programme is being continually monitored and is reported to Members on a regular basis.

5 Appendices

- 5.1 Appendix A - SUMMARY – Month 9 - Community Health and Adult Social Care
Appendix B - SUMMARY – Month 9 - Children's Service
Appendix C - SUMMARY – Month 9 - Communities
Appendix D - SUMMARY – Month 9 - Heritage, Libraries and Arts
Appendix E - SUMMARY – Month 9 - Place
Appendix F - SUMMARY – Month 9 - Housing Revenue Account (HRA)
Appendix G - SUMMARY – Month 9 - Resources/Information Technology
Appendix H - SUMMARY – Month 9 - Capital Treasury and Technical Accounting
Appendix I - SUMMARY – Month 9 - Funding for Emerging Priorities
Appendix J – Proposed changes
Appendix K – Approved changes

SUMMARY – Month 9 (December 2025) - Community Health and Adult Social Care**APPENDIX A**

| Service area | Original Budget | Revised Budget (M06) | Approved Virements (M07-M09) | Proposed Virements (M07-M09) | Revised Budget (M09) | Expend to M09 |
|---|-----------------|----------------------|------------------------------|------------------------------|----------------------|---------------|
| Adult Services | 4,106 | 4,646 | 25 | (1,007) | 3,664 | 2,251 |
| Community Health and Adult Social Care Total | 4,106 | 4,646 | 25 | (1,007) | 3,664 | 2,251 |

SUMMARY – Month 9 (December 2025) – Children’s Services**APPENDIX B**

| Service area | Original Budget | Revised Budget (M06) | Approved Virements (M07-M09) | Proposed Virements (M07-M09) | Revised Budget (M09) | Expend to M09 |
|--|-----------------|----------------------|------------------------------|------------------------------|----------------------|---------------|
| Children, Young People and Families (CYPF) | 1,000 | 1,378 | | (834) | 544 | 374 |
| Schools - General Provision | 6,473 | 2,368 | | (735) | 1,633 | 188 |
| Schools – Primary | - | 875 | | 392 | 1,267 | 201 |
| Schools – Secondary | 3,009 | 1,608 | | (1,004) | 604 | 43 |
| Schools – Special | - | 18 | | 244 | 262 | 20 |
| Schools – New Build | - | - | | 15 | 5 | - |
| Children’s Services Total | 10,482 | 6,247 | - | (1,922) | 4,325 | 1,395 |

SUMMARY – Month 9 (December 2025) – Communities**APPENDIX C**

| Service area | Original Budget | Revised Budget (M06) | Approved Virements (M07-M09) | Proposed Virements (M07-M09) | Revised Budget (M09) | Expend to M09 |
|--------------------------|-----------------|----------------------|------------------------------|------------------------------|----------------------|---------------|
| Local Investment Fund | 338 | 245 | - | (245) | (0) | - |
| Communities Total | 338 | 245 | - | (245) | (0) | - |

SUMMARY – Month 9 (December 2025) – Heritage, Libraries and Arts

APPENDIX D

| Service area | Original Budget | Revised Budget (M06) | Approved Virements (M07-M09) | Proposed Virements (M07-M09) | Revised Budget (M09) | Expend to M09 |
|---|-----------------|----------------------|------------------------------|------------------------------|----------------------|---------------|
| Heritage, Libraries and Arts | - | 491 | - | 70 | 561 | 504 |
| Heritage, Libraries and Arts Total | - | 491 | - | 70 | 561 | 504 |

SUMMARY – Month 9 (December 2025) – Place

APPENDIX E

| Service area | Original Budget | Revised Budget (M06) | Approved Virements (M07-M09) | Proposed Virements (M07-M09) | Revised Budget (M09) | Expend to M09 |
|--|-----------------|----------------------|------------------------------|------------------------------|----------------------|---------------|
| Asset Management – Corporate Premises | 2,670 | 4,336 | 263 | (941) | 3,658 | 1,432 |
| Asset Management - Education Premises | 1,148 | 2,033 | - | (1,417) | 616 | 742 |
| Boroughwide Developments | 28,177 | 26,904 | - | (7,940) | 18,964 | 15,184 |
| Boroughwide District Projects | 17 | 27 | - | (27) | - | - |
| Cemeteries and Crematorium | - | - | - | 7 | 7 | 8 |
| Countryside | 80 | 39 | - | - | 39 | - |
| Parks | 13 | 897 | 750 | (339) | 1,308 | 511 |
| Playing Fields & Facilities | - | 49 | - | - | 49 | - |
| Parks & Playing Fields | 11 | 11 | - | - | 11 | - |
| Private Housing | 5,677 | 12,246 | - | (5,702) | 6,543 | 53 |
| Strategic Acquisitions | 1,647 | 2,147 | - | (657) | 1,490 | 865 |
| Town Centre Developments | 27,593 | 27,812 | - | (12,068) | 15,744 | 11,152 |
| Transport - Accident Reduction | 744 | 1,204 | 98 | (329) | 973 | 307 |
| Transport - Bridges & Structures | 4,107 | 9,434 | - | (8,172) | 1,262 | 763 |
| Transport - Fleet Management | 175 | 249 | - | 74 | 323 | 230 |
| Transport - Highway Major Works/Drainage schemes | 8,498 | 13,481 | (67) | (8,411) | 5,003 | 3,918 |
| Transport - Minor Works | 60 | 657 | 70 | (242) | 485 | 210 |
| Transport - Miscellaneous | - | 134 | - | (93) | 41 | 61 |
| Place Total | 80,617 | 101,660 | 1,114 | (46,257) | 56,517 | 35,436 |

SUMMARY – Month 9 (December 2025) - Housing Revenue Account (HRA)

APPENDIX F

| Service area | Original Budget | Revised Budget (M06) | Approved Virements (M07-M09) | Proposed Virements (M07-M09) | Revised Budget (M09) | Expend to M09 |
|-------------------------|-----------------|----------------------|------------------------------|------------------------------|----------------------|---------------|
| Housing Revenue Account | 3,193 | 1,403 | - | (1,153) | 250 | 3 |
| HRA Total | 3,193 | 1,403 | - | (1,153) | 250 | 3 |

SUMMARY – Month 9 (December 2025) – Resources/Information Technology (IT)

APPENDIX G

| Service area | Original Budget | Revised Budget (M06) | Approved Virements (M07-M09) | Proposed Virements (M07-M09) | Revised Budget (M09) | Expend to M09 |
|-------------------------------------|-----------------|----------------------|------------------------------|------------------------------|----------------------|---------------|
| Information Technology | 3,165 | 3,956 | - | (2,673) | 1,283 | 600 |
| Information Technology Total | 3,165 | 3,956 | - | (2,673) | 1,283 | 600 |

SUMMARY – Month 9 (December 2025) – Capital Treasury and Technical Accounting

APPENDIX H

| Service area | Original Budget | Revised Budget (M06) | Approved Virements (M07-M09) | Proposed Virements (M07-M09) | Revised Budget (M09) | Expend to M09 |
|--|-----------------|----------------------|------------------------------|------------------------------|----------------------|---------------|
| Cross Cutting /Corporate | 3,600 | 3,600 | - | - | 3,600 | - |
| Capital Treasury and Technical Accounting Total | 3,600 | 3,600 | - | - | 3,600 | - |

SUMMARY – Month 9 (December 2025) - Funding for Emerging Priorities

APPENDIX I

| Service area | Original Budget | Revised Budget (M06) | Approved Virements (M07-M09) | Proposed Virements (M07-M09) | Revised Budget (M09) | Expend to M09 |
|--|-----------------|----------------------|------------------------------|------------------------------|----------------------|---------------|
| Funding for Emerging Priorities | 3,000 | - | - | - | - | - |
| Funding for Emerging Priorities Total | 3,000 | - | - | - | - | - |

| | | | | | | |
|--------------|----------------|----------------|--------------|-----------------|---------------|---------------|
| TOTAL | 108,501 | 122,248 | 1,139 | (53,187) | 70,200 | 40,189 |
|--------------|----------------|----------------|--------------|-----------------|---------------|---------------|

(subject to rounding – tolerance +/- £1k)

| | 2025 £000's | 2026 £000's | 2027 £000's | 2028 £000's | 2029 £000's | Grand Total £000's |
|---|----------------|----------------|----------------|----------------|----------------|--------------------------|
| Capital Treasury and Technical Accounting | 0 | 0 | -3 | 0 | 0 | -3 |
| Capital - Corporate | 0 | 0 | -3 | 0 | 0 | -3 |
| Funding for Emerging Priorities | 0 | 0 | -3 | 0 | 0 | -3 |
| Corporate Services | -2,673 | 1,706 | 740 | -785 | 0 | -1,012 |
| Capital - IT | -2,673 | 1,706 | 740 | -785 | 0 | -1,012 |
| Technology Roadmap Digital and Technology Foundations | -1,274 | 1,403 | -500 | 0 | 0 | -370 |
| Digital Services Customer Experience | -777 | -48 | 200 | 500 | 0 | -125 |
| Data - Theme 3 | 0 | 2 | 1,140 | -602 | 0 | 540 |
| Application Portfolio Management Line of Business Systems | -225 | 28 | 0 | 0 | 0 | -197 |
| Digital Communities Business Insight Performance, Strategy & Policy Foundations | -59 | 0 | 0 | 0 | 0 | -59 |
| Digital Leadership Business Support HR/OD Foundations | -50 | 50 | 0 | 0 | 0 | 0 |
| Digital Workforce Collaboration and Productivity | -194 | 79 | 0 | 0 | 0 | -115 |
| Financial Systems Development | -14 | 114 | -100 | 0 | 0 | 0 |
| GM Fibre | -79 | 79 | 0 | 0 | 0 | 0 |
| Right Start & School Nursing IT | 0 | 0 | 0 | -682 | 0 | -682 |
| CCTV System Upgrade - Sir Robert Peacock House | -2 | 0 | 0 | 0 | 0 | -2 |
| Housing Revenue Account | -1,153 | -838 | 1,939 | 100 | 103 | 151 |
| Capital - HRA | -1,153 | -838 | 1,939 | 100 | 103 | 151 |
| HRA Capital Strategy | -303 | 0 | 100 | 100 | 103 | 0 |
| Metropolitan Place Redevelopment | -850 | -838 | 1,839 | 0 | 0 | 151 |
| People | -3,103 | 3,308 | 395 | 25 | 10 | 635 |
| Capital - Adult Services | -1,007 | 587 | 370 | 0 | 0 | -49 |
| DFG- Boroughwide | -99 | 0 | 0 | 0 | 0 | -99 |
| Social Care- General Provision | -320 | 0 | 370 | 0 | 0 | 50 |
| Oldham Total Care | -437 | 437 | 0 | 0 | 0 | 0 |
| Adaptive Technology | -150 | 150 | 0 | 0 | 0 | 0 |

| | 2025 £000's | 2026 £000's | 2027 £000's | 2028 £000's | 2029 £000's | Grand Total £000's |
|---|----------------|----------------|----------------|----------------|----------------|--------------------------|
| Capital - CYPF | -834 | 742 | 0 | 0 | 0 | -93 |
| 1 Rosary Road - Acquisition & Adaptation | -742 | 742 | 0 | 0 | 0 | 0 |
| Family Hubs & Start for Life | -93 | 0 | 0 | 0 | 0 | -93 |
| Capital - DIF | -245 | 125 | 0 | 0 | 0 | -120 |
| LIF - Local Investment Fund | -245 | 125 | 0 | 0 | 0 | -120 |
| Capital - Heritage Libraries and Arts | 70 | 0 | 0 | 0 | 0 | 70 |
| Northmoor Library - ACE Project | 70 | 0 | 0 | 0 | 0 | 70 |
| Capital - Schools - General Provision | -735 | -575 | 25 | 25 | 10 | -1,250 |
| Education Basic Need General Provision | 0 | -600 | 0 | 0 | 0 | -600 |
| SEND - Special Provision Capital Fund (SPCF) General Provision | -650 | 0 | 0 | 0 | 0 | -650 |
| Schools Feasibility Funding | -85 | 25 | 25 | 25 | 10 | 0 |
| Capital - Schools - Primary | 392 | 427 | 0 | 0 | 0 | 819 |
| DFC - Alexandra Park Jnr School | -7 | 7 | 0 | 0 | 0 | 0 |
| DFC - Bare Trees Primary School | -29 | 29 | 0 | 0 | 0 | 0 |
| DFC - Beever Primary School | -4 | 4 | 0 | 0 | 0 | 0 |
| DFC - Buckstones Primary School | -6 | 6 | 0 | 0 | 0 | 0 |
| DFC - Burnley Brow Community School | -15 | 15 | 0 | 0 | 0 | 0 |
| DFC - Christ Church Primary School | -13 | 13 | 0 | 0 | 0 | 0 |
| DFC - Crompton Primary School | -15 | 15 | 0 | 0 | 0 | 0 |
| DFC - Delph Primary School | -6 | 6 | 0 | 0 | 0 | 0 |
| DFC - Diggle Primary School | -16 | 16 | 0 | 0 | 0 | 0 |
| DFC - Friezland Primary School | -10 | 10 | 0 | 0 | 0 | 0 |
| DFC - Glodwick Inf/Nur School | -14 | 14 | 0 | 0 | 0 | 0 |
| DFC - Greenfield Primary School | -13 | 13 | 0 | 0 | 0 | 0 |
| DFC - Higher Failsworth Primary School | -15 | 15 | 0 | 0 | 0 | 0 |
| DFC - Hodge Clough Primary School | -7 | 7 | 0 | 0 | 0 | 0 |
| DFC - Holy Trinity (CofE) Primary School | -6 | 6 | 0 | 0 | 0 | 0 |

| | 2025 £000's | 2026 £000's | 2027 £000's | 2028 £000's | 2029 £000's | Grand Total £000's |
|--|----------------|----------------|----------------|----------------|----------------|--------------------------|
| DFC - Horton Mill Community Primary School | -15 | 15 | 0 | 0 | 0 | 0 |
| DFC - Knowsley Junior School | -19 | 19 | 0 | 0 | 0 | 0 |
| DFC - Limehurst Community Primary School | -4 | 4 | 0 | 0 | 0 | 0 |
| DFC - Mather Street Primary School | -21 | 21 | 0 | 0 | 0 | 0 |
| DFC - Mills Hill Primary School | -35 | 35 | 0 | 0 | 0 | 0 |
| DFC - Propps Hall Jnr/Inf School | -19 | 19 | 0 | 0 | 0 | 0 |
| DFC - Royton Hall Primary School (formerly Highbarn Jnr) | -8 | 8 | 0 | 0 | 0 | 0 |
| DFC - Rushcroft Primary School | -15 | 15 | 0 | 0 | 0 | 0 |
| DFC - South Failsworth Community Primary School | -5 | 5 | 0 | 0 | 0 | 0 |
| DFC - Springhead Inf/Nur School | -13 | 13 | 0 | 0 | 0 | 0 |
| DFC - Stanley Road Primary School | -14 | 14 | 0 | 0 | 0 | 0 |
| DFC - Thornham St.James (CofE) School | -31 | 0 | 0 | 0 | 0 | -31 |
| DFC - Whitegate End Primary and Nursery School | -21 | 21 | 0 | 0 | 0 | 0 |
| DFC - Woodhouses Vol Primary School | -12 | 12 | 0 | 0 | 0 | 0 |
| DFC - Yew Tree Community School | -52 | 52 | 0 | 0 | 0 | 0 |
| Transfers to Academies | 42 | 0 | 0 | 0 | 0 | 42 |
| Crompton School - Boiler Replacement | 86 | 0 | 0 | 0 | 0 | 86 |
| Firbank Nursery extension | 71 | 0 | 0 | 0 | 0 | 71 |
| ARP 3 Schools (Lyndhurst, St, Thomas & Coppice) HNPCA | 90 | 0 | 0 | 0 | 0 | 90 |
| Spring Brook Academy | 64 | 0 | 0 | 0 | 0 | 64 |
| Richmond & Northmoor Academy (Harmony HNPCA) | 496 | 0 | 0 | 0 | 0 | 496 |
| Capital - Schools - Secondary | -1,004 | 1,993 | 0 | 0 | 0 | 989 |
| Bluecoat School - Safeguarding School Places | -1,169 | 1,169 | 0 | 0 | 0 | 0 |
| DFC - Radclyffe School | -11 | 0 | 0 | 0 | 0 | -11 |
| DFC - Saddleworth School | -3 | 3 | 0 | 0 | 0 | 0 |
| North Chadderton School Expansion | -422 | 422 | 0 | 0 | 0 | 0 |
| Blessed John Henry Newman - Modular Classrooms | 600 | 400 | 0 | 0 | 0 | 1,000 |

| | 2025 £000's | 2026 £000's | 2027 £000's | 2028 £000's | 2029 £000's | Grand Total £000's |
|--|----------------|----------------|----------------|----------------|----------------|--------------------------|
| Capital - Schools - Special | 244 | 9 | 0 | 0 | 0 | 254 |
| DFC - Kingsland School | -9 | 9 | 0 | 0 | 0 | 0 |
| High Needs Provision in Mainstream (Woodlands/North Chadd/Werneth) | 254 | 0 | 0 | 0 | 0 | 254 |
| Capital - Schools New Build | 16 | 0 | 0 | 0 | 0 | 16 |
| Saddleworth School New Build (WH Shaw Site) | 16 | 0 | 0 | 0 | 0 | 16 |
| Place | -46,257 | 42,659 | 3,577 | 243 | 362 | 584 |
| Capital - Asset Mgt - Asset Management | -941 | 917 | 400 | -237 | 107 | 245 |
| Corporate Property - Major Repair Works | 0 | 0 | 0 | -287 | 0 | -287 |
| Boroughwide - Flood Damaged Walkways/Footpaths, Bridges and Retaining Structures | -207 | 0 | 50 | 50 | 107 | 0 |
| Alexandra Park Electrical Upgrade | -195 | 195 | 0 | 0 | 0 | 0 |
| Dilapidations - Maple House / Whitney Court | -266 | 250 | 0 | 0 | 0 | -16 |
| Phase 2- Medlock Vale Aqueduct- structural defects / health & safety | -40 | 100 | 100 | 0 | 0 | 160 |
| Phase 2- Thornley Brook Bridge- structural defects / health & safety | -42 | 100 | 250 | 0 | 0 | 308 |
| Henshaw House Electrical Rewire | -72 | 72 | 0 | 0 | 0 | 0 |
| Leisure Buildings - Royton Leisure Centre | 3 | 0 | 0 | 0 | 0 | 3 |
| Leisure Buildings - Saddleworth Pool & Leisure Centre | -200 | 200 | 0 | 0 | 0 | 0 |
| Leisure Buildings - Oldham Leisure Centre | 3 | 0 | 0 | 0 | 0 | 3 |
| Leisure Buildings - Radclyffe Athletics Centre | 75 | 0 | 0 | 0 | 0 | 75 |
| Capital - Asset Mgt - Education Premises | -1,417 | 585 | 186 | 389 | 256 | -2 |
| Essential Condition Works - General Provision | -255 | 392 | -395 | 475 | 256 | 472 |
| Hodge Clough - Electrical Rewire | -390 | 0 | 390 | 0 | 0 | 0 |
| Horton Mill Electrical Rewire | -300 | 0 | 0 | 300 | 0 | 0 |
| Limehurst Primary - Underfloor heating | 0 | 325 | -325 | 0 | 0 | 0 |
| Backlog Maint. - Rushcroft Primary School - Flood Mitigation | -91 | 33 | 33 | 34 | 0 | 9 |
| Horton Mill - Heat Distribution | -56 | -150 | 0 | 0 | 0 | -206 |
| Community Schools Kitchens - Equipment Upgrade | 14 | -5 | -5 | -5 | 0 | -0 |
| Springhead Primary - New Boiler and plant controls | 0 | -80 | 35 | 35 | 0 | -10 |

| | 2025 £000's | 2026 £000's | 2027 £000's | 2028 £000's | 2029 £000's | Grand Total £000's |
|---|----------------|----------------|----------------|----------------|----------------|--------------------------|
| Christ Church Denshaw Heating Replacement | 18 | -350 | 350 | 0 | 0 | 18 |
| Beever Street Heating Replacement | 0 | 390 | -390 | 0 | 0 | 0 |
| Mather Street Electrical Rewire | 20 | 0 | 180 | -200 | 0 | 0 |
| Bare Trees Primary Electrical Rewire | 0 | 0 | 250 | -250 | 0 | 0 |
| St Thomas Werneth Primary School - Play Pitch Upgrade | -2 | 0 | 0 | 0 | 0 | -2 |
| Mills Hill Primary / Whitegate end - asbestos removal | 0 | 0 | 34 | 0 | 0 | 34 |
| Hey with Zion - Heating replacement | -264 | 0 | 0 | 0 | 0 | -264 |
| Kingsland School (Laurel Bank) - Heating | 0 | 30 | 30 | 0 | 0 | 60 |
| Horton Mill - Replace Hot/Cold pipes | -13 | 0 | 0 | 0 | 0 | -13 |
| The Radclyffe School Sports Hall | -100 | 0 | 0 | 0 | 0 | -100 |
| Friezland Primary School - Electrical Rewire | 0 | 0 | 0 | 0 | 0 | 0 |
| Mills Hill Primary School - Electrical upgrade | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital - Boroughwide Developments | -7,940 | 8,624 | -859 | 92 | 0 | -83 |
| Flexible Housing Fund | 1,875 | 392 | -2,267 | 0 | 0 | 0 |
| Failsworth DC - Outstanding Compensations - General Provision | 0 | 0 | -92 | 0 | 0 | -92 |
| Northern Roots | -3,477 | 1,977 | 1,500 | 0 | 0 | 0 |
| Disposal Programme - Pre Sales Expenditure (Strategic Regeneration) | -95 | 0 | 0 | 92 | 0 | -3 |
| Old Library Refurbishment - Phase 2 | 803 | -803 | 0 | 0 | 0 | 0 |
| Diggle Clock Tower - External repair | 13 | 0 | 0 | 0 | 0 | 13 |
| Foxdenton Hall – Essential health & safety works | -170 | 170 | 0 | 0 | 0 | 0 |
| Alexandra Park Depot | -489 | 489 | 0 | 0 | 0 | 0 |
| District Growth Funding | -3,900 | 3,900 | 0 | 0 | 0 | 0 |
| Sports Town | -2,500 | 2,500 | 0 | 0 | 0 | 0 |
| Capital - DP - Boroughwide | -27 | 27 | 0 | 0 | 0 | 0 |
| LIF - Royton High Street Grants (App 8) | -27 | 27 | 0 | 0 | 0 | 0 |
| Capital - Env - Cemeteries and Crematorium | 7 | -7 | 0 | 0 | 0 | 0 |
| Mercury Abatement | 7 | 0 | 0 | 0 | 0 | 7 |
| Capital - Env - Parks & Open Spaces | -339 | 111 | 0 | 0 | 0 | -228 |
| Granby St Pitch | -11 | 11 | 0 | 0 | 0 | 0 |

| | 2025 £000's | 2026 £000's | 2027 £000's | 2028 £000's | 2029 £000's | Grand Total £000's |
|--|----------------|----------------|----------------|----------------|----------------|--------------------------|
| LIF - Sickle Street (R4-App 1) | -3 | 0 | 0 | 0 | 0 | -3 |
| LIF - Dogford Park (R4-App 14) | -5 | 0 | 0 | 0 | 0 | -5 |
| Stamford Drive play area, Woodhouses Playspace S106 | -0 | 0 | 0 | 0 | 0 | -0 |
| LIF Berriesfield Outdoor Gym | -15 | 0 | 0 | 0 | 0 | -15 |
| Bolton Street Muga Refurb | -17 | 0 | 0 | 0 | 0 | -17 |
| LIF Healthy and Active Royton South | 1 | 0 | 0 | 0 | 0 | 1 |
| LIF Shaw Skateboard Park | -21 | 0 | 0 | 0 | 0 | -21 |
| LIF Waterhead Fruit Trail | -12 | 0 | 0 | 0 | 0 | -12 |
| LIF Werneth Park MUGA | -35 | 0 | 0 | 0 | 0 | -35 |
| LIF Holts Multi Use Games Area (MUGA) revival | -34 | 0 | 0 | 0 | 0 | -34 |
| LIF Royton Park Grow Hub | -7 | 0 | 0 | 0 | 0 | -7 |
| S106 Tree Planting Boroughwide | -132 | 100 | 0 | 0 | 0 | -32 |
| Community Orchards | -21 | 0 | 0 | 0 | 0 | -21 |
| UKSPF Active Routes | 4 | 0 | 0 | 0 | 0 | 4 |
| Shadowbrook/Sandringham Play Area | -2 | 0 | 0 | 0 | 0 | -2 |
| Crossley Playing Fields Car Park | -10 | 0 | 0 | 0 | 0 | -10 |
| Micro Wood, Granby Street Wetlands | 21 | 0 | 0 | 0 | 0 | 21 |
| Oldham Edge Play Area | -3 | 0 | 0 | 0 | 0 | -3 |
| Installation of a non-turf pitch at The Meadows Sports Courts | -17 | 0 | 0 | 0 | 0 | -17 |
| Dobcross Park | 1 | 0 | 0 | 0 | 0 | 1 |
| Stoneleigh Park Play Area | -30 | 0 | 0 | 0 | 0 | -30 |
| Improvement to Growing Hub (Dunwood Park) | -10 | 0 | 0 | 0 | 0 | -10 |
| Renovation of Tennis Courts | -5 | 0 | 0 | 0 | 0 | -5 |
| Failsworth Towpath | -14 | 0 | 0 | 0 | 0 | -14 |
| Moston Brook | -3 | 0 | 0 | 0 | 0 | -3 |
| Eldon Street Estate Play Area | 32 | 0 | 0 | 0 | 0 | 32 |
| Victoria St Pocket Park | 10 | 0 | 0 | 0 | 0 | 10 |
| Improving Facilities in Chadderton Hall Park | 0 | 0 | 0 | 0 | 0 | 0 |

| | 2025 £000's | 2026 £000's | 2027 £000's | 2028 £000's | 2029 £000's | Grand Total £000's |
|--|----------------|----------------|----------------|----------------|----------------|--------------------------|
| Capital - Private Housing | -5,552 | 4,552 | 0 | 0 | 0 | -1,000 |
| Oldham Mumps-Princes Gate - New Homes | -5,552 | 4,552 | 0 | 0 | 0 | -1,000 |
| Capital - Private Housing (former HMRF) | -150 | 150 | 0 | 0 | 0 | 0 |
| Equity Homes Loans | -150 | 150 | 0 | 0 | 0 | 0 |
| Capital - Strategic Acquisitions | -657 | 1,147 | 0 | 0 | 0 | 490 |
| Strategic Acquisitions- General Provision | -1,147 | 1,147 | 0 | 0 | 0 | 0 |
| Acquisition of the Snipe Public House | 490 | 0 | 0 | 0 | 0 | 490 |
| Capital - Town Centre Developments | -12,068 | 14,336 | -1,266 | 0 | 0 | 1,003 |
| Performance Space (formerly Oldham Coliseum Theatre - Phase C) | -6,264 | 7,359 | -1,096 | 0 | 0 | 0 |
| Jubilee Park (Town Centre) | -3,207 | 3,207 | 0 | 0 | 0 | 0 |
| GHNH Construction Grant | 170 | 0 | -170 | 0 | 0 | 0 |
| George Square | -1,514 | 1,514 | 0 | 0 | 0 | 0 |
| Old Town Hall (Oldham TC) – Capital Investment Programme | -82 | 82 | 0 | 0 | 0 | 0 |
| Egyptian Room | 3 | 0 | 0 | 0 | 0 | 3 |
| Old Town Hall / Cultural Quarter | -2,475 | 475 | 0 | 0 | 0 | -2,000 |
| Town Centre Development Partner | 801 | 199 | 0 | 0 | 0 | 1,000 |
| Cultural Investment around Fairbottom Street | 500 | 500 | 0 | 0 | 0 | 1,000 |
| Community Regeneration Partnership Town Centre | 0 | 1,000 | 0 | 0 | 0 | 1,000 |
| Capital - Trans - Accident Reduction | -329 | 311 | 0 | 0 | 0 | -18 |
| Elk Mill Signalisation | -154 | 154 | 0 | 0 | 0 | 0 |
| Chew Valley Road | -45 | 45 | 0 | 0 | 0 | 0 |
| Hill Side Avenue Traffic Calming | -32 | 32 | 0 | 0 | 0 | 0 |
| DFT ATF T2 Oldham Town Centre - Lees - Grotton Linear Park | 2 | 0 | 0 | 0 | 0 | 2 |
| Safety Barrier Enhancement (Boroughwide) | -80 | 80 | 0 | 0 | 0 | 0 |
| Honeywell Lane | -20 | 0 | 0 | 0 | 0 | -20 |
| Capital - Trans - Bridges & Structures | -8,172 | 4,920 | 3,060 | 0 | 0 | -193 |
| Manchester Street Viaduct refurbishment | -4,664 | 1,664 | 3,000 | 0 | 0 | 0 |
| Br063 Denshaw Bridge, Delph Road | -945 | 945 | 0 | 0 | 0 | 0 |

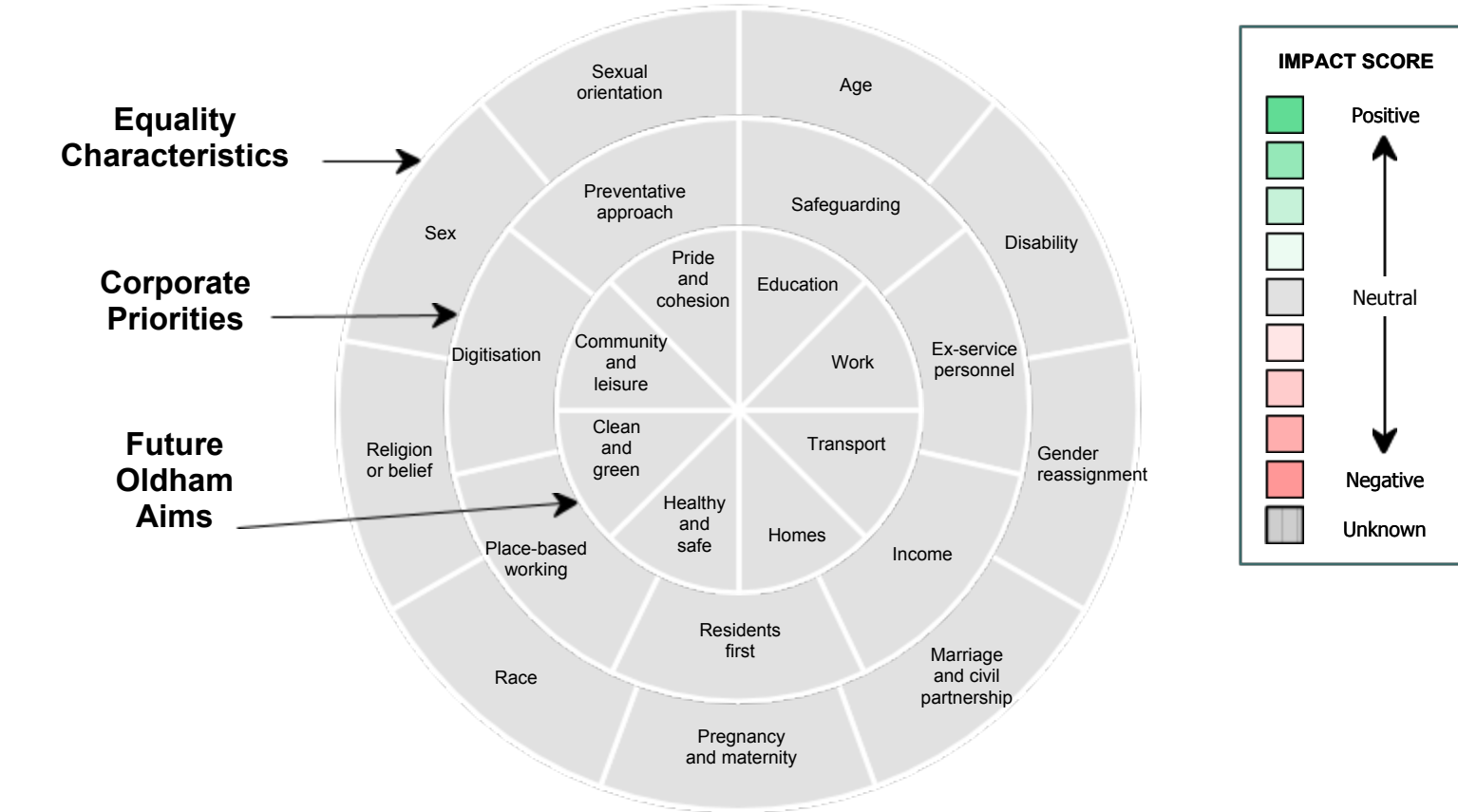
| | 2025 £000's | 2026 £000's | 2027 £000's | 2028 £000's | 2029 £000's | Grand Total £000's |
|---|----------------|----------------|----------------|----------------|----------------|--------------------------|
| Minor Structures Works | -144 | 144 | 0 | 0 | 0 | 0 |
| Low Bridge Signing | -103 | 103 | 0 | 0 | 0 | 0 |
| DFT CF Waterloo & Wellington Bridges | -375 | 375 | 0 | 0 | 0 | 0 |
| River Irk Bridge | -245 | 245 | 0 | 0 | 0 | 0 |
| Bridge Work - King Street Roundabout Footbridge | -1 | 0 | 0 | 0 | 0 | -1 |
| Br 504 Union Street West Footbridge | -0 | 0 | 0 | 0 | 0 | -0 |
| A62 Huddersfield Road, Scouthead (Near Doctor Lane) | -20 | 20 | 0 | 0 | 0 | 0 |
| MCF T6 - Park Bridge NCN 626 to Ashton | -165 | 0 | 0 | 0 | 0 | -165 |
| Br75 Street Bridge Road Bridge | -419 | 419 | 0 | 0 | 0 | 0 |
| Br131 Laurel Avenue Bridge | -424 | 424 | 0 | 0 | 0 | 0 |
| Hunt Lane Railway Bridge | -195 | 195 | 0 | 0 | 0 | 0 |
| Tame Bridge | -186 | 186 | 0 | 0 | 0 | 0 |
| Preliminary assessment and design of priority structures | -68 | 8 | 60 | 0 | 0 | -0 |
| Dunham Street Bridge | -50 | 50 | 0 | 0 | 0 | 0 |
| Warlow Brook Calvert | -100 | 100 | 0 | 0 | 0 | 0 |
| Cop Road Embankment at traffic signals | -40 | 40 | 0 | 0 | 0 | 0 |
| A62 Oldham Way- A669 Middleton Road Bridge Strengthening | -26 | 0 | 0 | 0 | 0 | -26 |
| Capital - Trans - Fleet Management | 74 | -74 | 0 | 0 | 0 | 0 |
| Fleet Replacement Vehicles 7 years | 74 | -74 | 0 | 0 | 0 | 0 |
| Capital - Trans - Highway Major Works/Drainage schemes | -8,412 | 6,787 | 2,055 | 0 | 0 | 429 |
| Transport Investment | -1,240 | 1,346 | 631 | 0 | 0 | 736 |
| Oldham Town Centre- Cheapside/West Street | -185 | -72 | 0 | 0 | 0 | -257 |
| Oldham Town Centre - Rock Street Lord Street | -1,709 | 0 | 0 | 0 | 0 | -1,709 |
| Oldham Town Centre - Market Place | -1,189 | 1,797 | 1,424 | 0 | 0 | 2,033 |
| Footway Improvements | -377 | 377 | 0 | 0 | 0 | 0 |
| St Marys Way - Oldham Town Centre | -110 | 110 | 0 | 0 | 0 | 0 |
| Oldham Mumps | -193 | 193 | 0 | 0 | 0 | 0 |
| Beal Valley | -503 | 0 | 0 | 0 | 0 | -503 |
| MCF T6 - Royton Town Centre Connection | -722 | 607 | 0 | 0 | 0 | -115 |

| | 2025 £000's | 2026 £000's | 2027 £000's | 2028 £000's | 2029 £000's | Grand Total £000's |
|--|----------------|----------------|----------------|----------------|----------------|--------------------------|
| MCF T6 - Park Road NCN 626 to Town Centre | -1,631 | 1,297 | 0 | 0 | 0 | -333 |
| CRSTS QBT Corridor Scheme | 569 | 0 | 0 | 0 | 0 | 569 |
| Highway Maintenance Schemes | -750 | 750 | 0 | 0 | 0 | 0 |
| CRSTS Bus Stop Enhancements | 6 | 0 | 0 | 0 | 0 | 6 |
| MCF T6 - Oldham Town Centre Improvements | 3 | 0 | 0 | 0 | 0 | 3 |
| Partington Street, Failsworth – Traffic Calming | -19 | 19 | 0 | 0 | 0 | 0 |
| Residential 20mph Speed Restrictions | -362 | 362 | 0 | 0 | 0 | 0 |
| Capital - Trans - Minor Works | -242 | 182 | 0 | 0 | 0 | -60 |
| Integrated Minor highways & Traffic Management Schemes | -176 | 174 | 0 | 0 | 0 | -2 |
| LIF - Denshaw Road Safety Scheme (App 12) | -11 | 0 | 0 | 0 | 0 | -11 |
| MCF T6 - Chadderton Pedestrian & Cycle Access Improvements | -87 | 8 | 0 | 0 | 0 | -80 |
| Bee Network Crossings | -25 | 0 | 0 | 0 | 0 | -25 |
| CRSTS Bus Pinch Point Scheme - Grampian Way / Trent Road, Shaw | -2 | 0 | 0 | 0 | 0 | -2 |
| Broadway To Canal Link | 60 | 0 | 0 | 0 | 0 | 60 |
| Capital - Trans - Miscellaneous | -93 | 93 | 0 | 0 | 0 | 0 |
| Minor Flood Damage Works | -7 | 7 | 0 | 0 | 0 | 0 |
| CRSTS – EVCI Resource Funding | -77 | 77 | 0 | 0 | 0 | 0 |
| Haven Lane - Traffic Calming / 20 mph zone | -9 | 9 | 0 | 0 | 0 | 0 |
| Grand Total | -53,187 | 46,835 | 6,648 | -417 | 475 | 356 |

| | 2025 £000's | 2026 £000's | 2027 £000's | 2028 £000's | 2029 £000's |
|---|----------------|----------------|----------------|----------------|----------------|
| People | 25 | 0 | 0 | 0 | 25 |
| Capital - Adult Services | 25 | 0 | 0 | 0 | 25 |
| DFG- Boroughwide | 25 | 0 | 0 | 0 | 25 |
| Place | 1,114 | 850 | 0 | -363 | 1,602 |
| Capital - Asset Mgt - Asset Management | 263 | 100 | 0 | -363 | 0 |
| Corporate Property – Major Repair Works (Priority 1) | 0 | 0 | 0 | -363 | -363 |
| Leisure Buildings - Failsworth Sports Centre | 257 | 100 | 0 | 0 | 357 |
| Leisure Buildings - Oldham Leisure Centre | -3 | 0 | 0 | 0 | -3 |
| Leisure Buildings - Radclyffe Athletics Centre | 20 | 0 | 0 | 0 | 20 |
| Leisure Buildings - Royton Leisure Centre | -3 | 0 | 0 | 0 | -3 |
| Leisure Buildings - Saddleworth Pool & Leisure Centre | -9 | 0 | 0 | 0 | -9 |
| Capital - Env - Parks | 750 | 750 | 0 | 0 | 1,500 |
| Pride in Place | 750 | 750 | 0 | 0 | 1,500 |
| Capital - Town Centre Developments | 0 | 0 | 0 | 0 | 0 |
| Old Town Hall / Cultural Quarter | 0 | 0 | 0 | 0 | 0 |
| Capital - Trans - Accident Reduction | 98 | 0 | 0 | 0 | 98 |
| Chew Valley Road | 6 | 0 | 0 | 0 | 6 |
| Obligations under Sec 39 Road Traffic Act | 70 | 0 | 0 | 0 | 70 |
| Traffic Calming of 20mph Greenfield | -6 | 0 | 0 | 0 | -6 |
| Wellyhole Street Traffic Calming S106 | 28 | 0 | 0 | 0 | 28 |
| Wicken Tree Lane Width Restriction | -53 | 0 | 0 | 0 | -53 |
| Width Restriction, Wrigley Head, Failsworth | 53 | 0 | 0 | 0 | 53 |
| Capital - Trans - Highway Major Works/Drainage schemes | -67 | 0 | 0 | 0 | -67 |
| CRSTS Bus Stop Enhancements | 4 | 0 | 0 | 0 | 4 |
| MCF T6 - Oldham Town Centre Improvements | 5 | 0 | 0 | 0 | 5 |
| MCF T6 - Royton Town Centre Connection | -5 | 0 | 0 | 0 | -5 |
| Oldham Town Centre - Market Place | -549 | 0 | 0 | 0 | -549 |
| Oldham Town Centre- Cheapside/West Street | 549 | 0 | 0 | 0 | 549 |

| | 2025 £000's | 2026 £000's | 2027 £000's | 2028 £000's | 2029 £000's |
|--|----------------|----------------|----------------|----------------|----------------|
| Speed Cushions | 25 | 0 | 0 | 0 | 25 |
| Transport Investment | -95 | 0 | 0 | 0 | -95 |
| Capital - Trans - Minor Works | 70 | 0 | 0 | 0 | 70 |
| Integrated Minor highways & Traffic Management Schemes | 2 | 0 | 0 | 0 | 2 |
| LIF - Burnley Lane Traffic Island (R2 App 1) | -3 | 0 | 0 | 0 | -3 |
| LIF - Denshaw Road Safety Scheme (App 12) | 3 | 0 | 0 | 0 | 3 |
| Public Rights of Way (PRoW) Improvements | 68 | 0 | 0 | 0 | 68 |
| Capital - Trans - Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| A627 Boundary Park Subway | 0 | 0 | 0 | 0 | 0 |
| Grand Total | 1,139 | 850 | 0 | -363 | 1,627 |

| | | | | | |
|--------------------------|---------------|-------------|----------|------------|---------------|
| Funding | 2 | 2 | 2 | 2 | 0 |
| Grant & Other | -875 | -750 | 0 | 0 | -1,625 |
| Prudential Borrowing-Gen | -263 | -100 | 0 | 363 | 0 |
| Revenue | -2 | 0 | 0 | 0 | -2 |
| Capital Receipts | 0 | 0 | 0 | 0 | 0 |
| Grand Total | -1,139 | -850 | 0 | 363 | -1,627 |



| Annex 3- EIA: Financial Monitoring 25/26 (Qtr 3) | | | | |
|--|---------|------------|------------|---|
| | Impact | Likelihood | Duration | Comment |
| Equality Characteristics | | | | |
| Age | Neutral | Possible | Short Term | The report considers the 2025/26 financial position of the Council at Qtr 3 (31 December 2025) and as such, in isolation has no direct impact on Equality |
| Disability | Neutral | Possible | Short Term | As Above |
| Gender reassignment | Neutral | Possible | Short Term | As Above |
| Marriage and civil partnership | Neutral | Possible | Short Term | As Above |
| Pregnancy and maternity | Neutral | Possible | Short Term | As Above |
| Race | Neutral | Possible | Short Term | As Above |
| Religion or belief | Neutral | Possible | Short Term | As Above |
| Sex | Neutral | Possible | Short Term | As Above |
| Sexual orientation | Neutral | Possible | Short Term | As Above |
| Corporate Priorities | | | | |
| Safeguarding | Neutral | Possible | Short Term | The report considers the 2025/26 financial position of the Council at Qtr 3 (31 December 2025) and as such, in isolation has no direct impact on Equality |
| Ex-service personnel | Neutral | Possible | Short Term | As Above |
| Income | Neutral | Possible | Short Term | As Above |
| Residents first | Neutral | Possible | Short Term | As Above |
| Place-based working | Neutral | Possible | Short Term | As Above |
| Digitisation | Neutral | Possible | Short Term | As Above |
| Preventative approach | Neutral | Possible | Short Term | As Above |
| Future Oldham Aims | | | | |
| Education | Neutral | Possible | Short Term | The report considers the 2025/26 financial position of the Council at Qtr 3 (31 December 2025) and as such, in isolation has no direct impact on Equality |
| Work | Neutral | Possible | Short Term | As Above |
| Transport | Neutral | Possible | Short Term | As Above |
| Homes | Neutral | Possible | Short Term | As Above |
| Healthy and safe | Neutral | Possible | Short Term | As Above |
| Clean and green | Neutral | Possible | Short Term | As Above |
| Community and leisure | Neutral | Possible | Short Term | As Above |
| Pride and cohesion | Neutral | Possible | Short Term | As Above |

Report to the Governance, Strategy & Resources Scrutiny Board

Revenue Budget 2026/27 and Medium Term Financial Strategy 2027/28 to 2028/29

Portfolio Holder: Cllr Abdul Jabbar MBE, Deputy Leader and Cabinet Member for Finance, Corporate Services and Sustainability

Officer Contact: Lee Walsh, Director of Finance and Section 151 Officer

Report Author: Vickie Lambert, Finance Manager
Email: vickie.lambert@oldham.gov.uk

28 January 2026

Reason for Decision

To provide the Governance, Strategy & Resources Scrutiny Board with the budget reduction requirement and the Administration's budget proposals for 2026/27 having regard to the Provisional Local Government Finance Settlement (PLGFS) published on 17 December 2025. The report also presents the financial forecasts for the remainder of the Medium-Term Financial Strategy (MTFS) period 2028/27 to 2028/29 based on the Settlement information received from Central Government and provides an indicative narrative on the years 2029/30 and 2030/31 which are outside the PLGFS period.

Executive Summary

This report presents the Council's Revenue Budget for 2026/27 together with the budget reduction requirement and the Administration's budget proposals for 2026/27 including Council Tax intentions. It also provides the financial forecasts for the MTFS period, 2027/28 to 2028/29 on the known settlement information and a high level indicative narrative for the years 2029/30 and 2030/31 which are outside the PLGFS period. Included within this report are a number of budget reduction proposals for consideration and a budgeted transfer to reserves for the financial years 2026/27 to 2028/29 which is the second consecutive that the Council's revenue budget has been balanced without the need to use general revenue reserves to support it.

The Council has reviewed all the underlying assumptions in its approach to setting the revenue budget for 2026/27 onwards having regard for the impact of the Fair Funding Review 2.0 and the indicative allocations published in the Provisional Local Government Finance Settlement. The revenue budget gap for 2026/27 is therefore revised to £20.301m. To balance the budget, a resources review has enabled budget adjustments of £10.196m, with Transformation Programme savings of £2.000m to be applied. £8.105m of budget reductions are proposed for delivery in 2026/27 which would balance the revenue budget position.

Presentation of this report to the Governance, Strategy & Resources Scrutiny Board for consultation is a key stage in the budget process. Once the Board has had the opportunity to scrutinise this budget report and the other reports on the agenda that form a core part of the Council's strategic planning framework, any recommendations will be included in the reports that are presented to Cabinet and Council.

Recommendations

That the Governance, Strategy & Resources Scrutiny Board considers and comments upon as appropriate:

- 1 The policy landscape and context in which the Council is setting its revenue budget for 2026/27;
- 2 The financial forecast for 2026/27 having regard to the Provisional Local Government Finance Settlement and associated funding announcements;
- 3 The Flexible Use of Capital Receipts at a value of £2.6m for 2026/27;
- 4 A proposed overall 2026/27 Council Tax increase of 4.99% for Oldham Council services (2.99% for general purposes and 2% Adult Social Care Precept) resulting in the charges set out at Table 10 of the report;
- 5 The Transformation Programme savings for 2026/27 at £2.000m
- 6 The 2026/27 Budget Reduction proposals at a value of £8.105m;
- 7 The proposed transfer to reserves of £1.600m in 2026/27 to improve the financial robustness of the Council;
- 8 The proposal to draw on the Collection Fund for major preceptors of £153.167m for Borough Wide services and £129.237m for Council services (subject to confirmation);
- 9 The proposed net revenue expenditure budget for 2026/27 for the Council set at £367.259m;
- 10 The proposed fees and charges as set out in the schedule included at **Appendix 8**; and
- 11 The level of general fund balances supporting the 2026/27 budget of £18.865m underpinned by the agreed policy on Reserves.

Revenue Budget 2026/27 and Medium Term Financial Strategy 2027/28 to 2028/29**1 Background****Introduction**

- 1.1 Each year, the Council identifies what it needs to spend on Council services for the following year as part of the budget setting process. This process also involves the identification of provisional spending plans for future financial years. This ensures the Council's future spending plans are balanced against the funding forecasts for Government Grants, Council Tax and Business Rates revenues and aligns with the Council's corporate plan. These plans form part of the Council's Medium Term Financial Strategy (MTFS) which sets out a financial forecast for the period 2026/27 to 2028/29. The first part of this report focuses on the first year of the MTFS period and at Section 16 sets out a forecast for the final two years, 2027/28 to 2028/29 of the settlement period with and indicative budget position for the years 2029/30 and 2030/31 which are outside the current settlement period.
- 1.2 The Provisional Local Government Finance Settlement (LGFS) and associated funding announcements were received on 17 December 2025. This was the first multi-year settlement since 2016/17 and provides actual allocations for 2026/27 and indicative allocations for the two years 2027/28 and 2028/29. Forecasts for 2026/27 have been updated using actual funding information (where available) and the 2027/28 to 2028/29 estimates have been revised using information in the PLGFS and the Policy Statement. These revised estimates are presented in this report.
- 1.3 In addition to the cost pressures that were anticipated when the initial estimates for 2026/27 and future years were prepared, this financial year has seen further financial challenges. The challenges include:
- Continued increase in costs and the number of placements within Children's Services;
 - Continued increase in costs and demand for Adult Social Care services; and
 - Increased costs of maintaining the Council's property portfolio.
- 1.4 When the initial 2026/27 MTFS was prepared, the forward estimates took account of the ongoing demand pressures detailed above, but as has been reported widely throughout the financial year, demand from and complexity of care required for our residents particularly in the area of social care services has continued to place significant additional pressures on the budget in 2025/26 and subsequently beyond. In year mitigations have been implemented throughout the financial year to address the financial pressures which have had a positive impact on the revenue forecast outturn yet, as detailed in the Quarter 3 budget monitoring report (included on the agenda), the forecast position is still expected to end with an adverse revenue position at the end of the financial year. Any in year overspend will impact on the level of reserves available to support the budget on an ongoing basis and the reserves available by 2026/27 are outlined in Section 13.
- 1.5 At the same time as considering the financial challenges facing the Council, it is important to consider the Council's commitment to the co-operative way of working. Based on a set of values and the principle of enabling and motivating everyone to "do their bit", this influences the policy direction of the Council and its response to the financial challenges.
- 1.6 As an organisation, a co-operative approach provides the opportunity to find positive and sustainable solutions to the on-going financial challenges being faced. Oldham has a values driven approach which underpins the way it does business. The Council believes in the importance of fairness and responsibility. In practice, that means maximising the positive social, economic and environmental impact that can be achieved through everything we do as set out in the Council's values.

2 Oldham Council Policies and Strategies

- 2.1 Framing budget setting for 2026/27 and future years are the Co-operative Council ethos, the Council's Corporate Plan Ready for the Future, and the Oldham Partnership's plan Pride, Progress, Partnership. The delivery of the objectives the Council has set must be considered alongside the requirement to reduce operating costs through a programme of transformation and change, while working within the financial framework of the Constitution and Rules of Procedure.

The Council's Corporate Plan

- 2.2 Oldham Council's Corporate Plan for 2024–27, Ready for the Future, was approved by Council on 6 November 2024. It sets out how the Council will maximise the impact of its resources and activity to improve the lives of residents over the next three years. The plan is aligned to the Oldham Partnership's borough-wide plan Pride, Progress, Partnership, and focuses on responding to the needs and aspirations of Oldham's communities. It explains how the Council will contribute to the Partnership's missions, live its organisational values and behaviours, and create the right conditions for success.
- 2.3 Ready for the Future and Pride, Progress, Partnership were developed in parallel to ensure that the Council's priorities for 2024–27 align with Oldham's wider ambitions for the borough. This alignment ensures the most effective and efficient use of resources to improve outcomes for residents.
- 2.4 Oldham's Corporate Plan centres around the three missions in the Oldham Plan:
- i. **Healthier, Happier Lives:** In Oldham, every individual matters. To build a community where everyone has access to the care, support, and opportunities they need to live a good life. The Council is committed to tackling poverty, improving health and well-being, providing high-quality social care, and promoting lifelong education.
 - ii. **Great Place to Live:** Oldham is a place where people love to live, and the Council is committed to building on that pride by providing more affordable, quality homes, improving public spaces, and creating a strong local economy with vibrant communities that get on well.
 - iii. **Green and Growing:** Oldham will be a place where economic growth benefits all residents, creating opportunities for businesses to succeed while ensuring Oldham's community and environment thrive. Attracting new investment, supporting local businesses, and leading in green technologies will generate quality job opportunities and equip people with the skills they need to succeed.
- 2.5 To achieve the Council's missions and deliver the best outcomes for the people of Oldham, the Council must create the right conditions for success. The four pillars of change will support the implementation of the Council's strategy, driving change and improvement programme forward. These tools and approaches ensure that the Council remains dynamic and responsive, as it navigates the complex and evolving landscape of local government in the UK. The four pillars of change are:
- i. Efficiency and Value for Money
 - ii. Capacity Building
 - iii. Prevention and Early Help
 - iv. Digital
- 2.6 These pillars are crucial to the successful delivery of the Corporate Plan, helping turn our ambitions into reality. By focusing on these, the Council will build a strong foundation that allows it to adapt, innovate, and lead the way in local government.

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- 2.7 The 2026/27 budget process has been framed around the Corporate Plan and Oldham Plan with the preparation of the 2026/27 revenue budget (including budget reduction proposals), the MTFS and the capital strategy having regard to the three priorities and four missions and how these can be delivered.

Constitution and Rules of Procedure

- 2.8 Oldham Council has an agreed Constitution which sets out how the Council operates, how decisions are made and the procedures that ensure these decisions are efficient, transparent and accountable to local people. Most of the procedures are required by statute. Detailed procedures and Codes of Practice are provided in separate rules and protocols which accompany the Constitution and Articles contained therein. The following rules of procedure are particularly relevant in the context of determining the Council's 2026/27 Revenue Budget.

Budget and Policy Framework Procedure Rules

- 2.9 This sets out the process for the adoption and implementation of the Council's Budget and Policy Framework. It specifies the budget estimates that must be prepared as part of that framework, the process for developing the framework and the associated decision-making process. The Revenue Budget report, if approved by Council, forms a key element of the Council's Budget and Policy Framework.

3 Fair Funding Review and National Business Rates Reset

- 3.1 During 2025/26, the Government have been working with Local Authorities to deliver on its commitment to a fairer funding system across Local Government ensuring that areas of high need and high deprivation are allocated the funding needed to deliver the services that residents need. A substantial consultation was undertaken over the summer months with Oldham's response to the consultation questions submitted by the deadline in August.
- 3.2 Outcomes from the Fair Funding Review consultation have informed the Policy Statement and Provisional Local Government Finance Settlement for 2026/27 to 2028/29.
- 3.3 Alongside the work around Fair Funding, the Government have also been reviewing the Business Rates System with an intention to realign Business Rates growth nationally. Oldham is part of the ten-year Greater Manchester 100% Business Rates Retention Scheme which holds any growth it generates across the region to invest locally. Further details on the National Business Rates Reset and the impact on Oldham is detailed later within this report.

4 Local Government Finance Policy Statement, and Provisional Local Government Finance Settlement

- 4.1 On 20 November 2025, the Local Government Finance Policy Statement was published. This long-awaited Statement confirmed the Government's intention to deliver on fairer funding and a simpler finance system for Local Government. Despite indications from Central Government that the Policy Statement would include enough detail to enable Councils to understand the impacts on their financial position for the 2026/27 financial year onwards, this was not the case making it difficult for the Council to update its estimates with any certainty.
- 4.2 Whilst the Policy Statement had not contained the information needed to update estimates, it did confirm the Governments intention to deliver a multi-year settlement and provide indicative funding allocations for 2026/27 to 2028/29 in line with the current spending review period. The statement also provided information around the outcomes of the Fair Funding Review 2.0 consultation that had taken place over the summer months. Furthermore, the Government announced that the Recovery Grant allocated in 2025/26 at £8.010m was to continue for 2026/27 to 2028/29 at this amount. This funding was unexpected and was welcomed by the Council.

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- 4.3 The Policy Statement did not include the required information on the National Business Rates Reset and confirmed that this would be included within the Provisional Local Government Finance Settlement.
- 4.4 The eagerly awaited 2026/27 Provisional Local Government Finance Settlement (PLGFS) was released on 17 December 2025. It was announced by the Secretary of State for Housing, Communities and Local Government the Rt. Hon Steve Reed OBE MP, and set out the Government's formal proposals for the funding of English Local Authorities in 2026/27.
- 4.5 As expected, this was the first multi-year Local Government Finance Settlement since 2016/17 and delivered on the Government's promise to provide Local Government with indicative funding indications over the medium term to assist with budget setting and work on financial resilience.
- 4.6 Included in the Provisional Settlement was key funding information for Local Authorities in relation to:
- Baseline funding levels for 2026/27 with indicative levels for 2027/28 and 2028/29.
 - Council Tax referendum limits.
 - Grants for 2026/27 and indicative allocations for 2027/28 and 2028/29.
- 4.7 The PLGFS acted on the Government's commitment to deliver a Fairer Funding system for Local Government ensuring resources are available to those areas that need it the most, like Oldham, that have high needs and high deprivation and a low tax base. Alongside this, the Government has also delivered a National Business Rates Reset which realigned business rates growth across the whole system.
- 4.8 Councils had the opportunity to submit consultation comments on the Provisional Settlement. The Government issued seven specific consultation questions in relation to the Settlement to which a response was requested by 14 January 2025. The Council submitted a response by the deadline.
- 4.9 Published alongside the PLGFS was the Government's estimates of Core Spending Power (CSP). This is the Government's assessment of the expected revenue resources available to Local Authorities from 2026/27 to 2028/29 using Office of Budget Responsibility estimates. Within the Core Spending Power, the Government assumes in its calculations that Authorities will increase Council Tax by the maximum allowed each year.
- 4.10 The Government's intention through the Settlement is to deliver major reform to the Local Government finance system by:
- Making £84.6bn available in the Core Spending Power for Local Authorities by 2028/29
 - Align funding with need and deprivation
 - Target preventative investment in Children's Social Care reform – one of the fastest growing pressures on Council budgets
 - Simplifying 36 funding streams over £56bn (over three years) which will give Council's greater certainty and flexibility – supporting them to meet local needs
- 4.11 The Provisional Settlement includes detail by individual Authority and the amounts for Oldham are shown below.

Table 1: Oldham Core Spending Power

| CORE SPENDING POWER | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|
| Please select authority | | | | | |
| Oldham | | | | | |
| Illustrative Core Spending Power of Local Government: | | | | | |
| | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| | £ millions | £ millions | £ millions | £ millions | £ millions |
| Fair Funding Allocation¹ | 0.0 | 0.0 | 190.1 | 206.8 | 223.6 |
| of which: Baseline Funding Level | 0.0 | 0.0 | 101.3 | 103.6 | 105.7 |
| of which: Revenue Support Grant ² | 0.0 | 0.0 | 75.1 | 103.3 | 117.9 |
| of which: Local Authority Better Care Grant ³ | 0.0 | 0.0 | 13.8 | - | - |
| Legacy Funding Assessment | 161.6 | 169.5 | 0.0 | 0.0 | 0.0 |
| of which: Legacy Business Rates ⁴ | 93.0 | 94.6 | 0.0 | 0.0 | 0.0 |
| of which: Legacy Grant Funding ⁵ | 57.4 | 61.1 | 0.0 | 0.0 | 0.0 |
| of which: Local Authority Better Care Grant | 11.2 | 13.8 | 0.0 | 0.0 | 0.0 |
| Council tax requirement^{6,7} | 116.2 | 122.2 | 129.6 | 137.4 | 145.7 |
| Homelessness, Rough Sleeping and Domestic Abuse^{8,9} | 1.2 | 1.8 | 2.2 | 2.4 | 2.8 |
| Families First Partnership¹⁰ | 1.8 | 4.0 | 6.2 | 6.2 | 5.3 |
| Total Transitional Protections¹¹ | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| of which: 95% income protection | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| of which: 100% income protection | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| of which: Fire and Rescue Real-terms floor | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Grants rolled in to Revenue Support Grant¹² | 1.5 | 1.9 | 0.0 | 0.0 | 0.0 |
| Recovery Grant | 0.0 | 8.0 | 8.0 | 8.0 | 8.0 |
| Recovery Grant Guarantee¹³ | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Mayoral Capacity Fund | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Core Spending Power | 282.2 | 307.4 | 336.1 | 360.9 | 385.4 |
| Core Spending Power year-on-year change (£ millions) | | 25.2 | 28.7 | 24.8 | 24.5 |
| Core Spending Power year-on-year change (%) | | 8.9% | 9.4% | 7.4% | 6.8% |
| Core Spending Power change since 2024 (£ millions) | | 25.2 | 53.9 | 78.7 | 103.2 |
| Core Spending Power change since 2024 (%) | | 8.9% | 19.1% | 27.9% | 36.6% |
| Core Spending Power change since 2025 (%) | | | 9.4% | 17.4% | 25.4% |

4.12 For Oldham, CSP has increased from £307.4m to £336.1m between 2025/26 and 2026/27.

4.13 Whilst the Core Spending Power implies the Council has £28.7m more resources than in 2025/26, the Government's CSP figures for 2026/27 onwards includes the roll in of a significant number of grants that the Council already receives outside of CSP. These grants include (but are not limited to) the Social Care Grant, Market Sustainability and Improvement Fund and New Homes Bonus. Further details on grants can be found later within this report.

4.14 Within the CSP is £8.010m of Recovery Grant which the Government confirmed as part of the Policy Statement in November and will be paid at a cash flat level for the period 2026/27 to 2028/29.

4.15 Also included within the PLGFS was information regarding Referendum Limits for Council Tax increases. Details of these limits are included at Section 9 of this report.

Final Local Government Finance Settlement

4.16 It is expected that the Final Local Government Finance Settlement will be received week commencing 2 February 2026. Only when this is received will the final funding notifications be confirmed. There may therefore be further changes to some of the grant notifications received via the PLGFS. Any changes to grant notifications will be included in reports to Cabinet and Council.

5 2025/26 Revised Budget and Year End Forecasts

- 5.1 The Authority's 2025/26 revenue budget was approved by Council on 6 March 2025 with a net revenue budget of £322.928m funded through a combination of government grants, Council Tax, and Business Rates.
- 5.2 Under established budget procedures all services are required to monitor and review their approved budgets during the financial year. As part of this process, forecasts of the year-end position are prepared by all services. The latest forecast is based on the projected year end position as at the end of Month 9. The Directorate forecasts include all known commitments, issues, and planned management actions.

Forecast Position

- 5.3 The current net revenue budget is £325.486m which has increased since the base budget was set as result of additional unringfenced grant income being received by the Council. Since Quarter 2, there has been an additional £1.474m allocated as detailed in the table below:

Table 2: 2025/26 Additional funding allocated since Quarter 2

| Movement in Funding | £000 |
|---|----------------|
| DATRIG (inc Rough Sleeping Drug & Alcohol Grant | (1,030) |
| Individual Placement and Support Grant | (67) |
| Public Health Grant | (31) |
| Local Authorities Social Services Grants | (201) |
| Supporting Chagossian British Citizens Grant | (17) |
| Families First Programme Transformation Grant | (128) |
| Net Movement in Funding | (1,474) |

- 5.4 The forecast position at Month 9 (Qtr 3) of £15.199m is detailed in the table below. Management actions continue to have a positive impact on the projected position with the forecast adverse outturn improving by £5.894m from that reported at the end of Quarter 2. Senior Leaders and officers continue to seek out and implement further actions to reduce this gap however there still remains a significant projected budget overspend which will impact on the size of the budget gap in the Medium-Term Financial Strategy for 2026/27 and future years and the level of Earmarked Reserves.

Table 3: Summary of 2025/26 Quarter 3 Projected Revenue Outturn

| Directorate | Annual Budget £000 | Annual Forecast £000 | Annual Variance reported at Quarter 3 £000 |
|--|-----------------------|-------------------------|---|
| Adult Social Care | 82,892 | 91,889 | 8,996 |
| Children's Services | 88,546 | 93,952 | 5,407 |
| Public Health | 24,830 | 24,503 | (327) |
| Place | 71,803 | 76,366 | 4,563 |
| Corporate Services | 35,481 | 34,414 | (1,067) |
| Capital, Treasury and Technical Accounting | 21,934 | 19,561 | (2,373) |
| NET EXPENDITURE | 325,486 | 340,685 | 15,199 |
| Financed By: | | | |
| Locally Generated Income | (181,158) | (181,158) | - |
| Government Grants | (145,358) | (145,358) | - |
| Collection Fund Deficit | 1,030 | 1,030 | - |
| TOTAL FINANCING | (325,486) | (325,486) | - |
| OVERALL PROJECTED VARIANCE | - | 15,199 | 15,199 |

- 5.5 As reported over the last two financial years, there are three areas which continue to forecast significant pressures;
- Adult Social Care is reporting a pressure of £8.996m at the end of Quarter 3 (£10.475m at the end of Quarter 2).
 - Children's Services is reporting a pressure at the end of Quarter 3 at £5.407m (£5.308m at the end of Quarter 2).
 - Place is reporting a pressure of £4.563m at the end of Quarter 3 (£5.578m at the end of Quarter 2).
- 5.6 Approved at Budget Council in March 2025, significant growth was added to the revenue base budget at £43.185m of which Adult Social Care was allocated £15.264m (35%) and Children's Services was allocated £16.831m (39%). At the same Council meeting budget savings were approved across all Directorates. When these savings are applied, the overall net increase was £6.776m for Adult Social Care and £13.170m for Children's Services. Further details on growth for the 2026/27 financial year is included later within this report.
- 5.7 The increasing need for use of the Council's services from residents and businesses, the complexity of the support needed, and inflationary costs continue to put pressure on service budgets as demonstrated by the Quarter 3 forecast outturn position. These pressures, in the main driven by escalating costs in essential statutory services supporting the most vulnerable residents, reflect the broader challenges the Council and numerous Councils across the country are facing. This is particularly acute in statutory and heavily inspected services where there is little flexibility to mitigate rising costs, for example increasing pressures on social care budgets due to the support needs of vulnerable children and complexity in the needs of adult requiring support. There is also an increasing need to support children with Special Educational Needs (SEND) and whilst significant work has been done in the last 12 months, homelessness presentations and use of temporary accommodation is still of concern given the numbers accessing this service.

- 5.8 The current projected position as at the end of Quarter 3, shows a potentially significant adverse position by the end of the financial year but which has improved from the position previously reported. The Council is currently exploring opportunities in conjunction with its external treasury advisors to look at our current policy on capitalising interest costs for assets under construction. This could generate a potential revenue adjustment to the Council which would reduce the forecast adverse variance for 2025/26. The outcome of this work will be reported to Cabinet in the Month 10 revenue monitoring report. Any adverse variance by the end of the 2025/26 financial year will require an unbudgeted use of General Revenue Usable Reserves to balance the position which will impact on the Council's financial resilience. Further details on the level of reserves and the robustness of the revenue budget for 2026/27 is included later within this report.

6 Summary Budget Position for 2026/27

- 6.1 The 2025/26 revenue base budget was the first annual budget that had been set without the need to use general revenue reserves to balance the position for a number of years. This was a significant step forward for the Council with regard to its financial resilience and the need to retain revenue reserves at a sustainable level. This has been an overriding consideration when setting the budget for 2026/27 along with the requirement to continue the process of replenishing the Council's overall level of revenue reserves.
- 6.2 The proposed budget for 2026/27 seeks to meet these financial objectives whilst at the same time ensuring that services to residents are impacted as little as possible. A series of budget reduction proposals are proposed which are detailed further within this report, which together with a review of all revenue grant resources and the fair funding announced in the Provisional Settlement has enabled the Council to budget a replenishment of revenue reserves for each year of the MTFS.
- 6.3 If the proposals to balance the revenue budget for 2026/27 in this report are approved, there will be a balanced revenue budget position with a forecast transfer to reserves. A summary of the revenue budget position is included below:

Table 4: Summary Budget Position

| | 2026/27 £000 |
|---|-----------------|
| Budget Gap as at Budget Council | 8,982 |
| <u>Revision to expenditure estimates</u> | |
| Pay | 2,895 |
| Demand | 5,609 |
| Pressures | 14,069 |
| Passport of grants rolled in | 11,874 |
| Technical adjustments | 811 |
| Transfer to Reserves | 1,600 |
| Total Expenditure Adjustments including levies | 36,858 |
| <u>Revision to income estimates</u> | |
| Financing Changes | (25,539) |
| Budget Gap 2026/27 | 20,301 |

- 6.4 As highlighted later in this report, levy and precept figures are still subject to confirmation and there could be some amendments once the Final Local Government Finance Settlement is received in early February, however it is not expected that there will be any significant changes to the overall position presented. As updates are received, the budget will be updated with any known revisions included within the report for Budget Cabinet. The final position will be presented to Budget Council at its meeting of 4 March 2026.
- 6.5 Details of the key adjustments are set out in sections 7 to 9 below.

7 Expenditure Adjustments

- 7.1 As part of the budget setting process for 2026/27 to 2028/29 over the settlement period, a number of budget adjustments have been identified during the preparation of the 2026/27 revenue budget and the forecast budgets for 2027/28 and 2028/29. For 2026/27, these total £66.944m excluding levy adjustments, an increase of £37.074m compared to the 6 March Council report. The table below presents the changes for 2026/27 with explanations contained in the following narrative. Details of the 2027/28 and 2028/29 adjustments are included later within this report.

Table 5: 2026/27 Expenditure Adjustments

| Expenditure Adjustments | Budget Council 2026/27 £000 | 2026/27 Revisions £000 | 2026/27 Revised Base £000 |
|--|-----------------------------------|------------------------------|------------------------------------|
| Price | | | |
| Pay Inflation including National Insurance | 10,129 | (3,601) | 6,528 |
| Adult Social Care - Impact of National Living Wage Foundation Living Wage commitment | 4,000 | 1,352 | 5,352 |
| Contractual Inflation - Private Finance Initiatives | 300 | 357 | 657 |
| Contractual Inflation - ICT Licenses | 0 | 1,264 | 1,264 |
| Contractual Inflation - Children's Social Care | 0 | 2,420 | 2,420 |
| Contractual Inflation - Others | 0 | 454 | 454 |
| Service Inflation | 1,000 | 400 | 1,400 |
| Energy Price Inflation | 500 | 0 | 500 |
| Coroners Service | 0 | 250 | 250 |
| Demand | | | |
| ASC Demand Pressures - Demographics | 4,107 | 427 | 4,533 |
| Children's Services Demand Pressures | 2,000 | 182 | 2,182 |
| Place Pressures / Income | 0 | 2,500 | 2,500 |
| Council Wide Volatility Base Provision | 0 | 2,500 | 2,500 |
| Pressures | | | |
| Children's Investment Plan | 0 | 5,459 | 5,459 |
| Children's Services Pressure - Income | 0 | 2,421 | 2,421 |
| Adult Social Care Pressures | 0 | 3,025 | 3,025 |
| Previous Years Budget Reductions not delivered - Red and Amber | 0 | 3,164 | 3,164 |
| Settlement Changes - Expenditure Previously Funded from Grants | | | |
| Adult Social Care - Market Sustainability and Improvement Fund | 4,910 | 0 | 4,910 |
| Homelessness, Rough Sleeping and Domestic Abuse Grant | 0 | 1,583 | 1,583 |
| Children, Families and Youth Grant | 0 | 3,006 | 3,006 |
| Public Health Grant | 0 | 1,538 | 1,538 |
| Crisis & Resilience Fund | 0 | 5,747 | 5,747 |
| Technical Adjustments | | | |
| Transformation Programme | 0 | 5,000 | 5,000 |
| Capital Charges | 2,910 | (1,076) | 1,834 |
| Employer Pension Contribution Rate Reduction | 0 | (3,219) | (3,219) |
| Increased Expenditure Funded by the passporting of Public Health Grant | 0 | 322 | 322 |
| Revised Parish Precept Expenditure (offset by Parish Precept income) | 14 | (1) | 13 |
| Budgeted Transfer to General Revenue Reserves | 0 | 1,600 | 1,600 |
| Total Expenditure Adjustments excluding levies | 29,869 | 37,074 | 66,944 |

- 7.2 A summary of each of these adjustments is set out in the following paragraphs:

Price Assumptions

a) **Pay Inflation**

The pay increase for 2026/27 to 2028/29 is estimated at 3% per annum which equates to an additional budget requirement of £6.528m for 2026/27. Any increase to the percentage rate agreed for pay inflation will increase the expenditure budget required. There has been no agreement yet made for 2026/27.

b) **Adult Social Care - Impact of National Living Wage Foundation Living Wage commitment**

Along with some GM authorities, the Council pays Care Providers the Foundation Living Wage, as opposed to the National Minimum Wage for their staff. The Foundation Living Wage will increase from 1 May 2026 going from a rate of £12.60 to £13.45 per hour, an increase of 6.7%. The additional budgetary provision required for this rate increase is £5.352m for 2026/27.

c) **Contractual Inflation - Private Finance Initiatives**

The Council has several Private Finance Initiatives which include contractual inflationary increases in line with Consumer Price Index (CPI) or Retail Price Index (RPI). The additional budget requirement for 2026/27 in this regard is £0.657m.

d) **Contractual Inflation – ICT Licenses**

The additional budgetary provision required for the Council's ICT Licenses in 2026/27 is £1.264m. This will allow the Council to maximise the capability of the applications and security to generate efficiencies.

e) **Contractual Inflation – Children's Social Care**

The Council commissions external providers to provide fostering and residential placements for our children and young people when needed. Dependent on the placement provided, the inflationary increase applied each financial year can vary. Based upon the latest information it is estimated that the additional budget required for 2026/27 is £2.420m.

f) **Contractual Inflation – Others**

There are several other contracts that the Council holds and for which an inflationary increase is applied. For 2026/27, an additional £0.454m of base budget provision is required.

g) **Service Inflation**

A general inflation rate has been applied to relevant budgets for 2026/27 resulting in an additional £1.400m budget requirement.

h) **Energy Price Inflation**

The Council fixes its energy costs in advance using its block purchasing arrangement with the Crown Commercial Service and the budgeted cost for 2026/27 reflects known increases that will take effect in the next financial year.

i) **Coroners Service**

An additional estimated budgetary provision for 2026/27 only is required with regards to the Coroners Service at a value of £0.250m. This estimate is based upon information available at the time of writing.

Demand Assumptions

j) **Adult Social Care Demand Pressures - Demographics**

Based upon an assessment of demand using current cases, trend analysis and expected changes in cohorts, an increase in budget provision for Adult Social Care of £4.533m is

required for 2026/27. As a demand led service, this area is subject to changes depending upon client needs. The budget estimate provided is based upon best knowledge available.

k) **Children's Services Demand Pressures**

An assessment of future need based on potential entry to care and the current placements of children within the Children's Social Care service has been undertaken which has resulted in an additional £2.182m of revenue base budget being required for the 2026/27 financial year. Like Adult Social Care, this is demand led service statutory service where costs are driven by the type of placements needed. The budgetary provision provided has been assessed based using the most recent information available to the Council.

l) **Place Pressures / Income**

As shown at Section 5, the Place Directorate is forecasting an adverse variance for 2025/26. After review, a 2026/27 base budget uplift to meet the demand for services within this Directorate is required at a value of £2.500m.

m) **Council Wide Volatility Base Provision**

As highlighted above, the Council has a number of demand led statutory services where individual client needs drives cost. Whilst every effort is taken to use the most appropriate and up to date information to provide a robust base budget for these areas, changes to cohorts and demand for specialist and expensive external placements can impact on the budget provision. To mitigate the risk of these changes and to manage the budget position during the financial year and remove the need to use reserves, a permanent base budget provision for volatility has been included within the Council's revenue base budget. Use of this budget provision by a service will be temporary to mitigate the impact of any cost changes in year whilst permanent adjustments can be made. This provision will be held corporately.

Pressures Assumptions

n) **Children's Investment Plan**

Over the last few years, the Council's Children's Services has been on an improvement journey which required financial investment. This investment was funded through expected returns realised as improvements across the service were made. At the same time, the demand and complexity of need, coupled with sufficiency across the care sector has impacted on the ability to generate the returns on this investment. After assessment, the temporary investment of funding previously made is to be made permanent providing the base budget required for this area. This 2026/27 permanent investment is at a value of £5.459m.

o) **Children's Services Pressure - Income**

From January 2026, the Council will have nil financial contributions towards Social Care placements from Health for the current cohort of Children Looked After. (This could vary for any new children who meet CHC funding criteria, or alternatively any existing children whose circumstances change) As a result, the income budget held within this area becomes unachievable and needs to be removed from the base budget. The value of this pressure is £2.182m.

p) **Adult Social Care Pressures**

As reported within the Council's revenue monitoring report, particularly during 2024/25 and 2025/26, Adult Social Care have reported a significant adverse position. This is not something that can be sustained and therefore a full review of budgets for this area has been undertaken and it has been assessed that an additional base budget uplift for 2026/27 is required at £3.025m to provide the required resources for this Directorate.

q) **Previous Years Budget Reductions not delivered - Red and Amber**

Included within the revenue budget monitoring report as at the end of Quarter 3 (included elsewhere on the agenda) is an update on the delivery of the 2025/26 approved budget reductions. As at the end December 2025, 80% have been delivered with 20% rated Red or Amber. Whilst the organisation continues its work to achieve the budget reductions required in 2025/26, non-delivery will have an adverse effect on the 2026/27 base budget. Therefore, £3.164m of base budget provision has been included within the Council's revenue budget for 2026/27. Once the final year end position is known a reconciliation will be conducted and any remaining budget will be transferred to the Council Wide Volatility budget. The final position will be reported in the Revenue Monitor and Capital Investment Programme 2025/26 report to Cabinet early in the 2026/27 financial year.

Settlement Changes - Expenditure Previously Funded from Grants

r) **Expenditure Previously Funded from Grants**

As detailed earlier within this report, several grants that had been previously received by the Council as ringfenced funding have now been consolidated into four new grants for which funding will be allocated as part of Local Government Finance Settlement. As this now forms part of the base funding for the Council, the relevant expenditure budgets for these grants are required to be included. Several of these grants had already been included within the Council's MTFS and therefore the values included are the amounts above those that had already been accounted. The total amount added is £16.784m of which:

- Adult Social Care - Market Sustainability and Improvement Fund £4.910m
- Homelessness, Rough Sleeping and Domestic Abuse Grant £1.583m
- Children, Families and Youth Grant £3.006m
- Public Health Grant £1.538m
- Crisis and Resilience Fund £5.747m

Technical Adjustments

s) **Transformation Programme**

A refreshed transformation programme for the Council will be in place from April 2026 with significant opportunities already identified across the Adults and Children's Social Care services. To enable the delivery of budget reductions included with this Council's MTFS, an investment is required to ensure resources are available which will enable delivery. This is included at value of £5.000m for 2026/27.

t) **Capital Charges**

This increase is required to fund the revenue consequences arising from planned capital expenditure. The requirement for 2026/27 is reduced by £1.076m to £1.834m.

u) **Employer Pension Contribution Rate Reduction**

The current triennial period ends on the 31 March 2026 for employer pension contributions to the Greater Manchester Pension Fund (GMPF). All Greater Manchester authorities have been in liaison with GMPF to agree a pension rate for the period 2026/27 to 2028/29. A rate of 15.5% has been agreed for Oldham which is reduced from 19%. This rate reduction results in an expenditure saving of £3.219m.

v) **Increased expenditure funded by the passporting of Public Health Grant**

As detailed within the Council's Provisional Finance Settlement, the Council's Public Health Grant allocation for 2026/27 has increased by £0.332m.

w) **Revised Parish Precept Expenditure (offset by Parish Precept income)**

This increase for the two Parish Councils is due to the increase in taxbase numbers for 2026/27. The precept amounts for Saddleworth and Shaw & Crompton are yet to be agreed,

with any changes included within future reports. Any expenditure increase is offset by an increase in income, and therefore the impact to the Council overall is nil.

x) **Budgeted transfer to General Revenue Reserves**

The Council has been required to use general revenue reserves to balance the revenue budget over several years which has reduced its financial resilience. To increase the Council's financial resilience over the life of the MTFS, a budgeted transfer to general revenue reserves is to be completed. For 2026/27 this will be at a value of £1.600m.

Levies

- 7.3 Members will be aware that the Greater Manchester Combined Authority (GMCA) charges the Council for Waste Disposal and Transport Services in the form of levies and a statutory charge. It also charges for some other regionally provided services. In addition, the Environment Agency also charges a levy for services. The Council has no discretion over the payment of such levies and statutory charges.

Summary of Levies/Contributions

- 7.4 The changes to the estimates based upon the information provided to date relating to Levies are summarised in the table below:

Table 6: Impact of Levies

| Impact of Levies, the Statutory Charge and Contributions | Budget Council 2026/27 £000 | 2026/27 Revisions £000 | 2026/27 Revised Base £000 |
|---|-----------------------------|------------------------|---------------------------|
| Projected Change to GMCA Levy budgets | 1,121 | (217) | 904 |
| Environment Agency Levy | 3 | 1 | 4 |
| Total Impact of Levies, the Statutory Charge and Contributions | 1,124 | (216) | 908 |

- 7.5 The change to the levies for both GMCA services and the Environment Agency are based on best information available but are subject to revision when respective organisations meet to confirm their levy charges. Final notifications are expected in early February 2026.
- 7.6 The Board should also note that following on from returns made during 2025/26, there are further proposals to return a proportion of the reserves held in respect of the GM Waste Disposal Authority. It is proposed that any return of funding received be transferred to reserves in line with previous such distributions in order to replenish reserves and increase the Council's financial resilience.

8 Main Government Grants Announced in or Derived from the Provisional Local Government Finance Settlement

- 8.1 The Provisional Settlement provided information about the Government Grants the Council will receive for 2026/27. The following paragraphs provide further detail on this funding.

Summary of Unringfenced Government Grants

- 8.2 A summary of all grants notified as included in the PLGFS is shown in the table below. The total of this funding equals £176.763m which is £26.909m higher than the forecasts presented to Budget Council on 6 March 2025.

Table 7: Summary of Unringfenced Government Grants

| Government Grant | Budget Council 2026/27 £000 | 2026/27 Revisions £000 | 2026/27 Revised Base £000 |
|---|-----------------------------------|------------------------------|------------------------------------|
| Business Rates Top Up Grant | (86,405) | (48,488) | (134,893) |
| Grant in Lieu of Business Rates | (10,376) | 10,376 | 0 |
| Local Authority Better Care Fund Grant | 0 | (13,802) | (13,802) |
| Extended Producer Responsibility for Packaging Scheme | (1,500) | (514) | (2,014) |
| Homelessness, Rough Sleeping and Domestic Abuse Grant | 0 | (2,178) | (2,178) |
| Children, Families and Youth Grant | 0 | (7,873) | (7,873) |
| Public Health Grant | 0 | (2,245) | (2,245) |
| Crisis & Resilience Fund | 0 | (5,747) | (5,747) |
| Recovery Grant | 0 | (8,010) | (8,010) |
| Children's Services Prevention Grant | (2,309) | 2,309 | 0 |
| Social Care Support Grant | (42,029) | 42,029 | 0 |
| New Grants previously ringfenced | (4,083) | 4,083 | 0 |
| Housing Benefit Administration Grant | (600) | 600 | 0 |
| New Homes Bonus Grant | (414) | 414 | 0 |
| Grant Towards NI | (2,137) | 2,137 | 0 |
| Total Government Grant Funding | (149,854) | (26,909) | (176,763) |

8.3 The unringfenced Government Grants notified for 2026/27 are detailed below:

a) Business Rates Top Up Grant

As part of the National Business Rates Reset, the way in which Councils are to be funded via the Business Rates system has changed with growth redistributed across the whole system. Included within the changes notified are a number of new multipliers and a change in the way that Business Rates are accounted for. These changes have had an impact on the Business Rates Top Up Grant for 2026/27.

b) Local Authority Better Care Fund Grant

The PLGFS confirmed the value of the Local Authority Better Care Fund allocation at £13.802m for 2026/27 which is the at the same level as 2025/26. Current indications are that from 2027/28 this funding will be rolled into the Fair Funding Allocation and will not be received as a separate grant.

c) Extended Producer Responsibility for Packaging Scheme (EPR)

This grant is to compensate authorities for the costs associated with the recycling of packaging. Similar to 2025/26, it is assumed there are no new expenditure obligations over and above the costs currently incurred by the Council - such as costs associated with single recycling bins and green food collection - are already being met and allowed for in current expenditure forecasts. This funding is linked to income received by central government from producers and is forecast to diminish over future years as producers become compliant with the new requirements.

d) Recovery Grant

The recovery grant is to compensate those authorities that received a reduced share of Government funding during the previous government's funding allocations and is linked to deprivation / need. This grant has been confirmed at the same level as 2025/26 of £8.010m and will be paid each financial year for the period 2026/27 to 2028/29. The current intention from Government is that this funding will then be removed.

Consolidated Grants

- 8.4 As intended, the Government has focused on simplifying the funding landscape for Councils by ending the allocation of grants outside of the Settlement and either rolling them into the Revenue Support Grant (RSG) (therefore they are included within a Council's Baseline Funding Level) or, into specific consolidated grants; some in Core Spending Power and some outside of CSP (for 2026/27).
- 8.5 For 2026/27, there will be four consolidated grants which include funding previously allocated to the Council as a separate grant. These grants are as follows:

Homelessness, Rough Sleeping and Domestic Abuse Grant - £2.178m for 2026/27

- 8.6 Four grants previously received by the Council have been consolidated into one grant allocation for 2026/27 onwards. The Homelessness, Rough Sleeping and Domestic Abuse Grant is made up of the following individual grants:
- Homelessness Prevention Grant (49%) for Prevention, Relief and Staffing (it should be noted that 51% has been rolled into RSG and is in the Baseline Funding Level for Temporary Accommodation)
 - Rough Sleeping Prevention & Recovery Grant
 - Rough Sleeping Accommodation Programme
 - Domestic Abuse Safe Accommodation Grant
- 8.7 The Homelessness, Rough Sleeping and Domestic Abuse Grant has been included into the Greater Manchester Integrated Settlement and will be paid directly to the GM Mayoral Strategic Authority rather than the Council. It is anticipated that for 2026/27 this will be paid to Oldham in line with the Government funding allocation, but for 2027/28 and 2028/29 this is less certain. Any monies retained by GMCA from these allocations in future years would impact on the Council's MTFS.

Children, Families and Youth Grant - £7.873m for 2026/27

- 8.8 Similar to the grant above, four grants previously received by the Council have been consolidated into one grant allocation for 2026/27 onwards. Some of these grants had been part of the Council's core funding, and some had been allocated directly to the service. This consolidated grant includes the following individual grants:
- Children's Prevention Grant
 - Families First Partnership Programme Funding (including Transformation)
 - Holiday, Activities and Food (HAF) Grant
 - Pupil Premium Plus Post 16 Grant

Public Health Grant - £2.245m for 2026/27

- 8.9 Members will be aware that the Council does not receive the main Public Health Grant directly as it is part of the GM Business Rates Retention Scheme where the Public Health allocation is paid through its Business Rates Baseline. However, for 2026/27 the Government has also consolidated other individual grants into a consolidated Public Health grant. These grants will not be included within the Business Rates scheme and will be paid to the Council directly. This Public Health grant includes the following grants previously received:
- Drug and Alcohol Treatment Recovery and Improvement Grant (DATRIG) – includes Rough Sleeping Drug and Alcohol Treatment Grant
 - Individual Placement and Support Grant
 - Local Stop Smoking Services Support Grant

-
- Swop to Stop Scheme

Crisis and Resilience Fund - £5.747m for 2026/27

8.10 For 2026/27 the Council will receive a Crisis & Resilience Fund Grant which has consolidated two previously received grants:

- Household Support Fund
- Discretionary Housing Payments (DHP)

8.11 It should be noted, that whilst these grants now form part of the core funding for the Council, grant conditions are to be issued by the Government detailing how they expect the funding to be expended, with returns expected to be completed in some cases. For other grants that are now part of the Council's Fair Funding Allocation and Baseline Funding Level, notional amounts will be published, and the Government expects that funding will be allocated to these areas in line with these notifications. Grant conditions and notional allocations are expected to be published alongside the Final Local Government Finance Settlement in early February 2026.

Ringfenced Grants

8.12 As the Government continues to work towards a simpler funding landscape for Local Authorities and has changed a large number of ringfenced grants to core funding, there are still some significant ringfenced grants that remain. Such grants include the Dedicated Schools Grant and Housing Benefit Subsidy Grant. Ringfenced grant assumptions are based on the allocations that have been notified by the funding body. It is important to note that any spending above the ringfenced grant level can impact on the Council's financial position. It is essential that services funded by ringfenced resources are managed with the same level of challenge and scrutiny as those funded by general resources.

Dedicated Schools Grant (DSG)

8.13 The Dedicated Schools Grant (DSG) is a ringfenced grant payable to Local Authorities by Government for the funding of both maintained schools and academies. From 2018/19, the Government changed the way it funds the Authority for schools via the DSG to a standard means of allocating resources. This is known as the National Funding Formula (NFF). The Council's approach to funding schools for 2026/27 was considered by the School Forum on 21 January 2026.

8.14 The overall DSG allocation is confirmed at £410.487m, an increase of £27.375m from the 2025/26 allocation. As included within the revenue monitoring report, the ringfenced DSG account is predicted to move to a deficit position of £9.753m (after the use of £1.182m of surplus balance) by the end of 2025/26. The Council had managed to retain a surplus balance for some time where other authorities were unable to do so, however this is no longer the case.

8.15 Following national trends, there has been a major increase in the level of actual and anticipated net expenditure within the High Needs Block in both 2025/26 and 2026/27. There is increased demand and cost pressures throughout the full range of services and provision, the main contributing factors are costs associated with Special Schools, Post 16 provision and the cost of Out of Borough Placements. On the 17 December 2025, the Government published the allocations for the Schools and Central Schools Services Block and indicative allocations for the Early Years and High Needs Block. Within that announcement the Department for Education (DfE) informed all Councils that they are temporarily suspending the high needs national funding formula (HNFF), which in previous years has been used to calculate local authorities' high needs allocations. Instead, local authorities' allocations will be based on their 2025/26 allocations. This decision to in effect 'cash limit' the 2026/27 high needs funding has also contributed to this adverse position.

- 8.16 As evidenced, the financial position of the DSG has worsened with increasing cumulative deficits now being forecast for 2025/26 (£9.753m) and 2026/27 (£32.919m). It is an important element of the financial management of the Authority that the DSG, wherever possible is not in a deficit position, in mitigation, the programme of work funded under the Delivering Better Value in SEND combined with the complimentary work undertaken in the North West Change Partnership Programme (NWCPP) and the Early Language Support for Every Child initiative (ELSEC) will continue during the remainder of 2025/26 and beyond. Work will continue during the remainder of 2025/26, throughout 2026/27 and beyond to ensure that the currently forecast deficit is mitigated as far as is possible going forward.
- 8.17 Currently the DSG deficit is held off balance sheet within the accounts in line with the statutory override from Government which has been extended to 31 March 2028, at which time the deficit will be reported within the Council's reserves position. The government will provide further detail on the plans to support local authorities with historic and accruing deficits and conditions for accessing such support later in the Local Government Finance Settlement process. The DfE intends to publish the Schools White Paper in the early part of 2026, this will confirm plans for the reform of the SEND system which will also include the review of the methodology for allocating high needs funding. Any potential changes to the statutory override currently in place will potentially have a financial impact on the level of reserves the Council holds and therefore any deficit needs to be kept to a minimum.
- 8.18 Further details regarding the DSG and allocation are included at **Appendix 1**.

Housing Benefit Scheme / Housing Benefit Subsidy Grant

- 8.19 The Council receives Housing Benefit Subsidy Grant funding from the Department for Work and Pensions (DWP) to fund the costs of operating the Housing Benefits scheme. Allocations are determined on the submission of a Local Authority's initial estimate for its anticipated levels of rent allowances and rent rebates within a financial year. A revised estimate takes place mid-year. In addition to these estimates the DWP also allocates an amount for the administration of the scheme which is based on the number of new housing benefit claims and overall caseload.
- 8.20 In 2025/26 the Council is currently forecasting £31.7m of funding for Housing Benefit from the DWP. This allocation is likely to be reduced during 2025/26 as Housing Benefit caseloads continue to fall as more people switch from Housing Benefit to Universal Credit. The estimated 2026/27 position will be revised following the Council's submission of updated information in accordance with the statutory deadline around late February / early March 2026.

9 Locally Generated Income

- 9.1 The table below sets out the individual elements of locally generated income with narrative detailing the key issues in the following paragraphs.

Table 8: Locally Generated Income

| Locally Generated Income | Budget Council 2026/27 £000 | 2026/27 Revisions £000 | 2026/27 Revised Base £000 |
|--|-----------------------------------|------------------------------|------------------------------------|
| Retained Business Rates | (63,835) | 1,071 | (62,765) |
| Council Tax Income - General Purposes | (106,957) | 0 | (106,957) |
| Council Tax Income - Adult Social Care Precept | (22,279) | 0 | (22,279) |
| Parish Precepts | (395) | 1 | (394) |
| Collection Fund Surplus / Deficit | 0 | 299 | 299 |
| Total Locally Generated Income | (193,466) | 1,371 | (192,096) |

Council Tax

- 9.2 Council Tax is the largest single revenue stream that is used to support the Council's revenue budget. Council Tax and Adult Social Care Precept (ASCP) income changes each year due to changes in the Tax Base (increase/decrease in chargeable Band D equivalent properties), fluctuations in collection rates and the Council's annual decisions on the level of the Council Tax as set out below.

Council Tax Base

- 9.3 Each year the Council is required to review its Tax Base by considering the:
- numbers of properties within the boundary of the borough which determines the number of Band D equivalent properties upon which the Council Tax calculations are based; and
 - anticipated level of Council Tax that will be collected known as the Collection Rate.
- 9.4 The 2025/26 budget was set based on a Council Tax Base of 59,501. Updated projections taking an element of growth into account have led to a Council Tax Base for 2026/27 of 59,937. This was approved by Cabinet on 19 January 2026. The Tax Base calculations are outlined in **Appendix 2**.

Council Tax Policy

- 9.5 Members will recall that in 2025/26, the Council increased its Council Tax by 4.99% which was comprised of 2.99% for general purposes and 2% for the ASCP.
- 9.6 The PLGFS proposed no changes to the existing Council Tax limits. Therefore, the maximum increase without the requirement to hold a Council Tax referendum for 2026/27 is 4.99%. These core referendum principles will be maintained over the course of the multi-year Settlement (2026/27 to 2028/29). Within the multi-year settlement to 2028/29 and within the calculation of the Council's CSP, the Government assumes in its calculations that Authorities will increase Council Tax by the maximum allowed. Therefore, as evidenced in Table 1 the Council's overall CSP includes a year on year increase of 5%.
- 9.7 Consideration has been given to this in the approach to Council Tax for 2026/27 and 2027/28 having regard to the Council's overall financial position. Members are therefore proposing to increase Council Tax in 2026/27 by 4.99% reflecting:
- An increase of 2.99% to Council Tax for general purposes
 - An increase of 2% for the ASCP

- 9.8 This increase is still provisional at this stage and will only be finalised at the Budget Council meeting of 04 March 2026.

Council Tax Income – General Purposes

- 9.9 Taking account of the proposed levels of Council Tax increase and movement in Tax Base, estimated Council Tax income is £106.957m for 2026/27 and £111.714m for 2027/28.

Council Tax Income - Adult Social Care Precept

- 9.10 It is proposed that the precept, will be increased by the Council by 2% for 2026/27 and 2027/28. This increase will generate an additional £2.462m Council Tax income for 2026/27.
- 9.11 The revenue raised from the ASCP must be ringfenced to support the increased costs of Adult Social Care. To ensure that Councils are using income from the precept for Adult Social Care, there is a requirement to publish a description of their plans, including changing levels of

expenditure on Adult Social Care and related services which requires sign off from the Council's Chief Finance Officer (the Director of Finance). In total the Council expects to collect a cumulative sum of £22.280mm from the ASCP in 2026/27 rising to £25.065m in 2027/28.

Council Tax Levels for 2026/27

- 9.12 As Members will only be making decisions in relation to Council Tax levels for 2026/27, this section of the report only presents 2026/27 Council Tax information.
- 9.13 Taking into account the proposals above, Oldham Council Band D Council Tax for 2026/27 is therefore proposed at £2,156.22 of which £371.72 relates to the Adult Social Care Precept. This represents an overall increase of 4.99% in Council Tax for Oldham Council services. Table 9 highlights the general purposes Council Tax this will generate together with the ASCP.
- 9.14 As advised previously, the Council Tax for 2026/27 will not be finally determined until the Budget Council meeting on 4 March 2026.
- 9.15 Any changes to the Parish Precepts will be for the respective Parishes to agree.

Relevant Basic Amount of Council Tax

- 9.16 Members are reminded that the Council is required to calculate its Relevant Basic Amount (RBA) of Council Tax to determine whether there is a requirement to hold a referendum about a Council Tax increase above a level that the Government considers excessive.
- 9.17 This "excessiveness" is determined annually and for 2026/27 was detailed in 'The Referendums Relating to Council Tax Increases (Principles) (England) Report 2026/27' which was published as part of the PLGFS for 2026/27. For Oldham Council, the RBA consists of an increase in the RBA of Council Tax comprising a maximum of 3% for general Council Tax plus 2% for the ASCP.
- 9.18 For Oldham, the 2026/27 maximum Council Tax increase available is 5% (3% for general purposes and 2% ASCP). Therefore, any increase below 5% would not be classed as excessive and would not trigger a referendum. The Council Tax intention set out above is therefore not "excessive" and no referendum is required.

Council Tax Reduction (CTR) Scheme

- 9.19 The CTR Scheme sets out how the Council supports residents who qualify for assistance in paying Council Tax. Councils are required by statute to put in place a Local CTR scheme. The proposed scheme for 2026/27 is unchanged from the 2025/26 scheme. The financial impact of the Council's proposed scheme is reflected in the Council Tax Base estimates which were presented to Cabinet on 19 January 2026. The Tax Base, in turn, underpins the budget estimates included within this report.

Council Tax Empty Property Discount

- 9.20 From 1 April 2023, the Council ceased providing any discount for these properties. It is proposed that this policy continues.

Council Tax Empty Property Premium

- 9.21 With effect from 1 April 2019, the Council introduced a premium of 100% for properties that are empty and unfurnished for more than two years. From 1 April 2023, this was extended to include:
- Premium of 200% for properties that are empty and unfurnished for between five and ten years.
 - Premium of 300% for properties that are empty and unfurnished for over ten years.

It is proposed that this policy continues.

Additional Council Tax Empty Property Premium and Second Homes

- 9.22 With effect from 1 April 2025, the Council introduced a premium of 100% for second homes. For Council Tax purposes, second homes are defined as substantially furnished properties with no permanent resident.
- 9.23 It is proposed that this policy continues.

Impact of Decisions of Precepting Authorities

- 9.24 Whilst the spending decisions of precepting Authorities do not affect the level of resources available to the Council, they do affect the amount of Council Tax that is charged to Oldham citizens. The major preceptor is the GMCA which precept for two components as follows:

Mayoral Police and Crime Commissioner Precept

- 9.25 The PLGFS allows a Mayoral Police and Crime Commissioner Council Tax precept increase of up to £15 for a Band D property for 2026/27 without a referendum, which is a £1 increase to the limit. As the Mayor's approach will not be announced until February, for reporting purposes, the precept is shown as remaining at the 2025/26 value of £270.30.

Mayoral General Precept (including Fire Services)

- 9.26 The Mayor will also propose the Mayoral General Precept in February 2026 (this will incorporate funding for Fire and Rescue Services as well as other Mayoral functions). The PLGFS advised that for 2026/27 there is no limit on a Mayoral General Council Tax increase and increases to the precept for Fire Services are capped at £5 for a Band D property without a referendum. Again, the Mayor's intention has yet to be determined so at this stage the only position that has been assumed is an unchanged precept from 2025/26, at a value of £128.95.

Parish Precepts

- 9.27 Parish Precept income is collected by the Council on behalf of the Saddleworth and Shaw and Crompton Parish Councils. This is then paid to the Parish Councils and this income and expenditure is included in the net revenue budget of the Council. These precepts are included on the Council Tax bills of properties falling within these parish areas. The revenue collected is for the benefit of each parish and thus has no impact on the financial projections presented in this report.
- 9.28 Saddleworth and Shaw & Crompton Parish Councils are due to agree their budgets and precepts imminently. At present no change is assumed in the level of precept.
- 9.29 The Parish Precept income will however marginally increase as a result of an increase in respective Council Tax Bases.

Council Tax to be Used to Support the 2026/27 Budget

Council Tax

- 9.30 Subject to confirmation from all precepting bodies, taking account of the Council Tax Base of 59,937 for 2026/27 and the Council Tax and Adult Social Care Precept proposals, the sums anticipated to be drawn from the Collection Fund for Council Tax in 2026/27 are as shown in the table below.

Table 9: Draw down on Collection Fund

| Precepting Body - ALL SUBJECT TO CONFIRMATION | 2026/27 £000 |
|---|-------------------------|
| Oldham Council including Social Care Precept | 129,237 |
| Mayoral Police and Crime Commissioner Precept | 16,201 |
| Mayoral General Precept (including Fire Services) | 7,729 |
| Saddleworth Parish Council | 280 |
| Shaw & Crompton Parish Council | 114 |
| TOTAL | 153,561 |
| Less: contribution from Parish Taxpayers | (394) |
| TOTAL Draw on Collection Fund for Major Preceptors | 153,167 |

The 2026/27 Band D Council Tax is shown in the table below at anticipated levels for Oldham Council services, Mayoral Precepts and Parish Precepts. These will clearly change as the budget setting processes of each organisation develop.

Table 10: Anticipated Band D Council Tax

| Council Tax Raising Body | 2025/26 £ | 2026/27 £ | Change % |
|--|----------------------|----------------------|---------------------|
| Oldham Council (subject to confirmation) | 2,053.74 | 2,156.22 | 4.99% |
| Mayoral Police and Crime Commissioner Precept (subject to confirmation) | 270.30 | TBC | TBC |
| Mayoral General Precept (including Fire Services) (subject to confirmation) | 128.95 | TBC | TBC |
| TOTAL BAND D COUNCIL TAX | 2,452.99 | 2,156.22 | |
| Saddleworth Parish Council (subject to confirmation) | 28.36 | TBC | TBC |
| Shaw & Crompton Parish Council (subject to confirmation) | 18.93 | TBC | TBC |

Retained Business Rates

- 9.31 The Government had previously committed to a National Business Rates Reset which would be informed from the outcomes of the Fair Funding Review and would redistribute growth held within the system across the nation.
- 9.32 Oldham is part of the GM Business Rates Retention Scheme which allows the region to retain 100% of its Business Rates growth for regional economic development. The National Business Rates Reset has taken this retained growth from GM and shared across the system as a whole, excluding £23m which has been retained by GMCA to support the functioning of the Combined Authority.
- 9.33 As part of the Settlement, each Local Authority has been given a new Business Rates Baseline from which any future growth will be assessed against. It has also changed the financing of Business Rates, by changing how Grants in Lieu of Business Rates are paid with these now to be held as part of the Collection Fund rather than from grants paid directly to the authority. This change is intended to bring about better stability within the Council's Collection Fund.

- 9.34 Retained Business Rates income is driven by the rateable value of business premises and the Government notified business rates multiplier. There are, however, a range of other factors such as Government policy announcements, empty premises and local economic conditions that influence the level of Business Rates that can be collected. A key influence on Business Rates income remains the broad range of reliefs and discounts applied. Alongside the Business Rates Reset, a new valuation listing from April 2026 has been released.
- 9.35 The level of Business Rates to be relied upon for budget setting (the Business Rates Tax Base) has to be formally approved by Cabinet. Under the current Local Government finance system introduced on 1 April 2013, local billing authorities are required to prepare and submit to the Government a locally determined and approved Business Rates forecast through the National Non-Domestic Rates (NNDR 1) return by 31 January each year. The work to finalise the NNDR1 is still underway, therefore, the Cabinet report of 19 January 2026 gave delegation for the decision to vary the final Business Rates forecast to the Cabinet Member for Finance, Corporate Services and Sustainability in consultation with the Director of Finance. There may, therefore, be a further change to the estimates included within this report.

Collection Fund

- 9.36 The budget approved on 6 March 2025 forecast a Council Tax base of 59,501 for 2025/26. The number of new properties being added to the Council Tax base has been less than forecast during this financial year, meaning the actual value is currently 59,411. This is the primary reason for the Collection Fund income being below forecast in 2025/26. Council Tax collection rates have remained close to the target rate of 96.75% and Business Rates income has marginally exceeded projections. Overall, a deficit position of £0.357m is forecast by the end of the 2025/26 financial year.
- 9.37 The deficit of £0.357m is to be recovered from the Collection Fund in 2026/27, with the Council element totalling £0.299m (the Council deficit is made up of a deficit of £0.300m for Council Tax and a surplus of £0.001m for Business Rates).
- 9.38 The Collection fund position is summarised below:

Table 11: Collection Fund Summary

| Collection Fund Balance | Council Tax £000 | NDR £000 | Total £000 |
|---|---------------------|-------------|---------------|
| Balance Brought Forward | 874 | 773 | 1,647 |
| Release of estimated (deficit) / surplus carried forward from 2024/25 | (1,188) | (30) | (1,218) |
| Prior Year Balance Brought Forward | (314) | 743 | 429 |
| (Surplus)/Deficit for the Year | 672 | (744) | (72) |
| Net (Surplus)/Deficit Carried Forward | 358 | (1) | 357 |

| Collection Fund Balance | Council Tax £000 | NDR £000 | Total £000 |
|--|---------------------|-------------|---------------|
| Share - Oldham Council | 300 | (1) | 299 |
| Share – Greater Manchester Combined Authority Mayoral Police and Crime Commissioner | 39 | - | 39 |
| Share – Greater Manchester Combined Authority Mayoral General Precept (including Fire Services) | 19 | (0) | 19 |
| Total (Surplus)/Deficit | 358 | (1) | 357 |

10 Revenue Budget 2026/27 - Bridging the Gap

10.1 Following the adjustments noted above, the budget gap for 2026/27 is calculated at **£20.301m**.

10.2 Having regard for the 2025/26 forecast revenue outturn position and the revised budget gap for 2026/27, Members and Senior Leaders began work early during 2025 to balance the budget for the upcoming financial year looking at a series of options and considering a range of opportunities and these are explained below.

Revenue Grant Resources Review

10.3 As mentioned earlier within this report, the Council receives a significant number of revenue grants which come with a series of outcomes and requirements for their use. The Council has undertaken a review of all revenue grants, what they need to achieve and how they are being currently utilised to meet the required outcomes. Following this review, it has been identified that £10.196m of revenue grant resources can be utilised differently. This change still ensures that the outcomes for each grant are achieved yet allows the Council to utilise its own core funding differently generating an ongoing revenue saving. A summary by Directorate is included in the table below:

| 2026/27 Revenue Grant Resources Review by Directorate | 2026/27 £000 |
|--|-----------------|
| Children's Services | (7,138) |
| Public Health | (810) |
| Place | (1,530) |
| Resources | (718) |
| Total 2026/27 Revenue Grant Resources Review by Directorate | (10,196) |

Transformation Programme savings

10.4 The Council has had a transformation programme for some time which has focused on delivering various initiatives to streamline processes, improve service delivery and delivery financial efficiencies. As part of the whole budget review, this transformation programme has been refreshed to look at the key drivers of spend for the Council such as Adults and Children's Social Care, and how through different opportunities services can be delivered effectively whilst generating a financial saving.

10.5 The Council commissioned an external Strategic partner to support us in a piece of discovery work aimed at reducing overall operating costs across the three highest overspending areas. Adults Social Care, Children's Services and Housing.

- 10.6 Through an intensive programme of data analysis and service led workshops this process has identified significant transformation savings over a period of four years. To move to the delivery stage the Council will now need to begin the procurement process to support the delivery of the savings set out in this report. Further detail of this reduction can be found in budget delivery document TRN-BR26-100 at **Appendix 3**.

Budget Reduction Proposals

- 10.7 Recognising that after the above actions have been taken, further budget reductions would still be required to address the 2026/27 budget position, Cabinet Members supported by Senior Leaders have undertaken an in-depth review of their respective Portfolios. The savings required to balance the budget for 2026/27 build upon those budget reductions previously approved.

i. 2026/27 Budget Reductions Previously approved

- 10.8 At Budget Council on 6 March 2025, budget reduction proposals were approved that had an impact on the 2026/27 financial year. These approved reductions are as follows:

- 10.9 **Table 12: 2026/27 Budget Reductions Previously approved (for noting)**

| Approved Budget Reductions brought forward | 2026/27 £000 |
|--|-------------------------|
| Remove corporate apprenticeship budgets and delete vacant posts within HR/OD | (60) |
| Parking contract review | (250) |
| Creating a Better Place | (510) |
| Total 2026/27 Budget Reductions Previously approved (for noting) | (820) |

ii. 2026/27 New Budget Reduction proposals

- 10.10 Since early summer, Cabinet and the Council's Senior Leadership Team have worked to develop a variety of options to address the projected budget deficit for 2026/27. The level of gap has been subject to a significant degree of uncertainty as the Council awaited details of the Fair Funding review and National Business Rates Reset.
- 10.11 17 budget reduction proposals have been identified with a cumulative value of £8.105m for 2026/27. These budget reduction proposals are summarised below with further detail provided in **Appendix 4** and **Appendix 5**.

Table 13: Summary of 2026/27 New Budget Reduction Proposals

| 2026/27 New Budget Reduction proposals by Portfolio | 2026/27 £000 |
|--|-------------------------|
| Growth | (1,511) |
| Finance, Corporate Services and Sustainability | (1,173) |
| Adults, Health and Wellbeing | (3,116) |
| Children and Young People | (183) |
| Culture & Leisure | (336) |
| Transport and Highways | (436) |
| Neighbourhoods | (1,350) |
| Total 2026/27 New Budget Reduction proposals by Portfolio | (8,105) |

- 10.12 Based upon the proposals detailed above, the revenue budget for 2026/27 can be balanced without the need to use general revenue reserves as summarised below:

Table 14: 2026/27 Bridging the Gap Summary

| 2026/27 Bridging the Gap Summary | 2026/27 £000 |
|------------------------------------|-----------------|
| Revised Budget Gap 2026/27 | 20,301 |
| Revenue Grant Resources Review | (10,196) |
| Transformation Programme savings | (2,000) |
| 2026/27 Budget Reduction Proposals | (8,105) |
| Total 2026/27 Budget Gap | 0 |

11 Flexible Use of Capital Receipts

- 11.1 In March 2025, the Government confirmed the extension of the ability to use capital receipts to support the cost of transformational activities, the 'Flexible Use of Capital Receipts' to 2030. Transformation is a key element of the Council's MTFS and therefore the budget projections include an application of capital receipts to support such transformational activity in 2026/27. The table below summaries the proposed application which remains unchanged from the position previously reported to Budget Council.

Table 15: Flexible Use of Capital Receipts

| Flexible Use of Capital Receipts | 2026/27 £000 |
|--|-----------------|
| Flexible Use of Capital Receipts 2026/27 | (2,600) |

- 11.2 The Flexible Use of Capital Receipts Strategy is included as Annexe D of the Capital Strategy report which can be found elsewhere on the agenda.

12 Risks and Uncertainties

- 12.1 As in prior years the budget has been prepared using the best available information as a basis for its assumptions, but with that there will always be an element of risk. In particular, there are risks with respect to:

Continuing increase in demand

- 12.2 For the last two financial years the pressures on demand led services have exceeded budget provision available. As detailed within this report, a substantial amount of work has been carried out within Children's and Adult Services to mitigate increased demand and build in additional resources into the base budget for 2026/27. Despite this, there does remain a risk that costs or number or both continue to rise beyond predictions which would place additional pressures on the budget allocation. To mitigate this risk, a base budget provision for volatility in activities has been built in which will allow temporary support during the financial year.

Delivery of savings

- 12.3 Whilst in recent years the Council has improved on its delivery of savings, challenges still persist driven by changing circumstances and other pressures within the system such as demand and cost inflation. Monitoring and management arrangements have been put in place to mitigate the risk of non-delivery. New budget templates have been implemented which provides clear detail on milestones and how risks will be mitigated. The scrutiny seen in 2025/26 with the continuation of the Financial Sustainability Delivery Board will continue into 2026/27 with regular challenge and monitoring of delivery of budget reduction proposals to ensure delivery in full.
- 12.4 This Delivery Board, chaired by the Leader of the Council was established to oversee the progress of approved budget reductions. All Directorates' budget performance, savings trajectory and

sustainability measures are reviewed to ensure the budget reductions will be achieved. Where non-delivery is identified, corrective actions are implemented. When looking at corrective action, the Board considers and recommends actions including the reprioritisation of activity and resource and/or remedial action to ensure that plans can be delivered in the short term (current year) and are sustainable over the medium to longer term.

12.5 The Board oversees and holds to account service directors - who provide an Individual Savings Plan with milestones and measures on each main proposal - and challenges assumptions to ensure they are on target to achieve the proposed reductions. The board is:

- a driver for organisational change and the development of options for a financially sustainable budget.
- able to provide assurances to Leadership, Cabinet and Council around delivery of savings and a balanced budget that would be incorporated into the Budget Monitoring reports that are publicly reported via Cabinet.

12.6 Furthermore, included within the revised reserves policy, which is included elsewhere on the agenda, is the establishment of a risk reserve for budgetary risk. Whilst use of this reserve should be used only as a last resort, it provides the Council with a financial strategy to manage this risk.

13 Reserves and Balances

13.1 The forecast year-end general revenue usable reserves position presented below reflects the estimated closing balance for 2025/26 (taking into account the projected Month 9 forecast deficit position as highlighted in Section 5) and hence the total reserves available for the financial year 2026/27.

Table 16: 2025/26 Forecast General Revenue Usable Reserves Position

| General Revenue Usable Reserves | Opening 2025/26 £000 | Projected Closing Balance 2025/26 £000 |
|--|----------------------------|--|
| Earmarked Reserves | (31,564) | (27,978) |
| Revenue Grant Reserves | (2,210) | (2,180) |
| General Fund Balance | (18,865) | (18,865) |
| General Revenue Usable Reserves | (52,639) | (49,023) |

13.2 As highlighted above, the estimated level of general revenue usable reserves at the end of 2025/26 is £49.023m after the Quarter 3 projected deficit position, other general reserve usage and the transfer to reserves of one-off revenue resources are applied, a net £3.616m reduction. Whilst management actions continue to be implemented to mitigate this, it is highly likely that there will be a significant deficit at the year-end which will need to be funded through the application of these reserves.

13.3 A number of these reserves are committed to finance expenditure planned for future financial years meaning they are not available for alternative use. This includes:

- a further £1.432m for Bus Reform required in 2027/28.
- Joint Fund Reserve, to enable joint working with NHS partners to support health and social care integration.
- Reserves held for regeneration to facilitate up-front expenditure linked to capital projects including Building a Better Oldham.

-
- 13.4 The Council's recommended minimum level of general revenue usable reserves is £36m and it is projected that the Council will be above this level at the end of the 2025/26 financial year. Furthermore, the Council's financial strategy includes budgeted transfers to reserves and the transfer of any one-off returns to increase its financial resilience.
- 13.5 Having regard to the level of the revenue reserves, it is recommended that the level of General Fund balance is not reduced from the current level of £18.865m.
- 13.6 Under Section 25 of the Local Government Act 2003, the Chief Finance Officer is required to prepare a statement on the adequacy of proposed financial reserves and the robustness of the budget estimates, and this is included at **Appendix 6** to this report.

14 Reserves Policy

- 14.1 It is important that the Council has a strategic approach to the creation, maintenance and use of its reserves. The Council's reserves policy provides this approach with regard to revenue reserves. This reserves policy has been refreshed and is included as at **Appendix 7** to this report.

15 Fees and Charges

- 15.1 Attached at **Appendix 8** is the proposed fees and charges schedule for the 2026/27 financial year. The Council has conducted a robust benchmarking exercise in the light of increased cost pressures to look at the areas where charges could be adjusted without negatively affecting demand. A proposed increase of 10% was therefore suggested prior to a review by each service. Consideration was then given as to whether charges should be increased, reduced or left unchanged in the context of each service. In determining their proposal position, Directors and Heads of Service have considered whether:
- a) charges need to increase to keep pace with service specific cost pressures and inflation in order to avoid creating a future budget pressure;
 - b) proposals support the long-term sustainability and viability of services which rely on a significant proportion of fee income to cover service costs;
 - c) increased charges are necessary to mitigate overspends or alternatively support the delivery of budget reduction proposals;
 - d) the market can bear any additional increase;
 - e) fee increases could be counter-productive as they have the potential to reduce demand or have wider adverse implications.
- 15.2 Following this review, Directors and Heads of Service have agreed increases of 10% to a significant proportion of fees and charges for 2026/27. This is considered an appropriate increase given the need to cover cost pressures faced by the Council and in relation to the charges made by neighbouring local authorities.
- 15.3 A number of the smaller fees, for example photocopying and on-street parking, have been rounded to the nearest rational amount, thus resulting in some larger percentage increases.
- 15.4 The rejection of proposals to increase charges would inevitably lead to additional budget pressures and an increase in the budget reduction requirement. If charges are not increased in 2026/27, further increases may be needed in future years to restore real terms income losses.
- 15.5 The paragraphs below highlight the key changes to the 2026/27 fees and charges schedule. They also list the reasons where charges are not increasing by the 10%, including a number of statutory set charges determined under separate statutory arrangements.

Registrars (Births, Deaths and Marriage Duties)

- 15.6 Increases to all areas of between 10% and 20% are proposed to bring the Council's charges in alignment with other comparable Local Authorities. The exception are a number of statutory set charges and the Provisional Booking Fee (no change for 2026/27).

Revenues and Benefits

- 15.7 A zero increase is proposed due to recovery costs.

Music Centre

- 15.8 Music service fees are proposed to increase by 4%. Whilst this is a service which relies on a significant proportion of fee income to cover costs any larger increase does pose a risk that parents will withdraw their children from the service.

Outdoor Education

- 15.9 The proposal for some outdoor education services is for a 3% price increase. Any further increase in these areas could result in loss of business.

Facilities Management

- 15.10 The Queen Elizabeth Hall is to close on 31 January 2026 therefore it has been removed from the schedule. A new line for The Loom (new event space) has been added with a price on enquiry for the first year whilst a full review is undertaken.
- 15.11 A charity / community discount line has been included for room bookings in all buildings.
- 15.12 A new section has been added to capture the Council's filming and events fees.

Parking

- 15.13 A number of lines have been removed and amended within the parking section to reflect the current parking offer within the borough. Some larger increases have been applied to round to the nearest pound and to align charges.

Parks, Open Spaces and Outdoor Facilities

- 15.14 Some larger percentage increases have been applied to pitch hire to round charges to the nearest pound and create a consistent charging structure across the Council's portfolio.

Cemeteries and Crematorium

- 15.15 Burial surcharges have been simplified creating one fee charge for all out of hour services.

Highways

- 15.16 The Light Duty Vehicle Crossing Application has been increased by a significant percentage to bring Oldham in line with the national average following a benchmarking exercise.

Planning

- 15.17 A 20% increase has been applied for certain activities following benchmarking with neighbouring authorities. A full review of Pre-Application fees will be undertaken in 2026/27 using the Planning Advisory Service guidance to update fees and categories further.

Environmental Health

- 15.18 A freeze in prices has been applied, specifically to Part B installations (permitted processes) as these fees are set by regulations from 2017 and therefore can't be increased.

Public Protection

- 15.19 The fee for selective licensing was set at declaration of the scheme and cannot be increased for the 5 year period of operation.
- 15.20 A suggested freeze or smaller percentage increase has been applied to all fees relating to Animal Health Licenses. This is to keep the Council's fees comparable to other neighbouring authorities. Some amendments have been made to narratives within this section of the schedule.
- 15.21 Local Government Association guidance states that where fees charged for Hackney and Private Hire Licenses result in a surplus, this surplus must be used to reduce the fees charged in the following year. An exercise has been undertaken using a fee setting tool which accounts for all costs associated with taxi applications and also takes account of the total number of existing licence holders. The total number of taxi licence holders continues to increase significantly which means the fees charged must be reduced to balance the budget.
- 15.22 Betting and Adult Entertainment Licence fees remain unchanged as charges are capped by legislation.

Waste and Fleet Management

- 15.23 Numerous amendments to Trade Waste include new services and new bin sizes, enabling businesses to adopt simpler recycling.
- 15.24 Trade Waste prices are mainly frozen for 2026/27 in order to maintain an income flow and remain competitive.
- 15.25 Domestic waste prices are also mainly frozen for 2026/27.

Summary

- 15.26 Most services are proposing fee increases of circa 10% for 2026/27. This addresses some of the cost pressures within services and, as a result of the benchmarking review, shouldn't have an adverse effect on demand and income levels in general. Any additional income received by the service as a result of these increases will fund any rise in associated costs for the delivery of the chargeable service rather than contribute towards a corporate budget reduction for 2026/27. A full schedule of all proposed fees and charges for 2026/27 compared to 2025/26 is included at Appendix 8.

16 Budget Strategy and Medium-Term Financial Planning for Future Years

- 16.1 As it had promised, the Government published a multi-year financial settlement, the first since 2016/17 on 17 December 2025. Alongside the 2026/27 allocation, the settlement included indicative allocations for 2027/28 and for 2028/29 which has enabled the Council to complete a three-year budget plan in line with the current spending review period. Whilst these allocations are provisional and subject to change, it provides an element of certainty for the Council which it has not had for some time.
- 16.2 Estimates upon which the MTFS is based are prepared using the best information currently available but will remain under continuous review. The local, regional, and national policy landscapes continue to develop and change which can bring about potential changes or new issues. Each new issue or change has an impact, sometimes on a one-off basis, but more

commonly, a multi-year effect. Therefore, as soon as the 2026/27 revenue budget has been finalised, the cycle of reviewing and updating the budget reduction requirement for 2027/28 and future years will begin again.

- 16.3 This section of the report highlights that there will be budget reduction targets for 2027/28 and 2028/29. As the next financial planning cycle progresses, a key task will be to ensure that the suggested level of savings remains deliverable and that there are sufficient robust budget reduction proposals being prepared to contribute to address these targets without any use of general revenue reserves.

Summary Position

- 16.4 Having regard to above, the information presented in the table below details the revised budget reduction requirement for the financial years 2027/28 and 2028/29.

Table 17: MTFS Summary 2027/28 and 2028/29

| | 2027/28 £000 | 2028/29 £000 |
|---|------------------|------------------|
| Net Revenue Budget Base Position | 370,476 | 392,099 |
| <u>Expenditure estimates</u> | | |
| Pay | 13,237 | 12,072 |
| Demand | 7,151 | 7,417 |
| Passport of grants rolled in | 211 | (486) |
| Technical adjustments | 9,409 | 8,940 |
| Transfer to Reserves | 4,000 | 5,992 |
| Total Expenditure Estimates | 34,008 | 33,935 |
| Financing | (392,067) | (416,833) |
| Budget Gap 2027/28 and 2028/29 | 12,417 | 9,200 |

Transformation

- 16.5 Included earlier within this report are details on the Council's Transformation Programme which, as part of this budget setting cycle, has been reviewed and refreshed. The focus of this refresh has been to look at the key areas of demand for the Council and look at how opportunities can be explored to deliver financial efficiencies whilst maintaining the required services our residents need.

- 16.6 Included within the Council's MTFS is additional investment of £5.000m per annum for the period 2026/27 to 2028/29 which will support the Transformation Programme and will enable the delivery of savings. The current Transformation Programme has already identified that further budget reductions for the period 2027/28 to 2029/30 can be achieved as follows:

| | |
|---------|---------|
| 2027/28 | £7.800m |
| 2028/29 | £5.200m |
| 2029/30 | £3.300m |

- 16.7 The above budget reduction values identified are at the minimum level expected, and the Council will continue its work to deliver greater financial efficiencies from the transformation investment made.
- 16.8 The revenue budget gaps for 2027/28 and 2028/29 after the Transformation Programme financial efficiencies noted below are as follows:

Table 18: Budget Gap 2027/28 and 2028/29 post Transformation Programme

| | 2027/28 £000 | 2028/29 £000 |
|---------------------------------------|-----------------|-----------------|
| Budget Gap 2027/28 and 2028/29 | 12,417 | 9,200 |
| Transformation Programme Reductions | (7,800) | (5,200) |
| Budget Gap after proposals | 4,617 | 4,000 |

Indicative Position 2029/30 and 2030/31

- 16.9 The Council is in receipt of the Recovery Grant for the period 2026/27 to 2028/29 at a value of £8.010m per annum. Current indications are that this funding will be removed from 2029/30 onwards which will have a significant impact on the resources available to the Council. Using the best estimates available at this time, the Council's potential budget gap for 2029/30 would be £21.468m, with an additional potential gap of £13.569m for 2030/31. These forecast budget gaps are significant, and it is imperative that the Council's transformation programme delivers the required financial efficiencies to support the delivery of a balanced position over the longer term.
- 16.10 As noted above, the refreshed Transformation Programme will generate a budget reduction for 2029/30, which will reduce the indicative budget gap for 2029/30 accordingly. A summary of the position after this saving has been applied is as follows:

Table 19: Indicative Budget Gap 2029/30 and 2030/31 post Transformation Programme

| | 2029/30 £000 | 2030/31 £000 |
|---------------------------------------|-----------------|-----------------|
| Budget Gap 2029/30 and 2030/31 | 21,468 | 13,569 |
| Transformation Programme Reductions | (3,300) | 0 |
| Budget Gap after proposals | 18,168 | 13,569 |

Oldham Context

- 16.11 The forward estimates have been developed using a number of assumptions around income and expenditure, the most significant being as detailed below:
- Pay increases of 3% per annum;
 - Contractual inflation will be applied where applicable in line with the rates as set within the contracts;
 - General inflationary provision is applied per annum acknowledging that maintaining a cash flat position is not viable in the medium term;
 - Demand funding for Children's and Adult's Social Care is applied to maintain a sustainable base;
 - Growth in core grant funding will be applied to budgets ensuring value for money;
 - Continued base investment for the Transformation Programme to 2028/29 which result in the generation of significant budget reductions over the medium to longer term;
 - Capital charges will be adjusted to take account of the capital programme and cash holdings;
 - Increases to levies in line with GMCA and the Environment Agency projections;
 - Growth in the Council Tax base of circa 500 properties per year;
 - Continuation of maximising increases in Council Tax for General Purpose and Adult Social Care levy;
 - Continuation of the GM Business Rates Retention Scheme and retention of growth within Greater Manchester; and
 - Continuation of the application of flexible use of capital receipts at a value of £2.600m per annum to 2030.

Risks and Uncertainties

- 16.12 There are a vast range of risks and uncertainties influencing the MTFS. Some key issues are set out below:
- The MTFS is based around the level of inflation remaining at a stable level. Whilst current economic forecasts confirm this, unforeseen international events could very quickly change this position which would impact on the base assumptions.
 - The Council has provided appropriate resources to deliver future transformational change and the delivery of such change is a key assumption in the Council's financial strategy. The position will require constant review. The programme management arrangements that are well established within the Council will provide an early warning if challenges are encountered.
 - Whilst the MTFS estimates reflect a series of assumptions relating to inflation levels, pay awards, interest rates, service demand, levy increases, general Government funding, locally generated funding and the profile of capital programme investment, there is scope for variation due to the challenge of preparing forecasts for all these variables in what remains a turbulent and uncertain global political and economic environment.
 - It is assumed that there will be no major Government policy initiatives which place a significant additional financial burden on the Council without a matching funding stream.
 - Included within the Provisional Local Government Finance Settlement was detail of the Mayoral Integrated Settlements. As mentioned earlier within this report, the Homelessness, Rough Sleeping and Domestic Abuse Grant are included within this Integrated Settlement and will be paid to GMCA directly. It is assumed that this funding will be allocated to the Council in line with the notification for 2026/27, but for future years this is less certain. There is also the potential through future settlements that additional core funding grants will be paid directly to the Mayoral Authority. Any GMCA retention of funding from these grant allocations will have a detrimental impact on the Council's MTFS.
- 16.13 In view of these significant risks and uncertainties surrounding the medium-term indicative financial estimates, the assumptions and calculations underpinning these forecasts will be regularly reviewed and updated.

General Revenue Usable Reserves over the MTFS Period

- 16.14 The MTFS forecasts a potential £4.617m budget gap for 2027/28 and £4.000m for 2028/29 post Transformation Programme savings are applied. This is not factored into reserve forecasts because at this stage it is assumed that the requisite savings will be made.
- 16.15 The projected closing balances for the period of the MTFS to 2028/29 are included within the table below. As included within this report, budgeted transfers to reserves will be made to increase the level of balances held and increase the Council's financial resilience over the medium term; £4.000m for 2025/29 and £5.992m for 2028/29. Furthermore, any one-off return of funding will be transferred to the Council's reserves.

Table 20: Forecast General Revenue Usable Reserves 2026/27 to 2028/29

| General Revenue Usable Reserves | Projected Closing Position 2026/27 £000 | Projected Closing Position 2027/28 £000 | Projected Closing Position 2028/29 £000 |
|---------------------------------|---|---|---|
| Earmarked Reserves | (34,257) | (42,065) | (51,345) |
| Revenue Grant Reserves | (1,880) | (1,880) | (1,880) |
| General Fund Balance | (18,865) | (18,865) | (18,865) |
| General Usable Reserves | (55,001) | (62,810) | (72,090) |

- 16.16 The table above forecasts that General Revenue Usable Reserves will increase to £72.090m by the end of the spending review period. the end of the 2025/26 financial year.
- 16.17 The Authority will continue to seek opportunities throughout 2026/27 to replenish reserves to further improve financial resilience. This is described further within the Council's Reserves Policy and will also be considered during the final accounts process.
- 16.18 The position will be monitored closely and reported within the revenue monitoring reports presented to Cabinet and is in line with the Council's Reserves Policy.

17 Statement of Robustness

- 17.1 To comply with Section 25 of the Local Government Act 2003; the Authority's Chief Financial Officer (the Director of Finance) is required to report on the robustness of the estimates made for the purposes of the revenue budget calculations and the adequacy of the proposed reserves. It also reports on the Director of Finance's consideration of the affordability and prudence of capital investment proposals. The level of general balances to support the budget and an appropriate level of General Revenue Usable Reserves maintained by the Council in accordance with the agreed Council Policy on Reserves, are an integral part of its continued financial resilience supporting the stability of the Council.
- 17.2 Since 2016/17, a significant level of revenue reserves has been approved by Members as part of the annual budget setting process to underpin the Council's revenue budget, alongside other one-off measures. This is not a sustainable approach. As such the 2025/26 revenue budget was the first year since 2016/17 that was balanced without the budgeted use of reserves to support it.
- 17.3 As can be seen in the most recent revenue budget monitoring report for 2025/26, the revenue budget forecast outturn position highlights a current unfavourable variance which will need to be financed from reserves. This is in addition to the use of revenue reserves to fund specific projects/initiatives during the financial year. The Council's policy to transfer one-off returns to replenish reserves offsets these projected movements and means that the net projected reduction in the Council's general revenue reserves position for 2025/26 will be £3.616m.
- 17.4 Whilst the projected use of reserves in 2025/26 is minimal in comparison to previous financial years, the use of reserves to balance the revenue position is not sustainable. To address this, the Council's MTFS includes budgeted transfers to reserves of £11.592m between 2026/27 to 2028/29. Furthermore, any additional one-off returns will also be transferred to reserves to replenish the balances held and rebuild from the past usage of this resource. Every effort must continue to be made by the Council to retain reserves at these levels and therefore, it is important that services manage expenditure within the cash envelopes available to them.
- 17.5 When calculating the required level of reserves, the agreed Council approach adopted is to use a risk-based approach based upon a number of areas of risk. These areas of risk and a summary of this calculation can be found at Appendix 6. This calculation has not changed significantly from

the previous year and indicates that the General Revenue Usable Reserves balance should remain above a minimum level of £36m. It is therefore recommended that the Council's General Fund Balance remains at its current level of £18.865m. This minimum level represents 10% of the Council's net revenue budget and is in line with previously reported public interest recommendations that the minimum level of general reserves should be between 5% and 10%.

- 17.6 As shown at Table 20, based upon information available at this time, the forecast position for General Revenue Usable Reserves for 2026/27 to 2028/29 is expected to increase, and therefore will remain above the minimum level recommended.
- 17.7 Lack of financial resilience has been highlighted over the past few years by the issuing of a notice under Section 114 of the Local Government Act 1988 (a Section 114 Notice). In 2025/26 30 authorities have had Exceptional Financial (EFS) support from the Government agreed. EFS is temporary financial assistance provided by the government to Councils that are facing severe financial difficulties. This support, which is not additional revenue funding provided by Government, is typically used to help a Council meet its financial obligations, continue to deliver essential services and avoid the need to issue a 'Section 114. This highlights the importance for the Council to increase its financial resilience to avoid any need for this type of support.
- 17.8 Furthermore, the Council's External Auditor (Forvis Mazars LLP) is required to form a conclusion as to whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The Council received the Auditor's draft report in respect of 2024/25, which has detailed a serious weakness in this area. This weakness is as a result of continued overspending and a reliance of using reserves to support day to day revenue expenditure.
- 17.9 Whilst this is of concern for the Council, the Auditors noted that the organisation has made significant efforts in this area for 2025/26 by setting a revenue budget that did not require a budgeted use of reserves. It was noted however, that the Council was projecting an in year adverse variance and that the use of reserves was again likely. As such, the Auditors made a serious of recommendations as follows:
- review its budget setting process to identify areas where demand-led expenditure is consistently in excess of planned levels and determine whether revised forecasting procedures are required;
 - consider whether required levels of savings are sufficient to mitigate the likely increases in future demand;
 - ensure savings plans are realistic and achievable and are subject to regular detailed monitoring so the Council can identify alternative budget reduction options when existing plans are at risk of non-delivery by year end; and
 - review its Medium Term Financial Strategy and Reserves Policy to identify ways of increasing reserves to provide long-term resilience in the Council's financial position.
- 17.10 As this report details, the recommendations made by our External Auditors have all been addressed as part of the budget setting process for 2026/27.
- 17.11 Members can be assured that whilst reserves balances have been reduced, the Council remains financially resilient in the short term with a clear strategy in place to increase this resilience over the life of the MTFs. This strategy does rely on the delivery of the transformation programme over the short to medium term and therefore it is vital that the Council delivers on the current plans.
- 17.12 In conclusion, the Chief Finance Officer is able to advise Members of the robustness of the estimates and the affordability and prudence of capital estimates for 2026/27. This is only the case provided that the General Fund Balance remains at £18.865m for 2026/27 and the strategies identified to increase General Revenue Usable Reserves are delivered. Furthermore, it is important that all budget options, or in year alternatives, must be monitored closely and delivered as planned.

18 Options/Alternatives

18.1 The options as follows:

- Option 1 – The Governance, Strategy & Resources Scrutiny Board accepts the budget assumptions and resulting financial forecasts presented within the report.
- Option 2 – The Governance, Strategy & Resources Scrutiny Board proposes amendments to the assumptions which will change the resulting financial forecasts.
- Option 3 – The Governance, Strategy & Resources Scrutiny Board recommends all the budget proposals included in this report and the approach to the use of reserves and balances and as well as Council Tax and Adult Social Care Precept increases.
- Option 4 - Governance, Strategy & Resources Scrutiny Board can request that further work is undertaken on some or all of the budget proposals and the approach to reserves and balances and that Cabinet considers a revised position.

19 Preferred Option

19.1 Options 1 and 3 are the preferred options. Assumptions are based on objective research and the latest available information. The Council has a statutory duty to set a balanced budget and the budget reductions included in this report fulfil that requirement.

20 Consultation

20.1 Members of the public and stakeholders will be consulted on our proposals and invited to submit their feedback. A proactive approach to communications will be taken, with a multi-channel communications strategy incorporating digital, social and traditional media, ensuring that residents and businesses across Oldham are aware of our budget proposals and are able to have their say.

(Gemma Killackey, Communications Manager)

21 Financial Implications

21.1 Financial Implications are dealt with in full within the detail of the report.

22 Legal Implications

22.1 Legal issues are addressed in the body of the report. The Council has a legal obligation to pass a resolution to agree its budget and Council Tax resolutions before the 11 March 2026, as per Section 30(6) of the Local Government Finance Act 1992

(Alex Bougatef, Director of Legal)

23 Procurement Implications

23.1 Procurement implications will be assessed on a case by case basis as part of any individual budget reduction proposal.

24 Equality Impact, including implications for Children and Young People

24.1 In taking financial decisions, the Council must demonstrate that it has given “due regard” to the need to eliminate discrimination, promote equality of opportunity and promote good relations between different groups.

24.2 Demonstrating that “due regard” has been given involves:

- assessing the potential equality impacts of proposed decisions at an appropriate stage in the decision-making process - so that it informs the development of policy and is considered before a decision is taken; and
- ensuring that decision makers are aware of the equality duties and any potential

equality issues when making decisions.

NB – having due regard does not mean the Council cannot make decisions which have the potential to impact disproportionately, it means that the Council must be clear where this is the case and must be able to demonstrate that it has consulted, understood and mitigated the impact.

24.3 The Equality Act 2010 extends the public sector equality duties to cover nine protected characteristics, namely:

- age,
- disability,
- gender,
- gender reassignment,
- marriage and civil partnership,
- pregnancy and maternity,
- race,
- religion and belief and
- sexual orientation.

24.4 In December 2010, the Government announced that it would not be taking forward the socio-economic duty for public bodies. Despite this the Council has continued to consider people on low incomes as part of its equality impact assessment process.

24.5 Assessing the potential equality impact of proposed changes to policies procedures and practices is one of the key ways in which public authorities can show 'due regard'. Equality Impact Assessments (EIAs), therefore, provide a structured framework which enables the Council to ensure that it considers the equality impact of decisions, and to demonstrate to others that it has done so.

24.6 Oldham's EIA process was refreshed in 2022, with the launch of a new Impact Assessment Tool to improve our decision making, putting equality and our wider priorities at the heart of the process. The new tool mandates that decisions are screened against the nine protected equality characteristics, Oldham's Corporate Plan priorities (including the socio-economic duty and Care Leavers), and the Oldham Plan priorities.

24.7 The Impact Assessment Tool provides an easy-read infographic, clearly showing how any decision will impact on Equality Characteristics, Corporate Plan priorities, and Oldham Plan priorities. Supporting narrative is provided against any positive or negative impact, helping explain the impact of the decision and asking what action can be taken to mitigate potential negative impacts.

24.8 The equality impact assessment process undertaken for the Council's budget process involves:

- 1) An initial equality impact screening – The budget proposal action plan forms completed by each Director / Service Manager incorporate an initial equality screening to identify whether any proposal has the potential for significant disproportionate adverse impact in respect of any protected characteristic i.e. whether the impact of the proposal falls disproportionately on any particular group – such as people with a disability.

The key aims of this review process are to:

- assess the potential equality impact of each proposal using the information provided; and
- provide challenge to those where the initial screening does not accurately identify those equality groups potentially affected and that a further screening process needs to be completed.

-
- 2) Full Equality Impact Assessment tool completed – An equality impact assessment is carried out if the initial screening identifies that the proposal could have a potential significant, disproportionate adverse equality impact.

(Jonathan Downs, Corporate Policy Lead)

25 Key Decision

25.1 Yes

26 Key Decision Reference

26.1 FCR-18-25

27 Background Papers

27.1 The following is a list of the background papers on which this report is based in accordance with the requirements of Section 100(1) of the Local Government Act 1972. It does not include documents, which would disclose exempt or confidential information as defined by that Act.

File Ref: Background papers are contained in Appendices 1 - 8
Officer Name: Lee Walsh / Vickie Lambert
Contact: lee.walsh@oldham.gov.uk
vickie.lambert@oldham.gov.uk

28 Appendices

- Appendix 1 - Dedicated Schools Grant 2026/27
- Appendix 2 - Calculation of Council Tax Base 2026/27
- Appendix 3 - Transformation Programme budget delivery form
- Appendix 4 - Summary of Budget Reductions by Cabinet Member Portfolio
- Appendix 5 - Budget Reduction Proposals and Draft EIA's
- Appendix 6 - Statement of the Chief Financial Officer on Reserves, Robustness of Estimates and Affordability and Prudence of Capital Investments
- Appendix 7 - Council Reserves Policy
- Appendix 8 - Proposed 2026/27 Fees and Charges Schedule

| | |
|--|-------------|
| Signed _____ Cabinet Member (specify whom) | Dated _____ |
| Signed _____ Executive Director/Deputy Chief Executive | Dated _____ |

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1. Background

- 1.1 The Dedicated Schools Grant (DSG) is a ringfenced grant payable to Local Authorities by Government for the funding of both maintained schools and academies. From 2018/19, the Government changed the way it funds the Authority for schools via the DSG to a standard means of allocating resources. This is known as the National Funding Formula (NFF).
- 1.2 The DSG contains 4 blocks, each of which is determined by a separate National Funding Formula which calculates the total funding due to Local Authorities. The Department for Education (DfE) calculated the funding that Local Authorities will receive for the Schools Block as if the National Funding Formula had been applied. As in 2025/26, it still remains the role of the Local Authority to determine the funding to schools and academies via their Local Funding Formula for the Schools and Early Years Blocks.
- 1.3 There is currently no legal requirement for Authorities to move further to the funding allocation methodology introduced by the NFF in 2018/19 when determining schools and academies funding for 2026/27, however there is a requirement for the Local Authority to consult with schools on the DSG allocation methodology that will be applied.
- 1.4 As referenced above, the DSG is made up of 4 blocks of funding:
 - a) The **Schools** block covers funding for:
 - Individual mainstream schools and academies
 - Growth Funding for planned growth by the Local Authority (LA) in schools.
 - b) The **High Needs** block covers funding for the education of pupils subject to Education, Health and Care Plans from age 0 to 25 in a range of specialist and alternative settings including special schools (mainstream and independent), resource units within mainstream schools, pupil referral units and also pupils with high needs in mainstream and early years settings and post 16 colleges. It also contributes to central support services such as Educational Psychology and Advisory Teachers for pupils with Special Educational Needs and/ or Disabilities and Council centrally retained expenditure for High Needs. The High Needs Block also covers the funding of Alternative Provision and covers a range of support for pupils unable to access mainstream education, subject to certain qualifying criteria.
 - c) The **Early Years** block covers:
 - Funding for children from 9 months up to 2 years old
 - Two Year old Funding
 - Early Years Funding in Schools and Private, Voluntary and Independent provision
 - Centrally retained expenditure for under 5's.
 - d) The **Central Schools Services** block covers:
 - Funding previously allocated through the retained duties element of the Education Services Grant (ESG) which has been discontinued from 2018/19
 - Central school services which includes the expenditure related to Schools Forum, Premature Retirements, Admissions service, and School Improvement
 - School Licenses
 - Statutory and Regulatory duties.

- 1.5 There is limited flexibility for Local Authorities to transfer funding between the four blocks. For 2026/27 the Education and Skills Funding Agency (ESFA) has again limited the movement of funds from the Schools Block to other blocks to 0.5% of the total Schools Block Allocation, but only with the agreement of the Schools Forum. Any proposed movement above the 0.5% must be referred to the Secretary of State for approval. Once again, there is no proposal to transfer funding between blocks in 2026/27.
- 1.6 For the forthcoming financial year, the Authority has a responsibility to ensure that the DSG is deployed in accordance with the conditions of the grant and the “School and Early Years Finance and Childcare (England) Regulations 2026”. The Department for Education (DfE) published information and indicative allocations for 2026/27 for the Schools and Central Schools Services Block on 19th November 2025. On 17th December 2025, they published actual final allocations for the Schools and Central Schools Services Block and Indicative allocations for the Early Years and High Needs Blocks.
- 1.7 Funding is allocated to schools via a formula and as such there is a requirement to consult and agree the funding formula with schools, via direct consultation with schools and the Schools Forum. A report, based on the December 2025 funding announcement, incorporating October 2025 pupil numbers was considered by Schools Forum on 21 January 2026. The suggested funding allocation methodology for schools is to adopt the 2026/27 NFF cash values in full except for the Area Cost Adjustment factor, which will be reduced to 0.997 (1.0010 in 2025/26), compared to the full NFF 2026/27 Area Cost Adjustment for Oldham which is 1.0057.

2. DSG Allocations 2026/27

- 2.1 As outlined above, indicative 2026/27 funding announcements in relation to the Schools and Central Services Schools blocks were made public by the DfE on 19 November 2025, this was followed by a more detailed announcement, this time including the Early Years and High Needs Blocks on 17 December 2025. This included a notification that the national high needs funding formula will be temporarily paused and funding will therefore be based on 2025/26 allocations (with adjustments as outlined in section 2.6 below)
- 2.2 Based on the announcements, Oldham’s share of this overall DSG funding for 2026/27 is an allocation of £410.487m, based on October 2025 pupil numbers, this is £27.375m more than the final 2025/26 allocation of £383.112m. The total allocation is analysed over the four funding blocks including comparisons to the 2025/26 actual allocations in the table below:

Table 1 – Dedicated School Grant 2026/27

| | Schools Block | Central School Services Block | High Needs Block | Early Years Block | Total DSG Allocation |
|---------------------|---------------|-------------------------------|------------------|-------------------|----------------------|
| | £k | £k | £k | £k | £k |
| 2025/26 Allocation | 274,777 | 2,559 | 66,942 | 38,834 | 383,112 |
| 2026/27 Allocation | 288,363 | 2,522 | 71,991 | 47,611 | 410,487 |
| Variance (£) | 13,586 | -37 | 5,049 | 8,777 | 27,375 |
| Variance (%) | 4.94% | -1.45% | 7.54% | 22.60% | 7.15% |

Schools and Central School Services Blocks

- 2.3 The allocations for the Schools and Central Schools Services Block are final. The Schools Block has increased by £13.586m from £274.777m in 2025/26 to £288.363m, it should be noted that this includes circa £8.292m of grants: Schools Budget Support Grant (SBSG) and the National Insurance Contribution (NICs) Grant which were paid separately in the previous financial year. The Central Services School Grant has decreased by £0.037m to £2.522m for 2026/27. Funding for on-going commitments has increased by £0.099m (again including the rolling in of SBSG and NICs grants) offset by the continued annual 20% reduction for historical commitments (£0.136m)

High Needs Block

- 2.4 The current, provisional allocation for 2026/27 for High Needs is £71.991m, an increase of £5.049m compared to the final 2025/26 allocation of £66.942m. The place funding for Academies and Free Schools is subsequently top sliced from the Local Authority allocation and paid directly to schools. For 2026/27, this indicative top slice is £18.304m to leave a sum of £53.687m being received directly by the Council. The top slice will be recalculated by the ESFA in the Spring/ Summer 2026 term to take account of the outcome of the 2026/27 High Needs Place return and the amount to be received directly by the Council will be adjusted accordingly.
- 2.5 For 2026/27 the DfE are temporarily suspending the high needs national funding formula (HNFF), which in previous years has been used to calculate local authorities' high needs allocations. Instead, local authorities' allocations will be based on their 2025/26 allocations, with some additional funding (£5.050m) equivalent to the funding allocated separately to local authorities in 2025/26 through the SBSG and NICs grants and also the Core Schools Budget Grant (CSBG). The suspension of the HNFF means that the allocations will include neither an update to the basic entitlement pupil numbers in special schools, nor a special free school adjustment. The DfE are, however, retaining the import/export adjustment which reflects changes in the balance of pupils and students educated within and outside the local authority's area, and consequent costs.

Early Years Block

- 2.6 Funding for Early Years has increased by £8.777m and is provisionally set at £47.611m for 2026/27, inclusive of additional grant funding for early years pupil premium (EYPP) and disability access fund (DAF). The early years element of additional funding to support the teachers/NJC pay award costs and the increased national insurance contribution which were combined and paid as a separate grant (EYNTPG) in 2025/26 have now been rolled into the core funding for 2026/27.
- 2.7 The finance regulations require all local authorities to provide funding to all Early Years settings via one single base rate (incorporated within a local funding formula) with a requirement that a minimum of 97% of the funding is pass-ported direct to providers, this is an increase of 1% from the mandated 96% pass through in 2025/26.

3. DSG Management Plan

- 3.1 Table 3 summarises the current DSG Management Plan as reported to the Schools Forum on 22 January 2026. Aligned with the budget setting process and the recent funding announcements, this shows an in-year projected deficit of £10.935m for 2025/26 which reverses the 2024/25 opening cumulative surplus of £1.182m to give a projected outturn deficit for 2025/26 of £9.753m.

- 3.2 The adverse position is forecast to increase with an in year 2026/27 forecast deficit of £23.166m; leading to an overall deficit balance of £32.919m being carried forward into 2027/28.

Table 2 - DSG Management Plan

| DSG Management Plan | 2025/26 £000 | 2026/27 £000 |
|--------------------------------------|-------------------------|-------------------------|
| Opening Balance | 1,182 | -9,753 |
| <i>Income</i> | | |
| Schools Block | 274,777 | 288,363 |
| Central School Services Block (CSSB) | 2,559 | 2,522 |
| Early Years Block | 38,834 | 47,611 |
| High Needs Block | 66,942 | 71,991 |
| Total Income | 383,112 | 410,487 |
| <i>Expenditure</i> | | |
| Schools Block | 276,157 | 288,363 |
| Central School Services Block (CSSB) | 2,559 | 2,522 |
| Early Years Block | 39,156 | 47,611 |
| High Needs Block | 76,175 | 95,157 |
| Total Expenditure | 394,047 | 433,653 |
| In Year Deficit | -10,935 | -23,166 |
| Balance Carried Forward | -9,753 | -32,919 |

- 3.3 Mirroring national trends, there has been a major increase in the level of actual and anticipated net expenditure within the High Needs Block in both 2025/26 and 2026/27. There is increased demand and cost pressures throughout the full range of services and provision, the main contributing factors are costs associated with Special Schools, Post 16 provision and the cost of Out of Borough Placements. The decision to 'cash limit' the 2026/27 high needs funding (see paragraph 2.1) has also contributed to the pressure.
- 3.4 It is assumed that the increase in funding for schools, early years and central services in 2026/27 will be matched with corresponding expenditure and is therefore neutral within the Management Plan. The forecasts clearly rely on a series of assumptions in relation to both income and expenditure which will be kept under review and the Management Plan will be updated accordingly.
- 3.5 Clearly the financial position of the DSG has worsened with increasing cumulative deficits now being forecast for 2025/26 (£9.753m) and 2026/27 (£32.919m). It is an important element of the financial management of the Authority that the DSG, wherever possible is not in a deficit position, in mitigation, the programme of work funded under the Delivering Better Value in SEND combined with the complimentary work undertaken in the North West Change Partnership Programme (NWCPP) and the Early Language Support for Every Child initiative (ELSEC) will continue during the remainder of 2025/26 and beyond.
- 3.6 The DSG Statutory Override, came into force in November 2020 and was initially applicable for 3 financial years starting in 2020/21. The legislation makes it entirely clear, on a statutory basis that a DSG deficit must be carried forward to be dealt with from future DSG income and should not be covered from general fund resources. In December 2022, it was announced the Government had agreed to the extension of the statutory override for a further three years up to March 2026. In June 2025, as part of a 'phased transition process' to reform the SEND system, the government confirmed a

further 2 year extension of the statutory override, effectively allowing Councils to keep their high-needs spending deficits off their books to the end of the 2027/28 financial year

- 3.7 In accordance with the above, Local Authorities must charge the amount of the deficit to an account established, charged and used solely for the purpose of recognising deficits in respect of its schools' budget. This account must be presented within the Statement of Accounts. Oldham has consistently complied with this requirement in the published accounts for the four financial years from 2020/21 through to 2023/24 and in the draft statements for 2024/25.
- 3.8 The Government has signaled an intention to 'transfer the cost of SEND to Whitehall from 2028/29' i.e. when the override ends and is expected to provide further details of plans to support local authorities with historic and accruing deficits and conditions for accessing support later in the Local Government Finance Settlement process. The DfE intends publish the Schools White Paper in the early part of 2026, this will confirm plans for the reform of the SEND system which will also include the review of the methodology for allocating high needs funding. Support provided to Local Authorities will be linked to assurance that they are taking steps to make a reformed, inclusive education system a reality. The outcome of the statutory override and the pending publication of SEND white paper could potentially have a material financial impact on the Council in the future.

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APPENDIX 2

Calculation of Council Tax Base 2026/27 (Based on all properties)

| | | | | | | | | | | |
|---|--------|-----------|-----------|-----------|---------|---------|---------|---------|-------|---------------|
| | | | | | | | | | | |
| Total number of Dwellings on the Valuation List | | 51,101 | 17,710 | 16,735 | 7,318 | 3,548 | 1,635 | 942 | 83 | 99,072 |
| Total number of Exempt and Disabled Relief Dwellings on the Valuation List | 200 | (1,585) | (284) | (407) | (164) | (67) | (24) | (22) | (20) | (2,373) |
| No. of Chargeable Dwellings | 200 | 49,516 | 17,426 | 16,328 | 7,154 | 3,481 | 1,611 | 920 | 63 | 96,699 |
| Less: Estimated discounts, exemptions and disabled relief | (10.0) | (5,019.8) | (1,407.5) | (1,102.8) | (391.0) | (152.8) | (63.0) | (30.0) | (2.5) | (8,179.3) |
| Total equivalent number of dwellings after discounts, exemptions and disabled relief | 190.0 | 44,496.3 | 16,018.5 | 15,225.3 | 6,763.0 | 3,328.3 | 1,548.0 | 890.0 | 60.5 | 88,519.8 |
| Factor stipulated in regulations | 5/9 | 6/9 | 7/9 | 8/9 | 9/9 | 11/9 | 13/9 | 15/9 | 18/9 | |
| Band D equivalent | 105.6 | 29,664.2 | 12,458.8 | 13,533.6 | 6,763.0 | 4,067.9 | 2,236.0 | 1,483.3 | 121.0 | 70,433.3 |
| Net effect of Local Council Tax Support Scheme (LCTSS) and other adjustments – reduction in Band D Equivalents | | | | | | | | | | (9,026.6) |
| Increase in Band D equivalents in 2025/26 based on estimates of changes in discounts & exemptions and the acceleration of planned housing/ regeneration schemes | | | | | | | | | | 544 |
| Total after LCTSS and other adjustments | | | | | | | | | | 61,950.4 |
| Multiplied by estimated collection rate | | | | | | | | | | 96.75% |
| Band D Equivalents | | | | | | | | | | 59,937 |

For information: Parish Council Tax Bases – Saddleworth 9,877

Shaw & Crompton 6,018

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Appendix 3 - Transformation Proposal

Transformation reductions

TRN-BR26-100

BUDGET DELIVERY PLAN 2026/27 & 2027/28

Transformation Programme

DATE COMPLETED: 13 January 2026

VERSION 1.0

1. Saving Proposal Title and Description

Project Title: Transformation Programme

Reference Number: TRN-BR26-100

Directorate: Council wide transformation programme

Service: Transformation

Project Description: Transformation programme focusing on how services are delivered to ensure financial sustainability whilst continuing to provide high-quality care and support to residents.

| | 2026/27 - 2029-30 |
|----------------------------------|-------------------|
| Proposed Budget Reduction (£000) | (18,300) |
| Workforce Impact (FTE) | 0 |

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: Shelley Kipling, Chief Executive

Delivery Lead: Mike Barker, Executive Director Health and Care (Deputy Chief Executive)

Cabinet Portfolio Holder: Cllr Arooj Shah, Leader of the Council

Finance Manager: Lee Walsh, Director of Finance

HR Business Partner: Eleanor Devlin, Assistant Director of Workforce & Organisational Culture

Other internal stakeholders:

Executive Director Children and Young People

Director of Adult Social Care (DASS)

Executive Director Resources

Key External Stakeholders:

1. External Strategic Transformation Partner

3. Scope and Purpose

Project Scope:

Local government finances are under immense strain due to historical underfunding, rising inflation, and demographic pressures. Councils are required to deliver essential services within increasingly tight budgets while responding to growing demand. The key financial and service pressures facing the Council include:

- **Underfunding:** Oldham receives less funding per capita compared to other LAs and their level of demand, which requires careful financial management to sustain services.
- **High Needs:** The borough has some of the highest levels of deprivation in the country, impacting health, employment, and housing.
- **Limited Income Generation:** Oldham's ability to raise revenue through council tax and business rates is lower than other areas.

- **Rising Demand:** More children and adults need care, homelessness is increasing, and the cost of providing these services continues to rise.
- **Financial Sustainability:** The Council has used reserves and efficiency savings in the past to balance its budget which is not sustainable.

In response to these challenges, the Council undertook a structured discovery phase to understand the underlying drivers of demand, cost and outcomes across its most pressured, demand-led service areas. The purpose of this work was not to identify short-term savings in isolation, but to identify sustainable opportunities to improve outcomes and value for money while continuing to meet statutory duties and residents' needs.

The discovery phase was delivered through a series of evidence-based workshops and deep dives held across the organisation. These sessions brought together service leaders, frontline practitioners, finance, commissioning and corporate colleagues and were grounded in real-life case examples drawn from Children's Services, Adult Social Care and Housing / Homelessness. Case reviews were used to examine how residents move through services in practice, where demand escalates unnecessarily, where decision-making becomes risk-averse, and where cost and complexity are introduced into the system.

This work was complemented by analysis of management information, spend and demand data, workforce trends, and benchmarking against comparable local authorities. Together, this provided a clear and shared understanding of:

- The root causes of rising demand and cost
- Where current service models unintentionally drive dependency
- Where practice, process or market design could be improved
- Which opportunities have the greatest potential for sustainable impact

As a result of this discovery work, the Council has developed a coherent transformation programme focused on delivering change at system, service and practice level. The programme is not a single initiative, but a coordinated set of workstreams designed to address the drivers of demand and cost in a structured and sustainable way. It includes:

- Redesign of front-door decision-making and early intervention to prevent escalation
- Increased focus on prevention, safeguarding and domestic abuse responses
- Promoting independence through enablement, reablement and family-based approaches
- Workforce productivity, recruitment and retention improvements
- Place-based and district working models that strengthen partnership delivery
- Income maximisation and improved commercial approaches where appropriate
- Improved use of data, digital tools and AI to strengthen performance visibility, decision-making and early intervention

To support delivery, the programme groups these opportunities into six inter-related themes, recognising that no single intervention will deliver the required impact in isolation. These themes are:

- **Theme 1: Prevention and Domestic Abuse**
- **Theme 2: Promoting Independence and Enabling Residents and Families to Live Independently**
- **Theme 3: Workforce – Productivity, Recruitment and Retention**
- **Theme 4: District Models and Partnership Working**
- **Theme 5: Income Maximisation**
- **Theme 6: Data, AI and Performance Visibility**

This thematic structure provides a clear framework for delivery, governance and benefits realisation, while allowing flexibility to adapt as learning emerges during implementation.

The opportunities identified are the building blocks of the Council's refreshed Transformation Programme which will focus on delivering financial savings from across Adults and Children's Social Care from 2026/27 to 2029/30.

The Council is seeking to secure an external delivery partner to support the delivery of the proposed savings because the scale, pace and complexity of the required change cannot be delivered through existing internal capacity and capability alone without materially increasing delivery risk.

The services in scope — including Children's Services and Adult Social Care — are among the most complex, high-risk and nationally challenged areas of local government. Delivering sustainable savings in these areas requires not only strategic intent, but deep operational expertise, disciplined benefits realisation and the ability to drive and embed practice change at scale.

The Council's leadership and operational teams are already managing significant in-year pressures and statutory responsibilities. While internal staff have strong local knowledge and professional commitment, there is limited spare capacity to design, mobilise and deliver a multi-year transformation programme of this scale alongside day-to-day service delivery.

Attempting to deliver this programme without additional capacity would risk:

- Dilution of focus
- Slippage in delivery timescales
- Increased pressure on already stretched teams
- Failure to embed change sustainably

An external partner provides additional, time-limited capacity to accelerate delivery without destabilising core services. This is not a substitute for internal ownership or accountability; rather, it is a deliberate risk mitigation measure designed to accelerate delivery, strengthen benefits realisation and build sustainable internal capability.

4. Objectives and Deliverables

Objectives:

1. To reduce expenditure within key demand led service areas to support the Council's financial position
2. That residents services are delivered in a cost effective yet high performing way

Deliverables:

1. Delivery of transformation programme savings from 2026/27 to 2029/30
2. Impact on residents is mitigated wherever possible

5. Key Actions and Milestones

In the table below, include actions and steps required to deliver the saving, address findings from the EIA, address risks etc. Consider – resourcing and creation of project team, finalisation of project plans, consultation actions, providing notice to contractors/employees/stakeholders, date from when savings start accruing, re-procurement requirements, finalisation of EIA, training of internal resources.

Overarching timeline:

| Week | Date | Delivery Milestone / Action | Delivery Owner |
|------|------------------------|---|----------------|
| 1 | 28 Jan 2026 | Governance, Resources and Strategy Scrutiny Board review of budget papers | Lee Walsh |
| 2 | 4 Mar 2026 | Council approval of transformation programme savings at Budget Council meeting | Lee Walsh |
| 3 | March 2026 | Conclude procurement of external Strategic Transformation Partner | Mike Barker |
| 4 | April 2026 | Transformation Programme begins | Mike Barker |
| 5 | Monthly during 2026/27 | Transformation Programme tracked and reported to through internal governance systems, groups and Boards | Mike Barker |
| 6 | | | |
| 7 | | | |

NB: For 2026/27 savings, the timetable above needs to start now to impress the need to progress actions from the earliest opportunity. Clearly for some savings they will include actions both leading up to and beyond year end.

6. Budget and Financial Overview

Budgets subject to saving:

- **Savings to be achieved:** *Explain what will generate the saving, e.g. reducing staffing cost, by income/expense type*
- **Controllable Base Budget:** *Set out the controllable base budgets from which the saving will be taken in the table below*

| Cost Centre | Cost Centre Description | Account Code | Account Description | 2026/27 Saving £000 | 2027/28 Saving £000 | 2028/29 Saving £000 | 2029/30 Saving £000 |
|-------------|-------------------------|--------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | | | | |
| 62903 | ASC | R5* | Third Party Payments | 1,900 | 7,100 | 4,400 | 2,300 |
| 60500 | CSC | R5* | Third Party Payments | 100 | 700 | 800 | 1,000 |

Cost of delivery: *Set out any incremental direct costs which will be incurred, breakdown, calculations etc. Clarify whether one-off or ongoing. Include any grants that will be used to offset or fund these.*

The proposal includes a recurrent investment of £2–3m per annum to support the delivery and sustainability of the forecast savings. This reflects a deliberate decision to invest in ongoing delivery capability rather than relying on short-term, one-off intervention in service areas where the drivers of demand and cost are structural and persistent.

The scale of the challenge facing the Council's demand-led statutory services means that savings cannot be delivered or sustained through temporary activity alone. Without ongoing capacity to manage demand, support practice change, and maintain grip on performance, there is a high risk that any initial savings would erode over time, leading to a return to previous patterns of demand and spend.

The proposed recurrent investment represents a relatively small proportion of the total savings forecast over the medium term. The investment is intended to enable the delivery of significantly larger recurring savings and to protect those savings once achieved. In this context, the cost should be understood as a necessary enabler rather than a pressure.

The financial case is therefore not whether the Council can afford this investment, but whether it can afford **not** to make it, given the scale of the underlying financial challenge.

A recurrent investment is proposed because:

- The drivers of demand (complexity, risk, market pressures, workforce shortages) are ongoing, not time-limited
- Sustaining reduced demand requires continuous oversight, early intervention and performance management

- Without dedicated capability, services tend to revert to risk-averse and high-cost practices
- Regulatory and market conditions continue to evolve, requiring ongoing adaptation

A one-off intervention would be unlikely to deliver durable change in this context. The £2–3m recurrent investment will support:

- Ongoing embedded delivery and improvement capability
- Specialist expertise in demand management, market shaping and practice improvement
- Continuous benefits realisation and financial assurance
- Data, performance and early warning capability
- Coaching and support for leaders, managers and practitioners

This ensures that savings are both delivered and sustained.

The recurrent investment is a proactive risk management measure. It materially reduces the likelihood of:

- Savings slippage or erosion
- Increased use of high-cost placements or crisis responses
- Adverse inspection outcomes
- Unplanned in-year financial pressures

The cost of failure or reversion would significantly exceed the cost of the investment.

Finally, the proposed recurrent investment is built into the MTFS as part of a sustainable financial recovery plan. It reflects an explicit choice to invest in capacity and capability that underpins long-term financial stability, rather than continuing to absorb volatility and unmanaged demand growth.

Key assumptions in calculating the saving:

The savings have been calculated using a set of explicit, transparent and conservative assumptions, agreed with Finance where possible and subject to ongoing validation as delivery progresses.

Timing and phasing of implementation

Savings are phased, recognising that implementation will not deliver a full-year effect in the first year. Assumptions distinguish clearly between:

- Early, capacity-based savings (e.g. reduced agency usage, vacancy management)
- Later, structural savings (e.g. reduced demand, pathway redesign, market cost reduction)

Savings assumptions reflect realistic mobilisation periods for:

- Workforce change (including consultation where required)
- Practice change embedding
- Market and commissioning adjustments
- No saving is assumed to start before the relevant change is operational.

Workforce-related assumptions

There are no planned reductions in FTE numbers, however, where workforce changes contribute to savings:

- Agency reductions are assumed from the point at which alternative capacity or changed practice is in place, not from programme start
- Vacancy savings are assumed only where posts are deliberately held vacant or removed, and only from the agreed effective date
- Permanent staffing changes would be assumed only once formal decisions and processes have been completed
- Savings are profiled on a pro-rata basis (e.g. months/12), not assumed as full-year effects.

Demand and package assumptions

Where savings relate to reductions in demand or cost, assumptions are based on:

- Reduction in a defined number of packages / placements
- Multiplied by an agreed average unit cost
- Applied over a realistic delivery period
- Savings profiles assume gradual impact, not immediate step changes
- Sensitivity is recognised where outcomes depend on behaviour change or external factors

Income-related assumptions (where applicable)

Where income growth contributes:

- Assumptions are explicit (e.g. x% price increase, y% volume change)
- Impact is tested against affordability and market tolerance
- Income assumptions are aligned to commissioning and legal advice

Financial Management and Measurement of Savings

How will savings be measured and demonstrated? Savings will be evidenced through:

- Comparison of actual expenditure against agreed baselines
- Validation by Finance through routine budget monitoring

Separation of:

- Cashable savings
- Cost avoidance
- One-off versus recurring impacts

Savings will only be counted once they are demonstrably reflected in reduced expenditure or increased income, not merely forecast or planned.

Benefits tracking and reporting

A formal benefits realisation framework will be established. Each saving line will have:

- An agreed baseline
- A clear calculation method
- A delivery owner
- A profile over time

Forecast, in-year and out-turn positions will be reported regularly through programme governance and Finance processes. This ensures transparency and avoids optimism bias.

Impact of Delays and Mitigation

- Impact of delays (e.g. consultation or implementation slippage)

The Council recognises that delays (for example due to trade union consultation, recruitment or system changes) may impact the timing of savings delivery. A one-month delay would typically:

- Reduce in-year savings by approximately 1/12 of the annualised value for the affected element
- Not remove the saving entirely, but defer its realisation

Mitigation actions if delays occur would include:

- Re-profiling savings to later months in the financial year
- Accelerating delivery in other workstreams where possible
- Extending the delivery period to secure full-year impact in subsequent years
- Using short-term management actions (e.g. tighter spend controls) where appropriate
- Escalation through governance if cumulative delays threaten overall delivery
- No mitigation would compromise statutory duties or service quality.

Key Financial and Operational Controls

To assure delivery of the savings, the following controls will be in place:

Financial controls

- Agreed baselines and benefits methodology signed off by Finance
- Regular reconciliation between programme forecasts and budget monitoring
- Clear audit trail for savings claims
- Section 151 oversight of material changes

Operational controls

- Clear accountability for each saving line
- Defined decision points and escalation thresholds
- Monitoring of service quality, demand and workforce indicators
- Ability to pause, adapt or re-sequence activity where delivery risk increases

The savings assumptions and financial management arrangements have been deliberately designed to be transparent, conservative and evidence-based. Savings are phased to reflect realistic implementation timelines, and no saving is assumed until the underlying change is operational. Delivery will be tracked through robust benefits realisation and financial monitoring, with clear controls, escalation routes and mitigation plans in place. This approach balances the need for financial grip with the reality of delivering change in complex statutory services.

7. Communications/Engagement Plan

A proportionate communications and engagement plan will be developed to support delivery of the programme.

This will focus on early and ongoing engagement with staff, Members, partners and key stakeholders to build understanding of the purpose of the programme, the changes being introduced and the benefits sought for residents.

Engagement will prioritise those most affected by change, including frontline teams and service managers, and will use existing forums wherever possible to avoid unnecessary complexity.

Communications will be transparent about the challenges involved and will provide regular updates on progress, learning and impact.

This approach is intended to support ownership, manage expectations and reduce the risk of resistance or misunderstanding undermining delivery.

8. Risk Management Plan

| | Potential Risk | Mitigation Strategy | Risk Owner |
|---|---|--|------------|
| 1 | Benefits are largely modelled not proven | Phase the programme around: <ul style="list-style-type: none"> • Discovery, Design, Pilot, Scale • Build contract around: <ul style="list-style-type: none"> • Milestone-based delivery • Benefits tracking with agreed baselines • Break clauses if impact not evidenced • Commit to external partner bringing benefits realisation methodology and independent validation | DEP CEO |
| 2 | Heavy dependency on behaviour change and practice change | Specify partner must demonstrate: <ul style="list-style-type: none"> • Experience delivering frontline behaviour change in councils • Embedded coaching model, not just analysis • Named delivery leads with practitioner credibility • Establish internal: <ul style="list-style-type: none"> • Dedicated transformation capacity • Clear senior responsible owners (SROs) • Programme governance with grip on delivery | DEP CEO |
| 3 | Benefits depend on cross-system factors outside council control | Partner scope must include: <ul style="list-style-type: none"> • Market shaping capability • Commissioning and provider negotiation expertise • Commercial modelling and contracting redesign Include joint work with: <ul style="list-style-type: none"> • Providers • Housing • Health partners • GM system where relevant | EXEC TEAM |
| 4 | Workforce capacity is already stretched | Explicitly procure partner to provide: <ul style="list-style-type: none"> • On-the-ground delivery support • Temporary capacity uplift • Practice improvement alongside doing the work • Sequence delivery to avoid “everything everywhere all at once” | EXEC TEAM |
| 5 | Foster carer recruitment assumptions are ambitious | Require partner to evidence: <ul style="list-style-type: none"> • Track record increasing foster carer recruitment in comparable LAs • End-to-end recruitment funnel redesign • Marketing, assessment, support offer redesign • Build early pilots with clear metrics (conversion rates, drop-off points) | DCS |

| | | | |
|----|--|---|---------|
| 6 | Residential diversion assumes sufficient alternative provision | Link programmes explicitly: <ul style="list-style-type: none"> • Foster recruitment • Edge of care • Family help model • Design integrated placement strategy, not silo initiatives | DCS |
| 7 | Market cost mitigation may be unrealistic | Ensure partner has: <ul style="list-style-type: none"> • Proven commercial negotiation capability • Experience with dynamic purchasing systems / framework redesign • Evidence of influencing regional provider behaviour • Use benchmarking across GM / region as leverage | DEP CEO |
| 8 | Enablement throughput increase is extremely aggressive | <ul style="list-style-type: none"> • Map full pathway demand and constraints • Redesign operational model with frontline staff • Provide daily operational grip (huddles, flow management, performance loops) • Start with pilots in specific localities before scaling | DEP CEO |
| 9 | Prevention assumptions rely on behaviour change upstream | <ul style="list-style-type: none"> • Explicit practice model redesign • Leadership alignment workshops • Clear escalation routes and risk-sharing framework • Coaching for social workers and managers | DEP CEO |
| 10 | Reviews for LD cohort could increase costs rather than reduce | Tight eligibility criteria for targeted reviews Focus on: <ul style="list-style-type: none"> • Independence outcomes • Supported living alternatives • Assistive technology • Partner must bring expertise in strengths-based review models with evidence of net savings | DEP CEO |

The risks will be identified and monitored as follows:

Given the complexity and inherent risk of the programme, risk management will be embedded as a core delivery discipline. Risks will be identified through structured mobilisation workshops, ongoing engagement with frontline services, analysis of performance data and external intelligence. A live risk register will be maintained and reviewed routinely through programme governance, with clear ownership, mitigation actions and escalation thresholds. This approach is designed to ensure emerging risks are surfaced early, managed proactively and escalated appropriately, rather than identified retrospectively.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: 5/10

RAG rating (1-3 green, 4-6 amber, 7+ red): 5/10

Rationale for the rating given:

This is a large-scale, system-wide transformation programme attempting to:

- Change frontline practice
- Shift culture
- Reduce demand
- Influence markets
- Deliver financial benefit
- Build new analytical and performance disciplines
- Deliver across three high-pressure statutory services simultaneously

The work we undertook through a diagnostic and discovery phase of work highlights:

- Most workstreams require capability not currently present locally
- There is a need and indeed a heavy reliance on behavioural change rather than structural change
- Benefits are largely untested and modelled
- Limited internal track record of delivering benefits-led transformation

This does not mean it is undeliverable. It means it is high risk without significant additional support and discipline.

What needs to happen to turn this rating to low risk / green?

The scale of change required to deliver these opportunities is significant and represents a fundamental shift in practice, culture and operational discipline across some of the most complex statutory services the Council delivers.

These are nationally recognised as areas where demand reduction and transformation is challenging to achieve and where many organisations struggle to deliver sustained impact.

An honest assessment is that, in the current state, the deliverability risk is high. The Council does not yet consistently have the embedded capability, capacity or delivery infrastructure required to implement this scale of change at pace.

However, evidence from comparable authorities demonstrates that with the right delivery partnership, governance, and operational discipline, these outcomes are achievable.

Procuring a partner is therefore not about outsourcing accountability, but about materially reducing delivery risk, accelerating impact, and ensuring the Council builds sustainable internal capability over time.

What specifically needs to happen to move to minimise the risk and turn it to 'Green' is:

The appointment of a credible, experienced delivery partner with:

- Proven delivery in comparable councils
- Experience in frontline practice change
- Benefits realisation track record

Strong internal governance:

- Named SROs
- Clear programme architecture
- Delivery cadence (not just reporting)

Explicit phasing:

- Three phases: Pilot, Prove, Scale
- Joint ownership with Finance of baselines and benefits
- Dedicated internal capacity (not "on top of day job")

With these in place, this becomes a challenging but deliverable programme.

On balance, how do you justify and support the deliverability of this proposal if amber/red?

This programme is inherently challenging and carries a high degree of complexity and risk. That reflects the reality of attempting to shift demand, change practice and deliver financial impact in some of the most pressured statutory services in local government.

However, the status quo also carries significant and increasing risk, including financial unsustainability and worsening outcomes for residents. Doing nothing, or attempting to deliver this scale of change using existing capacity alone, is unlikely to succeed.

The proposed approach — including the procurement of an experienced delivery partner, strengthened governance, phased implementation, and robust benefits realisation — does not eliminate risk, but it materially reduces it. It represents the most credible and responsible route available to the Council to improve outcomes and secure long-term sustainability.

On that basis, while the programme remains high challenge, it is justifiable, necessary, and proportionate to proceed.

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal Dependencies

1. Leadership alignment and sponsorship

Sustained commitment from Cabinet, Corporate Leadership Team and Directorate leadership to support practice change, tolerate short-term disruption, and maintain focus on long-term outcomes.

How this will be actively managed:

- Named Senior Responsible Owner (SRO) for the programme
- Formal governance structure with regular reporting to CLT and Members
- Agreed programme principles (e.g. outcomes-led practice, prevention-first)
- Explicit leadership sponsorship of practice change (including reinforcing expectations with managers)

2. Workforce engagement and practice change

Frontline staff and managers must adopt new ways of working, particularly in decision-making, thresholds, reviews and prevention activity.

How this will be actively managed:

- Early and continuous engagement with practitioners and unions
- Co-design of new ways of working rather than top-down imposition
- Training, coaching and reflective practice built into delivery model
- Clear escalation routes where staff feel unsure or risk-averse
- Ongoing feedback loops so learning is embedded, not episodic

3. Availability of internal capacity

Transformation activity requires dedicated time, not delivery “on top of day jobs”.

How this will be actively managed:

- Explicit identification of internal roles contributing to delivery
- Backfill or prioritisation decisions agreed by Directors
- External partner expected to provide capacity uplift alongside skills transfer
- Programme sequencing to avoid overloading services

4. Quality of data, baselines and benefits tracking

Credible delivery relies on agreed baselines and transparent tracking of impact.

How this will be actively managed:

- Agreement with Finance on baselines and benefits definitions before delivery
- Routine benefits reporting embedded into programme governance

- Use of operational dashboards (not just retrospective reports)
- Independent validation of progress at key milestones

5. Corporate alignment across services

Many opportunities rely on coordination across Children's, Adults, Housing, Finance, HR and Commissioning.

How this will be actively managed:

- Cross-directorate programme board
- Clear ownership for cross-cutting workstreams
- Explicit dependencies mapped and monitored
- Regular escalation where organisational barriers emerge

External Dependencies

1. Provider markets (care, placements, housing, support services)

Market behaviour influences cost, capacity and availability (e.g. residential placements, foster carers, TA supply).

How this will be actively managed:

- Active market engagement and communication
- Strengthened commissioning and contract management approach
- Use of benchmarking and regional collaboration to strengthen negotiating position
- Clear market-shaping strategy aligned to demand reduction objectives

2. Partner agencies (NHS, police, schools, housing providers)

Prevention, early help and demand reduction depend on system-wide behaviours.

How this will be actively managed:

- Alignment with existing partnership boards (e.g. safeguarding partnerships, health integration)
- Shared data and risk discussions where appropriate
- Clear articulation of shared benefits (e.g. reduced demand, better outcomes)
- Escalation routes where system misalignment creates risk

3. Regulatory environment

Ofsted, CQC and statutory guidance shape acceptable practice and thresholds.

How this will be actively managed:

- Ensuring all changes are consistent with statutory duties
- Involving principal social workers and professional leads in design
- Maintaining clear audit trails for decision-making
- Proactive communication with regulators where necessary

Key Impacts and How They Will Be Managed

Internal Impacts

Impact on staff roles, workload and ways of working

- Changes to thresholds, decision-making and case management
- Increased use of reviews, enablement and prevention activity
- Potential anxiety about accountability and risk
- What has been / will be done to manage this:
- Early engagement with managers and staff networks
- Trade union engagement where workforce impacts arise
- Clear articulation that this is about better outcomes, not just savings
- Support structures (coaching, supervision, leadership visibility)
- Ongoing feedback mechanisms to identify unintended consequences

Impact on corporate resources (Finance, HR, ICT, Commissioning)

- Increased demand for analytical support
- HR involvement in recruitment or role changes
- Commissioning workload changes
- Management actions:
- Explicit identification of corporate contributions in programme planning
- Prioritisation agreed through CLT
- Avoiding informal, unplanned reliance on already stretched teams

External Impacts

- Impact on providers and markets
- Potential reduction in volume of high-cost placements
- Greater scrutiny of quality and price
- Changes to commissioning expectations

How this will be managed:

- Clear communication with providers about direction of travel
- Fair and transparent commissioning processes
- Phased implementation to avoid destabilising the market
- Monitoring for unintended consequences (e.g. market withdrawal)

Can stakeholders impede progress?

Providers can resist change, withdraw capacity, or increase prices.

Mitigation: strong commissioning grip, regional collaboration, diversified supply, and early engagement.

Impact on partners (health, housing, voluntary sector)

- Increased expectations of early support and prevention
- Greater coordination around complex cases
- Potential shift in demand patterns

How this will be managed:

- Engagement through existing partnership governance
- Clear articulation of mutual benefit
- Escalation where dependencies are not being met

Resident Impacts

Likely resident consequences

- Positive intended impacts:
- More people supported earlier, before crisis
- More children growing up in family environments
- Greater independence for adults
- Fewer households entering temporary accommodation
- More stable long-term outcomes

Potential risks:

- Residents may perceive reduced access to services
- Fear that decisions are financially driven
- Risk that some groups feel excluded or unheard
- How resident impacts will be actively managed

Engagement and involvement:

- Use of existing resident forums (e.g. care leaver groups, parent forums, disability reference groups)
- Engagement with advocacy organisations
- Involving lived experience in design where possible

Safeguards:

- Clear eligibility and decision-making frameworks
- Monitoring of equality impacts
- Formal complaints routes and learning loops
- Ongoing evaluation of outcomes, not just costs

The intention of this programme is not to reduce support, but to improve outcomes by intervening earlier, supporting independence, and avoiding crisis wherever possible.

Where changes affect access to services, these will be carefully monitored to ensure that statutory duties are met and that vulnerable residents are not adversely impacted.

In summary, this programme involves significant change and therefore carries real impacts for staff, partners and residents. These impacts are recognised and will be actively managed rather than underestimated. The approach places strong emphasis on engagement, transparency, phased implementation and continuous feedback.

The Council recognises that delivering savings in high-risk statutory services must be done carefully, ethically and with clear oversight. The programme governance, delivery model and engagement approach are designed to ensure that impacts are understood, mitigated and monitored throughout delivery.

11. Resource Requirements (non-finance related):

Resources

| Resource Area | Specific Requirement | Purpose / Contribution to Delivery | How Managed |
|---|---|---|--|
| Internal – Leadership & Accountability | SRO (Director-level), Directorate Leads (Children's, Adults, Housing), Heads of Service | Clear ownership, decision-making authority, prioritisation of delivery activity | Formal governance, named accountability, reporting through Programme Board and CLT |
| Internal – Operational Leads | Workstream leads (e.g. Front Door, Enablement, Sufficiency, Prevention), Practice Leads, Service Managers | Translate programme into operational practice, embed change in teams, manage risk | Built into role expectations, supported through programme structure |
| Internal – Programme Capacity | Programme Manager, Project/Delivery Managers, Benefits & Performance Lead, Business Support | Grip on delivery, sequencing, risk management, benefits tracking and reporting | Dedicated programme structure with clear milestones and reporting cycles |
| Internal – Frontline Engagement | Practitioner involvement, champions, participation in pilots | Ensures solutions are realistic, owned by staff, and sustainable | Planned engagement, protected time for key contributors |
| Corporate – Finance | Baseline agreement, benefits validation, financial modelling | Ensures credibility of savings and avoids optimism bias | Formal role in governance, routine validation of progress |
| Corporate – HR | Workforce planning, recruitment support, union engagement, role redesign | Manages workforce impacts and supports cultural change | Planned involvement aligned to delivery phases |

| | | | |
|--|--|---|--|
| Corporate – Legal | Statutory compliance, commissioning advice, contract assurance | Protects Council from legal and regulatory risk | Early involvement in design and decision points |
| Corporate – Commissioning / Procurement | Market engagement, contract redesign, partner procurement | Enables market-shaping and cost control | Integrated into workstreams and programme governance |
| Corporate – ICT / Data | Data access, dashboards, system improvements | Provides insight, performance management and early warning | Prioritised through corporate planning and governance |
| Corporate Transformation Team | Programme assurance, benefits framework, risk discipline, change methodology | Ensures consistency, quality and challenge across the programme | Defined role in governance, not replacing service ownership |
| External – Delivery Partner | Specialist transformation expertise, embedded capacity, coaching, modelling | Reduces delivery risk, accelerates impact, builds internal capability | Procured contract with clear outcomes, milestones and knowledge transfer |

The resources outlined above reflect the reality that this programme cannot be delivered through goodwill alone. It requires dedicated leadership, structured programme capacity, coordinated corporate support and specialist external expertise. This resource model has been designed deliberately to balance accountability remaining within the Council with sufficient additional capacity and capability to make delivery credible. Without this level of resourcing, the likelihood of successfully delivering the proposed savings would be materially reduced.

12. Legal and Compliance Considerations:

The classification of this programme has been deemed as OTHER (Discretionary transformation programme delivered in the context of statutory services)

The proposal relates to the procurement of a delivery partner and implementation of a transformation programme to support delivery of financial savings across statutory service areas (e.g. Children's Services, Adult Social Care, Homelessness).

The decision to pursue this programme, and to procure external support, is discretionary. However, the services affected are governed by extensive statutory duties, and therefore while the programme itself is discretionary, its design and delivery must at all times comply with statutory obligations, regulatory requirements and public law duties.

This distinction is important and intentional:

- The Council is not reducing statutory duties
- The Council is changing how services are delivered to better meet duties and improve sustainability

All delivery must remain lawful, proportionate and compliant

Applicable Laws and Regulations

Delivery of the programme must operate within the framework of existing legal and regulatory duties, including (but not limited to):

Children's Services

- Children Act 1989
- Children Act 2004
- Working Together to Safeguard Children (statutory guidance)
- Care Planning, Placement and Case Review Regulations 2010
- Adoption and Children Act 2002
- Ofsted inspection framework (ILACS / JTAI)

Adult Social Care

- Care Act 2014
- Care and Support Statutory Guidance
- Mental Capacity Act 2005
- Deprivation of Liberty Safeguards / Liberty Protection Safeguards (where applicable)
- CQC assurance framework for local authorities

Corporate and Cross-Cutting Duties

- Local Government Act 1999 (Best Value Duty)
- Equality Act 2010 (PSED)
- Human Rights Act 1998
- Data Protection Act 2018 / UK GDPR
- Public Contracts Regulations 2015 (for procurement of partner)
- Local authority financial governance requirements (e.g. Section 151 responsibilities)

Measures to Ensure Compliance in Delivering the Saving

The programme will be explicitly designed to strengthen compliance, not weaken it. Compliance will be actively managed through the following measures:

1. Legal and statutory oversight built into design

- Legal Services involved in reviewing programme proposals where thresholds, eligibility or service models are affected
- Principal Social Worker (Children's) and Principal Social Worker / Professional Lead (Adults) embedded in design

- Assurance that all proposed changes are consistent with statutory guidance
- This ensures practice changes are professionally led, not financially driven.

2. Clear separation between financial objectives and individual decision-making

- Savings targets will not be applied to individual case decisions
- Practitioners will continue to make decisions based on assessed need, risk and professional judgement
- Financial impact will be achieved through system design, not case-level rationing
- This is a critical safeguard and worth stating explicitly.

3. Equality and impact considerations

- Equality Impact Assessments (EqIAs) undertaken where changes affect access or service design
- Monitoring of outcomes for protected groups
- Engagement with relevant community and resident groups

4. Governance and assurance

- Formal governance with senior professional oversight
- Risk escalation where statutory compliance concerns arise
- Internal Audit / Monitoring Officer involvement where appropriate
- Transparent documentation of decisions and rationale

5. Regulatory alignment

- Alignment with Ofsted / CQC expectations on quality, oversight and outcomes
- Use of inspection frameworks as a benchmark for good practice
- Proactive management of regulatory risk rather than retrospective defence

While this proposal is discretionary in nature, it operates within highly regulated statutory service environments. The Council will ensure that all elements of design and delivery remain fully compliant with relevant legislation, statutory guidance and regulatory expectations. Legal, professional and corporate oversight will be embedded within the programme to ensure that financial objectives do not override statutory duties, professional judgement or residents' rights. The intention of the programme is to strengthen the Council's ability to meet its duties sustainably, not to dilute them.

13. Project Closure Criteria:

Success will be defined through a combination of financial, operational and quality measures, agreed upfront with Finance and monitored throughout delivery.

Financial confirmation

The saving will be considered delivered when:

- The agreed cashable saving is reflected in the Council's budget position
- Finance confirms that expenditure has reduced against the agreed baseline
- The reduction is sustained over a defined period (e.g. two consecutive quarters) rather than a one-off variance
- This avoids reliance on forecasted or assumed benefits.

Operational evidence

Financial impact must be underpinned by real operational change, such as:

- Sustained reduction in high-cost placements
- Reduction in average unit cost of care packages
- Reduced length of stay in temporary accommodation
- Increased proportion of step-downs / reablement outcomes
- Improved throughput in key pathways

Quality and outcomes assurance

The saving will not be considered successfully delivered if achieved at the expense of service quality or statutory compliance. Therefore, success also includes:

- No material deterioration in safeguarding indicators
- No increase in complaints, escalations or legal challenge
- Maintenance or improvement in inspection outcomes
- Stable or improving workforce indicators

This ensures financial delivery aligns with resident outcomes.

Is there a clear end point for implementation?

Yes as the programme distinguishes between implementation and business-as-usual operation. Implementation phase ends when:

- All agreed service model changes are in place
- New ways of working are embedded in practice guidance and supervision
- New governance and performance arrangements are operational
- Benefits tracking demonstrates sustained impact
- Ownership for ongoing delivery has transferred fully to line management

At this point, the programme transitions from a "change project" to "business as usual"

The programme will define formal exit criteria for each workstream and for the overall programme.

What is required post-delivery to ensure savings are sustained?

Sustainability is treated as a design requirement, not an afterthought.

1. Embedding into normal management practice
 - New expectations built into role profiles and supervision
 - Performance indicators embedded into routine dashboards
 - Ongoing monitoring owned by service leadership, not the programme team
2. Continued benefits monitoring
 - Savings tracked through normal financial monitoring
 - Early warning triggers agreed where performance starts to drift
 - Clear accountability if performance deteriorates
 - This avoids the common failure mode where savings erode quietly over time.
3. Ongoing capability and culture
 - Continued use of practice frameworks introduced during the programme
 - Internal champions and trained leads retained in services
 - Leadership reinforcing the new ways of working consistently
4. Governance and assurance
 - Periodic internal audit or deep-dive reviews
 - Continued reporting through directorate and corporate performance frameworks
 - Use of inspection frameworks (Ofsted/CQC) as ongoing benchmarks
5. Clear “no reversion” expectations
 - An explicit organisational stance that:
 - The previous model was financially unsustainable
 - Reversion to old practices is not acceptable
 - Drift will be challenged and addressed through management routes

In summary, this is cultural as much as technical. Successful delivery will be confirmed when Finance validates that the agreed cashable saving has been achieved and sustained, and when operational data demonstrates that this has been delivered through genuine changes in practice and service delivery rather than one-off variances. The programme will define clear exit criteria for implementation, at which point ownership will transfer fully to line management. Post-delivery, sustainability will be ensured through embedding new practices into supervision, performance management and governance arrangements, ongoing financial and operational monitoring, and clear accountability for maintaining performance. This approach is designed to prevent drift and avoid reversion to previous ways of working.

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

1. Appendix A – N/A
 2. Appendix B – N/A
-

15. Approval and Sign-off:

Review and Approval: This Project Initiation Document has been reviewed and approved by the Project Sponsor.

Sign-off:

- Senior Accountable Officer (Strategic Director): Mike Barker, Executive Director Health and Care (Deputy Chief Executive)



- Date: ____20 January 2026_____

Review and Approval: This Project Initiation Document has been reviewed and approved by the Cabinet Member.

Sign-off:

- Cabinet Member: Cllr Arooj Shah, Cabinet Member for Growth



- Date: 20th January 2026

Summary of Budget Reductions by Cabinet Member Portfolio

Appendix 4

| Reference | Proposal Name | Responsible Officer | 2026/27 | | Total | EIA Required? |
|--|---|----------------------------|--------------------------------|------------------------|--------------------------------|---------------|
| | | | Proposed Budget Reduction £000 | Proposed FTE Reduction | Proposed Budget Reduction £000 | |
| Leader of the Council and Cabinet Member for Growth - Cllr A Shah | | | | | | |
| PLC-BR26-038 | Place – Top Tier Directorates Restructure | Emma Barton | (1,511) | 13.0 | (1,511) | No |
| Cllr A Shah Total | | | (1,511) | 13.0 | (1,511) | |
| Deputy Leader and Cabinet Member for Finance, Corporate Services and Sustainability - Cllr A Jabbar, MBE | | | | | | |
| RES-BR26-001 | Increase in expected Revenues and Benefits Income | Mark Edmonson | (350) | 0.0 | (350) | No |
| RES-BR26-002 | Financial Services - Annual Leave Purchase Scheme | Lee Walsh | (36) | 0.0 | (36) | No |
| RES-BR26-003 | Financial Services - Additional Income from Dividends | Lee Walsh | (300) | 0.0 | (300) | No |
| RES-BR26-004 | Financial Services - Cash Expenses | Lee Walsh | (20) | 0.0 | (20) | No |
| RES-BR26-034 | Essential Car User Review / Fleet Hire Reduction | Eleanor Devlin / Nasir Dad | (150) | 0.0 | (150) | No |
| RES-BR26-042 | Procure Partnerships Framework Income | Lee Walsh | (317) | 0.0 | (317) | No |
| Cllr A Jabbar Total | | | (1,173) | 0.0 | (1,173) | |
| Cabinet Member for Adults, Health and Wellbeing - Cllr B Brownridge | | | | | | |
| ASC-BR26-024 | MioCare Management Fee Reduction | Jayne Ratcliffe | (325) | 0.0 | (325) | No |
| ASC-BR26-025 | Chadderton Park Day Service - Alternative delivery option | Jayne Ratcliffe | (150) | 0.0 | (150) | Yes |
| ASC-BR26-026 | ASC Service Redesign of specialist provision | Jayne Ratcliffe | (185) | 4.0 | (185) | No |
| ASC-BR26-035 | Introduction of an Oldham Living Wage for Care Workers | Jayne Ratcliffe | (2,456) | 0.0 | (2,456) | Yes |
| Cllr B Brownridge Total | | | (3,116) | 4.00 | (3,116) | |
| Cabinet Member for Children and Young People - Cllr S Mushtaq | | | | | | |
| CYP-BR26-030 | Remodel Children's Social Care Senior Management | Julie Daniels | (83) | 1.00 | (83) | No |
| PLC-BR26-043 | Reduction of Grant Awards | Neil Consterdine | (100) | 0.00 | (100) | Yes |
| Cllr S Mushtaq Total | | | (183) | 1.00 | (183) | |
| Cabinet Member for Culture & Leisure - Cllr P Dean | | | | | | |
| PHL-BR26-029 | Impact of Agency Model: Oldham Community Leisure | Rebecca Fletcher | (336) | 0.00 | (336) | No |
| Cllr P Dean Total | | | (336) | 0.00 | (336) | |
| Cabinet Member for Transport and Highways - Cllr C Goodwin | | | | | | |
| PLC-BR26-039 | Highways – Programme Reprioritisation | Nasir Dad | (436) | 0.00 | (436) | No |
| Cllr C Goodwin Total | | | (436) | 0.00 | (436) | |
| Statutory Deputy Leader and Cabinet Member for Neighbourhoods - Cllr E Taylor | | | | | | |
| PLC-BR26-032 | Housing Options – Savings and Mitigations | Neil Consterdine | (1,000) | 0.00 | (1,000) | No |
| PLC-BR26-040 | Waste, Greenspace and Cleansing Re-Prioritisation | Nasir Dad | (350) | 0.00 | (350) | No |
| Cllr E Taylor Total | | | (1,350) | 0.00 | (1,350) | |
| Total | | | (8,105) | 18.00 | (8,105) | |

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Budget Reduction Proposals

Budget reductions

PLC-BR26-038

BUDGET DELIVERY PLAN 2026/27

Place – Top Tier Directorate Restructure

DATE COMPLETED: 02 January 2026

VERSION 2.2

1. Saving Proposal Title and Description

Title: Place – Top Tier Directorate Restructure

Reference Number: PLC-BR26-038

Directorate: Place – Growth, Environment, Communities

Service: All Place Directorates Service Areas

Description: Review of span and tiers across Place Directorates senior management team (Directors, Assistant Directors, Team Leaders)

| | 2026/27 |
|----------------------------------|---------|
| Proposed Budget Reduction (£000) | (1,511) |
| Workforce Impact (FTE) | 13 |

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: Emma Barton, Deputy Chief Executive (Place)

Delivery Lead: Place Directors – Nasir Dad, Neil Consterdine, Vacant / Interim Director of Growth

Cabinet Portfolio Holder: Cabinet Members for Growth; Neighbourhoods, Culture, and Transport & Highways

Finance Manager: John Hoskins

HR Business Partner: Natasha Needham

3. Scope and Purpose

Project Scope:

In alignment with other savings proposals for the Place Directorate, this project looks to review the span and tiers of senior management across Growth, Environment and Communities Directorates optimising breadth of managerial responsibility, while protecting and ensuring relevant support for trainees, apprentices and frontline services.

This opportunity facilitates a full review of the services within Place Directorate to optimise and realign work priorities and efficiencies to consider how services could be structured differently to provide a more robust management structure across the services. This approach of reviewing the Team Leaders, Assistant Directors and Directors responsibilities will ensure service delivery consistency, while also protecting succession planning and career development opportunities.

This restructure will fully explore income generation including using existing external grants where staff time/costs can be assigned, and where applicable, ensuring recharge to capital allocations.

It is envisaged that this proposal will create a stronger core structure and more accountable senior management team across the directorate, to enhance service collaboration, embed transformational change and new ideas for efficient resident focused service delivery, and to ensure support for the leadership team through relevant spans of control and breadth of activities.

4. Objectives and Deliverables

Objectives & Deliverables:

1. Reduce Spend against the Council's General Revenue Account by **£1.5m** per annum from 1 April 2026.
2. Maximise income generation (fees income and external grants) to cover staffing costs as much as possible.
3. Capitalise staff costs where time is spent on project delivery.
4. Establish a stronger and more robust management structure to support efficiency across the directorates.

5. Key Actions and Milestones

Overarching timeline:

| Week | Date | Delivery Milestone / Action | Delivery Owner |
|------|-----------|---|---|
| 1 | Jan 2026 | Consultation options drafted | Deputy Chief Executive (Place) |
| 2 | 6 Jan | Restructure Consultation Document drafted and shared with TUs Confirm budget implications and opportunities for the options being considered | Deputy Chief Executive (Place) |
| 3 | 12 Jan | Consultation Document shared with staff | Deputy Chief Executive (Place) and AD HR |
| 4 | Jan / Feb | 121s and Lets Talk Discussions to explore individual implications and options | Deputy Chief Executive (Place) and Directors |
| 5 | End Feb | Consultation ends, feedback reviewed, proposals finalised and agreed with Tus, HR and Finance. | Deputy Chief Executive (Place), Dir Finance and AD HR |
| 6 | March | Implementation - interviews / assignment where applicable | Deputy Chief Executive (Place) and AD HR |
| 7 | April | Budget reductions / new fees and charges / external grant funding in place to fund staffing structure | Deputy Chief Executive (Place) and Directors |

6. Budget and Financial Overview

Budgets subject to saving: £1,511k

- £150k – Growth Directorate (c.2 or 3 FTE)
 - Planning, Transport and Housing
 - Creating and Better Place
 - Asset Management
- £1.031m – Communities Directorate (c.6 FTE)
 - District & Youth Services
 - Heritage, Libraries and Arts
 - Housing Needs
 - Community Safety
- £330k – Environment Directorate (c.4 FTE)
 - Waste, Greenspace and Cleansing
 - Public Protection
 - Highways and Engineering

Cost of delivery: Set out any incremental direct costs which will be incurred, breakdown, calculations etc. Clarify whether one-off or ongoing. Include any grants that will be used to offset or fund these.

| Description | One-off/ ongoing? | 2026/27 Cost £000 | 2027/28 Cost £000 |
|-----------------------------|----------------------|-------------------------|-------------------------|
| Retirement / Pension Strain | TBC | | |
| VR | TBC | | |
| TOTAL | TBC | | |

Key assumptions in calculating the saving:

- New structures will be implemented from 1 April 2026 and therefore savings realised from 1 April 2026.
- Notice period for some senior staff may be 2-3 months, which could take their employment end date into the new financial year and impact on savings delivery.

- Where any delays occur, additional savings will be accelerated from within the service redesigns to compensate and / or additional new external funds will be secured to cover staffing costs.
- Some staffing posts to be funded from external grants from 1 April 2026
 - capital – regeneration and transport projects; and / or
 - revenue grants where applicable secured through TfGM. GMCA and or other third parties.
- Some risks to delayed implementation associated with retirement being taken, voluntary / compulsory redundancy processes being taken, and associated notice periods given this work is targeted at the senior management tiers.

Financial Management:

- Achievement of budget lines over the course of the financial year.
- Delayed implementation of the new structures and fees / charges for any reason will reduce the saving in-year proportionally with the time delay.
- Effective financial management of the projects within the Regeneration and Transport Programmes to ensure draw down of the necessary capital funding to support the relevant officers time / costs without affecting funding available for project delivery.

7. Communications/Engagement Plan

- Staff consultation will be required for the Directorates given the structure changes will affect all teams
- Consultation with Trade Unions is programmed into the timeline.
- Public consultation is not necessary for this proposal, but awareness raising through Comms will be required where fees and charges are being increased.

8. Risk Management Plan

| | Potential Risk | Mitigation Strategy | Risk Owner |
|---|--|--|--|
| 1 | Uncertainty of income from external grants (capital and revenue) | Income reviewed monthly and kept under review. | Deputy Chief Exec (Place) |
| 2 | Capital income from sites not realised. | Regularly review and identify any potential delays to site delivery / disposal | Deputy Chief Exec (Place) / Finance Team |
| 3 | Staff disengagement during consultation | Support and continued engagement on options | Deputy Chief Exec and HR |
| 4 | Impact on service delivery | Income reviewed monthly and kept under review. | Deputy Chief Exec and HR |
| 5 | Timely recruitment to vacant posts | Processes commenced before Christmas break and push on various targeted channels to maximise chances of success | Deputy Chief Exec and HR |
| 6 | Delayed implementation of savings due to 3month notice periods | Additional savings from within the service redesigns to compensate – and / or Savings offset with external funding sources | Deputy Chief Exec and Directors |

The risks will be identified and monitored as follows:

- Monitoring income throughout year
- Managing / Delivering of Programmes effectively
- Continued engagement with staff and unions

NB - Mitigation needs focus on prevention, not just cure, of the risk and be actively managed and pursued from the outset.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: 3/4 – Green / Amber (due to risks set out above)

Impact RAG rating (1-3 green, 4-6 amber, 7+ red):

- Green / low risk (1-3) overall as new structures and fee charges will be implementable by 1 April 2026 and should not impact on service delivery or residents / communities in any way.
- However, individual risks itemised above may tip this into amber if staff disengage or if there is a visible impact on service delivery.
- Some risks with increasing fees and charges having an impact on demand for services, and some risk with securing relevant external grants (Capital and Revenue).

What needs to happen to turn this rating to low risk / green?

- Engagement and support through consultation phases
- Clear decision through Let's Talk processes

- Timeline for implementation agreed and deployed without delay
- Horizon scanning for external grants and early engagement with awarding organisations.

On balance, how do you justify and support the deliverability of this proposal if amber/red?

- N/A
-

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- **HR Capacity:** to support restructure and removal of vacant posts.

External dependencies:

- **Grant award timelines:** alignment of bid writing and grant awards by external partners to cover staffing costs and offset revenue savings needed

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- *None anticipated*

External impacts:

- *None anticipated*

Resident impacts:

- *None anticipated*
-

11. Resource Requirements (non-finance related):

Resources:

- No internal staffing resources required to deliver the saving (other than AD time).
 - HR support in consulting on restructures with teams and TUs.
-

12. Legal and Compliance Considerations:

Some services in this proposal are statutory services and provide an essential / critical service for communities, others are discretionary. However, this proposal shouldn't impact on statutory duties or service delivery.

Applicable Laws and Regulations:

- Various – listed under separate excel sheet if needed

Measures to ensure compliance with the above in delivering the saving:

- Proposal enables the continued compliance with above legislation.
-

13. Project Closure Criteria:

Completion Criteria:

- *How will you know when the saving has been delivered/completed successfully?*
 - Financial: budget allocations met and external grants are secured to offset revenue reductions
 - Operational: New management model is implemented without impact on service delivery
 - *Is there a clear end point when all implementation activity should be complete?*
 - March 2027: Vacant posts removed and new model implemented.
 - *What requirements are there post-delivery to ensure the saving sticks and is sustainable and the council does not lapse into old ways?*
 - None anticipated
-

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

Separate consultation document on leadership changes and options for consideration available if needed

15. Approval and Sign-off:

Review and Approval: This Project Initiation Document has been reviewed and approved by the Project Sponsor.

Sign-off:

- Senior Accountable Officer (Strategic Director): Emma Barton, Deputy Chief Executive (Place)



Date: 20th January 2026

Review and Approval: This Project Initiation Document has been reviewed and approved by the Cabinet Member.

Sign-off:

- Cabinet Member: Cllr Arooj Shah, Cabinet Member for Growth



- Date: 20th January 2026

RES-BR26-001

BUDGET DELIVERY PLAN 2026/27 & 2027/28

Increase in expected Revenues and Benefits Income

Finance, Corporate Services and Sustainability

DATE COMPLETED: 8th December 2025

VERSION 1.0

1. Saving Proposal Title and Description

Project Title: Increase in expected Revenues and Benefits Income

Reference Number: RES-BR26-001

Directorate: Finance, Corporate Services and Sustainability

Service: Revenues and Benefits

Project Description: To increase the level of expected income from Liability Orders.

| | 2026/27 |
|----------------------------------|---------|
| Proposed Budget Reduction (£000) | (350) |
| Workforce Impact (FTE) | 0 |

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: Fiona Greenway, Executive Director

Delivery Lead: Mark Edmondson Assistant Director Revenues and Benefits

Cabinet Portfolio Holder: Cllr Abdul Jabbar

Finance Manager: Matthew Kearns

HR Business Partner: Akddus Khan

Other internal stakeholders: Adam Parsey Interim Head of Revenues / Nick Davis Revenues Manager

Key External Stakeholders: None

3. Scope and Purpose

Project Scope:

As part of our statutory duty to collect Council Tax we are allowed to charge for reasonable costs incurred in obtaining Liability Orders. This proposal aims to more accurately reflect the level of income within the budget. This will in effect provide net benefit of £350k to our overall budget position with no required change in policy.

4. Objectives and Deliverables

Objectives:

1. Raise additional income.

Deliverables:

1. Collect additional income and adjust the corresponding budget accordingly.

5. Key Actions and Milestones

In the table below, include actions and steps required to deliver the saving, address findings from the EIA, address risks etc. Consider – resourcing and creation of project team, finalisation of project plans, consultation actions, providing notice to contractors/employees/stakeholders, date from when savings start accruing, re-procurement requirements, finalisation of EIA, training of internal resources.

Overarching timeline:

| Week | Date | Delivery Milestone / Action | Delivery Owner |
|------|-------------|--|----------------|
| 1 | 01 Jan 2026 | Raise costs as recovery action is taken. | Adam Parsey |
| 2 | 28 Jan 2026 | Governance, Resources and Strategy Scrutiny Board review of budget reduction proposal | Mark Edmundson |
| 3 | 4 Mar 2026 | Council approval of budget reduction proposals at Budget Council meeting | Mark Edmundson |
| 4 | 31 Mar 2026 | Identify total costs raised/collected in 2025/26. | Adam Parsey |
| 5 | 1 Apr 2026 | Implementation of budget reduction proposal - increase income target. | Lee Walsh |
| 6 | June 2026 | Review of delivery of budget reductions in line with revenue budget monitoring processes | Mark Edmundson |
| 7 | Monthly | Detailed monitoring of costs and invoices raised. | Mark Edmundson |

NB: For 2026/27 savings, the timetable above needs to start now to impress the need to progress actions from the earliest opportunity. Clearly for some savings they will include actions both leading up to and beyond year end.

6. Budget and Financial Overview

Budgets subject to saving:

- **Savings to be achieved:** *Explain what will generate the saving, e.g. reducing staffing cost, by income/expense type*
- **Controllable Base Budget:** *Set out the controllable base budgets from which the saving will be taken in the table below*

| Cost Centre | Cost Centre Description | Account Code | Account Description | 2025/26 Base Budget £000 | 2026/27 Saving £000 | 2027/28 Saving £000 | Residual Base Budget £000 |
|-------------|-------------------------|--------------|--------------------------|--------------------------|---------------------|---------------------|---------------------------|
| 10300 | Council Tax Collection | R91034 | Summons Costs Recoveries | (442) | (350) | 0 | (792) |

Cost of delivery: Set out any incremental direct costs which will be incurred, breakdown, calculations etc. Clarify whether one-off or ongoing. Include any grants that will be used to offset or fund these.

| Description | One-off/ ongoing? | 2026/27 Cost £000 | 2027/28 Cost £000 |
|--------------|----------------------|-------------------------|-------------------------|
| N/A | | | |
| TOTAL | | | |

Key assumptions in calculating the saving:

- The Revenues Budget includes the expenditure required to efficiently and effectively collect Council Tax.
- Unfortunately, some taxpayers do not make payment in accordance with their statutory instalment scheme.
- We are allowed to recover the reasonable costs incurred in obtaining Liability Orders enabling us to offset the expenditure in the budget.

Financial Management:

- The saving will be calculated based of average income over a three-year period.
- If collection rates improve and income from costs reduces this will be offset by reductions in expenditure and additional Council Tax income received.
- The MHCLG Council Tax consultation could make major changes to the way Council Tax is collected which would impact on costs income.

7. Communications/Engagement Plan

To discuss and address: Not applicable

8. Risk Management Plan

| | Potential Risk | Mitigation Strategy | Risk Owner |
|---|----------------------------|--|-------------|
| 1 | Costs not raised correctly | Procedures and Policies | Adam Parsey |
| 2 | Council tax paid in full | Additional income will more than offset reduction in costs income. | Adam Parsey |

The risks will be identified and monitored as follows:

- Revenues dashboard records costs raised.
- MHCLG inform us of any changes to legislation.
- Revenues team monitor legal cases affecting the recovery of costs.

NB - Mitigation needs focus on prevention, not just cure, of the risk and be actively managed and pursued from the outset.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: 1 Green

RAG rating (1-3 green, 4-6 amber, 7+ red):

Rationale for the rating given:

- We are on target to achieve the additional income.

What needs to happen to turn this rating to low risk / green?

- Not applicable.

On balance, how do you justify and support the deliverability of this proposal if amber/red?

- Not applicable.
-

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- Summonses issued in accordance with legislation.
- Liability Order hearings conducted in relation to legislation.

External dependencies:

- MHCLG Council tax consultation may change procedure for recovery of Council Tax.

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- Staff continue to follow procedures.

External impacts:

- None.

Resident impacts:

- None as costs limited to reasonable costs incurred.
-

11. Resource Requirements (non-finance related):

Resources:

- Revenues and Customer Services staff to deal with administration relating to collection of Council Tax.
- Postage costs and Court fees.

12. Legal and Compliance Considerations:

Is this proposal **STATUTORY DUTY / MANDATORY / DISCRETIONARY / OTHER?**

Applicable Laws and Regulations:

- Council Tax (Administration and Enforcement Regulations) 1992.

Measures to ensure compliance with the above in delivering the saving:

- Costing calculated yearly.
-

13. Project Closure Criteria:

Completion Criteria:

- At end of financial year total cost raised in the period identified.
 - If rate of collection increases and costs income reduces the additional income received will more than offset the reduction in income.
-

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal: Not applicable.

15. Approval and Sign-off:

Review and Approval: This Project Initiation Document has been reviewed and approved by the Project Sponsor.

Sign-off:

- Senior Accountable Officer (Strategic Director):

Fiona Greenway – Executive Director of Resources



Date: 19.01.2026

Review and Approval: This Project Initiation Document has been reviewed and approved by the Cabinet Member.

Sign-off:

- Cabinet Member:

Cllr Abdul Jabbar- Deputy Leader and Cabinet Member for Finance,
Corporate Services and Sustainability

A handwritten signature in black ink, appearing to read 'Abdul Jabbar', is written over a light grey rectangular background.

- Date: 19. 01. 2026

RES-BR26-002

BUDGET DELIVERY PLAN 2026/27 & 2027/28

Financial Services – Annual Leave Purchase Scheme

Resources

DATE COMPLETED: 10 December 2025

VERSION 1.0

1. Saving Proposal Title and Description

Project Title: Financial Services – Annual Leave Purchase Scheme

Reference Number: RES-BR26-002

Directorate: Resources

Service: Finance Service

Project Description: Budget reduction proposal for financial services relating to additional income for the Annual Leave Purchase Scheme

| | 2026/27 |
|----------------------------------|---------|
| Proposed Budget Reduction (£000) | (36) |
| Workforce Impact (FTE) | 0 |

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: Fiona Greenway, Executive Director Resources

Delivery Lead: Lee Walsh, Director of Finance (S151 Officer)

Cabinet Portfolio Holder: Cllr Abdul Jabbar, MBE

Finance Manager: Vickie Lambert

HR Business Partner: Akddus Khan

Other internal stakeholders: N/A

Key External Stakeholders: N/A

3. Scope and Purpose

Project Scope:

The Council operates an Annual Leave Purchase Scheme (ALPS) with all Council employees able to purchase additional annual leave. This is done by application which is approved by the relevant line manager to ensure any request will not have a detrimental impact on service delivery.

An income target was applied and was assigned to the corporate financial services budget area for these purchases. An assessment of the income generated for ALPS has been undertaken, looking at the actuals received in the past two financial years, actuals received to date and projections for the financial year. Based upon this, it is appropriate and achievable to increase this income target by **£0.036m** to £0.150m for the 2026/27 financial year.

4. Objectives and Deliverables

Objectives:

1. To deliver budget reductions to deliver a robust and balanced budget for the Council in 2026/27

Deliverables:

1. Increase income target for scheme

5. Key Actions and Milestones

In the table below, include actions and steps required to deliver the saving, address findings from the EIA, address risks etc. Consider – resourcing and creation of project team, finalisation of project plans, consultation actions, providing notice to contractors/employees/stakeholders, date from when savings start accruing, re-procurement requirements, finalisation of EIA, training of internal resources.

Overarching timeline:

| Week | Date | Delivery Milestone / Action | Delivery Owner |
|------|-------------|--|----------------|
| 1 | 28 Jan 2026 | Governance, Resources and Strategy Scrutiny Board review of budget reduction proposal | Lee Walsh |
| 2 | 4 Mar 2026 | Council approval of budget reduction proposals at Budget Council meeting | Lee Walsh |
| 3 | March 2026 | Details on 2026/27 Annual Leave Purchase Scheme to be communicated via Council's Team Brief with dates for applications included | HR/Comms |
| 4 | 1 Apr 2026 | Implementation of budget reduction proposals - increase income target | Lee Walsh |
| 5 | June 2026 | Review of delivery of budget reductions in line with revenue budget monitoring processes | Lee Walsh |

NB: For 2026/27 savings, the timetable above needs to start now to impress the need to progress actions from the earliest opportunity. Clearly for some savings they will include actions both leading up to and beyond year end.

6. Budget and Financial Overview

Budgets subject to saving:

- **Savings to be achieved:** *Explain what will generate the saving, e.g. reducing staffing cost, by income/expense type*
- **Controllable Base Budget:** *Set out the controllable base budgets from which the saving will be taken in the table below*

| Cost Centre | Cost Centre Description | Account Code | Account Description | 2025/26 Base Budget £000 | 2026/27 Saving £000 | 2027/28 Saving £000 | Residual Base Budget £000 |
|-------------|-------------------------|--------------|------------------------------|--------------------------|---------------------|---------------------|---------------------------|
| 12101 | Corporate Expenses | R10901 | Annual Leave Purchase Scheme | (114) | | (36) | (150) |

Cost of delivery: *Set out any incremental direct costs which will be incurred, breakdown, calculations etc. Clarify whether one-off or ongoing. Include any grants that will be used to offset or fund these.*

| Description | One-off/ongoing? | 2026/27 Cost £000 | 2027/28 Cost £000 |
|--------------|------------------|-------------------|-------------------|
| N/A | | | |
| TOTAL | | | |

Key assumptions in calculating the saving:

For example:

- ALPS – Growth in income based on last two years actuals, actuals to date in 2025/26 and projection for the 2025/26 financial year.

Financial Management:

- How will the value of the saving actually achieved, or forecast be measured and demonstrated as saved?
 - Income target will be increased for 1 April 2026. Achievability will be assessed in line with revenue budget monitoring timetable and reporting to Financial Sustainability Steering Group.
- What is the impact on the saving if any issues (e.g. trade union and staff consultation processes) delay implementation (or key aspects thereof at greater risk) by a month? Set out how this would be mitigated if this were to happen.
 - N/A

- Any key financial/operational controls required to assure/support the saving?
 - Communication of Annual Leave Purchase Scheme applications for 2026/27 – same as what has been delivered for 2025/26.
-

7. Communications/Engagement Plan

To discuss and address:

- Staff consultation, if relevant – N/A
 - Public consultation, if relevant – N/A
 - Third party engagement – N/A
 - Other – N/A
-

8. Risk Management Plan

| | Potential Risk | Mitigation Strategy | Risk Owner |
|---|---|---|------------|
| 1 | Number of applications for Annual Leave Purchase Scheme reduced from previous years | Communication of ALPS in Council Team Brief, Managers Updates | Lee Walsh |

The risks will be identified and monitored as follows:

- Number of applications for ALPS received and processed by payroll by 1 April 2026.

NB - Mitigation needs focus on prevention, not just cure, of the risk and be actively managed and pursued from the outset.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: 1 GREEN

RAG rating (1-3 green, 4-6 amber, 7+ red):

Rationale for the rating given:

- ALPS – based on actual activity evidenced in current and previous financial year.

What needs to happen to turn this rating to low risk / green?

- N/A

On balance, how do you justify and support the deliverability of this proposal if amber/red?

- N/A

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- Annual Leave Purchase Scheme applications from employees.
Communication plan in line with 2025/26 scheme i.e. Council's Team Brief and Manager's updates

External dependencies:

- N/A

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- N/A

External impacts:

- N/A

Resident impacts:

- N/A
-

11. Resource Requirements (non-finance related):

Resources:

- List out internal staffing resources required to deliver the saving.
 - Support required from other directorates/central services.
 - Communications team – announcement of ALPS scheme applications included as part of Team Brief and Managers Updates (in line with 2025/26)
 - HR / Payroll – receipt and processing of ALPS applications in time for April 2026 payroll deadlines.
-

12. Legal and Compliance Considerations:

Is this proposal DISCRETIONARY

Applicable Laws and Regulations:

- Finance – Accounting practices

Measures to ensure compliance with the above in delivering the saving:

- Budget monitoring and completion of Statutory Statement of Accounts.
-

13. Project Closure Criteria:

Completion Criteria:

- How will you know when the saving has been delivered/completed successfully? Achieved in line with revenue budget monitoring timeline
 - Is there a clear end point when all implementation activity should be complete? 31/03/2027
 - What requirements are there post-delivery to ensure the saving sticks and is sustainable and the council does not lapse into old ways?
 - Continued communication of ALPS
-

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

1. N/A
-

15. Approval and Sign-off:

Review and Approval: This Project Initiation Document has been reviewed and approved by the Project Sponsor.

Sign-off:

- Senior Accountable Officer (Strategic Director):
Fiona Greenway – Executive Director of Resources



Date: 19.01.2026

Review and Approval: This Project Initiation Document has been reviewed and approved by the Cabinet Member.

Sign-off:

- Cabinet Member:

Cllr Abdul Jabbar- Deputy Leader and Cabinet Member for Finance,
Corporate Services and Sustainability

A handwritten signature in black ink, appearing to read 'Abdul Jabbar', written over a light grey rectangular background.

- Date: 19. 01. 2026

RES-BR26-003

BUDGET DELIVERY PLAN 2026/27 & 2027/28

Financial Services – Additional income from Dividends

Resources

DATE COMPLETED: 10 December 2025

VERSION 1.0

1. Saving Proposal Title and Description

Project Title: Financial Services – Additional Income from Dividends

Reference Number: RES-BR26-003

Directorate: Resources

Service: Finance Service

Project Description: Budget reduction proposals for financial services relating to additional income from Dividends

| | 2026/27 |
|----------------------------------|---------|
| Proposed Budget Reduction (£000) | (300) |
| Workforce Impact (FTE) | 0 |

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: Fiona Greenway, Executive Director Resources

Delivery Lead: Lee Walsh, Director of Finance (S151 Officer)

Cabinet Portfolio Holder: Cllr Abdul Jabbar, MBE

Finance Manager: Vickie Lambert

HR Business Partner: Akddus Khan

Other internal stakeholders: N/A

Key External Stakeholders: N/A

3. Scope and Purpose

Project Scope:

The Council receives dividends from its treasury activities. A full review of treasury income has been undertaken and the current income target for this area can be increased based upon current and future forecasting. It is proposed that an additional target of **£0.300m** can be achieved for 2026/27.

4. Objectives and Deliverables

Objectives:

1. To deliver budget reductions to deliver a robust and balanced budget for the Council in 2026/27

Deliverables:

1. Increase income target for Council dividends

5. Key Actions and Milestones

In the table below, include actions and steps required to deliver the saving, address findings from the EIA, address risks etc. Consider – resourcing and creation of project team, finalisation of project plans, consultation actions, providing notice to contractors/employees/stakeholders, date from when savings start accruing, re-procurement requirements, finalisation of EIA, training of internal resources.

Overarching timeline:

| Week | Date | Delivery Milestone / Action | Delivery Owner |
|------|-------------|--|----------------|
| 1 | 28 Jan 2026 | Governance, Resources and Strategy Scrutiny Board review of budget reduction proposal | Lee Walsh |
| 2 | 4 Mar 2026 | Council approval of budget reduction proposals at Budget Council meeting | Lee Walsh |
| 4 | 1 Apr 2026 | Implementation of budget reduction proposal - increase income target | Lee Walsh |
| 5 | June 2026 | Review of delivery of budget reductions in line with revenue budget monitoring processes | Lee Walsh |

NB: For 2026/27 savings, the timetable above needs to start now to impress the need to progress actions from the earliest opportunity. Clearly for some savings they will include actions both leading up to and beyond year end.

6. Budget and Financial Overview

Budgets subject to saving:

- **Savings to be achieved:** *Explain what will generate the saving, e.g. reducing staffing cost, by income/expense type*
- **Controllable Base Budget:** *Set out the controllable base budgets from which the saving will be taken in the table below*

| Cost Centre | Cost Centre Description | Account Code | Account Description | 2025/26 Base Budget £000 | 2026/27 Saving £000 | 2027/28 Saving £000 | Residual Base Budget £000 |
|-------------|-------------------------|--------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| 12101 | Corporate Expenses | R95005 | Dividends Received | (400) | | (300) | (700) |

Cost of delivery: *Set out any incremental direct costs which will be incurred, breakdown, calculations etc. Clarify whether one-off or ongoing. Include any grants that will be used to offset or fund these.*

| Description | One-off/ ongoing? | 2026/27 Cost £000 | 2027/28 Cost £000 |
|--------------|-------------------|-------------------|-------------------|
| N/A | | | |
| TOTAL | | | |

Key assumptions in calculating the saving:

For example:

- Dividend – Growth in income from dividend based on treasury activities and external communications.

Financial Management:

- How will the value of the saving actually be achieved, or forecast be measured and demonstrated as saved?
 - Income target will be increased for 1 April 2026. Achievability will be assessed in line with revenue budget monitoring timetable and reporting to Financial Sustainability Steering Group.
- What is the impact on the saving if any issues (e.g. trade union and staff consultation processes) delay implementation (or key aspects thereof at greater risk) by a month? Set out how this would be mitigated if this were to happen.
 - N/A
- Any key financial/operational controls required to assure/support the saving?
 - N/A

7. Communications/Engagement Plan

To discuss and address:

- Staff consultation, if relevant – N/A
 - Public consultation, if relevant – N/A
 - Third party engagement – N/A
 - Other – N/A
-

8. Risk Management Plan

| | Potential Risk | Mitigation Strategy | Risk Owner |
|---|---|--|------------|
| 1 | Dividends received lower than income target | Early confirmation of dividend payment schedule as part of treasury activities | Lee Walsh |

The risks will be identified and monitored as follows:

- Schedule of dividend receipts provided in advance of 1 April 2026 wherever possible

NB - Mitigation needs focus on prevention, not just cure, of the risk and be actively managed and pursued from the outset.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: 1 GREEN

RAG rating (1-3 green, 4-6 amber, 7+ red):

Rationale for the rating given:

- Dividends – treasury activity schedule

What needs to happen to turn this rating to low risk / green?

- N/A

On balance, how do you justify and support the deliverability of this proposal if amber/red?

- N/A
-

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- N/A

External dependencies:

- Dividend receipts from external treasury activities – early and consistent communication around receipts

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- N/A

External impacts:

- N/A

Resident impacts:

- N/A
-

11. Resource Requirements (non-finance related):

Resources:

- List out internal staffing resources required to deliver the saving. – N/A
 - Support required from other directorates/central services. – N/A
 - Support required from corporate transformation team – N/A
 - External support required – N/A
 - List any non-staffing resources required – N/A
-

12. Legal and Compliance Considerations:

Is this proposal DISCRETIONARY

Applicable Laws and Regulations:

- Finance – Accounting practices

Measures to ensure compliance with the above in delivering the saving:

- Budget monitoring and completion of Statutory Statement of Accounts.
-

13. Project Closure Criteria:

Completion Criteria:

- How will you know when the saving has been delivered/completed successfully? Achieved in line with revenue budget monitoring timeline
 - Is there a clear end point when all implementation activity should be complete? 31/03/2027
 - What requirements are there post-delivery to ensure the saving sticks and is sustainable and the council does not lapse into old ways?
 - Ongoing review of treasury activities
-

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

1. N/A
-

15. Approval and Sign-off:

Review and Approval: This Project Initiation Document has been reviewed and approved by the Project Sponsor.

Sign-off:

- Senior Accountable Officer (Strategic Director):
- Fiona Greenway – Executive Director of Resources



Date: 19.01.2026

Review and Approval: This Project Initiation Document has been reviewed and approved by the Cabinet Member.

Sign-off:

- Cabinet Member:

Cllr Abdul Jabbar- Deputy Leader and Cabinet Member for Finance, Corporate Services and Sustainability

A handwritten signature in black ink, appearing to read 'Abdul Jabbar', written over a light grey rectangular background.

- Date: 19/01/2026

RES-BR26-004

BUDGET DELIVERY PLAN 2026/27 & 2027/28

Financial Services – Cash Expenses

Resources

DATE COMPLETED: 10 December 2025

VERSION 1.0

1. Saving Proposal Title and Description

Project Title: Financial Services – Cash Expenses

Reference Number: RES-BR26-004

Directorate: Resources

Service: Finance Service

Project Description: Budget reduction proposals for financial services relating to reduction in budgetary provision for cash collection.

| | 2026/27 |
|----------------------------------|---------|
| Proposed Budget Reduction (£000) | (20) |
| Workforce Impact (FTE) | 0 |

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: Fiona Greenway, Executive Director Resources

Delivery Lead: Lee Walsh, Director of Finance (S151 Officer)

Cabinet Portfolio Holder: Cllr Abdul Jabbar, MBE

Finance Manager: Vickie Lambert

HR Business Partner: Akddus Khan

Other internal stakeholders: N/A

Key External Stakeholders: N/A

3. Scope and Purpose

Project Scope:

As the use of cash for payments for services has reduced the need for cash collection services has reduced. The budget provision held for this activity can now be reduced by **£0.020m** and it is proposed to remove this base budget for 2026/27. This proposal is not reliant on any shift in council policy with regards to acceptance of cash payments.

4. Objectives and Deliverables

Objectives:

1. To deliver budget reductions to deliver a robust and balanced budget for the Council in 2026/27

Deliverables:

1. Remove budgetary provision

5. Key Actions and Milestones

In the table below, include actions and steps required to deliver the saving, address findings from the EIA, address risks etc. Consider – resourcing and creation of project team, finalisation of project plans, consultation actions, providing notice to contractors/employees/stakeholders, date from when savings start accruing, re-procurement requirements, finalisation of EIA, training of internal resources.

Overarching timeline:

| Week | Date | Delivery Milestone / Action | Delivery Owner |
|------|-------------|--|----------------|
| 1 | 28 Jan 2026 | Governance, Resources and Strategy Scrutiny Board review of budget reduction proposal | Lee Walsh |
| 2 | 4 Mar 2026 | Council approval of budget reduction proposals at Budget Council meeting | Lee Walsh |
| 4 | 1 Apr 2026 | Implementation of budget reduction proposal – reduce budgetary provision | Lee Walsh |
| 5 | June 2026 | Review of delivery of budget reductions in line with revenue budget monitoring processes | Lee Walsh |

NB: For 2026/27 savings, the timetable above needs to start now to impress the need to progress actions from the earliest opportunity. Clearly for some savings they will include actions both leading up to and beyond year end.

6. Budget and Financial Overview

Budgets subject to saving:

- **Savings to be achieved:** *Explain what will generate the saving, e.g. reducing staffing cost, by income/expense type*
- **Controllable Base Budget:** *Set out the controllable base budgets from which the saving will be taken in the table below*

| Cost Centre | Cost Centre Description | Account Code | Account Description | 2025/26 Base Budget £000 | 2026/27 Saving £000 | 2027/28 Saving £000 | Residual Base Budget £000 |
|-------------|-------------------------|--------------|----------------------|--------------------------|---------------------|---------------------|---------------------------|
| 12101 | Corporate Expenses | R44402 | Cash & Bank Expenses | 33 | | (20) | 13 |

Cost of delivery: *Set out any incremental direct costs which will be incurred, breakdown, calculations etc. Clarify whether one-off or ongoing. Include any grants that will be used to offset or fund these.*

| Description | One-off/ ongoing? | 2026/27 Cost £000 | 2027/28 Cost £000 |
|--------------|-------------------|-------------------|-------------------|
| N/A | | | |
| TOTAL | | | |

Key assumptions in calculating the saving:

For example:

- Cash Expenses – cost reduction with cash collection services reduced or eliminated wherever possible.

Financial Management:

- How will the value of the saving actually be achieved, or forecast be measured and demonstrated as saved?
 - Expenditure budget will be removed for 1 April 2026. Achievability will be assessed in line with revenue budget monitoring timetable and reporting to Financial Sustainability Steering Group.
- What is the impact on the saving if any issues (e.g. trade union and staff consultation processes) delay implementation (or key aspects thereof at greater risk) by a month? Set out how this would be mitigated if this were to happen.
 - N/A
- Any key financial/operational controls required to assure/support the saving?
 - N/A

7. Communications/Engagement Plan

To discuss and address:

- Staff consultation, if relevant – N/A
- Public consultation, if relevant – N/A
- Third party engagement – N/A
- Other – N/A

8. Risk Management Plan

| | Potential Risk | Mitigation Strategy | Risk Owner |
|---|----------------|---------------------|------------|
| 1 | N/A | | |

The risks will be identified and monitored as follows:

- N/A

NB - Mitigation needs focus on prevention, not just cure, of the risk and be actively managed and pursued from the outset.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: 1 GREEN

RAG rating (1-3 green, 4-6 amber, 7+ red):

Rationale for the rating given:

- Already delivered in 2025/26

What needs to happen to turn this rating to low risk / green?

- N/A

On balance, how do you justify and support the deliverability of this proposal if amber/red?

- N/A
-

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- N/A

External dependencies:

- N/A

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- N/A

External impacts:

- N/A

Resident impacts:

- N/A
-

11. Resource Requirements (non-finance related):

Resources:

- List out internal staffing resources required to deliver the saving. – N/A
 - Support required from other directorates/central services. – N/A
 - Support required from corporate transformation team – N/A
 - External support required – N/A
 - List any non-staffing resources required – N/A
-

12. Legal and Compliance Considerations:

Is this proposal **DISCRETIONARY**

Applicable Laws and Regulations:

- Finance – Accounting practices

Measures to ensure compliance with the above in delivering the saving:

- Budget monitoring and completion of Statutory Statement of Accounts.
-

13. Project Closure Criteria:

Completion Criteria:

- How will you know when the saving has been delivered/completed successfully? Achieved in line with revenue budget monitoring timeline
 - Is there a clear end point when all implementation activity should be complete? 31/03/2027
 - What requirements are there post-delivery to ensure the saving sticks and is sustainable and the council does not lapse into old ways?
 - N/A – already in place
-

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

1. N/A
-

15. Approval and Sign-off:

Review and Approval: This Project Initiation Document has been reviewed and approved by the Project Sponsor.

Sign-off:

- Senior Accountable Officer (Strategic Director):
Fiona Greenway – Executive Director of Resources



Date: 19.01.2026

Review and Approval: This Project Initiation Document has been reviewed and approved by the Cabinet Member.

Sign-off:

- Cabinet Member:

Cllr Abdul Jabbar- Deputy Leader and Cabinet Member for Finance,
Corporate Services and Sustainability

A handwritten signature in black ink, appearing to read 'Abdul Jabbar', is written over a light gray rectangular background.

- Date: 19. 01. 2026

RES-BR26-034

BUDGET DELIVERY PLAN 2026/27 & 2027/28

Essential Car User Review / Fleet Hire Reduction

PLACE / RESOURCES - DIRECTORATE

DATE COMPLETED: 02 January 2026

VERSION 2.1

1. Saving Proposal Title and Description

Project Title: Essential Car User Review / Fleet Hire Reduction

Reference Number: RES-BR26-034

Directorate: Environment / HR&OD

Service: Fleet

Project Description:

This project will review essential car user designations taking into account changes to job roles in recent years and will remove the requirement for staff to use Fleet Hire vehicles when travelling certain distances (over 50 miles for one business journey).

Summary of proposals: ultimately this proposal will see a reduction in fleet hire costs, as we have identified a discrepancy between staff with essential car user allowances, travel expenses, and use of fleet hire provisions based on current policy wording.

| | 2026/27 |
|----------------------------------|---------|
| Proposed Budget Reduction (£000) | (150) |
| Workforce Impact (FTE) | 0 |

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: Nasir Dad, Director of Environment

Delivery Lead: Eleanor Devlin, Assistant Director HR&OD

Cabinet Portfolio Holder: Cllr Jabbar

Finance Manager: John Hoskins

HR Business Partner: Julie Lynch

Other internal stakeholders: Service users and Trade Unions

Key External Stakeholders: N/A

3. Scope and Purpose

Project Scope: The [Car Allowance Scheme Policy](#) provides for mileage and lump sum arrangements for employees who need to use their car in the course of their employment.

The current OMBC policy provides for a £500 lump sum per annum for “Essential Car Users” and 100% parking subsidy, plus 45p per mile mileage rate. Non-essential users receive a rate of 45p per mile.

Staff who are undertaking a car journey of over 50 miles currently are mandated to book this as a Fleet Car, regardless of being an Essential Car User or not.

“Essential Car users” are defined through a Car User Designation Questionnaire (CUDQ) where roles should score more than 40 points. These are reviewed by a JE Panel. Typically, these users would drive very regularly in their role and/or need to transport equipment or service users and would need to be mobile within 20 minutes.

A review has been undertaken to review:

1. The current cohort of Essential Car Users, and whether changes need to be made.
2. Options as to whether the current Car User Arrangements are value for money and/or in line with wider GM activity.

There are 576 Essential Car users listed on the system, predominantly focused in Social Care (63% of users) albeit there are users across all Directorates. This would be a committed cost of £288,000 for lump sum payments.

Each Directorate has reviewed the list and returned details of whether these roles are still appropriate for Essential Car User status.

The majority of returned data suggests that allocations are correct, based on a management desktop review. **Currently there are 31 roles identified as potentially not requiring Essential Car User allowance, but also 16 roles which should receive this which are not on the list.** Further investigation into these roles is currently underway.

The current Fleet Car policy suggests that individuals driving more than 50 miles use a Fleet Car, with no exception for Essential Car users. The proposal is to consult to alter this rule so individuals would no longer be required to hire a Fleet Car for business journeys over 50 miles. They would be expected to use their own vehicle and/or public transport, although a Fleet Car could be available if required and if approved by a senior member of the service. This is in line with other Greater Manchester Local Authorities. This proposal would require Trade Union consultation.

4. Objectives and Deliverables

Objectives:

1. “Essential car user” designations to be reviewed and confirmed across all Directorates
2. Review fleet Hire rules and amend requirement for Fleet car hire for business journeys over 50miles

Deliverables:

1. Final options to be determined, however key parameters are set out in the project scope above

5. Key Actions and Milestones

Overarching timeline :

| Item | Date | Delivery Milestone / Action | Delivery Owner |
|------|-------------|--|----------------|
| 1 | December 25 | Review proposals with Trade Unions and gain agreement in principle for the change. | AD HR |
| 2 | January 26 | Initial review and redraft of fleet hire rules and update | Dir Env |
| 3 | January 26 | Workforce Briefing / Policy / FAQs | BP/ DP |
| 4 | March 26 | Implementation readiness / approvals | AD HR |

6. Budget and Financial Overview

Budgets subject to saving: £150k

Cost of delivery: none anticipated

Key assumptions in calculating the saving: set out above in project scope

Financial Management:

- **How will the value of the saving actually be achieved or forecast be measured and demonstrated as saved?** Savings will be achieved through reduction in Fleet Car usage.
- **What is the impact on the saving if any issues (e.g. trade union and staff consultation processes) delay implementation (or key aspects thereof at greater risk) by a month? Set out how this would be mitigated if this were to happen.** No delay anticipated following early TU engagement and workforce briefing
- **Any key financial/operational controls required to assure/support the saving?** Regular Budget Monitoring

7. Communications/Engagement Plan

To discuss and address:

- **Union & Staff consultation;** Formal consultation required on proposals and policy change
- **Public consultation;** none anticipated

8. Risk Management Plan

| | Potential Risk | Mitigation Strategy | Risk Owner |
|---|---|---|------------|
| 1 | consultation impact | Early engagement and clarity on the points for discussion Awareness of benefits for staff in changing the policy | AD / Dir |
| 2 | staff disengagement | Early engagement and discussions – listen and respond | AD / Dir |
| 3 | potential challenge from Unions | Early engagement and discussions | AD / Dir |
| 4 | potential recruitment impacts | Review of impacts on key roles where recruitment is a challenge and ensure this is fed into the engagement process | AD / Dir |
| 5 | workforce concerns escalating / increase in grievance | Early engagement and discussions | AD / Dir |

The risks will be identified and monitored as follows:

- TBC

NB - Mitigation needs focus on prevention, not just cure, of the risk and be actively managed and pursued from the outset.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: 3

- The operational plan is clear, but financial deliverability is risky due to uncertainty of consultation impact and residual reduction of fleet hire

RAG rating (1-3 green, 4-6 amber, 7+ red): 3-4

- Project is deliverable but the potential challenge will be Union and staff consultation and engagement on the proposals and unknown outcome of how this may be received. Depending on how these progress, there might be a delay between ending the consultation and implementation.

What needs to happen to turn this rating to low risk / green?

- Early engagement through HR with Unions and workforce / staff impacted

On balance, how do you justify and support the deliverability of this proposal if amber/red?

- The plan itself is reasonable and fair, and fully deliverable. However, as set out there are risks linked to staff disengagement, potential recruitment impacts and workforce concerns escalating

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- *Senior team review of Essential Car User designations*

External dependencies:

- *Trade Union Cooperation: The timeline relies on constructive engagement with Unions*

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- *None anticipated*

External impacts:

- *None anticipated*

Resident impacts:

- *None anticipated as level of service will continue*
-

11. Resource Requirements (non-finance related):

Resources:

- **Internal Staffing Resources:**
 - HR Business Partnering: Dedicated support is required for consultation process
 - **Support required from other directorates/central services:**
 - Finance – payroll implications
 - **List any non-staffing resources required:**
 - Engagement and time with Trade Unions
-

12. Legal and Compliance Considerations:

This proposals falls within discretionary service provision

Applicable Laws and Regulations:

- Employment Rights Act 1996: Governance of the redundancy process and consultation requirements (Section 188 notice).

Measures to ensure compliance with the above in delivering the saving:

- Consultation: A formal consultation with Trade Unions will be conducted to satisfy employment law requirements.

13. Project Closure Criteria:

Completion Criteria:

- How will you know when the saving has been delivered/completed successfully?
 1. Financial: 2026/27 budget is managed and service delivery model is rolled out effectively
- Is there a clear end point when all implementation activity should be complete?

Yes: May 2027. Policies changed and implemented with full year of seasonal variances reviewed and monitored to determine any unforeseen impacts in service delivery and workforce ready for the following year.

- What requirements are there post-delivery to ensure the saving sticks and is sustainable and the council does not lapse into old ways?
 1. Grievance review and monitoring linked to change to fleet hire policy
 2. Fleet hire reviews and challenge when booking requests made to determine essential nature / requirements
 3. Internal policy to state that only Directors can approve the use of hire vehicles in their service
 4. Regular review of car user designations as job roles change / service delivery changes

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

None applicable

15. Approval and Sign-off:

Review and Approval: This Project Initiation Document has been reviewed and approved by the Project Sponsor.

Sign-off:

- Senior Accountable Officer (Strategic Director):
Fiona Greenway – Executive Director of Resources



Date: 19.01.2026

Review and Approval: This Project Initiation Document has been reviewed and approved by the Cabinet Member.

Sign-off:

- Cabinet Member:
Cllr Abdul Jabbar- Deputy Leader and Cabinet Member for Finance,
Corporate Services and Sustainability



- Date: 19.01.2026

RES-BR26-042

BUDGET DELIVERY PLAN 2026/27 & 2027/28

Procure Partnerships Framework Income

Resources

DATE COMPLETED: 6 January 2026

VERSION 1.0

1. Saving Proposal Title and Description

Project Title: Procure Partnerships Framework Income

Reference Number: RES-BR26-042

Directorate: Resources

Service: Finance

Project Description: To adjust the budget held corporately to take into account historical and future income from other Public Sector bodies using the framework to procure construction projects.

| | 2026/27 |
|----------------------------------|---------|
| Proposed Budget Reduction (£000) | (317) |
| Workforce Impact (FTE) | 0 |

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: Lee Walsh

Delivery Lead: Lee Walsh, Director of Finance

Cabinet Portfolio Holder: Cllr A Jabbar, MBE

Finance Manager: Vickie Lambert

HR Business Partner: N/A

Other internal stakeholders: Procurement

Key External Stakeholders: N/A

3. Scope and Purpose

Project Scope:

The Council is to receive one-off income for 2026/27 as a result of arrangements with the Procure Partnerships Framework. The framework was set up via the Council with the Council to receive income based on other Public Sector bodies use of the framework to procure construction projects along with a guaranteed minimum payment over the life of the framework. This is a one-off saving for 2026/27 of £0.317m.

4. Objectives and Deliverables

Objectives:

1. To deliver budget reductions to deliver a robust and balanced budget for the Council in 2026/27

Deliverables:

1. Increased income received by the Council

5. Key Actions and Milestones

In the table below, include actions and steps required to deliver the saving, address findings from the EIA, address risks etc. Consider – resourcing and creation of project team, finalisation of project plans, consultation actions, providing notice to contractors/employees/stakeholders, date from when savings start accruing, re-procurement requirements, finalisation of EIA, training of internal resources.

Overarching timeline:

| Week | Date | Delivery Milestone / Action | Delivery Owner |
|------|-------------|--|----------------|
| 1 | 28 Jan 2026 | Governance, Resources and Strategy Scrutiny Board review of budget reduction proposal | Lee Walsh |
| 2 | 4 Mar 2026 | Council approval of budget reduction proposals at Budget Council meeting | Lee Walsh |
| 3 | 1 Apr 2026 | Implementation of budget reduction proposals - increase income target | Lee Walsh |
| 4 | June 2026 | Review of delivery of budget reductions in line with revenue budget monitoring processes | Lee Walsh |

NB: For 2026/27 savings, the timetable above needs to start now to impress the need to progress actions from the earliest opportunity. Clearly for some savings they will include actions both leading up to and beyond year end.

6. Budget and Financial Overview

Budgets subject to saving:

- **Savings to be achieved:** *Explain what will generate the saving, e.g. reducing staffing cost, by income/expense type*
- **Controllable Base Budget:** *Set out the controllable base budgets from which the saving will be taken in the table below*

| Cost Centre | Cost Centre Description | Account Code | Account Description | 2025/26 Base Budget £000 | 2026/27 Saving £000 | 2027/28 Saving £000 | Residual Base Budget £000 |
|-------------|-------------------------|--------------|---------------------------|--------------------------|---------------------|---------------------|---------------------------|
| 12100 | Corporate Resources | R91037 | Other recoveries of costs | (106) | (317) | 317 | (423) |

Cost of delivery: Set out any incremental direct costs which will be incurred, breakdown, calculations etc. Clarify whether one-off or ongoing. Include any grants that will be used to offset or fund these.

| Description | One-off/ ongoing? | 2026/27 Cost £000 | 2027/28 Cost £000 |
|--------------|----------------------|-------------------------|-------------------------|
| N/A | | | |
| TOTAL | | | |

Key assumptions in calculating the saving:

For example:

- Schedule of agreed income contributions for 2026/27

Financial Management:

- How will the value of the saving actually achieved or forecast be measured and demonstrated as saved?
 - Income target will be increased for 1 April 2026. Achievability will be assessed in line with revenue budget monitoring timetable and reporting to Financial Sustainability Steering Group.
- What is the impact on the saving if any issues (e.g. trade union and staff consultation processes) delay implementation (or key aspects thereof at greater risk) by a month? Set out how this would be mitigated if this were to happen.
 - N/A
- Any key financial/operational controls required to assure/support the saving?
 - Monthly invoicing to recover income

7. Communications/Engagement Plan

To discuss and address:

- Staff consultation, if relevant – N/A
 - Public consultation, if relevant – N/A
 - Third party engagement – N/A
 - Other – N/A
-

8. Risk Management Plan

| | Potential Risk | Mitigation Strategy | Risk Owner |
|---|-------------------|--|------------|
| 1 | Invoices not paid | Robust monitoring of income receipts. Any variation on payment of invoices, the Council's Accounts Payable and credit control procedures and policies will apply | Lee Walsh |

The risks will be identified and monitored as follows:

- Receipt of income against invoices raised in line with revenue budget monitoring timelines

NB - Mitigation needs focus on prevention, not just cure, of the risk and be actively managed and pursued from the outset.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: 1

RAG rating (1-3 green, 4-6 amber, 7+ red): 1

Rationale for the rating given:

- Based on agreed income schedule

What needs to happen to turn this rating to low risk / green?

- N/A

On balance, how do you justify and support the deliverability of this proposal if amber/red?

- N/A
-

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- Finance – raising of invoices and the monitoring of receipt of income against these invoices

External dependencies:

- Procure Partnerships Framework – timely payment of invoices

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- N/A

External impacts:

- N/A

Resident impacts:

- N/A
-

11. Resource Requirements (non-finance related):

Resources:

- List out internal staffing resources required to deliver the saving.
 - Finance to raise timely invoices and monitor receipt of income
 - Support required from other directorates/central services.
 - Accounts Receivable
 - Support required from corporate transformation team – N/A
 - External support required – N/A
 - List any non-staffing resources required – N/A
-

12. Legal and Compliance Considerations:

Is this proposal DISCRETIONARY**Applicable Laws and Regulations:**

- Finance – Accounting practices

Measures to ensure compliance with the above in delivering the saving:

- Budget monitoring and completion of Statutory Statement of Accounts.
-

13. Project Closure Criteria:

Completion Criteria:

- How will you know when the saving has been delivered/completed successfully? Achieved in line with revenue budget monitoring timeline
 - Is there a clear end point when all implementation activity should be complete? 31/03/2027
 - What requirements are there post-delivery to ensure the saving sticks and is sustainable and the council does not lapse into old ways?
 - This is a one year saving only for 2026/27
-

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

1. N/A
-

15. Approval and Sign-off:

Review and Approval: This Project Initiation Document has been reviewed and approved by the Project Sponsor.

Sign-off:

- Senior Accountable Officer (Strategic Director):
Fiona Greenway – Executive Director of Resources



Date: 19.01.2026

Review and Approval: This Project Initiation Document has been reviewed and approved by the Cabinet Member.

Sign-off:

- Cabinet Member:
Cllr Abdul Jabbar- Deputy Leader and Cabinet Member for Finance,
Corporate Services and Sustainability



- Date: 19.01.2026

ASC-BR26-024

BUDGET DELIVERY PLAN 2026/27 & 2027/28

Reduction in MioCare's Management Fee

Adult Social Care

DATE COMPLETED: 13th January 2026

VERSION 1.0

1. Saving Proposal Title and Description

Project Title: Reduction in MioCare's Management Fee

Reference Number: ASC-BR26-024

Directorate: Adult Social Care

Service: Commissioning – MioCare delivered service

Project Description: To achieve a £325k reduction in the management fee, MioCare will implement a balanced approach focused on efficiency and sustainability.

| | 2026/27 |
|----------------------------------|---------|
| Proposed Budget Reduction (£000) | (325) |
| Workforce Impact (FTE) | 0 |

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: Jayne Ratcliffe, Director of Adult Social Care (DASS)

Delivery Lead: Paula Spence, Director of Care, MioCare *with* an allocated member from ASC – commissioning and operational services

Cabinet Portfolio Holder: Cllr Barbara Brownridge

Finance Manager: Owen Sherbourne

HR Business Partner:

Other internal stakeholders: *MioCare are reference above.
Economy/Place/HR*

Key External Stakeholders:

1. Who – the people in receipt of services
 - a. Role in project: engage and be communicated with. To have an opportunity to feed into what other services they would be able to access following a realignment of services.
2. Who – referrers (in the main, ASC workforce)
 - a. Role in project: be engaged with, understanding the alternative provision for people to meet their needs, and assess people's needs for the alternative provision.

3. Scope and Purpose

Project Scope:

In reducing the ASC commissioning budget for the management fee, MioCare will implement measures to align operations with the revised allocation.

4. Objectives and Deliverables

Objectives:

1. Realign MioCare's financial framework to reflect the revised operational budget.

Deliverables:

1. Realign operational delivery within the financial envelope.

5. Key Actions and Milestones

Overarching timeline:

| Week | Date | Delivery Milestone / Action | Delivery Owner |
|------|-----------------|---|------------------------------------|
| 1 | Months 1-2 | Stakeholder & staff engagement and comms | MioCare with Commissioning support |
| 2 | Month 1 (April) | Reduction applied to the MCare management fee | Commissioning and MioCare |

6. Budget and Financial Overview

Budgets subject to saving:

| Cost Centre | Cost Centre Description | Account Code | Account Description | 2025/26 Base Budget £000 | 2025/26 Saving £000 | 2026/27 Saving £000 | Residual Base Budget £000 |
|-------------|------------------------------|--------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| 61840 | Oldham Care & Support Client | R44412 | Management Fees | 15,540 | 0 | 325 | 15,215 |

Full year saving of £325k – by realigning the Management Fee budget allocated to MioCare

7. Communications/Engagement Plan

To discuss and address:

A full comms and engagement plan will be required and developed for all stakeholders including service users and family members, senior leaders and councillors, staff, referrers, partners.

8. Risk Management Plan

| | Potential Risk | Mitigation Strategy | Risk Owner |
|---|---|---|------------|
| 1 | Financial reduction to MioCare's management fee may have an impact to service delivery | Clear communications and engagement plan and delivery | MioCare |
| 2 | Financial reduction to Miocare's management fee may have an impact to staff recruitment and retention | Clear communications and engagement plan and delivery | MioCare |

The risks will be identified and monitored as follows:

- The risks will be monitored via a risk mitigation plan and escalated as required/appropriate.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: 3

RAG rating (1-3 green, 4-6 amber, 7+ red): 3

Rationale for the rating given:

- Reduction applied to MioCare's management fee which equates to less than 1%

What needs to happen to turn this rating to low risk / green?

- Clear communications will all – clear communications and engagement plan covering all stakeholders

On balance, how do you justify and support the deliverability of this proposal if amber/red?

- NA

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- HR Capacity
- Trade Union engagement
- IT support (digital improvements)
- ASC

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- Alternative service provision that aligns with strength-based approaches as per the ASC Operating Model in Oldham.

External impacts:

- What consequences are there for key external stakeholders and how will these be managed? Are these stakeholders able to impede progress or the scale/success of the saving?

Resident impacts:

- Residents will need to source support from alternative providers following a review of their needs.

11. Resource Requirements (non-finance related):

Resources:

- List out internal staffing resources required to deliver the saving.
 - Reviewing staff (ASC Ops)
 - Project leads for both MioCare and ASC.

12. Legal and Compliance Considerations:

Is this proposal STATUTORY DUTY / MANDATORY / DISCRETIONARY / OTHER?

Applicable Laws and Regulations:

- Care Act 2014
- Relevant employment laws and regulations

Measures to ensure compliance with the above in delivering the saving:

- Care Act assessments/reviews need to take place.
- Engagement and advice sort from HR.

13. Project Closure Criteria:

Completion Criteria:

- How will you know when the saving has been delivered/completed successfully?
 - Reduction in budget and spend across ASC and MioCare
- Is there a clear end point when all implementation activity should be complete?
 - March 2027
- What requirements are there post-delivery to ensure the saving sticks and is sustainable and the council does not lapse into old ways?
 - None

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

There are none.

15. Approval and Sign-off:

Review and Approval: This Project Initiation Document has been reviewed and approved by the Project Sponsor.

Sign-off:



Senior Accountable Officer (Strategic Director):

Name and Title: Jayne Ratcliffe, Director of Adult Social Care (DASS)



Adrian McCourt, Interim Managing Director of the MioCare Group Ltd.

Date: 13 January 2026

Review and Approval: This Project Initiation Document has been reviewed and approved by the Cabinet Member.

Sign-off:

Cabinet Member:



Name and Portfolio: Cllr Barbara Brownridge, Lead Member for Adult Health and Social Care

Date: 13 January 2026

ASC-BR26-025

BUDGET DELIVERY PLAN 2026/27 & 2027/28

Chadderton Park Day Service – Alternative Delivery Option

Adult Social Care

DATE COMPLETED: 9th January 2026

VERSION 3.0

1. Saving Proposal Title and Description

Project Title: Chadderton Park Day Service - Alternative delivery option

Reference Number: ASC-BR26-025

Directorate: Adult Social Care

Service: Commissioning – MioCare delivered service

Project Description: MioCare deliver a day service for people with learning disabilities located at Chadderton Park. The provision requires significant investment to maintain appropriate standards. It is therefore proposed that this service is closed, offering alternative opportunities to the current service users.

| | 2026/27 |
|----------------------------------|---------|
| Proposed Budget Reduction (£000) | (150) |
| Workforce Impact (FTE) | 0 |

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: Jayne Ratcliffe, Director of Adult Social Care (DASS)

Delivery Lead: Paula Spence, Director of Care, MioCare *with* an allocated member from ASC – commissioning and operational services

Cabinet Portfolio Holder: Cllr Barbara Brownridge

Finance Manager: Owen Sherbourne

HR Business Partner:

Other internal stakeholders: *MioCare are reference above.*

Economy/Place reps given Chadderton Park is a council asset, and this is where the service is delivered.

Key External Stakeholders:

1. Who – the people in receipt of services
 - a. Role in project: engage and be communicated with. To have an opportunity to feed into what other services they would be able to access following Chadderton Park Wellbeing Services closing.
2. Who – referrers (in the main, ASC workforce)
 - a. Role in project: be engaged with, understanding the alternative provision for people to meet their needs, and assess people's needs for the alternative provision.

3. Scope and Purpose

Project Scope:

Cease delivery of Chadderton Park Day Activities (CP).

Adult Social Care will need to assess the current 21 service users of Chadderton Park to other existing day services or other provision to meet their needs.

Some users will be able to be relocated to suitable alternative day services at similar costs and some users of the service will no longer require ongoing statutory support.

Where a person no longer requires statutory support in accordance with the prevention work Adult Social Care (ASC) undertake it is expected a strength based assessment will enable support to be provided via non statutory care and support services provided by the voluntary community sector.

To maximise the number of people that could be moved to existing day services, for instance Miles day centre, MioCare would require capital investment to make the outside space more functional. Capital costs of doing so have not yet been estimated or included as part of this scope.

Suitable alternative employment will need to be found for staff where possible and redundancies made where necessary.

It has been reported that the capital estate in Chadderton Park is in poor repair and requires investment. A health and safety audit has identified issues which have been addressed by closing off previously utilised areas. Therefore capital investment may be necessary even if Chadderton Park remains open.

Initial steps:

- Desktop exercise to assess what other services are available as alternative provision for people: OMBC
- Needs assessments of the 21 people supported (all of whom have care act level need) to quantify cost of alternative provision: OMBC
- Communicate with Place and Economy colleagues to outline intentions to no longer provide services at Chadderton Park.

4. Objectives and Deliverables

Objectives:

1. Cease delivery at Chadderton Park.
2. Assess service users and identify alternative provision.

Deliverables:

1. Closure of the Day Service at Chadderton Park
2. Strengths-based assessments are completed.
3. People (who meet Care Act eligibility) are supported elsewhere.

5. Key Actions and Milestones

Overarching timeline:

| Week | Date | Delivery Milestone / Action | Delivery Owner |
|------|------------|---|---------------------------|
| 1 | Months 1-2 | Stakeholder & staff engagement and comms | Commissioning and MioCare |
| 2 | Months 2-4 | Complete Care Act needs assessments | ASC Operations |
| 3 | Month 5 | Relocate services users to alternative service provision across the borough | ASC Operations |
| 4 | Month 6 | Move out any equipment and close CP | MioCare |

6. Budget and Financial Overview

Budgets subject to saving:

| Cost Centre | Cost Centre Description | Account Code | Account Description | 2025/26 Base Budget £000 | 2025/26 Saving £000 | 2026/27 Saving £000 | Residual Base Budget £000 |
|-------------|------------------------------|--------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| 61840 | Oldham Care & Support Client | R44412 | Management Fees | 15,540 | 0 | (150) | 15,390 |

Full year saving of £150k - a reduction in the Management Fee issued to MioCare from ASC of £150k

7. Communications/Engagement Plan

To discuss and address:

- Staff consultation, if relevant
- Public consultation, if relevant
- Third party engagement
- Other

A full comms and engagement plan will be required and developed for all stakeholders including service users and family members, senior leaders and councillors, staff, referrers, partners.

8. Risk Management Plan

| | Potential Risk | Mitigation Strategy | Risk Owner |
|---|---|--|--------------------------------|
| 1 | Lack of capacity to undertake reviews, however this will be prioritised and risk will be minimal. | Resource plan and prioritise reviews | Operational – Deputy DASS |
| 2 | Lack of alternative provision available | Alternatives available in the market to meet assessed needs. | Operational, ASC Commissioning |
| 3 | Alternative provision is more expensive than existing provision | Strengths-based reviews to assess individuals' needs. | Commissioning |
| 4 | Service users and family members not satisfied with the closure | Comms and Engagement plan in place | MioCare |
| 5 | The current model fits with live well principals and the operating model for Adult Social Care | As above | MD MioCare |

The risks will be identified and monitored as follows:

- Further analysis of the health and safety report
- Options review undertaken by commissioning to consider next steps and options appraisal in terms of variability versus keeping the provision open.
- The risks will be monitored via a risk mitigation plan.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: 3

RAG rating (1-3 green, 4-6 amber, 7+ red): 4

Rationale for the rating given:

- The closure of the service can take place, reducing the MioCare commissioning budget, however, the engagement with stakeholders is important to ensure the reasons for the closure are clearly articulated and people are involved in choosing the alternative.
- The service has been delivered for a long time
- Politically there may be pressure to keep the service open.

What needs to happen to turn this rating to low risk / green?

- Clear communications will all – starting with senior leaders and members on the reasons for the closure (health and safety, significant improvements required on site to remedy etc.)
- Ensuring people can be supported in alternative provision

On balance, how do you justify and support the deliverability of this proposal if amber/red?

- Without the investment Chadderton Park requires, the service will be considered health and safety risk and not suitable to meet people's needs.
- Alternative provision is available in the borough.

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- Assessments need to be completed for people to provide assurance that needs can be met elsewhere in alternative provision.

External dependencies:

- Reputationally this is likely to cause upset for residents.

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- Alternative service provision that aligns with strength-based approaches as per the ASC Operating Model in Oldham.

External impacts:

- What consequences are there for key external stakeholders and how will these be managed? Are these stakeholders able to impede progress or the scale/success of the saving?

Resident impacts:

- Residents will need to source support from alternative providers following a review of their needs.

11. Resource Requirements (non-finance related):

Resources:

- List out internal staffing resources required to deliver the saving.
 - Reviewing staff (ASC Ops)
 - Project leads for both MioCare and ASC.

12. Legal and Compliance Considerations:

Is this proposal STATUTORY DUTY / MANDATORY / DISCRETIONARY / OTHER?

Applicable Laws and Regulations:

- Care Act 2014
- Relevant employment laws and regulations for the affected staff (potential redeployment and redundancy)

Measures to ensure compliance with the above in delivering the saving:

- Care Act assessments/reviews need to take place.
- Engagement and advice sort from HR.

13. Project Closure Criteria:

Completion Criteria:

- How will you know when the saving has been delivered/completed successfully?
 - Service closed in 2026/27.
 - People who require support (following a reassessment of needs) are in receipt of this via alternative provision.
- Is there a clear end point when all implementation activity should be complete?
 - Yes, service closed, and people referred into alternative provision

- What requirements are there post-delivery to ensure the saving sticks and is sustainable and the council does not lapse into old ways?
 - None. Service will have closed.

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

There are none.

15. Approval and Sign-off:

Review and Approval: This Project Initiation Document has been reviewed and approved by the Project Sponsor.

Sign-off:

Senior Accountable Officer (Strategic Director):



Name and Title: Jayne Ratcliffe, Director of Adult Social Care (DASS) AND



Adrian McCourt, Interim Managing Director of the MioCare Group Ltd.

Date: 10 December 2025

Review and Approval: This Project Initiation Document has been reviewed and approved by the Cabinet Member.

Sign-off:

Cabinet Member:



Name and Portfolio: Cllr Barbara Brownridge, Lead Member for Adult Health and Social Care

Date: 10 December 2025

Chadderton Park Day Service

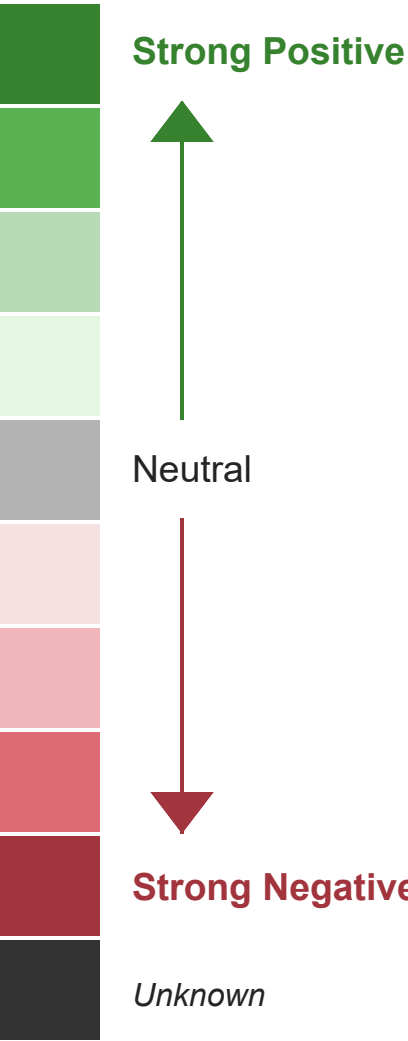
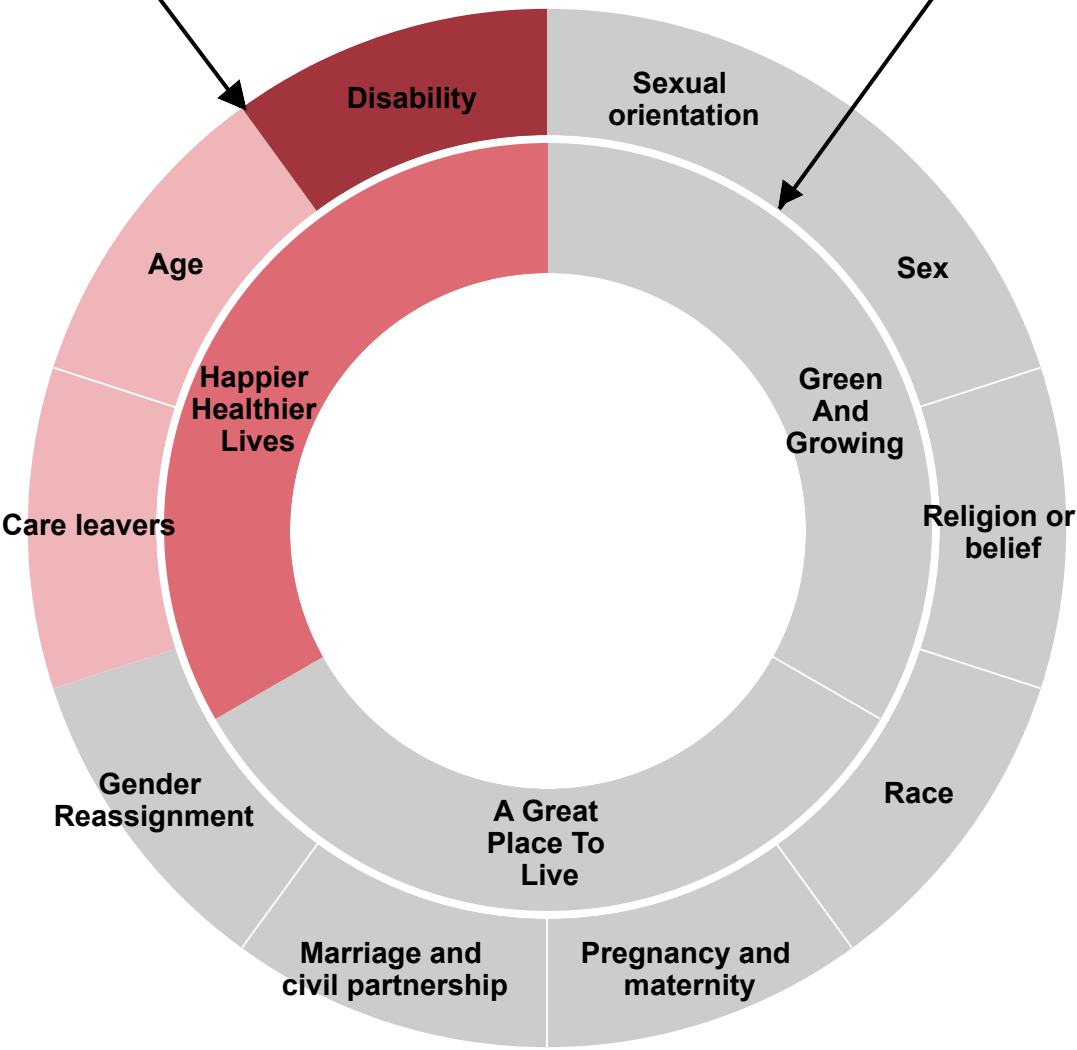
completed/last updated by Paula Spence on 16/01/2026

ASC-BR26-025

| | |
|--|------------------------------------|
| Portfolio | |
| Adults, Health and Wellbeing | |
| Directorate | |
| People | |
| Service/Team | |
| Adult Social Care | |
| Is this IA related to a Budget Reduction proposal? | <input type="button" value="Yes"/> |

Equality Characteristics

Our Mission



| |
|--|
| Comment on No Positives in whole IA |
| <p>The removal of this service will limit day opportunities for vulnerable adults within Oldham.</p> |

Equality Characteristics

| Category | Impact | Likely | Duration | Impact Score | Comment |
|--------------------------------|-------------------|-------------|-----------|--------------|--|
| Disability | Strong Negative | Very Likely | Long Term | -8 | All people that access this service currently have some type of disability, mostly people with learning disabilities and/or autism and Care Act eligible needs. There will be a reduction in the variety of services provided. |
| Age | Moderate Negative | Possible | Long Term | -2 | Older people are more likely to need this type of support that will be removed and there will be a reduction in the variety of services provided. |
| Care leavers | Moderate Negative | Possible | Long Term | -2 | Care leavers are more likely to need this type of support and there will be a reduction in the variety of the services available and provided. |
| Gender Reassignment | Neutral | Possible | Long Term | 0 | |
| Marriage and civil partnership | Neutral | Possible | Long Term | 0 | |
| Pregnancy and maternity | Neutral | Possible | Long Term | 0 | |
| Race | Neutral | Possible | Long Term | 0 | |
| Religion or belief | Neutral | Possible | Long Term | 0 | |
| Sex | Neutral | Possible | Long Term | 0 | |
| Sexual orientation | Neutral | Possible | Long Term | 0 | |

Our Mission / Corporate Priorities

| Category | Impact | Likely | Duration | Impact Score | Comment |
|-------------------------|-----------------|----------|-----------|--------------|---|
| Happier Healthier Lives | Strong Negative | Possible | Long Term | -4 | The removal of this service will limit day opportunities for vulnerable adults within Oldham. |
| A Great Place To Live | Neutral | Possible | Long Term | 0 | |
| Green And Growing | Neutral | Possible | Long Term | 0 | |

Negative Impacts

| Category | Impact | Likely | Duration | Impact Score | What action can be taken to mitigate the potential negative impacts? | Action(s) | Owner(s) | Timescale(s) | If the negative impacts can't be mitigated, why should the project/decision proceed? |
|-------------------------|-------------------|-------------|-----------|--------------|---|-----------------------------|-------------------------------|--------------|---|
| Disability | Strong Negative | Very Likely | Long Term | -8 | Clear consultation and reprovision of any eligible Care Act needs for affected service users/residents. | Assessments and comms plans | MioCare and ASC/Commissioning | 3 months | Alternative provision will be identified to meet assessed needs, including existing day services and community-based options. |
| Happier Healthier Lives | Strong Negative | Possible | Long Term | -4 | Alternative day opportunities to be offered for vulnerable adults with eligible Care Act needs in Oldham to access. | Development of day services | ASC | 6 months | Alternative provision will be identified to meet assessed needs, including existing day services and community-based options. |
| Age | Moderate Negative | Possible | Long Term | -2 | Clear consultation and reprovision of any eligible Care Act needs for affected service users/residents. | Assessments and comms plans | MioCare and ASC/Commissioning | 3 months | Alternative provision will be identified to meet assessed needs, including existing day services and community-based options. |
| Care leavers | Moderate Negative | Possible | Long Term | -2 | Clear consultation and reprovision of any eligible Care Act needs for affected service users/residents. | Assessments and comms plans | ASC | 3 months | Alternative provision will be identified to meet assessed needs, including existing day services and community-based options. |

ASC-BR26-026

BUDGET DELIVERY PLAN 2026/27 & 2027/28

Service redesign – specialist provision

Adult Social Care

DATE COMPLETED: 13th January 2026

VERSION 4.0

1. Saving Proposal Title and Description

Project Title: ASC Service Redesign of specialist provision

Reference Number: ASC-BR26-026

Directorate: Adult Social Care

Service: Adult Social Care

Project Description: Service restructure

| | 2026/27 |
|----------------------------------|---------|
| Proposed Budget Reduction (£000) | (185) |
| Workforce Impact (FTE) | 4 |

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: Jayne Ratcliffe

Delivery Lead: Christian Walsh, Deputy Director for Adult Social Care

Cabinet Portfolio Holder: Cllr Barbara Brownridge, Lead Member for Adult Health and Social Care

Finance Manager: Danny Jackson

HR Business Partner: Hannah Tschonghoge

Other internal stakeholders: HR, Trade Unions

Key External Stakeholders: NA

3. Scope and Purpose

Project Scope:

Due to the workforce challenges faced within the health and social care sector, the proposal intends to realign the operational establishment based on the demographic needs of the community and the need of the population. It has also been identified that there are digital opportunities for the service to adopt and embed.

This will inform and enable ASC to employ and grow its own workforce based on the needs of each community district whilst optimising capacity to meet statutory duties.

For the service to be more efficient and effective in their service model of delivery to meet the population needs of each district and be diverse by design. This will enable a more person-centred approach to demand and increase capacity. The service will implement strength-based ways of working and ensure residents use assets in the community to maintain independence, rather than relying on statutory social care support.

The proposal will ensure that we are creating the right capacity in the workforce to respond to the demands of the community, rather than having posts vacant when we are unable to recruit, that do not align the model of working and the Operating Model.

4. Objectives and Deliverables

Objectives:

1. Reduce staffing base across both ASC by £185k.

Deliverables:

1. Service redesign by April 2026
2. Reduction of staffing base

5. Key Actions and Milestones

In the table below, include actions and steps required to deliver the saving, address findings from the EIA, address risks etc. Consider – resourcing and creation of project team, finalisation of project plans, consultation actions, providing notice to contractors/employees/stakeholders, date from when savings start accruing, re-procurement requirements, finalisation of EIA, training of internal resources.

Overarching timeline:

| Week | Date | Delivery Milestone / Action | Delivery Owner |
|------|------------|--|-----------------|
| 1 | Jan 2026 | Service redesign proposals | Christian Walsh |
| 2 | Feb 2026 | Consultation and engagement (staff and trade unions) | Christian Walsh |
| 3 | April 2026 | Service redesign implementation | Christian Walsh |

6. Budget and Financial Overview

Budgets subject to saving:

- **Savings to be achieved:** Reduction of established posts within ASC
- **Controllable Base Budget:**

| Cost Centre | Cost Centre Description | Account Code | Account Description | 2025/26 Base Budget £000 | 2026/27 Saving £000 | 2027/28 Saving £000 | Residual Base Budget £000 |
|-------------|-------------------------|--------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| 62903 | Adults Management Costs | R10000 | Basic Pay | 698 | 185 | 0 | 513 |

Financial Management:

- Reduction on staffing budgets of £185K.
- Consultation to begin January 2026 and posts identified and removed from the structure by April 2026.
- Staff and trade unions to be consulted as service redesigns are proposed.
- Any delays will be monitored and reported within the financial monitor and mitigations put in place.

7. Communications/Engagement Plan

As per service redesigns, a full comms and engagement plan will be developed and follow HR policy for restructures.

8. Risk Management Plan

| | Potential Risk | Mitigation Strategy | Risk Owner |
|---|--|--|-----------------|
| 1 | Capacity issues resulting in delays in meeting statutory duties including adhering to CQC ratings and assessment | The posts have been vacant for an extended period and are difficult to recruit to nationally as outlined in Government and chief social work statements. Whilst the post will be deleted from what they are currently, they will be replaced by a different discipline. The discipline of the post will be dependent on the need of the district. Enabling the workforce to model the needs of each district. | Christian Walsh |
| 2 | Reputational | Minimal risks as the positions will be replaced by another discipline. | Christian Walsh |

The risks will be identified and monitored as follows:

- Through active operational performance oversight and management dashboards.
- ASC Risk Assurance Board, escalated where necessary to Corporate Risk Board.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: **3**

RAG rating (1-3 green, 4-6 amber, 7+ red): **5**

Rationale for the rating given:

- Due to the workforce challenges faced within the health and social care sector, the proposal intends to realign the operational establishment based on the demographic needs of the community and the need of the population. It has also been identified that there are digital opportunities for the service to adopt and embed.
- The proposal will ensure that we are creating the right capacity in the workforce to respond to the demands of the community, rather than having posts vacant when we are unable to recruit, that do not align the model of working and the Operating Model.

On balance, how do you justify and support the deliverability of this proposal if amber/red?

- For the service to be more efficient and effective in their service model of delivery to meet the population needs of each district and be diverse by design. This will enable a more person-centred approach to demand and increase capacity. The service will implement strength-based ways of working and ensure residents use assets in the community to maintain independence, rather than relying on statutory social care support.

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- HR Capacity
- Trade Union engagement
- IT support (digital improvements)

External dependencies:

- None.

Resident impacts:

What consequences are there for residents and how will these be managed? Think about resident groups that already exist as a means of engagement.

There may be an increase in waiting lists – which will be managed as per above.

11. Resource Requirements (non-finance related):

Resources:

- List out internal staffing resources required to deliver the saving: NA
- Support required from other directorates/central services: HR, IT
- Support required from corporate transformation team: NA
- External support required: NA
- List any non-staffing resources required: NA

12. Legal and Compliance Considerations:

Is this proposal STATUTORY DUTY / MANDATORY / DISCRETIONARY / OTHER?

Applicable Laws and Regulations:

- Care Act 2014
- Employment Laws and Regulations

Measures to ensure compliance with the above in delivering the saving:

- Management and oversight of the operational and performance dashboards.

13. Project Closure Criteria:

Completion Criteria:

- How will you know when the saving has been delivered/completed successfully?
Reduction in staffing budget and spend across ASC.
- Is there a clear end point when all implementation activity should be complete?
March 2027
- What requirements are there post-delivery to ensure the saving sticks and is sustainable and the council does not lapse into old ways?
Management of the staffing establishments and agency spend.

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

There are none.

15. Approval and Sign-off:

Review and Approval: This Project Initiation Document has been reviewed and approved by the Project Sponsor.

Sign-off:



Senior Accountable Officer (Strategic Director):

Name and Title: Jayne Ratcliffe, Director of Adult Social Care (DASS)

Date: 10 December 2025

Review and Approval: This Project Initiation Document has been reviewed and approved by the Cabinet Member.

Sign-off:



Cabinet Member:

Name and Portfolio: Cllr Barbara Brownridge, Lead Member for Adult Health and Social Care

Date: 10 December 2025

ASC-BR26-035

BUDGET DELIVERY PLAN 2026/27 & 2027/28

Introduction of an Oldham Living Wage for Care Workers

Adult Social Care

DATE COMPLETED: 9th January 2026

VERSION 3.0

1. Saving Proposal Title and Description

Project Title: Introduction of an Oldham Living Wage for Care Workers

Reference Number: ASC-BR26-035

Directorate: Adult Social Care

Service: Commissioning and Market Management

Project Description:

Taking in to account the levels of funding for Adult Social Care and the increases in the Real Living wage this proposal aims to create an Oldham Living wage at £13.10 (above the minimum wage of £12.71 but below the Real Living Wage rate of £13.45), which the council will pay on all of its care contracts.

The council will work with its providers to ensure that this rate is paid to those staff working on those contracts. This proposal will also affect the rates payable to Personal Assistants who are self employed.

| | 2026/27 |
|----------------------------------|---------|
| Proposed Budget Reduction (£000) | (2,456) |
| Workforce Impact (FTE) | 0 |

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: Jayne Ratcliffe, Director of Adult Social Care (DASS)

Delivery Lead: Alison Berens, Head of Quality and Care Provisioning, Commissioning and Market Management (ASC)

Cabinet Portfolio Holder: Cllr Barbara Brownridge, Lead Member for Adult Health and Social Care

Finance Manager: Danny Jackson

HR Business Partner: Hannah Tschonghoge

Other internal stakeholders: Finance, Procurement, Legal, Policy

Key External Stakeholders:

All ASC Commissioned providers

- Care Homes (46)
- Home Care providers (13 framework providers)
- Supported Living (7 framework providers + MioCare)
- Personal Assistants (we have 916 people in receipt of Direct Payments that have Personal Assistants they employ)
- Third Party Brokers (engagement)

3. Scope and Purpose

Project Scope:

Government policy sets the expectation that all employers pay at least the National Minimum Wage. However, Oldham Council, has aspired to eventually meet the Foundation Living Wage, which is significantly higher than the statutory minimum. Since 2022, the Council has incrementally improved fund annually to move the borough towards the achievement of this ambition. Between 2022 and March 2027 nearly £19 million will have been invested in pay within the adult social care market to support this goal—a real-terms increase of around 36%. However, continuing this trajectory into 2026/27 would require an additional £5.35 million.

At the outset of this planning round, the Administration reaffirmed its principle of ensuring fair pay for care workers and maintaining a sustainable care market. At present, the National Minimum Wage is £12.71 per hour, while the Foundation Living Wage is £13.45. This proposal seeks to continue moving beyond the statutory minimum by setting a rate that reflects the council's commitment to fair pay and ethical commissioning, while also creating capacity to continue funding other essential services.

This proposal will still deliver an increase in contracted levels of pay for care staff through the introduction of an Oldham Living Wage rate. That Oldham Living Wage for the care market at £13.10 per hour and doing so would moderate the pace of budget growth seen in recent years, enabling savings to be reinvested in other critical areas of care. While this still requires investment—around £2.5 million—it represents a more sustainable position than continuing the current trend, which would demand £5.35 million.

A review of Greater Manchester authorities shows that other councils are also considering measures to slow market budget growth. Three authorities are not fully accredited with the Living Wage Foundation, and three others do not require adult social care providers to pay the Real Living Wage. The Council has engaged with the Living Wage Foundation to explore how accreditation can be maintained while adjusting the timeline for full implementation. The aspiration remains unchanged, but the pace must reflect financial realities. Two options were considered: pausing pay requirements while retaining accreditation, which would reduce short-term costs but not deliver long-term sustainability; or introducing an Oldham Living Wage, which would be embedded in tender documentation and contracts for commissioned care services.

4. Objectives and Deliverables

Objectives:

1. Remove the contractual requirement for commissioned providers to pay their staff at least the Living Wage Foundation rate, by establishing and introducing an “Oldham Living Wage” rate for providers to be contractually obliged to pay their employees.

Deliverables:

2. Introduce an Oldham Living Wage for the care sector of £13.10 p/hour in 2026/27.
3. Issue comms and commence engagement with the market– aligned with the annual fee review process (Commissioning led).
4. Amend contracts and service specifications (Legal led).
5. Update all tender documentation to replace the requirement of paying care sector employees at least the Real Living Wage to the Oldham Living Wage of £13.10 p/hour (Procurement led).
6. Providers to make changes to their staffing pay rates (Commissioning led).

5. Key Actions and Milestones

In the table below, include actions and steps required to deliver the saving, address findings from the EIA, address risks etc. Consider – resourcing and creation of project team, finalisation of project plans, consultation actions, providing notice to contractors/employees/stakeholders, date from when savings start accruing, re-procurement requirements, finalisation of EIA, training of internal resources.

Overarching timeline:

| Week | Date | Delivery Milestone / Action | Delivery Owner |
|------|--------------|---|----------------|
| 1 | January 2026 | Communications and engagement (commissioned providers and trade unions) | Commissioning |
| 2 | January 2026 | Analysis sector engagement responses | Commissioning |
| 3 | April 2026 | Amend contracts in place | Legal |
| 4 | April 2026 | Ensure service specifications are updated | Commissioning |
| 5 | April 2026 | Ongoing engagement | Commissioning |

6. Budget and Financial Overview

The Council can achieve savings by limiting the growth of budget allocations within the Medium-Term Financial Strategy (MTFS), rather than reducing existing revenue budgets. These savings will be managed corporately to support overall financial sustainability.

The proposal to establish an Oldham Living Wage at £13.10 which would save approximately £2.456m. The costs associated with delivering this proposal are expected to be minimal, though not entirely absent. While commissioning support and consultation will be required, no significant or immediate expenditure is anticipated.

7. Communications/Engagement Plan

A full comms and engagement plan will be developed for all stakeholders including service users and family members, senior leaders and councillors, staff, referrers, partners.

8. Risk Management Plan

| | Potential Risk | Mitigation Strategy | Risk Owner |
|---|--|--|-------------------|
| 1 | Provider and staff attrition | Regular and clear communications Risks monitored on appropriate risk registers | Adult Social Care |
| 2 | Hand back of provider contracts resulting in provider failure and adult social care being required to source and provider continuity of care for vulnerable adults | Regular and clear communications Understanding of key market risks Risks monitored on appropriate risk registers | Adult Social Care |
| 3 | Impact to ongoing tenders (Care at Home, Extra Care Housing and Supported Living) | Early engagement and information being shared with the market Risks monitored on appropriate risk registers | Adult Social Care |
| 4 | Lack of appetite from developers to work in Oldham, resulting in a depleted and stagnant market | Ongoing review to the fee structure Risks monitored on appropriate risk registers | Adult Social Care |
| 5 | Quality of care reduces | Enhanced oversight of the market Risks monitored on appropriate risk registers | Adult Social Care |
| 6 | Reputational and ethical perception of the council | Clear comms and engagement Risks monitored on appropriate risk registers | Corporate |
| 7 | Financial risk of pausing the council's accreditation to LWF in the longer term (financial value will be compounded for future years) | Phased application of rates if agreeable with the LWF Risks monitored on appropriate risk registers | Corporate |

9. Deliverability rating and conclusion:

Deliverability rating out of 10: 7

RAG rating (1-3 green, 4-6 amber, 7+ red): 7

Rationale for the rating given:

- Amendments to our rates can take place and could be implemented through the annual fee review process. However, there are risks associated, which are documented in this form. Oldham prides itself on a fair cost of care approach and encouraging providers to adhere to ethical working practices and frameworks. There are market factors outside of Oldham's control. Our intelligence is that the NHS is only going to uplift by 4%-4.5% this year, whilst this proposal in effect matches that some providers could reject it and withdraw from the market place. Equally other localities in neighbouring GM boroughs could uplift beyond our rates and create an unequal GM market which makes our position more challenging.

What needs to happen to turn this rating to low risk / green?

- Phasing of the rates: phasing in/out of RLW for the care sector; or multiple fee reviews and increases in forthcoming years. Alongside additional analysis of the average rate of pay across the main sectors operating in Oldham and tackling issues one by one as they arise.

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- Corporate policy position on Real Living Wage and accreditation to Living Wage Foundation.
- HR advice and guidance.
- Legal advice and guidance.
- Union engagement.

External dependencies:

- Clarification on GM position (with reference to the Greater Manchester Good Employment Charter).
- Living Wage Foundation (with reference to council's accreditation).

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

This proposal would:

- Require work to be completed to adjust the current requirement in ASC contracts, and therefore, a coordinated and sensitive approach will be required across commissioning, procurement, legal, and corporate functions.
- Enhanced oversight of the market; provider failure, quality of provision
- Social care commissioners will need to engage proactively with the provider market to communicate the rationale behind the proposed contractual change. Messaging must be carefully managed to ensure that the value and contribution of the care sector workforce are recognised and upheld, despite the removal of the RLW requirement. Comms input into this is essential.
- All references to the RLW as a mandatory requirement to be removed from tender documentation, contractual terms and conditions and service specifications to ensure consistency and legal compliance across future procurement exercises. Legal input will be essential to assess the implications for existing and active contracts. This includes determining whether formal amendments, such as deeds of variation, will be required to reflect the change in contractual obligations.

External impacts:

While the Council maintains its ambition, there is a balance to be found between pace, fair pay and ethical commissioning, while also creating capacity to continue funding other essential services. The market would undoubtedly wish to see a move to the LFW at the earliest opportunity. This proposal commits to the ambition but slows the rate at which the Council plans to get there and it would still involve a further £2m+ being pumped into the market in 2026/27. Conversely, there are obviously a number of issues, which should be considered but which the Council is not fully able to resolve as it does not deliver the care rather it commissions it.

1. Workforce

| Issue | Mitigation |
|---|---|
| Low pay drives care workers to leave for better paying jobs in retail or hospitality and makes it challenging to attract skilled and compassionate staff. It may also mean the market constantly needs to recruit and train new staff leads to higher operational expenses. | This is a national issue and if the Government does not pass on the full cost to the Council the Council is only left with making cuts elsewhere. The Council has set out a policy position to balance fair pay, protecting vulnerable adults and a comprehensive service offer for local people to access. This proposal reaffirms the commitment of the Council to increase rates as opposed to revert to the national minimum wage offer |

| | |
|---|--|
| Lower paid workers often experience greater levels of mental resilience, fatigue and financial wellbeing and may struggle with housing, food, or transport. | The Council is working with partners to ensure robust support around all of these issues to help and support those experiencing hardship or challenges around these issues |
|---|--|

2. Lower quality of care

| Risk | Mitigation |
|---|---|
| Gaps in care continuity emerge because of inconsistent staffing, less experienced care workers leading to poorer outcomes | The Council will work with providers and other agencies such as the colleges to develop pipelines to work |

3. Reputational and ethical risks

| Risk | Mitigation |
|--|--|
| Providers not paying the higher level living wage may be seen as exploitative, especially in a sector seen as morally significant. | The Council can offset this through commissioning by stating clearly its commissioning intentions and embedding the consequences into tendering processes. |

4. Sector-wide instability

| Risk | Mitigation |
|--|---|
| The social care workforce remains challenged with a recognised national dependency on agency or migrant workers. | The Council will work with providers and other agencies such as the colleges to develop pipelines to work |
| Without financial support to meet higher wage costs associated with delivering care in high-cost areas (through the rates we apply as commissioners) providers may be forced into difficult decisions including closure – planned and unplanned. | There is a risk of market instability but the Council recognizes its duty to step in and help resolve some of these issues. |

5. Equality impacts

| Risk | Mitigation |
|--|------------|
| Passing costs onto self-funders, potentially pricing out individuals and increasing demand on local authority-funded services. | |

| | |
|--|---|
| The care sector is predominantly female, so poor pay contributes to gender pay inequality. | This is a national issue and if the Government does not pass on the full cost to the Council the Council is only left with making cuts elsewhere. The Council has set out a policy position to balance fair pay, protecting vulnerable adults and a comprehensive service offer for local people to access. This proposal reaffirms the commitment of the Council to increase rates as opposed to revert to the national minimum wage offer |
|--|---|

Taken together these outcomes have potential to destabilise the care market and also place additional pressure on already stretched public resources. The Council would have a duty to step in and help resolve some of these issues.

Resident impacts:

- There will be limited choice available for Oldham residents
- Provider's service delivery in terms of quality may be impacted.

11. Resource Requirements (non-finance related):

Resources:

- List out internal staffing resources required to deliver the saving: Adult Social Care and Health.
- Support required from other directorates/central services: Finance, HR, Policy, comms, Legal and procurement
- Support required from corporate transformation team: no
- External support required: no
- List any non-staffing resources required: no

12. Legal and Compliance Considerations:

Is this proposal **STATUTORY DUTY** / MANDATORY / DISCRETIONARY / OTHER?

Applicable Laws and Regulations:

- Care Act 2014: there is a statutory duty for local authorities to ensure there is a stable, sustainable market, diverse enough to meet the needs of its population. There is also a statutory duty to provide continuity of care meaning should there be provider failures it is the local authority's

responsibility to ensure people continue to receive the care they are assessed to require.

13. Project Closure Criteria:

Completion Criteria:

- How will you know when the saving has been delivered/completed successfully?
 - Is there a clear end point when all implementation activity should be complete?
 - What requirements are there post-delivery to ensure the saving sticks and is sustainable and the council does not lapse into old ways?
-

14. Appendices:

There are no appendices.

15. Approval and Sign-off:

Review and Approval: This Project Initiation Document has been reviewed and approved by the Project Sponsor.

Sign-off:



- Senior Accountable Officer (Strategic Director):
Name and Title: Jayne Ratcliffe, Director of Adult Social Care (DASS)
- Date: 9th December 2025

Review and Approval: This Project Initiation Document has been reviewed and approved by the Cabinet Member.

Sign-off:



- Cabinet Member: Name and Portfolio:
Cllr Barbara Brownridge, Lead Member for Adult Health and Social Care
- Date: 9th December 2025

Impact of removing RLW as a contractual requirement for ASC providers and introducing an Oldham Living Wage for ASC
Commissioned Providers

completed/last updated by Jonathan Downs on 16/01/2026

ASC-BR26-035

Portfolio

Adults, Health and Wellbeing

Directorate

People

Service/Team

Adult Social Care

Is this IA related to a Budget Reduction proposal?

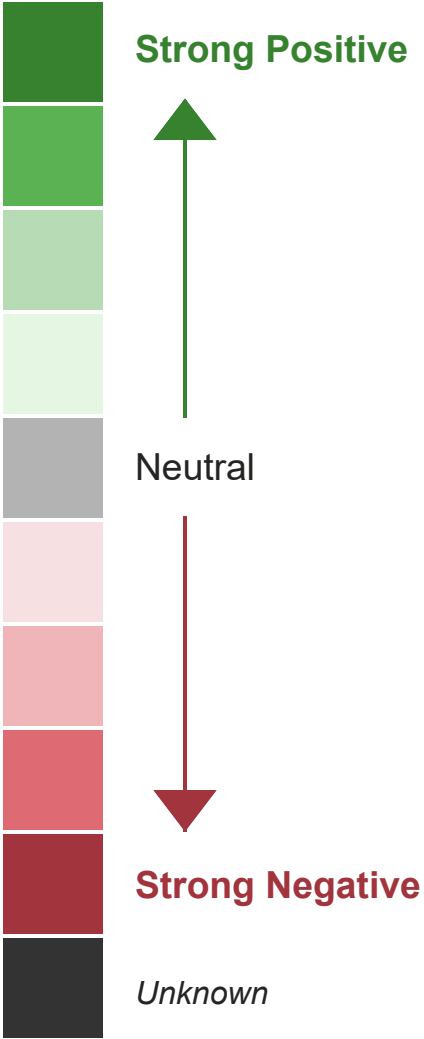
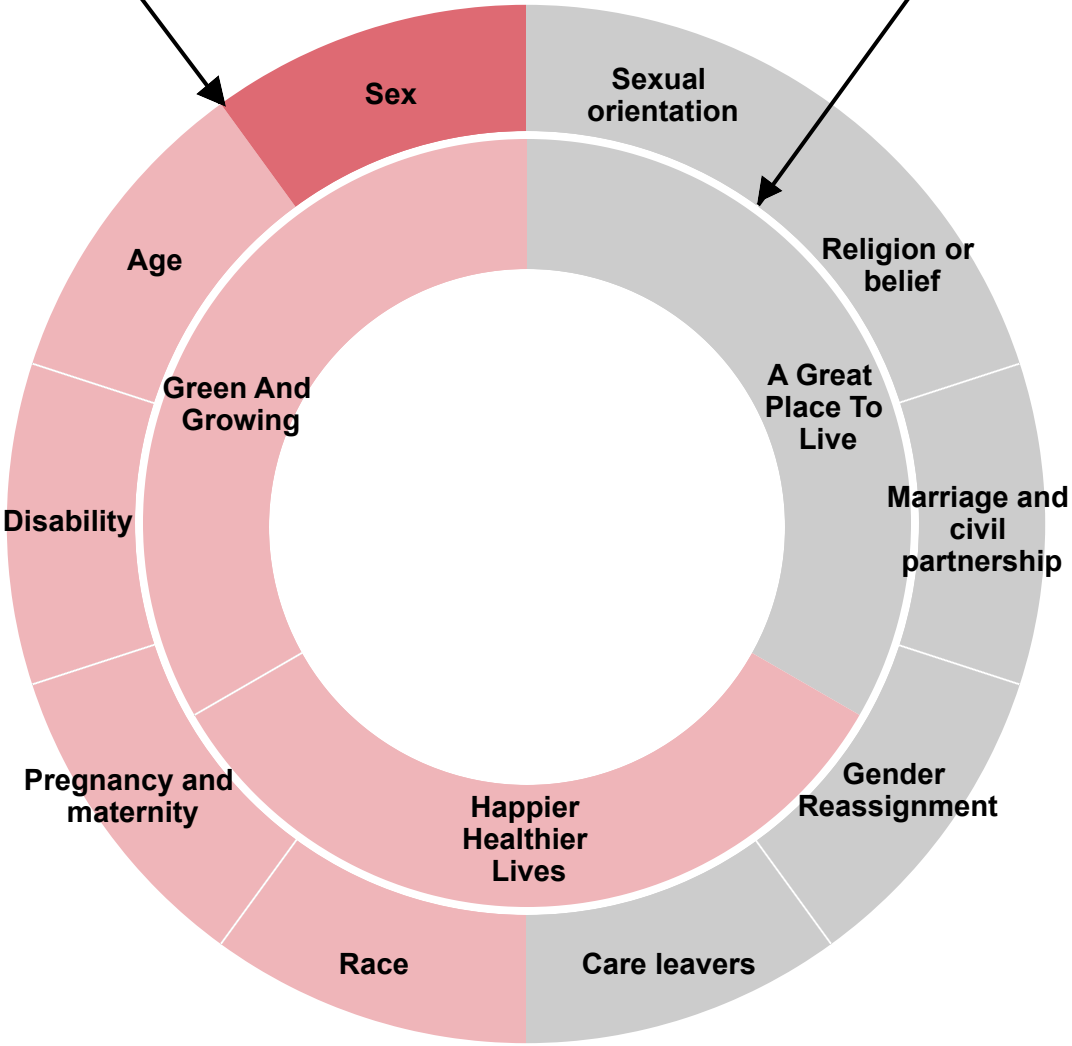
Yes

Comment on No Positives in whole IA

The increasing demand for services, combined with the growing complexity of support required and persistent inflationary cost pressures, continues to present significant challenges to the Adult Social Care (ASC) budget. These financial pressures are primarily driven by escalating costs in essential statutory services that support the most vulnerable residents. This mirrors challenges faced by many councils nationally and is particularly acute where the council is obligated under the Care Act to provide services to individuals with increasingly complex needs. In addition to rising demand and complexity, wage inflation is a significant cost driver. On 22 October 2025, the Living Wage Foundation (LWF) announced the Real Living Wage (RLW) for 2025/26 at £13.45, an increase of 6.7%. To align with the LWF rate, the council will need to invest £5.352m in the 2026/27 financial year to sustain the care provider market. In contrast, if the council were to pay only the statutory National Minimum Wage (NMW), the cost would be £0.693m. By introducing and implementing an Oldham Living Wage it will approximately cost £2.45m (at £13.10 per hour) which will go some way in mitigating the risks of destabilising the borough's care sector.

Equality Characteristics

Our Mission



Equality Characteristics

| Category | Impact | Likely | Duration | Impact Score | Comment |
|--------------------------------|-------------------|-------------|-----------|--------------|---|
| Sex | Moderate Negative | Very Likely | Long Term | -4 | The adult social care workforce is predominantly female. Any slowing of wage growth may disproportionately impact women, particularly those in part-time or low-paid roles. |
| Age | Moderate Negative | Possible | Long Term | -2 | Through Workforce Data information it is estimated that 27% of care sector employees working in Oldham are aged 55 and over retirement age in the next 10 years. Slowing the pace of pay increases could disproportionately affect older workers who may have fewer alternative employment options. |
| Disability | Moderate Negative | Possible | Long Term | -2 | Disabled adults who rely on commissioned care services could be indirectly affected if provider instability leads to workforce shortages or reduced quality of care. |
| Pregnancy and maternity | Moderate Negative | Possible | Long Term | -2 | Women returning from maternity leave in low-paid care roles could be affected by slower wage progression. |
| Race | Moderate Negative | Possible | Long Term | -2 | Black, Asian and minority ethnic workers are overrepresented in the adult social care workforce nationally and locally. |
| Care leavers | Neutral | Possible | Long Term | 0 | |
| Gender Reassignment | Neutral | Possible | Long Term | 0 | |
| Marriage and civil partnership | Neutral | Possible | Long Term | 0 | |
| Religion or belief | Neutral | Possible | Long Term | 0 | |
| Sexual orientation | Neutral | Possible | Long Term | 0 | |

Our Mission / Corporate Priorities

| Category | Impact | Likely | Duration | Impact Score | Comment |
|-------------------------|-------------------|----------|-----------|--------------|--|
| Green And Growing | Moderate Negative | Possible | Long Term | -2 | The care workforce is disproportionately affected by in-work poverty, part-time or insecure employment, and limited career progression, and although this is not a protected characteristic. Slowing the pace of pay growth may impact household incomes. |
| Happier Healthier Lives | Moderate Negative | Possible | Long Term | -2 | The proposal could contribute to a reduction in available provision across the borough, potentially impacting the ability of people with care and support needs to achieve positive health and wellbeing outcomes. to live happier and healthier lives. |
| A Great Place To Live | Neutral | Possible | Long Term | 0 | |

Negative Impacts

| Category | Impact | Likely | Duration | Impact Score | What action can be taken to mitigate the potential negative impacts? | Action(s) | Owner(s) | Timescale(s) | If the negative impacts can't be mitigated, why should the project/decision proceed? |
|-------------------------|-------------------|----------|-----------|--------------|---|---------------------------------|-------------------|--|--|
| Age | Moderate Negative | Possible | Long Term | -2 | Meaningful engagement with effected providers and consultation exercise Consideration of phasing of rates Implementation of an Oldham Living Wage | Clear comms and engagement plan | Adult Social Care | Following the Council Budget meeting: 4 March 2026. New rates in place for 1st April 2026 | The proposed Oldham Living Wage remains above the National Minimum Wage. |
| Disability | Moderate Negative | Possible | Long Term | -2 | Meaningful engagement with effected providers and consultation exercise Consideration of phasing of rates Implementation of an Oldham Living Wage | Clear comms and engagement plan | Adult Social Care | Following the Council Budget meeting: 4 March 2026. New rates in place for 1st April 2026 | Enhanced market oversight will be undertaken to monitor quality and continuity of care. |
| Green And Growing | Moderate Negative | Possible | Long Term | -2 | Meaningful engagement with effected providers and consultation exercise Consideration of phasing of rates Implementation of an Oldham Living Wage | Clear comms and engagement plan | Adult Social Care | Following the Council Budget meeting: 4 March 2026. New rates in place for 1st April 2026 | The proposed Oldham Living Wage remains above the National Minimum Wage. |
| Happier Healthier Lives | Moderate Negative | Possible | Long Term | -2 | Meaningful engagement with effected providers and consultation exercise Consideration of phasing of rates Implementation of an Oldham Living Wage | Clear comms and engagement plan | Adult Social Care | Following the Council Budget meeting: 4 March 2026. New rates in place for 1st April 2026 | The proposed Oldham Living Wage remains above the National Minimum Wage. |
| Pregnancy and maternity | Moderate Negative | Possible | Long Term | -2 | Meaningful engagement with effected providers and consultation exercise Consideration of phasing of rates Implementation of an Oldham Living Wage | Clear comms and engagement plan | Adult Social Care | Following the Council Budget meeting: 4 March 2026. New rates in place for 1st April 2026 | The proposal does not reduce pay or change contractual rights. Providers remain responsible for compliance with employment law and fair treatment. |

Negative Impacts

| Category | Impact | Likely | Duration | Impact Score | What action can be taken to mitigate the potential negative impacts? | Action(s) | Owner(s) | Timescale(s) | If the negative impacts can't be mitigated, why should the project/decision proceed? |
|----------|-------------------|-------------|-----------|--------------|---|---------------------------------|-------------------|--|--|
| Sex | Moderate Negative | Very Likely | Long Term | -4 | Meaningful engagement with effected providers and consultation exercise Consideration of phasing of rates Implementation of an Oldham Living Wage | Clear comms and engagement plan | Adult Social Care | Following the Council Budget meeting: 4 March 2026. New rates in place for 1st April 2026 | The proposal maintains pay above statutory minimum levels. The Council continues to aspire to full alignment with the Real Living Wage, subject to financial sustainability. |
| Race | Moderate Negative | Possible | Long Term | -2 | Meaningful engagement with effected providers and consultation exercise Consideration of phasing of rates Implementation of an Oldham Living Wage | Clear comms and engagement plan | Adult Social Care | Following the Council Budget meeting: 4 March 2026. New rates in place for 1st April 2026 | Continued engagement with providers to ensure equality and fair treatment in pay decisions. |

CYP-BR26-030

BUDGET DELIVERY PLAN 2026/27 & 2027/28

CSC Budget Reduction Proposals

Remodel Children's Social Care Senior Management

Children and Young People

DATE COMPLETED: 3 December 2025

VERSION 2.0

1. Saving Proposal Title and Description

Project Title: Remodel Children's Social Care Senior Management

Reference Number: CYP-BR26-030

Directorate: Children and Young People

Service: Children's Social Care and Early Help

Project Description:

Remodelling of the Senior Management Team in Children's Social Care to save £83,000.

| | 2026/27 |
|----------------------------------|---------|
| Proposed Budget Reduction (£000) | (83) |
| Workforce Impact (FTE) | 1 |

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: Anthony Decrop, Director of Children's Social Care and Early Help

Delivery Lead: Michelle Bernasconi, Assistant Director Social Work Services.

Nick Whitbread, Assistant Director Corporate Parenting

Cabinet Portfolio Holder: Cllr Shaid Mushtaq

Finance Manager: Nicola Harrop

HR Business Partner: Jodie Rowson

Other internal stakeholders:

- Assistant Director Safeguarding and Quality Assurance

Key External Stakeholders:

- None

3. Scope and Purpose

Project Scope:

Restructure the senior management team to reduce one FTE Head of Service role (£83k). This proposal would combine two current senior roles, one of which is currently vacant, into one updated role with broader operational responsibilities.

4. Objectives and Deliverables

Objectives:

1. To deliver budget reduction savings to bring the CSC and overall council budget in a balanced and sustainable position

Deliverables:

1. Reduce workforce as outlined

5. Key Actions and Milestones

Overarching timeline:

| Week | Date | Delivery Milestone / Action | Delivery Owner |
|------|----------|-------------------------------------|----------------|
| 1 | Jan 2026 | Staff consultation process begins | ADs |
| 2 | Mar 2026 | Staff consultation process complete | ADs |
| 3 | Apr 2026 | New structure implemented | ADs |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |

6. Budget and Financial Overview

Budgets subject to saving:

- **Savings to be achieved:** *Explain what will generate the saving, e.g. reducing staffing cost, by income/expense type*
- **Controllable Base Budget:** *Set out the controllable base budgets from which the saving will be taken in the table below*

Controllable budget for Children's Social Care & Early Help

| Cost Centre | Cost Centre Description | Account Code | Account Description | 2025/26 Base Budget £000 | 2026/27 Saving £000 | 2027/28 Saving £000 | Residual Base Budget £000 |
|-------------|-----------------------------|------------------------------|----------------------|--------------------------|---------------------|---------------------|---------------------------|
| 61830 | Children in Care Management | R10000/ R12007/ R13008 | Basic Pay/NI/Pension | 464 | (83) | 0 | 381 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Cost of delivery: *there are no additional / incremental direct costs associated with the delivery of the proposed option.*

| Description | One-off/ongoing? | 2026/27 Cost £000 | 2027/28 Cost £000 |
|----------------|------------------|-------------------|-------------------|
| Not applicable | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | | | |

Key assumptions in calculating the saving:

- Staffing costs including on costs
- redundancy costs

Financial Management:

- Monthly budget monitoring

7. Communications/Engagement Plan

To discuss and address:

- Staff consultation

8. Risk Management Plan

| | Potential Risk | Mitigation Strategy | Risk Owner |
|---|--|---|---------------|
| 1 | Reducing management capacity will impact on the health and wellbeing of remaining staff with reduced contingency to cover absences leading to increased staff absence or leavers | Re-prioritise objectives and tasks across the service based on reduced management capacity. | AD / Director |
| | | | |
| | | | |
| | | | |
| | | | |

The risks will be identified and monitored as follows:

- Children's DMT
- Management Board
- Portfolio Briefings
- FS steering group

9. Deliverability Rating and conclusion:

Deliverability rating out of 10:

RAG rating (1-3 green, 4-6 amber, 7+ red):

Rationale for the rating given:

1. Head of Service reduction 1-3 green – workforce consultation, restructure of management team

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- HR capacity to support staff consultations
- Union representation for affected staff
- Finance to monitor deliverables

External dependencies:

- None

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- Regular reporting of risks and issues

External impacts:

- None

Resident impacts:

- Reduction in leadership and management oversight of specialist services for residents.
-

11. Resource Requirements (non-finance related):

Resources:

- Directorate Leadership and Management capacity
 - HR and OD team
 - Finance team
-

12. Legal and Compliance Considerations:

This proposal is DISCRETIONARY

Applicable Laws and Regulations:

- Children Act 1989 and 2004
- Children and Families Act 2014
- Ofsted ILACS Framework
- Children's Wellbeing & Schools Bill

Measures to ensure compliance with the above in delivering the saving:

- Internal and external quality assurance
 - Performance management
-

13. Project Closure Criteria:

Completion Criteria:

- Savings delivery targets achieved
 - End point when all implementation activity should be complete is end of the specified financial year.
 - Post-delivery requirements to sustain savings include balanced budgets, a good standard of service, and a stable workforce.
-

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

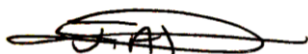
None

15. Approval and Sign-off:

Review and Approval: This Project Initiation Document has been reviewed and approved by the Project Sponsor.

Sign-off:

- Senior Accountable Officer (Strategic Director): Julie Daniels, Executive Director of Children and Young People



Date: 20th January 2026

Review and Approval: This Project Initiation Document has been reviewed and approved by the Cabinet Member.

Sign-off:

- Cabinet Member: Cllr Shaid Mushtaq, Cabinet Member for Children and Young People



- Date: 20/01/2026

PLC-BR26-043

BUDGET DELIVERY PLAN 2026/27 & 2027/28

Reduction of Grant Awards

Communities

DATE COMPLETED: 02 January 2026

VERSION 2.1

1. Saving Proposal Title and Description

Project Title: Reduction of Grant Awards

Reference Number: PLC-BR26-043

Directorate: Communities / Childrens Services

Service: Districts and Youth Services

Project Description: Proposed reduction in the grant allocation to Mahdlo Youth Zone. Currently Mahdlo receive £300k annually this proposal aims to reduce this to £200k per annum.

| | 2026/27 |
|----------------------------------|---------|
| Proposed Budget Reduction (£000) | (100) |
| Workforce Impact (FTE) | 0 |

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: Neil Consterdine – Director of Communities

Delivery Lead: Jodie Barber Assistant Director – Youth and Communities

Cabinet Portfolio Holder: Cllr Shaid Mushtaq

Finance Manager: Matt Kearns

HR Business Partner: Julie Lynch

Key External Stakeholders:

- Mahdlo

3. Scope and Purpose

Project Scope: Mahdlo Grant Reduction

The Council currently provides an annual contribution of £300,000 to Mahdlo, which operates on a total annual budget of approximately £1.8 million. It is proposed that the Council's annual contribution to Mahdlo be reduced by £100,000 from 2026/27

Purpose of Local Authority Grant: Delivery of open access Junior and Senior Youth Zone sessions at the central hub. Provision of at least two district-based youth sessions per week in each of Oldham's five districts.

About Mahdlo

Mahdlo is a registered charity operating a state-of-the-art Youth Zone in the heart of Oldham for young people aged 8–19 (up to 25 for those with disabilities). Open 7 days a week, 52 weeks a year, offering a wide range of activities for just 50p per session for members.

Delivery model at the Egerton Street Hub includes:

- Junior Zone: 3 sessions/week (ages 8–12)
- Senior Zone: 4 sessions/week (ages 13–25)
- Family Inclusion (SEND): 1 session/week
- Ability Multi-Activity: 1 session/week
- Holiday Provision: Mon–Fri during school holidays (paid offer)
- Twilight Sessions: Mon–Fri daily

District Outreach: Open access and outreach sessions across all five districts.

Membership and Reach (as of Sept 2025)

- 3,246 registered members
- 1,317 unique young people engaged in Quarter 2) i.e. the number of young people taking part in activity during the quarter)
- 861 average weekly attendance across hub and district sessions – ie weekly attendance

Other Funding Sources

- Patron programme
- Membership income from young people
- Donations
- Fundraising events
- Project grants

Impact: The organisation has the ability to secure alternative funding and will be supported by the council to do so. The core universal offer of seven open access sessions per week at the Hub will continue as council funding is contributory and does not cover the full operational costs of Mahdlo offer.

Risks and Considerations: No consultation has yet been undertaken with Mahdlo regarding these proposals, so the full impact on service users or staff is unknown. Previous reductions to the grant resulted in significant challenge from the organisation and its supporters, including negative press coverage. Careful stakeholder engagement and communication planning will be essential to manage reputational risk

4. Objectives and Deliverables

Objective:

- Reduce Council spending of grant funding to youth activity and work collaboratively with Mahdlo to mitigate impacts to deliver saving

5. Key Actions and Milestones

Overarching timeline: Grant reduction to Mahdlo

| Week | Date | Delivery Milestone / Action | Delivery Owner |
|------|----------------------------|---|----------------|
| 1 | Dec/Jan 2026 | Open consultation with Mahdlo regarding the proposed savings – Seek their input to complete the EIA | |
| 2 | Feb 2026 | Address findings from EIA and Any identified Risks | |
| 3 | Feb 2026 | Final Consultation meeting with Mahdlo regarding outcomes from consultation and EIA | |
| 4 | March 2026 | Devise new annual Grant agreement for Mahdlo on reduced allocation | |
| 5 | 1 st April 2026 | Savings accrued from this date | |

NB: For 2026/27 savings, the timetable above needs to start now to impress the need to progress actions from the earliest opportunity. Clearly for some savings they will include actions both leading up to and beyond year end.

6. Budget and Financial Overview

Budgets subject to saving:

- £100k Mahdlo Youth Services

Controllable Base Budget:

| Cost Centre | Cost Centre Description | Account Code | Account Description | 2025/26 Base Budget £000 | 2026/27 Saving £000 | 2027/28 Saving £000 | Residual Base Budget £000 |
|-------------|-------------------------|--------------|-----------------------------------|--------------------------|---------------------|---------------------|---------------------------|
| 35900 | Universal youth | R44401 | Services – payment to contractors | 300 | (100) | 0 | 200 |

Cost of delivery: N/A

Key assumptions in calculating the saving:

- Assumption that consultation with Mahdlo is effectively completed by March 2026
- If approved full saving will be made from 2026/2027

Financial Management:

- The Allocated funding to Mahdlo within the Budget is reduced to £200,000
- Public challenge may delay the implementation if further consultation is needed
- There are no impacts on staffing so this will not result in any delays.

7. Communications/Engagement Plan

- Provider consultation – Consultation with Mahdlo needs to be undertaken as soon as possible, this would be the CEX of Mahdlo as well as Members of the board, alongside the Director and Assistant Director of communities, Head of Children's commissioning and potentially the Cabinet member for Children and young people
- Public consultation – Not formally required but may need to be considered to mitigate negative challenges from member of the public.
- Third party engagement needed

8. Risk Management Plan

| | Potential Risk | Mitigation Strategy | Risk Owner |
|---|---|--|-------------------|
| 1 | Reputational damage – negative press coverage | Provide guidance on signposting community groups to other funding sources and strengthen officer support for community-led projects. Communication Strategy: Clearly articulate the financial pressures and the need to prioritise statutory services | Director |
| 2 | Reduction in offer to young people - Districts | Review of current district Mahdlo offer and seek to work in partnership with wider VCFSE sector to bridge any gaps. Council Youth Service – district offer available to any impacted young people Promotion of wider VCFSE youth provision in districts to impacted young people | Director / AD |
| 3 | Financial stability of Mahdlo – Impact to operation costs | Reduce offer and therefore costs. Use of Reserves in short term. Charity to access other grant funding streams available | Director / Mahdlo |
| 4 | Redundancy of Staff at Mahdlo – loss of employment | Potential for deployment within the organisation | Mahdlo |
| 5 | Reputational Damage | Clarity around mitigation on Delivery impact. | Director |

The risks will be identified and monitored as follows:

- Consultation with Mahdlo on proposal to inform EIA
- Engagement and consultation with Ward members

NB - Mitigation needs focus on prevention, not just cure, of the risk and be actively managed and pursued from the outset.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: 1-2

RAG rating (1-3 green, 4-6 amber, 7+ red): 1-3 Green

- Non-Statutory service, Grant funding contribution based on Annual agreements so no longer term commitment to fund in place. Other youth provision is available across the Borough
- Discretionary Funding, Funding awarded to groups is small allowances and is non recurrent – no longer term arrangements in place

What needs to happen to turn this rating to low risk / green?

- Agreement that Mahdlo utilise other funding streams as a stop gap On balance, how do you justify and support the deliverability of this proposal if amber/red?

On balance, how do you justify and support the deliverability of this proposal if amber/red?

- Non statutory budget reductions

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- Time of Council officers to undertake consultation and monitor / address risks and mitigations identified by end of March 2026.
- Consultation and involvement of Cabinet member for C and YP
- Cabinet approves the proposal.

External dependencies:

- Completion of consultation with Mahdlo within timeline of End of March 2026
- Unknown if this has staffing implications for Mahdlo that may delay implementation if redundancy processes are needed – this may be mitigated with redeployment opportunities within the organisation but would need to be explored directly with Mahdlo

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- Potential challenge from some elected members

External impacts: To be confirmed when consultation with stakeholder is underway but likely to include:

- Potential reduction in offer to young people
- Challenge from organisation and supporters to not reduce budget
- Pressure on Politicians from key supporters of Mahdlo
- Negative press coverage

Resident impacts:

- Reduced youth offer to young people – Early engagement with young people to promote alternative offers across Oldham and to support transition to alternative youth offer provision

11. Resource Requirements (non-finance related):

Resources:

- Officer and member time to undertake engagement and consultation with Mahdlo
- Support from Children's commissioning team and legal to revise Grant agreement

12. Legal and Compliance Considerations:

Is this proposal DISCRETIONARY

Applicable Laws and Regulations:

- NONE.

Measures to ensure compliance with the above in delivering the saving:

- N/A

13. Project Closure Criteria:

Completion Criteria:

- New grant agreement is in place with reduced allocation 1st April 2026
- Continue with regular contract monitoring Meetings with Mahdlo

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

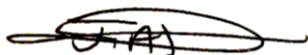
N/A

15. Approval and Sign-off:

Review and Approval: This Project Initiation Document has been reviewed and approved by the Project Sponsor.

Sign-off:

- Senior Accountable Officer (Strategic Director): Julie Daniels, Executive Director Children and Young People



-

Date: 20th January 2026

Review and Approval: This Project Initiation Document has been reviewed and approved by the Cabinet Member.

Sign-off:

- Cabinet Member: Cllr Shaid Mushtaq (Cabinet Member for Children and Young People)



- Date: 20/01/2026

Reduction In grants award - Mahdlo

completed/last updated by Jodie Barber on 16/01/2026

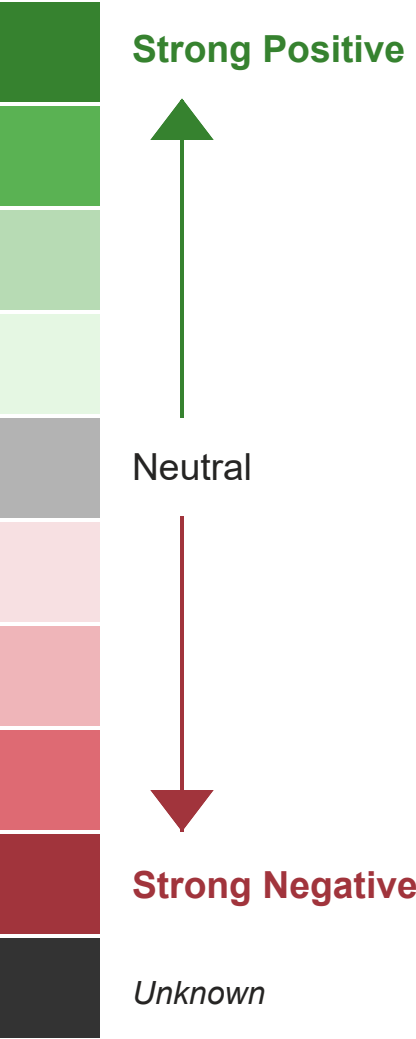
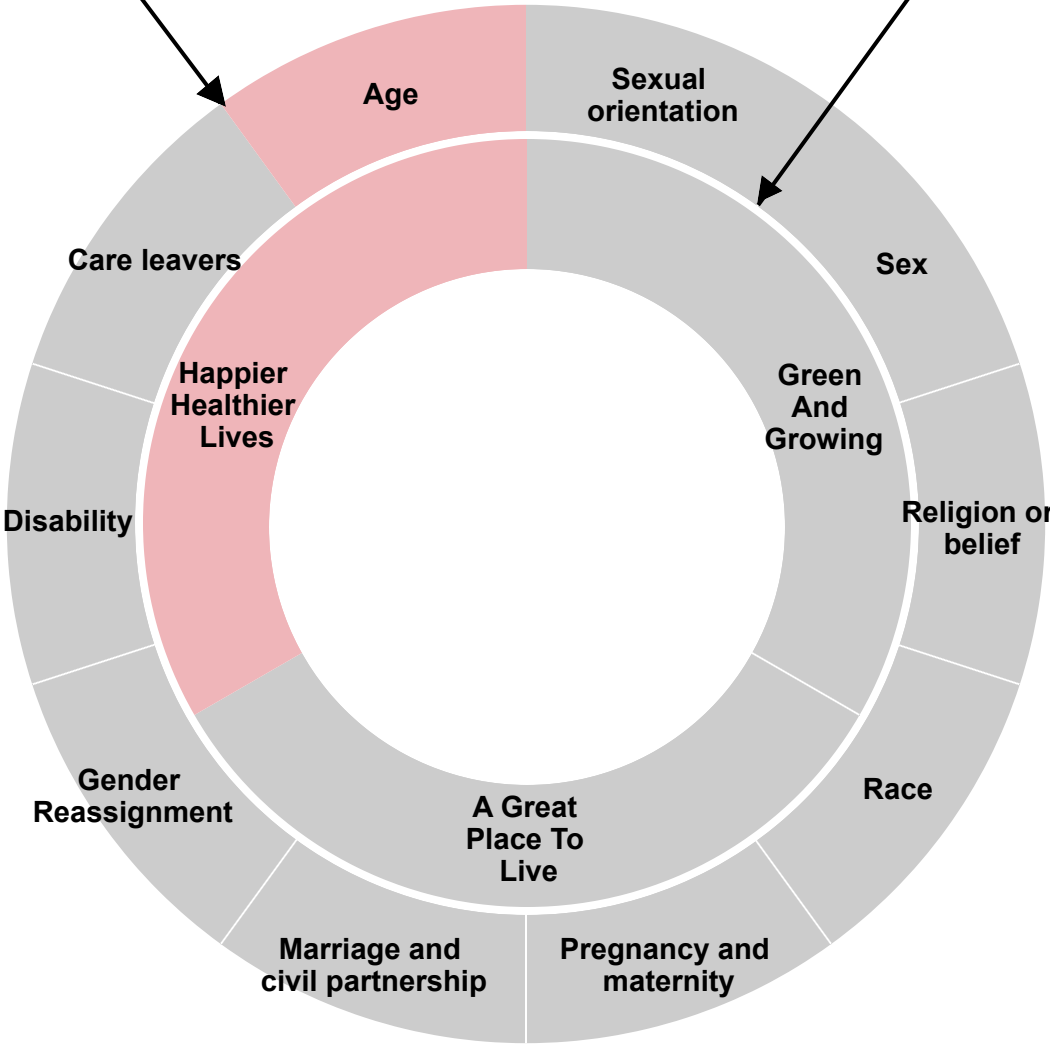
PLC-BR26-043

| | |
|--|------------------------------------|
| Portfolio | |
| Children and Young People | |
| Directorate | |
| Place | |
| Service/Team | |
| Communities | |
| Is this IA related to a Budget Reduction proposal? | <input type="button" value="Yes"/> |

| |
|---|
| Comment on No Positives in whole IA |
| <p>The negative impact could be mitigated by the organisation and by supporting any impacted young people to access the wider youth offer available. The sessions we contribute funding to at Mahdlo will continue at the HUB and young people will still have access to youth work provision via Mahdlo.</p> |

Equality Characteristics

Our Mission



Equality Characteristics

| Category | Impact | Likely | Duration | Impact Score | Comment |
|--------------------------------|-------------------|-------------|------------|--------------|---|
| Age | Moderate Negative | Very Likely | Short Term | -2 | A reduction in funding will reduce the youth offer available from Mahdlo. This will impact in particular of young people aged 11-19 years. This includes young people from low income families. Mahdlo may need to reduce part of their current offer but this cannot be confirmed until full consultation has taken place with the organisation. |
| Care leavers | Neutral | Possible | Short Term | 0 | |
| Disability | Neutral | Possible | Short Term | 0 | |
| Gender Reassignment | Neutral | Possible | Short Term | 0 | |
| Marriage and civil partnership | Neutral | Possible | Short Term | 0 | |
| Pregnancy and maternity | Neutral | Possible | Short Term | 0 | |
| Race | Neutral | Possible | Short Term | 0 | |
| Religion or belief | Neutral | Possible | Short Term | 0 | |
| Sex | Neutral | Possible | Short Term | 0 | |
| Sexual orientation | Neutral | Possible | Short Term | 0 | |

Our Mission / Corporate Priorities

| Category | Impact | Likely | Duration | Impact Score | Comment |
|-------------------------|-------------------|-------------|------------|--------------|--|
| Happier Healthier Lives | Moderate Negative | Very Likely | Short Term | -2 | Potentially a reduction in the offer available to young people could result in increase in isolation, access to positive activities that support well being that enables young people to live healthy and happy lives. |
| A Great Place To Live | Neutral | Possible | Short Term | 0 | |
| Green And Growing | Neutral | Possible | Short Term | 0 | |

Negative Impacts

| Category | Impact | Likely | Duration | Impact Score | What action can be taken to mitigate the potential negative impacts? | Action(s) | Owner(s) | Timescale(s) | If the negative impacts can't be mitigated, why should the project/decision proceed? |
|-------------------------|-------------------|-------------|------------|--------------|---|---|--------------|--------------|--|
| Age | Moderate Negative | Very Likely | Short Term | -2 | Mahdlo can secure alternative funding via their fundraising team from donations, patrons or external funding grants. They may choose to use reserves to cover any financial impacts of the reduction. If there is a reduction in the offer delivered this would be explored further in terms of mitigations – these may include working in partnership with other youth sector organisations to widen the offer to any impacted young people. | Undertake further consultation with Mahdlo to identify impacts and explore mitigations. | Jodie Barber | 31/01/2026 | n/a |
| Happier Healthier Lives | Moderate Negative | Very Likely | Short Term | -2 | Further consultation with Mahdlo is required to enable full assessment of impact but mitigations available include ensuring any impacted young people have access to wider youth offer in Oldham and supported transistion into wider provision. | Undertake further consultation with Mahdlo to identify impacts and explore mitigations. | Jodie Barber | 31/01/2026 | n/a |

PHL-BR26-029

BUDGET DELIVERY PLAN 2026/27 & 2027/28

Impact of Agency Model: Oldham Community Leisure

Public Health

DATE COMPLETED:

VERSION 1.0

1. Saving Proposal Title and Description

Project Title: OCL Agency Model

Reference Number: PHL-BR26-029

Directorate: Public Health

Service: Sports and Leisure

Project Description: Implementation of the previously agreed agency model to the OCL contract which allows OCL to act as an agent of the council with regards to income collection. This provides a financial benefit with regards to VAT transactions. This proposal seeks to reflect this additional financial benefit into the Leisure Services budget on an 80:20 in the council's favour.

| | 2026/27 |
|----------------------------------|---------|
| Proposed Budget Reduction (£000) | (336) |
| Workforce Impact (FTE) | 0 |

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: Rebecca Fletcher

Delivery Lead: Pritesh Patel, Sport Leisure and Wellbeing Service Manager

Cabinet Portfolio Holder: Cllr Peter Dean

Finance Manager: Matt Kearns

HR Business Partner: N/A

Other internal stakeholders:

Leonnie Wharton-Brown, Senior Accountant (VAT lead)

Key External Stakeholders:

1. Stuart Lockwood,

CEO of Oldham Active

3. Scope and Purpose

Project Scope:

On 1st April 2013 Oldham Community Leisure Limited (OCL) awarded a new 10 plus 5 year contract to operate and manage the council's leisure facilities. Prior to the expiry of the initial term of the Contract, the Council exercised the right to extend the term for an additional 5 years. This was done in line with prior Cabinet approval. OCL is now branded as Oldham Active to deliver the contract. The terms of the contract, including the 5 year extension, will end on 31 March 2028

Oldham Active has responsibility for the management, operation, and development of six facilities under the contract, which include Council owned leisure centres, swimming pools and synthetic pitches in Oldham. It also delivers a wider community offer and has a vision of 'Inspiring people to live active healthy lives' and to 'Create

an environment in which sport, active recreation and leisure are integrated into the lifestyles of all Oldham residents, in order that community cohesion and health benefits are continually improving.”

The council works closely with Oldham Active to ensure that the outputs and outcomes that Oldham Active is obliged to deliver under the contract are met and that continuous improvement is achieved throughout the contract period.

The Chelmsford ruling (June 2022) has shifted the sector towards agency models for leisure services due to VAT recovery advantages. The ruling established that leisure services provided by Local Authority's should be classified as non-business, which means VAT should no longer be charged to customers, but Local Authority's are able to reclaim any VAT incurred in providing leisure services. Oldham Active incur around £420,000 worth of irrecoverable VAT each year, so moving to an agency model remove the irrecoverable VAT and is therefore more tax efficient, enabling better outcomes for our residents.

Legal & procurement advice has been sought to ensure compliance with contract modification regulations. In September 2025 Cabinet agreed to implement this approach.

Agreement has been reached with Oldham Active to divide the benefit in a 80:20 split to the Council's benefit. This would result in a £336,000 budget reduction.

4. Objectives and Deliverables

Objectives:

1. Move to an Agency model in line with the Chelmsford ruling to reclaim VAT in the delivery of our leisure services.

Deliverables:

1. New Deed of Variation agreed with the agency model outlined

5. Key Actions and Milestones

In the table below, include actions and steps required to deliver the saving, address findings from the EIA, address risks etc. Consider – resourcing and creation of project team, finalisation of project plans, consultation actions, providing notice to contractors/employees/stakeholders, date from when savings start accruing, re-procurement requirements, finalisation of EIA, training of internal resources.

Overarching timeline:

| Week | Date | Delivery Milestone / Action | Delivery Owner |
|------|---------------------------|--|----------------|
| 1 | 31 st Jan 2026 | Deed of Variation developed and Agreed | |
| 2 | 31 st Mar 2026 | Deed of Variation signed and implemented | |
| 3 | 1 st Apr 2026 | New mechanism in place and budget reduction realised | |

NB: For 2026/27 savings, the timetable above needs to start now to impress the need to progress actions from the earliest opportunity. Clearly for some savings they will include actions both leading up to and beyond year end.

6. Budget and Financial Overview

Budgets subject to saving:

- **Savings to be achieved:** *Explain what will generate the saving, e.g. reducing staffing cost, by income/expense type*
- **Controllable Base Budget:** *Set out the controllable base budgets from which the saving will be taken in the table below*

| Cost Centre | Cost Centre Description | Account Code | Account Description | 2025/26 Base Budget £000 | 2026/27 Saving £000 | 2027/28 Saving £000 | Residual Base Budget £000 |
|-------------|-------------------------|--------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| 21800 | Leisure Client Contract | | OCL Contract | 507.044 | (336) | | 171.044 |
| | | | | | | | |
| | | | | | | | |

Cost of delivery:

| Description | One-off/ ongoing? | 2026/27 Cost £000 | 2027/28 Cost £000 |
|--------------|-------------------|-------------------|-------------------|
| | | | |
| | | | |
| | | | |
| TOTAL | | | |

Key assumptions in calculating the saving:

The management fee for Oldham Active is low in comparison to other GM authorities and nationally. The amount payable under the Contract is £507,044 per year for 2025/26, which equates to £2.10 per resident (Oldham Population of 242,100, Census 2021).

Under the Contract, Oldham Active also receives additional compensation in respect of additional costs it incurs relating to various categories including legislation changes, utility costs and pension costs for employees wholly transferred from the Council under TUPE.

Additional advice and support has been required in 2025/26 from legal colleagues to ensure that the Agency agreement is legal and robust. The cost of legal and tax advice to date is £11,000, and it is anticipated that a further £3,000 will be required to complete the contract amendments and the finalisation of the leases / licences so that Oldham Active can act as the Council's agent. These costs have been met corporately.

Financial Management:

The budget reduction will be administered through a reduction in the annual management fee from £507,044 to £171,044 (subject to annual inflation), equating to £336,000 per annum until the contract concludes in March 2028.

7. Communications/Engagement Plan

To discuss and address:

- OCL have been engaged regarding this proposal over the past year.

8. Risk Management Plan

| | Potential Risk | Mitigation Strategy | Risk Owner |
|---|---|--|------------|
| 1 | New approach to VAT might be seen as significant change to contract | Oldham Council Legal Department have been diligent in ensuring legal advice sought is robust and, while we acknowledge there is some risk, the combined assessment from external legal advice and Presstext is that the risk is reduced. | Legal |
| 2 | Increasing legislation changes will mean continuing increases in the costs to OCLs contract that outweigh these savings | Continue to robustly monitor OCL contract and delivery, and review the potential for other costs/ models | |

The risks will be identified and monitored as follows:

- Agency Model Task and Finish Group have oversight of the first risk
- OCL Contract Management will monitor the second risk

NB - Mitigation needs focus on prevention, not just cure, of the risk and be actively managed and pursued from the outset.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: 1

RAG rating (1-3 green, 4-6 amber, 7+ red):

Rationale for the rating given: Green

- This can be delivered once the Deed of Variation is signed

What needs to happen to turn this rating to low risk / green?

- Already green

On balance, how do you justify and support the deliverability of this proposal if amber/red?

- N/A
-

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- Dependent on Legal, Finance, and Procurement colleagues to deliver the changes.

External dependencies:

- The delivery by Oldham Active is a key dependency, and their agreement on the agency model, and the 80:20 split

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- None

External impacts:

- None

Resident impacts:

- None
-

11. Resource Requirements (non-finance related):

Resources:

- List out internal staffing resources required to deliver the saving.
 - Public Health colleagues, legal, procurement, finance and estates colleagues too.
 - Support required from other directorates/central services.
 - As mentioned above re staffing
 - External support required
 - External legal support due to internal capacity
 - List any non-staffing resources required
 - None
-

12. Legal and Compliance Considerations:

Is this proposal DISCRETIONARY

Applicable Laws and Regulations:

- N/a

- N/a.

Measures to ensure compliance with the above in delivering the saving:

- N/a
- N/a

13. Project Closure Criteria:

Completion Criteria:

- How will you know when the saving has been delivered/completed successfully?

New Deed of Variation in place between Oldham Council and Oldham Active

- Is there a clear end point when all implementation activity should be complete?

Yes – the Deed of Variation in place, and the new payment schedule agreed

- What requirements are there post-delivery to ensure the saving sticks and is sustainable and the council does not lapse into old ways?

None

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

1. Appendix A – N/A
2. Appendix B – N/A

15. Approval and Sign-off:

Review and Approval: This Project Initiation Document has been reviewed and approved by the Project Sponsor.

Sign-off:

- Senior Accountable Officer (Strategic Director):



Mike Barker, Deputy Chief Executive (Health & Care)

Date: 20th January 2026

Review and Approval: This Project Initiation Document has been reviewed and approved by the Cabinet Member.

Sign-off:

- Cabinet Member: Cllr Peter Dean (Cabinet Member for Culture and Leisure)



- Date: 20/01/2026

PLC-BR26-039

BUDGET DELIVERY PLAN 2026/27 & 2027/28

Highways – Programme Reprioritisation

PLACE: ENVIRONMENT

DATE COMPLETED: 2 January 2026

VERSION 2.2

1. Saving Proposal Title and Description

Title: Highways – Programme Reprioritisation

Reference Number: PLC-BR26-039

Directorate: ENVIRONMENT

Service: HIGHWAYS & ENGINEERING

Description:

This proposal aims to rebalance our revenue funding to capital to reflect the change from reactive maintenance to more proactive and preventative maintenance and improvements. To further our ambition to improve the long-term condition of our highways this also takes into account the creation of a £2m capital highways improvement fund that aims to target areas in most need of repairs and resurfacing, reducing the need for more costly reactive repairs later on.

| | 2026/27 |
|----------------------------------|---------|
| Proposed Budget Reduction (£000) | (436) |
| Workforce Impact (FTE) | 0 |

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: Nasir Dad, Director of Environment

Delivery Lead: Gordon Anderson, AD, Highways & Engineering

Cabinet Portfolio Holder: Cllr C Goodwin

Finance Manager: John Hoskins

HR Business Partner: Natasha Needham

Other Service Partners: Joanna Ward, Transport Strategy

Key External Stakeholders:

1. TfGM – external grant awards
2. GMCA – external grant awards
3. Highways England – external grant awards

3. Scope and Purpose

Project Scope: The Council has a statutory duty under the Highways Act to maintain the highway network and infrastructure in a safe and serviceable condition – this includes all infrastructure, road surface, footway surface, kerbs, all street furniture, railings barriers etc, bridges, footbridges, and highways structures such as retaining walls, highways drainage including pipes, gullies etc.

Oldham Council as the Highways Authority has a statutory duty to maintain the highways network and all infrastructure in a safe and serviceable condition.

Over the last four years the council has attracted over £39.376m in external funding for Highways improvements, mostly due to our position within the Greater Manchester Combined Authority and our track record of delivery on capital projects within funding timescales.

This proposal aims to rebalance our revenue funding to capital to reflect the change from reactive maintenance to more proactive and preventative maintenance and improvements. To further our ambition to improve the long-term condition of our highways this also takes into account the creation of a £2m capital highways improvement fund that aims to target areas in most need of repairs and resurfacing, reducing the need for more costly reactive repairs later on.

In summary, this proposal reprioritises resources and allows community priorities to be delivered through securing and utilising external funds.

4. Objectives and Deliverables

Objectives:

1. Reprioritising highway maintenance and looking holistically at road surfacing requirements, using and securing more external funding opportunities.
2. Reprioritising the relining programme to ensure essential markings are repainted more regularly.

Deliverables:

1. Outlined above

5. Key Actions and Milestones

Overarching timeline:

| Week | Date | Delivery Milestone / Action | Delivery Owner |
|------|-------------|---|---|
| 1-5 | Jan/Feb | Reprioritisation to proactive work to be assessed and determined | Gordon Anderson / Nasir Dad |
| 5-12 | Feb – April | Liaise with key partners to understand and determine external funding opportunities (and secure where possible) | Joanna Ward / Gordon Anderson / Nasir Dad |
| 13 | 1 April | Implementation of new reprioritised service model | Nasir Dad |

NB: For 2026/27 savings, the timetable above needs to start now to impress the need to progress actions from the earliest opportunity. Clearly for some savings they will include actions both leading up to and beyond year end.

6. Budget and Financial Overview

Budgets subject to saving: Highways Operation and Network Management as set out below

Savings to be achieved: As set out below

Controllable Base Budget:

| Cost Centre | Cost Centre Description | Account Code | Account Description | 2025/26 Base Budget £000 | 2026/27 Saving £000 | 2027/28 Saving £000 | Residual Base Budget £000 |
|-------------|-----------------------------|--------------|-------------------------|--------------------------|---------------------|---------------------|---------------------------|
| 40916 | Highways Operations - Unity | R44401 | Payments to Contractors | 180 | (80) | | 100 |
| 40910 | Highways Network Management | R10000 | Basic Pay | 1,631 | (96) | | 1,535 |
| 40350 | Highways Operations | R40009 | Operational Materials | 752 | (260) | | 492 |

Cost of delivery:

| Description | One-off/ ongoing? | 2026/27 Cost £000 | 2027/28 Cost £000 |
|-------------------|-------------------|-------------------|-------------------|
| No costs expected | | | |
| TOTAL | 0 | 0 | 0 |

Financial Management:

- **How will the value of the saving actually be achieved or forecast be measured and demonstrated as saved?** The forecast will be measured by regular Budget Monitoring and external grant award submissions.
- **What is the impact on the saving if any issues (e.g. trade union and staff consultation processes) delay implementation (or key aspects thereof at greater risk) by a month? Set out how this would be mitigated if this were to happen.** No impact is expected

- **Any key financial/operational controls required to assure/support the saving?** Regular Budget Monitoring

7. Communications/Engagement Plan

To discuss and address:

- Clear engagement and communication with residents and elected members on priority areas for maintenance
- Third party engagement – external funding pipeline with TfGM / GMCA

8. Risk Management Plan

| | Potential Risk | Mitigation Strategy | Risk Owner |
|---|-----------------------------------|--|---|
| 1 | Failure to secure external grants | Plan ahead and liaise with partners to ensure understanding of all opportunities Reprioritisation deployment to ensure limited funds are used for most needed works Monitor delivery and plan / recruit /interim support as necessary to ensure funding bids are submitted (capital and revenue) | Joanna Ward / Gordon Anderson / Nasir Dad |

The risks will be identified and monitored as follows:

- Ongoing boroughwide inspection programme
- Timely response to resident or member complaints
- Clear communication about the new model
- Continue to monitor reported defects that meet the 'urgent criteria' and feed this back into the decision making process.
- Regular liaison and engagement with funding partners

NB - Mitigation needs focus on prevention, not just cure, of the risk and be actively managed and pursued from the outset.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: 1

- Deliverability is green

Rationale for the rating given:

- Delivery of a new model based on proactive rather than reactive maintenance is deliverable.

What needs to happen to turn this rating to low risk / green?

- Set out above

On balance, how do you justify and support the deliverability of this proposal if amber/red?

- Set out above
-

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

N/A

External dependencies:

- **Grant award timelines:** alignment of grant awards by external partners to offset revenue savings needed and deploy work programme priorities utilising other funding sources after reprioritisation.

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- *None anticipated*

External impacts:

- *None anticipated (other than grant funding listed above)*
- *Managing impact of Member and resident expectations / potential complaints uplift if comms don't land well on reprioritisation process*

Resident impacts:

None expected

11. Resource Requirements (non-finance related):

Resources:

- **Internal Staffing Resources:**
 - Transport Strategy support for bid writing and liaison with TfGM / GMCA for grant opportunities
- **Support required from other directorates/central services:**
 - Operational Management: Senior management time reviewing and reprioritising.
- **Support required from corporate transformation team:**

- Ask for new casework management / reporting mechanism / auto responses and timely updates for pothole reporting and highway maintenance requests to align with new model
 - **List any non-staffing resources required:**
 - None anticipated
-

12. Legal and Compliance Considerations:

Is this proposal STATUTORY DUTY / MANDATORY / DISCRETIONARY / OTHER?

Applicable Laws and Regulations:

- Traffic Signs Regulations and General Directions
- Various Highways regulations

Measures to ensure compliance with the above in delivering the saving:

- Focus on priority areas will ensure statutory compliance
-

13. Project Closure Criteria:

Completion Criteria:

- *How will you know when the saving has been delivered/completed successfully?*
 - Financial: The 2026/27 works programme is delivered within the new budget allocation and external grants are secured to offset revenue reduction
 - Operational: New model is rolled out and priority works implemented in a more timely manner.
 - Asset Management: more streamlined maintenance of the highway network
 - *Is there a clear end point when all implementation activity should be complete?*
 - N/A
 - *What requirements are there post-delivery to ensure the saving sticks and is sustainable and the council does not lapse into old ways?*
 - N/A
-

14. Appendices:

None applicable

15. Approval and Sign-off:

Review and Approval: This Project Initiation Document has been reviewed and approved by the Project Sponsor.

Sign-off:

- Senior Accountable Officer (Strategic Director): Emma Barton, Deputy Chief Executive (Place)



Date: 20th January 2026

Review and Approval: This Project Initiation Document has been reviewed and approved by the Cabinet Member.

Sign-off:

- Cabinet Member: Cllr Chris Goodwin (Cabinet Member for Transport and Highways)



- Date: 20/01/2026

PLC-BR26-032

BUDGET DELIVERY PLAN 2026/27 & 2027/28

Housing Options – Savings and Mitigations

Communities

DATE COMPLETED: 02 January 2026

VERSION 2.3

1. Saving Proposal Title and Description

Project Title: Housing – Savings and Mitigations

Reference Number: PLC-BR26-032

Directorate: Communities

Service: Housing Options

Project Description:

The continuation of a focused series of measures to reduce council spend on temporary accommodation. In 2025/26 this has reduced spend by around £2 million. We envisage this ongoing work to deliver an additional £1million from the Housing Options budget, predominantly through reducing the cost of Temporary Accommodation (TA).

| | 2026/27 |
|----------------------------------|---------|
| Proposed Budget Reduction (£000) | (1,000) |
| Workforce Impact (FTE) | 0 |

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: Neil Consterdine – Director of Communities

Delivery Lead: Victoria Wood (Head of Housing Needs) and Simon Shuttleworth (Service Manager – Strategic Housing Recovery)

Cabinet Portfolio Holder: Cllr Elaine Taylor

Finance Manager: John Hoskins

HR Business Partner: Natasha Needham

Other internal stakeholders: Legal, Estates, Finance, Comms

Key External Stakeholders: Housing partners and Registered Providers

3. Scope and Purpose

Project Scope: The ongoing plan to reduce spend on temporary accommodation (TA) describes a multi-faceted approach, involving a combination of measures aimed at reducing the number of households entering TA (prevention), improving our approach to helping people move out of TA (hence reducing the length of stay), and bringing online less costly options for both TA and move-on accommodation.

This plan contains three elements:

1. Improving supply of TA and move-on accommodation, and maximising affordability. This strand includes:

- Improving our ability to lease properties from both the social and private housing sectors.
 - Supporting acquisitions of properties for TA by the social and private housing sectors, via the Local Authority Housing Fund (LAHF).
 - Incorporation of additional social housing into planned new developments.
 - Repurposing Metropolitan Place to provide TA flats and a new base for the Housing Options service.
 - Supporting social housing providers to bring their long-term void properties back into use.
 - Developing a new approach around bringing empty properties in the private sector back into use.
 - More flexible use of the stock available to us through our PFI housing arrangements.
2. Adapting and strengthening our policies and partnerships, to ensure we are best placed to meet the current challenges, including by:
- Strengthening our governance, and maximising opportunities for collaboration, by reinstating the Strategic Housing Partnership and Housing Recovery Board.
 - Re-designing our Housing Allocations Policy, to allow us to make best use of available stock in order to address homelessness pressures, while also ensuring more equitable access to housing for those on the register.
 - Developing a new partnership approach to “right-sizing”, to allow for people to more easily move into homes which better suit their situation, including freeing up much-needed larger family homes.
 - Implementation of the “Fair Share” policy, allowing us to charge those residents in TA who can afford to make a contribution.
3. Investing in building capacity within the Housing Options Services, to allow us to bolster prevention and improve how we support people to move on from TA more quickly, by:
- Implementing a new structure, to ensure capacity is directed where needed in order to better support our residents, and to reduce numbers in TA.
 - Introducing a more robust approach to initial assessments and setting expectations, ensuring that TA is the last resort, and that all other avenues have been exhausted.
 - Developing and embedding a better approach to the use of the private rented sector, both from a preventative and move-on perspective, including use of flexible funds for incentives, bonds, etc.
 - Integrating the Housing Options Team into Place Based Working, to better connect with local partnerships and opportunities to support residents.
 - Taking a problem-solving approach to thematic cohorts, in order to ensure different vulnerabilities are addressed, and appropriate options identified for those in TA, or at risk of becoming homeless.

Key Considerations

1. **Nightly-paid TA costs:** The current nightly-paid TA framework is due for renewal from April 2026 and there has been no increase in cost over the last 3 years. We are therefore anticipating the new costs to be around 10% higher than currently and therefore reducing placements and supporting families to move into permanent accommodation continues to be a priority.
 2. **Housing Options Staffing costs:** The Housing Options service has benefitted from investment for additional prevention and move-on activity. Service restructure and implementation continues to ensure resident focus is embedded into all systems and processes and further posts will be held vacant and / or reviewed or restructured as needed to balance demands and community housing needs.
 3. **Reduction in housing benefit recovery:** Thanks to intensive work by the Housing Benefit Team, a significant amount of historic HB was recovered in 2025/26. This work will continue to support further recovery where possible.
 4. **Reduction in TA spend:** Current year-end projections are that the spend on TA for 25/26 will be £2.1 million less than in 24/25, therefore continued mitigation work and implementation of activities to support residents needs to continue.
-

4. Objectives and Deliverables

Objectives:

1. Achieve a £1million budget saving in 2026/27
2. Improve service standards and support for families and residents who need housing support
3. Embed resilience and self-reporting / monitoring into systems and processes to allow more timely updates, and reduce complaints / concerns.
4. Improve service culture through demand management and re-energised workforce who are resident focused and understand service demand management and efficient ways of working.

Deliverables:

1. Reduce number of households in TA:
 - a. In the first instance, the service has begun a drive to significantly reduce the number of households in TA on 1st April, in order to bring us as close as possible to starting the year on budget. As at 22/12/25, there were 537 households in TA. We will seek to accelerate reductions in the new year, through making extensive use of direct-matching. It should be noted that there may be some negative impacts

of operating in this way, including the potential for it to negatively impact relationships with our housing providers. However this will be required to fully mitigate costs and reduce spend in TA.

- b. Through 26/27, we will leverage the new staffing structure to prevent as many TA placements as possible, while also working more intensively to support people to move on from TA as quickly as possible.
2. Source alternative forms of TA and move-on accommodation, as part of TA Mitigations programme
 3. Make best use of existing and newly delivered stock, through the implementation of the new allocations policy, and approach to right-sizing.

5. Key Actions and Milestones

Overarching timeline:

| Week | Date | Delivery Milestone / Action | Delivery Owner |
|------|-----------------------------|--|---------------------------------|
| 1 | By 1 st Apr 2026 | Reduce number of households in TA by as many as possible, to provide the best possible starting position for 2026/27 | Vicky Wood |
| 2 | By 1 st Apr 2026 | Agree and implement one-off contributions towards budget saving | Neil Consterdine / Vicky Wood |
| 3 | Ongoing | Delivery of TA mitigations plan | Vicky Wood / Simon Shuttleworth |

NB: For 2026/27 savings, the timetable above needs to start now to impress the need to progress actions from the earliest opportunity. Clearly for some savings they will include actions both leading up to and beyond year end.

6. Budget and Financial Overview

Savings to be achieved (as above): £1m from Housing budget.

- *One-off saving through re-profiling of grants monies*
- *Reduction in spend on temporary accommodation*

Cost of delivery: Potential cost of TA mitigations, variable by project. May be funded through grant funding (for example, use of GMCA leasing grant). To be identified as each scheme comes forward, with a clear indication of the saving that will be achieved in return.

Key assumptions in calculating the saving: N/A

Financial Management:

- How will the value of the saving actually achieved or forecast be measured and demonstrated as saved?
 - Number of households in TA
 - Average unit cost of TA
 - Average length of stay in TA
 - Monthly TA spend
 - Projected year-end spend
 - What is the impact on the saving if any issues (e.g. trade union and staff consultation processes) delay implementation (or key aspects thereof at greater risk) by a month? Set out how this would be mitigated if this were to happen. *N/A*
 - Any key financial/operational controls required to assure/support the saving? *N/A*
-

7. Communications/Engagement Plan

- Potential for engagement if / when policy changes are needed, however no consultation needed for TA mitigation works and projects
-

8. Risk Management Plan

| | Potential Risk | Mitigation Strategy | Risk Owner |
|---|---|---|----------------------------------|
| 1 | Unit cost of Nightly Paid TA increases (Guaranteed, due to new framework coming into place April 2026) | Reduction in numbers in TA, and sourcing of alternative accommodation options, as per TA mitigation plan. | Simon Shuttleworth/Victoria Wood |
| 2 | Lack of capacity in internal support services to support delivery of mitigations (Legal, Estates, Finance, etc) | To be managed through the Housing Recovery Board | Finance /HR/Legal |
| 3 | Support with the use of the HRA | To be managed through the Housing Recovery Board | Finance |

The risks will be identified and monitored as follows:

- To be managed through the Housing Recovery Board – prevention mitigations and cost reductions all managed through the Board

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: 5/6 deliverability is challenging due to potential for unforeseen TA demand and we will never see residents without housing accommodation, plus there is time for procurement / construction works to be delivered

RAG rating (1-3 green, 4-6 amber, 7+ red): Amber

Rationale for the rating given:

- Reduction in spend c£2m in 25/26, therefore with continued support and dedicated prioritisation of TA mitigation measures, additional saving of £1million is the target to achieve
- Challenge is potential for unforeseen demands as there is a commitment to never see a resident without housing accommodation and to minimise rough sleeping on Oldham's streets
- Risk of potential delays to delivery and implementation of the mitigation proposals through procurement and / or construction.

What needs to happen to turn this rating to low risk / green?

- Delivery at pace of the TA mitigations plan will support reductions in TA spend, but may still not be sufficient to meet the expected saving.

On balance, how do you justify and support the deliverability of this proposal if amber/red?

- Potential mismatch between available housing and demand, and the anticipated increase in TA costs, will all add to the challenge. However, there are a number of levers at our disposal, the service is now better resourced than at any point in the past, and we are determined to do everything we can in order to bear down on costs.

10. Dependencies and Impacts

Internal dependencies:

- Capacity in support services such as Legal, Estates and Finance, in order to progress TA mitigations. To be managed as best as possible through the Housing Recovery Board, but this is a potential risk.

External dependencies:

- Demand factors beyond our control – minimal options to manage this, but impact can be evidenced through tracking of presentations / placements, and overseen by the Housing Recovery Board.
- Response to current nightly-paid TA exercise. This is anticipated to see a 10% increase in the cost of nightly-paid TA. To be managed through the Housing Recovery Board, and the TA mitigations plan.

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- N/A

External impacts:

- Potential additional grant funding may ease the issue

Resident impacts:

- Positive impact by reducing numbers of households in TA
- Potential negative impact on other residents on the housing register, if a greater proportion of housing matches are used for those in TA. Wait times on the list are already high, and it is hoped that any intervention here will be short-term, in order to reduce numbers in TA.

11. Resource Requirements (non-finance related):

Resources:

- Ongoing support in the delivery of mitigations, via the Housing Recovery Board, and including internal service areas such as:
 - HR – culture and structure
 - Transformation support – systems, processes
 - Legal
 - Estates
 - Finance
-

12. Legal and Compliance Considerations:

Is this proposal STATUTORY DUTY

Applicable Laws and Regulations:

- Homelessness Reduction Act 2017

Measures to ensure compliance with the above in delivering the saving:

- All approaches will ensure that we remain compliant with legislation. We will continue to accommodate homeless households where necessary, but will take a more robust approach to prevention, move-on, and the use of our matching system, in doing so.
-

13. Project Closure Criteria:

Completion Criteria:

- How will you know when the saving has been delivered/completed successfully? *Year-end 2026/27*
 - Is there a clear end point when all implementation activity should be complete? *The bulk of this activity is ongoing, as it forms our wider plan around reduction and mitigation of the use of TA*
 - What requirements are there post-delivery to ensure the saving sticks and is sustainable and the council does not lapse into old ways? *While the situation in relation to TA will always be subject to wider demand factors, the more we are able to drive numbers in TA down, the more this frees up capacity to deliver further prevention activity.*
-

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

1. N/A

15. Approval and Sign-off:

Review and Approval: This Project Initiation Document has been reviewed and approved by the Project Sponsor.

Sign-off:

- Senior Accountable Officer (Strategic Director): Emma Barton, Deputy Chief Executive (Place)



Date: 20th January 2026

Review and Approval: This Project Initiation Document has been reviewed and approved by the Cabinet Member.

Sign-off:

- Cabinet Member: Cllr Elaine Taylor (Statutory Deputy Leader and Cabinet Member for Neighbourhoods)



- Date: 20/01/2026

PLC-BR26-040

BUDGET DELIVERY PLAN 2026/27 & 2027/28

Waste, Greenspace and Cleansing Re-Prioritisation

PLACE DIRECTORATE

DATE COMPLETED: 02 January 2026

VERSION 2.2

1. Saving Proposal Title and Description

Project Title: Waste, Greenspace and Cleansing Re-Prioritisation

Reference Number: PLC-BR26-040

Directorate: Environment

Service: Various

Project Description:

This project will review how the waste and cleansing service work together now they are under one service area and prioritising the most in demand elements of the service needed by local communities (waste collection, fly tipping, and bulky waste collection). It will also reflect the shift to in-house provision of Bulky Waste Collections and the transfer of those staff into the council.

Summary of proposals:

- New delivery model for bulky waste collections and fly-tipping clearance bringing together waste, street cleaning and bulky waste collection into a single service.
- Multi-skill the workforce across cleansing and waste to reduce dependency on agency staff and embed natural flexibility for seasonal variations and work programme demands.
- Bring together Arboriculture and Grounds Maintenance teams into a single service to cross skill and coordinate resource planning.
- Maximising use of grant funding / external funding in the delivery of the services above.

| | 2026/27 |
|----------------------------------|---------|
| Proposed Budget Reduction (£000) | (350) |
| Workforce Impact (FTE) | 0 |

This proposal would not impact on staffing numbers or capacity within these services (outside of the proposed transfer of bulky waste staff into the organisation).

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: Nasir Dad, Director of Environment

Delivery Lead: Darren McGrattan, AD – Waste, Cleansing & Greenspace

Cabinet Portfolio Holder: Cllr Elaine Taylor, Portfolio Holder, Neighbourhoods

Finance Manager: John Hoskins

HR Business Partner: Julie Lynch

Other internal stakeholders:

- Waste and frontline staff
- Elected Members
- Contact Centre
- IT

- Customer Services/complaints team
- Communications team
- Council Tax
- Legal Services
- Performance Team

Key External Stakeholders:

- FRC Group – Current Bulky Waste Collection Service Provider
- Oldham Residents
- GMCA
- SUEZ (household recycling organisation)

3. Scope and Purpose

Project Scope: Services across the Waste, Greenspace and Cleansing services are in high demand on a daily basis, and these proposals aim to re-prioritise resources and areas of the services needed by local communities. The service has recognised that improvements in working arrangements could improve timeliness of responses and delivery through different models of deployment and efficiencies.

Fly-tipped waste is, by definition, waste that is not disposed of properly, and therefore, when from households, is waste not collected by the regular kerbside bin collection service. Similarly, the bulky waste collection service is for waste that cannot go in a regular bin; the new service will remove the waste irrespective of the source.

The new service will collect this like waste, on an area-based schedule, in a structured manner, using old Refuse Collection Vehicles (RCV's) that will be modified for this purpose (have their automatic bin lifters removed), which will also permit the possibility of using a loading shovel to assist with feeding waste in. RCV's will be re-purposed to this role once they reached, or close to reaching, the end of their useful life as a frontline bin collection vehicle. Due to RCV's being fitted with a compaction loading system, suitable waste is just placed in the back of the truck at waste height.

The working methodology would be to complete the scheduled bulky collections on the relevant scheduled day, along with any appropriate notified fly-tipping incidents. Given the end of the current Bulky Waste Contract, this proposal will also be subject to TUPE discussions with the current providers and this could impact introduction timelines.

Proposals:

- 1) New delivery model for bulky waste collections and fly-tipping clearance; and
- 2) Multi-skill the workforce across cleansing and waste to reduce dependency on agency, and embed natural flexibility for seasonal variations and work programme demands.
- 3) Bring together Arboriculture and Grounds Maintenance teams into a single service to cross skill and coordinate resource planning.

The removal of fly-tipping has become increasingly challenging for the service over recent years due to a number of factors, including but not limited to:

- Service demand in terms of;
 - Frequency of clearances required at the same locations
 - Amount of waste needing to be cleared
 - Array of wastes that need to be cleared
 - Response time delays
- Poor bulky waste collection service increasing fly-tipping and resulting in the need to perform collections that have not been made by the contracted provider
- Service delivery costs escalating due to essential requirement to use agency staff to cover shifts for leave / sickness
- No capacity to clear alleys systematically
- Inability to clear waste 'while present' due to the disconnect with enforcement, when coupled with the issues of three waste streams, leading to a low productivity job, by job approach.
- Persistent Organic Pollutants (POP's) legislation requiring Waste Upholstered Domestic Seating (WUDS's) to be collected separately
 - Creating in effect now 3 separate waste streams
- Health & Safety Implications caused by the need to separate wastes at the tip
- High tare weight of vehicles, increasing the risk of overloads and reducing productivity due to the need to tip off too frequently
- Driver licensing requirements reducing the pool of drivers available and increasing service delivery pressures

Bring together Arboriculture and Grounds Maintenance teams into a single service to cross skill and coordinate resource planning. This will include a review and reprioritisation of current grounds maintenance rounds and routes, prioritising and coordinating staff resource around parks, highways verges on major routes and green open spaces most used by our communities while retaining appropriate maintenance of other areas. This would not deliver any reduction in capacity for these services.

4. Objectives and Deliverables

Objectives:

1. Provide a new integrated bulk waste collection service, for non-reuseable, or recoverable waste across Oldham when requested from premises, or abandoned on public land, that the authority has a duty to remove
2. To do so as a new integrated service unit
3. Implement the reprioritised maintenance programme for grounds maintenance, ensuring resources are ringfenced for urgent repairs and much loved community spaces.

Deliverables:

1. New Bulky waste collection service to all properties in Oldham for difficult and oversize items that are beyond re-use, or donation and of a household type nature.
2. A fly-tipped waste removal service for land that the Council has a duty to clear that will be completed on an area based scheduled approach.
3. Introduce a revised Bulky Waste Collection charging structure (£10 per bulky item collected) to maximise the accessibility of the service to all residents who have an item, or a number of items.
4. Communications plan – social media posts, etc. with FAQ and guidance materials
5. Monitoring and reporting dashboard to monitor performance and demands of new service model
6. Revised maintenance schedules implemented including new mobile teams deployed and reprioritisation process embedded.

5. Key Actions and Milestones

Overarching timeline :

| Item | Date | Delivery Milestone / Action | Delivery Owner |
|------|-----------------|--|----------------|
| 1 | December 25 | Initial discussion for understanding on the applicability of TUPE for Bulky Waste Service | D McG |
| 2 | Dec 25 – Jan 26 | Reprioritisation based on demand and community usage and performance data | ND / D McG |
| 3 | January 26 | Initial draft of Service Structure, Job Descriptions and person Specifications Staff consultation on multi-skilling workforce | BP D McG |
| 4 | January 26 | Initial draft vehicle and equipment plan linked to reprioritisation process | BP |
| 5 | January 26 | Formal negotiations with Bulky Collection Contractor | BP/ DP |
| 6 | February 26 | Workforce Briefing / Policy / FAQs approval | BP/ DP |
| | February 26 | 'Retire' the 12-year-old RCV from regular bin collections so it can be modified | BP |

| Item | Date | Delivery Milestone / Action | Delivery Owner |
|------|-------------|---|----------------|
| 7 | February 26 | Develop working methodology, delivery plans and Risk Assessments | BP |
| 8 | February 26 | Develop web page linking to Bartec/Collective system | IT |
| 9 | March 26 | Permit system finalised and Communications Plan prepared (with testing as needed) | BWR Comms |
| 10 | April 26 | Introduce the revised bulky waste collection pricing structure | BP |
| 11 | May 26 | Deliver new service training and practice service delivery | BP |
| 12 | June 26 | Planned new service go live | BP |
| 13 | July 26 | Initial service deployment progress review | BP |

6. Budget and Financial Overview

Budgets subject to saving:

- Waste & Street Cleaning
- Grounds maintenance
- Arboriculture

Cost of delivery:

| Description | One-off/ ongoing? | 2026/27 Cost £000 | 2027/28 Cost £000 |
|-------------------|----------------------|-------------------------|-------------------------|
| No costs expected | | | |
| TOTAL | 0 | 0 | 0 |

Key assumptions in calculating the saving:

- "Public Safety Critical" maintenance will remain top priority;
- Reprioritisation as set out earlier is deployed in timely manner to ensure seasonal variations are managed and best utilised as part of the implementation process
- Reprioritisation will create savings within the budget line and public expectations / service delivery standards are maintained without major impacts.
- Other works will be delivered if funds are available / secured from external sources (as now).

Financial Management:

- **How will the value of the saving actually be achieved or forecast be measured and demonstrated as saved?** The forecast will be measured by regular Budget Monitoring and external grant award submissions.

- **What is the impact on the saving if any issues (e.g. trade union and staff consultation processes) delay implementation (or key aspects thereof at greater risk) by a month? Set out how this would be mitigated if this were to happen.** No impact is expected
- **Any key financial/operational controls required to assure/support the saving?** Regular Budget Monitoring

7. Communications/Engagement Plan

To discuss and address:

- **Staff consultation;** Formal consultation required on multi-skilling opportunities and reprioritisation of service delivery areas (which will mean a change for some staff from static to mobile service delivery).
- **Public consultation;** Communication campaign for bulky waste changes, especially single item requests at reduced fees. Communication campaign with residents and other stakeholders to manage expectations regarding updated maintenance routes and times.

8. Risk Management Plan

| | Potential Risk | Mitigation Strategy | Risk Owner |
|---|---|--|--------------------|
| 1 | EPR Funding Reduced | None | Director / Finance |
| 2 | Increased disposal costs from waste recycling centres | None | Director / Finance |
| 3 | Staff disengagement through consultation | Clear communications, FAQs and reassurance through TU early engagement and awareness | Director / ADs |

The risks will be identified and monitored as follows:

- This proposal is subject to significant risk which is that it is perceived that TUPE would apply for the bulky waste service with the resultant associated costs which would mean that the savings projected would not be realised. This is being worked through with legal services and HR.
- Reprioritisation assessment and monitoring, and engagement with residents and elected members on non-priority areas to minimise impact of changes

NB - Mitigation needs focus on prevention, not just cure, of the risk and be actively managed and pursued from the outset.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: 4

- The operational plan is clear (reprioritisation), but financial deliverability is high risk due to uncertainty of demands from communities and members

RAG rating (1-3 green, 4-6 amber, 7+ red): 3-4

Rationale for the rating given:

- Project is deliverable but the main challenge will be TUPE discussions with the current provider. Depending on how these progress, there could be a delay between ending of the current bulky waste provision and the start of the Council collection service.

What needs to happen to turn this rating to low risk / green?

- Early engagement through legal and HR support with the current provider to discuss TUPE arrangements
- Regular monitoring and engagement with communities and elected members

On balance, how do you justify and support the deliverability of this proposal if amber/red?

- **Operational Robustness vs. Financial Cost:** The operational plan itself and reprioritisation is fully deliverable and logically sound based on current demand data and reports from members of the public.
 - However, seasonal variations and demand management from communities is an uncertainty which needs careful management and monitoring.
-

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- **Alignment with Fleet Review:** A separate review of fleet/vehicles is currently underway. It is critical that vehicle reductions align with the loss of Grade 3 Drivers to ensure we are not paying for vehicles we no longer have staff to operate
- **HR Capacity:** to support restructure and consultation processes for multi-skilling teams
- **IT / Transformational support** - service delivery and new bulky waste service

External dependencies:

- **Grant award timelines:** alignment of grant awards by external partners to offset revenue savings needed and deploy work programme priorities utilising other funding sources after reprioritisation.
- **Trade Union Cooperation:** The timeline relies on constructive engagement with Unions regarding multi-skilling aspects of the proposals

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- *None anticipated*

External impacts:

- *Potential for recycling costs to be impacted as more waste is removed from fly-tipping collections. Needs monitoring*
- *Managing impact of Member and resident expectations / potential complaints*

Resident impacts:

- *Change of maintenance routes and timings as well as potential changes in specific staff in specific areas could cause concern among residents*
 - *Careful management and monitoring of reports, concerns and complaints*
-

11. Resource Requirements (non-finance related):

Resources:

- **Internal Staffing Resources:**
 - HR Business Partnering: Dedicated support is required for consultation process
 - Operational Management: Senior management time will be heavily diverted to reprioritisation processes
 - **Support required from other directorates/central services:**
 - Communications: A targeted campaign is needed for new bulky waste service
 - Communications for fly-tipping / cleansing reports
 - Transformation / IT support for new systems and processes to ensure timely responses and actions
 - **List any non-staffing resources required:**
 - Engagement and liaison with GMCA and Suez re: bulky waste changes and more proactive responses to fly-tipping
-

12. Legal and Compliance Considerations:

Is this proposal STATUTORY DUTY / MANDATORY

- **Discretionary (Service Level):** Grass cutting and provision of floral displays are discretionary.
- **Statutory (Safety):** The Council retains a statutory duty under the Occupiers' Liability Act to ensure land is "Safe."

Applicable Laws and Regulations:

- Employment Rights Act 1996: Governance of the redundancy process and consultation requirements (Section 188 notice).

- The Environmental Protection Act 1990 and The Waste (England and Wales) Regulations 2011

Measures to ensure compliance with the above in delivering the saving:

- Consultation: A consultation with Trade Unions (GMB/Unison) will be conducted to satisfy employment law requirements.
- Safety Audits: sites will continue to receive monthly safety inspections (specifically regarding play equipment) to ensure the Council discharges its statutory liability for safety

13. Project Closure Criteria:

Completion Criteria:

- How will you know when the saving has been delivered/completed successfully?
 1. Financial: 2026/27 budget is managed and service delivery model is rolled out effectively
 2. Reprioritised maintenance schedules are active and being followed by the multiskilled workforce.
- Is there a clear end point when all implementation activity should be complete?

Yes: May 2027. Training completed / workforce redeployed / full year of seasonal variances reviewed and monitored to determine any unforeseen impacts in service delivery and prioritisation assumptions ready for the following year.
- What requirements are there post-delivery to ensure the saving sticks and is sustainable and the council does not lapse into old ways?
 1. Public Expectation Management: Persistent communication about bulky waste service / enforcement on fly-tipping with proactive team response to reports and inspections, and reprioritisation reviewed and updated as needed.
 2. Complaints review and monitoring linked to reprioritisation process and some potential aesthetical issues for non-priority areas.

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

None applicable

15. Approval and Sign-off:

Review and Approval: This Project Initiation Document has been reviewed and approved by the Project Sponsor.

Sign-off:

- Senior Accountable Officer (Strategic Director): Emma Barton, Deputy Chief Executive (Place)



Date: 20th January 2026

Review and Approval: This Project Initiation Document has been reviewed and approved by the Cabinet Member.

Sign-off:

- Cabinet Member: Cllr Elaine Taylor (Statutory Deputy Leader and Cabinet Member for Neighbourhoods)



- Date: 20/01/2026

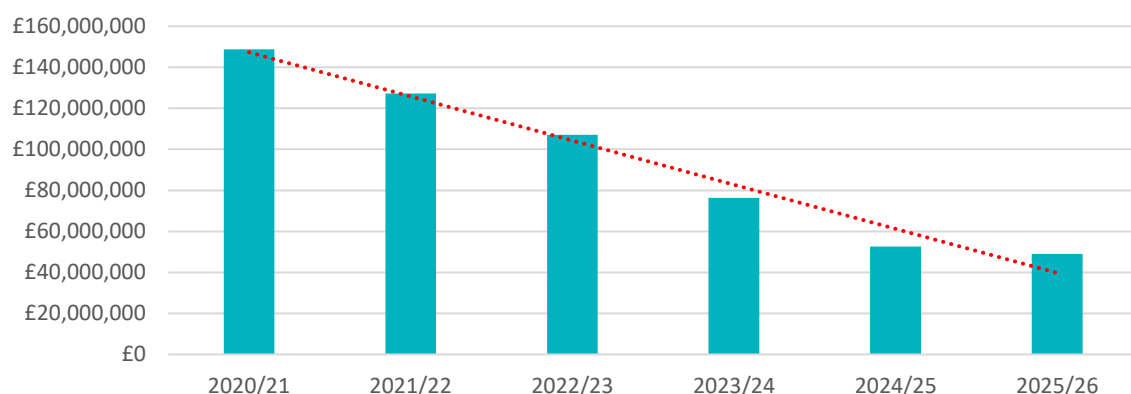
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Statement of the Chief Financial Officer on Reserves, Robustness of Estimates and Affordability and Prudence of Capital Investments

1. General Fund Balances

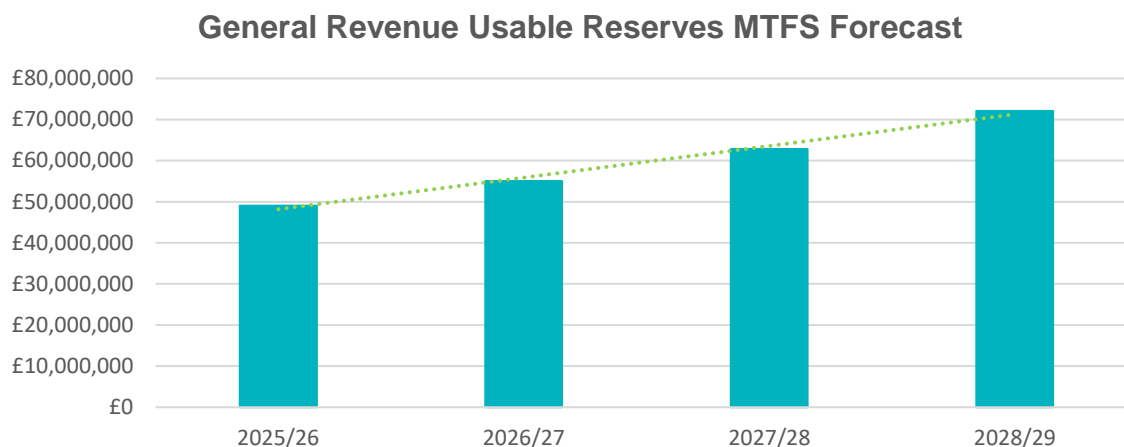
- 1.1. In order to comply with Section 25 of the Local Government Act 2003; the Authority's Chief Financial Officer (the Director of Finance) is required to report on the robustness of the estimates made for the purposes of the revenue budget calculations and the adequacy of the proposed reserves. This information enables a longer-term view of the overall financial resilience of the Council to be taken. It also reports on the Director of Finance's consideration of the affordability and prudence of capital investment proposals. The level of general balances to support the budget and an appropriate level of reserves maintained by the Council in accordance with the agreed Council Policy on Reserves, are an integral part of its continued financial resilience supporting the stability of the Council.
- 1.2. The Council has prepared a detailed revenue budget within a three year Medium Term Financial Strategy (MTFS), 2027/28 to 2028/29 on the known settlement information and a high level indicative narrative for the years 2029/30 and 2030/31 which are outside the PLGFS period, a five-year Capital Programme and continues the closure of accounts within an appropriate timeframe allowing early focus on the upcoming challenges and put together a financial transformation programme aimed at addressing the financial challenges that the Council faces over the short and medium term.
- 1.3. In the past a significant number of general revenue usable reserves have been approved by full Council as part of the annual budget setting process to underpin the Council's revenue budget. As can be seen in the most recent revenue budget monitoring report for 2025/26, the revenue budget forecast outturn position highlights a current unfavourable variance which will need to be financed from reserves. This is in addition to the use of revenue reserves to fund specific projects/initiatives during the financial year. The Council's policy to transfer one-off returns to replenish reserves offsets these projected movements and means that the net projected reduction in the Council's general revenue reserves position for 2025/26 will be £3.616m.
- 1.4. With the use of revenue reserves to balance the 2025/26 position, it is projected that by the end of the 2025/26 financial year, 67.05% of general revenue reserves will have been utilised since 2020 as shown in the table below.

General Revenue Usable Reserves balances since 2020/21



- 1.5. Whilst the projected use of reserves in 2025/26 is minimal in comparison to previous financial years, the use of reserves to balance the revenue position is not sustainable. To address this, the Council's MTFS includes budgeted transfers to reserves of £11.592m

between 2026/27 to 2028/29. Furthermore, any additional one-off returns will also be transferred to reserves to replenish the balances held and rebuild from the past usage of this resource. Based upon these assumptions, the below table shows the projected trajectory of these balances over the detailed 3-year life of the MTFS, 2026/27 to 2028/29 which is based on the known information of indicative funding the Council will receive from the Provisional Local Government Finance Settlement (PLGFS).



- 1.6. Every effort must continue to be made by the Council to retain reserves at these levels and therefore, it is important that services manage expenditure within the cash envelopes available to them.

Approach to setting the revenue budget

- 1.7. Early work began on setting the revenue budget for 2026/27 during 2025 having regard to the 2024/25 outturn, the forecast adverse position for 2025/26 and the budget gap for 2026/27. The key principles used in the approach to setting the 2026/27 revenue budget were:

- Review of key demand areas and the delivery of statutory services
- Updating the underlying assumptions used for budget estimates including demand and price
- Review of those areas where costs are greater than budgetary provision
- Delivery / non-delivery of current approved budget reductions, the mitigations in place and the established procedures for scrutiny of these budget reductions
- The availability of base budget provision for in year volatility to remove the risk of in year overspends
- Management actions implemented during the financial year and the impact of these actions upon the Council's financial position
- Renewed focus of the Council's Transformation Programme and the relevant investment required to ensure delivery of long term financial efficiencies
- Any emerging issues and any associated financial impact
- Review of all revenue resources, outcomes and current delivery
- The Council's overall financial resilience

Transformation Programme

- 1.8. Since April 2024, the Council's Transformation Programme has delivered service improvements and budget reductions for directorates and put in place foundations for wider transformational change. These foundations have allowed for a renewed focus to

ensure the Council is financially sustainable and remains viable for the future, focusing on key areas of demand and the opportunities available to deliver services whilst making financial efficiencies.

- 1.9. The 2026 Transformation Programme builds upon the work undertaken to date, and with additional investment, can deliver substantial financial efficiencies over the medium to long term. These efficiencies have been incorporated into the Council's Medium Term Financial Plan and will be subject to the same scrutiny processes that have been established for other directorate budget reductions.

2. Adequacy of Reserves

- 2.1. A summary of the balances required to support the 2026/27 revenue budget is shown at **Annexe A**. It also presents the calculation of an indicative recommended level of balances to support the 2027/28 to 2028/29 budgets.

3. Risk Assessment

- 3.1. There are two approaches for deciding the optimum level of the general contingency reserve (General Fund Balance) required for the Council to support its annual budget process. This is either a percentage of expenditure, which at one stage was recommended by the External Auditor to be at a minimum 5% of net expenditure or an approach based on an assessment of risk.

- 3.2. The agreed Council approach adopted is to use a risk-based approach based upon a number of areas of risk. These areas of risk and a summary of the General Revenue Usable Reserves calculation can be found at **Annexe A**. This calculation has not changed significantly from the previous year and indicates that the General Revenue Usable Reserves balance (which includes the General Fund Balance) should remain above a minimum level of £36.750m for 2026/27. It is therefore recommended that the Council's General Fund Balance remains at its current level of £18.865m. The level of General Revenue Reserves represents approximately 10% of the Council's net revenue budget and is in line with previous public interest recommendations that the minimum level of general reserves should be between 5% and 10% - given the financial challenges faced by the Council over the last few years, the level of general reserves should be towards the top of this range. The calculation takes into account the following:

- Inflation is underestimated in the original estimates;
- Interest rates are underestimated;
- Changes to grant funding regimes;
- Some budgets are only indicative at the time the budget is agreed;
- Volatility in some budget headings between years;
- Efficiency gains expected in the agreed budget are not achieved;
- Unforeseen insurance costs;
- Emergencies which cannot be foreseen which occur on an ad hoc basis;
- Changes to budgets where targets are not met;
- Financial and Partnership guarantees given by the Council including Health Devolution; and
- Unforeseen events.

- 3.3. As detailed at paragraph 1.5, based upon information available at this time, the forecast position for General Revenue Usable Reserves for 2026/27 to 2028/29 is expected to increase, and therefore will remain above the minimum level recommended, with balances projected to rise to £72.090m by the end of 2028/29.

4. Affordability and Prudence

- 4.1. The current prudential borrowing regime places a duty on the Chief Financial Officer to ensure that the financial impact of decisions to incur additional borrowing over and above that supported by direct Government resources are affordable both in the immediate and over the longer term.
- 4.2. In 2021, The Institute of Public Finance & Accountancy (CIPFA) issued revised Prudential and Treasury Management Codes in response to concerns about high levels of borrowing to fund commercial investment in a small number of Local Authorities which required all Local Authorities to prepare a Capital Strategy report. The Council remains compliant with this requirement.
- 4.3. In accordance with previous practice, the Annual Review of the Capital Programme has been completed and is included within the Quarter 3 capital monitoring report and the Capital Programme report presented elsewhere on this agenda. This review incorporated discussions with Executive Directors, Project Managers and Finance Officers to determine an updated profile of expenditure for all schemes. It also examined any further opportunities to reallocate resources or decommission schemes whilst also including an in-depth analysis of capital receipts.
- 4.4. The outcome of this review was that a total of £53.187m was rephased across the life of the Capital programme. A total of £46.835m was re-phased into 2026/27 and £6.231m of further re-phasing into 2027/28 and 2028/29 with £0.475m in 2029/30 towards the later years of the Capital Programme. The Capital Programme is kept under regular review, including during the preparation of the Capital Strategy and Capital Programme 2026/27 to 2030/31, with updates to the Programme being reported as part of the monthly monitoring reports.
- 4.5. The capital spending plans will be financed as far as appropriate utilising capital grant and capital receipts, Housing Revenue Account (HRA) resources for HRA projects, with the balance being funded through Prudential Borrowing. No significant new schemes have been added to the 5-year Capital Programme. The schemes added within the Capital Strategy and Capital Programme 2026/27 to 2030/31 are in the main funded from external capital grants.
- 4.6. The borrowing from 2026/27 onwards is estimated at £58.3m, which relates to previously approved schemes and is lower than previous years (the Capital Strategy approved by Budget Council on 6 March 2025 forecast borrowing of £81.3m). The Council has worked hard to reduce the borrowing requirement over the MTFS period and as a result the debt servicing costs have reduced over the period since last reported in the Robustness Statement at the Budget Council meeting in March 2025. Previous forecasts had annual debt servicing costs £6m over the MTFS period, the current MTFS forecast is an average of £3.676m over the settlement period 2026/27 to 2028/29 which will reduce the financial pressure on the Council.
- 4.7. The Council will keep the Capital Programme under constant review during 2026/27 and future years. In particular, any new projects that require any Prudential Borrowing must be supported by business cases that address the additional costs that will result to ensure that the impact on the General Fund and therefore the council taxpayers are minimised.

Financial Resilience

- 4.8. The Section 151 Officer has to consider the financial resilience of the Council and its ability to withstand and mitigate the impact of the unknown costs as a result of local and national changes across the MTFS period. There are a number of ways in which the Council demonstrates its financial resilience:
- MTFS review and update – continual update of the key assumptions and forecasts that underpin the Council's MTFS to ensure they remain robust and accurate;
 - Budget Risk Assessment – annual assessment of the adequacy of the Council's General Fund Balance to mitigate the impact of risks;
 - Reserves Policy – annual review and update of the Council's Reserves Policy to ensure the Council has a strategic approach to the creation and maintenance of Earmarked Reserves;
 - Annual Review of the Capital Programme – annual review to ensure estimates are affordable and prudent;
 - Scrutiny and Audit Committees – regular Member scrutiny of the Council's Revenue and Capital financial position throughout the year; and
 - Internal and External Audits – independent audits of the Council's financial management and governance throughout the year including reviews of Fundamental Financial Systems (FFS).
- 4.9. Nationally, the lack of financial resilience has been highlighted over the past few years by the issuing of a notice under Section 114 of the Local Government Act 1988 (a Section 114 Notice). In 2025/26, 30 authorities have had Exceptional Financial (EFS) support from the Government agreed. EFS is temporary financial assistance provided by the government to Councils that are facing severe financial difficulties. This support, which is not additional revenue funding provided by Government, is typically used to help a Council meet its financial obligations, continue to deliver essential services and avoid the need to issue a 'Section 114. This highlights the importance for the Council to increase its financial resilience to avoid any need for this type of support.
- 4.10. Furthermore, the Council's External Auditor (Forvis Mazars LLP) is required to form a conclusion as to whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The Council received the Auditor's draft report in respect of 2024/25, which has detailed a serious weakness in this area. This weakness is as a result of continued overspending and a reliance of using reserves to support day to day revenue expenditure.
- 4.11. Whilst this is of concern for the Council, the Auditors noted that the organisation has made significant efforts in this area for 2025/26 by setting a revenue budget that did not require a budgeted use of reserves. It was noted however, that the Council was projecting an in year adverse variance and that the use of reserves was again likely. As such, the Auditors made a serious of recommendations as follows:
- review its budget setting process to identify areas where demand-led expenditure is consistently in excess of planned levels and determine whether revised forecasting procedures are required;
 - consider whether required levels of savings are sufficient to mitigate the likely increases in future demand;
 - ensure savings plans are realistic and achievable and are subject to regular detailed monitoring so the Council can identify alternative budget reduction options when existing plans are at risk of non-delivery by year end; and

- review its Medium Term Financial Strategy and Reserves Policy to identify ways of increasing reserves to provide long-term resilience in the Council's financial position.

- 4.12. As detailed within the 2026/27 Revenue Budget Report and within this appendix, the recommendations made by our External Auditors have all been addressed as part of the budget setting process.
- 4.13. Members can be assured that whilst reserves balances have been reduced, the Council remains financially resilient in the short term with a clear strategy in place to increase this resilience over the life of the MTFS. This strategy does rely on the delivery of the transformation programme over the short to medium term and therefore it is vital that the Council delivers on the current plans.
- 4.14. In conclusion, the Chief Finance Officer is able to advise Members of the robustness of the estimates and the affordability and prudence of capital estimates for 2026/27. This is only the case provided that the General Fund Balance remains at £18.865m for 2026/27 and the strategies identified to increase General Revenue Usable Reserves are delivered. Furthermore, it is important that all budget options, or in year alternatives, must be monitored closely and delivered as planned.

Annex A – Minimum General Revenue Usable Reserves Calculation (including General Fund Balance)

| Area of Risk | 2026/27 Value of Risk Factor £000 | 2027/28 Value of Risk Factor £000 | 2028/29 Value of Risk Factor £000 |
|---|---|---|---|
| Inflation | 2,500 | 2,750 | 3,000 |
| Interest rates | 650 | 650 | 650 |
| Changes to grant funding regimes | 1,500 | 2,000 | 2,250 |
| Estimated Budgets | 1,750 | 2,500 | 3,500 |
| Budget Volatility | 9,571 | 8,875 | 12,285 |
| Budget Reductions | 7,579 | 9,313 | 6,900 |
| Unforeseen insurance costs | 200 | 200 | 200 |
| Emergency Planning | 8,250 | 8,250 | 8,250 |
| Changes to budgets | 1,000 | 1,000 | 1,000 |
| Financial and Partnership guarantees | 2,500 | 2,500 | 2,500 |
| Unforeseen events | 1,250 | 1,250 | 1,250 |
| Total General Revenue Usable Reserves Requirement (based on Risk Assessment) | 36,750 | 39,288 | 41,785 |
| Forecast General Revenue Usable Reserves | 55,001 | 62,810 | 72,090 |

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RESERVES POLICY

FOR

2025/26 to 2026/27

RESERVES POLICY

1 Background

- 1.1 It is important to have a strategic approach to the creation, maintenance and use of reserves. Having established a reserves policy for the first time for the closure of the accounts for 2014/15 and the financial year 2015/16, this updated policy addresses key issues for the period 2025/26 to 2026/27.

2 Policy

- 2.1 It is essential to ensure that any funds set aside in reserves are considered appropriately so that they have maximum effect. Following established practice, the process of identifying reserves continues to have regard to the addressing of corporate priorities and the need to maintain the Council's financial resilience.
- 2.2 This Policy sets out agreed priority areas and enables any identified additional resources to be directed to these priority areas, however, it does allow for some flexibility as and when required.
- 2.4 The reduction in reserves over several financial years and the continued pressures on the Council's revenue budget means that there is a need to review the Council's reserves policy to ensure it reflects the organisation's priorities. This policy reflects the reserves position after a full review has been completed.

3 Establishing the Priorities

- 3.1 The Council's reserves are categorised into **four major reserves** which support **corporate priorities** and are explained in this policy as follows.

a) Corporate Budget Strategy Reserve – £16.080m 2025/26 opening balance

This reserve represents resources that have been set aside to support the corporate budget strategy of the Council.

The priority reserves within this category are:

a) Fiscal Mitigation

This reserve is to support the financial resilience of the Council over the medium term and includes the budgeted transfer to reserves and any one-off returns received by the Council.

b) Risk Reserve

It has been identified that a risk reserve at £4.220m is required to provide financial resource for additional service volatility over and above the base budget provision available. Any use of this reserve can only be approved by the Chief Executive and Director of Finance and if used, should be replenished as a priority.

c) Redundancy/Efficiency Reserve

As part of the agreed budget strategy for 2015/16, the corporate redundancy base budget was reduced by £2.000m. As a consequence, it was agreed that funding of any redundancy costs will be provided by using a reserve. The reserve balance at the start of the 2025/26 financial year was £1.743m.

b) Corporate Other Reserve - £7.544m 2025/26 opening balance

This reserve holds resources set aside to provide for any costs of other corporate areas that are required to be held for a specific purpose or support the delivery of corporate priorities.

The priority reserves within this category are:

a) ASC Reserves

This reserve was established to support the Adult Social Care service with the delivery of strengths based working and the implementation of sector reforms. This reserve also holds resources to support the service with preparing for future inspection.

b) Adult Social Care – Thriving Communities

This reserve was established to fund Oldham's Thriving Communities Programme which was initiated as part of the GM Transformation Programme in 2017/18. At the centre of the programme are three funded elements which are the:

- Social Prescribing Innovation Partnership;
- Social Action Fund VCFSE investments; and
- Fast Grants micro grant funding.

These initiatives have continued into 2025/26 and this reserve holds the resources to support this.

c) Local Welfare Provision

As a result of Central Government withdrawing direct funding for Local Welfare Provision several years ago, the Council has continued to provide support for those in need, primarily through the provision of white goods, essential furniture, bedding, carpets and household set up packs and this support is funded via resources held within this reserve.

d) Place Marketing

This reserve was created to help the Council deliver the corporate priorities to support the delivery of economic and business priorities expected within the refreshed Oldham Plan/ Corporate Plan. The reserve is to be used to enable the Council to attract new investors and visitors to the borough, as well as promoting those businesses who are already located here to new audiences.

e) Reserve for PFI Schemes / PFI Smoothing Reserve

The Council has a number of Private Finance Initiatives (PFI) and other schemes that operate in a similar manner to PFIs. The resource held within this reserve is to support the cost of surveys prior to the handover of the buildings back to the Council.

f) Insurance Reserve

It is essential that reserves are held to ensure that there are adequate resources available to support insurance claims against the Council. The requirement for this reserve is closely linked to the claims profile of the Council and was assessed by the Council's actuary as part of the 2024/25 year-end closedown process.

c) General Directorate Reserves - £3.385m 2025/26 opening balance

There are a range of Directorate initiatives which span more than one financial year or for which funds have been budgeted but not yet utilised. The General Directorate Reserve will ensure that such initiatives can be completed.

The priority reserves within this category are:

a) Creating a Better Place Reserve

A report was presented to Cabinet on 28 March 2018 approving revenue resources to support the Creating a Better Place Programme. The balance held within this reserve supports the delivery of this programme.

b) 0-19 Rightstart Reserve

0-19 Services are managed within a Section 75 Framework Agreement. The reserve was established to fund the affordability gap upon cessation of the prior contractual arrangements and the transition to the Section 75 agreement and to provide resources whilst services are re-designed to be sustainable within the recurrent funding available.

d) Joint Fund Reserve - £4.555m 2025/26 opening balance

This reserve is hosted by the Council and is held to provide resources to support further integration between health and social care providers in line with Government policy and the local direction of travel. Any use of the fund must evidence clear value for money and demonstrate a return against any investment to maximise the value that can be realised from the fund. Recommendations on the use of the reserve will be made by the Executive Director Health and Care (Deputy Chief Executive) with approval made by the Chief Executive alongside the Council's Director of Finance.

It is important to note that the use of the funds must align to the legislative and local financial frameworks applicable to Oldham Council given that the reserve is held in the accounts of the Council.

Management of Reserves

Creation/ Decommissioning of Reserves

- 4.1 A list of areas / initiatives for which an additional reserve might be created or where an existing reserve might be increased in value will be presented to the Chief Executive and the Director of Finance for consideration before the year end. The approval or otherwise of the reserve requests will be considered on a case by case basis and in the context of the overall projected financial position of the Council. The recommended creation of reserves will be considered by the Director of Finance at the year end and action taken as appropriate.
- 4.2 The financial resilience of the Council is a major factor in budget setting and in the general consideration of the financial position of the Council. The level of reserves available to support the budget or specific initiatives plays an important part in determining the financial resilience of the Council. As such, the Director of Finance is able to decommission any reserves where it is deemed necessary to do so to support the Council in delivering a balanced budget.

Flexibility at the Year End

- 4.3 In addition, given the accelerated timeline for the closure of the accounts, decisions will need to be taken about the use and creation of reserves without the opportunity to formally report these to Management Board/Members in advance. Key issues arising in relation to reserves in such instances will be determined at the discretion of the Director of Finance and will be reported after the Council's accounts have closed.

5 Approval of the Use of the Reserves

- 5.1 To request the release of resources held within reserve, a Business Case must be completed detailing the reason for the use and benefits to the Council from using this source of funding. Each Business Case will be reviewed by the Chief Executive and the Director of Finance with a decision communicated to the requestor.
- 5.2 The use and creation of reserves in year will be incorporated into the revenue budget monitoring report which is discussed with the Deputy Leader and Cabinet Member for Finance, Corporate Services and Sustainability and presented to Cabinet for noting. At the end of the financial year, as advised at 4.3, there will be a requirement to allow the Director of Finance discretion to address reserve issues as deemed appropriate in the context of the overall financial position of the Council and included within the Council's outturn report to Cabinet for approval.

6 Other Key Reserves Matters

- 6.1 There is an accounting requirement to identify three separate reserves outside the scope of this policy:
- a) **Schools Reserve** – this includes the balances held by mainstream Schools under the scheme of delegation. The use of these reserves is at the discretion of schools and as at 1 April 2025 £7.160m was held in reserves.
 - b) **Revenue Grants Reserve** – this represents income from grants received which have no conditions attached or where the conditions have been met but no expenditure has yet been incurred. Following the same process as Earmarked Reserves, the use of these reserves will be determined by the Chief Executive and the Director of Finance by way of Business Case. The balance held in this reserve at the start of the financial year was £2.210m.
 - c) **Dedicated Schools Grant (DSG) Surplus Reserve** – this reserve has been created following the issue of a Statutory Instrument with regard to the presentation of DSG resources arising from the increase in DSG deficits. It represents the underspend of DSG resources in 2022/23 and 2023/24. The reserve offsets the cumulative DSG deficit which is held in unusable reserves. The balance held in this reserve at the end of the financial year was £3.996m.

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| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|--|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| REGISTRARS, BIRTHS, DEATHS AND MARRIAGE DUTIES | | | | | | | | | | |
| OPTIONAL SAME DAY CERTIFICATE SERVICE (24 hrs) | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | 20.0% | 11.00 |
| | 55.00 | N | 0.00 | 55.00 | 66.00 | N | 0.00 | 66.00 | | |
| CERTIFICATES | | | | | | | | | | |
| • Birth, Death, Marriage, Civil Partnership - Issued on day | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| NOTICE OF MARRIAGE OR CIVIL PARTNERSHIP | | | | | | | | | | |
| • Notice of Marriage or Civil Partnership | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| OTHER FEES | | | | | | | | | | |
| • Locally authorised corrections on birth, marriage or death registration form | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Corrections on birth, marriage or death registration forms requiring General Register Office (GRO) authorisation | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Changing birth name within the first 12 months | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Local clearance of foreign divorce | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • GRO clearance of foreign divorce | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Application for waiver of statutory waiting period for marriage | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| WEDDING AND FUNERALS AT EXTERNAL VENUES | | | | | | | | | | |
| REGISTRAR FEES FOR WEDDINGS | | | | | | | | | 9.9% | 45.50 |
| • Monday to Thursday | 460.50 | N | 0.00 | 460.50 | 506.00 | N | 0.00 | 506.00 | | |
| • Fridays and Saturdays | 475.00 | N | 0.00 | 475.00 | 522.00 | N | 0.00 | 522.00 | | |
| • Sundays and Bank Holidays | 545.00 | N | 0.00 | 545.00 | 626.00 | N | 0.00 | 626.00 | 14.9% | 81.00 |
| REGISTRAR FEES FOR CIVIL FUNERALS | | | | | | | | | 20.0% | 38.00 |
| • Civil Funeral | 190.00 | N | 0.00 | 190.00 | 228.00 | N | 0.00 | 228.00 | | |
| • Civil Funeral for Still Births | No Charge | N | 0.00 | 0.00 | No Charge | N | 0.00 | 0.00 | N/A | N/A |
| PROVISIONAL BOOKING FEE | | | | | | | | | 0.0% | 0.00 |
| • Non refundable deposit for all provisional bookings for ceremonies | 56.00 | Y | 11.20 | 67.20 | 56.00 | Y | 11.20 | 67.20 | | |
| REGISTER OFFICE CEREMONIES AT CHADDERTON TOWN HALL | | | | | | | | | | |
| WEDDINGS / CIVIL CEREMONIES TUESDAY - THURSDAY | | | | | | | | | 10.0% | 13.33 |
| • Register Office (party max 6) | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Chadderton Town Hall - Green Room (max 20) - Monday to Thursday | 133.33 | Y | 26.67 | 160.00 | 146.67 | Y | 29.33 | 176.00 | | |
| • Chadderton Town Hall - Oak Room (max 100) | 195.00 | Y | 39.00 | 234.00 | 214.17 | Y | 42.83 | 257.00 | | |
| • Champagne Toast - Register Office (per person) | 7.50 | Y | 1.50 | 9.00 | 7.50 | Y | 1.50 | 9.00 | 9.8% | 19.17 |
| WEDDINGS / CIVIL CEREMONIES FRIDAY & SATURDAY (AM) | | | | | | | | | 0.0% | 0.00 |
| • Green Room (party max 20) Chadderton Town Hall | 143.33 | Y | 28.67 | 172.00 | 157.50 | Y | 31.50 | 189.00 | 9.9% | 14.17 |
| • Oak Room – Former Council Chamber (party max 100) Chadderton Town Hall | 221.67 | Y | 44.33 | 266.00 | 243.33 | Y | 48.67 | 292.00 | | |
| WEDDINGS / CIVIL CEREMONIES SATURDAY (PM) | | | | | | | | | 14.9% | 60.83 |
| • Weddings at Chadderton Town Hall - Green or Oak Room | 409.17 | Y | 81.83 | 491.00 | 470.00 | Y | 94.00 | 564.00 | | |
| • Civil Partnerships at Chadderton Town Hall - Green or Oak Room | 409.17 | Y | 81.83 | 491.00 | 470.00 | Y | 94.00 | 564.00 | 14.9% | 60.83 |
| WEDDINGS / CIVIL CEREMONIES SUNDAYS AND BANK HOLIDAYS | | | | | | | | | 19.9% | 91.67 |
| • Weddings at Chadderton Town Hall - Green or Oak Room | 460.83 | Y | 92.17 | 553.00 | 552.50 | Y | 110.50 | 663.00 | | |
| • Civil Partnerships at Chadderton Town Hall - Green or Oak Room | 460.83 | Y | 92.17 | 553.00 | 552.50 | Y | 110.50 | 663.00 | 19.9% | 91.67 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| BABY NAMING CEREMONIES • Tuesday – Saturday am at Chadderton Town Hall • Saturday pm or External Venues • Sundays and Bank Holidays REAFFIRMATION OF VOWS • Tuesday – Saturday am at Chadderton Town Hall • Saturday pm or External Venues • Sundays and Bank Holidays Special day package mon-Sat Special day package Sunday/Bank Holiday NON - LEGAL PACKAGE • Tuesday – Saturday • Sundays and Bank Holidays CITIZENSHIP CEREMONIES • Individual Citizenship Ceremonies • Public Citizenship Ceremonies | 190.83 | Y | 38.17 | 229.00 | 219.17 | Y | 43.83 | 263.00 | 14.8% | 28.33 |
| | 243.33 | Y | 48.67 | 292.00 | 279.17 | Y | 55.83 | 335.00 | 14.7% | 35.83 |
| | 322.50 | Y | 64.50 | 387.00 | 370.83 | Y | 74.17 | 445.00 | 15.0% | 48.33 |
| | 190.83 | Y | 38.17 | 229.00 | 219.17 | Y | 43.83 | 263.00 | 14.8% | 28.33 |
| | 243.33 | Y | 48.67 | 292.00 | 279.17 | Y | 55.83 | 335.00 | 14.7% | 35.83 |
| | 322.50 | Y | 64.50 | 387.00 | 370.83 | Y | 74.17 | 445.00 | 15.0% | 48.33 |
| | 643.33 | Y | 128.67 | 772.00 | 739.17 | Y | 147.83 | 887.00 | 14.9% | 95.83 |
| | 774.17 | Y | 154.83 | 929.00 | 890.00 | Y | 178.00 | 1,068.00 | 15.0% | 115.83 |
| | 535.83 | Y | 107.17 | 643.00 | 615.83 | Y | 123.17 | 739.00 | 14.9% | 80.00 |
| | 645.83 | Y | 129.17 | 775.00 | 742.50 | Y | 148.50 | 891.00 | 15.0% | 96.67 |
| | 119.17 | Y | 23.83 | 143.00 | 136.67 | Y | 27.33 | 164.00 | 14.7% | 17.50 |
| | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| | | | | | | | | | | |
| LIBRARIES, LEISURE AND CULTURE LIBRARY CARD • Adults • Concession • Book Reservations • Loan of Music Score • Loan of Play Sets PHOTOCOPYING AND PRINTING • A4 B&W • A4 Colour • A3 B&W • A3 Colour FAX • Send - All £1.00 first sheet, 0.50p per subsequent sheet • Receive - All | 2.40 | N | 0.00 | 2.40 | 2.75 | N | 0.00 | 2.75 | 14.6% | 0.35 |
| | 1.10 | N | 0.00 | 1.10 | 1.25 | N | 0.00 | 1.25 | 13.6% | 0.15 |
| | FREE | N | 0.00 | 0.00 | FREE | N | 0.00 | 0.00 | N/A | N/A |
| | 52.00 | N | 0.00 | 52.00 | 57.00 | N | 0.00 | 57.00 | 9.6% | 5.00 |
| | 21.00 | N | 0.00 | 21.00 | 25.00 | N | 0.00 | 25.00 | 19.0% | 4.00 |
| | 0.20 | N | 0.00 | 0.20 | 0.25 | N | 0.00 | 0.25 | 25.0% | 0.05 |
| | 1.00 | N | 0.00 | 1.00 | 1.50 | N | 0.00 | 1.50 | 50.0% | 0.50 |
| | 0.30 | N | 0.00 | 0.30 | 0.50 | N | 0.00 | 0.50 | 66.7% | 0.20 |
| | 1.50 | N | 0.00 | 1.50 | 2.25 | N | 0.00 | 2.25 | 50.0% | 0.75 |
| | 1.20 | N | 0.00 | 1.20 | 1.50 | N | 0.00 | 1.50 | 25.0% | 0.30 |
| | 1.20 | N | 0.00 | 1.20 | 1.50 | N | 0.00 | 1.50 | 25.0% | 0.30 |
| | 30.00 | N | 0.00 | 30.00 | 35.00 | N | 0.00 | 35.00 | 16.7% | 5.00 |
| | 15.00 | N | 0.00 | 15.00 | 17.50 | N | 0.00 | 17.50 | 16.7% | 2.50 |
| | 3.50 | N | 0.00 | 3.50 | 4.50 | N | 0.00 | 4.50 | 28.6% | 1.00 |
| | 3.50 | N | 0.00 | 3.50 | 4.50 | N | 0.00 | 4.50 | 28.6% | 1.00 |
| LIBRARIES ROOM HIRE • Performance Space Oldham Library • Meeting Rooms • Sensory Room - Public bookings for half an hour slot • Sensory Room - Themed session - price per child attending • Sensory Room - Group bookings for one hour slots • Sensory Room - Book Bag Session • Sensory Room - Schools and private settings annual subscription offer- includes two sessions per month, incorporating two book bag sessions | 12.50 | N | 0.00 | 12.50 | 15.00 | N | 0.00 | 15.00 | 20.0% | 2.50 |
| | 36.50 | N | 0.00 | 36.50 | 41.00 | N | 0.00 | 41.00 | 12.3% | 4.50 |
| | 260.00 | N | 0.00 | 260.00 | 300.00 | N | 0.00 | 300.00 | 15.4% | 40.00 |
| | No Charge | N | | | No Charge | N | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| FINES • Books, DVDs, CD ROMS per day | | | | | | | | | | |
| | | | | | | | | | | |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|--|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| OLDHAM THEATRE WORKSHOP | | | | | | | | | | |
| ACTING & DEVISING WORKSHOP | | | | | | | | | | |
| • In Oldham | 68.00 | N | 0.00 | 68.00 | 75.00 | N | 0.00 | 75.00 | 10.3% | 7.00 |
| • In Oldham (concession) | 36.00 | N | 0.00 | 36.00 | 40.00 | N | 0.00 | 40.00 | 11.1% | 4.00 |
| • Outside Oldham | 88.00 | N | 0.00 | 88.00 | 100.00 | N | 0.00 | 100.00 | 13.6% | 12.00 |
| • Outside Oldham (concession) | 47.00 | N | 0.00 | 47.00 | 52.00 | N | 0.00 | 52.00 | 10.6% | 5.00 |
| CREATE A PERFORMANCE | | | | | | | | | | |
| • In Oldham | 90.00 | N | 0.00 | 90.00 | 100.00 | N | 0.00 | 100.00 | 11.1% | 10.00 |
| • In Oldham on benefit | 44.00 | N | 0.00 | 44.00 | 50.00 | N | 0.00 | 50.00 | 13.6% | 6.00 |
| • Outside Oldham | 113.00 | N | 0.00 | 113.00 | 125.00 | N | 0.00 | 125.00 | 10.6% | 12.00 |
| • Outside Oldham on benefit | 61.00 | N | 0.00 | 61.00 | 70.00 | N | 0.00 | 70.00 | 14.8% | 9.00 |
| IMAGINEERS | | | | | | | | | | |
| • In Oldham | 59.00 | N | 0.00 | 59.00 | 65.00 | N | 0.00 | 65.00 | 10.2% | 6.00 |
| • In Oldham on benefit | 30.00 | N | 0.00 | 30.00 | 35.00 | N | 0.00 | 35.00 | 16.7% | 5.00 |
| • Outside Oldham | 79.00 | N | 0.00 | 79.00 | 90.00 | N | 0.00 | 90.00 | 13.9% | 11.00 |
| • Outside Oldham on benefit | 39.00 | N | 0.00 | 39.00 | 45.00 | N | 0.00 | 45.00 | 15.4% | 6.00 |
| SHOW (SUMMER AND CHRISTMAS) | | | | | | | | | | |
| • In Oldham | 131.00 | N | 0.00 | 131.00 | 150.00 | N | 0.00 | 150.00 | 14.5% | 19.00 |
| • In Oldham on benefit | 65.00 | N | 0.00 | 65.00 | 75.00 | N | 0.00 | 75.00 | 15.4% | 10.00 |
| • Outside Oldham | 153.00 | N | 0.00 | 153.00 | 170.00 | N | 0.00 | 170.00 | 11.1% | 17.00 |
| • Outside Oldham on benefit | 76.00 | N | 0.00 | 76.00 | 85.00 | N | 0.00 | 85.00 | 11.8% | 9.00 |
| SHOW (SUMMER SMALLER SHOW) | | | | | | | | | | |
| • In Oldham | 110.00 | N | 0.00 | 110.00 | 121.00 | N | 0.00 | 121.00 | 10.0% | 11.00 |
| • In Oldham on benefit | 57.00 | N | 0.00 | 57.00 | 65.00 | N | 0.00 | 65.00 | 14.0% | 8.00 |
| • Outside Oldham | 123.00 | N | 0.00 | 123.00 | 135.00 | N | 0.00 | 135.00 | 9.8% | 12.00 |
| • Outside Oldham on benefit | 64.00 | N | 0.00 | 64.00 | 70.00 | N | 0.00 | 70.00 | 9.4% | 6.00 |
| • Summer Holiday Show in a Week one price for all | 90.00 | N | 0.00 | 90.00 | 100.00 | N | 0.00 | 100.00 | 11.1% | 10.00 |
| • Actors House - Once a year one price for all | 39.00 | N | 0.00 | 39.00 | 45.00 | N | 0.00 | 45.00 | 15.4% | 6.00 |
| • Making Trails | 39.00 | N | 0.00 | 39.00 | 45.00 | N | 0.00 | 45.00 | 15.4% | 6.00 |
| • Adult Group | 39.00 | N | 0.00 | 39.00 | 45.00 | N | 0.00 | 45.00 | 15.4% | 6.00 |
| SHOW TICKET PRICE | | | | | | | | | | |
| • Full price | 11.20 | N | 0.00 | 11.20 | 12.50 | N | 0.00 | 12.50 | 11.6% | 1.30 |
| • Concession Price | 9.00 | N | 0.00 | 9.00 | 10.00 | N | 0.00 | 10.00 | 11.1% | 1.00 |
| Small show full price | 10.10 | N | 0.00 | 10.10 | 11.50 | N | 0.00 | 11.50 | 13.9% | 1.40 |
| Small show concession price | 7.90 | N | 0.00 | 7.90 | 9.00 | N | 0.00 | 9.00 | 13.9% | 1.10 |
| One price shows | 9.00 | N | 0.00 | 9.00 | 10.00 | N | 0.00 | 10.00 | 11.1% | 1.00 |
| LOCAL STUDIES & ARCHIVES | | | | | | | | | | |
| LOCAL STUDIES LIBRARY | | | | | | | | | | |
| • Microfiche (printing microfiche is charged at same cost as photocopying) | 0.20 | N | 0.00 | 0.20 | 0.25 | N | 0.00 | 0.25 | 25.0% | 0.10 - 0.10 |
| • Use of Digital Camera (per half day) | 6.00 | N | 0.00 | 6.00 | 7.50 | N | 0.00 | 7.50 | 25.0% | 0.60 - 0.60 |
| • Lectures | 37.50 | N | 0.00 | 37.50 | 41.20 | N | 0.00 | 41.20 | 9.9% | 3.70 |
| • Research | 07.50 - 43.00 | N | 0.00 | 07.50 - 43.00 | 8.25 - 47.30 | N | 0.00 | 8.25 - 47.30 | 10.0% | 0.75 - 4.30 |
| • Copies of photographs | 5.20 | N | 0.00 | 5.20 | 5.70 | N | 0.00 | 5.70 | 9.6% | 0.50 |
| REPRODUCTION | | | | | | | | | | |
| • Books, periodicals, e-books, CD-Roms | 36.00 - 150.00 | N | 0.00 | 36.00 - 150.00 | 39.00 - 165.00 | N | 0.00 | 39.00 - 165.00 | 8.3% | 3.00 - 15.00 |
| • Presentations and internal reports | 74.00 - 150.00 | N | 0.00 | 74.00 - 150.00 | 81.00 - 165.00 | N | 0.00 | 81.00 - 165.00 | 9.5% | 7.00 - 15.00 |
| • Advertising in newspapers and periodicals | 74.00 - 150.00 | N | 0.00 | 74.00 - 150.00 | 81.00 - 165.00 | N | 0.00 | 81.00 - 165.00 | 9.5% | 7.00 - 15.00 |
| • Advertising on Television | 229.00 - 403.00 | N | 0.00 | 229.00 - 403.00 | 251.00 - 444.00 | N | 0.00 | 251.00 - 444.00 | 9.6% | 22.00 - 41.00 |
| • Television, Videos, DVD's and films | 80.00 - 460.00 | N | 0.00 | 80.00 - 460.00 | 88.00 - 506.00 | N | 0.00 | 88.00 - 506.00 | 10.0% | 8.00 - 46.00 |
| • Exhibitions | 75.00 | N | 0.00 | 75.00 | 82.50 | N | 0.00 | 82.50 | 10.0% | 7.50 |
| • Interior Decoration of commercial premises | 75.00 | N | 0.00 | 75.00 | 82.50 | N | 0.00 | 82.50 | 10.0% | 7.50 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|----------------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| OLDHAM GALLERY | | | | | | | | | | |
| OLDHAM GALLERY ROOM HIRE <ul style="list-style-type: none">• Education Suite Per hour• Education Suite - Out of Hours• Gallery Per Hour• All Gallery | 30.00 | N | 0.00 | 30.00 | 33.00 | N | 0.00 | 33.00 | 10.0% | 3.00 |
| | price on Arrangement | N | 0.00 | 0.00 | price on Arrangement | N | 0.00 | 0.00 | N/A | N/A |
| | price on Arrangement | N | 0.00 | 0.00 | price on Arrangement | N | 0.00 | 0.00 | N/A | N/A |
| | price on Arrangement | N | 0.00 | 0.00 | price on Arrangement | N | 0.00 | 0.00 | N/A | N/A |
| GALLERY OLDHAM LEARNING ACTIVITIES <ul style="list-style-type: none">• School's workshop• Go Explorers (toddlers sessions) - child charge• Adult Art & Craft class• Small Cinema ticket• Loan Boxes | 120.00 | N | 0.00 | 120.00 | 132.00 | N | 0.00 | 132.00 | 10.0% | 12.00 |
| | 4.10 | N | 0.00 | 4.10 | 4.50 | N | 0.00 | 4.50 | 9.8% | 0.40 |
| | 24.00 | N | 0.00 | 24.00 | 26.00 | N | 0.00 | 26.00 | 8.3% | 2.00 |
| | 3.00 | N | 0.00 | 3.00 | 3.30 | N | 0.00 | 3.30 | 10.0% | 0.30 |
| | 60.00 | N | 0.00 | 60.00 | 66.00 | N | 0.00 | 66.00 | 10.0% | 6.00 |
| REVENUES & BENEFITS | | | | | | | | | | |
| • Court Summons Council Tax • Court Summons NNDR | 89.00 | N | 0.00 | 89.00 | 89.00 | N | 0.00 | 89.00 | 0.0% | 0.00 |
| | 109.00 | N | 0.00 | 109.00 | 109.00 | N | 0.00 | 109.00 | 0.0% | 0.00 |
| MUSIC CENTRE | | | | | | | | | | |
| MUSIC CENTRE ACTIVITIES (Membership Fees - Academic year charges Sepember to August annually) <ul style="list-style-type: none">• Tuition Fees per term• Tuition Fees Additional siblings per term• Tuition Fees Pre-school per term• Tuition Fees Adults per term• Tuition Fees Additional Groups per term• Letting of rooms (public) per hour per term• Letting of rooms (exam board) per day per term | 59.00 | N | 0.00 | 59.00 | 61.00 | N | 0.00 | 61.00 | 3.4% | 2.00 |
| | 49.00 | N | 0.00 | 49.00 | 50.00 | N | 0.00 | 50.00 | 2.0% | 1.00 |
| | 66.00 | N | 0.00 | 66.00 | 68.00 | N | 0.00 | 68.00 | 3.0% | 2.00 |
| | 69.00 | N | 0.00 | 69.00 | 71.00 | N | 0.00 | 71.00 | 2.9% | 2.00 |
| | 69.00 | N | 0.00 | 69.00 | 71.00 | N | 0.00 | 71.00 | 2.9% | 2.00 |
| | 65.00 | N | 0.00 | 65.00 | 67.00 | N | 0.00 | 67.00 | 3.1% | 2.00 |
| | 225.00 | N | 0.00 | 225.00 | 234.00 | N | 0.00 | 234.00 | 4.0% | 9.00 |
| | | | | | | | | | | |
| SERVICES DELIVERED IN SCHOOLS (Academic year charges Sepember to August annually) <ul style="list-style-type: none">• Whole Class Instrumental Tuition (WCIT)• Ongoing Opportunities (first 30 mins)• Ongoing Opportunities (additional 30 min blocks)• Hands and Voices• Tune-in to Talking• Music Therapy• Pre-WCIT Class Music• Curriculum KS2 Class Music• Musical Beginnings (pre-school music classes)• Choir/Band/Ensemble rehearsals• Small Group instrumental/vocal tuition | 3,025.00 | N | 0.00 | 3,025.00 | 3,146.00 | N | 0.00 | 3,146.00 | 4.0% | 121.00 |
| | FREE | N | 0.00 | 0.00 | FREE | N | 0.00 | 0.00 | N/A | N/A |
| | 1,275.00 | N | 0.00 | 1,275.00 | 1,326.00 | N | 0.00 | 1,326.00 | 4.0% | 51.00 |
| | 2,539.00 | N | 0.00 | 2,539.00 | 2,640.00 | N | 0.00 | 2,640.00 | 4.0% | 101.00 |
| | 2,539.00 | N | 0.00 | 2,539.00 | 2,640.00 | N | 0.00 | 2,640.00 | 4.0% | 101.00 |
| | 2,539.00 | N | 0.00 | 2,539.00 | 2,640.00 | N | 0.00 | 2,640.00 | 4.0% | 101.00 |
| | 2,539.00 | N | 0.00 | 2,539.00 | 2,640.00 | N | 0.00 | 2,640.00 | 4.0% | 101.00 |
| | 2,539.00 | N | 0.00 | 2,539.00 | 2,640.00 | N | 0.00 | 2,640.00 | 4.0% | 101.00 |
| | 2,539.00 | N | 0.00 | 2,539.00 | 2,640.00 | N | 0.00 | 2,640.00 | 4.0% | 101.00 |
| | 2,539.00 | N | 0.00 | 2,539.00 | 2,640.00 | N | 0.00 | 2,640.00 | 4.0% | 101.00 |
| | 2,539.00 | N | 0.00 | 2,539.00 | 2,640.00 | N | 0.00 | 2,640.00 | 4.0% | 101.00 |
| | 2,539.00 | N | 0.00 | 2,539.00 | 2,640.00 | N | 0.00 | 2,640.00 | 4.0% | 101.00 |
| | 2,539.00 | N | 0.00 | 2,539.00 | 2,640.00 | N | 0.00 | 2,640.00 | 4.0% | 101.00 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|--|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| OUTDOOR EDUCATION | | | | | | | | | | |
| PROVISION OF INSTRUCTORS FOR ACTIVITIES | | | | | | | | | | |
| OLDHAM SCHOOLS, ACADEMIES WITH SERVICE LEVEL AGREEMENTS (SLA'S) & INTEGRATED YOUTH SERVICE (IYS) | | | | | | | | | | |
| • Environmental Education Course fee per group excludes transport to/ from centre per day | 496.00 | N | 0.00 | 496.00 | 545.00 | N | 0.00 | 545.00 | 9.9% | 49.00 |
| • Environmental Education Course fee per group excludes transport to/ from centre per half | 372.00 | N | 0.00 | 372.00 | 409.00 | N | 0.00 | 409.00 | 9.9% | 37.00 |
| • Outdoor Education activities per instructor includes equipment & minibus to/from & during activities per day | 282.00 | N | 0.00 | 282.00 | 350.00 | N | 0.00 | 350.00 | 24.1% | 68.00 |
| • Outdoor Education activities per instructor includes equipment & minibus to/from & during activities per half day | 212.00 | N | 0.00 | 212.00 | 235.00 | N | 0.00 | 235.00 | 10.8% | 23.00 |
| • Use of minibus by groups for activities not associated with the Service | 101.00 | N | 0.00 | 101.00 | 111.00 | N | 0.00 | 111.00 | 9.9% | 10.00 |
| OTHER GROUPS INCLUDING ACADEMIES WITHOUT SLA'S | | | | | | | | | | |
| • Environmental Education Course fee per group excludes transport to/ from centre per day | 548.00 | Y | 109.60 | 657.60 | 602.00 | Y | 120.40 | 722.40 | 9.9% | 54.00 |
| • Outdoor Education activities per instructor includes equipment & minibus during activities but excludes transport to/ from Centre per day | 424.00 | Y | 84.80 | 508.80 | 436.00 | Y | 87.20 | 523.20 | 2.8% | 12.00 |
| • Outdoor Education activities per instructor includes equipment & minibus during activities but excludes transport to/ from Centre per half day | 318.00 | Y | 63.60 | 381.60 | 327.00 | Y | 65.40 | 392.40 | 2.8% | 9.00 |
| RESIDENTIAL CHARGES PER PERSON PER NIGHT | | | | | | | | | | |
| OLDHAM SCHOOLS, ACADEMIES WITH SLA'S & IYS | | | | | | | | | | |
| • Castleshaw Primary pupil accommodation | 6.50 | Y | 1.30 | 7.80 | 7.50 | Y | 1.50 | 9.00 | 15.4% | 1.00 |
| • Castleshaw Secondary pupil accommodation | 10.20 | Y | 2.04 | 12.24 | 11.50 | Y | 2.30 | 13.80 | 12.7% | 1.30 |
| • Castleshaw Adult accommodation | 13.00 | Y | 2.60 | 15.60 | 14.50 | Y | 2.90 | 17.40 | 11.5% | 1.50 |
| • Castleshaw Laundry | 3.60 | Y | 0.72 | 4.32 | 4.00 | Y | 0.80 | 4.80 | 11.1% | 0.40 |
| • Castleshaw Camping - Per Person, Per night | 6.10 | Y | 1.22 | 7.32 | 7.00 | Y | 1.40 | 8.40 | 14.8% | 0.90 |
| OTHER GROUPS INCLUDING ACADEMIES WITHOUT SLA'S | | | | | | | | | | |
| • Castleshaw - Under 12 years accommodation | 10.60 | Y | 2.12 | 12.72 | 12.50 | Y | 2.50 | 15.00 | 17.9% | 1.90 |
| • Castleshaw - Under 16 years accommodation | 12.40 | Y | 2.48 | 14.88 | 14.00 | Y | 2.80 | 16.80 | 12.9% | 1.60 |
| • Castleshaw - Adult accommodation | 17.60 | Y | 3.52 | 21.12 | 20.00 | Y | 4.00 | 24.00 | 13.6% | 2.40 |
| • Castleshaw Laundry | 3.60 | Y | 0.72 | 4.32 | 4.00 | Y | 0.80 | 4.80 | 11.1% | 0.40 |
| • Castleshaw Camping - Per Person, Per night | 6.10 | Y | 1.22 | 7.32 | 7.00 | Y | 1.40 | 8.40 | 14.8% | 0.90 |
| CATERING PER PERSON | | | | | | | | | | |
| OLDHAM SCHOOLS, ACADEMIES WITH SLA'S & IYS | | | | | | | | | | |
| • Castleshaw Breakfast - Under 12 years | 3.70 | N | 0.00 | 3.70 | 4.25 | N | 0.00 | 4.25 | 14.9% | 0.55 |
| • Castleshaw Cooked Breakfast - Under 12 years - New | 4.35 | N | 0.00 | 4.35 | 5.00 | N | 0.00 | 5.00 | 14.9% | 0.65 |
| • Castleshaw Packed lunch - Under 12 years | 5.20 | N | 0.00 | 5.20 | 6.00 | N | 0.00 | 6.00 | 15.4% | 0.80 |
| • Castleshaw Evening meal - Under 12 years | 6.20 | N | 0.00 | 6.20 | 7.00 | N | 0.00 | 7.00 | 12.9% | 0.80 |
| • Castleshaw Breakfast - Under 16 years | 4.40 | N | 0.00 | 4.40 | 5.00 | N | 0.00 | 5.00 | 13.6% | 0.60 |
| • Castleshaw Cooked Breakfast - Under 16 years - New | 5.35 | N | 0.00 | 5.35 | 6.00 | N | 0.00 | 6.00 | 12.1% | 0.65 |
| • Castleshaw Packed lunch - Under 16 years | 5.60 | N | 0.00 | 5.60 | 6.50 | N | 0.00 | 6.50 | 16.1% | 0.90 |
| • Castleshaw Evening meal - Under 16 years | 6.50 | N | 0.00 | 6.50 | 7.50 | N | 0.00 | 7.50 | 15.4% | 1.00 |
| • Castleshaw Breakfast - Adult | 5.35 | N | 0.00 | 5.35 | 6.00 | N | 0.00 | 6.00 | 12.1% | 0.65 |
| • Castleshaw Cooked Breakfast - Adult - New | 6.65 | N | 0.00 | 6.65 | 7.50 | N | 0.00 | 7.50 | 12.8% | 0.85 |
| • Castleshaw Packed lunch - Adult | 6.50 | N | 0.00 | 6.50 | 7.50 | N | 0.00 | 7.50 | 15.4% | 1.00 |
| • Castleshaw Evening meal - Adult | 9.50 | N | 0.00 | 9.50 | 10.50 | N | 0.00 | 10.50 | 10.5% | 1.00 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|--|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| OTHER GROUPS INCLUDING ACADEMIES WITHOUT SLA'S | | | | | | | | | | |
| • Castleshaw Breakfast - Under 12 years | 3.70 | Y | 0.74 | 4.44 | 4.25 | Y | 0.85 | 5.10 | 14.9% | 0.55 |
| • Castleshaw Cooked Breakfast - Under 12 years - New | 4.35 | Y | 0.87 | 5.22 | 5.00 | Y | 1.00 | 6.00 | 14.9% | 0.65 |
| • Castleshaw Packed lunch - Under 12 years | 5.20 | Y | 1.04 | 6.24 | 6.00 | Y | 1.20 | 7.20 | 15.4% | 0.80 |
| • Castleshaw Evening meal - Under 12 years | 6.20 | Y | 1.24 | 7.44 | 7.00 | Y | 1.40 | 8.40 | 12.9% | 0.80 |
| • Castleshaw Breakfast - Under 16 years | 4.40 | Y | 0.88 | 5.28 | 5.00 | Y | 1.00 | 6.00 | 13.6% | 0.60 |
| • Castleshaw Cooked Breakfast - Under 16 years - New | 5.35 | Y | 1.07 | 6.42 | 6.00 | Y | 1.20 | 7.20 | 12.1% | 0.65 |
| • Castleshaw Packed lunch - Under 16 years | 5.60 | Y | 1.12 | 6.72 | 6.50 | Y | 1.30 | 7.80 | 16.1% | 0.90 |
| • Castleshaw Evening meal - Under 16 years | 6.50 | Y | 1.30 | 7.80 | 7.50 | Y | 1.50 | 9.00 | 15.4% | 1.00 |
| • Castleshaw Breakfast - Adult | 5.35 | Y | 1.07 | 6.42 | 6.00 | Y | 1.20 | 7.20 | 12.1% | 0.65 |
| • Castleshaw Cooked Breakfast - Adult - New | 6.65 | Y | 1.33 | 7.98 | 7.50 | Y | 1.50 | 9.00 | 12.8% | 0.85 |
| • Castleshaw Packed lunch - Adult | 6.50 | Y | 1.30 | 7.80 | 7.50 | Y | 1.50 | 9.00 | 15.4% | 1.00 |
| • Castleshaw Evening meal - Adult | 9.50 | Y | 1.90 | 11.40 | 10.50 | Y | 2.10 | 12.60 | 10.5% | 1.00 |
| • Castleshaw Cooked lunch (if available) - Adult | 9.50 | Y | 1.90 | 11.40 | 10.50 | Y | 2.10 | 12.60 | 10.5% | 1.00 |
| VARIOUS OTHER CHARGES | | | | | | | | | | |
| OLDHAM SCHOOLS, ACADEMIES WITH SLA'S & IYS | | | | | | | | | | |
| • Castleshaw - Daily hire of centre | 291.70 | N | 0.00 | 291.70 | 350.00 | N | 0.00 | 350.00 | 20.0% | 58.30 |
| • Castleshaw - meeting room hire per half day | 87.40 | N | 0.00 | 87.40 | 100.00 | N | 0.00 | 100.00 | 14.4% | 12.60 |
| • Castleshaw - meeting room hire per day | 175.00 | N | 0.00 | 175.00 | 195.00 | N | 0.00 | 195.00 | 11.4% | 20.00 |
| • Castleshaw - yurt hire per half day | 87.40 | N | 0.00 | 87.40 | 100.00 | N | 0.00 | 100.00 | 14.4% | 12.60 |
| • Castleshaw - yurt hire per day | 175.00 | N | 0.00 | 175.00 | 195.00 | N | 0.00 | 195.00 | 11.4% | 20.00 |
| • Under occupancy | 6.50 | N | 0.00 | 6.50 | 8.00 | N | 0.00 | 8.00 | 23.1% | 1.50 |
| • Castleshaw Refreshments | 3.60 | N | 0.00 | 3.60 | 4.00 | N | 0.00 | 4.00 | 11.1% | 0.40 |
| • Transport | 296.60 | N | 0.00 | 296.60 | 330.00 | N | 0.00 | 330.00 | 11.3% | 33.40 |
| OTHER GROUPS INCLUDING ACADEMIES WITHOUT SLA'S | | | | | | | | | | |
| • Castleshaw - Daily hire of centre | 291.70 | Y | 58.34 | 350.04 | 350.00 | Y | 70.00 | 420.00 | 20.0% | 58.30 |
| • Castleshaw - meeting room hire per half day | 87.40 | Y | 17.48 | 104.88 | 100.00 | Y | 20.00 | 120.00 | 14.4% | 12.60 |
| • Castleshaw - meeting room hire per day | 175.00 | Y | 35.00 | 210.00 | 195.00 | Y | 39.00 | 234.00 | 11.4% | 20.00 |
| • Castleshaw - yurt hire per half day | 87.40 | Y | 17.48 | 104.88 | 100.00 | Y | 20.00 | 120.00 | 14.4% | 12.60 |
| • Castleshaw - yurt hire per day | 175.00 | Y | 35.00 | 210.00 | 195.00 | Y | 39.00 | 234.00 | 11.4% | 20.00 |
| • Under occupancy | 10.60 | Y | 2.12 | 12.72 | 12.00 | Y | 2.40 | 14.40 | 13.2% | 1.40 |
| • Castleshaw booking deposit | 187.50 | Y | 37.50 | 225.00 | 210.00 | Y | 42.00 | 252.00 | 12.0% | 22.50 |
| • Castleshaw Refreshments | 3.60 | Y | 0.72 | 4.32 | 4.00 | Y | 0.80 | 4.80 | 11.1% | 0.40 |
| • Transport | 362.60 | N | 0.00 | 362.60 | 400.00 | N | 0.00 | 400.00 | 10.3% | 37.40 |
| SCHOOL SWIMMING SERVICE | | | | | | | | | | |
| | | | 0.00 | | | | | | | |
| • Swimming session - 30 minutes per week x 38 weeks | 3,366.40 | N | 0.00 | 3,366.40 | 3,703.00 | N | 0.00 | 3,703.00 | 10.0% | 336.60 |
| STUDY SUPPORT | | | | | | | | | | |
| • Schools Linking Project Core Offer April - March | 1,875.90 | N | 0.00 | 1,875.90 | 2,063.40 | N | 0.00 | 2,063.40 | 10.0% | 187.50 |
| Children University Annual Membership Fee September - July | | | | | | | | | | |
| • Primary School | 495.20 | N | 0.00 | 495.20 | 544.70 | N | 0.00 | 544.70 | 10.0% | 49.50 |
| • Secondary School | 687.80 | N | 0.00 | 687.80 | 756.50 | N | 0.00 | 756.50 | 10.0% | 68.70 |
| Laticzone Alternative Provision | | | | | | | | | | |
| • 1-1 Provision per student per day | 281.30 | Y | 56.26 | 337.56 | 309.40 | Y | 61.88 | 371.28 | 10.0% | 28.10 |
| • Group of 4 (Charge per student per day) | 141.20 | Y | 28.24 | 169.44 | 155.30 | Y | 31.06 | 186.36 | 10.0% | 14.10 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|--|-----------------------------|----------------|---------|---------------------|-----------------------------|----------------|---------|-----------------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| LIFELONG LEARNING | | | | | | | | | | |
| LIFELONG LEARNING COURSE FEES (academic year charges) | | | | | | | | | | |
| • Some courses and room hires will be individually priced and will fall outside the hourly rate. | | | | | | | | | | |
| TUITION FEES ADULT EDUCATION BUDGET (AEB) - GREATER MANCHESTER RESIDENTS | | | | | | | | | | |
| • Engagement courses | FREE | N | | | FREE | N | | FREE | N/A | N/A |
| • Get Oldham Working - A range of free courses are available for eligible learners | FREE | N | | | FREE | N | | FREE | N/A | N/A |
| • Adult Education Budget (AEB) classes per hour | 3.80 | N | 0.00 | 3.80 | 4.10 | N | 0.00 | 4.10 | 7.9% | 0.30 |
| • Concessionary fee for Adult Education Budget (AEB) | FREE | N | | | FREE | N | | FREE | N/A | N/A |
| • Skills for Life - English and Maths, Family Learning & Digital Skills | FREE | N | | | FREE | N | | FREE | N/A | N/A |
| ACCREDITATION FEES - ALL PAYABLE AT ENROLMENT | | | | | | | | | | |
| • Full fee | Actual awarding body Charge | N | | | Actual awarding body Charge | N | | Actual awarding body Charge | N/A | N/A |
| • Concessionary fee | FREE | N | | | FREE | N | | FREE | N/A | N/A |
| NON-GREATER MANCHESTER RESIDENTS | | | | | | | | | | |
| • Full fee | prices on application | N | | | prices on application | N | | prices on application | N/A | N/A |
| ROOM HIRE: INDIVIDUALS AND EXTERNAL SERVICES | | | | | | | | | | |
| • Weekdays (per hour) | 29.30 | N | 0.00 | 29.30 | 32.20 | N | 0.00 | 32.20 | 9.9% | 2.90 |
| • Specialist space hire i.e. I.T Rooms (per hour) | 36.30 | N | 0.00 | 36.30 | 39.90 | N | 0.00 | 39.90 | 9.9% | 3.60 |
| ADULT SOCIAL CARE - PROTECTION OF PROPERTY | | | | | | | | | | |
| • Admin fee with property search | 694.40 | N | 0.00 | 694.40 | 763.80 | N | 0.00 | 763.80 | 10.0% | 153.00 |
| • Admin fee without property search | 387.60 | N | 0.00 | 387.60 | 426.30 | N | 0.00 | 426.30 | 10.0% | 85.23 |
| • Burial/cremation | Cost of service | N | 0.00 | 0.00 | Cost of service | N | 0.00 | 0.00 | N/A | N/A |
| • Administration fee (per hour) | 21.90 | N | 0.00 | 21.90 | 24.00 | N | 0.00 | 24.00 | 9.6% | 4.62 |
| • Storage of property less than 28 days | FREE | N | 0.00 | 0.00 | FREE | N | 0.00 | 0.00 | N/A | N/A |
| • Storage of property over 28 days (per month) | 74.80 | N | 0.00 | 74.80 | 82.20 | N | 0.00 | 82.20 | 9.9% | 16.33 |
| • Deferred Payment Agreement set up fee | 659.90 | N | 0.00 | 659.90 | 725.80 | N | 0.00 | 725.80 | 10.0% | 145.37 |
| • Deferred Payment Annual Fee | 318.30 | N | 0.00 | 318.30 | 350.10 | N | 0.00 | 350.10 | 10.0% | 70.11 |
| • Deferred Payment Closure Fee | 146.80 | N | 0.00 | 146.80 | 161.40 | N | 0.00 | 161.40 | 9.9% | 32.18 |
| • Appointeeship Charges - Residential | 6.00 | N | 0.00 | 6.00 | 6.60 | N | 0.00 | 6.60 | 10.0% | 1.22 |
| • Appointeeship Charges - Community | 12.20 | N | 0.00 | 12.20 | 13.40 | N | 0.00 | 13.40 | 9.8% | 2.64 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|--------------------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| ADULT SOCIAL CARE - HOUSING AND CARE | | | | | | | | | | |
| • New Health and Well-Being Charge in Extra Care Housing (per week) | Actual cost of Provision | N | | | Actual cost of Provision | N | | | N/A | N/A |
| • Helpline services (per week) - Silver | 6.88 | N | 0.00 | 6.88 | 7.50 | N | 0.00 | 7.50 | 9.0% | 1.45 |
| • Helpline services (per week) - Gold | 8.13 | N | 0.00 | 8.13 | 8.90 | N | 0.00 | 8.90 | 9.5% | 1.75 |
| • Housing 21 Helpline services (per week) - Silver | 4.20 | N | 0.00 | 4.20 | 4.60 | N | 0.00 | 4.60 | 9.5% | 0.75 |
| • Housing 21 Helpline services (per week) - Gold | 6.10 | N | 0.00 | 6.10 | 6.70 | N | 0.00 | 6.70 | 9.8% | 1.20 |
| • Installing Helpline | 49.90 | N | 0.00 | 49.90 | 54.80 | N | 0.00 | 54.80 | 9.8% | 10.80 |
| • Installing a Keysafe | 81.10 | N | 0.00 | 81.10 | 89.20 | N | 0.00 | 89.20 | 10.0% | 17.70 |
| • Installing Helpline and a Keysafe | 118.70 | N | 0.00 | 118.70 | 130.50 | N | 0.00 | 130.50 | 9.9% | 26.00 |
| • Assistive Technology per item per week | 1.10 | N | 0.00 | 1.10 | 1.20 | N | 0.00 | 1.20 | 9.1% | 0.10 |
| • Pill Dispenser (lost or damaged) | 187.50 | N | 0.00 | 187.50 | 206.20 | N | 0.00 | 206.20 | 10.0% | 41.20 |
| • Lost or Missing Equipment | dependent on equipment | N | 0.00 | 0.00 | dependent on equipment | N | 0.00 | 0.00 | N/A | N/A |
| • SIM Card Charges (£3.50 per month) | | | | | 42.00 | N | 0.00 | 42.00 | N/a | New |
| COURT OF PROTECTION FEES | | | | | | | | | | |
| • Work up to First Order | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Lodgement of Account | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • General working first year (assets over £16K) | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • General work in any subsequent year (assets over £16K) | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Subsequent year - Assets over £16K (3.5% of balance) | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Annual property management fee | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Preparation of a basic HMRC tax return on behalf of the client | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Preparation of a complex HMRC tax return on behalf of the client | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Travel Rates - deputy visits to client @ £40 per hour | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|--|--|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| FACILITIES MANAGEMENT | | | | | | | | | | |
| CHADDERTON TOWN HALL (External Enquiries) | | | | | | | | | | |
| • 3 hours (Minimum) | 400.00 | N | 0.00 | 400.00 | 450.00 | N | 0.00 | 450.00 | 12.5% | 50.00 |
| • 4 hours | 500.00 | N | 0.00 | 500.00 | 550.00 | N | 0.00 | 550.00 | 10.0% | 50.00 |
| • 5 hours | 600.00 | N | 0.00 | 600.00 | 660.00 | N | 0.00 | 660.00 | 10.0% | 60.00 |
| • 6 hours | 700.00 | N | 0.00 | 700.00 | 770.00 | N | 0.00 | 770.00 | 10.0% | 70.00 |
| • 7 hours | 800.00 | N | 0.00 | 800.00 | 880.00 | N | 0.00 | 880.00 | 10.0% | 80.00 |
| • Additional Hours | 100.00 | N | 0.00 | 100.00 | 125.00 | N | 0.00 | 125.00 | 25.0% | 25.00 |
| Registered Charity / Community Group (Booking Discount) | up to 20% depending on event and enquiry | | | | | | | | | |
| CHADDERTON TOWN HALL (0900-1700 Mon-Fri meeting room internal) | | | | | | | | | | |
| • 1 Hour | 45.00 | N | 0.00 | 45.00 | 50.00 | N | 0.00 | 50.00 | 11.1% | 5.00 |
| • 2 hours | 90.00 | N | 0.00 | 90.00 | 100.00 | N | 0.00 | 100.00 | 11.1% | 10.00 |
| • 3 Hours | 135.00 | N | 0.00 | 135.00 | 150.00 | N | 0.00 | 150.00 | 11.1% | 15.00 |
| • 4 hours | 180.00 | N | 0.00 | 180.00 | 200.00 | N | 0.00 | 200.00 | 11.1% | 20.00 |
| • 5 Hours | 225.00 | N | 0.00 | 225.00 | 250.00 | N | 0.00 | 250.00 | 11.1% | 25.00 |
| • Additional Hours | 45.00 | N | 0.00 | 45.00 | 50.00 | N | 0.00 | 50.00 | 11.1% | 5.00 |
| FAILSWORTH TOWN HALL: FUNCTION ROOM (External Enquiries) | | | | | | | | | | |
| • 3 hours (Minimum) | 320.00 | N | 0.00 | 320.00 | 355.00 | N | 0.00 | 355.00 | 10.9% | 35.00 |
| • 4 hours | 400.00 | N | 0.00 | 400.00 | 440.00 | N | 0.00 | 440.00 | 10.0% | 40.00 |
| • 5 hours | 480.00 | N | 0.00 | 480.00 | 530.00 | N | 0.00 | 530.00 | 10.4% | 50.00 |
| • 6 hours | 560.00 | N | 0.00 | 560.00 | 620.00 | N | 0.00 | 620.00 | 10.7% | 60.00 |
| • 7 hours | 640.00 | N | 0.00 | 640.00 | 705.00 | N | 0.00 | 705.00 | 10.2% | 65.00 |
| • Additional Hours | 80.00 | N | 0.00 | 80.00 | 90.00 | N | 0.00 | 90.00 | 12.5% | 10.00 |
| Registered Charity / Community Group (Booking Discount) | up to 20% depending on event and enquiry | | | | | | | | | |
| FAILSWORTH TOWN HALL (FUNCTION ROOM) - Internal Meetings | | | | | | | | | | |
| • 1 Hour | 42.00 | N | 0.00 | 42.00 | 47.50 | N | 0.00 | 47.50 | 13.1% | 5.50 |
| • 2 hours | 84.00 | N | 0.00 | 84.00 | 95.00 | N | 0.00 | 95.00 | 13.1% | 11.00 |
| • 3 Hours | 126.00 | N | 0.00 | 126.00 | 140.00 | N | 0.00 | 140.00 | 11.1% | 14.00 |
| • 4 hours | 168.00 | N | 0.00 | 168.00 | 195.00 | N | 0.00 | 195.00 | 16.1% | 27.00 |
| • 5 Hours | 210.00 | N | 0.00 | 210.00 | 235.00 | N | 0.00 | 235.00 | 11.9% | 25.00 |
| • Additional Hours | 42.00 | N | 0.00 | 42.00 | 47.50 | N | 0.00 | 47.50 | 13.1% | 5.50 |
| FAILSWORTH TOWN HALL (Meeting room 1&2) - Internal Meetings | | | | | | | | | | |
| • 1 Hour | 26.00 | N | 0.00 | 26.00 | 30.00 | N | 0.00 | 30.00 | 15.4% | 4.00 |
| • 2 hours | 52.00 | N | 0.00 | 52.00 | 58.00 | N | 0.00 | 58.00 | 11.5% | 6.00 |
| • 3 Hours | 78.00 | N | 0.00 | 78.00 | 87.50 | N | 0.00 | 87.50 | 12.2% | 9.50 |
| • 4 hours | 104.00 | N | 0.00 | 104.00 | 115.00 | N | 0.00 | 115.00 | 10.6% | 11.00 |
| • 5 Hours | 130.00 | N | 0.00 | 130.00 | 142.50 | N | 0.00 | 142.50 | 9.6% | 12.50 |
| • Additional Hours | 26.00 | N | 0.00 | 26.00 | 30.00 | N | 0.00 | 30.00 | 15.4% | 4.00 |
| External Enquires - rental fee upon request | | | | | | | | | | |
| Registered Charity / Community Group (Booking Discount) | up to 20% depending on event and enquiry | | | | | | | | | |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| FILMING AND EVENTS FEES | | | | | | | | | | |
| PROJECTS/CHARITY (Proof required) <ul style="list-style-type: none">• Admin charge• Drone Filming• Hire of Park (Small Park)• Hire of Park (Large Park) | | | | | 0.00 | N | 0.00 | 0.00 | N/a | 0.00 |
| | | | | | 0.00 | N | 0.00 | 0.00 | N/a | N/a |
| | | | | | 197.52 | N | 0.00 | 197.52 | N/a | N/a |
| | | | | | 395.16 | N | 0.00 | 395.16 | N/a | N/a |
| | | | | | | | | | | |
| SMALL PRODUCTION (1 to 10 Crew) <ul style="list-style-type: none">• Admin charge• Drone Filming• Hire of Park (Small Park)• Hire of Park (Large Park) | | | | | 75.00 | N | 0.00 | 75.00 | N/a | N/a |
| | | | | | 35.00 | N | 0.00 | 35.00 | N/a | N/a |
| | | | | | 292.08 | N | 0.00 | 292.08 | N/a | N/a |
| | | | | | 627.12 | N | 0.00 | 627.12 | N/a | N/a |
| | | | | | | | | | | |
| MEDIUM PRODUCTION (11 to 40 Crew) <ul style="list-style-type: none">• Admin charge• Drone Filming• Hire of Park (Small Park)• Hire of Park (Large Park) | | | | | 150.00 | N | 0.00 | 150.00 | N/a | N/a |
| | | | | | 50.00 | N | 0.00 | 50.00 | N/a | N/a |
| | | | | | 292.08 | N | 0.00 | 292.08 | N/a | N/a |
| | | | | | 627.12 | N | 0.00 | 627.12 | N/a | N/a |
| | | | | | | | | | | |
| LARGE PRODUCTION (40 plus Crew) <ul style="list-style-type: none">• Admin charge• Drone Filming• Hire of Park (Small Park)• Hire of Park (Large Park) | | | | | TBA | N | 0.00 | 0.00 | N/a | N/a |
| | | | | | TBA | N | 0.00 | 0.00 | N/a | N/a |
| | | | | | 292.08 | N | 0.00 | 292.08 | N/a | N/a |
| | | | | | 697.12 | N | 0.00 | 697.12 | N/a | N/a |
| | | | | | | | | | | |
| ALL PRODUCTIONS <ul style="list-style-type: none">• Car Parking• Council Buildings | | | | | PRICE ON APPLICATION | | | | | |
| | | | | | PRICE ON APPLICATION | | | | | |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| ON STREET CAR PARKING | | | | | | | | | | |
| MONDAY - SATURDAY 8AM TO 6PM | | | | | | | | | | |
| • 0 - 45 minutes | 0.20 | N | 0.00 | 0.20 | 0.50 | N | 0.00 | 0.50 | 150.0% | 0.30 |
| • 0 - 1 hour | 0.40 | N | 0.00 | 0.40 | 1.00 | N | 0.00 | 1.00 | 150.0% | 0.60 |
| • 0 - 1 hour 30 minutes | 0.80 | N | 0.00 | 0.80 | 1.50 | N | 0.00 | 1.50 | 87.5% | 0.70 |
| • 0 - 2 hours | 1.30 | N | 0.00 | 1.30 | 2.00 | N | 0.00 | 2.00 | 53.8% | 0.70 |
| • Annual Parking Waiver (On Street Only) | 375.10 | N | 0.00 | 375.10 | 425.00 | N | 0.00 | 425.00 | 13.3% | 49.90 |
| • Short Term Parking Waiver 2 - 28 days | 45.40 | N | 0.00 | 45.40 | 55.00 | N | 0.00 | 55.00 | 21.1% | 9.60 |
| • Short Term Parking Waiver 1 day | 30.00 | N | 0.00 | 30.00 | 35.00 | N | 0.00 | 35.00 | 16.7% | 5.00 |
| OFF STREET CAR PARKING | | | | | | | | | | |
| CP daily rates not yet adjusted | | | | | | | | | | |
| TOMMYFIELD MARKET CAR PARK (INC DISABLED BADGE HOLDERS) | | | | | | | | | | |
| MONDAY - FRIDAY 8AM TO MIDNIGHT | | | | | | | | | | |
| • 0 – 30 minutes | 0.75 | Y | 0.15 | 0.90 | 1.00 | Y | 0.20 | 0.90 | 33.3% | 0.25 |
| • 0 – 1 hour | 1.33 | Y | 0.27 | 1.60 | 1.50 | Y | 0.30 | 1.70 | 12.5% | 0.17 |
| • 0 – 2 hours | 2.00 | Y | 0.40 | 2.40 | 2.50 | Y | 0.50 | 2.60 | 25.0% | 0.50 |
| • 0 – 3 hours | 3.00 | | 0.00 | 3.60 | 4.00 | | 0.00 | 3.90 | 33.3% | 1.00 |
| SATURDAY AND SUNDAY | | | | | | | | | | |
| • 0 – 3 hours | FREE | Y | | | FREE | Y | | | N/A | N/A |
| BOW STREET/WATERLOO STREET CAR PARKS/ROSCOE STREET | | | | | | | | | | |
| Disabled Badge Holders - all day | FREE | Y | | | FREE | Y | | | N/A | N/A |
| MONDAY - FRIDAY 8AM TO MIDNIGHT | | | | | | | | | | |
| • 0 – 1 hour | 1.17 | Y | 0.23 | 1.40 | 1.50 | Y | 0.30 | 1.50 | 28.6% | 0.33 |
| • 0 – 2 hours | 1.67 | Y | 0.33 | 2.00 | 2.00 | Y | 0.40 | 2.20 | 20.0% | 0.33 |
| • 0 – 3 hours | 2.17 | Y | 0.43 | 2.60 | 2.75 | Y | 0.55 | 2.80 | 26.9% | 0.58 |
| • 0 – 5 hours | 2.92 | | 0.00 | 3.50 | 3.50 | Y | 0.70 | 3.80 | 20.0% | 0.58 |
| • Over 5 hours | 4.67 | Y | 0.93 | 5.60 | 7.50 | Y | 1.50 | 6.10 | 60.7% | 2.83 |
| SATURDAY AND SUNDAY | | | | | | | | | | |
| • 0 – 3 hours | FREE | Y | | | FREE | Y | | | N/A | N/A |
| • 0 – 5 hours | 2.92 | Y | 0.58 | 3.50 | 3.50 | Y | 0.70 | 3.80 | 20.0% | 0.58 |
| • Over 5 hours | 4.67 | Y | 0.93 | 5.60 | 7.50 | Y | 1.50 | 6.10 | 60.7% | 2.83 |
| DOVESTONES (SADDLEWORTH) CAR PARK | | | | | | | | | | |
| ALL DAYS 8AM TO MIDNIGHT | | | | | | | | | | |
| • 0 – 2 hours | 0.92 | Y | 0.18 | 1.10 | 1.50 | Y | 0.30 | 1.20 | 63.6% | 0.58 |
| • 2 – 4 hours | 2.00 | Y | 0.40 | 2.40 | 2.50 | Y | 0.50 | 2.60 | 25.0% | 0.50 |
| • All Day | 4.08 | Y | 0.82 | 4.90 | 5.00 | Y | 1.00 | 5.30 | 22.4% | 0.92 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| CIVIC CENTRE CAR PARK Disabled Badge Holders 0- 3 hours | FREE | Y | | | FREE | Y | | | N/A | N/A |
| MONDAY TO FRIDAY 8AM TO 7PM | | | | | | | | | | |
| • 0 – 1 hour | 1.25 | Y | 0.25 | 1.50 | 1.50 | Y | 0.30 | 1.60 | 20.0% | 0.25 |
| • 0 – 2 hours | 1.75 | Y | 0.35 | 2.10 | 2.00 | Y | 0.40 | 2.30 | 14.3% | 0.25 |
| • 0 – 3 hours | 2.50 | Y | 0.50 | 3.00 | 3.00 | Y | 0.60 | 3.30 | 20.0% | 0.50 |
| • 0 – 4 hours | 3.67 | Y | 0.73 | 4.40 | 4.00 | Y | 0.80 | 4.80 | 9.1% | 0.33 |
| • 0 – 5 hours | 3.83 | Y | 0.77 | 4.60 | 5.00 | Y | 1.00 | 5.00 | 30.4% | 1.17 |
| • Over 5 hours | 7.92 | Y | 1.58 | 9.50 | 10.00 | Y | 2.00 | 10.40 | 26.3% | 2.08 |
| SATURDAY AND SUNDAY 8AM TO 7PM | | | | | | | | | | |
| • 0 – 3 hours | FREE | Y | | | FREE | Y | | | N/A | N/A |
| • 0 – 4 hours | 3.67 | Y | 0.73 | 4.40 | 4.00 | Y | 0.80 | 4.80 | 9.1% | 0.33 |
| • 0 – 5 hours | 3.83 | Y | 0.77 | 4.60 | 5.00 | Y | 1.00 | 5.00 | 30.4% | 1.17 |
| • Over 5 hours | 7.92 | Y | 1.58 | 9.50 | 10.00 | Y | 2.00 | 10.40 | 26.3% | 2.08 |
| MONDAY - FRIDAY 7PM TO MIDNIGHT | | | | | | | | | | |
| • 0 to 5 hours | 1.17 | Y | 0.23 | 1.40 | 2.00 | Y | 0.40 | 1.50 | 71.4% | 0.83 |
| SATURDAY AND SUNDAY 7PM TO MIDNIGHT | | | | | | | | | | |
| • 0 – 3 hours | FREE | Y | | | FREE | Y | | | N/A | N/A |
| • 0 – 5 hours | 1.17 | Y | 0.23 | 1.40 | 2.00 | Y | 0.40 | 1.50 | 71.4% | 0.83 |
| NEW RADCLIFFE STREET CAR PARK (INCL DISABLED BADGE HOLDERS) ALL DAYS 8AM TO MIDNIGHT | | | | | | | | | | |
| • 0 – 3 hours | FREE | Y | | | FREE | Y | | | N/A | N/A |
| • 0 – 5 hours | 2.92 | Y | 0.58 | 3.50 | 5.00 | Y | 1.00 | 3.80 | 71.4% | 2.08 |
| • Over 5 hours | 4.67 | Y | 0.93 | 5.60 | 10.00 | Y | 2.00 | 6.10 | 114.3% | 5.33 |
| BRADSHAW STREET CAR PARK MONDAY TO FRIDAY 8AM TO 6PM Disabled Badge Holders all day | FREE | Y | | | FREE | Y | | | N/A | N/A |
| • 0 – 1 hour | 1.17 | Y | 0.23 | 1.40 | 1.50 | Y | 0.30 | 1.50 | 28.6% | 0.33 |
| • 0 – 2 hours | 1.67 | Y | 0.33 | 2.00 | 2.00 | Y | 0.40 | 2.20 | 20.0% | 0.33 |
| • 0 – 3 hours | 2.17 | Y | 0.43 | 2.60 | 3.00 | Y | 0.60 | 2.80 | 38.5% | 0.83 |
| • 0 – 4 hours | 2.83 | Y | 0.57 | 3.40 | 4.00 | Y | 0.80 | 3.70 | 41.2% | 1.17 |
| • 0 – 5 hours | 3.42 | Y | 0.68 | 4.10 | 5.00 | Y | 1.00 | 4.50 | 46.3% | 1.58 |
| • Over 5 hours | 7.17 | Y | 1.43 | 8.60 | 10.00 | Y | 2.00 | 9.40 | 39.5% | 2.83 |
| SATURDAY AND SUNDAY 8AM TO 6PM | | | | | | | | | | |
| • 0 – 3 hours | FREE | Y | | | FREE | Y | | | N/A | N/A |
| • 0 – 4 hours | 1.17 | Y | 0.23 | 1.40 | 2.00 | Y | 0.40 | 1.50 | 0.0% | 0.83 |
| • 0 – 5 hours | 3.42 | Y | 0.68 | 4.10 | 4.00 | Y | 0.80 | 4.50 | 17.1% | 0.58 |
| • Over 5 hours | 7.17 | Y | 1.43 | 8.60 | 8.00 | Y | 1.60 | 9.40 | 11.6% | 0.83 |
| MONDAY - FRIDAY 6PM TO MIDNIGHT | | | | | | | | | | |
| • 0 to 6 hours | 1.42 | Y | 0.28 | 1.70 | 2.00 | Y | 0.40 | 1.80 | 41.2% | 0.58 |
| SATURDAY AND SUNDAY 6PM TO MIDNIGHT | | | | | | | | | | |
| • 0 – 3 hours | FREE | Y | | | FREE | Y | | | N/A | N/A |
| • 0 – 6 hours | 1.42 | Y | 0.28 | 1.70 | 2.00 | Y | 0.40 | 1.80 | 41.2% | 0.58 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| HOBSON STREET | | | | | | | | | | |
| MONDAY TO FRIDAY 8AM TO MIDNIGHT | | | | | | | | | | |
| 0 – 1 hour | 1.17 | Y | 0.23 | 1.40 | 1.50 | Y | 0.30 | 1.50 | 28.6% | 0.33 |
| 0 – 2 Hours | 1.67 | Y | 0.33 | 2.00 | 2.00 | Y | 0.40 | 2.20 | 20.0% | 0.33 |
| 0 – 3 hours | 2.17 | Y | 0.43 | 2.60 | 3.00 | Y | 0.60 | 2.80 | 38.5% | 0.83 |
| 0 – 5 hours | 2.92 | Y | 0.58 | 3.50 | 5.00 | Y | 1.00 | 3.80 | 71.4% | 2.08 |
| Over 5 hours | 4.67 | Y | 0.93 | 5.60 | 10.00 | Y | 2.00 | 6.10 | 114.3% | 5.33 |
| SATURDAY AND SUNDAY | FREE | | | | FREE | | | | N/A | N/A |
| SOUTHGATE STREET (Northern and Southern section) | | | | | | | | | | |
| Disabled Badge Holders - all day | FREE | Y | | | FREE | Y | | | | N/a |
| Northen section | | | | | | | | | | |
| Monday - FRIDAY 8am TO 5pm | | | | | permit holders only | | | | | |
| MONDAY - FRIDAY 5pm TO MIDNIGHT | | | | | | | | | | |
| • 0 – 1 hour | 1.17 | Y | 0.23 | 1.40 | 1.50 | Y | 0.30 | 1.50 | 28.6% | 0.33 |
| • 0 – 2 hours | 1.67 | Y | 0.33 | 2.00 | 2.00 | Y | 0.40 | 2.20 | 20.0% | 0.33 |
| • 0 – 3 hours | 2.17 | Y | 0.43 | 2.60 | 3.00 | Y | 0.60 | 2.80 | 38.5% | 0.83 |
| • 0 – 5 hours | 2.92 | Y | 0.58 | 3.50 | 4.00 | Y | 0.80 | 3.80 | 37.1% | 1.08 |
| • Over 5 hours | 4.67 | Y | 0.93 | 5.60 | 7.50 | Y | 1.50 | 6.10 | 60.7% | 2.83 |
| Southern Section | | | | | | | | | | |
| MONDAY - FRIDAY 8am TO MIDNIGHT | | | | | | | | | | |
| • 0 – 1 hour | 1.17 | Y | 0.23 | 1.40 | | | | | | |
| • 0 – 2 hours | 1.67 | Y | 0.33 | 2.00 | 1.50 | Y | 0.30 | 1.50 | 28.6% | 0.33 |
| • 0 – 3 hours | 2.17 | Y | 0.43 | 2.60 | 2.00 | Y | 0.40 | 2.20 | 20.0% | 0.33 |
| • 0 – 5 hours | 2.92 | Y | 0.58 | 3.50 | 3.00 | Y | 0.60 | 2.80 | 38.5% | 0.83 |
| • Over 5 hours | 4.67 | Y | 0.93 | 5.60 | 4.00 | Y | 0.80 | 3.80 | 37.1% | 1.08 |
| | | | | | 7.50 | Y | 1.50 | 6.10 | 60.7% | 2.83 |
| Northen and Southern Sections | | | | | | | | | | |
| SATURDAY AND SUNDAY | | | | | | | | | | |
| • 0 – 3 hours | FREE | Y | | | | | | | | |
| • 0 – 5 hours | 2.92 | Y | 0.58 | 3.50 | FREE | Y | | | | N/a |
| • Over 5 hours | 4.67 | Y | 0.93 | 5.60 | 4.00 | Y | 0.80 | 3.80 | 37.1% | 1.08 |
| | | | | | 7.50 | Y | 1.50 | 6.10 | 60.7% | 2.83 |
| SUSPENSION COSTS | | | | | | | | | | |
| • Deployment of a small suspension (up to 20 cones) | 37.50 | Y | 7.50 | 45.00 | 80.00 | Y | 16.00 | 96.00 | 113.3% | 42.50 |
| • Deployment of a medium suspension (21 to 40 cones) | 74.17 | Y | 14.83 | 89.00 | 160.00 | Y | 32.00 | 192.00 | 115.7% | 85.83 |
| • Deployment of a large suspension (41 to 100 cones) | 112.50 | Y | 22.50 | 135.00 | 240.00 | Y | 48.00 | 288.00 | 113.3% | 127.50 |
| CONTRACT PASS CHARGES | | | | | | | | | | |
| • Bradshaw St | 812.92 | Y | 162.58 | 975.50 | 895.00 | Y | 179.00 | 1,073.00 | 10.1% | 82.08 |
| • Bow Street | 727.50 | Y | 145.50 | 873.00 | 800.00 | Y | 160.00 | 960.30 | 10.0% | 72.50 |
| • Civic Centre | 833.78 | Y | 166.76 | 1,000.54 | 920.00 | Y | 184.00 | 1,100.50 | 10.3% | 86.22 |
| • Hobson Street | 778.75 | Y | 155.75 | 934.50 | 860.00 | Y | 172.00 | 1,027.90 | 10.4% | 81.25 |
| • Roscoe Street | 778.75 | Y | 155.75 | 934.50 | 860.00 | Y | 172.00 | 1,027.90 | 10.4% | 81.25 |
| • Waterloo Street | 778.75 | Y | 155.75 | 934.50 | 860.00 | Y | 172.00 | 1,027.90 | 10.4% | 81.25 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|--|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| PARKS AND OPEN SPACES | | | | | | | | | | |
| • Hire of large park or playing field | 475.10 | Y | 95.02 | 570.12 | 525.00 | Y | 105.00 | 630.00 | 10.5% | 49.90 |
| • Concessionary use by a Charity | 299.40 | Y | 59.88 | 359.28 | 330.00 | Y | 66.00 | 396.00 | 10.2% | 30.60 |
| • Hire of small park or playing field | 221.30 | Y | 44.26 | 265.56 | 245.00 | Y | 49.00 | 294.00 | 10.7% | 23.70 |
| • Concessionary use by a Charity | 149.70 | Y | 29.94 | 179.64 | 165.00 | Y | 33.00 | 198.00 | 10.2% | 15.30 |
| • Environment Centre; Conference Room or Training Room (same rate): Full Day (09:00–17:00) | | | | | | | | 140.00 | N/a | New |
| • Environment Centre; Conference Room or Training Room (same rate): Half Day (09:00–12:00 or 13:00–17:00): | | | | | | | | 75.00 | N/a | New |
| OUTDOOR FACILITIES (CHARGES SEASONAL) | | | | | | | | | | |
| FOOTBALL, RUGBY, LACROSSE AND HOCKEY | | | | | | | | | | |
| CHANGING ACCOMMODATION | | | | | | | | | | |
| • Grade A - Good | 273.00 | N | 0.00 | 273.00 | 310.00 | N | 0.00 | 310.00 | 13.6% | 37.00 |
| • Grade B - Above Average | 214.00 | N | 0.00 | 214.00 | 237.50 | N | 0.00 | 237.50 | 11.0% | 23.50 |
| • Grade C - Average | 181.00 | N | 0.00 | 181.00 | 200.00 | N | 0.00 | 200.00 | 10.5% | 19.00 |
| PITCH | | | | | | | | | | |
| • Grade A | 586.00 | N | 0.00 | 586.00 | 645.00 | N | 0.00 | 645.00 | 10.1% | 59.00 |
| • Grade B | 494.00 | N | 0.00 | 494.00 | 545.00 | N | 0.00 | 545.00 | 10.3% | 51.00 |
| • Grade C | 429.00 | N | 0.00 | 429.00 | 475.00 | N | 0.00 | 475.00 | 10.7% | 46.00 |
| • Occasional use of pitch including accommodation | 129.17 | Y | 25.83 | 155.00 | 145.00 | Y | 29.00 | 170.00 | 12.3% | 15.83 |
| • Occasional use of pitch only | 97.50 | Y | 19.50 | 117.00 | 110.00 | Y | 22.00 | 128.00 | 12.8% | 12.50 |
| • Occasional use of changing accommodation per hour | 27.50 | Y | 5.50 | 33.00 | 35.00 | Y | 7.00 | 36.00 | 27.3% | 7.50 |
| JUNIOR CHARGES | | | | | | | | | | |
| • 75% of the above charges | 75% of above | | | | 75% of above | | | | N/A | N/A |
| CRICKET | | | | | | | | | | |
| • Use of pitch per season alternate Saturdays <u>without</u> changing accommodation | 546.50 | N | 0.00 | 546.50 | 610.00 | N | 0.00 | 610.00 | 11.6% | 63.50 |
| • Use of pitch per season alternate Saturdays <u>with</u> changing accommodation | 702.80 | N | 0.00 | 702.80 | 775.00 | N | 0.00 | 775.00 | 10.3% | 72.20 |
| • Casual use of pitch <u>and</u> changing accommodation per match | 129.17 | Y | 25.83 | 155.00 | 145.00 | Y | 29.00 | 170.00 | 12.3% | 15.83 |
| • Casual use of pitch <u>without</u> changing accommodation per match | 97.50 | Y | 19.50 | 117.00 | 110.00 | Y | 22.00 | 128.00 | 12.8% | 12.50 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|--|-------------------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| CEMETERIES | | | | | | | | | | |
| NEW GRAVES | | | | | | | | | | |
| • New grave for 1 or 2 people | 1,151.00 | N | 0.00 | 1,151.00 | 1,270.00 | N | 0.00 | 1,270.00 | 10.3% | 119.00 |
| • (Non resident) | 1,726.00 | N | 0.00 | 1,726.00 | 1,900.00 | N | 0.00 | 1,900.00 | 10.1% | 174.00 |
| • New grave for 3 interments | 1,220.00 | N | 0.00 | 1,220.00 | 1,345.00 | N | 0.00 | 1,345.00 | 10.2% | 125.00 |
| • (Non resident) | 1,822.00 | N | 0.00 | 1,822.00 | 2,010.00 | N | 0.00 | 2,010.00 | 10.3% | 188.00 |
| • New grave for 2 interments including foundation | 1,373.00 | N | 0.00 | 1,373.00 | 1,550.00 | N | 0.00 | 1,550.00 | 12.9% | 177.00 |
| • (Non resident) | 1,942.00 | N | 0.00 | 1,942.00 | 2,137.00 | N | 0.00 | 2,137.00 | 10.0% | 195.00 |
| • New grave for 3 interments including foundation | 1,433.00 | N | 0.00 | 1,433.00 | 1,600.00 | N | 0.00 | 1,600.00 | 11.7% | 167.00 |
| • (Non resident) | 2,035.00 | N | 0.00 | 2,035.00 | 2,250.00 | N | 0.00 | 2,250.00 | 10.6% | 215.00 |
| • Plot for cremated remains – Crompton | 1,037.00 | N | 0.00 | 1,037.00 | 1,142.00 | N | 0.00 | 1,142.00 | 10.1% | 105.00 |
| • Plot for cremated remains – Crompton (non resident) | 1,540.00 | N | 0.00 | 1,540.00 | 1,700.00 | N | 0.00 | 1,700.00 | 10.4% | 160.00 |
| • Plot for cremated remains – Hollinwood | 496.00 | N | 0.00 | 496.00 | 550.00 | N | 0.00 | 550.00 | 10.9% | 54.00 |
| • Plot for cremated remains – Hollinwood (non resident) | 729.00 | N | 0.00 | 729.00 | 810.00 | N | 0.00 | 810.00 | 11.1% | 81.00 |
| • Appointment to choose a new grave or locate a grave with staff assistance | 50.00 | N | 0.00 | 50.00 | 55.00 | N | 0.00 | 55.00 | 10.0% | 5.00 |
| INTERMENT FEES FOR OPENING STANDARD PLOT GRAVES AND VAULTS WITH EXCLUSIVE RIGHT OF BURIAL AND PUBLIC GRAVES - ALL FEES FOR UNDER 18YRS ARE FUNDED BY THE GOVERNMENT. | | | | | | | | | | |
| • Interment Fee | 1,125.00 | N | 0.00 | 1,125.00 | 1,240.00 | N | 0.00 | 1,240.00 | 10.2% | 115.00 |
| • Interment Fee (non resident) | 1,679.00 | N | 0.00 | 1,679.00 | 1,850.00 | N | 0.00 | 1,850.00 | 10.2% | 171.00 |
| • Still born and Non-viable foetus | No Charge to the public | N | 0.00 | 0.00 | No Charge to the public | N | 0.00 | 0.00 | N/A | N/A |
| • Exhumation fees | 1,547.00 | N | 0.00 | 1,547.00 | 1,710.00 | N | 0.00 | 1,710.00 | 10.5% | 163.00 |
| OUT OF HOURS SURCHARGE FOR BURIALS | | | | | | | | | | |
| • Monday to Friday after 4pm, and Saturday / Sunday / Bank Holidays | 0.00 | 0.00 | 0.00 | 0.00 | 380.00 | N | 0.00 | 380.00 | N/a | 380.00 |
| * note: service not provided during hours of darkness | | | | | | | | | | |
| INTERMENT OF CREMATED REMAINS | | | | | | | | | | |
| • Interment in earthen graves or vaults | 300.00 | N | 0.00 | 300.00 | 330.00 | N | 0.00 | 330.00 | 10.0% | 30.00 |
| • Strewing of cremated remains (Non Oldham resident) | 68.00 | N | 0.00 | 68.00 | 75.00 | N | 0.00 | 75.00 | 10.3% | 7.00 |
| MONUMENTAL FEES | | | | | | | | | | |
| • Permission to erect a memorial not exceeding 3’ in height | 236.00 | N | 0.00 | 236.00 | 260.00 | N | 0.00 | 260.00 | 10.2% | 24.00 |
| • Permission to erect a memorial not exceeding 3’ in height (non resident) | 333.00 | N | 0.00 | 333.00 | 367.00 | N | 0.00 | 367.00 | 10.2% | 34.00 |
| • Permission to install kerbs (Maximum 6ft x 3ft) designated areas only | 342.00 | N | 0.00 | 342.00 | 377.00 | N | 0.00 | 377.00 | 10.2% | 35.00 |
| • Permission to add an additional inscription | 63.00 | N | 0.00 | 63.00 | 70.00 | N | 0.00 | 70.00 | 11.1% | 7.00 |
| • Provision of memorial under 2’ | 90.00 | N | 0.00 | 90.00 | 100.00 | N | 0.00 | 100.00 | 11.1% | 10.00 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-------------------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| OTHER CHARGES | | | | | | | | | | |
| • Bricked Grave for 2 persons | 1,011.00 | N | 0.00 | 1,011.00 | 1,113.00 | N | 0.00 | 1,113.00 | 10.1% | 102.00 |
| • Bricked Grave for 2 persons (non resident) | 1,497.00 | N | 0.00 | 1,497.00 | 1,647.00 | N | 0.00 | 1,647.00 | 10.0% | 150.00 |
| • Bricks to seal grave | 148.00 | N | 0.00 | 148.00 | 163.00 | N | 0.00 | 163.00 | 10.1% | 15.00 |
| • Concrete lining for graves | 378.00 | N | 0.00 | 378.00 | 416.00 | N | 0.00 | 416.00 | 10.1% | 38.00 |
| • Timber lining for graves | 249.00 | N | 0.00 | 249.00 | 274.00 | N | 0.00 | 274.00 | 10.0% | 25.00 |
| • Test dig to confirm depth | 90.00 | N | 0.00 | 90.00 | 99.00 | N | 0.00 | 99.00 | 10.0% | 9.00 |
| • Certified extracts from burial register | 33.00 | N | 0.00 | 33.00 | 37.00 | N | 0.00 | 37.00 | 12.1% | 4.00 |
| • Transfer of grant of exclusive right of burial | 92.00 | N | 0.00 | 92.00 | 102.00 | N | 0.00 | 102.00 | 10.9% | 10.00 |
| • Transfer of grant of exclusive right of burial (to a non resident) | 131.00 | N | 0.00 | 131.00 | 145.00 | N | 0.00 | 145.00 | 10.7% | 14.00 |
| • Issue duplicate of grant of exclusive right of burial | 90.00 | N | 0.00 | 90.00 | 99.00 | N | 0.00 | 99.00 | 10.0% | 9.00 |
| • Issue duplicate of grant of exclusive right of burial (non resident) | 138.00 | N | 0.00 | 138.00 | 152.00 | N | 0.00 | 152.00 | 10.1% | 14.00 |
| • Use of Crematorium Chapel (Inc. recorded music or use of organ) | 275.00 | N | 0.00 | 275.00 | 303.00 | N | 0.00 | 303.00 | 10.2% | 28.00 |
| • Re-open niche | 90.00 | N | 0.00 | 90.00 | 99.00 | N | 0.00 | 99.00 | 10.0% | 9.00 |
| • Grave search | 23.00 | N | 0.00 | 23.00 | 26.00 | N | 0.00 | 26.00 | 13.0% | 3.00 |
| • Register search | 56.00 | N | 0.00 | 56.00 | 62.00 | N | 0.00 | 62.00 | 10.7% | 6.00 |
| • Bronze memorial plaque lease for 10 years | 374.00 | N | 0.00 | 374.00 | 412.00 | N | 0.00 | 412.00 | 10.2% | 38.00 |
| • Renewal of memorial position for 10 years | 237.00 | N | 0.00 | 237.00 | 261.00 | N | 0.00 | 261.00 | 10.1% | 24.00 |
| • Renewal of memorial position for 5 years | 138.00 | N | 0.00 | 138.00 | 152.00 | N | 0.00 | 152.00 | 10.1% | 14.00 |
| • Bronze memorial plaque including lettering | 180.00 | N | 0.00 | 180.00 | 198.00 | N | 0.00 | 198.00 | 10.0% | 18.00 |
| • Double Bronze memorial plaque including lettering | 232.00 | N | 0.00 | 232.00 | 256.00 | N | 0.00 | 256.00 | 10.3% | 24.00 |
| • Granite memorial plaque including lettering | 328.00 | N | 0.00 | 328.00 | 361.00 | N | 0.00 | 361.00 | 10.1% | 33.00 |
| • Lease position on shared bench (to be introduced as available) | 359.00 | N | 0.00 | 359.00 | 395.00 | N | 0.00 | 395.00 | 10.0% | 36.00 |
| CREMATION FEES - ALL FEES FOR UNDER 18YRS ARE FUNDED BY THE GOVERNMENT. | | | | | | | | | | |
| • Cremation Fee (includes recorded music or use of the organ) | 870.00 | N | 0.00 | 870.00 | 957.00 | N | 0.00 | 957.00 | 10.0% | 87.00 |
| • Direct (No service) Cremation Fee (only available between 9am-9.30am) | 482.00 | N | 0.00 | 482.00 | 531.00 | N | 0.00 | 531.00 | 10.2% | 49.00 |
| • Cremation environmental levy charge (Mercury Abatement legislation) | 69.00 | N | 0.00 | 69.00 | 76.00 | N | 0.00 | 76.00 | 10.1% | 7.00 |
| • Medical Referee Charge | 41.00 | N | 0.00 | 41.00 | 46.00 | N | 0.00 | 46.00 | 12.2% | 5.00 |
| • Live streaming of chapel service | 53.00 | N | 0.00 | 53.00 | 59.00 | N | 0.00 | 59.00 | 11.3% | 6.00 |
| • Cremation of Stillborn or non-viable foetus | No Charge to the public | N | | | No Charge to the public | N | | | | |
| OTHER CHARGES | | | | | | | | | | |
| • Certified extracts from crematorium register | 30.00 | N | 0.00 | 30.00 | 33.00 | N | 0.00 | 33.00 | 10.0% | 3.00 |
| • Surcharge for cremation after 3.30 pm and extended services (per 30mins) | 129.00 | N | 0.00 | 129.00 | 142.00 | N | 0.00 | 142.00 | 10.1% | 13.00 |
| FEES FOR INSCRIPTION IN THE BOOK OF REMEMBRANCE | | | | | | | | | | |
| • Standard 2 line entry | 102.50 | Y | 20.50 | 123.00 | 112.50 | Y | 22.50 | 135.00 | 9.8% | 10.00 |
| • 5 line entry | 185.83 | Y | 37.17 | 223.00 | 204.17 | Y | 40.83 | 245.00 | 9.9% | 18.33 |
| • 8 line entry | 302.50 | Y | 60.50 | 363.00 | 332.50 | Y | 66.50 | 399.00 | 9.9% | 30.00 |
| • 5 line entry with floral emblem | 372.50 | Y | 74.50 | 447.00 | 410.00 | Y | 82.00 | 492.00 | 10.1% | 37.50 |
| • 5 line entry with badge, crest, shield, illuminated Capital or 8 Line entry with floral emblem. | 456.67 | Y | 91.33 | 548.00 | 502.50 | Y | 100.50 | 603.00 | 10.0% | 45.83 |
| • 8 line entry with badge, crest, shield or illuminated capital | 488.33 | Y | 97.67 | 586.00 | 537.50 | Y | 107.50 | 645.00 | 10.1% | 49.17 |
| • 8 line entry with full coat of arms | 508.33 | Y | 101.67 | 610.00 | 559.17 | Y | 111.83 | 671.00 | 10.0% | 50.83 |
| MEMORIAL CARDS | | | | | | | | | | |
| • Standard 2 line entry | 54.17 | Y | 10.83 | 65.00 | 59.17 | Y | 11.83 | 71.00 | 9.2% | 5.00 |
| • 5 line entry | 60.83 | Y | 12.17 | 73.00 | 66.67 | Y | 13.33 | 80.00 | 9.6% | 5.83 |
| • 8 line entry | 82.50 | Y | 16.50 | 99.00 | 90.00 | Y | 18.00 | 108.00 | 9.1% | 7.50 |
| • 5 line entry with motif | 101.67 | Y | 20.33 | 122.00 | 111.67 | Y | 22.33 | 134.00 | 9.8% | 10.00 |
| • 8 line entry with motif | 116.67 | Y | 23.33 | 140.00 | 128.33 | Y | 25.67 | 154.00 | 10.0% | 11.67 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| SKIP LICENCE | | | | | | | | | | |
| SKIP PERMITS | | | | | | | | | | |
| • Registration (annual) | 217.00 | N | 0.00 | 217.00 | 250.00 | N | 0.00 | 250.00 | 15.2% | 33.00 |
| • Application when registration is in place (per 28 days) | 42.40 | N | 0.00 | 42.40 | 47.00 | N | 0.00 | 47.00 | 10.8% | 4.60 |
| • Unregistered application (per 28 days) | 131.20 | N | 0.00 | 131.20 | 145.00 | N | 0.00 | 145.00 | 10.5% | 13.80 |
| ANNUAL PERMISSIONS | | | | | | | | | | |
| • Up to 100 skips | 1,603.00 | N | 0.00 | 1,603.00 | 1,775.00 | N | 0.00 | 1,775.00 | 10.7% | 172.00 |
| • Up to 300 skips | 4,793.00 | N | 0.00 | 4,793.00 | 5,300.00 | N | 0.00 | 5,300.00 | 10.6% | 507.00 |
| • Up to 500 skips | 7,980.00 | N | 0.00 | 7,980.00 | 8,800.00 | N | 0.00 | 8,800.00 | 10.3% | 820.00 |
| • Over 500 - each skip thereafter | 16.10 | N | 0.00 | 16.10 | 25.00 | N | 0.00 | 25.00 | 55.3% | 8.90 |
| • Retrospective application following officer visit | 137.00 | N | 0.00 | 137.00 | 150.00 | N | 0.00 | 150.00 | 9.5% | 13.00 |
| SCAFFOLDING LICENCE | | | | | | | | | | |
| • Application (per 28 days) | 111.00 | N | 0.00 | 111.00 | 122.00 | N | 0.00 | 122.00 | 9.9% | 11.00 |
| • Renewal (per 28 days) | 66.20 | N | 0.00 | 66.20 | 120.00 | N | 0.00 | 120.00 | 81.3% | 53.80 |
| • Long term application (per 6 months) | 608.00 | N | 0.00 | 608.00 | 670.00 | N | 0.00 | 670.00 | 10.2% | 62.00 |
| • Long term Renewal (per 6 months) | 562.00 | N | 0.00 | 562.00 | 620.00 | N | 0.00 | 620.00 | 10.3% | 58.00 |
| • Annual Permission | 1,749.00 | N | 0.00 | 1,749.00 | 1,923.00 | N | 0.00 | 1,923.00 | 9.9% | 174.00 |
| • Retrospective application following officer visit | 137.00 | N | 0.00 | 137.00 | 150.00 | N | 0.00 | 150.00 | 9.5% | 13.00 |
| HOARDING LICENCE | | | | | | | | | | |
| • Application (per 28 days) | 89.90 | N | 0.00 | 89.90 | 98.80 | N | 0.00 | 98.80 | 9.9% | 8.90 |
| • Renewal (per 28 days) | 62.40 | N | 0.00 | 62.40 | 68.60 | N | 0.00 | 68.60 | 9.9% | 6.20 |
| • Retrospective application following officer visit | 137.00 | N | 0.00 | 137.00 | 150.00 | N | 0.00 | 150.00 | 9.5% | 13.00 |
| • Inspections of hoardings | Cost recovery | N | 0.00 | 0.00 | Cost recovery | N | 0.00 | 0.00 | | |
| | +5% | | | | +5% | | | | | |
| • Storage Container Licence (per 28 days) | 392.00 | N | 0.00 | 392.00 | 431.00 | N | 0.00 | 431.00 | 9.9% | 39.00 |
| • Duplicate licences (Any Licence) | 21.20 | N | 0.00 | 21.20 | 23.30 | N | 0.00 | 23.30 | 9.9% | 2.10 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|--|--|----------------|---------|-------------------------------|--|----------------|---------|-------------------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| TRAFFIC AND HIGHWAYS | | | | | | | | | | |
| • Construction under the Highway | 747.00 | N | 0.00 | 747.00 | 821.00 | N | 0.00 | 821.00 | 9.9% | 74.00 |
| • Access to cellars | 747.00 | N | 0.00 | 747.00 | 821.00 | N | 0.00 | 821.00 | 9.9% | 74.00 |
| • Cellar lights | 747.00 | N | 0.00 | 747.00 | 821.00 | N | 0.00 | 821.00 | 9.9% | 74.00 |
| HIGHWAYS | | | | | | | | | | |
| • Placing material on | 89.90 | N | 0.00 | 89.90 | 98.80 | N | 0.00 | 98.80 | 9.9% | 8.90 |
| • Excavation of | 315.00 | N | 0.00 | 315.00 | 346.00 | N | 0.00 | 346.00 | 9.8% | 31.00 |
| • Application for pavement café licence | 246.00 | N | 0.00 | 246.00 | 270.00 | N | 0.00 | 270.00 | 9.8% | 24.00 |
| • Renewal of above | 137.00 | N | 0.00 | 137.00 | 150.00 | N | 0.00 | 150.00 | 9.5% | 13.00 |
| VEHICLE CROSSINGS | | | | | | | | | | |
| • Light Duty Vehicle Crossing Application (non-refundable) | 58.70 | N | 0.00 | 58.70 | 218.00 | N | 0.00 | 218.00 | 271.4% | 159.30 |
| • Light Duty | Based on Individual Quotation | N | 0.00 | 0.00 | Based on Individual Quotation | N | 0.00 | 0.00 | N/A | N/A |
| • Heavy Duty | As above | N | 0.00 | 0.00 | As above | N | 0.00 | 0.00 | | |
| • Heavy Duty (Supervision only) | 1,159.17 | Y | 231.83 | 1,391.00 | 1,275.00 | Y | 255.00 | 1,530.00 | 10.0% | 115.83 |
| • Removal of accident debris | Cost Recovery + £198.90 Admin | N | 0.00 | Cost Recovery + £198.90 Admin | Cost Recovery + £217.80 Admin | N | 0.00 | Cost Recovery + £217.80 Admin | 10.0% | 19.80 |
| • Variation of a parking place order | Cost Recovery + 12.5% | N | 0.00 | 0.00 | Cost Recovery + 12.5% | N | 0.00 | 0.00 | N/A | N/A |
| • Exemption from or variation to a traffic regulation order | As above | N | 0.00 | 0.00 | As above | N | 0.00 | 0.00 | N/A | N/A |
| TEMPORARY TRAFFIC ORDERS | | | | | | | | | | |
| • Temporary (plus cost of advertising) | 2,180.00 | N | 0.00 | 2,180.00 | 2,398.00 | N | 0.00 | 2,398.00 | 10.0% | 218.00 |
| • Emergency Road Closures | 1,127.00 | N | 0.00 | 1,127.00 | 1,239.00 | N | 0.00 | 1,239.00 | 9.9% | 112.00 |
| • Temporary Traffic Regulation Notice | 1,127.00 | N | 0.00 | 1,127.00 | 1,239.00 | N | 0.00 | 1,239.00 | 9.9% | 112.00 |
| • Review of additional plans related to a Temporary Traffic Regulation Order / Notice / S50 (per plan) | | | | | 200.00 | N | 0.00 | 200.00 | N/a | New |
| • Special events on the Highway | Cost Recovery + 12.5% | N | | | Cost Recovery + 12.5% | N | | | N/A | N/A |
| SUSPENSION OF PARKING PLACES | | | | | | | | | | |
| • Parking Budget | Loss of Income + Cost Recovery + 12.5% | N | | | Loss of Income + Cost Recovery + 12.5% | N | | | N/A | N/A |
| PERMIT TO ERECT NON-STANDARD DIRECTION SIGNS | | | | | | | | | | |
| • Consideration of request | 301.30 | N | 0.00 | 301.30 | 331.40 | N | 0.00 | 331.40 | 10.0% | 30.10 |
| • Erection of signs | Cost Recovery + 12.5% | N | 0.00 | 0.00 | Cost Recovery + 12.5% | N | 0.00 | 0.00 | N/A | N/A |
| • Removal of signs | 156.30 | N | 0.00 | 156.30 | 171.90 | N | 0.00 | 171.90 | 10.0% | 15.60 |
| • Court fees associated with the above | Included in the above | N | 0.00 | 0.00 | Included in the above | N | 0.00 | 0.00 | N/A | N/A |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|--|---|---------------------------------|--|---|--|---------------------------------|--|--|--|--|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| PERMITS GIVING EXEMPTION TO TRAFFIC ORDERS <ul style="list-style-type: none">• Per month• Per three months• Per twelve months | 50.00 159.00 578.00 | N N N | 0.00 0.00 0.00 | 50.00 159.00 578.00 | 55.00 175.00 636.00 | N N N | 0.00 0.00 0.00 | 55.00 175.00 636.00 | 10.0% 10.1% 10.0% | 5.00 16.00 58.00 |
| SECTION 50 ROAD OPENING LICENCE <ul style="list-style-type: none">• Maintain existing apparatus• Minor works permit• Install new service (Initial cost)• Install new service (Per additional 200 meters)• New Development (Initial cost)• New Development (Per additional 200 meters)• Restrospective application charge - NEW CHARGE for 2025/26 | 588.00 99.00 1,175.00 402.00 2,561.00 470.00 500.00 | N N N N N N N | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 588.00 99.00 1,175.00 402.00 2,561.00 470.00 0.00 | 647.00 109.00 1,293.00 442.00 2,817.00 517.00 500.00 | N N N N N N N | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 647.00 109.00 1,293.00 442.00 2,817.00 517.00 0.00 | 10.0% 10.1% 10.0% 10.0% 10.0% 10.0% 0.0% | 59.00 10.00 118.00 40.00 256.00 47.00 0.00 |
| SEWER CONNECTIONS <ul style="list-style-type: none">• Junction : normal working hours• Junction: outside working hours• Manhole construction | Based on Individual Quotation + 20% As above As above | Y Y Y | | | Based on Individual Quotation + 20% As above As above | Y Y Y | | | N/A N/A N/A | N/A N/A N/A |
| SEARCHES BY LETTER <ul style="list-style-type: none">• First 5 questions• Per question after | 77.50 19.90 | Y Y | 15.50 3.98 | 93.00 23.88 | 85.20 21.80 | Y Y | 17.04 4.36 | 102.24 26.16 | 9.9% 9.5% | 7.70 1.90 |
| ACCESS PROTECTION MARKING <ul style="list-style-type: none">• Fee for application• Fee for implementation of application• Fee for Renewal of marking | 77.50 152.00 152.00 | N N N | 0.00 0.00 0.00 | 77.50 152.00 152.00 | 85.20 167.00 167.00 | N N N | 0.00 0.00 0.00 | 85.20 167.00 167.00 | 9.9% 9.9% 9.9% | 7.70 15.00 15.00 |
| ROAD CLOSURE : STOPPING UP ORDERS <ul style="list-style-type: none">• Stopping up orders (including court fees) | 3,458.00 | N | 0.00 | 3,458.00 | 3,803.00 | N | 0.00 | 3,803.00 | 10.0% | 345.00 |
| SECTION 38 AND SECTION 278 Scale of charges as a percentage of the overall works cost (performanace bond) ADOPTION FEE - BOND <ul style="list-style-type: none">• £0 - £49k (Charge as % bond value)• £50k - £100k bond value• £100k < bond value <p>Section 38 Fees where the agreement is sealed before works commence 9% of total estimated works value at the start of construction</p> <p>Section 38 Fees where the agreement is sealed where the development is already under construction 12.5% of total estimated works value at the start of construction</p> <p>Section 38 Fees where the agreement is sealed the highway to be adopted is substantially complete (Part 1) 15% of total estimated works value at the start of construction</p> | 9.0% 9.0% 9.0% | N N N | 0.00 0.00 0.00 | 9.0% 9.0% 9.0% | 10.0% 10.0% 10.0% | N N N | 0.00 0.00 0.00 | 10.0% 10.0% 10.0% | 11.1% 11.1% 11.1% | 0.01 0.01 0.01 |
| <ul style="list-style-type: none">• Minimum charge for Highway agreements relating to S38, S278 & temporary/minor works on the Highway | 3,714.00 | N | 0.00 | 3,714.00 | 4,085.00 | N | 0.00 | 4,085.00 | 10.0% | 371.00 |
| Note : Whichever is the greatest of the above applies | | | | | | | | | | |
| Supply of official copies of Section 38 and Section 278 documentation | 46.00 + postage fees | N | 0.00 | 46.00 + postage fees | 50.60 + postage fees | N | 0.00 | 50.60 + postage fees | 10.0% | 4.60 |
| <ul style="list-style-type: none">• Checking of documents associated with Structural AIP's (Approval In Principle) | | | | | 2,000.00 | N | 0.00 | 2,000.00 | N/a | New |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|--|----------------|---------|--|--|----------------|---------|--|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| STREET NAMING • Street Naming • Re-name an existing Street | 261.40 | N | 0.00 | 261.40 | 287.50 | N | 0.00 | 287.50 | 10.0% | 26.10 |
| | 261.40 + £10.50 per property, plus legal costs, plus costs to amend any traffic orders | N | 0.00 | 261.40 + £10.50 per property, plus legal costs, plus costs to amend any traffic orders | 287.50 + £11.55 per property, plus legal costs, plus costs to amend any traffic orders | N | 0.00 | 287.50 + £11.55 per property, plus legal costs, plus costs to amend any traffic orders | 10.0% | 26.10 |
| STREET NUMBERING Numbering of new streets (per property) Re-Numbering of properties on existing streets Naming a new property Add property name or rename existing property | 39.70 | N | 0.00 | 35.00 | 43.60 | N | 0.00 | 43.60 | 9.8% | 0.04 |
| | Costs as for new streets + £104.50 admin fee | N | 0.00 | Costs as for new streets + £104.50 admin fee | Costs as for new streets + £114.95 admin fee | N | 0.00 | Costs as for new streets + £114.95 admin fee | 10.00 | 10.45 |
| | 56.80 | N | 0.00 | 56.80 | 62.40 | N | 0.00 | 62.40 | 9.9% | 5.60 |
| | 244.40 | N | 0.00 | 244.40 | 268.80 | N | 0.00 | 268.80 | 10.0% | 24.40 |
| | | | | | | | | | | |
| HIGHWAY LICENCE ENFORCEMENT VISIT | | | | | | | | | | |
| Highway Licence Enforcement Visit | 136.00 | N | 0.00 | 136.00 | 149.00 | N | 0.00 | 149.00 | 9.6% | 13.00 |
| INVESTIGATION WORK FOR SOLICITORS, INSURANCE AND OTHER PROFESSIONAL SERVICES • First Hour • Each subsequent hour or part thereof • Not for profit or public sector organisations (such as police, law enforcement and fraud investigations) | 70.00 | N | 0.00 | 70.00 | 77.00 | N | 0.00 | 77.00 | 10.0% | 7.00 |
| | 48.60 | N | 0.00 | 48.60 | 53.40 | N | 0.00 | 53.40 | 9.9% | 4.80 |
| | FREE | N | 0.00 | 0.00 | FREE | N | 0.00 | 0.00 | N/A | N/A |
| | | | | | | | | | | |
| LANDOWNER DEPOSIT | | | | | | | | | | |
| • Deposit a Map, Landowner Statement & Statutory Declaration Under S31(6) of the Highways Act 1980 | 474.00 | N | 0.00 | 474.00 | 521.00 | N | 0.00 | 521.00 | 9.9% | 47.00 |
| • Deposit a Map and Landowner Statement under S15A of the Commons Act 2006 | 474.00 | N | 0.00 | 474.00 | 521.00 | N | 0.00 | 521.00 | 9.9% | 47.00 |
| ENVIRONMENTAL INFORMATION REGULATIONS (EIR) | | | | | | | | | | |
| • Requests for Information Included in the Environmental Information Regulations 2004 (per hour) | 33.70 | N | 0.00 | 33.70 | 37.00 | N | 0.00 | 37.00 | 9.8% | 3.30 |
| EV CROSS PAVEMENT CHANNELS Application fee Annual renewal of agreement Installation of cross pavement channel Commuted sum | | | | | 105.00 | N | 0.00 | 105.00 | N/a | New |
| | | | | | 100.00 | N | 0.00 | 100.00 | N/a | New |
| | | | | | Based on individual quotation | | | | N/a | New |
| | | | | | Based on installation quotation + 40% | | | | N/a | New |
| | | | | | | | | | | |
| PLANTING LICENCE S142 Licence to plant & maintain or retain & maintain shrubs in highway verge S142 Licence annual administration fee | | | | | 135.00 | N | 0.00 | 135.00 | N/a | New |
| | | | | | 50.00 | N | 0.00 | 50.00 | N/a | New |
| HIGHWAY PROJECTION LICENCE | | | | | | | | | | |
| S177 Licence to construct a building over the highway | | | | | 550.00 | N | 0.00 | 550.00 | N/a | New |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| CRANE LICENCE <ul style="list-style-type: none">• Crane oversail licence (per 28 days)• Renewal (per 28 days)• Long term application (per 6 months)• Long term Renewal (per 6 months) Additional fees for crane erected on highway <ul style="list-style-type: none">• Application (per 28 days)• Renewal (per 28 days)• Long term application (per 6 months)• Long term Renewal (per 6 months)• Annual Permission• Retrospective application following officer visit Additional fees for crane lifting to or from the highway MEWP (Mobile Elevated Working Platform) LICENCE <ul style="list-style-type: none">• Application• plus charge for occupation of highway (per day) | | | | | 360.00 | N | 0.00 | 360.00 | N/a | New |
| | | | | | 216.00 | N | 0.00 | 216.00 | N/a | New |
| | | | | | 1,375.20 | N | 0.00 | 1,375.20 | N/a | New |
| | | | | | 0.00 | N | 0.00 | 0.00 | N/a | New |
| | | | | | 122.00 | N | 0.00 | 122.00 | N/a | New |
| | | | | | 72.80 | N | 0.00 | 72.80 | N/a | New |
| | | | | | 464.20 | N | 0.00 | 464.20 | N/a | New |
| | | | | | 415.00 | N | 0.00 | 415.00 | N/a | New |
| | | | | | 1,923.00 | N | 0.00 | 1,923.00 | N/a | New |
| | | | | | 150.00 | N | 0.00 | 150.00 | N/a | New |
| | | | | | 98.80 | N | 0.00 | 98.80 | N/a | New |
| | | | | | 100.00 | N | 0.00 | 100.00 | N/a | New |
| | | | | | 20.00 | N | 0.00 | 20.00 | N/a | New |
| | | | | | | | | | | |
| | | | | | 200.00 | N | 0.00 | 200.00 | N/a | New |
| | | | | | 150.00 | N | 0.00 | 150.00 | N/a | New |
| | | | | | 905.00 | N | 0.00 | 905.00 | N/a | New |
| | | | | | 855.00 | N | 0.00 | 855.00 | N/a | New |
| HIGHWAY OVERSAILING LICENCE <ul style="list-style-type: none">• S178 Licence for overhead banners, cables, wires, rails etc (28 days)• renewal per 28 days• Long term application (per 6 months)• Long term Renewal (per 6 months) | | | | | | | | | | |
| PLANNING | | | | | | | | | | |
| PRE-APPLICATION ADVICE FOR PLANNING PROPOSALS | | | | | | | | | | |
| HOUSEHOLDER <ul style="list-style-type: none">• Extensions/ alterations/ outbuildings to single-family dwellings only (including 1 flat but not a listed building) - MEETING Letter Only | 90.83 | Y | 18.17 | 109.00 | 108.33 | Y | 21.67 | 130.00 | 19.3% | 17.50 |
| | 54.17 | Y | 10.83 | 65.00 | 65.00 | Y | 13.00 | 78.00 | 20.0% | 10.83 |
| MINOR PLANNING PROPOSALS <ul style="list-style-type: none">• Residential - 1 unit• Non-residential up to 99sqm• Agricultural Buildings up to 540sqm• Glasshouses up to 465sqm• Plant and machinery• Car Parks• Advertisements• Demolition of Buildings• CLEUDs• Discharge of conditions• Non-material alterations• Minor-material alterations• Change of use• Shop fronts Minor Planning Proposals (above) Follow up meeting . | 375.00 | Y | 75.00 | 450.00 | 450.00 | Y | 90.00 | 540.00 | 20.0% | 75.00 |
| | 375.00 | Y | 75.00 | 450.00 | 450.00 | Y | 90.00 | 540.00 | 20.0% | 75.00 |
| | 375.00 | Y | 75.00 | 450.00 | 450.00 | Y | 90.00 | 540.00 | 20.0% | 75.00 |
| | 375.00 | Y | 75.00 | 450.00 | 450.00 | Y | 90.00 | 540.00 | 20.0% | 75.00 |
| | 375.00 | Y | 75.00 | 450.00 | 450.00 | Y | 90.00 | 540.00 | 20.0% | 75.00 |
| | 375.00 | Y | 75.00 | 450.00 | 450.00 | Y | 90.00 | 540.00 | 20.0% | 75.00 |
| | 375.00 | Y | 75.00 | 450.00 | 450.00 | Y | 90.00 | 540.00 | 20.0% | 75.00 |
| | 375.00 | Y | 75.00 | 450.00 | 450.00 | Y | 90.00 | 540.00 | 20.0% | 75.00 |
| | 375.00 | Y | 75.00 | 450.00 | 450.00 | Y | 90.00 | 540.00 | 20.0% | 75.00 |
| | 375.00 | Y | 75.00 | 450.00 | 450.00 | Y | 90.00 | 540.00 | 20.0% | 75.00 |
| | 375.00 | Y | 75.00 | 450.00 | 450.00 | Y | 90.00 | 540.00 | 20.0% | 75.00 |
| | 218.33 | Y | 43.67 | 262.00 | 261.67 | Y | 52.33 | 314.00 | 19.8% | 43.33 |
| MEDIUM PLANNING PROPOSALS <ul style="list-style-type: none">• 2-9 dwellings• 100-999sqm commercial floorspace• Telecommunication• Minerals or Waste less than 0.5ha Medium Planning Proposals (above) Follow up meeting | 536.67 | Y | 107.33 | 644.00 | 643.33 | Y | 128.67 | 772.00 | 19.9% | 106.67 |
| | 536.67 | Y | 107.33 | 644.00 | 643.33 | Y | 128.67 | 772.00 | 19.9% | 106.67 |
| | 536.67 | Y | 107.33 | 644.00 | 643.33 | Y | 128.67 | 772.00 | 19.9% | 106.67 |
| | 536.67 | Y | 107.33 | 644.00 | 643.33 | Y | 128.67 | 772.00 | 19.9% | 106.67 |
| | 323.33 | Y | 64.67 | 388.00 | 387.50 | Y | 77.50 | 465.00 | 19.8% | 64.17 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|--|-----------------------|--|--|--|-----------------------|--|--|---|--|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| SMALL MAJOR PLANNING PROPOSALS <ul style="list-style-type: none">• 10-20 dwellings• 1,000- 1,999 sqm commercial floorspace• 0.5-1ha site area Small Major Planning Proposals (above) Follow Up Meeting | 802.50 802.50 802.50 427.50 | Y Y Y Y | 160.50 160.50 160.50 85.50 | 963.00 963.00 963.00 513.00 | 962.50 962.50 962.50 512.50 | Y Y Y Y | 192.50 192.50 192.50 102.50 | 1,155.00 1,155.00 1,155.00 615.00 | 19.9% 19.9% 19.9% 19.9% | 160.00 160.00 160.00 85.00 |
| MAJOR PLANNING PROPOSALS <ul style="list-style-type: none">• 21-49 dwellings• 2,000-9,999 sqm commercial floorspace• 1-2 ha + site area Major Planning Proposals (above) Follow Up Meeting | 1,073.33 1,073.33 1,073.33 536.67 | Y Y Y Y | 214.67 214.67 214.67 107.33 | 1,288.00 1,288.00 1,288.00 644.00 | 1,287.50 1,287.50 1,287.50 643.33 | Y Y Y Y | 257.50 257.50 257.50 128.67 | 1,545.00 1,545.00 1,545.00 772.00 | 20.0% 20.0% 20.0% 19.9% | 214.17 214.17 214.17 106.67 |
| LARGE MAJOR PLANNING PROPOSALS <ul style="list-style-type: none">• 50-200 dwellings• Over 10,000sqm commercial floorspace• Over 2ha site area• Energy projects Large Major Planning Proposals (above) Follow Up Meeting | 2,146.67 2,146.67 2,146.67 2,146.67 1,073.33 | Y Y Y Y Y | 429.33 429.33 429.33 429.33 214.67 | 2,576.00 2,576.00 2,576.00 2,576.00 1,288.00 | 2,575.83 2,575.83 2,575.83 2,575.83 1,287.50 | Y Y Y Y Y | 515.17 515.17 515.17 515.17 257.50 | 3,091.00 3,091.00 3,091.00 3,091.00 1,545.00 | 20.0% 20.0% 20.0% 20.0% 20.0% | 429.17 429.17 429.17 429.17 214.17 |
| PLANNING PERFORMANCE AGREEMENT <ul style="list-style-type: none">• Bespoke service - written advice, a series of meetings, fast track validation & determination | Charge on Individual Basis | Y | | | Charge on Individual Basis | Y | | | N/A | N/A |
| VARY, MODIFY OR DISCHARGE LEGAL AGREEMENT <ul style="list-style-type: none">• 1 dwelling• Agreement for commercial development or more than 1 dwelling | 323.33 536.67 | Y Y | 64.67 107.33 | 388.00 644.00 | 387.50 643.33 | Y Y | 77.50 128.67 | 465.00 772.00 | 19.8% 19.9% | 64.17 106.67 |
| PLANNING HISTORY SEARCH <ul style="list-style-type: none">• Per property - PER HOUR | 54.17 | Y | 10.83 | 65.00 | 65.00 | Y | 13.00 | 78.00 | 20.0% | 10.83 |
| PERMITTED DEVELOPMENT ENQUIRY <ul style="list-style-type: none">• As an alternative to applying for a Certificate, an informal opinion will be offered | 54.17 | Y | 10.83 | 65.00 | 65.00 | Y | 13.00 | 78.00 | 20.0% | 10.83 |
| SPECIALIST OFFICER REQUESTED TO ATTEND MEETINGS <ul style="list-style-type: none">• Per Officer | 160.83 | Y | 32.17 | 193.00 | 192.50 | Y | 38.50 | 231.00 | 19.7% | 31.67 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| FOOD SAFETY | | | | | | | | | | |
| • Export Certification - Standard Fee | 79.90 | N | 0.00 | 79.90 | 87.80 | N | 0.00 | 87.80 | 9.9% | 7.90 |
| • Export Certification - With Samples Taken | 160.00 | N | 0.00 | 160.00 | 176.00 | N | 0.00 | 176.00 | 10.0% | 16.00 |
| • Food safety re- inspection visit | 187.00 | N | 0.00 | 187.00 | 205.00 | N | 0.00 | 205.00 | 9.6% | 18.00 |
| Letter of confirmation of Food Hygiene Registration | 49.90 | N | | 49.90 | 54.00 | N | 0.00 | 54.00 | 8.2% | 4.10 |
| • Advisory visit charge per hour | 104.20 | Y | 20.84 | 125.04 | 114.60 | Y | 22.92 | 137.52 | 10.0% | 10.40 |
| • Charge for each 30 minutes or part thereof of staff time | 64.90 | N | 0.00 | 64.90 | 71.30 | N | 0.00 | 71.30 | 9.9% | 6.40 |
| PRIVATE WATER SUPPLIES | | | | | | | | | | |
| • Risk Assesment (per hour, maximum charge £500) | 74.00 | N | 0.00 | 74.00 | 81.40 | N | 0.00 | 81.40 | 10.0% | 7.40 |
| • Investigation (per investigation) | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Granting an authorisation (per investigation) | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Analysing a water sample under Regulation 10 (Private water Supplies (England) Regulations 2016) | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Analysing a water sample taken during check monitoring | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Analysing a sample taken during audit monitoring and monitoring under Regulation 11 (Private water Supplies (England) Regulations 2016) | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| ENVIRONMENTAL HEALTH | | | | | | | | | | |
| Application fee for a permit for an installation. Part B activity or solvent emission activity (fee payable for each activity) | | | | | | | | | | |
| • Any Part 1 reduced fee activity (other than those in items II and vehicle refinishers) | 155.00 | N | 0.00 | 155.00 | 155.00 | N | 0.00 | 155.00 | 0.0% | 0.00 |
| • PVR 1 and PVR II activities carried on at the same service station | 257.00 | N | 0.00 | 257.00 | 257.00 | N | 0.00 | 257.00 | 0.0% | 0.00 |
| • Vehicle refinishers (b), any Part 2, Part 3 or Part 4 reduced fee activity | 362.00 | N | 0.00 | 362.00 | 362.00 | N | 0.00 | 362.00 | 0.0% | 0.00 |
| • Any other Part B activity or any other solvent emission activity | 1,650.00 | N | 0.00 | 1,650.00 | 1,650.00 | N | 0.00 | 1,650.00 | 0.0% | 0.00 |
| Application fee for grant of a permit for mobile plant (Fee payable for each permit to operate mobile plant) | | | | | | | | | | |
| • 1 st & 2 nd Permit | 1,650.00 | N | 0.00 | 1,650.00 | 1,650.00 | N | 0.00 | 1,650.00 | 0.0% | 0.00 |
| • 3 rd – 7 th Permit | 985.00 | N | 0.00 | 985.00 | 985.00 | N | 0.00 | 985.00 | 0.0% | 0.00 |
| • 8 th and subsequent permits | 498.00 | N | 0.00 | 498.00 | 498.00 | N | 0.00 | 498.00 | 0.0% | 0.00 |
| Additional fees for a late application for an installation | | | | | | | | | | |
| • Reduced fee activity | 71.00 | N | 0.00 | 71.00 | 71.00 | N | 0.00 | 71.00 | 0.0% | 0.00 |
| • Any other Part B activity or any other solvent emission activity | 1,188.00 | N | 0.00 | 1,188.00 | 1,188.00 | N | 0.00 | 1,188.00 | 0.0% | 0.00 |
| Additional fees for a late application for a mobile | 1,188.00 | N | 0.00 | 1,188.00 | 1,188.00 | N | 0.00 | 1,188.00 | 0.0% | 0.00 |
| Fee for substantial change variation of permit | | | | | | | | | | |
| • Reduced fee activity | 102.00 | N | 0.00 | 102.00 | 102.00 | N | 0.00 | 102.00 | 0.0% | 0.00 |
| • Any other Part B activity or any other solvent emission activity | 1,050.00 | N | 0.00 | 1,050.00 | 1,050.00 | N | 0.00 | 1,050.00 | 0.0% | 0.00 |
| • Substantial change in the operation of an installation for a Part B activity or solvent emission activity | 1,650.00 | N | 0.00 | 1,650.00 | 1,650.00 | N | 0.00 | 1,650.00 | 0.0% | 0.00 |
| Transfer of a Permit | | | | | | | | | | |
| • Partial transfer (no fee for total transfer) for a reduced fee activity | 47.00 | N | 0.00 | 47.00 | 47.00 | N | 0.00 | 47.00 | 0.0% | 0.00 |
| • Partial transfer, £169 for a total transfer for any other part B activity or any other solvent emission activity | 497.00 | N | 0.00 | 497.00 | 497.00 | N | 0.00 | 497.00 | 0.0% | 0.00 |
| • Part B mobile plant for fixed period of hire | 53.00 | N | 0.00 | 53.00 | 53.00 | N | 0.00 | 53.00 | 0.0% | 0.00 |
| • Subsequent applications if plant user, operator and authority different | 53.00 | N | 0.00 | 53.00 | 53.00 | N | 0.00 | 53.00 | 0.0% | 0.00 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|--|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| Subsistence Annual Charge for Installations | | | | | | | | | | |
| Low Risk | | | | | | | | | | |
| • Any part 1 reduced fee activity (other than those in items II and vehicle refinishers) | 79.00 | N | 0.00 | 79.00 | 79.00 | N | 0.00 | 79.00 | 0.0% | 0.00 |
| • PVR I and PVR II activities carried on at the same service station | 113.00 | N | 0.00 | 113.00 | 113.00 | N | 0.00 | 113.00 | 0.0% | 0.00 |
| • Vehicle refinishers (b), any Part 2, Part 3 or Part 4 reduced fee activity | 228.00 | N | 0.00 | 228.00 | 228.00 | N | 0.00 | 228.00 | 0.0% | 0.00 |
| • Any other Part B activity or any other solvent emission activity | 772.00 | N | 0.00 | 772.00 | 772.00 | N | 0.00 | 772.00 | 0.0% | 0.00 |
| Medium Risk | | | | | | | | | | |
| • Any part 1 reduced fee activity (other than those in items II and vehicle refinishers) | 158.00 | N | 0.00 | 158.00 | 158.00 | N | 0.00 | 158.00 | 0.0% | 0.00 |
| • PVR I and PVR II activities carried on at the same service station | 226.00 | N | 0.00 | 226.00 | 226.00 | N | 0.00 | 226.00 | 0.0% | 0.00 |
| • Vehicle refinishers (b), any Part 2, Part 3 or Part 4 reduced fee activity | 365.00 | N | 0.00 | 365.00 | 365.00 | N | 0.00 | 365.00 | 0.0% | 0.00 |
| • Any other Part B activity or any other solvent emission activity | 1,161.00 | N | 0.00 | 1,161.00 | 1,161.00 | N | 0.00 | 1,161.00 | 0.0% | 0.00 |
| High Risk | | | | | | | | | | |
| • Any part 1 reduced fee activity (other than those in items II and vehicle refinishers) | 237.00 | N | 0.00 | 237.00 | 237.00 | N | 0.00 | 237.00 | 0.0% | 0.00 |
| • PVR I and PVR II activities carried on at the same service station | 341.00 | N | 0.00 | 341.00 | 341.00 | N | 0.00 | 341.00 | 0.0% | 0.00 |
| • Vehicle refinishers (b), any Part 2, Part 3 or Part 4 reduced fee activity | 548.00 | N | 0.00 | 548.00 | 548.00 | N | 0.00 | 548.00 | 0.0% | 0.00 |
| • Any other Part B activity or any other solvent emission activity | 1,747.00 | N | 0.00 | 1,747.00 | 1,747.00 | N | 0.00 | 1,747.00 | 0.0% | 0.00 |
| Subsistence Annual Charge for installations | | | | | | | | | | |
| Low Risk | | | | | | | | | | |
| • 1 st & 2 nd Permit | 626.00 | N | 0.00 | 626.00 | 626.00 | N | 0.00 | 626.00 | 0.0% | 0.00 |
| • 3 rd – 7 th Permit | 385.00 | N | 0.00 | 385.00 | 385.00 | N | 0.00 | 385.00 | 0.0% | 0.00 |
| • 8 th and subsequent permits | 198.00 | N | 0.00 | 198.00 | 198.00 | N | 0.00 | 198.00 | 0.0% | 0.00 |
| Medium Risk | | | | | | | | | | |
| • 1 st & 2 nd Permit | 1,034.00 | N | 0.00 | 1,034.00 | 1,034.00 | N | 0.00 | 1,034.00 | 0.0% | 0.00 |
| • 3 rd – 7 th Permit | 617.00 | N | 0.00 | 617.00 | 617.00 | N | 0.00 | 617.00 | 0.0% | 0.00 |
| • 8 th and subsequent permits | 314.00 | N | 0.00 | 314.00 | 314.00 | N | 0.00 | 314.00 | 0.0% | 0.00 |
| High Risk | | | | | | | | | | |
| • 1 st & 2 nd Permit | 1,551.00 | N | 0.00 | 1,551.00 | 1,551.00 | N | 0.00 | 1,551.00 | 0.0% | 0.00 |
| • 3 rd – 7 th Permit | 924.00 | N | 0.00 | 924.00 | 924.00 | N | 0.00 | 924.00 | 0.0% | 0.00 |
| • 8 th and subsequent permits | 473.00 | N | 0.00 | 473.00 | 473.00 | N | 0.00 | 473.00 | 0.0% | 0.00 |
| • Late Payment Charge | 52.00 | N | 0.00 | 52.00 | 52.00 | N | 0.00 | 52.00 | 0.0% | 0.00 |
| HEALTH & SAFETY | | | | | | | | | | |
| • Charge for each 30 minutes or part thereof of staff time | 64.90 | N | 0.00 | 64.90 | 73.00 | N | 0.00 | 73.00 | 12.5% | 8.10 |
| COSMETIC PIERCING, TATTOOING, ACUPUNCTURE & ELECTROLYSIS | | | | | | | | | | |
| • Registration fee per application | 147.00 | N | 0.00 | 147.00 | 161.00 | N | 0.00 | 161.00 | 9.5% | 14.00 |
| • Registration fee per individual | 87.40 | N | 0.00 | 87.40 | 96.10 | N | 0.00 | 96.10 | 10.0% | 8.70 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-----------------|----------------|---------|---------------------|---|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| NEIGHBOURHOOD ENFORCEMENT | | | | | | | | | | |
| ENVIRONMENTAL INFORMATION & REGULATIONS • Charge for each 30 minutes, or part thereof, of staff time | 66.20 | N | 0.00 | 66.20 | 72.80 | N | 0.00 | 72.80 | 10.0% | 6.60 |
| CHARGES FOR PHOTOCOPYING: • Additional charge if number of sheets exceeds 25 or if retrieval of the copies takes more than 15 minutes, based on each 30 minutes, or part thereof, of staff time • Charges for works in default supervision (25% of total cost of work or £300 - which ever is the greatest) | 28.70 | N | 0.00 | 28.70 | 31.50 25% of cost of works - min. £300 | N | 0.00 | 31.50 | 9.8% | 2.80 |
| HOUSING | | | | | | | | | | |
| SELECTIVE LICENSING OF DESIGNATED AREAS - 4TH JULY 2022 | 582.00 | N | 0.00 | 582.00 | 582.00 | N | 0.00 | 582.00 | 0.0% | 0.00 |
| HOUSES IN MULTIPLE OCCUPATION LICENCE FEE | | | | | | | | | | |
| • Licence application fee for 5 bedroom HMO | 759.00 | N | 0.00 | 759.00 | 834.00 | N | 0.00 | 834.00 | 9.9% | 75.00 |
| • Additional charge per additional bedroom | 32.40 | N | 0.00 | 32.40 | 35.60 | N | 0.00 | 35.60 | 9.9% | 3.20 |
| • Compliance and enforcement fee | 346.00 | N | 0.00 | 346.00 | 380.00 | N | 0.00 | 380.00 | 9.8% | 34.00 |
| • Full copy of Housing Licensing Register - HMOs and Selective Licensing | | | | | 48.00 | N | 0.00 | 48.00 | N/a | NEW |
| • Charges for Housing Act 2004 enforcement action | 300.00 | N | 0.00 | 300.00 | 330.00 | N | 0.00 | 330.00 | 10.0% | 30.00 |
| • FCHO gas safe warrant - officer charge per hour | 80.00 | N | 0.00 | 80.00 | 132.40 | N | 0.00 | 132.40 | 65.5% | 52.40 |
| PUBLIC HEALTH | | | | | | | | | | |
| CONTAMINATED LAND INVESTIGATION | | | | | | | | | | |
| • Provision of information from files | 148.00 | N | 0.00 | 148.00 | 162.00 | N | 0.00 | 162.00 | 9.5% | 14.00 |
| • File/record search | 306.00 | N | 0.00 | 306.00 | 336.00 | N | 0.00 | 336.00 | 9.8% | 30.00 |
| • Monitoring/Sampling on a time and materials charge | At cost | Y | At cost | | At cost | Y | At cost | | N/A | N/A |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|--|--------------------------|----------------|---------|--------------------------|--------------------------|----------------|---------|--------------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| ANIMAL HEALTH LICENCES | | | | | | | | | | |
| Selling Animals | | | | | | | | | | |
| • Selling animals as pets application fee | 401.00 Renewal 341.00 | N | 0.00 | 401.00 Renewal 341.00 | 417.00 Renewal 354.00 | N | 0.00 | 417.00 Renewal 354.00 | 4.0% | 16.00 - 13.00 |
| • Selling animals as pets grant fee - 1 year | 280.00 Renewal 219.00 | N | 0.00 | 280.00 Renewal 219.00 | 291.00 Renewal 227.00 | N | 0.00 | 291.00 Renewal 227.00 | 3.9% | 11.00 - 08.00 |
| • Selling animals as pets grant fee - 2 years | 345.00 Renewal 287.00 | N | 0.00 | 345.00 Renewal 287.00 | 358.00 Renewal 298.00 | N | 0.00 | 358.00 Renewal 298.00 | 3.8% | 13.00 - 11.00 |
| • Selling animals as pets grant fee - 3 years | 413.00 Renewal 354.00 | N | 0.00 | 413.00 Renewal 354.00 | 429.00 Renewal 368.00 | N | 0.00 | 429.00 Renewal 368.00 | 3.9% | 16.00 - 14.00 |
| • Selling animals as pets variation fee (per hour) | 61.00 | N | 0.00 | 61.00 | 61.00 | N | 0.00 | 61.00 | 0.0% | 0.00 |
| Animal Boarding | | | | | | | | | | |
| • Animal boarding - Home boarding licence application fee | 261.00 Renewal 243.00 | N | 0.00 | 261.00 Renewal 243.00 | 271.00 Renewal 252.00 | N | 0.00 | 271.00 Renewal 252.00 | 3.8% | 10.00 - 09.00 |
| • Animal boarding - Home boarding licence grant fee - 1 year | 188.00 Renewal 172.00 | N | 0.00 | 188.00 Renewal 172.00 | 195.00 Renewal 178.00 | N | 0.00 | 195.00 Renewal 178.00 | 3.7% | 07.00 - 06.00 |
| • Animal boarding - Home boarding licence grant fee - 2 years | 256.00 Renewal 238.00 | N | 0.00 | 256.00 Renewal 238.00 | 266.00 Renewal 247.00 | N | 0.00 | 266.00 Renewal 247.00 | 3.9% | 10.00 - 09.00 |
| • Animal boarding - Home boarding licence grant fee - 3 years | 321.00 Renewal 306.00 | N | 0.00 | 321.00 Renewal 306.00 | 333.00 Renewal 318.00 | N | 0.00 | 333.00 Renewal 318.00 | 3.7% | 12.00 - 12.00 |
| • Animal boarding - Home boarding licence variation fee (per hour) | 61.00 | N | 0.00 | 61.00 | 61.00 | N | 0.00 | 61.00 | 0.0% | 0.00 |
| • Boarding of cats <i>or</i> dogs - Application fee <10 animals | 399.00 Renewal 309.00 | N | 0.00 | 399.00 Renewal 309.00 | 414.00 Renewal 321.00 | N | 0.00 | 414.00 Renewal 321.00 | 3.8% | 15.00 - 12.00 |
| • Boarding of cats <i>or</i> dogs - Application fee 10 - 29 animals | 432.00 Renewal 341.00 | N | 0.00 | 432.00 Renewal 341.00 | 449.00 Renewal 354.00 | N | 0.00 | 449.00 Renewal 354.00 | 3.9% | 17.00 - 13.00 |
| • Boarding of cats <i>or</i> dogs - Application fee >30 animals | 466.00 Renewal 375.00 | N | 0.00 | 466.00 Renewal 375.00 | 484.00 Renewal 390.00 | N | 0.00 | 484.00 Renewal 390.00 | 3.9% | 18.00 - 15.00 |
| • Boarding of cats <i>or</i> dogs - Application fee >60 animals | 498.00 Renewal 408.00 | N | 0.00 | 498.00 Renewal 408.00 | 517.00 Renewal 424.00 | N | 0.00 | 517.00 Renewal 424.00 | 3.8% | 19.00 - 16.00 |
| • Boarding of cats <i>or</i> dogs - Grant fee 1 Year <10 animals | 294.00 Renewal 204.00 | N | 0.00 | 294.00 Renewal 204.00 | 305.00 Renewal 212.00 | N | 0.00 | 305.00 Renewal 212.00 | 3.7% | 11.00 - 08.00 |
| • Boarding of cats <i>or</i> dogs - Grant fee 1 Year 10 - 29 animals | 442.00 Renewal 351.00 | N | 0.00 | 442.00 Renewal 351.00 | 459.00 Renewal 365.00 | N | 0.00 | 459.00 Renewal 365.00 | 3.8% | 17.00 - 14.00 |
| • Boarding of cats <i>or</i> dogs - Grant fee 1 Year >30 animals | 492.00 Renewal 401.00 | N | 0.00 | 492.00 Renewal 401.00 | 511.00 Renewal 417.00 | N | 0.00 | 511.00 Renewal 417.00 | 3.9% | 19.00 - 16.00 |
| • Boarding of cats <i>or</i> dogs - Grant fee 1 Year >60 animals | 541.00 Renewal 449.00 | N | 0.00 | 541.00 Renewal 449.00 | 562.00 Renewal 466.00 | N | 0.00 | 562.00 Renewal 466.00 | 3.9% | 21.00 - 17.00 |
| • Boarding of cats <i>or</i> dogs - Grant fee 2 Year <10 animals | 362.00 Renewal 270.00 | N | 0.00 | 362.00 Renewal 270.00 | 376.00 Renewal 280.00 | N | 0.00 | 376.00 Renewal 280.00 | 3.9% | 14.00 - 10.00 |
| • Boarding of cats <i>or</i> dogs - Grant fee 2 Year 10 - 29 animals | 508.00 Renewal 418.00 | N | 0.00 | 508.00 Renewal 418.00 | 528.00 Renewal 434.00 | N | 0.00 | 528.00 Renewal 434.00 | 3.9% | 20.00 - 16.00 |
| • Boarding of cats <i>or</i> dogs - Grant fee 2 Year >30 animals | 558.00 Renewal 468.00 | N | 0.00 | 558.00 Renewal 468.00 | 580.00 Renewal 486.00 | N | 0.00 | 580.00 Renewal 486.00 | 3.9% | 22.00 - 18.00 |
| • Boarding of cats <i>or</i> dogs - Grant fee 2 Year >60 animals | 607.00 Renewal 516.00 | N | 0.00 | 607.00 Renewal 516.00 | 631.00 Renewal 536.00 | N | 0.00 | 631.00 Renewal 536.00 | 4.0% | 24.00 - 20.00 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|--------------------------|----------------|---------|--------------------------|--------------------------|----------------|---------|--------------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| • Boarding of cats <i>or</i> dogs - Grant fee 3 Year <10 animals | 428.00 Renewal 338.00 | N | 0.00 | 428.00 Renewal 338.00 | 445.00 Renewal 351.00 | N | 0.00 | 445.00 Renewal 351.00 | 4.0% | 17.00 - 13.00 |
| • Boarding of cats <i>or</i> dogs - Grant fee 3 Year 10 - 29 animals | 575.00 Renewal 484.00 | N | 0.00 | 575.00 Renewal 484.00 | 598.00 Renewal 503.00 | N | 0.00 | 598.00 Renewal 503.00 | 4.0% | 23.00 - 19.00 |
| • Boarding of cats <i>or</i> dogs - Grant fee 3 Year >30 animals | 625.00 Renewal 535.00 | N | 0.00 | 625.00 Renewal 535.00 | 650.00 Renewal 556.00 | N | 0.00 | 650.00 Renewal 556.00 | 4.0% | 25.00 - 21.00 |
| • Boarding of cats <i>or</i> dogs - Grant fee 3 Year >60 animals | 675.00 Renewal 583.00 | N | 0.00 | 675.00 Renewal 583.00 | 702.00 Renewal 606.00 | N | 0.00 | 702.00 Renewal 606.00 | 4.0% | 27.00 - 23.00 |
| • Boarding of cats <i>or</i> dogs - Variation fee (per hour) | 61.00 | N | 0.00 | 61.00 | 61.00 | N | 0.00 | 61.00 | 0.0% | 0.00 |
| • Boarding of cats <i>and</i> dogs - Application fee <10 animals | 466.00 Renewal 375.00 | N | 0.00 | 466.00 Renewal 375.00 | 484.00 Renewal 390.00 | N | 0.00 | 484.00 Renewal 390.00 | 3.9% | 18.00 - 15.00 |
| • Boarding of cats <i>and</i> dogs - Application fee 10 - 29 animals | 498.00 Renewal 408.00 | N | 0.00 | 498.00 Renewal 408.00 | 517.00 Renewal 424.00 | N | 0.00 | 517.00 Renewal 424.00 | 3.8% | 19.00 - 16.00 |
| • Boarding of cats <i>and</i> dogs - Application fee >30 animals | 530.00 Renewal 440.00 | N | 0.00 | 530.00 Renewal 440.00 | 551.00 Renewal 457.00 | N | 0.00 | 551.00 Renewal 457.00 | 4.0% | 21.00 - 17.00 |
| • Boarding of cats <i>and</i> dogs - Application fee >60 animals | 563.00 Renewal 473.00 | N | 0.00 | 563.00 Renewal 473.00 | 585.00 Renewal 491.00 | N | 0.00 | 585.00 Renewal 491.00 | 3.9% | 22.00 - 18.00 |
| • Boarding of cats <i>and</i> dogs - Grant fee 1 Year <10 animals | 327.00 Renewal 237.00 | N | 0.00 | 327.00 Renewal 237.00 | 340.00 Renewal 246.00 | N | 0.00 | 340.00 Renewal 246.00 | 4.0% | 13.00 - 09.00 |
| • Boarding of cats <i>and</i> dogs - Grant fee 1 Year 10 - 29 animals | 433.00 Renewal 341.00 | N | 0.00 | 433.00 Renewal 341.00 | 450.00 Renewal 354.00 | N | 0.00 | 450.00 Renewal 354.00 | 3.9% | 17.00 - 13.00 |
| • Boarding of cats <i>and</i> dogs - Grant fee 1 Year >30 animals | 492.00 Renewal 468.00 | N | 0.00 | 492.00 Renewal 468.00 | 511.00 Renewal 486.00 | N | 0.00 | 511.00 Renewal 486.00 | 3.9% | 19.00 - 18.00 |
| • Boarding of cats <i>and</i> dogs - Grant fee 1 Year >60 animals | 541.00 Renewal 449.00 | N | 0.00 | 541.00 Renewal 449.00 | 562.00 Renewal 466.00 | N | 0.00 | 562.00 Renewal 466.00 | 3.9% | 21.00 - 17.00 |
| • Boarding of cats <i>and</i> dogs - Grant fee 2 Year <10 animals | 395.00 Renewal 305.00 | N | 0.00 | 395.00 Renewal 305.00 | 410.00 Renewal 317.00 | N | 0.00 | 410.00 Renewal 317.00 | 3.8% | 15.00 - 12.00 |
| • Boarding of cats <i>and</i> dogs - Grant fee 2 Year 10 - 29 animals | 508.00 Renewal 418.00 | N | 0.00 | 508.00 Renewal 418.00 | 528.00 Renewal 434.00 | N | 0.00 | 528.00 Renewal 434.00 | 3.9% | 20.00 - 16.00 |
| • Boarding of cats <i>and</i> dogs - Grant fee 2 Year >30 animals | 558.00 Renewal 468.00 | N | 0.00 | 558.00 Renewal 468.00 | 580.00 Renewal 486.00 | N | 0.00 | 580.00 Renewal 486.00 | 3.9% | 22.00 - 18.00 |
| • Boarding of cats <i>and</i> dogs - Grant fee 2 Year >60 animals | 607.00 Renewal 516.00 | N | 0.00 | 607.00 Renewal 516.00 | 631.00 Renewal 536.00 | N | 0.00 | 631.00 Renewal 536.00 | 4.0% | 24.00 - 20.00 |
| • Boarding of cats <i>and</i> dogs - Grant fee 3 Year <10 animals | 461.00 Renewal 370.00 | N | 0.00 | 461.00 Renewal 370.00 | 479.00 Renewal 384.00 | N | 0.00 | 479.00 Renewal 384.00 | 3.9% | 18.00 - 14.00 |
| • Boarding of cats <i>and</i> dogs - Grant fee 3 Year 10 - 29 animals | 575.00 Renewal 484.00 | N | 0.00 | 575.00 Renewal 484.00 | 598.00 Renewal 503.00 | N | 0.00 | 598.00 Renewal 503.00 | 4.0% | 23.00 - 19.00 |
| • Boarding of cats <i>and</i> dogs - Grant fee 3 Year >30 animals | 625.00 Renewal 535.00 | N | 0.00 | 625.00 Renewal 535.00 | 650.00 Renewal 556.00 | N | 0.00 | 650.00 Renewal 556.00 | 4.0% | 25.00 - 21.00 |
| • Boarding of cats <i>and</i> dogs - Grant fee 3 Year >60 animals | 675.00 Renewal 583.00 | N | 0.00 | 675.00 Renewal 583.00 | 702.00 Renewal 606.00 | N | 0.00 | 702.00 Renewal 606.00 | 4.0% | 27.00 - 23.00 |
| • Boarding of cats <i>and</i> dogs - Variation fee (per hour) | 61.00 | N | 0.00 | 61.00 | 61.00 | N | 0.00 | 61.00 | 0.0% | 0.00 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|--|--------------------------|----------------|---------|--------------------------|--------------------------|----------------|---------|--------------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| Providing Day Care for Dogs | | | | | | | | | | |
| • Day care for dogs - Application fee | 446.00 Renewal 309.00 | N | 0.00 | 446.00 Renewal 309.00 | 463.00 Renewal 321.00 | N | 0.00 | 463.00 Renewal 321.00 | 3.8% | 17.00 - 12.00 |
| • Day care for dogs - Grant fee - 1 year | 340.00 Renewal 204.00 | N | 0.00 | 340.00 Renewal 204.00 | 353.00 Renewal 212.00 | N | 0.00 | 353.00 Renewal 212.00 | 3.8% | 13.00 - 08.00 |
| • Day care for dogs - Grant fee - 2 years | 408.00 Renewal 270.00 | N | 0.00 | 408.00 Renewal 270.00 | 424.00 Renewal 280.00 | N | 0.00 | 424.00 Renewal 280.00 | 3.9% | 16.00 - 10.00 |
| • Day care for dogs - Grant fee - 3 years | 474.00 Renewal 338.00 | N | 0.00 | 474.00 Renewal 338.00 | 492.00 Renewal 351.00 | N | 0.00 | 492.00 Renewal 351.00 | 3.8% | 18.00 - 13.00 |
| • Day care for dogs - Variation fee | 61.00 | N | 0.00 | 61.00 | 61.00 | N | 0.00 | 61.00 | 0.0% | 0.00 |
| Dog Breeding | | | | | | | | | | |
| • Dog breeding licence - Residential application fee | 350.00 Renewal 309.00 | N | 0.00 | 350.00 Renewal 309.00 | 364.00 Renewal 321.00 | N | 0.00 | 364.00 Renewal 321.00 | 4.0% | 14.00 - 12.00 |
| • Dog breeding licence - Commercial application fee | 415.00 Renewal 375.00 | N | 0.00 | 415.00 Renewal 375.00 | 431.00 Renewal 390.00 | N | 0.00 | 431.00 Renewal 390.00 | 3.9% | 16.00 - 15.00 |
| • Dog breeding licence - Residential grant fee - 1 year | 245.00 Renewal 204.00 | N | 0.00 | 245.00 Renewal 204.00 | 254.00 Renewal 212.00 | N | 0.00 | 254.00 Renewal 212.00 | 3.7% | 09.00 - 08.00 |
| • Dog breeding licence - Residential grant fee - 2 years | 312.00 Renewal 270.00 | N | 0.00 | 312.00 Renewal 270.00 | 324.00 Renewal 280.00 | N | 0.00 | 324.00 Renewal 280.00 | 3.8% | 12.00 - 10.00 |
| • Dog breeding licence - Residential grant fee - 3 years | 378.00 Renewal 338.00 | N | 0.00 | 378.00 Renewal 338.00 | 393.00 Renewal 351.00 | N | 0.00 | 393.00 Renewal 351.00 | 4.0% | 15.00 - 13.00 |
| • Dog breeding licence - Commercial grant fee - 1 year | 276.00 Renewal 237.00 | N | 0.00 | 276.00 Renewal 237.00 | 287.00 Renewal 246.00 | N | 0.00 | 287.00 Renewal 246.00 | 4.0% | 11.00 - 09.00 |
| • Dog breeding licence - Commercial grant fee - 2 years | 344.00 Renewal 305.00 | N | 0.00 | 344.00 Renewal 305.00 | 357.00 Renewal 317.00 | N | 0.00 | 357.00 Renewal 317.00 | 3.8% | 13.00 - 12.00 |
| • Dog breeding licence - Commercial grant fee - 3 years | 411.00 Renewal 370.00 | N | 0.00 | 411.00 Renewal 370.00 | 427.00 Renewal 384.00 | N | 0.00 | 427.00 Renewal 384.00 | 3.9% | 16.00 - 14.00 |
| • Dog breeding licence - Variation fee (per hour) | 61.00 | N | 0.00 | 61.00 | 61.00 | N | 0.00 | 61.00 | 0.0% | 0.00 |
| Hiring out Horses | | | | | | | | | | |
| • Hiring out horses - Application fee <10 horses | 368.00 Renewal 309.00 | N | 0.00 | 368.00 Renewal 309.00 | 382.00 Renewal 321.00 | N | 0.00 | 382.00 Renewal 321.00 | 3.8% | 14.00 - 12.00 |
| • Hiring out horses - Application fee <49 horses | 499.00 Renewal 440.00 | N | 0.00 | 499.00 Renewal 440.00 | 518.00 Renewal 457.00 | N | 0.00 | 518.00 Renewal 457.00 | 3.8% | 19.00 - 17.00 |
| • Hiring out horses - Application fee >50 horses | 631.00 Renewal 572.00 | N | 0.00 | 631.00 Renewal 572.00 | 656.00 Renewal 594.00 | N | 0.00 | 656.00 Renewal 594.00 | 4.0% | 25.00 - 22.00 |
| • Hiring out horses - Grant fee - 1 year | 131.00 Renewal 73.00 | N | 0.00 | 131.00 Renewal 73.00 | 136.00 Renewal 75.00 | N | 0.00 | 136.00 Renewal 75.00 | 3.8% | 05.00 - 02.00 |
| • Hiring out horses - Grant fee <10 horses - 2 years | 329.00 Renewal 269.00 | N | 0.00 | 329.00 Renewal 269.00 | 342.00 Renewal 279.00 | N | 0.00 | 342.00 Renewal 279.00 | 4.0% | 13.00 - 10.00 |
| • Hiring out horses - Grant fee <49 horses - 2 years | 460.00 Renewal 401.00 | N | 0.00 | 460.00 Renewal 401.00 | 478.00 Renewal 417.00 | N | 0.00 | 478.00 Renewal 417.00 | 3.9% | 18.00 - 16.00 |
| • Hiring out horses - Grant fee >50 horses - 2 years | 592.00 Renewal 531.00 | N | 0.00 | 592.00 Renewal 531.00 | 615.00 Renewal 552.00 | N | 0.00 | 615.00 Renewal 552.00 | 3.9% | 23.00 - 21.00 |
| • Hiring out horses - Grant fee <10 horses - 3 years | 658.00 Renewal 599.00 | N | 0.00 | 658.00 Renewal 599.00 | 684.00 Renewal 622.00 | N | 0.00 | 684.00 Renewal 622.00 | 4.0% | 26.00 - 23.00 |
| • Hiring out horses - Grant fee <49 horses - 3 years | 921.00 Renewal 862.00 | N | 0.00 | 921.00 Renewal 862.00 | 957.00 Renewal 896.00 | N | 0.00 | 957.00 Renewal 896.00 | 3.9% | 36.00 - 34.00 |
| • Hiring out horses - Grant fee >50 horses - 3 years | 1183.00 Renewal 80.00 | N | 0.00 | 1183.00 Renewal 80.00 | 1230.00 Renewal 83.00 | N | 0.00 | 1230.00 Renewal 83.00 | 4.0% | 47.00 - 03.00 |
| • Hiring out horses - Variation fee (per hour) | 61.00 | N | 0.00 | 61.00 | 61.00 | N | 0.00 | 61.00 | 0.0% | 0.00 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|---|---------------------|------------------------------|---|---|---------------------|------------------------------|---|---------------------------------|--|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| Zoo Licence <ul style="list-style-type: none">• Zoo licence - New application fee• Zoo licence - grant fee (4 year licence)• Zoo licence - Renewal fee (6 year licence)• Zoo licence - transfer fee (per hour) | 450.00 1,255.00 1,945.00 61.00 | N N N N | 0.00 0.00 0.00 0.00 | 450.00 1,255.00 1,945.00 61.00 | 450.00 1,255.00 1,945.00 61.00 | N N N N | 0.00 0.00 0.00 0.00 | 450.00 1,255.00 1,945.00 61.00 | 0.0% 0.0% 0.0% 0.0% | 0.00 0.00 0.00 0.00 |
| Dangerous Wild Animals and Primates <ul style="list-style-type: none">• Dangerous wild animals - Application fee - For any other animal• Dangerous wild animals - Grant fee - 2 years• Primates - Grant Fee - 3 years• Dangerous wild animals and primates - Variation fee (per hour) | 408.00 137.00 61.00 | N N N | 0.00 0.00 0.00 | 408.00 137.00 61.00 | 408.00 137.00 225.00 61.00 | N N N N | 0.00 0.00 0.00 0.00 | 408.00 137.00 225.00 61.00 | 0.0% 0.0% N/a 0.0% | 0.00 0.00 New 0.00 |
| Keeping of Animals for Exhibition <ul style="list-style-type: none">• Keeping of animals for exhibition - Application fee• Keeping of animals for exhibition - Grant fee - 3 years• Keeping of animals for exhibition - Variation fee (per hour) | 446.00 Renewal 308.00 343.00 Renewal 206.00 61.00 | N N N | 0.00 0.00 0.00 | 446.00 Renewal 308.00 343.00 Renewal 206.00 61.00 | 463.00 Renewal 320.00 356.00 Renewal 214.00 61.00 | N N N | 0.00 0.00 0.00 | 463.00 Renewal 320.00 356.00 Renewal 214.00 61.00 | 3.8% 3.8% 0.0% | 17.00 - 12.00 13.00 - 08.00 0.00 |
| Miscellaneous Fees <ul style="list-style-type: none">• Applicant request for re-inspection (per hour)• Officer time for withdrawn/rejected application (per hour) <div>The above licence fees are subject to veterinary fees incurred</div> | 61.00 61.00 | N N | 0.00 0.00 | 61.00 61.00 | 61.00 61.00 | N N | 0.00 0.00 | 61.00 50.00 | 0.0% 0.0% | 0.00 0.00 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| TRADING STANDARDS | | | | | | | | | | |
| The cost of any material used will be added to each of these charges | | | | | | | | | | |
| WEIGHING & MEASURING EQUIPMENT (VERIFICATION) | | | | | | | | | | |
| Non Automatic weighing machines – UK verification | | | | | | | | | | |
| The fee per instrument or (if fitted with two or more weighing tables or platforms connected to one or more indicating mechanism) the fee per weight table or platform. | | | | | | | | | | |
| • Not exceeding 30 kg | 42.00 | N | 0.00 | 42.00 | 46.00 | N | 0.00 | 46.00 | 9.5% | 4.00 |
| • Exceeding 30 kg but not exceeding 250 kg | 74.00 | N | 0.00 | 74.00 | 81.00 | N | 0.00 | 81.00 | 9.5% | 7.00 |
| • Exceeding 250 kg but not exceeding 1 tonne | 118.00 | N | 0.00 | 118.00 | 129.00 | N | 0.00 | 129.00 | 9.3% | 11.00 |
| • Exceeding 1 tonne but not exceeding 5 tonne | 187.00 | N | 0.00 | 187.00 | 205.00 | N | 0.00 | 205.00 | 9.6% | 18.00 |
| • Exceeding 5 tonne but not exceeding 30 tonne | 362.00 | N | 0.00 | 362.00 | 398.00 | N | 0.00 | 398.00 | 9.9% | 36.00 |
| • Exceeding 30 tonne | 574.00 | N | 0.00 | 574.00 | 631.00 | N | 0.00 | 631.00 | 9.9% | 57.00 |
| Where labour & equipment are provided to facilitate the test the appropriate fee is reduced by 50%. | | | | | | | | | | |
| MEASURING INSTRUMENTS | | | | | | | | | | |
| Measuring instruments for liquid fuel or lubricants or mixtures thereof. | | | | | | | | | | |
| • Container types (unsubdivided) | 86.00 | N | 0.00 | 86.00 | 94.00 | N | 0.00 | 94.00 | 9.3% | 8.00 |
| SINGLE / MULTI GRADE TYPES | | | | | | | | | | |
| • First nozzle tested, per visit per site | 111.00 | N | 0.00 | 111.00 | 122.00 | N | 0.00 | 122.00 | 9.9% | 11.00 |
| • Each additional nozzle tested | 86.00 | N | 0.00 | 86.00 | 94.00 | N | 0.00 | 94.00 | 9.3% | 8.00 |
| WEIGHTS | | | | | | | | | | |
| • Not exceeding 5 kg | 9.00 | N | 0.00 | 9.00 | 9.00 | N | 0.00 | 9.00 | 0.0% | 0.00 |
| • Exceeding 5 kg | 14.00 | N | 0.00 | 14.00 | 15.00 | N | 0.00 | 15.00 | 7.1% | 1.00 |
| LINEAR MEASURES | | | | | | | | | | |
| • Not exceeding 3 metres | 16.00 | N | 0.00 | 16.00 | 17.00 | N | 0.00 | 17.00 | 6.3% | 1.00 |
| • Exceeding 3 metres | 21.00 | N | 0.00 | 21.00 | 23.00 | N | 0.00 | 23.00 | 9.5% | 2.00 |
| CAPACITY MEASURES | | | | | | | | | | |
| • Unsubdivided Per measure | 11.00 | N | 0.00 | 11.00 | 12.00 | N | 0.00 | 12.00 | 9.1% | 1.00 |
| • Subdivided Per measure | 16.00 | N | 0.00 | 16.00 | 17.00 | N | 0.00 | 17.00 | 6.3% | 1.00 |
| OTHER WEIGHING AND MEASURING EQUIPMENT | | | | | | | | | | |
| • All other weighing and measuring equipment (per person per hour) | 86.00 | N | 0.00 | 86.00 | 94.00 | N | 0.00 | 94.00 | 9.3% | 8.00 |
| TESTING OF WEIGHING AND MEASURING EQUIPMENT (CALIBRATION) | | | | | | | | | | |
| WEIGHTS (WITH CERTIFICATE OF TEST) | | | | | | | | | | |
| • Not exceeding 5kg (10 lb) | 12.40 | N | 0.00 | 12.40 | 13.60 | N | 0.00 | 13.60 | 9.7% | 1.20 |
| • Exceeding 5 kg (10 lb) but not exceeding 25 kg (56 lb) | 17.40 | N | 0.00 | 17.40 | 19.10 | N | 0.00 | 19.10 | 9.8% | 1.70 |
| • Exceeding 25 kg (56 lb) | 30.00 | N | 0.00 | 30.00 | 33.00 | N | 0.00 | 33.00 | 10.0% | 3.00 |
| • Adjustment service per weight | 8.20 | N | 0.00 | 8.20 | 9.00 | N | 0.00 | 9.00 | 9.8% | 0.80 |
| A surcharge of 10% is applicable if the submission is fewer than 5 items in total. | | | | | | | | | | |
| LINEAR MEASURES (with certificate of test) | | | | | | | | | | |
| • Not exceeding 3 metres (10 feet) | 17.00 | N | 0.00 | 17.00 | 18.00 | N | 0.00 | 18.00 | 5.9% | 1.00 |
| • Exceeding 3 metres (10 feet) | 24.00 | N | 0.00 | 24.00 | 26.00 | N | 0.00 | 26.00 | 8.3% | 2.00 |
| A surcharge of 10% is applicable if the submission is fewer than 5 items in total. | | | | | | | | | | |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|--------------------------|----------------|---------|--------------------------|--------------------------|----------------|---------|--------------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| OTHER | | | | | | | | | | |
| • Request tests of trade equipment | As per verification fees | N | 0.00 | As per verification fees | As per verification fees | N | 0.00 | As per verification fees | | |
| • All other weighing and measuring equipment incl. the provision of certificate of accuracy (Per person per hour) | 86.00 | N | 0.00 | 86.00 | 94.00 | N | 0.00 | 94.00 | 9.3% | 8.00 |
| • Additional copies of certificate of accuracy | 12.40 | N | 0.00 | 12.40 | 13.60 | N | 0.00 | 13.60 | 9.7% | 1.20 |
| Do You Pass Training Course | | | | | | | | | | |
| • 1st attendee | 74.00 | N | 0.00 | 74.00 | 81.00 | N | 0.00 | 81.00 | 9.5% | 7.00 |
| • 2nd and subsequent attendees from same premises | 61.00 | N | 0.00 | 61.00 | 67.00 | N | 0.00 | 67.00 | 9.8% | 6.00 |
| • Business Advice hourly rate | 86.00 | N | 0.00 | 86.00 | 94.00 | N | 0.00 | 94.00 | 9.3% | 8.00 |
| HACKNEY & PRIVATE HIRE LICENCES | | | | | | | | | | |
| Hackney Vehicle Licence - Full Year One Test | 246.00 | N | 0.00 | 246.00 | 183.00 | N | 0.00 | 183.00 | -25.6% | -63.00 |
| Hackney Vehicle Licence - Full Year Two Tests | 286.00 | N | 0.00 | 286.00 | 223.00 | N | 0.00 | 223.00 | -22.0% | -63.00 |
| Hackney Vehicle Licence (Renewal - One Test) | 231.00 | N | 0.00 | 231.00 | 168.00 | N | 0.00 | 168.00 | -27.3% | -63.00 |
| Hackney Vehicle Licence (Renewal - Two tests) | 271.00 | N | 0.00 | 271.00 | 208.00 | N | 0.00 | 208.00 | -23.2% | -63.00 |
| Private Hire Vehicle - One Test | 244.00 | N | 0.00 | 244.00 | 182.00 | N | 0.00 | 182.00 | -25.4% | -62.00 |
| Private Hire Vehicle - Two Tests | 284.00 | N | 0.00 | 284.00 | 222.00 | N | 0.00 | 222.00 | -21.8% | -62.00 |
| Private Hire Vehicle Renewal - One Test | 231.00 | N | 0.00 | 231.00 | 168.00 | N | 0.00 | 168.00 | -27.3% | -63.00 |
| Private Hire Vehicle - Renewal - Two Tests | 271.00 | N | 0.00 | 271.00 | 208.00 | N | 0.00 | 208.00 | -23.2% | -63.00 |
| Vehicle Change | 120.00 | N | 0.00 | 120.00 | 108.00 | N | 0.00 | 108.00 | -10.0% | -12.00 |
| Vehicle Re-tests (full) | 40.00 | N | 0.00 | 40.00 | 40.00 | N | 0.00 | 40.00 | 0.0% | 0.00 |
| Vehicle Re-tests (minor) | 20.00 | N | 0.00 | 20.00 | 20.00 | N | 0.00 | 20.00 | 0.0% | 0.00 |
| Owner Change | 20.00 | N | 0.00 | 20.00 | 20.00 | N | 0.00 | 20.00 | 0.0% | 0.00 |
| Drivers Licence - Online - Grant (3 year) | 210.00 | N | 0.00 | 210.00 | 196.00 | N | 0.00 | 196.00 | -6.7% | -14.00 |
| Drivers Licence - Online - Renewal (3 year) | 128.00 | N | 0.00 | 128.00 | 118.00 | N | 0.00 | 118.00 | -7.8% | -10.00 |
| Drivers Proficiency Re-tests | 40.00 | N | 0 | 40.00 | 40.00 | N | 0.00 | 40.00 | 0.0% | 0.00 |
| Drivers Awareness Course (fail to attend fee) | 40.00 | N | 0.00 | 40.00 | 40.00 | N | 0.00 | 40.00 | 0.0% | 0.00 |
| OPERATORS LICENCE - WITHOUT STAR RATING ONE YEAR | | | | | | | | | | |
| • 1 Vehicle | 165.00 | N | 0.00 | 165.00 | 156.00 | N | 0.00 | 156.00 | -5.5% | -9.00 |
| • 2-10 Vehicles | 222.00 | N | 0.00 | 222.00 | 218.00 | N | 0.00 | 218.00 | -1.8% | -4.00 |
| • 11-50 Vehicles | 395.00 | N | 0.00 | 395.00 | 395.00 | N | 0.00 | 395.00 | 0.0% | 0.00 |
| • 51-99 Vehicles | 488.00 | N | 0.00 | 488.00 | 490.00 | N | 0.00 | 490.00 | 0.4% | 2.00 |
| • 100-199 Vehicles | 580.00 | N | 0.00 | 580.00 | 585.00 | N | 0.00 | 585.00 | 0.9% | 5.00 |
| • 200-299 Vehicles | 672.00 | N | 0.00 | 672.00 | 680.00 | N | 0.00 | 680.00 | 1.2% | 8.00 |
| • 300-399 Vehicles | 764.00 | N | 0.00 | 764.00 | 775.00 | N | 0.00 | 775.00 | 1.4% | 11.00 |
| • 400+ Vehicles | 857.00 | N | 0.00 | 857.00 | 871.00 | N | 0.00 | 871.00 | 1.6% | 14.00 |
| OPERATORS LICENCE - WITHOUT STAR RATING FIVE YEAR | | | | | | | | | | |
| • 1 Vehicle | 454.00 | N | 0.00 | 454.00 | 456.00 | N | 0.00 | 456.00 | 0.4% | 2.00 |
| • 2-10 Vehicles | 751.00 | N | 0.00 | 751.00 | 762.00 | N | 0.00 | 762.00 | 1.5% | 11.00 |
| • 11-50 Vehicles | 1,607.00 | N | 0.00 | 1,607.00 | 1,646.00 | N | 0.00 | 1,646.00 | 2.4% | 39.00 |
| • 51-99 Vehicles | 2,437.00 | N | 0.00 | 2,437.00 | 2,122.00 | N | 0.00 | 2,122.00 | -12.9% | -315.00 |
| • 100-199 Vehicles | 2,530.00 | N | 0.00 | 2,530.00 | 2,598.00 | N | 0.00 | 2,598.00 | 2.7% | 68.00 |
| • 200-299 Vehicles | 2,991.00 | N | 0.00 | 2,991.00 | 3,074.00 | N | 0.00 | 3,074.00 | 2.8% | 83.00 |
| • 300 -399 Vehicles | 3,452.00 | N | 0.00 | 3,452.00 | 3,550.00 | N | 0.00 | 3,550.00 | 2.8% | 98.00 |
| • 400+ Vehicles | 3,913.00 | N | 0.00 | 3,913.00 | 4,026.00 | N | 0.00 | 4,026.00 | 2.9% | 113.00 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|--|---|--|--|--|---|--|--|---|---|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| SUPPLEMENTARY CHARGES <ul style="list-style-type: none">• Replacement Plates (Each)• Plates Securing Bracket (L Shape)• Plates Securing Bracket (Flat Shape)• Plate holders - each• Cancelled/Failed to Attend Vehicle Test (Less than 48 hours notice given)• Cancelled/Failed to Attend Driver Proficiency Test (Less than 48 hours notice given)• NEW Fee deduction for withdrawn application (pre-panel)en• NEW Fee deduction following driver panel process/refusal at panel• Pre-application advice per hour• Hackney Carriage door signs• New driver appointment - re-booking• Replacement driver badge | 10.00 15.00 8.00 10.00 40.00 20.00 80.00 5.00 10.00 5.00 | N N N N N N N N N N | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 10.00 15.00 8.00 10.00 40.00 20.00 80.00 5.00 10.00 5.00 | 11.00 16.00 8.00 11.00 40.00 40.00 120.00 80.00 5.00 10.00 5.00 | N N N N N N N N N N N | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 11.00 16.00 8.00 11.00 40.00 40.00 120.00 80.00 5.00 10.00 5.00 | 10.0% 6.7% 0.0% 10.0% 0.0% 100.0% N/a N/a 0.0% 0.0% 0.0% | 1.00 1.00 0.00 1.00 0.00 20.00 N/a N/a 0.00 0.00 0.00 |
| STREET TRADING LICENCES <ul style="list-style-type: none">• Street trading consents and licences - (Ice Cream / Veg) - Yearly• Street trading consents and licences - (Ice Cream / Veg) - 6 Months• Street trading consents (Other traders) - Yearly• Street trading consents (Other traders) - 6 Months• Street trading assistant• Street trading licences Town Centre - Per Quarter STREET TRADING - DAILY FEES: <ul style="list-style-type: none">• 1st Day• 2nd and Subsequent Days STREET TRADING – MISCELLANEOUS <ul style="list-style-type: none">• Uppermill Weekly Market CAR BOOT / TABLE TOP SALES <ul style="list-style-type: none">• Up to 20 stalls• Additional stalls - per stall | 887.00 457.00 759.00 379.00 27.00 1,280.00 73.00 40.00 140.00 53.00 2.10 | N N N N N N N N N N N | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 887.00 457.00 759.00 379.00 27.00 1,280.00 73.00 40.00 140.00 53.00 2.10 | 975.00 502.00 834.00 416.00 29.00 1,408.00 80.00 44.00 154.00 58.00 2.30 | N N N N N N N N N N N | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 975.00 502.00 834.00 416.00 29.00 1,408.00 80.00 44.00 154.00 58.00 2.30 | 9.9% 9.8% 9.9% 9.8% 7.4% 10.0% 9.6% 10.0% 10.0% 9.4% 9.5% | 88.00 45.00 75.00 37.00 2.00 128.00 7.00 4.00 14.00 5.00 0.20 |
| SCRAP METAL LICENCES SCRAP METAL DEALER SITE LICENCE <ul style="list-style-type: none">• New• Per additional site• Renewal• Renewal per additional site• Minor variation SCRAP METAL COLLECTORS LICENCE <ul style="list-style-type: none">• New• Renewal• Minor Variation | 811.60 727.80 598.90 515.10 38.70 341.40 290.00 38.70 | N N N N N N N N | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 811.60 727.80 598.90 515.10 38.70 341.40 290.00 38.70 | 892.70 800.50 658.70 566.60 42.50 375.50 319.00 42.50 | N N N N N N N N | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 892.70 800.50 658.70 566.60 42.50 375.50 319.00 42.50 | 10.0% 10.0% 10.0% 10.0% 9.8% 10.0% 10.0% 9.8% | 81.10 72.70 59.80 51.50 3.80 34.10 29.00 3.80 |
| BETTING AND ADULT ENTERTAINMENT LICENCES GAMBLING ACT 2005 BINGO PREMISES <ul style="list-style-type: none">• New• Annual Fee• Variation• Provisional Statement• Transfer• Reinstatement | Stautory TBC 704.80 1,364.30 1,057.30 712.70 712.70 | N N N N N N | 0.00 0.00 0.00 0.00 0.00 | stautory TBC 704.80 1,364.30 1,057.30 712.70 712.70 | Stautory TBC 775.20 1,500.70 1,163.00 783.90 783.90 | N N N N N | 0.00 0.00 0.00 0.00 0.00 | stautory TBC 775.20 1,500.70 1,163.00 783.90 783.90 | 10.0% 10.0% 10.0% 10.0% 10.0% | 70.40 136.40 105.70 71.20 71.20 |
| | | | | | | | | | | |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|--|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| BETTING PREMISES (EXCLUDING TRACKS) | | | | | | | | | | |
| • New | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Annual Fee | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Variation | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Provisional Statement | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Transfer | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Reinstatement | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| TRACKS | | | | | | | | | | |
| • New | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Annual Fee | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Variation | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Provisional Statement | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Transfer | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Reinstatement | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| FAMILY ENTERTAINMENT CENTRE | | | | | | | | | | |
| • New | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Annual Fee | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Variation | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Provisional Statement | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Transfer | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Reinstatement | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| ADULT GAMING CENTRE | | | | | | | | | | |
| • New | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Annual Fee | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Variation | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Provisional Statement | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Transfer | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Reinstatement | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Notification of change | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Sex Shop Licence | 475.10 | N | 0.00 | 475.10 | 522.60 | N | 0.00 | 522.60 | 10.0% | 47.50 |
| • Sexual entertainment venue | 950.40 | N | 0.00 | 950.40 | 1,045.40 | N | 0.00 | 1,045.40 | 10.0% | 95.00 |
| OTHER LICENCES | | | | | | | | | | |
| DISTRIBUTION OF FREE PRINTED MATTER | | | | | | | | | | |
| • Daily Licence | 53.50 | N | 0.00 | 53.50 | 58.80 | N | 0.00 | 58.80 | 9.9% | 5.30 |
| • Quarterly Licence | 258.10 | N | 0.00 | 258.10 | 283.90 | N | 0.00 | 283.90 | 10.0% | 25.80 |
| • Yearly Licence | 516.20 | N | 0.00 | 516.20 | 567.80 | N | 0.00 | 567.80 | 10.0% | 51.60 |
| • Additional Badge | 18.20 | N | 0.00 | 18.20 | 20.00 | N | 0.00 | 20.00 | 9.9% | 1.80 |
| • Replacement Badge | 18.20 | N | 0.00 | 18.20 | 20.00 | N | 0.00 | 20.00 | 9.9% | 1.80 |
| HIGHWAYS PERMITS | | | | | | | | | | |
| Pavement Café Licence | | | | | | | | | | |
| • Grant | 205.80 | N | 0.00 | 205.80 | 226.30 | N | 0.00 | 226.30 | 10.0% | 20.50 |
| • Renewal | 115.90 | N | 0.00 | 115.90 | 127.40 | N | 0.00 | 127.40 | 9.9% | 11.50 |
| • Pavement licence - Business & Planning Act | 75.10 | N | 0.00 | 75.10 | 82.60 | N | 0.00 | 82.60 | 10.0% | 7.50 |
| • Placing materials on | 75.10 | N | 0.00 | 75.10 | 82.60 | N | 0.00 | 82.60 | 10.0% | 7.50 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| PEST CONTROL | | | | | | | | | | |
| DOMESTIC PREMISES | | | | | | | | | | |
| • Treatment for - Rats (domestic dwelling) ** | 46.67 | Y | 9.33 | 56.00 | 51.67 | Y | 10.33 | 62.00 | 10.7% | 5.00 |
| • Treatment for - Mice ** | 46.67 | Y | 9.33 | 56.00 | 51.67 | Y | 10.33 | 62.00 | 10.7% | 5.00 |
| • Treatment for - Cockroaches ** | 60.00 | Y | 12.00 | 72.00 | 65.83 | Y | 13.17 | 79.00 | 9.7% | 5.83 |
| • Treatment for Bed Bugs ** | 94.17 | Y | 18.83 | 113.00 | 103.33 | Y | 20.67 | 124.00 | 9.7% | 9.17 |
| • Treatment for fleas ** | 94.17 | Y | 18.83 | 113.00 | 103.33 | Y | 20.67 | 124.00 | 9.7% | 9.17 |
| • Treatment for wasps nests - TWO VISITS | 115.00 | Y | 23.00 | 138.00 | 126.50 | Y | 25.30 | 151.80 | 10.0% | 11.50 |
| • Treatment for squirrels (including the lure of traps and one return visit) | 112.50 | Y | 22.50 | 135.00 | 124.17 | Y | 24.83 | 149.00 | 10.4% | 11.67 |
| • Subsequent visits | 35.83 | Y | 7.17 | 43.00 | 39.17 | Y | 7.83 | 47.00 | 9.3% | 3.33 |
| • Callout charge - no treatment necessary | 27.50 | Y | 5.50 | 33.00 | 30.00 | Y | 6.00 | 36.00 | 9.1% | 2.50 |
| • Key 7 collection charge | 27.50 | Y | 5.50 | 33.00 | 30.00 | Y | 6.00 | 36.00 | 9.1% | 2.50 |
| ** No charges will be levied for owner-occupied, domestic properties for these public health related services. | | | | | | | | | | |
| COMMERCIAL PREMISES | | | | | | | | | | |
| • Treatment for public health pests - rats, mice, cockroaches in privately rented properties | 114.17 | Y | 22.83 | 137.00 | 125.83 | Y | 25.17 | 151.00 | 10.2% | 11.67 |
| BASIC/STARTER CONTRACT | | | | | | | | | | |
| • Cover for rodents only. Includes 4 x visits per year | 357.50 | Y | 71.50 | 429.00 | 393.33 | Y | 78.67 | 472.00 | 10.0% | 35.83 |
| | 0.00 | Y | 0.00 | 0.00 | 0.00 | Y | 0.00 | 0.00 | | |
| INTERMEDIATE CONTRACT | | | | | | | | | | |
| • Cover is for rodents and includes 6 x visits and 2 free insect treatments (Non food pests & wood boring beetles) | 418.33 | Y | 83.67 | 502.00 | 460.00 | Y | 92.00 | 552.00 | 10.0% | 41.67 |
| INTERMEDIATE PLUS CONTRACT | | | | | | | | | | |
| • Cover includes 6 visits per year and covers rodents and 2 insect treatments (Includes all food pests, wasps & bees, but does not include wood boring beetles) | 537.50 | Y | 107.50 | 645.00 | 591.67 | Y | 118.33 | 710.00 | 10.1% | 54.17 |
| ADVANCED CONTRACT | | | | | | | | | | |
| • Cover includes rodents and most insects (does not include wood boring beetles). Includes 8 visits per year | 775.83 | Y | 155.17 | 931.00 | 853.33 | Y | 170.67 | 1,024.00 | 10.0% | 77.50 |
| ADDITIONAL HOURLY RATES FOR VISITS/TREATMENTS | | | | | | | | | | |
| • Hourly rate for all treatments | 96.67 | Y | 19.33 | 116.00 | 106.67 | Y | 21.33 | 128.00 | 10.3% | 10.00 |
| ADDITIONAL OPERATIVE | | | | | | | | | | |
| • Hourly rate | 49.17 | Y | 9.83 | 59.00 | 54.17 | Y | 10.83 | 65.00 | 10.2% | 5.00 |
| • Reclamation fee for the recovery of dogs from the Manchester and district home for lost dogs (price fixed byLaw) | 30.00 | N | 0.00 | 30.00 | 33.00 | N | 0.00 | 33.00 | 10.0% | 3.00 |
| • Kennelling and detention costs | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Kennelling and detention costs - out of hours | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Admin costs | statutory TBC | N | 0.00 | statutory TBC | statutory TBC | N | 0.00 | statutory TBC | | |
| • Administrative charge for default work at a maximum of £300 | 25.0% | N | 0.00 | 25.0% | 25.0% | N | 0.00 | 25.0% | 0.0% | 0.00 |
| • Formal responses to requests for technical information from Insurance companies etc. relative to drainage investigations etc. Per letter | 189.00 | N | 0.00 | 189.00 | 208.00 | N | 0.00 | 208.00 | 10.1% | 19.00 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-----------------|----------------|----------|---------------------|--------------------------|----------------|----------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| SECURITY & RESPONSE | | | | | | | | | | |
| PATROLLING AND GUARDING SERVICES | | | | | | | | | | |
| BUILDING SERVICES | | | | | | | | | | |
| • Opening of a building (must also be a key holder) (per opening) | 27.00 | Y | 5.40 | 32.40 | 29.70 | Y | 5.94 | 35.64 | 10.0% | 2.70 |
| Annual patrolling contracts | | | | | | | | | | |
| • Annual patrolling contract (public/third sector) | 2,611.00 | Y | 522.20 | 3,133.20 | 2,872.10 | Y | 574.42 | 3,446.52 | 10.0% | 261.10 |
| • Annual patrolling contract (private sector) | 3,083.00 | Y | 616.60 | 3,699.60 | 3,391.30 | Y | 678.26 | 4,069.56 | 10.0% | 308.30 |
| EMERGENCY BOARDING SERVICES | | | | | | | | | | |
| • Call out (free when paying for Patrolling Services) (per hour/part thereof) | 136.00 | Y | 27.20 | 163.20 | 149.60 | Y | 29.92 | 179.52 | 10.0% | 13.60 |
| WINDOW BOARDING | | | | | | | | | | |
| • Standard window | 61.00 | Y | 12.20 | 73.20 | 67.10 | Y | 13.42 | 80.52 | 10.0% | 6.10 |
| • Large window | 135.00 | Y | 27.00 | 162.00 | 148.50 | Y | 29.70 | 178.20 | 10.0% | 13.50 |
| • Steel sheeting (per sheet) | 118.00 | Y | 23.60 | 141.60 | 129.80 | Y | 25.96 | 155.76 | 10.0% | 11.80 |
| DOOR BOARDING | | | | | | | | | | |
| • Wooden cover | 73.00 | Y | 14.60 | 87.60 | 80.30 | Y | 16.06 | 96.36 | 10.0% | 7.30 |
| • Steel door (rental per week) | POA | Y | N/a | N/a | POA | Y | N/a | N/a | N/a | N/a |
| • Boarded Up Property Inspection (free when paying for patrolling services) (per weekly inspection) | 152.00 | Y | 30.40 | 182.40 | 167.20 | Y | 33.44 | 200.64 | 10.0% | 15.20 |
| STATIC SECURITY GUARDING (Per hour) | 19.00 | Y | 3.80 | 22.80 | 20.90 | Y | 4.18 | 25.08 | 10.0% | 1.90 |
| EVENTS STEWARDS (per hour) from | 20.00 | Y | 4.00 | 24.00 | 22.00 | Y | 4.40 | 26.40 | N/a | N/a |
| ANY OTHER ASSISTANCE | | | | | | | | | | |
| • Per Hour Per Operative | 80.00 | Y | 16.00 | 96.00 | 88.00 | Y | 17.60 | 105.60 | 10.0% | 8.00 |
| PASSIVE MONITORING ON ACTIVATION PER SITE (SEE FEE FOR VISUAL VERIFICATION ABOVE) | | | | | | | | | | |
| • Active Live Monitoring Only – Public Space without telemetry (per camera per day) (including transmission fees) | 1.74 | Y | 0.35 | 2.09 | 1.90 | Y | 0.38 | 2.28 | 4.2% | 0.16 |
| • Active Live Monitoring Only – Public Space with telemetry (per camera per day) (including transmission fees) | 4.36 | Y | 0.87 | 5.23 | 4.70 | Y | 0.94 | 5.64 | 7.8% | 0.34 |
| • Active Live Monitoring and Recording – Public Space without telemetry (per camera per day) (including transmission fees) | 4.36 | Y | 0.87 | 5.23 | 4.70 | Y | 0.94 | 5.64 | 7.8% | 0.34 |
| • Active Live Monitoring and Recording – Public Space with telemetry (per camera per day) (including transmission fees) | 11.32 | Y | 2.26 | 13.58 | 12.40 | Y | 2.48 | 14.88 | 4.5% | 1.08 |
| • Automatic Number Plate Recognition Camera (per camera per day) (including transmission fees and connection to ANPR network) | 10.08 | Y | 2.02 | 12.10 | 11.00 | Y | 2.20 | 13.20 | 9.1% | 0.92 |
| NOTE: The Service does not undertake active live monitoring on private space systems. | | | | | | | | | | |
| RADIO COMMUNICATIONS EQUIPMENT (Cost per month) | | | | | | | | | | |
| External | 20.00 | Y | 4.00 | 24.00 | 22.00 | Y | 4.40 | 26.40 | 10.0% | 2.00 |
| Internal | 30.00 | Y | 6.00 | 36.00 | 33.00 | Y | 6.60 | 39.60 | 10.0% | 3.00 |
| REMOTE SECURITY SERVICES | | | | | | | | | | |
| • Remote Operation of Traffic Control Barriers (per barrier) | 5,113.00 | Y | 1,022.60 | 6,135.60 | 5,624.30 | Y | 1,124.86 | 6,749.16 | 10.0% | 511.30 |
| • Remote Operation of Visual Display Signage (including Snow Signs) (per sign) | 2,173.00 | Y | 434.60 | 2,607.60 | 2,390.30 | Y | 478.06 | 2,868.36 | 10.0% | 217.30 |
| CONCIERGE SERVICE | | | | | | | | | | |
| • Concierge Service per unit (Vetting by tenant) | 239.00 | Y | 47.80 | 286.80 | 262.90 | Y | 52.58 | 315.48 | 10.0% | 23.90 |
| • Concierge Service per unit (Vetting by Control Room) | 481.00 | Y | 96.20 | 577.20 | 529.10 | Y | 105.82 | 634.92 | 10.0% | 48.10 |
| CCTV onsite download fee | 80.00 | Y | 16.00 | 96.00 | 88.00 | Y | 17.60 | 105.60 | 10.0% | 8.00 |
| | | | | | | | | | | |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| CCTV, SECURITY AND FIRST RESPONSE SERVICES | | | | | | | | | | |
| ALARM RECEIVING CENTRE - PROTECTOR PACKAGES <ul style="list-style-type: none">• BRONZE 1 – Including conventional alarm monitoring, alarm response and patrols and secondary key holding.• BRONZE 2 – Including alarm and sound monitoring, alarm response and patrols and primary key holding. | 3,396.00 | Y | 679.20 | 4,075.20 | 3,735.60 | Y | 747.12 | 4,482.72 | 10.0% | 339.60 |
| | 4,123.00 | Y | 824.60 | 4,947.60 | 4,535.30 | Y | 907.06 | 5,442.36 | 10.0% | 412.30 |
| ALARM MONITORING <ul style="list-style-type: none">• Sonitrol Alarm Monitoring• Conventional Alarm Monitoring | 1,687.00 | Y | 337.40 | 2,024.40 | 1,855.70 | Y | 371.14 | 2,226.84 | 10.0% | 168.70 |
| | 976.00 | Y | 195.20 | 1,171.20 | 1,073.60 | Y | 214.72 | 1,288.32 | 10.0% | 97.60 |
| Alarm communicator Yearly airtime cost | 300.00 | Y | 60.00 | 360.00 | 330.00 | Y | 66.00 | 396.00 | 10.0% | 30.00 |
| | 60.00 | Y | 12.00 | 72.00 | 66.00 | Y | 13.20 | 79.20 | 10.0% | 6.00 |
| KEYHOLDING <ul style="list-style-type: none">• Primary key holder• Secondary key holder• Alarm call out if FRS is secondary key holder, but primary key • holder unavailable within 30 minutes• Alarm call out if FRS is not a key holder and no key holder is available within 30 minutes. After 30 minutes, charged at spot hire rate for static guard. | 491.00 | Y | 98.20 | 589.20 | 540.10 | Y | 108.02 | 648.12 | 10.0% | 49.10 |
| | 340.00 | Y | 68.00 | 408.00 | 374.00 | Y | 74.80 | 448.80 | 10.0% | 34.00 |
| | 39.00 | Y | 7.80 | 46.80 | 42.90 | Y | 8.58 | 51.48 | 10.0% | 3.90 |
| | 71.00 | Y | 14.20 | 85.20 | 78.10 | Y | 15.62 | 93.72 | 10.0% | 7.10 |
| LONE WORKER PROTECTION <ul style="list-style-type: none">• Cost per month | 15.00 | Y | 3.00 | 18.00 | 16.50 | Y | 3.30 | 19.80 | 10.0% | 1.50 |
| | 15.00 | Y | 3.00 | 18.00 | 16.50 | Y | 3.30 | 19.80 | 10.0% | 1.50 |
| Boycam Rental - per month | | | | | | | | | | |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| BUILDING CONTROL | | | | | | | | | | |
| ERECTION OF UP TO 5 DWELLINGS | | | | | | | | | | |
| <u>Full Plans Application</u> | | | | | | | | | | |
| • Plan charge payable on submission | | | | | | | | | | |
| 1 dwelling | 305.83 | Y | 61.17 | 367.00 | 366.67 | Y | 73.33 | 440.00 | 19.9% | 60.83 |
| 2 dwellings | 393.33 | Y | 78.67 | 472.00 | 471.67 | Y | 94.33 | 566.00 | 19.9% | 78.33 |
| 3 dwellings | 480.83 | Y | 96.17 | 577.00 | 576.67 | Y | 115.33 | 692.00 | 19.9% | 95.83 |
| 5 dwellings | 568.33 | Y | 113.67 | 682.00 | 681.67 | Y | 136.33 | 818.00 | 19.9% | 113.33 |
| | 655.83 | Y | 131.17 | 787.00 | 786.67 | Y | 157.33 | 944.00 | 19.9% | 130.83 |
| | | | | 0.00 | | | | | | |
| • Inspection Charge Payable after First Inspection | | | | 0.00 | | | | | | |
| 1 dwelling | 436.67 | Y | 87.33 | 524.00 | 523.33 | Y | 104.67 | 628.00 | 19.8% | 86.67 |
| 2 dwellings | 612.50 | Y | 122.50 | 735.00 | 735.00 | Y | 147.00 | 882.00 | 20.0% | 122.50 |
| 3 dwellings | 742.50 | Y | 148.50 | 891.00 | 890.83 | Y | 178.17 | 1,069.00 | 20.0% | 148.33 |
| 4 dwellings | 874.17 | Y | 174.83 | 1,049.00 | 1,048.33 | Y | 209.67 | 1,258.00 | 19.9% | 174.17 |
| 5 dwellings | 1,005.00 | Y | 201.00 | 1,206.00 | 1,205.83 | Y | 241.17 | 1,447.00 | 20.0% | 200.83 |
| | | | | 0.00 | | | | | | |
| <u>Building Notice</u> | | | | 0.00 | | | | | | |
| • Payable on Submission | | | | 0.00 | | | | | | |
| 1 dwelling | 917.50 | Y | 183.50 | 1,101.00 | 1,100.83 | Y | 220.17 | 1,321.00 | 20.0% | 183.33 |
| 2 dwellings | 1,265.83 | Y | 253.17 | 1,519.00 | 1,518.33 | Y | 303.67 | 1,822.00 | 19.9% | 252.50 |
| 3 dwellings | 1,573.33 | Y | 314.67 | 1,888.00 | 1,887.50 | Y | 377.50 | 2,265.00 | 20.0% | 314.17 |
| 4 dwellings | 1,877.50 | Y | 375.50 | 2,253.00 | 2,252.50 | Y | 450.50 | 2,703.00 | 20.0% | 375.00 |
| 5 dwellings | 2,183.33 | Y | 436.67 | 2,620.00 | 2,620.00 | Y | 524.00 | 3,144.00 | 20.0% | 436.67 |
| ALTERATIONS TO NON-DOMESTIC BUILDINGS | | | | | | | | | | |
| <u>Non-Domestic Window Replacement</u> | | | | | | | | | | |
| • Plan / inspection charge payable on submission | | | | | | | | | | |
| Per installation up to 10 windows | 134.17 | Y | 26.83 | 161.00 | 160.83 | Y | 32.17 | 193.00 | 19.9% | 26.67 |
| Per installation 10 to 50 windows | 354.17 | Y | 70.83 | 425.00 | 425.00 | Y | 85.00 | 510.00 | 20.0% | 70.83 |
| | | | | 0.00 | | | | | | |
| | | | | 0.00 | | | | | | |
| <u>Renovation of a Thermal Element</u> | | | | 0.00 | | | | | | |
| | | | | 0.00 | | | | | | |
| • Plan / inspection charge payable on submission | | | | 0.00 | | | | | | |
| - Estimated cost of works up to £30,000 | 320.00 | Y | 64.00 | 384.00 | 383.33 | Y | 76.67 | 460.00 | 19.8% | 63.33 |
| - Estimated cost of works £30,000 & up to £60,000 | 392.50 | Y | 78.50 | 471.00 | 470.83 | Y | 94.17 | 565.00 | 20.0% | 78.33 |
| Alterations, installation of fittings and/or structural alterations not described elsewhere | | | | | | | | | | |
| • Plan charge payable on submission | | | | | | | | | | |
| - Estimated cost up to £2,000.00 | 239.17 | Y | 47.83 | 287.00 | 286.67 | Y | 57.33 | 344.00 | 19.9% | 47.50 |
| - Exceeding £2,000 and up to £5,000 | 354.17 | Y | 70.83 | 425.00 | 425.00 | Y | 85.00 | 510.00 | 20.0% | 70.83 |
| - Exceeding £5,000 and up to £30,000 | 373.33 | Y | 74.67 | 448.00 | 447.50 | Y | 89.50 | 537.00 | 19.9% | 74.17 |
| - Exceeding £30,000 and up to £50,000 | 392.50 | Y | 78.50 | 471.00 | 470.83 | Y | 94.17 | 565.00 | 20.0% | 78.33 |
| - Exceeding £50,000 and up to £75,000 | 442.50 | Y | 88.50 | 531.00 | 530.83 | Y | 106.17 | 637.00 | 20.0% | 88.33 |
| - Exceeding £75,000 and up to £100,000 | 498.33 | Y | 99.67 | 598.00 | 597.50 | Y | 119.50 | 717.00 | 19.9% | 99.17 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| <div>• Inspection Charge Payable after First Inspection<div>- Estimated cost up to £2,000.00</div><div>- Exceeding £2,000 and up to £5,000</div><div>- Exceeding £5,000 and up to £30,000</div><div>- Exceeding £30,000 and up to £50,000</div><div>- Exceeding £50,000 and up to £75,000</div><div>- Exceeding £75,000 and up to £100,000</div></div> | 263.33 | Y | 52.67 | 316.00 | 315.83 | Y | 63.17 | 379.00 | 19.9% | 52.50 |
| | 390.00 | Y | 78.00 | 468.00 | 467.50 | Y | 93.50 | 561.00 | 19.9% | 77.50 |
| | 410.83 | Y | 82.17 | 493.00 | 492.50 | Y | 98.50 | 591.00 | 19.9% | 81.67 |
| | 437.50 | Y | 87.50 | 525.00 | 525.00 | Y | 105.00 | 630.00 | 20.0% | 87.50 |
| | 504.17 | Y | 100.83 | 605.00 | 605.00 | Y | 121.00 | 726.00 | 20.0% | 100.83 |
| | 578.33 | Y | 115.67 | 694.00 | 693.33 | Y | 138.67 | 832.00 | 19.9% | 115.00 |
| | 0.00 | | | | | | | | | |
| NON-DOMESTIC WORK - EXTENSIONS & NEW BUILD <u>Floor Area not exceeding 10m²</u> | | | | | | | | | | |
| <div>• Plan charge<div>Other residential</div>Assembly and recreation<div>Industrial and storage</div>All other use classes</div> | 250.83 | Y | 50.17 | 301.00 | 300.83 | Y | 60.17 | 361.00 | 19.9% | 50.00 |
| | 250.83 | Y | 50.17 | 301.00 | 300.83 | Y | 60.17 | 361.00 | 19.9% | 50.00 |
| | 250.83 | Y | 50.17 | 301.00 | 300.83 | Y | 60.17 | 361.00 | 19.9% | 50.00 |
| | 250.83 | Y | 50.17 | 301.00 | 300.83 | Y | 60.17 | 361.00 | 19.9% | 50.00 |
| <div>• Inspection Charge<div>Other residential</div>Assembly and recreation<div>Industrial and storage</div>All other use classes</div> | 707.50 | Y | 141.50 | 849.00 | 848.33 | Y | 169.67 | 1,018.00 | 19.9% | 140.83 |
| | 605.83 | Y | 121.17 | 727.00 | 726.67 | Y | 145.33 | 872.00 | 19.9% | 120.83 |
| | 405.00 | Y | 81.00 | 486.00 | 485.83 | Y | 97.17 | 583.00 | 20.0% | 80.83 |
| | 605.83 | Y | 121.17 | 727.00 | 726.67 | Y | 145.33 | 872.00 | 19.9% | 120.83 |
| <u>Floor Area exceeding 10m² but not exceeding 40m²</u> | | | | | | | | | | |
| <div>• Plan charge<div>Other residential</div>Assembly and recreation<div>Industrial and storage</div>All other use classes</div> | 354.17 | Y | 70.83 | 425.00 | 425.00 | Y | 85.00 | 510.00 | 20.0% | 70.83 |
| | 354.17 | Y | 70.83 | 425.00 | 425.00 | Y | 85.00 | 510.00 | 20.0% | 70.83 |
| | 354.17 | Y | 70.83 | 425.00 | 425.00 | Y | 85.00 | 510.00 | 20.0% | 70.83 |
| | 354.17 | Y | 70.83 | 425.00 | 425.00 | Y | 85.00 | 510.00 | 20.0% | 70.83 |
| <div>• Inspection Charge<div>Other residential</div>Assembly and recreation<div>Industrial and storage</div>All other use classes</div> | 805.83 | Y | 161.17 | 967.00 | 966.67 | Y | 193.33 | 1,160.00 | 20.0% | 160.83 |
| | 707.50 | Y | 141.50 | 849.00 | 848.33 | Y | 169.67 | 1,018.00 | 19.9% | 140.83 |
| | 508.33 | Y | 101.67 | 610.00 | 610.00 | Y | 122.00 | 732.00 | 20.0% | 101.67 |
| | 707.50 | Y | 141.50 | 849.00 | 848.33 | Y | 169.67 | 1,018.00 | 19.9% | 140.83 |
| <u>Floor Area exceeding 40m² but not exceeding 100m²</u> | | | | | | | | | | |
| <div>• Plan charge<div>Other residential</div>Assembly and recreation<div>Industrial and storage</div>All other use classes</div> | 445.83 | Y | 89.17 | 535.00 | 535.00 | Y | 107.00 | 642.00 | 20.0% | 89.17 |
| | 435.00 | Y | 87.00 | 522.00 | 521.67 | Y | 104.33 | 626.00 | 19.9% | 86.67 |
| | 415.83 | Y | 83.17 | 499.00 | 498.33 | Y | 99.67 | 598.00 | 19.8% | 82.50 |
| | 435.00 | Y | 87.00 | 522.00 | 521.67 | Y | 104.33 | 626.00 | 19.9% | 86.67 |
| <div>• Inspection Charge<div>Other residential</div>Assembly and recreation<div>Industrial and storage</div>All other use classes</div> | 817.50 | Y | 163.50 | 981.00 | 980.83 | Y | 196.17 | 1,177.00 | 20.0% | 163.33 |
| | 725.00 | Y | 145.00 | 870.00 | 870.00 | Y | 174.00 | 1,044.00 | 20.0% | 145.00 |
| | 545.83 | Y | 109.17 | 655.00 | 655.00 | Y | 131.00 | 786.00 | 20.0% | 109.17 |
| | 725.00 | Y | 145.00 | 870.00 | 870.00 | Y | 174.00 | 1,044.00 | 20.0% | 145.00 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| BUILDING REGULATIONS RELATED CHARGES | | | | | | | | | | |
| Copies of Decision Notices or Completion Certificates | 58.64 | N | 0.00 | 59.00 | 70.00 | N | 0.00 | 70.00 | 18.6% | 11.36 |
| Copies of Correspondence | 15.59 | N | 0.00 | 16.00 | 19.00 | N | 0.00 | 19.00 | 18.8% | 3.41 |
| Dangerous Structures out of hours Call-out Charge | 296.04 | N | 0.00 | 296.00 | 355.00 | N | 0.00 | 355.00 | 19.9% | 58.96 |
| Provision of a letter, confirming exemption of the proposals or work undertaken, from the procedural or substantive requirements of the Building Regs | 58.64 | N | 0.00 | 59.00 | 70.00 | N | 0.00 | 70.00 | 18.6% | 11.36 |
| Provision of late completion inspections and issue of completion certificate | 241.33 | N | 0.00 | 241.00 | 289.00 | N | 0.00 | 289.00 | 19.9% | 47.67 |
| Admistrative processing cost for refunding Building Regulation fees is subject to the status of the application and the advancement of the works | 84.69 | N | 0.00 | 85.00 | 102.00 | N | 0.00 | 102.00 | 20.0% | 17.31 |
| DOMESTIC PROPERTIES - ALTERATIONS; REPLACEMENT WINDOWS; ELECTRICAL WORK | | | | | | | | | | |
| Full Plans Submission | | | | | | | | | | |
| • Plan/ inspoection charge payable on submission | | | | | | | | | | |
| - Mini pile underpinning or traditional underpinning up to 12 linear metres | 405.00 | Y | 81.00 | 486.00 | 485.83 | Y | 97.17 | 583.00 | 20.0% | 80.83 |
| - Renovation of a thermal element to a single dwelling | 143.33 | Y | 28.67 | 172.00 | 171.67 | Y | 34.33 | 206.00 | 19.8% | 28.33 |
| - Alterations to create a basement up to 60m ² not including underpinning | 409.17 | Y | 81.83 | 491.00 | 490.83 | Y | 98.17 | 589.00 | 20.0% | 81.67 |
| Building Notice Submission | | | | | | | | | | |
| • Payable on submission | | | | | | | | | | |
| - Mini pile underpinning or traditional underpinning up to 12 linear metres | 445.83 | Y | 89.17 | 535.00 | 535.00 | Y | 107.00 | 642.00 | 20.0% | 89.17 |
| - Renovation of a thermal element to a single dwelling | 143.33 | Y | 28.67 | 172.00 | 171.67 | Y | 34.33 | 206.00 | 19.8% | 28.33 |
| - Alterations to create a basement up to 60m ² not including underpinning | 491.67 | Y | 98.33 | 590.00 | 590.00 | Y | 118.00 | 708.00 | 20.0% | 98.33 |
| Alterations, installation of fittings and/or structural alterations not described elsewhere | | | | | | | | | | |
| Full Plans Submission | | | | | | | | | | |
| • Plan / inspection charge | | | | | | | | | | |
| Estimated cost up to £1,000 | 134.17 | Y | 26.83 | 161.00 | 160.83 | Y | 32.17 | 193.00 | 19.9% | 26.67 |
| Estimated cost exceeding £1,000 up to £2,000 | 239.17 | Y | 47.83 | 287.00 | 286.67 | Y | 57.33 | 344.00 | 19.9% | 47.50 |
| Estimated cost exceeding £2,000 up to £5,000 | 289.17 | Y | 57.83 | 347.00 | 346.67 | Y | 69.33 | 416.00 | 19.9% | 57.50 |
| Estimated cost exceeding £5,000 up to £10,000 | 354.17 | Y | 70.83 | 425.00 | 425.00 | Y | 85.00 | 510.00 | 20.0% | 70.83 |
| Estimated cost exceeding £10,000 up to £30,000 | 431.67 | Y | 86.33 | 518.00 | 517.50 | Y | 103.50 | 621.00 | 19.9% | 85.83 |
| Estimated cost exceeding £30,000 up to £50,000 | 260.00 | Y | 52.00 | 312.00 | 311.67 | Y | 62.33 | 374.00 | 19.9% | 51.67 |
| Estimated cost exceeding £50,000 up to £75,000 | 291.67 | Y | 58.33 | 350.00 | 350.00 | Y | 70.00 | 420.00 | 20.0% | 58.33 |
| Estimated cost exceeding £75,000 up to £100,000 | 326.67 | Y | 65.33 | 392.00 | 391.67 | Y | 78.33 | 470.00 | 19.9% | 65.00 |
| • Inspection Charge | | | | | | | | | | |
| Estimated cost exceeding £30,000 up to £50,000 | 303.33 | Y | 60.67 | 364.00 | 363.33 | Y | 72.67 | 436.00 | 19.8% | 60.00 |
| Estimated cost exceeding £50,000 up to £75,000 | 482.50 | Y | 96.50 | 579.00 | 578.33 | Y | 115.67 | 694.00 | 19.9% | 95.83 |
| Estimated cost exceeding £75,000 up to £100,000 | 575.00 | Y | 115.00 | 690.00 | 690.00 | Y | 138.00 | 828.00 | 20.0% | 115.00 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|--|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| <u>Building Notice Submission</u> | | | | | | | | | | |
| • Payable on submission | | | | | | | | | | |
| Estimated cost up to £1,000 | 134.17 | Y | 26.83 | 161.00 | 160.83 | Y | 32.17 | 193.00 | 19.9% | 26.67 |
| Estimated cost exceeding £1,000 up to £2,000 | 264.17 | Y | 52.83 | 317.00 | 316.67 | Y | 63.33 | 380.00 | 19.9% | 52.50 |
| Estimated cost exceeding £2,000 up to £5,000 | 320.00 | Y | 64.00 | 384.00 | 383.33 | Y | 76.67 | 460.00 | 19.8% | 63.33 |
| Estimated cost exceeding £5,000 up to £10,000 | 386.67 | Y | 77.33 | 464.00 | 463.33 | Y | 92.67 | 556.00 | 19.8% | 76.67 |
| Estimated cost exceeding £10,000 up to £30,000 | 470.83 | Y | 94.17 | 565.00 | 565.00 | Y | 113.00 | 678.00 | 20.0% | 94.17 |
| Estimated cost exceeding £30,000 up to £50,000 | 618.33 | Y | 123.67 | 742.00 | 741.67 | Y | 148.33 | 890.00 | 19.9% | 123.33 |
| Estimated cost exceeding £50,000 up to £75,000 | 850.83 | Y | 170.17 | 1,021.00 | 1,020.83 | Y | 204.17 | 1,225.00 | 20.0% | 170.00 |
| Estimated cost exceeding £75,000 up to £100,000 | 959.17 | Y | 191.83 | 1,151.00 | 1,150.83 | Y | 230.17 | 1,381.00 | 20.0% | 191.67 |
| <u>Window replacements undertaken by contractors who are NOT registered with a Competent Persons Scheme (e.g. FENSA)</u> | | | | | | | | | | |
| <u>Full Plans Submission</u> | | | | | | | | | | |
| • Plan / inspection charge | | | | | | | | | | |
| Per installation up to 10 windows | 134.17 | Y | 26.83 | 161.00 | 160.83 | Y | 32.17 | 193.00 | 19.9% | 26.67 |
| Per installation 11 to 20 windows | 264.17 | Y | 52.83 | 317.00 | 316.67 | Y | 63.33 | 380.00 | 19.9% | 52.50 |
| <u>Building Notice Submission</u> | | | | | | | | | | |
| • Payable on submission | | | | | | | | | | |
| Per installation up to 10 windows | 134.17 | Y | 26.83 | 161.00 | 160.83 | Y | 32.17 | 193.00 | 19.9% | 26.67 |
| Per installation 11 to 20 windows | 264.17 | Y | 52.83 | 317.00 | 316.67 | Y | 63.33 | 380.00 | 19.9% | 52.50 |
| | | | | | | | | | | |
| <u>Electrical work undertaken by non-Part P accredited electricians:</u> | | | | | | | | | | |
| | | | | | | | | | | |
| (a) Electrical work undertaken by a competent (non Part P) electrician capable of demonstrating up to date qualifications and providing all required installation and test certificates | | | | | | | | | | |
| <u>Full Plans Submission</u> | | | | | | | | | | |
| • Plan/ inspection charge | | | | | | | | | | |
| Any electrical work other than re-wiring a dwelling | 99.17 | Y | 19.83 | 119.00 | 118.33 | Y | 23.67 | 142.00 | 19.3% | 19.17 |
| The re-wiring of a dwelling | 170.83 | Y | 34.17 | 205.00 | 205.00 | Y | 41.00 | 246.00 | 20.0% | 34.17 |
| | 0.00 | | | | | | | | | |
| <u>Building Notice Submission</u> | | | | | | | | | | |
| • Payable on submission | | | | | | | | | | |
| Any electrical work other than re-wiring a dwelling | 99.17 | Y | 19.83 | 119.00 | 118.33 | Y | 23.67 | 142.00 | 19.3% | 19.17 |
| The re-wiring of a dwelling | 170.83 | Y | 34.17 | 205.00 | 205.00 | Y | 41.00 | 246.00 | 20.0% | 34.17 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|--|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| (b) Person undertaking electrical work not satisfying the competency listed in (a) above | | | | | | | | | | |
| <u>Full Plans Submission</u> | | | | | | | | | | |
| • Plan/ Inspection charge Any electrical work other than re-wiring a dwelling The re-wiring of a dwelling | 395.83 | Y | 79.17 | 475.00 | 475.00 | Y | 95.00 | 570.00 | 20.0% | 79.17 |
| | 528.33 | Y | 105.67 | 634.00 | 633.33 | Y | 126.67 | 760.00 | 19.9% | 105.00 |
| <u>Building Notice Submission</u> | | | | | | | | | | |
| • Payable on submission Any electrical work other than re-wiring a dwelling The re-wiring of a dwelling | 395.83 | Y | 79.17 | 475.00 | 475.00 | Y | 95.00 | 570.00 | 20.0% | 79.17 |
| | 528.33 | Y | 105.67 | 634.00 | 633.33 | Y | 126.67 | 760.00 | 19.9% | 105.00 |
| Installation of a solid fuel heating appliance by a contractor not registered with a competent persons scheme (e.g. HETAS) | | | | | | | | | | |
| <u>Full Plans Submission</u> | | | | | | | | | | |
| • Plan / Inspection charge | 342.50 | Y | 68.50 | 411.00 | 410.83 | Y | 82.17 | 493.00 | 20.0% | 68.33 |
| <u>Building Notice Submission</u> | | | | | | | | | | |
| • Payable on submission | 395.83 | Y | 79.17 | 475.00 | 475.00 | Y | 95.00 | 570.00 | 20.0% | 79.17 |
| DOMESTIC EXTENSIONS; GARAGES; LOFT CONVERSIONS; GARAGE CONVERSIONS | | | | | | | | | | |
| <u>Full Plans Submission</u> | | | | | | | | | | |
| • Plan charge payable on submission Single storey extension, floor area not exceeding 10m ² Single storey extension, floor area exceeding 10m ² but not exceeding 40m ² Single storey extension, floor area exceeding 40m ² but not exceeding 80m ² | 421.67 | Y | 84.33 | 506.00 | 505.83 | Y | 101.17 | 607.00 | 20.0% | 84.17 |
| | 219.17 | Y | 43.83 | 263.00 | 262.50 | Y | 52.50 | 315.00 | 19.8% | 43.33 |
| | 260.00 | Y | 52.00 | 312.00 | 311.67 | Y | 62.33 | 374.00 | 19.9% | 51.67 |
| • Inspection Charge payable after first inspection Single storey extension, floor area exceeding 10m ² but not exceeding 40m ² Single storey extension, floor area exceeding 40m ² but not exceeding 80m ² | | | | | | | | | | |
| | 335.00 | Y | 67.00 | 402.00 | 401.67 | Y | 80.33 | 482.00 | 19.9% | 66.67 |
| | 457.50 | Y | 91.50 | 549.00 | 548.33 | Y | 109.67 | 658.00 | 19.9% | 90.83 |
| <u>Building Notice Submission</u> | | | | | | | | | | |
| • Payable on submission Single storey extension, floor area not exceeding 10m ² Single storey extension, floor area exceeding 10m ² but not exceeding 40m ² Single storey extension, floor area exceeding 40m ² but not exceeding 80m ² | 464.17 | Y | 92.83 | 557.00 | 556.67 | Y | 111.33 | 668.00 | 19.9% | 92.50 |
| | 608.33 | Y | 121.67 | 730.00 | 730.00 | Y | 146.00 | 876.00 | 20.0% | 121.67 |
| | 783.33 | Y | 156.67 | 940.00 | 940.00 | Y | 188.00 | 1,128.00 | 20.0% | 156.67 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| <u>Full Plans Submission</u> | | | 0.00 | | | | | | | |
| • Plan charge | | | | | | | | | | |
| Two storey extension not exceeding 40m ² | 219.17 | Y | 43.83 | 263.00 | 262.50 | Y | 52.50 | 315.00 | 19.8% | 43.33 |
| Two storey extension, exceeding 40m ² but not exceeding 80m ² | 260.00 | Y | 52.00 | 312.00 | 311.67 | Y | 62.33 | 374.00 | 19.9% | 51.67 |
| • Inspection Charge | | | | | | | | | | |
| Two storey extension not exceeding 40m ² | 457.50 | Y | 91.50 | 549.00 | 548.33 | Y | 109.67 | 658.00 | 19.9% | 90.83 |
| Two storey extension, exceeding 40m ² but not exceeding 80m ² | 515.00 | Y | 103.00 | 618.00 | 617.50 | Y | 123.50 | 741.00 | 19.9% | 102.50 |
| <u>Building Notice Submission</u> | | | | | | | | | | |
| • Payable on submission | | | | | | | | | | |
| Two storey extension not exceeding 40m ² | 742.50 | Y | 148.50 | 891.00 | 890.83 | Y | 178.17 | 1,069.00 | 20.0% | 148.33 |
| Two storey extension, exceeding 40m ² but not exceeding 80m ² | 851.67 | Y | 170.33 | 1,022.00 | 1,021.67 | Y | 204.33 | 1,226.00 | 20.0% | 170.00 |
| <u>Full Plans Submission</u> | | | | | | | | | | |
| • Plan charge | | | | | | | | | | |
| Loft conversion that does not include the construction of a dormer (max 50m ²) | 442.50 | Y | 88.50 | 531.00 | 530.83 | Y | 106.17 | 637.00 | 20.0% | 88.33 |
| Loft conversion that includes the construction of a dormer (max 50m ²) | 260.00 | Y | 52.00 | 312.00 | 311.67 | Y | 62.33 | 374.00 | 19.9% | 51.67 |
| • Inspection Charge | | | | | | | | | | |
| Loft conversion that includes the construction of a dormer (max 50m ²) | 333.33 | Y | 66.67 | 400.00 | 400.00 | Y | 80.00 | 480.00 | 20.0% | 66.67 |
| <u>Building Notice Submission</u> | | | | | | | | | | |
| • Payable on submission | | | | | | | | | | |
| Loft conversion that does not include the construction of a dormer (max 50m ²) | 487.50 | Y | 97.50 | 585.00 | 585.00 | Y | 117.00 | 702.00 | 20.0% | 97.50 |
| Loft conversion that includes the construction of a dormer (max 50m ²) | 653.33 | Y | 130.67 | 784.00 | 783.33 | Y | 156.67 | 940.00 | 19.9% | 130.00 |
| <u>Full Plans Submission</u> | | | | | | | | | | |
| • Plan / Inspection charge | | | | | | | | | | |
| Erection or extension of a non-exempt <u>detached</u> domestic garage (or similar) up to 80m ² | 296.67 | Y | 59.33 | 356.00 | 355.83 | Y | 71.17 | 427.00 | 19.9% | 59.17 |
| Erection or extension of a non-exempt <u>attached</u> domestic garage (or similar) up to 40m ² | 353.33 | Y | 70.67 | 424.00 | 423.33 | Y | 84.67 | 508.00 | 19.8% | 70.00 |
| Conversion of an attached/integral garage of a dwelling into an habitable room(s) | 300.00 | Y | 60.00 | 360.00 | 360.00 | Y | 72.00 | 432.00 | 20.0% | 60.00 |
| <u>Building Notice Submission</u> | | | | | | | | | | |
| • Payable on submission | | | | | | | | | | |
| Erection or extension of a non-exempt <u>detached</u> domestic garage (or similar) up to 80m ² | 353.33 | Y | 70.67 | 424.00 | 423.33 | Y | 84.67 | 508.00 | 19.8% | 70.00 |
| Erection or extension of a non-exempt <u>attached</u> domestic garage (or similar) up to 40m ² | 424.17 | Y | 84.83 | 509.00 | 508.33 | Y | 101.67 | 610.00 | 19.8% | 84.17 |
| Conversion of an attached/integral garage of a dwelling into an habitable room(s) | 330.00 | Y | 66.00 | 396.00 | 395.83 | Y | 79.17 | 475.00 | 19.9% | 65.83 |
| FLEET MOT CHARGES | | | | | | | | | | |
| • MOT of Car | 45.00 | N | 0.00 | 45.00 | 45.00 | N | 0.00 | 45.00 | 0.0% | 0.00 |
| • MOT of Minibus | 55.00 | N | 0.00 | 55.00 | 55.00 | N | 0.00 | 55.00 | 0.0% | 0.00 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|---|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| TRADE WASTE | | | | | | | | | | |
| REFUSE COLLECTION | | | | | | | | | | |
| • Sacks: 52 sacks (per year) | 137.50 | N | 0.00 | 137.50 | 156.00 | N | 0.00 | 156.00 | 13.5% | 18.50 |
| • Sacks: 52 sacks (Second roll purchased at the same for two or more bags per collection) | | | | | 119.60 | N | 0.00 | 119.60 | N/a | New |
| • 140 Litre Wheeled Bins (per bin per year) | 195.00 | N | 0.00 | 195.00 | 208.00 | N | 0.00 | 208.00 | 6.7% | 13.00 |
| • Second And Subsequent Bins (per bin per year) | 144.04 | N | 0.00 | 144.04 | 179.92 | N | 0.00 | 179.92 | 24.9% | 35.88 |
| • 180 Litre Wheeled Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 114.40 | N | 0.00 | 114.40 | N/a | New |
| • Second And Subsequent Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 109.98 | N | 0.00 | 109.98 | N/a | New |
| • 180 Litre Wheeled Bins (per bin per year) | 208.00 | N | 0.00 | 208.00 | 208.00 | N | 0.00 | 208.00 | 0.0% | 0.00 |
| • Second And Subsequent Bins (per bin per year) | 180.00 | N | 0.00 | 180.00 | 182.00 | N | 0.00 | 182.00 | 1.1% | 2.00 |
| • 240 Litre Wheeled Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 153.92 | N | 0.00 | 153.92 | N/a | New |
| • Second And Subsequent Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 129.48 | N | 0.00 | 129.48 | N/a | New |
| • 240 Litre Wheeled Bins (per bin per year) | 287.04 | N | 0.00 | 287.04 | 287.04 | N | 0.00 | 287.04 | 0.0% | 0.00 |
| • Second And Subsequent Bins (per bin per year) | 238.16 | N | 0.00 | 238.16 | 238.16 | N | 0.00 | 238.16 | 0.0% | 0.00 |
| • 360 Litre Wheeled Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 224.90 | N | 0.00 | 224.90 | N/a | New |
| • Second And Subsequent Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 195.00 | N | 0.00 | 195.00 | N/a | New |
| • 360 Litre Wheeled Bins (per bin per year) | 390.00 | N | 0.00 | 390.00 | 390.00 | N | 0.00 | 390.00 | 0.0% | 0.00 |
| • Second And Subsequent Bins (per bin per year) | 345.80 | N | 0.00 | 345.80 | 345.80 | N | 0.00 | 345.80 | 0.0% | 0.00 |
| • 770 Litre Wheeled Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 483.60 | N | 0.00 | 483.60 | N/a | New |
| • Second And Subsequent Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 412.10 | N | 0.00 | 412.10 | N/a | New |
| • 770 Litre Wheeled Bins (per bin per year) | 824.20 | N | 0.00 | 824.20 | 824.20 | N | 0.00 | 824.20 | 0.0% | 0.00 |
| • Second And Subsequent Bins (per bin per year) | 694.10 | N | 0.00 | 694.10 | 694.20 | N | 0.00 | 694.20 | 0.0% | 0.10 |
| • 1100 Litre Wheeled Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 600.86 | N | 0.00 | 600.86 | N/a | New |
| • Second And Subsequent Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 466.96 | N | 0.00 | 466.96 | N/a | New |
| • 1100 Litre Wheeled Bins (per bin per year) | 1,058.20 | N | 0.00 | 1,058.20 | 1,058.20 | N | 0.00 | 1,058.20 | 0.0% | 0.00 |
| • Second And Subsequent Bins (per bin per year) | 933.92 | N | 0.00 | 933.92 | 933.92 | N | 0.00 | 933.92 | 0.0% | 0.00 |
| RECYCLING (Trade Waste) | | | | | | | | | | |
| • 140 Litre Wheeled Bins (per bin per year) | 96.20 | N | 0.00 | 96.20 | 104.00 | N | 0.00 | 104.00 | 8.1% | 7.80 |
| • Second And Subsequent Bins (per bin per year) | 71.24 | N | 0.00 | 71.24 | 91.00 | N | 0.00 | 91.00 | 27.7% | 19.76 |
| • 180 Litre Wheeled Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 62.40 | N | 0.00 | 62.40 | N/a | New |
| • Second And Subsequent Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 62.40 | N | 0.00 | 62.40 | N/a | New |
| • 180 Litre Wheeled Bins (per bin per year) | 107.00 | N | | 107.00 | 104.00 | N | 0.00 | 104.00 | -2.8% | -3.00 |
| • Second And Subsequent Bins (per bin per year) | 91.00 | N | | 91.00 | 91.00 | N | 0.00 | 91.00 | 0.0% | 0.00 |
| • 200 Litre FOOD WASTE / Organic only Wheeled Bins (per bin per year) FORTNIGHTLY 26 | | | | | 126.10 | N | 0.00 | 126.10 | N/a | New |
| • Second And Subsequent Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 86.06 | N | 0.00 | 86.06 | N/a | New |
| • 200 Litre FOOD WASTE / Organic only Wheeled Bins (per bin per year) | 191.88 | N | | 191.88 | 191.88 | N | 0.00 | 191.88 | 0.0% | 0.00 |
| • Second And Subsequent Bins (per bin per year) | 172.12 | N | | 172.12 | 172.12 | N | 0.00 | 172.12 | 0.0% | 0.00 |
| • 240 Litre Wheeled Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 90.48 | N | 0.00 | 90.48 | N/a | New |
| • Second And Subsequent Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 78.00 | N | 0.00 | 78.00 | N/a | New |
| • 240 Litre Wheeled Bins (per bin per year) | 140.92 | N | 0.00 | 140.92 | 140.92 | N | 0.00 | 140.92 | 0.0% | 0.00 |
| • Second And Subsequent Bins (per bin per year) | 118.04 | N | 0.00 | 118.04 | 118.04 | N | 0.00 | 118.04 | 0.0% | 0.00 |
| • 360 Litre Wheeled Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 126.10 | N | 0.00 | 126.10 | N/a | New |
| • Second And Subsequent Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 86.06 | N | 0.00 | 86.06 | N/a | New |
| • 360 Litre Wheeled Bins (per bin per year) | 191.88 | N | 0.00 | 191.88 | 191.88 | N | 0.00 | 191.88 | 0.0% | 0.00 |
| • Second And Subsequent Bins (per bin per year) | 172.12 | N | 0.00 | 172.12 | 172.12 | N | 0.00 | 172.12 | 0.0% | 0.00 |
| • 660 Litre Paper & Cardboard Only Wheeled Bins (per bin per year) FORTNIGHTLY 26 | | | | | 201.50 | N | 0.00 | 201.50 | N/a | New |
| • Second And Subsequent Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 144.30 | N | 0.00 | 144.30 | N/a | New |
| • 660 Litre Paper & Cardboard Only Wheeled Bins (per bin per year) | 343.20 | N | | 343.20 | 343.20 | N | 0.00 | 343.20 | 0.0% | 0.00 |
| • Second And Subsequent Bins (per bin per year) | 288.29 | N | | 288.29 | 288.29 | N | 0.00 | 288.29 | 0.0% | 0.00 |
| • 770 Litre Wheeled Bins (per bin per year) FORTNIGHTLY 26 Collections per Year | | | | | 301.60 | N | 0.00 | 301.60 | N/a | New |
| • Second And Subsequent Bins (per bin per year) FORTNIGHTLY 26 Collections Per Year | | | | | 260.00 | N | 0.00 | 260.00 | N/a | New |
| • 770 Litre Wheeled Bins (per bin per year) | 408.20 | N | 0.00 | 408.20 | 408.20 | N | 0.00 | 408.20 | 0.0% | 0.00 |
| • Second And Subsequent Bins (per bin per year) | 343.20 | N | 0.00 | 343.20 | 343.20 | N | 0.00 | 343.20 | 0.0% | 0.00 |
| • 1100 Litre Wheeled Bins (per bin per year) FORTNIGHTLY 26 Collections PA (£98) | | | | | 361.40 | N | 0.00 | 361.40 | N/a | New |
| • Second And Subsequent Bins (per bin per year) FORTNIGHTLY 26 Collections PA | | | | | 231.40 | N | 0.00 | 231.40 | N/a | New |
| • 1100 Litre Wheeled Bins (per bin per year) | 526.24 | N | 0.00 | 526.24 | 526.24 | N | 0.00 | 526.24 | 0.0% | 0.00 |
| • Second And Subsequent Bins (per bin per year) | 462.80 | N | 0.00 | 462.80 | 462.80 | N | 0.00 | 462.80 | 0.0% | 0.00 |

| DESCRIPTION OF FEES | 2025/26 Charges | | | | PROPOSED 2026/27 Charges | | | | NET VARIANCE FROM PREVIOUS YEAR | |
|--|-----------------|----------------|---------|---------------------|--------------------------|----------------|---------|---------------------|---------------------------------|--------------------|
| | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | NET FEES (£) | SUBJECT TO VAT | VAT (£) | TOTAL INCL. VAT (£) | % CHANGE | £ CHANGE EXCL. VAT |
| DOMESTIC WASTE | | | | | | | | | | |
| REPLACEMENT BINS | | | | | | | | | | |
| • New Wheeled Bin 140l (Refuse) | 35.00 | N | 0.00 | 35.00 | 35.00 | N | 0.00 | 35.00 | 0.0% | 0.00 |
| • New Wheeled Bin 140l (Recycling) | 10.00 | N | 0.00 | 10.00 | 11.00 | N | 0.00 | 11.00 | 10.0% | 1.00 |
| • New Wheeled Bin 240l (Refuse) | 39.50 | N | 0.00 | 39.50 | 39.50 | N | 0.00 | 39.50 | 0.0% | 0.00 |
| • New Wheeled Bin 240l (Recycling) | 10.00 | N | 0.00 | 10.00 | 11.00 | N | 0.00 | 11.00 | 10.0% | 1.00 |
| • New Wheeled Bin 360l (Refuse) Standard | 71.50 | N | 0.00 | 71.50 | 71.50 | N | 0.00 | 71.50 | 0.0% | 0.00 |
| • New Wheeled Bin 360l (Recycling) Standard | 12.00 | N | 0.00 | 12.00 | 15.00 | N | 0.00 | 15.00 | 25.0% | 3.00 |
| • New Wheeled Bin 360l (Refuse) Lockable | 94.00 | N | 0.00 | 94.00 | 94.00 | N | 0.00 | 94.00 | 0.0% | 0.00 |
| • New Wheeled Bin 360l (Recycling) Standard & Lockable | 15.00 | N | 0.00 | 15.00 | 20.00 | N | 0.00 | 20.00 | 33.3% | 5.00 |
| • New Wheeled Bin 770l (Refuse) | 369.50 | N | 0.00 | 369.50 | 369.50 | N | 0.00 | 369.50 | 0.0% | 0.00 |
| • New Wheeled Bin 770l (Recycling) | 80.00 | N | 0.00 | 80.00 | 100.00 | N | 0.00 | 100.00 | 25.0% | 20.00 |
| • New Wheeled Bin 1100l (Refuse) | 379.50 | N | 0.00 | 379.50 | 379.50 | N | 0.00 | 379.50 | 0.0% | 0.00 |
| • New Wheeled Bin 1100l (Recycling) | 100.00 | N | 0.00 | 100.00 | 120.00 | N | 0.00 | 120.00 | 20.0% | 20.00 |
| • Reconditioned Wheeled Bin 140l (Refuse) | 19.00 | N | 0.00 | 19.00 | 20.00 | N | 0.00 | 20.00 | 5.3% | 1.00 |
| • Reconditioned Wheeled Bin 240l (Refuse) | 24.00 | N | 0.00 | 24.00 | 26.00 | N | 0.00 | 26.00 | 8.3% | 2.00 |
| • Authorised Additional Bin 140l (Refuse) | | | | | 35.00 | N | 0.00 | 35.00 | N/a | New |
| • Authorised Additional Bin 140l (Recycling) | | | | | 11.00 | N | 0.00 | 11.00 | N/a | New |
| • Authorised Additional Bin 240l (Refuse) | | | | | 39.50 | N | 0.00 | 39.50 | N/a | New |
| • Authorised Additional Bin 240l (Recycling) | | | | | 11.00 | N | 0.00 | 11.00 | N/a | New |
| BULKY ITEM COLLECTION | | | | | | | | | | |
| • Bulky Item Collection - per item | | | | | 10.00 | N | 0.00 | 10.00 | N/a | New |
| WASTE ADMINISTRATION CHARGES | | | | | | | | | | |
| • Redelivery of bin after suspension (trade waste) | 35.00 | N | 0.00 | 35.00 | 38.00 | N | 0.00 | 38.00 | 8.6% | 3.00 |
| • Reducing contract (trade waste) | 35.00 | N | 0.00 | 35.00 | 38.00 | N | 0.00 | 38.00 | 8.6% | 3.00 |
| • Application fee for assisted collection | | | | | 10.00 | N | 0.00 | 10.00 | N/a | New |

| |
|---|
| Exclusions |
| Markets |
| As a result of economic and market conditions, market fees and charges will be set as per the usual charge but will be varied to take advantage of opportunities as and when they arise |
| Leased out buildings |
| To be reviewed in line with lease agreement |
| OCLL |
| OCLL charges for Swimming Pools and recreation facilities have been excluded from this report as they set their own fee levels. |

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Report to Governance, Strategy & Resources Scrutiny Board



Capital Strategy and Capital Programme 2026/27 to 2030/31 and Minimum Revenue Provision (MRP) Policy Statement

Portfolio Holder: Cllr Abdul Jabbar MBE, Deputy Leader & Cabinet Member for Finance, Corporate Services and Sustainability

Officer Contact: Lee Walsh, Director of Finance

Report Authors: James Postle, Senior Finance Manager
Paula Buckley, Finance Manager

28 January 2026

Reason for Decision

To set out the Capital Strategy for 2026/27 to 2030/31 and thereby the proposed 2026/27 capital programme, including identified capital investment priorities, together with the indicative capital programme for 2027/28 to 2030/31, having regard to the resources available over the life of the programme.

Executive Summary

The Capital Strategy

The Council's Capital Strategy and capital programme are set over a five-year timeframe. The proposed Capital Strategy and programme for 2026/27 to 2030/31 takes the essential elements of the 2025/26 to 2029/30 and previous years' strategies and programmes and moves them forward in the context of the financial and political environment for 2026/27.

The Strategy does however include a longer-term vision, a forward look at those projects that are likely to run beyond the five-year strategy and programme period or be initiated subsequently. This covers a timeframe for the 10 years from 2031/32 to 2040/41.

The format of the Capital Strategy reflects the requirements of the Prudential and Treasury Management Codes issued by the Chartered Institute of Public Finance and Accountancy (CIPFA).

The Capital Strategy is presented at Appendix 1.

Annex C of Appendix 1 sets out the proposed capital expenditure and financing for the period covered by the Capital Strategy, 2026/27 to 2030/31.

The Council has set out its capital programme for the period 2026/27 to 2030/31 based on the principles of the Capital Strategy. The Capital Programme and Capital Strategy are influenced by the level of resources available. The level of prudential borrowing included reflects the financing available in the revenue budget, capital receipts align with forecasts, and grant funding and other contributions are based on already notified allocations or best estimates.

The capital programme for the period 2026/27 to 2030/31 includes additional Transport schemes funded by Grant £16.630m, additional Council funded investment in Transport specifically for Potholes (£2.000m) and additional resource for Emerging Priorities (£1.592m), both funded by Prudential Borrowing and an increase in The Use of Flexible Capital Receipts of £2.600m (£0.600m per year) until its expiry of the direction in 2030, financed from Capital Receipts.

The revised capital programme includes proposed expenditure for 2026/27 of £99.556m, of which the largest category is £72.953m of expenditure on regeneration, schools, transport and infrastructure projects within the Place Directorate. Total expenditure decreases to £49.047m, £14.923m, £ 5.972m and £1.592m in 2027/28, 2028/29, 2029/30 and 2030/31 respectively.

The Strategy also advises that the Council is proposing to continue the use the flexibility provided by the Government to use capital receipts to fund the revenue cost of transformation.

Capital Programme 2025/26 to 2029/30

The 2025/26-month 9 capital monitoring position presented alongside this report includes expenditure projections that are a key determinant of the 2026/27 programme. The projected outturn spending position for 2025/26 is £70.200m being financed by. Grants and Other Contributions of £41.193m, Prudential Borrowing £23.983m, Capital Receipts of £4.714m and a slight revenue contribution of £0.310m.

Actual expenditure to 31 December 2025 was £40.189m (57.25%) of the forecast outturn. The position will be kept under review and budgets will continue to be managed in accordance with forecasts.

Consultation

There has been consultation with the members of the Capital Investment Programme Board, Leadership and Senior Management on the proposed Capital Strategy and Capital Programme for 2026/27 to 2030/31. The proposed Capital Strategy and Capital Programme for 2026/27 to 2030/31 is presented to, and considered by the Governance, Strategy and Resources Scrutiny Board on 28 January 2026, for their review, consideration and recommendation to commend to Cabinet.

Recommendations

That Governance, Strategy & Resources Scrutiny Board Council considers and comments upon appropriate::

- i) The Capital Strategy for 2026/27 to 2030/31 at Appendix 1 of this report and summarised at Section 2.1.
- ii) The capital programme for 2026/27 and indicative programmes for 2027/28 to 2029/30 at Annex C of Appendix 1 and summarised at sections 2.2 to 2.5 of this report.
- iii) The Flexible Use of Capital Receipts Strategy as presented at Annex D of Appendix 1.
- iv) The Minimum Revenue Provision (MRP) Policy Statement 2026/27 and method of calculation and Prudential Indicators detailed in Appendix 2.

Capital Strategy and Capital Programme 2026/27 to 2030/31**1. Background**

- 1.1 In accordance with good practice, the Council has traditionally prepared a Capital Strategy, the overarching aim of which is to provide a framework within which the Council's capital investment plans will be delivered. This Capital Strategy for 2026/27 to 2030/31 has been prepared to cover an initial five-year timeframe. Recognising that there is some uncertainty, especially in relation to funding in later years, the Strategy therefore focuses on 2026/27 and 2027/28 in detail.
- 1.2 The Strategy does however include a longer-term vision, which also covers the time frame for 10 years from 2031/32 to 2040/41. This takes a forward look at those projects that are likely to run beyond the initial five-year strategy and programme period.
- 1.3 The format of the Capital Strategy reflects the requirements of the latest Prudential and Treasury Management Codes issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) in December 2021. The Strategy therefore presents:
- A high-level long-term overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services;
 - An overview of strategic policy objectives, governance procedures and how associated risks are managed;
 - The implications for future financial sustainability.
- 1.4 This report therefore summarises the key elements of the Capital Strategy which are outlined in more detail at Appendix 1.
- 1.5 The report also presents the proposed 2026/27 to 2030/31 capital spending plans of the Council. This, taken together with an update on spending in 2025/26, has a significant influence over the profiling of expenditure into future years.
- 1.6 The proposed Capital Strategy and Capital Programme for 2026/27 to 2030/31 therefore takes the essential elements of previous Capital Strategies and programmes and moves them forward in the context of the financial, economic and political environment for 2026/27 onwards. The Capital Strategy is attached at Appendix 1, with the Capital Programme 2026/27 to 2030/31 in Annex C of Appendix 1.

2 Current Position**2.1 Capital Strategy 2026/7 to 2029/31**

- 2.1.1 The overarching aim of the Capital Strategy is to provide a framework within which the Council's capital investment plans will be delivered over a five-year timeframe, 2026/27 to 2030/31, reflecting the requirements of the latest guidance issued by CIPFA as part of the Prudential and Treasury Management Codes.
- 2.1.2 The 2026/27 to 2030/31 Capital Strategy is influenced by the principles which shape the overarching budget process for 2026/27 and is driven by the ethos of a Co-operative Council. The Council is therefore aiming to take a strategic view in relation to capital investment so that it can be directed to make a real and demonstrable impact on the economy and the wellbeing of the residents of Oldham.

The Principles of the Capital Strategy

- 2.1.3 The Capital Strategy has 16 principles outlined in Appendix 1 Section 2. The principles are largely unchanged from previous years and emphasise the role of the Capital Investment Programme Board (CIPB) in leading the strategic direction for capital investment, with the Terms of Reference of the CIPB included at Annex B of the Appendix
- 2.1.4 These principles frame decision making on capital expenditure and underpin the Council's approach to capital investment.

Priority Areas for Investment

- 2.1.5 Section 3 of Appendix 1 advises of the priority investment areas identified for the 2026/27 to 2030/31 period that will be taken forward.
- 2.1.6 There is an ongoing requirement for continued funding of existing programmes of work on:
- Corporate Landlord Function
 - Town Centre Housing Projects
 - Social Care
- 2.1.7 In addition to the projects specifically referred to above, Appendix 1 provides details of further/new projects for which funding is and may be required grouped by key strategies underpinning the programme:
- Creating a Better Place
 - Highways and Transport
 - Other Programmes and Schemes
- 2.1.8 The detail of each scheme is outlined in more detail at Appendix 1.
- 2.1.9 Included within the Capital Strategy is an unallocated resource to provide funding for emerging priorities. This resource can be deployed to support existing priority schemes or new initiatives. This is considered a prudent approach to allow flexibility, revision and reassessment of priorities. The Capital Strategy also includes an additional unallocated resource to mitigate against the risk of scheme cost increases resulting from supply chain issues in the construction sector and associated inflationary pressures, and the capitalisation of interest costs associated with borrowing for the development of capital schemes. The Council has increased the programme for this resource by £1.592m taking the total resource to £5.000m over the 5 year strategy period.

Affordability, Delivery and Risk Associated with the Capital Schemes

- 2.1.10 In accordance with the requirements of the Prudential and Treasury Management Codes of Practice, the Council must state how it will ensure that its capital spending plans are affordable, how projects will be delivered, and how risks associated with the capital programme are managed. This is outlined at Section 4. Included within this section is the concept of Proportionality, which demonstrates the Council has minimal exposure from income generating assets that supports the Council's net revenue budget.

Knowledge and Skills

- 2.1.11 It is essential to advise of the knowledge and skills of the staff who have responsibility for the preparation and on-going management of the capital and treasury management strategies and other key activities in relation to the management of the capital programme. Members can be assured that the Council has suitably skilled and experienced staff and appropriate governance arrangements are in place. This is set out in Section 5.

Treasury Management

- 2.1.12 The Capital and Treasury Management Strategies of the Council are closely linked, and Section 6 of Appendix 1 therefore sets out how each are prepared to have regard to the key issues and ensuring a complementary and fully aligned approach.

Long Term Loans

- 2.1.13 Section 7 advises that the Council has the ability, should it choose to exercise its powers, to enter into loan arrangements to support delivery of strategic corporate priorities. It also advises that the Council has chosen to make some but limited use of its ability to enter into loan arrangements.

Other Non-Treasury Investments

- 2.1.14 Section 8 highlights the Council's non-treasury investments. A number of years ago the Council invested in the Churches, Charities and Local Authorities (CCLA) property fund and holds historical commercial property assets that were acquired prior to the introduction of revised Public Works Loan Board (PWLB) lending criteria. These assets are located throughout the borough and were purchased primarily to support local policy objectives of acquisition strategic sites to support long term redevelopment and regeneration ambitions.

Capital Resources to Support Capital Expenditure

- 2.1.15 Section 9 of Appendix 1 sets out the range of resources that the Council will rely on to support capital spending. In addition to prudential borrowing and Government grants, which together are the main financing source for the capital programme, the Council will, depending on the circumstances, consider using a range of resources and opportunities to finance capital expenditure and will continue to monitor the availability and suitability of alternative sources of financing. Financing decisions will, however, be made in the context of the schemes being considered for approval and the overall financial position of the Council at the time a decision is required.
- 2.1.16 This section also highlights the circumstances where capital receipts will be ringfenced to support specific purposes. This includes the use of £2.600m to support the Council's use of flexibility capital receipts for in 2026/27.

Capital Investment and Disposal Appraisal

- 2.1.17 Section 10 of Appendix 1 advises that all capital investment will be commissioned on the recommendation of the CIPB which will enable any expenditure and its funding to be better aligned with corporate priorities, partners and funding sources. It also advises that the:

- Governance of the Council's land and property portfolio is provided via the Land and Property Protocols which form part of the Council's Constitution; and
- Corporate Property Board oversees the acquisition and disposal of land and property assets and monitors the progress of the asset rationalisation programme and the performance of the investment portfolio.

The Prioritisation of Capital Requirements

2.1.18 Section 11 highlights that once a bid for capital expenditure has passed through the Gateway Review process, has demonstrated that it meets Council objectives, and links to the Greater Manchester Strategy (if appropriate), and it has been agreed that it is suitable for capital investment, the strategic requirements will be prioritised using a range of criteria which are not mutually exclusive or in ranking order. Detailed in full at Section 11, these include:

- The relationship to mandatory, contractual or legislative service delivery requirements.
- Whether the project is required to achieve the delivery of a specific revenue budget saving within the revenue budget setting process.

The Procurement of Capital Projects

2.1.19 Section 12 of Appendix 1 advises that the structure of the Council's procurement and strategic relationship management function includes designated Commercial Procurement Managers whose focus is to support all capital projects and can therefore take advantage of opportunities for greater efficiency by selection of the most effective procurement processes to ensure the best commercial solution.

The Measurement of the Performance of the Capital Programme

2.1.20 Section 13 of Appendix 1 highlights the approach to managing the performance of the Capital Programme. It advises that the Council's strong programme management approach is modelled on the PRINCE 2 project management methodology and based on best current practice. This ensures that investments are planned, managed and delivered prudently. In addition, the CIPB has a remit to review the financial performance of the capital programme. It receives regular monitoring reports and undertakes a detailed annual review of the capital programme.

The Capital Investment Programme Board

2.1.21 Section 14 of Appendix 1 advises that the CIPB will continue in its role as an Advisory Board chaired by the Deputy Leader & Cabinet Member for Finance, Corporate Services and Sustainability. The Board is supported by a range of key officers. The CIPB will make recommendations which can be approved under delegated powers as appropriate. Its terms of reference are presented at Annex B to Appendix 1.

Flexible use of Capital Receipts Strategy

2.1.22 The Council is proposing to utilise the flexibility provided by the Ministry of Housing, Communities and Local Government (MHCLG) to use capital receipts to fund the revenue cost of transformation. The 2026/27-2030/31 revenue budget will rely on up to £2.600m of funding from capital receipts each year until the expiry of the capital direction in 2030. Annex D sets out the required Flexible Use of Capital Receipts Strategy which

advises how the capital receipts will be used and the transformation programme that will deliver savings.

Update on the 2025/26 Capital Programme

- 2.2.1 The 2025/26 Month 9 capital monitoring position includes projections that are a key determinant of the 2026/27 programme. As many schemes span more than one year, the anticipated level of reprofiling between years sets the underlying position.
- 2.2.2 The capital programme for 2025/26 was approved at the Council meeting of 6 March 2025, with expenditure of £108.501m and supporting financing. This has been reduced downwards throughout the year and has subsequently been amended. This includes the outcome of the 2025/26 annual review of the capital programme. The annual review is a comprehensive project by project scrutiny of all schemes in the programme which is being reported in detail to Cabinet within the Month 9 Financial Monitoring report elsewhere on the Agenda for this meeting.
- 2.2.3 The latest available capital monitoring position for the 2025/26 to 2029/30 Capital Programme at month 9 included projected capital expenditure totalling £70.200m for 2025/26 matched with corresponding financing.
- 2.2.4 Actual expenditure to 31 December 2025 was £40.189m (57.25% of forecast outturn). The position will be kept under review and budgets will continue to be managed in accordance with forecasts.
- 2.2.5 The 2025/26 forecast capital spending and financing position as at month 9 is set out in the following table.

Table 1 - Revised 2025/26 Capital Programme

| Directorate Expenditure | 2025/26 Capital Programme as at M09 £000 |
|--|---|
| Community Health and Adult Social Care | 3,664 |
| Children's Services | 4,325 |
| Heritage, Libraries & Arts Place | 560 |
| -Corporate Property | 4,274 |
| -Environment | 1,414 |
| -Housing | 6,544 |
| -Regeneration | 36,199 |
| -Transport | 8,087 |
| Housing Revenue Account (HRA) | 250 |
| Resources / Information Technology (IT) | 1,283 |
| Capital, Treasury & Technical Accounting | 3,600 |
| Total Expenditure | 70,200 |

| Funding | 2025/26 Capital Programme as at M09 £000 |
|------------------------------|--|
| Ringfenced Grants | (35,108) |
| Un-ringfenced Grants | (5,558) |
| Other Contributions | (527) |
| Capital Receipts | (4,714) |
| Prudential Borrowing | (23,983) |
| Revenue (HRA & General Fund) | (310) |
| Total Resources | (70,200) |

2.2.6 The forecast capital receipts position as at 31 December 2025 is as follows:

Table 2 - Capital Receipts Position

| Capital Receipts Position | £000 |
|--|----------------|
| Expenditure to be Funded from Capital Receipts | 4,714 |
| Forecast Capital Receipts Available by 31 March 2026 | (5,817) |
| Forecast Surplus in Capital Receipts | (1,103) |

2.2.7 The revised capital programme requires the availability of £4.714m of capital receipts in 2025/26 for financing purposes. The total net usable capital receipts currently received in year is £0.954m with an additional estimate of £4.863m to be received by 31 March 2026, therefore the total estimated capital receipts for 2025/26 is £5.817m. Members should note that the first £2.600m of capital receipts will be used to fund the Flexible Use of Capital Receipts initiative which supports transformational expenditure and therefore supports the revenue budget in 2025/26.

2.2.8 The annual review of the capital programme examined all schemes to give Members confidence that planned expenditure remained relevant and aligned with corporate objectives. The capital programme for 2026/27 (and future years) reflects the results of the review and the additional resources made available since month 9 shown below.

| Directorate Budget | 2025/26 £000 | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 | 2029/30 £000 | 2030/31 £000 | TOTAL £000 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Place - Transport | 335 | 8,837 | 5,613 | 4,180 | - | - | 18,965 |
| Funding for Emerging Priorities | - | - | - | - | - | 1,592 | 1,592 |
| Capital, Treasury & Technical Accounting | | 600 | 600 | 600 | 600 | | 2,400 |
| Grand Total | 335 | 9,437 | 6,213 | 4,780 | 600 | 1,592 | 22,957 |

| Funding | 2025/26 £000 | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 | 2029/30 £000 | 2030/31 £000 | TOTAL £000 |
|-----------------------------|--------------|----------------|----------------|----------------|--------------|----------------|-----------------|
| Grant & Other Contributions | (335) | (6,837) | (5,613) | (4,180) | - | - | (16,965) |
| Prudential Borrowing | - | (2,000) | - | - | - | (1,592) | (3,592) |
| Capital Receipts | | (600) | (600) | (600) | (600) | - | (2,400) |
| Grand Total | (335) | (9,437) | (6,213) | (4,780) | (600) | (1,592) | (22,957) |

- 2.2.9 It is anticipated that the 2025/26 position will still continue to change as Cabinet reports are approved and with amendments reviewed by the CIPB and approved under delegated authority as a result of the on-going monitoring process.

2.3 Proposed Expenditure for 2026/27 to 2030/31

- 2.3.1 The table below sets out the summary of the anticipated expenditure and matched financing of £168.691m, which incorporates resources expected to be carried forward from 2025/26. The proposed 2026/27 to 2030/31 programme reflects the 2025/26 Month 9 position together with an enhanced projection of expenditure for 2026/27 to 2030/31 incorporating anticipated spending on new initiatives and an allowance, at funding for emerging priorities for new initiatives/projects to be supported. The detailed programme is set out at Annex C of Appendix 1.

Table 3 - Capital Programme 2026/27 to 2030/31

| Proposed Capital Spending | 2025/26 £000 | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 | 2029/30 £000 | 2030/31 £000 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Community Health and Adult Social Care | 3,664 | 3,587 | 3,870 | - | - | - |
| Children's Services | 4,326 | 9,657 | 6,481 | 2,209 | 10 | - |
| Communities | - | 125 | - | - | - | - |
| Heritage, Libraries & Arts Place | 560 | - | - | - | - | - |
| -Corporate Property | 4,274 | 4,346 | 3,669 | 1,744 | 362 | - |
| -Environment | 1,414 | 2,663 | 111 | - | - | - |
| -Housing | 6,544 | 4,702 | - | - | - | - |
| -Regeneration | 36,198 | 35,084 | 9,230 | 92 | - | - |
| -Transport | 8,422 | 26,158 | 12,627 | 4,180 | - | - |
| Housing Revenue Account (HRA) | 250 | 6,151 | 3,849 | - | - | - |
| Resources / Information Technology (IT) | 1,283 | 3,843 | 3,336 | 1,092 | - | - |
| Capital, Treasury & Technical Accounting | 3,600 | 3,240 | 4,973 | 3,100 | 5,600 | - |
| Funding for Emerging Priorities | - | - | 902 | 2,506 | - | 1,592 |
| Total Expenditure | 70,535 | 99,556 | 49,047 | 14,923 | 5,972 | 1,592 |
| | | | | | | |
| Funding | 2025/26 £000 | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 | 2029/30 £000 | 2030/31 £000 |
| Ringfenced Grants | (35,444) | (49,882) | (27,361) | (4,180) | - | - |
| Un-ringfenced Grants | (5,558) | (9,787) | (4,355) | (1,169) | (256) | - |
| Other Contributions | (526) | (87) | (831) | - | - | - |
| Capital Receipts | (4,714) | (3,751) | (2,900) | (2,600) | (2,600) | - |
| Prudential Borrowing | (23,983) | (33,039) | (13,600) | (6,974) | (3,116) | (1,592) |
| Revenue (HRA & GF) | (310) | (3,010) | - | - | - | - |
| Total Funding | (70,535) | (99,556) | (49,047) | (14,923) | (5,972) | (1,592) |

2.4 Resources Available to Support the Capital Programme

- 2.4.1 Included within the Capital Programme 2026/27 to 2030/31, capital grants and contributions provide a significant proportion of the overall funding. Some new funding

initiatives have been introduced during 2026/27 and will continue over the life of the programme. Grants have been awarded/anticipated for Education, Regeneration, Housing, and Transport projects. The Council has not yet received all the grant allocations for 2026/27, and any new funding will be incorporated into future updates.

Government Grant Funding

- 2.4.2 The Government resources available to the Council can be split into two categories: un-ringfenced and ringfenced resources, as explained in Section 9 of the Capital Strategy.
- 2.4.3 Some Government grant resources have been moved between financial years in order to support re-profiled expenditure as detailed in Annex C of Appendix 1.

2.5 Proposed Capital Programme

- 2.5.1 Annex C of Appendix 1 of this report details the proposed 2026/27 Capital Programme and the indicative programme for the period 2027/28 to 2030/31. The strategy of the Council is to prepare a capital programme that balances over the life of the programme so that resources equal overall expenditure. Therefore, over the five years there is planned expenditure of £171.090m with corresponding financing.
- 2.5.2 Total expenditure in 2067/27 is planned at £99.556m. However, the in-year position is anticipated to evolve as:
 - There may be further Government funding allocations announced prior to the start of 2026/27.
 - The outcome of specific grant bids will be announced during 2026/27.
 - It is also likely that there will be new initiatives announced later in the financial year.
 - There may also be the opportunity to bid for additional funding.
 - The Council may identify other funding sources, including capital receipts, to finance additional capital expenditure.
- 2.5.3 Therefore the overall capital programme position will be kept under review and any new information about funding allocations will be presented to Members in future reports.

3. Options/Alternatives

- 3.1 The two options that Governance, Strategy & Resources Scrutiny Board are asked to consider are to:
 - a) Accept the proposed recommendations of Capital Strategy and Capital Programme for 2026/27 to 2030/31, Flexible Use of Capital Receipts Policy, Treasury Management Indicators, and MRP policy.
 - b) Suggest an alternative approach to capital investment for 2026/27 to 2030/31, including the revision of capital priority areas.

4. Preferred Option

- 4.1 The preferred option is 3.1 (a) that Governance, Strategy & Resources Scrutiny Board commends the proposed Capital Strategy and Capital Programme for 2026/27 to 2030/31, Treasury Management indicators and MRP policy to Cabinet.

5. **Consultation**

- 5.1 Consultation has taken place with the members of the CIPB which includes Cabinet Members, Leadership and the Chief Executive group. The members of the CIPB have contributed to the preparation of the 2026/27 to 2030/31 Capital Strategy and Capital Programme. Consideration of the Capital Strategy by the Governance, Strategy and Resources Scrutiny Board is a key part of the consultation process. Any comments from the Board will be incorporated into the report presented to Cabinet on 9 February 2026 and Council on 4 March 2026.

6. **Financial Implications**

- 6.1 These are covered within the body of the report and associated appendices.
Lee Walsh (Director of Finance & Section 151 Officer)

7. **Legal Services Comments**

- 7.1 Under the Local Authorities (Functions and Responsibilities) (England) Regulations 2000 the responsibility for approving any plan or strategy for the control of Local Authority borrowing, investment or Capital Strategy, or for determining the Minimum Revenue Provision is a decision of the full Council. The function of the Executive is to prepare and propose the relevant Strategy to the Council. The Council may require the Cabinet to reconsider, amend, modify, revise, vary, withdraw, or revoke the strategy.

8. **Procurement Implications**

- 8.1 There are no procurement implications arising directly from this report. Any procurement implications in relation to individual schemes will be the subject of a separate report.

9. **Equality Impact, including implications for Children and Young People**

- 9.1 Not applicable.

10. **Key Decision**

- 10.1 Yes

11. **Forward Plan Reference**

- 11.1 FCR-17-25

12. **Background Papers**

- 12.1 The following is a list of background papers on which this report is based in accordance with the requirements of Section 100(1) of the Local Government Act 1972. It does not include documents which would disclose exempt or confidential information as defined by the Act:

File Ref: Background papers are contained within Appendix 1 and Appendix 2
Officer Name: James Postle & Paula Buckley
Contact No: 0161 770 4247

13. **Appendices**

- 13.1 Appendix 1 – Capital Strategy 2026/27 to 2030/31
- 13.2 Appendix 2 – Capital Strategy 2026/27 to 2030/31 and Minimum Revenue Provision (MRP) Policy Statement 2026/27

Oldham Council

Capital Strategy
2026/27 to 2030/31

Capital Strategy 2026/27 to 2030/31

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1 Aims of the Capital Strategy and its Links to the Council's Corporate Plan: Ready for the Future and the Oldham Plan (Pride, Progress, Partnerships), Creating a Better Place Programme, Medium Term Property Strategy, Housing Strategy and Budget and Policy Framework

- 1.1 In accordance with good practice, the Council has traditionally prepared a Capital Strategy, the overarching aim of which has been to provide a framework within which the Council's capital investment plans will be delivered. This Capital Strategy for 2026/27 to 2030/31 has been prepared to cover a five-year timeframe to allow sufficient opportunity for strategic capital planning. The Council's Medium Term Financial Strategy (MTFS) sets out a financial forecast for the period 2026/27 to 2028/29 with indicative budget position for the years 2029/30 and 2030/31 which are outside the current settlement period. The Provisional Local Government Finance Settlement of 17 December 2025 was the first multi-year settlement since 2016/17 which provided some funding certainty up to 2028/29, the end of the current Spending Review period, albeit indicative allocations only. Recognising that funding estimates beyond 2026/27 are indicative, this Strategy is aligned to the revenue budget and therefore also focuses on 2026/27 in detail, with indicative estimates for 2027/28 and future years.
- 1.2 The Strategy does however include a longer term vision, which also covers the time frame for 10 years from 2031/32 to 2040/41. This takes a forward look at those projects that are likely to run beyond the initial five year strategy and programme period.
- 1.3 The format of the Capital Strategy reflects the requirements of both the latest Prudential Code for Capital Finance in Local Authorities and the Treasury Management in Public Services Code issued by the Chartered Institute of Public Finance and Accountancy (CIPFA). The strategy therefore presents:
- A high-level long term overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services;
 - An overview of how the associated risk is managed;
 - The implications for future financial sustainability.
- 1.4 The Capital Strategy is therefore prepared to ensure that all Council Members are presented with the overall long-term capital investment policy objectives and resulting Capital Strategy requirements, governance procedures and risk appetite.
- 1.5 The Capital Strategy incorporates specific information on historic non-treasury investments. This information is aligned to, but reported separately from the Treasury Management Strategy Statement. This ensures the separation of any historic commercial investment from the core treasury function which operates under the principles of security of capital, liquidity, yield and an ethical approach. To comply with current Public Works Loan Board (PWLB) lending criteria and the latest CIPFA Prudential Code for Capital Finance in Local Authorities, this strategy does not provide for new investment in commercial activities solely to generate additional income.
- 1.6 CIPFA's current Prudential Code requires the Capital Strategy to demonstrate the concept of proportionality between the treasury operations and the non-treasury operations.

CIPFA Prudential and Treasury Management Codes of Practice

- 1.7 In response to concerns about high levels of borrowing to fund commercial investment in a small number of local authorities, CIPFA consulted on revisions to the Prudential Code for Capital Finance in Local Authorities and the Treasury Management in the

Public Services Code of Practice. After taking account of consultation comments, the final Codes were strengthened by CIPFA as follows:

- Making it clear that borrowing solely for debt-for-yield investment is not permissible under the Prudential Code.
- Ensuring that any commercial investment undertaken is consistent with statutory provisions, proportionate to service and revenue budgets, and consistent with effective treasury management practice.
- Requiring the assessment of the affordability of commercial activity within Local Authorities' capital strategies.
- Ensuring that capital expenditure is consistent with a Local Authority's corporate objectives.
- Introducing new 'affordability' prudential indicators.
- Introducing the liability benchmark to promote good practice and understanding of a Local Authority's debt management position in relation to capital investment.
- Strengthening arrangements for maintaining and monitoring Treasury Management knowledge and skills.
- Adding a new practice statement covering Environmental, Social and Governance Risk Management alongside related proposals to strengthen Treasury Management governance arrangements.

Both the Council's Treasury Management Strategy and Capital Strategy for 2026/27 have incorporated the requirements of the Codes.

Co-operative Council

- 1.8 The 2026/27 to 2030/31 Capital Strategy is influenced by the principles which shape the overarching budget process for 2026/27 and is driven by the ethos of a Co-operative Council. The Council is therefore aiming to take a strategic view in relation to capital investment so that it can be directed to make a real and demonstrable impact on the economy of Oldham by:
- a) Regenerating the borough, building on the established investment programme, by attracting and securing significant amounts of external investment to supplement Council resources and deliver an enhanced borough-wide regeneration offer.
 - b) Prioritising regeneration schemes to develop the local economy through for example:
 - Taking forward the vision for Oldham town centre, building on the redevelopment of the Spindles and Town Square Shopping Centres;
 - Implementing key strands of the Housing Strategy to improve the housing offer, including Town Centre housing with the Council's Strategic Development partner;
 - Improving connectivity across the borough; and
 - Supporting job creation and the Get Oldham Working initiative which are key to the economic and social recovery of the borough as it addresses the challenges facing the economy arising from national and international developments.
 - c) Using regeneration schemes to drive up Gross Value Added (GVA) and increase the yield from business rates, taking advantage of the Greater Manchester Enhanced Business Rates Retention scheme (originally pilot scheme), which commenced across Greater Manchester on 1 April 2017.

1.9 The Council will continue to:

- a) Work with partners as a co-operative and commissioning borough, particularly with regard to the integration of health and social care to take advantage of joint investment opportunities, co-location and the release of surplus assets through initiatives such as One-Public Estate and by taking a Place-Based approach to joint working.
- b) Instigate further transformational change to the delivery of services with and by communities and staff, that maximise involvement and delivery at a more local level, working with residents to reset priorities, manage expectations and promote self-help.
- c) Get the basics right, drive improved business performance with more flexible ICT systems and instigate new delivery models with place-based working.
- d) Work with a resident focus to ensure effective service delivery, achieving social value and maximising the impact of the resources invested.

The Council's Corporate Plan (Ready for the Future) and the Oldham Plan (Pride, Progress, Partnerships)

1.10 Capital investment plans are driven by the Council's Corporate Plan. The Corporate Plan is the Council's key strategic document and outlines the Council's contribution to achieving the vision and outcomes detailed in the Oldham Plan, as well as priority areas of focus and delivery aimed at taking forward our vision of a co-operative future where everyone does their bit to create a confident and ambitious borough. All capital investment proposals will therefore be evaluated in accordance with a range of criteria, a key one of which is the contribution to the delivery of the aims of the Corporate Plan.

1.12 Alongside the development of the Corporate Plan 2024-27, the Council worked with partners to develop a new Oldham Partnership's vision document (Our Future Oldham). This was endorsed by the Council alongside the Corporate Plan 2024-2027 at the Council meeting of 6 November 2024.

1.13 Pride, Progress, Partnerships and the Council's Corporate Plan were developed in parallel to ensure that the Council's priorities over the next five years align as far as possible with our residents' broader vision for the future. This ensures the most effective and efficient use of resources to support the improvement of our residents' lives.

1.14 The Council's Corporate Plan 2024-27: Ready for the Future shows how the Council will build a future where Oldham is recognised for its ambition, inclusiveness and strength. The Plan focuses on three key goals:

- Healthier, Happier Lives;
- A Great Place to Live;
- Green and Growing;

1.15 It also highlights four main focus areas or "pillars":

- Efficiency and Value for Money;
- Capacity Building;
- Digital;
- Prevention and Early Help

1.16 Pride, Progress, Partnerships outlines the vision for the future of the borough shared by the Oldham Partnership and informed by the views and priorities of residents. The document reflects changes in the environment since the previous iteration of the

Oldham Plan was adopted by the Oldham Partnership in 2022, and to co-ordinate Oldham's Partnership response with the missions of the government.

- 1.17 The 2026/27 budget process has been heavily influenced by the aims of the Corporate Plan and Oldham Plan, and the capital strategy has regard to the three key goals and four focus areas above and how these can be delivered. Extensive consultation and resident feedback had shaped the new Plan, with three missions – Healthier, Happier Lives; Great Place to Live; and Green and Growing – each of which were supported by specific deliverables to drive progress and positive change for Oldham's communities.

Creating a Better Place Programme

- 1.18 The Creating a Better Place programme (originally approved January 2020) sets out a vision for the borough which is focused on building more homes for the borough's residents, creating new jobs through town centre regeneration, and ensuring Oldham is a great place to visit with lots of family friendly and accessible places to go. The strategy aims to deliver these ambitions in ways that contribute to a reduction in carbon emissions in support of the Council's Green New Deal strategy.
- 1.20 The programme includes several schemes which are already at the delivery stage, including the finalisation of the redevelopment of the Spindles and Town Square Shopping Centres, Northern Roots, and the refurbishment of the Oldham Coliseum. Other schemes which are being progressed include, Tommyfield Park, and George Square.
- 1.21 The Spindles and Town Square Shopping Centre scheme will release other town centre sites for redevelopment including the Civic Centre and Queen Elizabeth Hall complex, as well as Tommyfield Market.
- 1.22 The Council has procured a Private Sector Partner, Muse, to deliver transformation in the Town Centre working with the Council under a joint venture partnership. Muse, in partnership with the Council, will deliver a Town Centre Masterplan/Strategic Regeneration Framework that will cover the existing Tommyfield Market site, former Magistrates Court, former Leisure Centre and the current Civic Centre and Queen Elizabeth Hall, with the potential for other sites to be included. The proposals will be residential-led and are expected to significantly contribute to the Council's target to deliver 2,000 residential units within the Town Centre. The Princes Gate scheme has been included in the Partnership and during 2025/26 there was a successful bid to the Greater Manchester Combined Authority (GMCA) for Good Growth Funding of £31.5m for the partnership.
- 1.23 The Council has succeeded in securing an allocation of £20m of Community Regeneration Partnership Fund and during 2025/26 the Council's remaining allocations of Towns Fund and Levelling Up funding were combined into a new Local Regeneration Fund Capital Grant. The grant funding is supporting a number of key regeneration projects including the Northern Roots Visitors Centre and Forestry Skills Centre, the refurbishment of the Coliseum Theatre and associated town centre works, the new outdoor market at George Square, funding for the development of the Sportstown project and the provision of grants to the VCSFE sector.
- 1.24 The Council will seek to bid for and secure as much external funding as possible for the benefit of the Borough as new funding streams become available.

Medium Term Property Strategy

- 1.25 The Council's Medium Term Property Strategy (MTPS) is a high-level strategy that incorporates a detailed Asset Management Plan for every group of the Council's assets. This plan has more recently has been incorporated into the Creating a Better Place programme of works, which has its own Corporate Estates theme.
- 1.26 For any organisation such as the Council with a diverse property portfolio, best practice recommends that the Property Strategy describes the general direction that the organisation's property portfolio will take over the next 5-10 years, the approach to be adopted in getting there, and the policies that will be applied to decision making. The refreshed Property Strategy will be presented for consideration in the next financial year to present such a vision and reflect the operational and emerging new business strategy of the organisation.
- 1.27 The implementation of the Creating a Better Place programme and the Corporate Estates Theme is key to the Council achieving both cost savings and a more efficient use of the corporate estate, contributing to the delivery of approved budget reductions.
- 1.28 Given the current economic position and its impact on current and future demand for property, the MTPS is currently under review as part of the Creating a Better Place Corporate Estates theme. The MTPS is also at the centre of numerous inter-dependencies which will also shape future requirements including:
- The One Public Estate programme which seeks to deliver ambitious property-focused programmes in collaboration with Central Government and other public sector partners;
 - Place-Based Working centred around providing services from five districts / hubs within the borough; and
 - The rationalisation of the Council's corporate estate to ensure that the estate provides value for money.
- 1.29 In addition to facilitating the delivery of revenue budget savings, another objective of the property strategy is to reduce the requirement for backlog maintenance and inform the development of an asset disposals programme to reduce Council holdings of surplus assets and generate additional capital receipts.

Housing Strategy

- 1.30 The Housing Strategy aligns the priorities within the Creating a Better Place programme and the Oldham Plan, the Places for Everyone Framework and the GM Housing Strategy. It recognises the function that housing plays in supporting health and social care integration and wider public sector reform. A key objective of the housing strategy has been to reset the housing delivery framework that can start to tackle the challenges identified in the evidence based Local Housing Needs Assessment and help meet the housing priorities identified over the short, medium and long term. It is a strategic document to help shape the future service models and seeks to set housing and place shaping at the heart of the Oldham Partnerships collective vision for the borough.
- 1.31 Together with the Housing Strategy, a Strategic Housing Partnership has also been developed whereby the Council works collectively with key stakeholders to achieve the goals identified within the Housing Strategy Delivery plan.

1.32 The Housing Strategy:

- Enables the Council to determine priorities in each district or local housing market area as defined by the Local Housing Needs Assessment evidence base;
- Informs bids for both public and private funding to support the development of new homes in Oldham;
- Supports the Council and its partners to make more informed People and Place making decisions about the targeting and future integrated commissioning priorities and underpins external funding bids to support investment in existing housing services and stock in Oldham;
- Enables the Council to focus and develop new policies and ways of working that better fit the operating environment; and
- Informs the Council to progress its energy conservation work, and to satisfy the Council's obligations under the Home Energy Conservation Act.

1.33 In line with the Creating a Better Place programme, work is underway to develop and deliver a programme of town centre housing development currently focused on the identification and assembly of suitable residential development sites, with the Council's Delivery Partner, Muse.

1.34 The Council also has a strategic pipeline of development sites across the Borough and work is ongoing to determine the optimal method to develop these sites and deliver additional housing across the Borough.

Working with Partners

1.35 The Council is a key member of, and a driving force, in the activities of the Oldham Strategic Estates Group (SEG). The Department of Health initially required all Integrated Care Partnerships (ICP) to establish a SEG within their locality, and whilst the group initially had a 'Health' focus, this has been broadened to encompass a 'One Oldham Estate' approach, closely aligned to the Government's One Public Estate (OPE) principles which in essence seek to maximise the efficient use of the public sector estate by co-location/joint service delivery, releasing surplus land and property to support regeneration, residential development and inward investment. The Oldham SEG has a 'strategic' rather than 'operational' focus and has developed a Strategic Estates Plan (SEP), identifying development of integrated public sector hubs and mapping existing estate and utilisation as key priorities. The SEP is closely aligned to and supports delivery of Oldham's Locality Plan for Health and Social Care.

1.36 The Strategic Estates Group (SEG) in Oldham is attended by representatives from a wide range of public sector partners, including the Council, the Oldham Integrated Care Partnership, NHS Property Services Ltd (NHSPS), Greater Manchester Police (GMP), North West Ambulance Service (NWAS), North West Fire Service (NWFS), Community Health Partnerships (CHP), Action Together Oldham, and Pennine Care NHS Foundation Trust. The SEG is supported by the Operational Working Group which functions as the 'delivery arm' to ensure that the SEG remains strategic and One Public Estate focused. It reports to the SEG on key work areas, such as the project pipeline and increasing building utilisation.

2 The Principles of the Capital Strategy

- 2.1 The Capital Strategy is guided by a series of overarching principles. These principles seek to ensure capital resources are focused on gaining maximum benefit from their use in the context of supporting the delivery of the Council's vision and outcomes as described in the Corporate Plan. The sixteen principles of the Capital Strategy are summarised in paragraphs below and detailed in the rest of the document.

Principle 1

The Capital Investment Programme Board (CIPB) will lead the strategic direction of capital investment for the Council. The CIPB will operate on a commissioning basis. This will enable funding to be better aligned with other partners and funding sources and will link into the principles of the Co-operative Council. In accordance with the commissioning approach being championed within the Council, there continues to be a requirement for links to regional strategies and programmes. As such, the Council must ensure that, when it applies for funds on a regional basis (either individually or as part of a collective bid), it uses its best endeavours to reflect local and regional priorities. The Council must therefore ensure that its Capital Strategy complements the Greater Manchester (GM) Strategy.

Principle 2

All schemes already approved in the Capital Programme or contractually committed, will be supported, and sufficient resources will be provided to enable them to proceed or complete. These schemes are presented in Annex A, Priority Areas for Investment.

Principle 3

A capital project sponsor must be able to demonstrate that a rigorous process of options appraisal has been followed, requiring evidence of need, cost, risk, outcomes and methods of financing. Capital investment proposals which will result in a revenue cost saving or efficiency are encouraged. The Creating a Better Place Project Management Office has a clear role in ensuring that all the key requirements have been addressed at the initiation stage of a project.

Principle 4

All capital investment decisions will be made with reference to Council objectives and regional strategies and, only after a positive contribution to one or more of the objectives has been demonstrated, is a project to be considered for resource allocation.

Principle 5

The CIPB will ensure that the Council can take full advantage of the freedom and flexibility afforded by the removal of ringfencing from most funding allocations to facilitate achievement of the Council's objectives. All un-ringfenced capital funding and other non-specific Council capital resources that are not required to support existing commitments will initially be pooled into one central fund. Regard will, however, be had to obligations around the:

- a) Delivery of the Council's Corporate Plan 2024 to 2027: Ready for the Future and Pride Progress, Partnership, the Oldham Plan agreed by the Oldham Partnership;
- b) Transport agenda and transport grant funding;
- c) Current pressure on Special Educational Needs Provision within Oldham and use of the High Needs Provision Capital Allocation Grant;
- d) Funding of adaptations to homes for the disabled and Disabled Facilities Grant funding;
- e) Social Care funding requirements arising from pooled funding arrangements and Council Provision of Residential Placements;
- f) Development of new policies for Social Care;

- g) Development of new schemes from the opportunities arising from the levelling up agenda; and
- h) Implementation of the Housing Strategy.

Principle 6

Un-ringfenced grants received in support of the above initiatives will be passported in full to these eight areas.

Principle 7

There will be no ringfencing of capital receipts to specific projects, with the exception of those detailed in section 9.3.15- 9.3.18.

Principle 8

For the purposes of preparing the Capital Strategy and Capital Programme for 2026/27, an assumption has been made that all resources that remain unallocated within the 2025/26 programme will be treated as though they are fully committed and carried forward into 2026/27 as a central pool for reallocation to other projects.

Principle 9

The Capital expenditure/investment plans of the Authority will be prepared to ensure the Council is able to access PWLB resources, having regard to their lending criteria.

Principle 10

As well as using traditional funding mechanisms to finance capital schemes, the Council will also consider the use of alternative financing arrangements and, after appropriate due diligence reviews, develop these options if it is considered financially advantageous in the context of the Council achieving its capital investment objectives, but ensuring compliance with the Prudential and Treasury Management Codes of Practice.

Principle 11

Any public/private partnerships and initiatives requiring the deployment of Council capital resources or impacting in any way on the overarching capital investment policies or plans of the Council should be presented for consideration to the CIPB. The resources deployed to support such projects will also be subject to on-going review by the CIPB.

Principle 12

There will be a range of grant funding opportunities for which bids must be submitted; possibly at short notice and some of which may have a matched funding requirement. The Council will respond as it considers appropriate to bidding opportunities, ensuring that bids are submitted which align with its objectives and capital investment priorities and that matched funding requirements are considered on a scheme by scheme basis with resource requirements prioritised accordingly.

Principle 13

The development of new or replacement schools will be led by the Education and Skills Funding Agency (ESFA) and such schools will be created as academies. Mindful of its overarching responsibility for the provision of education, where necessary, the Council will support or enhance ESFA projects using its land assets and/or financial resources.

Principle 14

Given the devolution agenda and the collaborative way in which the Council is working with the Greater Manchester Combined Authority (GMCA) and NHS partners, bids to the GMCA, the NHS or other organisations which may have a matched-funding

requirement will be prioritised. Regard will be had during the appraisal process to ensure that the Council's objectives and capital investment priorities are achieved.

Principle 15

As Health and Social Care reform continues to develop and the integration agenda moves forward with the creation of the Greater Manchester Integrated Care Partnership, and at a local level the Oldham Integrated Care Partnership, the Council will prioritise the allocation of capital resources to support cross sector projects including facilities for joint service provision and the co-location of teams, with any consequent asset rationalisation.

Principle 16

The Council will have a range of capital investment priorities. Whilst these are initially determined on an annual basis, it will review and update the priorities in accordance with in-year developments, responding to local and national emerging issues. The priorities for 2026/27 to 2030/31 are set out in Section 3.

3 Priority Areas for Investment

- 3.1 The priority investment areas identified for the 2026/27 to 2030/31 period are covered below. This section highlights potential priority investment areas for 2026/27 onwards. These will be taken forward subject to the availability of resources and the approval of a full business case.
- 3.2 As part of the annual Capital Strategy, there is an ongoing requirement for continued funding of existing programmes of work on:
 - a) Corporate Landlord Function
 - b) Town Centre Housing Projects
 - c) Social Care
- 3.3 In addition to the projects specifically referred to above, the following is a list of further/new projects for which funding may be required, grouped by key strategies underpinning the programme:
 - 1) Creating a Better Place
 - a) Housing
 - b) Town Centre and Borough-Wide Regeneration (incorporating Spindles and Town Square Shopping Centres, wider Town Centre Redevelopment, Coliseum Refurbishment, Northern Roots, Heritage Town Centre Assets, and Other Regeneration schemes including Prudential Building, Tommyfield Park and Greenway, and George Square)
 - c) Asset Management (including Medium Term Property Strategy, Surplus Sites and Working with NHS Partners)
 - d) Green Initiatives and Decarbonisation
 - 2) Highways and Transport
 - a) City Region Sustainable Transport Settlement (CRSTS) annual Highways Maintenance allocation
 - b) GM Mayor's Cycling and Walking Challenge Fund
 - c) Department for Transport Highway Maintenance Challenge Fund
 - d) Active Travel Funding
 - e) CRSTS - 'Streets for All' highways schemes

3) Other Programmes and Schemes

- a) Housing Initiatives (funded by the Housing Revenue Account Resources) including working with the Councils Private Finance Initiative (PFI) partners to ensure the condition of the housing stock is maintained
- b) Social Care (including the Better Care Fund (Disabled Facilities Grant)) and responding to the Adult Social Care provision and reform agenda and Children's Social Care provision
- c) Fleet Replacement
- d) GM Investment Fund Loans
- e) GM Devolution and Related Initiatives
- f) Opportunities arising from Central Government Funding
- g) Capital Grants to Third Sector Organisations
- h) Matched Funding for Grant Bids
- i) Funding for Emerging Priorities

3.4 Included within the Capital Strategy is an unallocated resource to provide funding for emerging priorities. This resource can be deployed to support existing priority schemes or new initiatives. This is considered a prudent approach to allow flexibility, revision and reassessment of priorities. The Capital Strategy also includes an additional unallocated resource to mitigate against the risk of scheme cost increases resulting from supply chain issues in the construction sector and associated inflationary pressures.

3.5 An allocation for Capitalisation of Interest costs has been provided for over the life of the Capital Strategy.

3.6 The Strategy does however include a longer-term vision, a forward look at those projects that are likely to run beyond the five year strategy and programme period or be initiated subsequently. This covers a timeframe for the 10 years from 2031/32 to 2040/41.

3.7 Further details of the capital priorities can be found in Annex A of this Capital Strategy.

4 **Affordability, Delivery, and Risk Associated with the Capital Strategy**

4.1 The Prudential Code states that it is the responsibility of the Council's Chief Finance Officer (Director of Finance) to explicitly report on the affordability, deliverability, and the risks associated with this Strategy. These key elements are set out in the following paragraphs.

Affordability

4.2 Affordability is a key criterion when considering whether a project should be approved for inclusion within the Capital Programme. Before any decisions are made, new schemes are underpinned by a business case identifying the expenditure and funding, appraisal of alternative options, and the risks and rewards associated with the scheme. The business case preparation and consideration process is set out fully in Section 10 of this Strategy.

4.3 All projects must also have a clearly identified capital funding source with a definite commitment of financial support if external funding, such as an external grant, is to be used. Also, there must be an identified source of funding to support any on-going revenue costs associated with the use of a capital asset, and these must be built into future years financial projections.

- 4.4 Where borrowing is to be used, the affordability test is the ability to fund interest costs linked to the borrowing, together with the repayment of the borrowing (the MRP charge). This repayment is matched to a prudent asset life and any income streams estimated to fund this asset must be sustainable. The Prudential Code sets out the requirements for the appropriate governance of such borrowing and the Council's processes comply with the requirements of the Code.

Delivery

- 4.5 The delivery of the individual schemes within the Capital Programme is directly linked to the process of approving the capital scheme. Each scheme has a project sponsor and a project manager responsible for the delivery and the subsequent achievement of the scheme objectives.
- 4.6 Project updates are provided at the regular meetings of CIPB as well as an overarching update on the Capital Programme. This facilitates the review and challenge to the delivery of projects and any changes to both the timing and value of the programme. In addition, an Annual Review of the Capital Programme is completed each year in accordance with the terms of reference of CIPB. The Annual Review process ensures that all schemes are examined to determine whether they are still aligned to corporate priorities. The review also considers the deliverability and progress of schemes including any reasons for delayed starts or variations to approved budgetary allocations. It also considers rephasing of planned expenditure and identifies any unutilised or underutilised resources which can be reallocated to other projects.
- 4.7 The Council's senior officers also have the opportunity to review and challenge project and programme delivery via regular scheduled updates on the changes/re-profiling of expenditure.

Risks

- 4.8 The Council is exposed to a range of risks with regard to the continued affordability and delivery of the Capital Programme as follows:
- Financial risks related to the investment of the Council's assets, cash flow and market volatility;
 - Macroeconomic risks related to the growth or decline of the local economy, interest rates, inflation and the wider national and global economy;
 - Inflationary pressures currently being experienced may have adverse financial implications for other approved capital projects that are currently under development. The proposed capital programme includes specific provision to mitigate against the delivery impact of these inflationary pressures;
 - Insurance risks whereby some contractors are either unable or unwilling to put policies and cover levels in place which meet the Council's requirements. Equally, some insurers are broadening the scope of policy exclusions which may mean some construction risks are uninsurable;
 - Credit and counterparty risks related to investments and loans to public and private institutions;
 - Operational risks related to operational exposures within its organisation, its counterparties, partners and commercial interests;
 - Strategic risks related to key initiatives undertaken by the Council such as areas of organisational change deemed necessary to enable the Council to meet its goals and objectives, significant capital schemes, major acquisitions and new ventures;

- Reputational risks related to the Council's dealings and interests, and the impact of adverse outcomes on the Council's reputation and public perception;
- Environmental and social risks related to the environmental and social impact of the Council's strategy and interests. This is a risk that is becoming more high profile given the recent national and international publicity in relation to climate change;
- Governance risks related to ensuring that prudence and careful consideration are prominent in the Council's decision-making, augmented by quality independent advice and appropriate checks to ensure that the Council has the correct level of oversight, scrutiny and efficiency; and
- Risks arising from a financial commitment by the Council in line with Government policy when that policy is then changed mid-stream leaving the Council to manage the position.

4.9 Managing risk within the Council is an area of significant focus for senior management and Members. The Council adopts an integrated view to the management and qualitative assessment of risk. The Risk Management Strategy and Framework is updated annually. The Strategy and Framework were reviewed in April 2025. The Council aims to minimise its exposure to unwanted risks through a range of mitigation strategies that are considered with each service, business case, or capital project.

4.10 However, it is important to recognise that there are significant risks associated with a large Capital Programme and associated borrowing, but these are mitigated as part of the Council's Treasury Management Practices and project management arrangements. As advised above, there is a robust capital business plan process, project management arrangements, and/or project boards in place and all projects are delivered by suitably skilled staff. Appropriate consideration is given to tax planning, cash flow and the operational planning for the use of any asset. Governance is addressed by the establishment of officer/Member working groups with regular and transparent reporting. Due diligence is undertaken on loans and purchases and external advice is sought where necessary.

4.11 There are clear links from the Capital Strategy to the Treasury Management Strategy, prudential indicators, authorised borrowing limits and the revenue budget. These are also subject to review and oversight by Members at CIPB, Audit Committee, Cabinet and Council.

4.12 Members recognise that risk increases with any new borrowing and are mindful of this when considering funding arrangements. New borrowing will increase the Council's annual level of fixed interest and repayment costs which are already currently forecast to increase in the coming years and could have a borrowing liability of £534.517m (CFR) by 2030/31.

Concept of Proportionality

4.13 In line with the Prudential and Treasury Management Codes and guidance from the Ministry for Housing, Communities and Local Government (MHCLG), the Codes require that regard is had to the "concept of proportionality" and the resulting "level of debt and aggregate risk being proportionate to the size of the authority". The Council has identified the following indicator (% of non-financial investment income as a contribution to the net revenue budget) to demonstrate the concept of proportionality as shown in the table below. This income relates to commercial activity which is generating additional income to support the financing of core services.

| | 2026/27 Estimate £'000 | 2027/28 Estimate £'000 | 2028/29 Estimate £'000 | 2029/30 Estimate £'000 | 2030/31 Estimate £'000 |
|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Total Net Non-Financial Investment Return | 98 | 98 | 98 | 98 | 98 |
| Net Revenue Budget | 367,259 | 389,499 | 410,841 | 440,386 | 449,860 |
| % of Net Non- Financial Investment Income as a contribution to Net Revenue Budget | 0.03 | 0.03 | 0.03 | 0.03 | 0.03 |

- 4.14 As can be seen in the table above, the net non-financial investment income as a contribution to the Net Revenue Budget is less than 1% over the life of the Capital Strategy. Within the Capital Strategy 2026/27 to 2030/31 there are no plans to invest in commercial activities solely to generate additional income in line with PWLB lending criteria.

5 Knowledge and Skills

- 5.1 The Capital and Treasury Finance Team has responsibility for both the preparation of and on-going management of the capital and treasury management strategies and Capital Programme. The team is staffed by professionally qualified accountants with extensive Local Government finance experience. Team members attend all relevant training courses, workshops and events to ensure that their knowledge and skills are up to date and the Council is in a position to address all new technical developments. They all follow a Continuous Professional Development Plan (CPD) as part their individual accountancy accreditation. The overall responsibility for capital and treasury activities lies with the Council's Section 151 Officer who, in accordance with statute, is professionally qualified and is suitably experienced to hold the post.
- 5.2 The Council aims to provide training to Members on an annual basis, which is delivered by Council officers and external advisors. This ensures Members have a full understanding of key issues and have the appropriate knowledge and skills to make capital and treasury decisions. Members are updated on developments and any issues of significance throughout the year with information presented to the Audit Committee (responsible for Treasury Management), CIPB (responsible for the Capital Programme) and at Cabinet Member briefings.
- 5.3 The Council uses Arlingclose, as its external Treasury Management advisors. The Council recognises that it is essential to engage with external providers of Treasury Management services in order to acquire access to specialist skills and resources. The Council also arranges for Treasury Management training to be provided to Members; particularly Audit Committee Members to facilitate robust scrutiny and decision making.
- 5.4 When looking at a commercial element within a particular capital scheme, where the primary focus is on public service, housing, regeneration, preventative objectives or treasury management investments, officers from relevant professional disciplines from across the Council are involved in conducting due diligence exercises. Alongside the internal teams, the Council also uses external advisors to complete the due diligence process.

6 Treasury Management

- 6.1 The Council produces a Treasury Management Strategy which is approved by full Council annually as part of the Budget Setting process.
- 6.2 The Capital Strategy and Treasury Management Strategy are closely linked as the Capital Programme determines the borrowing need of the Council, essentially the long term cash flow planning, and ensures that the Council can meet its capital spending obligations. The Capital Strategy is integral to treasury management activities throughout the year in the management of long-term cash that may involve arranging long or short term loans or investing longer term cash flow surpluses. A treasury action is to look for opportunities to restructure any existing borrowing in support of the Council's budget process.
- 6.3 At the end of the five year Capital Strategy period, the Council's debt is forecast to be £399.581m (CFR £534.517m. Included within the Council's CFR under long term liabilities are items such as Private Finance Initiative (PFI) and leasing arrangements. The Council is currently expected to have £217.038m of such liabilities at the start of 2026/27 which is expected to reduce to £178.490m by 2030/31. The Council's Operational Boundary for 2026/27 is forecast to be £595.000m. The Council's Authorised Borrowing limit will be £613.500m for 2026/27.
- 6.4 The Council is required to set aside 'prudent' provision for debt repayment where borrowing or credit arrangements have been used to finance capital expenditure. This is known as Minimum Revenue Provision (MRP). Over the Capital Strategy period the Council has an MRP provision of £92.985m.
- 6.5 The Audit Committee is responsible for the scrutiny and governance of Treasury Management activity within the Council. It reviews the Treasury Management policy and procedures and all Treasury Management reports.
- 6.6 Throughout the year, the Audit Committee receives regular updates on Treasury Management performance and emerging issues including the Mid-Year Review report which is also reported to full Council. It is also important to note that the Treasury Management function is subject to regular Internal and External Audit reviews. All recent reviews have highlighted the high standard by which the Treasury Management function is delivered.
- 6.7 Further detail can be found in the Council's Treasury Management Strategy 2026/27.

7 Long Term Loans

- 7.1 The Council has the ability, should it choose to exercise its powers, to enter into loan arrangements to support the delivery of strategic corporate priorities.
- 7.2 The Council has chosen to make limited use of its ability to enter into loan arrangements, but in such instances, all loans have been and will be approved in line with the Council's Constitution under the Financial Procedure Rules which ensures that they are prudent and secured by:
- A full independent due diligence process;
 - Ensuring adequate security for the loan is in place;
 - Continuous monitoring of the loans and undertaking review meetings; and
 - Ensuring the financial exposure of the Council is proportionate to its size.

7.3 The Council may choose to provide assistance to organisations where they have experienced difficulty in securing funds from other sources at affordable interest rates. In order to deliver corporate priorities, loans to third parties may be offered at an interest rate below the market rate. Where the loan is advanced at less than a market interest rate there is an associated loss of investment return which would otherwise have been earned on these funds. The cost to the Council in this respect would be reflected in the Council's Annual Accounts.

7.4 Loans are treated as capital expenditure and will therefore be approved as part of the Capital Programme.

8 Other Non-Treasury Investments

8.1 For many years prior to 2024/25, the Council has been working in an environment of historically low interest rates and these low investment returns have contributed to pressure on the Council's revenue budget. Combined with the revenue budget shortfall and the returns available on cash investments, along with reduced Central Government financial support for local public services has seen the Council having to investigate various options for generating enhanced returns.

8.2 The Council holds commercial property assets that were acquired prior to the introduction of the revised PWLB lending criteria. These assets are located throughout the borough but were purchased primarily to support local policy objectives including the acquisition of strategic sites to support long term redevelopment and regeneration. The fair value of these assets will be reviewed as part of the Council's Treasury Management activities. Should the valuation be lower than the purchase cost, the Council will report this in the Treasury Management Strategy, along with the consequences of the loss on security of investments and any revenue budget implications. To date, these investment property acquisitions have not resulted in any requirements to be disclosed in the Council's Treasury Management Strategy.

8.3 The Council has also invested in the Churches, Charities and Local Authorities (CCLA) property fund. As advised within the Treasury Management Strategy, due to the anticipated fluctuations in price, this is an investment with a minimum time horizon of 5 years. The Council currently holds £13.615m in the property fund and the investment currently generates an income return of approximately 4.62% per annum.

8.4 Any further investment in the CCLA or any such longer term investment funds/bonds will only be undertaken after detailed and thorough due diligence process has been completed and having regard to the Treasury Management principles of security of capital, liquidity, yield, and ethical investments.

9 Capital Resources to Support Capital Expenditure

9.1 The Utilisation of Capital Resources

9.1.1 The Council's strategy is to ensure that all resources are deployed to support the achievement of the Council's objectives. The Council's Capital Strategy and capital planning arrangements are consistent with, and linked to, the Greater Manchester Strategy but also enhance the Council's own co-operative ethos and other corporate initiatives such as Get Oldham Working, with the devolution of some resources and decision-making to Districts and Neighbourhoods. As such, the aspirations of District Partnerships need to be considered and they will be consulted, as appropriate, over potential bids for any available funding.

- 9.1.2 As most capital financing can be used for projects at the Council's discretion, the Council is able to address its own priorities and shape the Capital Programme to align with local, regional and national priorities.

9.2 **Creation of a Central Pool of Capital Resources**

- 9.2.1 The Council will ensure that it facilitates the achievement of Council objectives by taking full advantage of freedoms and flexibilities arising from the fact that some resources are un-ringfenced. All un-ringfenced capital funding and other non-specific Council capital resources, that are not required to finance existing commitments, will be pooled into one central fund. This corporate resource will then be managed so that only schemes which can demonstrate alignment with Council priorities will be allocated funds. The Capital Investment Programme Board (CIPB) will review all bids for resources, evaluate them and then make recommendations to:

- a) Cabinet/Council on the prioritisation of resources for the initial 2026/27 to 2030/31 Capital Programme.
- b) The appropriate decision-maker for any subsequent revisions to the Capital Programme.

- 9.2.2 The Budget Council will make the final decision on the overarching Capital Programme for 2026/27 to 2030/31 and will subsequently delegate (subject to the provisions in the Council's Constitution) the updating of the programme and revisions to projects following review and recommendations by the CIPB.

- 9.2.3 The CIPB will review the usage of any ringfenced resources to ensure alignment with other spending plans and the maximisation of benefits to the Council.

- 9.2.4 In determining the size of the central fund, the CIPB will have regard to the following:

- a) Delivery of the Council's Corporate Plan 2024 to 2027 and Pride, Progress Partnership, the Oldham Plan agreed by the Oldham Partnership.
- b) The statutory fourth Greater Manchester Local Transport Plan (GMLTP4). This is part of the long-term transport strategy for Greater Manchester to 2040 with a five-year delivery plan.
- c) The current pressure on high-needs school places in Oldham and the lack of capacity in the current school stock.
- d) The Disabled Facilities Grant (DFG) is provided to meet the Council's obligation to finance adaptations to the homes of disabled residents and its commitments to wider social care. The Council receives the DFG funding via the Better Care Fund (BCF) and this is included within the pooled funding arrangements with Oldham ICP.
- e) Social Care funding requirements arising from pooled funding arrangements.
- f) The development of opportunities for new schemes arising from the levelling up agenda.
- g) The Council's ambition to deliver its Housing Strategy.
- h) Any resources allocated by Central Government after approval of the Council's 2026/27 to 2030/31 Capital Strategy/Capital Programme.

- 9.2.5 The Council will therefore passport all of the un-ringfenced resources for schools (via the Education Basic Need grant), transport, Disabled Facilities Grant and housing related funding to support spending in each of these respective areas.

- 9.2.6 Grant funding allocations notified to the Council also include information regarding capital maintenance funding for Voluntary Aided (VA) schools. This grant is paid directly

to the Church of England and Roman Catholic Diocesan authorities and is not therefore included within the Council's Capital Programme. Expenditure undertaken by the Council on VA schools is planned with regard to the availability of contributions from the VA grant and diocesan resources.

9.3 Methods of funding capital expenditure

9.3.1 There are a range of methods for funding capital expenditure. The methods that will be used by the Council are set out as follows:

a) Government Grants and Non-Government Contributions

9.3.2 Capital resources from Central Government can be split into two categories:

- i) Un-ringfenced – resources which are delivered through grant that can be utilised on any project (albeit that there may be an expectation of use for a specific purpose). This now encompasses the vast majority of Government funding.
- ii) Ring-fenced – resources which are ringfenced to particular areas and therefore have restricted uses.

9.3.3 Where there is a requirement to make an application to an external agency for external funding and, when appropriate, to commit Council resources as matched funding to any bid for external resources, a business case (following the three-stage process described at Section 10) must be presented to the CIPB for approval. This must justify the bid for external resources and any Council matched funding prior to submission of the bid.

b) Prudential Borrowing

9.3.4 The Council will consider financing capital projects using prudential borrowing where plans are sustainable, affordable and prudent. Full appraisal will take place to ensure that, where appropriate, sufficient revenue returns are generated to cover the cost of borrowing.

9.3.5 Where it is considered that Prudential Borrowing is the appropriate method of funding, but it requires additional revenue financing, the cost will be reflected in the revenue budget planning process.

9.3.6 The Council applied for and received the PWLB Certainty Rate reduction. This entitles the Council to receive a 20 basis points rate reduction on the prevailing rate of PWLB on any borrowing undertaken. The obvious benefit to the Council of the certainty rate is reflected in reduced Treasury Management borrowing costs in relation to any PWLB borrowing undertaken. The Council will look at and assess all sources of external financing with a view to externally borrowing at an appropriate time when the borrowing need is identified. This will include, as appropriate, accessing funding through the UK Infrastructure Bank.

c) Capital Receipts

9.3.7 Section 9 (1) of the Local Government Act 2003 defines a capital receipt as "a sum received by the authority in respect of the disposal by it of an interest in a capital asset".

9.3.8 Section 9 (2) of the Act states "an asset is a capital asset if, at the time of the disposal, expenditure on the acquisition of the asset would be capital expenditure".

9.3.9 Capital receipts are usually restricted to use for:

- i) Financing new capital investment.
- ii) Reducing borrowing under the Prudential Framework.
- iii) Paying a premium charged in relation to any amounts borrowed.
- iv) Meeting any liability in respect of credit arrangements.
- v) Meeting disposal costs (not exceeding 4% of the receipt).

9.3.10 In general, capital receipts arising from the disposal of housing assets and for which account is made within the Housing Revenue Account (HRA), are governed by the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003. In summary the regulations require that receipts arising from:

- i) Right to Buy (and similar) sales may be retained to cover the cost of transacting the sales and to cover the debt on the properties sold, but a proportion of the remainder must be surrendered to Central Government unless expenditure relating to qualifying housing provision can be identified ; and
- ii) All other disposals may be retained in full provided they are spent on affordable housing, regeneration or the paying of housing debt.

9.3.11 Such receipts have reduced substantially since the transfer of the housing stock to First Choice Homes Oldham (FCHO).

Ringfencing of Capital Receipts

9.3.12 Where the sale of an asset leads to the requirement to repay grant, the capital receipt will be utilised for this purpose. Once this liability has been established and provided for, capital receipts will be available to support the Capital Programme as a corporate resource.

9.3.13 The only area where the Council ringfences capital receipts is in respect of:

Flexible Use of Capital Receipts

9.3.14 As part of the Local Government Finance Settlement (LGFS) in March 2016, the Secretary of State for Housing, Communities and Local Government provided Local Authorities with the opportunity to use capital receipts to fund the revenue costs of transformation. It was announced by Government as part of the 2024/25 Provisional Local Government Finance Settlement (PLGFS) on 18 December 2023 that the current scheme, which currently applies to expenditure and receipts incurred between 1 April 2022 and 31 March 2025, has been extended to 31 March 2030. As previously stated, the Council intends to utilise £2.600m of capital receipts to fund elements of Oldham's transformational agenda in line with the Directive guidance. Therefore in 2026/27 the first £2.600m of qualifying disposals/ receipts will be used to support the revenue budget via the financing of transformational projects.

9.3.15 The Flexible Use of Capital Receipts is designed to offset the revenue cost of transformational projects which are expected to deliver future ongoing revenue savings for either the Council or other public sector delivery partners.

9.3.16 In order to take advantage of this freedom and flexibility, the Council must act in accordance with the statutory guidance issued by the Secretary of State. This guidance requires the Council to prepare, publish and maintain a Flexible Use of Capital Receipts

Strategy. The Council's Flexible Use of Capital Receipts Strategy is included in Annex D.

Availability of Capital Receipts

- 9.3.17 In considering the 2026/27 Capital Programme, and given the position with regard to capital receipts, a prudent approach has been taken with capital receipts assumed in accordance with an anticipated timeline for asset disposal.
- 9.3.18 The Council's objective to rationalise the corporate estate will lead to the marketing of increasing numbers of surplus assets. This is being carefully managed to ensure that the Council receives the best disposal price possible. The Council has specific staffing resources to manage the phased disposal of former schools' sites, residual Housing Market Renewal sites, and other strategic regeneration sites. External expertise has been engaged to supplement in-house teams if required when rationalisation activity increases.
- 9.3.19 The availability of sites for sale could potentially be reduced if there is earmarking of key plots for inclusion in any future Joint Venture opportunities or any regeneration projects throughout the borough. Again, this position will be carefully managed in the context of the overall financial position of the Council and if required the Capital Programme will be amended accordingly.
- 9.3.20 Monitoring of capital receipts is undertaken through an officer sub-group that reports to the CIPB and the Corporate Property Board (CPB); follow-up actions are initiated to address any comments raised. The capital monitoring report is regularly presented to Cabinet and advises Members of receipts compared to target.

d) Revenue Contributions

- 9.3.21 A service or school may wish to offer some of its revenue budget or reserves to support the financing of a capital project. This is acceptable if it can be demonstrated that this funding is unfettered.

e) Use of Leasing

- 9.3.22 Some of the assets used by the Council have previously been financed by leasing arrangements. Leasing is considered as a viable option for consideration when financing options are being appraised. Leasing may occasionally offer better value for money than financing through prudential borrowing, however, at the time a decision is required, a full financial appraisal will be undertaken.

f) Section 106 Agreements

- 9.3.23 In considering an application for planning permission, the Council may seek to secure benefits to an area or restrict uses or activities related to a proposed development through the negotiation of a 'planning obligation' with the developer. Such obligations, authorised by Section 106 of the Town and Country Planning Act 1990, generally either improve the quality of the development, or overcome difficulties which would otherwise result in planning permission being refused. A planning obligation must be:
- i) Necessary to make the development acceptable in planning terms;
 - ii) Directly related to the development; and
 - iii) Fairly and reasonably related in scale and kind to the development.

9.3.24 As such, therefore, the Council may in some instances receive funds to enable it to undertake works arising from these planning obligations. Examples of the use of planning obligations are the:

- i) Provision of affordable housing.
- ii) Improvement to community facilities - public open space/play areas, educational facilities.
- iii) Improved transport facilities - contributions have previously been used towards Oldham bus station, park and ride and the provision of cycle lanes.
- iv) Public art.
- v) Renewable energy measures.
- vi) Specific measures to mitigate the impact on a local area, for example parking restrictions, landscaping or noise insulation.

9.3.25 The use of any Capital Section 106 funding will be presented to the CIPB for review.

g) Community Infrastructure Levy

9.3.26 The Council has the option to charge a Community Infrastructure Levy (CIL), a planning charge on new development based on legislation that came into force on 6 April 2010. The Council has considered this but at this time there are no plans to progress with CIL.

Private Finance Initiative (PFI) and Similar Initiatives

9.3.27 PFI was a means by which the Council facilitated major new infrastructure projects. Typically, the schemes involve partnerships between the public and private sector to fund public sector infrastructure projects with private capital. Oldham has considerable experience of PFI with two school projects, two housing projects, the Library and Lifelong Learning Centre, Chadderton Health and Wellbeing Centre, and the Street Lighting Initiative. However, no new PFI schemes are currently anticipated.

h) UK Municipal Bonds Agency Plc

9.3.28 The UK Municipal Bonds Agency (UKMBA) is owned by the Local Government Association (LGA) and managed by PFM; the largest independent financial advisory firm in the United States that works solely for public sector clients. It has extensive experience in the US bonds market and has a wealth of experience of bringing bonds to market for public sector clients. The aim of the agency is to provide Councils with a cost-effective source of long-term borrowing (as an alternative to the PWLB) and to introduce sector owned diversity into the Local Government lending market.

9.3.29 To date the UKMBA has made one standalone loan outside of the proportional guarantee. The loan was for £350 million for 5-years to March 2025 and was a floating rate and linked to the Sterling Overnight Index Average (SONIA).

9.3.30 The Council has invested a total sum of £0.100m in the equity of the UKMBA. The Council will continue to monitor issuances by the UKMBA and cost of funds from the UKMBA as an alternative source of finance with a view to borrowing at an appropriate time if terms are preferential.

10. Capital Investment and Disposal Appraisal

10.1 Capital Investment

- 10.1.1 All capital investment will be commissioned on the recommendation of the Capital Investment Programme Board (CIPB) which will enable any expenditure and its funding to be better aligned with corporate priorities, partners and funding sources. Partners from both the public and private sector will be at regional and local levels as well as at a district level.
- 10.1.2 Within the Council, a concept for a potential capital project should originate from, or at least be 'owned' by a Senior Responsible Officer (SRO) or Directorate Management Teams (DMTs). The SRO or DMT that 'owns' the concept should prepare or direct the preparation of a Strategic Business Case (SBC) for the proposed project. The Strategic Business Case should be submitted to CIPB for consideration, with the exception of Strategic Regeneration projects where the Corporate Property Board (CPB) first reviews the SBC.
- 10.1.3 If the CIPB (or the CPB in the case of Strategic Regeneration Projects) is satisfied that the proposal meets investment criteria, it will be given approval to progress to Stage 2 of the process – the completion of an Outline Business Case (OBC). The OBC builds on the SBC providing more detailed information including the benefits that could be realised and may include a number of options to deliver the proposed benefits. The OBC will be submitted to the CIPB for consideration, and if it is satisfied with the proposal will give guidance for the development of a preferred option.
- 10.1.4 Stage 3 of the process entails the completion of a Final Business Case (FBC) which will then be submitted to the CIPB for final consideration. Again, building on the OBC, the FBC will contain evidence of a:
- a) Detailed financial analysis of all costs/income including how the project is financially sustainable and that any adverse revenue implications can be dealt with within existing budgets.
 - b) Robust delivery plan including how the chosen option delivers the highest impact in achieving the required outcomes with identified key project milestones enabling progress review.
 - c) Risk assessment and that appropriate actions to negate these risks have been identified.
 - d) Full exit strategy where the project involves a disposal.
 - e) Method of procurement that represents value for money.
- 10.1.5 By adopting the process outlined above, CIPB exercises control over capital projects through the recommendation of approval of:
- a) Strategic Business Cases (SBC) outlining the initial idea or 'concept' for a project.
 - b) Outline Business Cases (OBC) which will focus on links to the Corporate Plan and outcomes.
 - c) Full Business Cases (FBC) – the final investment decision. This will focus on how the priorities set out in the OBC will be delivered, including:
 - i) Project description
 - ii) Consultation

- iii) Expenditure and funding including whole life costs and revenue implications
- iv) Outputs
- v) Option Appraisal
- vi) Value for Money
- vii) Delivery
- viii) Risk Management
- ix) Sustainability, forward strategy, and evaluation
- x) Asset Management
- xi) Procurement
- xii) Social Value Impacts
- xiii) Equality Impact Assessment
- xiv) Environmental Impact Assessment
- xv) Contribution to the achievement of corporate initiatives and priorities

10.1.6 Depending on the circumstances of the bid for resources, the CIPB has the discretion to vary the three stage review process and omit one or more of the stages.

Gateway Review System

10.1.7 The Council has adopted a gateway review system for all projects within the Capital Programme to promote the following principles:

- a) Carrying out structured reviews at decision checkpoints, defined by boundaries between management stages, to test the project's management and its readiness to progress to the next stage.
- b) Promoting project assurance through the application of a structured project management system.
- c) Informing the governance process.

10.1.8 The Gateway Review structure is designed to be efficient by only requiring detail when it is needed to get to the next stage. It also tries to minimise additional work for team members by using templates that build on each other, reducing the need for reworking.

10.1.9 Gateway Reviews are undertaken by the Creating a Better Place Project Management Office which has been specifically set up to ensure there is a robust review process in place to support the delivery of capital schemes and therefore to support the work of the CIPB.

10.1.10 There are four Gateway Reviews which are initiated at key milestones in the delivery of a programme. Gateways 1 to 3 are undertaken in the approval process for the Strategic, Outline and Final business cases respectively. Gateway 4 is undertaken in support of the delivery and handover phase. It is important to note that the Gateway report is used to advise and inform those responsible for making the investment decision, the decision will not be made by the Gateway Review team.

10.2 Service Challenge & Review, Efficient Use of Assets

10.2.1 As part of the Creating a Better Place programme, the Council has an ambitious programme of transformation which includes rationalising the corporate estate as a key driver for change which includes the delivery of a revenue budget reduction.

10.2.2 A review of the Council's operational land and property portfolio has been initiated to consider:

- a) The core office estate;
- b) The operational asset base used for district-based service delivery; and
- c) Land.

- 10.2.3 Through the Creating a Better Place programme, a Corporate Landlord Theme is leading work to further streamline the Council's core office accommodation, working collaboratively with other public sector partners, to exploit collective town centre property ownerships (including the Spindles and Town Square Shopping Centres) to maximise benefits from regeneration, inward investment and improve efficiency in operating costs. This will align with the Government's One Public Estate (OPE) Programme and the work undertaken by the Strategic Estates Group (SEG).
- 10.2.4 With regard to the review of operational district assets and Place-Based operating arrangements, the Property Team and services continue to work closely alongside wider public and third sector partners to ensure that portfolios are the best fit for purpose and efficient usage is maximised. Work with NHS partners has been accelerated to support the health and social care integrated working agenda.
- 10.2.5 In taking forward the Creating a Better Place programme, the disposal of land and property assets will be progressed with alignment to corporate objectives and incorporated into the asset rationalisation programme. The review of the Council's existing investment portfolio will be included as part of proposals to further streamline the Council's Asset Estate, in line with required capital receipts targets and approved revenue budget saving.
- 10.2.6 Governance of the Council's land and property portfolio is provided via the Land and Property Protocols, which form part of the Council's Constitution, providing a strategic governance framework within which land and property transactions are undertaken, and the corporate portfolio is managed in a consistent, transparent and appropriate manner. The Protocols are regularly updated to reflect Statutory, Administrative, and Organisational changes, and have recently been revised in line with the recommendations of the Creating a Better Place programme.
- 10.2.7 The Corporate Property Board oversees the acquisition and disposal of land and property assets and monitors the progress of the asset rationalisation programme and performance of the investment portfolio.

11 The Prioritisation of Capital Requirements

- 11.1 Once a bid for capital expenditure has passed through the Gateway process and has demonstrated that it aligns with Council priorities and links to the Greater Manchester Strategy (if appropriate) and it has been agreed that it is suitable for capital investment, the strategic requirements will be prioritised using the following criteria (it should be noted that these are not mutually exclusive or in ranking order):
- 11.2 The criteria examine whether the proposal is:
- a) Related to mandatory, contractual, or legislative service delivery requirements.
 - b) Required to achieve the delivery of a specific revenue budget saving within the revenue budget setting process.
 - c) Required to support Corporate Plan, Oldham Plan and Service Plan priorities.
 - d) Enhancing the Co-operative Council agenda and demonstrating the delivery of wider Social Value.
 - e) Supporting the Get Oldham Working priority initiative and demonstrating how it delivers the aim of local jobs for local people.
 - f) Supporting integrated working with NHS partners or in support of other GM strategic objectives
 - g) Linked into other regional objectives.
 - h) Enhancing the asset management/estate management agenda.

- i) Providing general revenue budget reductions or offering the delivery of a more efficient service including promoting the digital transformation of Council services.
- j) Fully-funded from external resources.
- k) Securing substantial external resources for which Council matched funding is required.
- l) Likely to have the highest impact on achieving improved performance against the Council's key objectives.
- m) Making a contribution to carbon reduction targets and renewable energy initiatives as part of the Council's Green New Deal.
- n) Supporting regeneration and economic growth, particularly in the town centre and district centres.

11.3 The results of this process will be presented to Members each year as part of the capital budget setting process, or during the year if projects come forward outside of the normal timeframe.

12 The Procurement of Capital Projects

12.1 The structure of the Council's procurement and strategic relationship management function includes designated Commercial Procurement Managers whose focus is to support all capital projects.

12.2 Integration of revenue and capital financial planning provides opportunities for greater efficiency by selection of the most effective procurement processes to ensure the best commercial solution.

12.3 The Council is keen to ensure that Social Value, is demonstrated during the procurement process, linked to the principles of the co-operative agenda. Therefore, this is of key importance in the procurement of all capital schemes. The social value deliverables are actively monitored by the procurement team throughout the life of the contract.

12.4 Efficiency gains via procurement will be achieved by:

- a) Efficient procurement processes which are constantly being enhanced with opportunities being developed to ensure the best commercial solution is selected and delivered.
- b) Expanding the range of providers included within the Council's early payment discount scheme.
- c) Strategic contract management of the wider supply chain to ensure continuous savings through the life of the project.
- d) Procuring fixed price contracts with risk/reward terms to incentivise further efficiencies.
- e) Joining in GM wide procurement initiatives which will provide savings through economies of scale.
- f) Public Private Partnership (PPP) agreements and other innovative financing arrangements where practicable.
- g) Leasing/borrowing strategies which will consider the most effective means of acquiring assets.
- h) Northwest Contractor Framework income from other public bodies that use the framework.

13 The Measurement of the Performance of the Capital Programme

- 13.1 The capital commissioning approach that has been adopted by the Council is supported by a strong programme management process in order to ensure a co-ordinated corporate approach to the strategic alignment of investments. The process has been modelled on the PRINCE 2 project management methodology, incorporating risk assessment, risk management, option appraisal, cost v benefit analysis, etc. This ensures that investments are planned, managed and delivered prudently.
- 13.2 The Capital Investment Programme Board (CIPB) has a remit to review the financial performance of the Capital Programme and from month 3, it receives a monthly monitoring report. In addition, financial monitoring reports will be considered by Cabinet together with a capital outturn report. Issues that have been considered and agreed at the CIPB can be reported to Cabinet as necessary via the regular financial monitoring reports.
- 13.3 The undertaking of the detailed annual review of the Capital Programme provides the opportunity to review all schemes or focus on specific areas of concern.
- 13.4 Where a potential cost overrun has been identified, the CIPB will explore possible solutions in detail. It will also consider any under spending or identified surplus resources which can be added to the central pool of resources. The CIPB may also suggest a reallocation of resources to other projects.
- 13.5 Where there is a delay in the commitment of programme/project resources, the CIPB will require project managers to report the reasons for the delay and consider whether it would be appropriate to recommend the decommissioning of the project and the reallocation of un-ringfenced resources to other projects.
- 13.6 The performance of the Capital Programme is also measured by the prudential indicators which are reported to Cabinet/Council as part of the Treasury Management Strategy, the Treasury Management quarterly review, and the Annual Review. Some grant regimes have separate monitoring arrangements with reports required to be submitted to Government. Where appropriate, CIPB will consider such external reports.

14 The Capital Investment Programme Board

- 14.1 The Capital Investment Programme Board (CIPB) is an Advisory Board and is chaired by the Deputy Leader and Cabinet Member for Finance, Corporate Services and Sustainability. The lead Chief Officer for CIPB is the Executive Director Place (Deputy Chief Executive). The Leader of the Council and the Statutory Deputy Leader have a standing invitation to all meetings. The Board is supported by the Director of Finance, and the Director of Education, Skills and Early Years. The Board has a Terms of Reference and detailed reporting performance processes which are included at Annex B.
- 14.2 All Directorates are represented at Director level by invitation to attend CIPB as and when projects for which they are responsible are being considered. The Chair may also invite the relevant Cabinet Member to attend when a project within their portfolio is being discussed.

Priority Areas for Investment

The priority investment areas identified for the 2026/27 to 2030/31 period covered by this Capital Strategy document are set out below, along with information about longer term projects which form part of the vision for the borough.

The Capital Strategy is split between two distinctive elements, the short to medium term and a longer-term vision. In the short to medium term (years 0 to 5), the primary focus is geared towards the delivery and implementation of a wide range of priority capital schemes. At this stage, the management of potential risks in relation to delivery is significant for the Council. It must be noted that within the short to medium term timeframes, the Capital Programme may be amended with the introduction of urgent, high priority capital schemes. This Capital Strategy allows for flexibility to ensure that new schemes can be included in the programme or existing schemes re-scoped to deal with changing circumstances or to secure new funding opportunities that may arise. This stage also allows the Council to develop plans that contribute to the Council's immediate priority objectives such as the town centre vision, housing and borough wide regeneration as encompassed in the Creating a Better Place programme.

The Council incorporates Capital Programme expenditure and funding projections into its medium term cashflow forecasting, which in turn drives the debt management strategy for the Council. Decisions on debt financing will be influenced by capital projections as well as forecast capital receipts. The Capital Programme and the implications of the programme for MRP and debt financing costs are incorporated into the revenue budget and Medium-Term Financial Strategy.

The breakdown of funding by project area is shown across the current programme to 2030/31 at Annex C. The narrative supporting the programme is set out below together with information about projects which the Council plans to take forward in the following 10 years from 2031/32 to 2040/41.

A) Schemes to be Delivered in Years 0-5 (2026/27 to 2030/31)

Capital schemes for which funding may be required and for which funds could be allocated are set out in the following paragraphs. Each of these schemes would need to be progressed by the submission of detailed and fully costed business cases demonstrating how they achieve corporate priorities. Schemes have been categorised based on current information over a delivery timeframe focused on:

- those that will be initiated and delivered in the five years of this strategy period (2026/27 to 2030/31); and
- those which will progress from 2031/32 to 2040/41 (a further 10 year timeline).

It is probable that due to rephasing, some projects will move from the first to the second delivery period.

1 On-going Requirements

There are requirements for the continued annual funding of existing programmes of work across the current five-year programme and beyond. However, following the outcome of the review of the Capital Strategy 2026/27 to 2030/31, in the financial year 2030/31 no additional funding has been allocated to the programme in the following areas as cumulatively there is deemed to be sufficient unallocated resource to meet existing needs. The principle of continued funding remains and will be revisited as part of the

2027/28 Capital Strategy. The continuation of funding schemes are summarised as follows:

- a) Corporate Major Repairs / Disability Discrimination Act (DDA) Adaptations / Legionella / Health and Safety Projects (Corporate Landlord Function)

Spending in this area aims to enable the Council to secure the integrity of the corporate estate and ensures that the Council is compliant with its statutory obligations under DDA and Health and Safety legislation. Provision for such expenditure is included within the Place – Asset Management service budget which has an allocation of £5.124m over the remaining programme.

- b) School Condition Works

The Council has provided resources to address the most immediate needs for condition works within the school estate. There is however, increasing demand on the school condition works budget to address condition issues as well as other preventative work. Provision is included within the Place – Asset Management (Education Premises) budget.

- c) High Needs Provision Capital Allocation (HNPCA)

The Council continues to prioritise this funding to address local provision priorities to meet the capital costs associated with projects that help ensure sufficient places for:

- children and young people with complex needs, who have Education, Health and Care plans (EHCPs), and where appropriate, other pupils with SEND without an EHCP
- children and young people who require Alternative Provision (AP) (including children in AP settings without an EHCP).

- d) ICT (Digital, Data and Technology) Strategy

The Digital, Data and Technology Strategy is underpinned by 6 core pillars that form the basis of the Capital Investment required to provision an infrastructure platform that is fit for purpose, scalable and secure, enabling Oldham Council for digital transformation of resident facing services to back-office functions. It will harness data as a strategic asset, integrating Microsoft technologies to transform council operations, empower the workforce, and deliver citizen-centred results, in line with national data and cyber strategies and with local priority focus.

Pillar 1 – Digital Infrastructure & Cloud Excellence

- Full Cloud Migration
- Cybersecurity and Data Protection
- Sustainable and Scalable IT

In 2026, IT will safely and securely exit the Council's on-premise data centre and move all legacy Council systems into the MS Azure cloud environment with suitable Disaster Recovery provision. The network is being enhanced by implementing the Great Manchester One Network across the Borough. IT will complete this upgrade and improvements of the network, complete the refresh of the Wifi, complete the migration into Azure and the optimisation of the infrastructure for financial maintainability and

resilience. The Public Switched Telephone Network (PSTN) transition project will also complete in 2026/27.

New Cyber essential initiatives will be starting for:

1. Aligning with National Cyber Security Centre (NCSC) cyber security best practices by adopting Zero Trust Network Access (ZTNA) to benefit from a cloud-native platform that enforces Zero Trust principles, providing secure access to applications and data to enable faster connections routing traffic through its global edge network.
2. Transitioning to an external Security Operations Centre, to benefit from specialised 24/7 threat monitoring, advanced incident response, and seamless integration with modern zero-trust architectures.
3. Implementing the methodology for achieving Cyber Assessment Framework (CAF) compliance, to aid the management of cyber risk, control and remediation.
4. Exploiting Microsoft cloud services to further enhance the Council cyber posture in alignment with the NCSC guidelines.
5. Refreshing the networks witches around the Borough.

Pillar 2 – Intelligent Automation & AI Integration

- Digital Transformation
- Automating Tasks
- Enhancing service quality

The Council will adopt Robotic Process Automation (RPA) and explore Generative AI agents to streamline repetitive, rule-based tasks across key service areas, reducing manual effort and improving operational efficiency. RPA will enable faster processing of high-volume transactions, such as data entry, reporting, and compliance checks, freeing staff to focus on value-added activities and citizen engagement. By integrating RPA with AI-driven tools and existing platforms like Microsoft 365 and Fabric, the Council will create intelligent workflows that deliver cost savings, enhance accuracy, and support a more agile, digitally enabled organisation

Pillar 3 – Data Excellence & Governance

- Unified Data Platform
- Data-Driven Decisions
- Centralised System with Analytic Tools

Whilst a Data Services Platform has been developed, this data initiative will grow over the next financial year. The aim is to evolve from fragmented data silos, with no central corporate home for data and analysts embedded in business units, to a unified, AI-enhanced Data Services Platform using Microsoft Fabric, Co-pilot agents, Power BI, and automation tools. The focus is on revolutionising services such as adults' and children's social care through predictive analytics, automated workflows, and real-time insights, whilst prioritising ethical governance and digital inclusion.

New initiatives will be to migrate to Microsoft Fabric and to develop the Data Platform further with ingestion from increased data sources.

Pillar 4 – Citizen Centric Services

- Customer Experience Excellence
- Accessible Digital Interfaces
- Resident Focussed Services

The focus is on delivering accessible, intuitive digital services through a modern Customer Digital Platform and redesigned modern website and potentially the development of an Oldham App. Investments in cloud-based business systems and improved contact centre capabilities will create seamless, end-to-end digital experiences for residents. This will be supported by utilising Dynamics for Case Management.

One specific development in the Borough will be to replace all public facing devices in libraries, lifelong learning centres etc with an improved user experience.

Pillar 5 – Workforce Empowerment

- Digital Collaboration
- Mobile Workforce
- Digital Skills Development

The laptop refresh replacing Lenovo devices with the Microsoft Surface devices is ongoing and will be completed during the 2026/27 period. The aim is to enable a mobile, digitally skilled workforce through M365 collaboration tools, secure remote access, and automation of HR processes. Migrating shared files to SharePoint Online, utilising OneDrive and deploying cloud-based Teams telephony will support hybrid working principles. Initiatives to implement more of the collaborative tools included within MS Office 365 will also increase the productivity of the workforce.

Pillar 6 – Innovation & Partnerships

- Develop Strategic Partnerships
- Exploit Emerging Technologies
- Innovation Collaboration

To foster innovation by developing strategic partnerships and exploring emerging technologies with other GM authorities and further afield as required. This collaborative approach ensures agility, learning from others, avoiding pitfalls and being future-ready, and capable of delivering transformative solutions for residents and services

Whilst this funding will allow the commencement of the new essential initiatives noted above during 2026/27, further funding would be required to undertake any developments in the following areas:

- Website Refresh
- iTrent development
- Agresso Upgrade & move to the Cloud as SaaS
- Service Area improvements / modernisation such as
 - Customer Services
 - Environmental Services
 - Adults and Children's Social Care
- Critical System Replacements
- Schools PSTN and Support

- Further Case Management and CRM Development

The above areas will be picked up by either the service area or transformation budget.

e) Social Care

This resource will provide additional support for transformational schemes to further health and social care integration, and wider social care initiatives within both Adult's and Children's services, including the provision of in-house residential accommodation. The current budget within the strategy is £7.457m and is available for such investment.

Online Self-Service Tools for Financial Assessments

The Client Finance team transferred into the Revenues and Benefits service area of the Resources Directorate due to realise efficiencies and provide a resident focused approach which includes maximising Oldham residents' income.

To take this further, it has been identified the need to enable Oldham residents to understand whether they will be required to pay for or contribute towards their care costs. The service is looking into web-based calculators for residents and social workers to conduct indicative financial assessments, which have become standard practice across the majority of local authorities in the UK. Oldham Council does not currently have this in situ. A business case for the procurement of a web-based calculator has already been drafted by the ASC Transformation programme. For the options available in the market, the implementation and costs are circa £35k.

By adopting online financial assessments, the aim is to speed up the process and adopt a more proactive stance towards maximising income. Residents will be able to quickly upload key documents, from bank statements to power of attorney details, enabling faster and more efficient decision-making. This change doesn't aim to replace staff, but rather to empower both residents and workers, enhancing collaboration through a more effective and user-friendly platform.

2 Creating a Better Place

The Creating a Better Place programme sets out a vision for the borough, which is focused on building more homes for the borough's residents, creating new jobs through town centre regeneration and ensuring Oldham is a great place to visit with lots of family friendly and accessible places to go. The strategy aims to deliver these ambitions in ways that contribute to a reduction in carbon emissions in support of the Council's Green New Deal strategy.

Creating a Better Place also encompasses the Housing Strategy and Medium-Term Property Strategy to ensure efficient utilisation and rationalisation of the Council's corporate estate (land and property). The Creating a Better Place programme incorporates a wide range of schemes which are either in train or will be started over the period 2026/27 to 2030/31.

The ambition set out within the Creating a Better Place programme will be supported with significant grant funding initially identified in the Levelling Up the UK White Paper in the form of £24.400m from the Towns Fund and £10.750m and £20m from the Levelling Up Fund Round 2, which have now been combined into the Local Regeneration Fund (£19.432m over this Capital Strategy Period) and £20m from the Community Regeneration Fund (£8.375m over this Capital Strategy period). The

Council will seek to secure further funding to support decarbonisation and the Green New Deal strategy from funds such as the Public Sector Decarbonisation Scheme.

Key programme areas and schemes included within the Creating a Better Place programme are set out below.

a) Housing

The aim of the Housing Strategy is to provide a diverse housing offer that is attractive and meets the needs of different sections of the population at different points in their lives and focuses on the dynamics between people, homes and the wider economy. It will ensure developments are brought forward and support the delivery of the required number of new homes within the borough. Investment in building new homes is a priority at key town centre sites and sites around the borough. The Council will seek to bid for and secure as much external funding as possible to achieve the aims of the Housing Strategy, including the potential opportunities from the Local Authority Housing Fund which provides a funding stream with the opportunity to construct/acquire a sustainable stock of affordable housing. Funding will also be employed to support the provision of housing stock to reduce pressures the Council is facing in respect of nightly paid temporary accommodation.

b) Town Centre and Borough-Wide Regeneration

The Council has plans for considerable investment in schemes which will support economic regeneration across the borough as well as in the town centre. These schemes are aligned with wider objectives to rationalise the Council's corporate estate and asset management commitments, as well as deliver against its Green New Deal Strategy for the borough to achieve carbon neutrality by 2030.

Details of key regeneration schemes are set out below.

Spindles and Town Square Shopping Centres

The Council acquired the shopping centres as a critical strand of wider plans for the redevelopment of the town centre. The centre's acquisition and redevelopment has facilitated the release other town centre sites for repurposing including the provision of housing and additional green space.

The current retail offer will remain a key element of the centre albeit with better overall use of the space available. The first phase of the development of office space in the Spindles was completed in October 2022 with the second and third phases completed during the 2024/25 financial year with Council staff now based in the centre.

The Archives element of the schemes was completed in September 2025 and the Market, Events Centre (the Loom) element is in the final stages of completion and fit-out and is currently expected to be open before the end of the 2025/26 financial year.

Wider Town Centre Redevelopment

The Council has procured Muse Developments as a Private Sector Partner (PSP) to enter into a Joint Venture with the Council to facilitate the regeneration of several key Town Centre assets including the former Magistrates Court, Civic Centre and Queen Elizabeth Hall, and the former Leisure Centre. The Princes Gate site was

included within the project as part of the partnership with the option to include further sites with the agreement of the PSP and Council. The proposals are for a residential-led regeneration of the Town Centre to contribute to the Council's requirements for housing.

Coliseum

Towns Fund Grant supplemented by Council Funding will help bring the Oldham Coliseum building on Fairbottom Street back into use. The initial asbestos strip has already been undertaken, and Tilbury Douglas have been awarded the redevelopment contract and works are currently underway and progressing on site. There are also plans funded via the Community Regeneration Fund to enhance the Public Realm around the Yorkshire Street/Fairbottom Street area to support the reopening of the Coliseum.

Northern Roots

This scheme is part of a long term vision to create the UK's largest urban farm and eco-park on 160 acres of land at Snipe Clough in the east of the borough. The scheme incorporates a wide range of initiatives including growing hubs, recreation areas and educational facilities. The scheme will also contribute to social prescribing and boost tourism. Towns Fund Grant will support the cost of enabling works and access routes as well as the construction of key infrastructure. The Levelling Up Fund Grant will support the provision of an Education Centre. Willmott Dixon have been awarded the development contract and works are currently underway and expected to complete by Summer 2026.

Sportstown

The Council, along with other landowners around Boundary Park Stadium are working with a range of partners to establish an ambitious vision which defines plans to bring together Oldham's sporting excellence, health care and much needed enhanced educational pathways through the creation of a new centre of excellence whilst also increasing participation for a wide range of users at the heart of the community. The Council's contribution is funded from the Community Partnership Regeneration Fund.

District Priorities

The Council is supporting via Community Regeneration Partnership Funding and Long-Term Plan for Towns funding to support Community and voluntary sector capital works across the Council's 5 districts to support the Oldham Plan main priorities of a great place to live: healthier, happier lives and green and growing.

Other Regeneration Schemes

Other schemes which are progressing through to the construction phase include investigations into a potential Minewater Heat Network. The Council is also developing housing and employment sites at Broadway Green, Hollinwood and Salmon Fields. Housing development at Kaskenmoor and other pipeline sites are also being progressed via land sales to developers. All these sites are expected to advance further within the next five years. The Council will take advantage of suitable development opportunities throughout Oldham in order to advance its regeneration objectives.

c) Asset Management

Creating a Better Place Corporate Estates Theme / Medium Term Property Strategy (MTPS)

The Creating a Better Place Corporate Estates Theme leads on the development of the Council's plans for property led change and will undertake a review of the MTPS.

The MTPS and its implementation is key to the Council achieving both cost savings and a more efficient use of the corporate estate and a reduced requirement for backlog maintenance, as well as informing the development of an asset disposals programme to reduce Council holdings of surplus assets and generate additional capital receipts.

The MTPS is also at the centre of numerous inter-dependencies which will also shape future requirements including:

- The Creating a Better Place programme (see above)
- Housing delivery targets set out in the Council's Housing Strategy
- The One Public Estate programme which seeks to deliver ambitious property-focused programmes in collaboration with central Government and other public sector partners
- Place-Based Working centred around providing services from five districts / hubs within the borough.

The MTPS seeks to take a holistic review of land and property assets whether Council owned or within the ownership of One Public Estate partners to ensure the Council:

- delivers against ambitions for energy efficiency;
- delivers against ambitions for the borough to be carbon neutral by 2030;
- ensures scrutiny of its own accommodation to ensure value for money and best utilisation for staff and services; and
- has regard to the views of Ward Members / Portfolio holders.

Surplus Sites

The Council has an extended portfolio of surplus sites scheduled for disposal, for which up front capital funding may be required for enabling and other works to ensure that the land is suitable for redevelopment. The Medium Term Property Strategy and Creating a Better Place programme encompass the disposal of surplus sites to create capital receipts and create a revenue saving. The Capital Strategy 2026/27 to 2030/31 includes an allocation within the Place – Boroughwide Developments service budget to support this enabling work. It must be noted that the Capital Programme's financing is reliant on the income generated from these disposals in the form of capital receipts.

Working with NHS Partners

The Council is a key member of and a driving force in the activities of the Oldham Strategic Estates Group (SEG). The Integrated Commissioning Partnership (ICP) have established a SEG within their locality, and whilst the group initially had a 'Health' focus, this has been broadened to encompass a 'One Oldham Estate' approach. This is closely aligned to the Government's One Public Estate (OPE) principles which in essence seek to maximise the efficient use of the public sector

estate through co-location and joint service delivery, releasing surplus land and property to support regeneration, residential development and inward investment. The Oldham SEG has a 'strategic' rather than 'operational' focus and has developed an SEG Implementation Plan (SEP), identifying development of integrated public sector hubs and mapping existing estate and utilisation as key priorities.

d) Green Initiatives and Decarbonisation

In March 2020 the Council adopted the Oldham Green New Deal Strategy, which set carbon neutrality targets for the borough (by 2030). The approach set out by the strategy envisages a mix of Council, private sector and national / third sector grant funding to finance the achievement of these targets, with a focus on stimulating economic activity in the key low carbon and environmental sector to create jobs and training opportunities for Oldham residents and businesses.

Achieving these targets will necessitate the alignment of the Council's Capital Programme with the decarbonisation agenda. This will mean addressing new building projects, the retrofit of existing assets and routine maintenance through the lens of whole-life business cases taking into account the future costs and carbon implications of energy use. Grant funding is available for the decarbonisation of Council buildings. Public Sector Decarbonisation Scheme (PSDS) grant funding has already been obtained for projects at Oldham Leisure Centre, Alexandra Park Depot and the Spindles, but requires match funding from the Council. The Council will continue to identify key assets to be prioritised for decarbonisation works, based on the level of energy use and political priority. Additionally, work is underway at the solar farm at Wrigley Head with completion of the farm currently anticipated to be during Summer 2026.

As well as Council investment in its own assets, the Council is seeking establish a strategic partnership which could help to unlock private sector investment for low carbon energy infrastructure in the borough. An initial assessment of need has identified a potential opportunity for £5.6bn of low carbon energy infrastructure in Oldham borough helping to deliver our 2030 net zero aspirations. Planning for the procurement of a Green New Deal Delivery Partner began in 2024/25 and continued to develop during 2025/26 and the procurement process for Delivery Partner is expected to go out to the market before the end of the 2025/26 financial year.

As much social value arising from Council capital projects will be captured for Oldham's Green Technology and Services Sector supply chain businesses via the Social Value Portal, which contains a range of Themes, Outcomes and Measures (TOMs) supporting the creation of local jobs and training opportunities as well as Green New Deal outcomes such as carbon emissions reduction and improvement of greenspace in the borough.

3 Highways and Transport

The Council secures capital funding for investment in maintaining and improving the local transport network from several different sources, including Central Government, which allocates funding largely through the statutory Local Transport Plan (LTP) - the Greater Manchester Transport Strategy 2040 (GM2040) - and its supporting 5-year Delivery Plan. Most of this funding is brought into the Transport Capital Programme and comprises a mixture of grants.

Updated GM2040 Transport Strategy documents were approved by GMCA in January 2021 including: a refreshed version of the long-term, statutory local

transport plan (LTP), the Greater Manchester Transport Strategy 2040; a final version of Our Five-Year Transport Delivery Plan (2021-2026) based on committed resources and intended to be updated annually; and ten new Local Implementation Plans (one for each Greater Manchester Council), providing more detail on the how the GM2040 Transport Strategy will be delivered locally.

The Local Transport Plan is in the process of being updated again, as per government direction, with an updated GM Delivery Plan (2027-2032) and Local Implementation Plans to fit in with funding periods now in place.

Government changed the funding arrangements for Mayoral Combined Authorities from 2022/23 and introduced a single City Region Sustainable Transport Settlement (CRSTS) covering the 5-year period 2022/23 to 2026/27.

CRSTS includes new funding for transport as well as existing funding streams that have been consolidated into the 5-year settlement, such as the Highway Maintenance Block, which previously formed the basis of Oldham's Transport Capital Programme, and the Integrated Transport Block.

Government announced in April 2022 that Greater Manchester would receive £1.070bn of funding from the City Region Sustainable Transport Fund for the five-year period 2022/23 to 2026/27. Greater Manchester's bid for this funding included several transport projects put forward by Oldham Council, as well as Transport for Greater Manchester (TfGM) led schemes, and Greater Manchester wide programmes which could result in further investment in the borough.

Highways Maintenance funding for Oldham is a guaranteed figure of £3.067m per year between 2022/23 and 2026/27. Whilst Integrated Transport Block grant was distributed to districts on a formula basis for 2022/23, 2023/24, 2024/25 and 2025/26, there is uncertainty as to whether this allocation will continue for the rest of the funding period. This is due to the possibility of Integrated Transport Block being used as part of the funding strategy for Bus Franchising going forwards. This need will be reviewed on an annual basis.

Key elements of Oldham's current Transport Capital Programme include:

- £3.067m Highways Maintenance for 2026/27.
- £4.5m Strategic Maintenance scheme for major maintenance / refurbishment of the Manchester Street Viaduct between 2023/24 – 2026/27 with £3m of maintenance block funding to match fund the scheme in 2026/27.
- The schemes focus on bus priority and active travel at St Mary's Way (£0.9m), and the Mumps Corridor (£0.675m) will seek assurance for capital funding to deliver the schemes in 2026/27.
- CRSTS funding of £0.8m for Oldham to develop various bus improvement and infrastructure schemes including the Oldham section of the Quality Bus Transit corridor between Rochdale, Royton, Oldham, and Ashton, a Red Route scheme on the A62 between Failsworth and Oldham Town Centre, and other bus pinch points schemes. Capital funding for delivery of these schemes will be sought in 2026/27.

Securing additional grant funding for investment in transport infrastructure is an Oldham Council priority and an ongoing activity. We are developing further schemes for which we will seek capital funding to deliver when the opportunity arises.

One of such opportunities is the Local Electric Vehicle Infrastructure (LEVI) Fund. The LEVI Fund supports local authorities in England to plan and deliver electric vehicle charging infrastructure for residents without off-street parking. The fund comprises capital funding to support charge point delivery. Oldham was included in a Greater Manchester submission to LEVI for a capital allocation totalling £16.158m, which has been secured. Procurement of the Charge Point Operators to deliver this infrastructure is being carried out on GM's behalf by TfGM. Once appointed, delivery and management going forward will be led by districts with funding allocated to Oldham's transport capital programme,

Alongside this LEVI funding GM has included an allocation in the City Region Sustainable Transport Settlement (CRSTS) 2022-2027 to support the delivery of EV charging infrastructure for residents with no off-street parking. This capital allocation equates to £0.690m for Oldham and would need to be spent by 31 March 2027.

There is a need to utilise some of the CRSTS capital allocation on staff resource to increase our capacity and capability to plan and deliver EV infrastructure, utilising the available grant funding.

Other External funding for Sustainable Urban Drainage schemes are currently being explored although there is no further detail released at this time.

External revenue grant funding secured is being used towards this scheme development, as well as the production of a Local Cycling and Walking Infrastructure Plan (LCWIP) for Oldham. This will highlight 'gaps' in active travel infrastructure that we will seek to secure funding to deliver through external capital funding sources, such as grant funding and developer contributions.

Transport for Greater Manchester is working in partnership with the ten GM Local Authorities to ensure that the city region is able to maximise its share of any transport funding that becomes available. As part of this process, Oldham Council will continue to make the case for transport investment in Oldham, which could require the Council to provide local funding contributions.

£8.55bn of funding was announced under the previous government as being made available for CRSTS2 for the nine Mayoral Combined Authorities (MCAs) across the country. Subsequently, Greater Manchester were informed of their indicative CRSTS2 funding settlement £2.474bn (over £1bn more than CRSTS1). This allocation has yet to be confirmed by the government.

In addition, details regarding the 3 Year Settlement allocation from GMCA are still being defined.

The above gives us a greater level of confidence regarding funding continuity and an ability to manage our infrastructure investment as a longer-term pipeline.

4 Other Programmes and Schemes

a) Housing Initiatives (Funded by the Housing Revenue Account Resources)

Given the reducing HRA balances, the Council will need to determine for all future HRA projects, the best source of funding. However, the forecasts in this Capital Strategy reflect a planned use of balances.

There are approved housing capital projects that the Council wishes to implement over the medium to long term to support the delivery of the overall Housing Strategy. Approved capital projects that will specifically rely on use of HRA balances include:

- **Developing the Purchase and Repair and Lease and Repair pilot schemes in the private rented sector** - The Council has launched a pilot empty homes intervention project to work with owners of empty homes to bring their properties back into use through one of the two options available from the Council. A combination of HRA funding and Homes England Grant funding has enabled the development of Purchase & Repair and Lease & Repair options; designed to financially support landlords in bringing their properties back into use. It is envisaged that this scheme will be widened post the pilot phase.
- **Future Housing Purchases** – The Council has made provision to purchase additional housing which will be added to the Council's HRA stock and will provide a new social housing or temporary accommodation options for families within Oldham.

b) Social Care

The Council has extensive responsibilities to deliver an adequate standard of social care and works closely with National Health Service partners. The Council will address identified needs or opportunities to facilitate enhanced service provision and support income generation in respect of community health and adult social care.

This resource will provide additional support for transformational schemes to further health and social care integration, and wider social care initiatives within both Adult's and Children's services.

Better Care Fund (Disabled Facilities Grants)

The demand for major property adaptations to premises continues to rise, particularly because of the increase in numbers of elderly clients and also of very disabled children where medical advances have seen improvements in life expectancy. There are also increased requests for adaptations to FCHO properties.

For 2025/26 the full Better Care Fund (BCF) capital allocation in the form of Disabled Facilities Grant (DFG) was £2.908m, the grant is un-ringfenced but given the Council's obligation to undertake adaptations, the strategy of the Council is to passport the full grant allocation for the intended purpose; to support housing adaptations and the grant is included within the Section 75 Pooled Fund in place between the Council and Oldham ICP. It is expected that the allocation will be fully utilised at the end of the current financial year. In the absence of a formal notification of funding for 2026/27 it is anticipated that the allocation will at least mirror the 2025/26 grant allocation, albeit to be prudent have not included any allocation within the strategy. This will be updated upon any future Government announcements.

Oldham Total Care

The capital programme has a provision of £0.437m for Oldham Total Care to deal with any capital expenditure that may be required as the Council continues to develop the facility.

Children's Change Programme including Social Care Demand Management

Work is continuing to increase the Council's internal capacity of Children's Social Care residential homes. Two of the homes are now completed and operational, with work on the third property ongoing. It is expected that the third property will be opened during 2026/27.

The Foster Carers Adaptation Scheme: Capital funding to enable Oldham foster carers to adapt or extend their homes to care for foster children within the borough is currently being developed. Subject to approval of a formal policy, the scheme will make grants to eligible foster carers and will be contingent on qualifying carers providing care for a period of ten years, any shortfall will require reimbursement of the funding on a sliding scale depending on the length of time care has been provided.

c) Fleet Replacement Programme

Resources have been included in the programme to support the Council's vehicle fleet replacement programme. Whilst the service already makes provision for vehicle replacement, it is anticipated that costs are likely to escalate significantly in the medium term as the Council seeks to upgrade its fleet to cleaner, safer vehicles, which are electrically powered where possible. This is in line with the city region's Clean Air Plan and will support the Green New Deal Strategy to achieve carbon neutrality for the borough by 2030. A full Council-wide fleet strategy will be developed in 2026/27.

d) GM Investment Fund Loans

In line with the approved scheme initiated and underwritten by the Greater Manchester Combined Authority (GMCA), the Council may manage loans to qualifying businesses to support the growth ambitions as set out in the GM strategy.

No specific provision has been allowed but will be managed from within available resources as schemes are identified.

e) Greater Manchester Devolution and Related Initiatives

Development under the devolution agenda is an evolving programme of activity at the wider GM level. Working in partnership with the GMCA and other Local Authorities, the Council will seek to support new initiatives related to transport, housing and economic regeneration.

No specific provision has been allowed for such investment but will be managed from within available resources as schemes are identified.

f) Opportunities arising from Central Government Funding

Following on from the Local and Community Regeneration Fund awards for the Council. The Council will ensure as more information becomes available about future potential Central Government funding streams, the opportunities these provide will be maximised to the benefit of Oldham. Bids will be submitted and resources deployed to support the key objectives of the Council's capital strategy, as appropriate.

g) Matched Funding for Grant Bids

The Council is mindful that the Government or the GMCA may introduce a range of grant funding opportunities for which bids must be submitted at short notice, some of which may have a matched funding requirement. The Council's strategy will be to respond as it considers appropriate to bidding arrangements, ensuring that bids are submitted which align with its objectives and that matched funding requirements are considered on a scheme by scheme basis with resource requirements prioritised accordingly.

h) Funding for Emerging Priorities

The Capital Programme includes an unallocated resource that can be deployed to support existing priority schemes or new initiatives, including those highlighted above for which no specific allocation exists, for example Greater Manchester Devolution and Related Initiatives and Matched Funding for Grant Bids.

This is considered a prudent approach to allow flexibility, revision and reassessment of understanding priorities. Provision of £5.000m is available over the life of the Capital Programme period. In addition, the Capital Strategy also includes an additional unallocated resource to mitigate against the risk of scheme cost increases resulting from external events beyond the control of the Council and the current Cost of Living crisis. Corporate provision has been made within the strategy to help the Council manage the impact of these pressures so it can continue to deliver planned schemes.

B) Schemes to be delivered over a further 10 years (2031/32 to 2040/41)

The Creating a Better Place programme encompasses ambitious town centre and borough-wide regeneration plans, the MTPS and the Housing Strategy. The Council has reviewed and developed these strategies for meeting the investment need in the much longer term where there is considerable uncertainty and complexity. It has given consideration to:

- economic, social and technological factors that drive regeneration and redevelopment initiatives.
- long term planning issues to deliver new development e.g. the Council's ambition to deliver new homes.
- the HRA business plan which seeks to identify over a long-term time horizon the likely financial and housing need provision for the HRA.
- the joint strategic needs assessment for Adult Social Care.
- asset management planning for long-term property need and investment.

The Council therefore has a longer-term vision for capital spending outside the initial five year timeframe.

There is a clear link between long term planning for capital and for treasury management purposes. The Council's current debt portfolio contains loans that mature over the period up to 2074/75. The debt repayment profile will be managed alongside the longer-term expectations for capital expenditure and funding forecasting.

It is challenging to make accurate long-term forecasts. Those forecasts that are made can only be classed as best estimates and will be subject to amendment over time. However, long-term forecasting is valuable in informing strategic plans taking account of the sustainability and affordability of existing and planned investment, which will need to

be repaid over future years. It is important that the funding arrangements and financial implications of major capital projects and investments that have been included within the updated strategies mentioned earlier, are understood and planned well in advance.

Most schemes included within the longer-term programme are developments of projects already included within the initial 0 to 5-year timeline. However, each scheme will move through different phases with different objectives and expected outcomes. The schemes below have an implementation period of between 6 to 15 years covering the period 2031/32 to 2039/40 and reflect the next stage of the Creating a Better Place programme.

a) Town Centre

The extent of capital funding required by the Council is currently uncertain and will need to be kept under review. As the programme of work evolves, this may require complementary investment for additional strategic acquisitions, restoration works to historic/heritage buildings, car parking, public realm works or other regeneration developments.

b) Borough-Wide Regeneration

The Council is currently investing in borough-wide regeneration initiatives through housing and employment sites at Broadway Green and Hollinwood. Through the development partnerships and the Creating a Better Place programme, further investment may be required by the Council for larger regeneration at these or other sites.

c) Partnership and Joint Working

The Council will aim to pursue joint partnership working with other public bodies, not for profit organisations and the private sector where it is advantageous to do so and to keep under review existing relationships.

d) Northern Roots

As outlined earlier in the report, this scheme is part of a long term vision to create the UK's largest urban farm and eco-park on 160 acres of land at Snipe Clough in the east of the borough. It will be delivered in phases over an expected 10 year programme.

e) Housing

The Council's current Housing Strategy's key objective has been to reset the housing delivery governance framework that can then begin to start to tackle the challenges identified in the evidence based Local Housing Needs Assessment. Clearly, addressing the housing requirements in the borough including the provision of temporary accommodation is a long-term initiative. However, business cases will be developed during the current Capital Programme timeframe, to take forward specific initiatives that will then be delivered over an expected 5 year plus horizon.

Capital Investment Programme Board

1 Terms of Reference

1.1 The Capital Investment Programme Board (CIPB)'s terms of reference are:

- a) To develop the overall Capital Strategy and annual programme in accordance with the priorities set out in the Council's corporate plan.
- b) The recommendation of the overall Capital Strategy and programme to Cabinet and Council.
- c) Once the overall Strategy and annual programme of expenditure have been approved at Council:
 - i) The consideration and recommendation of approval of the detail of the thematic programmes (e.g. Transport Capital Programme).
 - ii) The consideration and recommendation of approval of any amendments to the annual programme.
 - iii) The recommendation of approval of any new capital projects.
 - iv) The detailed appraisal of projects, taking into consideration the Council's Capital Strategy, priorities and annual aims and objectives.
 - v) The review of potential commercial risk and Value for Money issues on any proposal for the use of capital funding/expenditure.
 - vi) To provide a forum for establishing and providing robust challenge and debate around the Capital Programme.
 - vii) To undertake a detailed annual review of the Capital Programme.
 - viii) The review of the Council's Capital Programme on an on-going basis and to ensure it is achieving the agreed outcomes and consideration of the financial monitoring report.
 - ix) The monitoring of the performance of projects and programmes within the Council's Capital Programme.

1.2 The Board oversees capital projects from inception to completion to ensure they are delivered efficiently and effectively and in line with the Council's corporate objectives.

1.3 The Board assesses all submissions for capital expenditure prior to them entering into the normal reporting process for approval. The Board therefore makes recommendations to the appropriate decision maker/forum, whether this is a Member under delegated responsibility, Cabinet or Council.

2 Membership

- 2.1 The Chair of the CIPB is the Cabinet Member for Finance, Corporate Services and Sustainability, The Leader of the Council and the Statutory Deputy Leader have a standing open invitation, other Cabinet Members may be invited to attend CIPB at the discretion of the Chair.

The lead Chief Officer for CIPB is the Executive Director Place (Deputy Chief Executive).

Officers in attendance at CIPB are:

- a) Executive Director Place (Deputy Chief Executive)
 - b) The Director of Finance (S151 Officer)
 - c) Senior Members of the Finance Service
 - d) Director of Education, Early Years and Skills
 - e) Representatives from Legal Services, Human Resources, Procurement and Information Technology as required
- 2.2 All Directorates will be represented at Director level by invitation to attend CIPB as and when projects for which they are responsible are being considered. The Chair may also invite the relevant Cabinet Member to attend when a project within their portfolio is being discussed.
- 2.3 The CIPB is supported in its work by the Creating a Better Place Project Management Office which oversees the management and governance of strategic regeneration projects.

3 Reporting and Performance Process

- 3.1 CIPB will report to Cabinet, Council and the Governance, Strategy and Resources Scrutiny Board as appropriate.
- 3.2 CIPB has a remit to review the financial performance of the Capital Programme and it will receive a monthly monitoring (highlight) report from month 3 onwards.
- 3.3 The Board meets on a monthly basis to ensure there is a managed approach to:
- a) Discussing and recommending actions in relation to capital issues
 - b) Developing the Capital Strategy
 - c) Developing the Capital Programme for the year ahead
 - d) Considering and approving business cases
 - e) Monitoring performance of individual capital projects and the whole Capital Programme
 - f) Reviewing the availability of capital resources and reprioritisation of resources as required
- 3.4 The CIPB also undertakes an annual review of the Capital Programme which will examine all schemes in the programme to:
- a) Ensure that schemes still meet corporate priorities
 - b) Review their continued relevance in the context of a dynamic and constantly developing organisation
 - c) Consider the progress of schemes including any reasons for delayed starts or variations to approved budgetary allocations and rephasing of planned expenditure
 - d) Identify any unutilised or underutilised resources
 - e) Consider any reallocation of resources

- 3.5 It will also initiate periodic reviews of the whole or part of the programme as required in response to specific issues or concerns.
- 3.6 Issues that have been considered and agreed at the CIPB can be reported to Cabinet as necessary via the regular financial monitoring reports.
- 3.7 Pooled and locally ring-fenced corporate capital resources will be managed by the CIPB. It will review all bids for resources, evaluate them and then agree on the prioritisation of resources accordingly. A proposal will be prioritised in accordance with criteria set out in the Strategy.
- 3.8 The CIPB will also review any bids for and use of any ringfenced capital resources to ensure alignment with other spending plans and the maximisation of benefits to the Council and achievement of Council objectives.
- 3.9 The CIPB will recommend the use of both un-ringfenced and ringfenced capital resources and also the general prioritisation of resources so that Council, Cabinet and Cabinet Members exercising delegated authority can make a final well-informed decision on the utilisation of resources, as appropriate.

4 Decision Making

- 4.1 In relation to the approved Capital Programme, CIPB will make recommendations regarding the approval of business cases and virements both within and between approved programme areas. In all such cases, the decision maker is the Cabinet Member for Finance, Corporate Services and Sustainability, in consultation with the Executive Director Place (Deputy Chief Executive) and the Director of Finance (S151 Officer).

5 Decision Recording

- 5.1 CIPB will make recommendations on receipt of a formal delegated decision report which will be presented to the appropriate Members/Officers for approval. Key decisions must be included in the published key decision document and all decisions taken (see above) will be recorded on Modern.gov.

6 Governance

- 6.1 CIPB is the only body within the Council (below Council level) that can recommend new investment in projects within the approved Capital Programme. Therefore, the key role of CIPB is to consider the following milestones which define key stage boundaries that require investment decisions. A project can only progress to the next stage on the recommendation of CIPB.
 - a) Strategic business case – initial concept/scope of a project.
 - b) Outline business case - delivery strategy to design and procurement stage.
 - c) Full business case - design and procurement stage to delivery and handover stage.

7 CIPB Sub-groups

- 7.1 CIPB may at its discretion convene a sub-group for a specific purpose or purposes. Updates from these meetings are reported to CIPB.

Current sub-groups are:

- a) Corporate Property Board
- b) Education Provision Group
- c) IT Digital

Capital Programme 2026/27 to 2030/31
Annex C

| Expenditure | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 | 2029/30 £000 | 2030/31 £000 |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Community Health and Adult Social Care | 3,587 | 3,870 | - | - | - |
| Social Care | 3,587 | 3,870 | - | - | - |
| Disabled Facilities Grant | - | - | - | - | - |
| Children's Services | 9,657 | 6,481 | 2,209 | 10 | - |
| Children, Young People and Families | 742 | | - | - | |
| Capital - Schools - General | 3,127 | 6,481 | 2,209 | 10 | |
| Capital - Schools - Primary | 2,355 | - | - | - | |
| Capital - Schools - Secondary | 1,593 | - | - | - | |
| Capital - Schools - Special | 1,840 | - | - | - | |
| Capital - Schools New Build | - | - | - | - | |
| Communities | 125 | - | - | - | - |
| Local Investment Fund | 125 | - | - | - | |
| Place | 72,953 | 25,636 | 6,016 | 362 | - |
| Asset Management - Backlog Maintenance | 2,817 | 1,625 | 575 | 107 | |
| Asset Management - Education Premises | 1,529 | 2,044 | 1,169 | 255 | |
| Boroughwide Developments | 17,363 | 1,700 | 92 | - | |
| Environment Services (inc Cemeteries and Crematorium) | 2,663 | 110 | | - | |
| Housing | 4,702 | | | - | |
| Strategic Acquisitions | 1,147 | - | - | - | |
| Town Centre Developments | 16,574 | 7,530 | - | - | |
| Transport Services | 24,232 | 12,627 | 4,180 | - | |
| Fleet Management | 1,926 | - | | - | |
| Housing Revenue Account | 6,151 | 3,849 | - | - | - |
| Housing Revenue Account | 6,151 | 3,849 | - | - | |
| Resources / Information Technology (IT) | 3,843 | 3,336 | 1,092 | - | - |
| Information Technology | 3,843 | 3,336 | 1,092 | - | |
| Capital, Treasury & Technical Accounting | 3,240 | 4,973 | 3,100 | 5,600 | - |
| Strategic Investments | 140 | | | | |
| Flexible Use of Capital Receipts | 2,600 | 2,600 | 2,600 | 2,600 | |
| Capitalised Interest | 500 | 500 | 500 | 500 | |
| Provision for Inflationary Pressures | | 1,873 | | 2,500 | |
| Capital General | - | 902 | 2,506 | - | 1,592 |
| Funding for Emerging Priorities | | 902 | 2,506 | - | 1,592 |
| Budget Expenditure Total | 99,556 | 49,047 | 14,923 | 5,972 | 1,592 |

| Resources Available | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 | 2029/30 £000 | 2030/31 £000 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| Ringfenced Grants | (49,881) | (27,360) | (4,180) | - | - |
| Brownfield Infrastructure and Land Funding Grant | (4,751) | - | - | - | - |
| Challenge Funding | (375) | - | - | - | - |
| City Region Sustainable Transport Settlement (CR | (15,120) | (8,663) | (4,180) | - | - |
| Community Regeneration Partnership Grant | (8,375) | - | - | - | - |
| Devolved Formula Capital (DFC) | (438) | - | - | - | - |
| Local Regeneration Fund | (14,083) | (5,349) | - | - | - |
| Grant in Aid | (7) | - | - | - | - |
| Green Heat Network Fund | - | (7,530) | - | - | - |
| High Needs Provision Capital Allocation (HNPCA) | (3,890) | (2,503) | - | - | - |
| Local Growth and Reform 2 Grant | (75) | - | - | - | - |
| Mayor's Cycling and Walking Challenge Fund | (2,017) | (3,315) | - | - | - |
| Pride in Place Impact Fund Grant (MHCLG) | (750) | - | - | - | - |
| Un-ringfenced Grants | (9,788) | (4,356) | (1,169) | (256) | - |
| Basic Need Capital Grant | (3,687) | (1,953) | - | - | - |
| LTP Highway Maintenance Grant | (4,572) | (359) | - | - | - |
| School Condition Allocation | (1,529) | (2,044) | (1,169) | (256) | - |
| Other resources - Other | (87) | (831) | - | - | - |
| Contribution from 3rd Parties | (87) | (831) | - | - | - |
| Other resources – Capital Receipts | (3,751) | (2,900) | (2,600) | (2,600) | - |
| Agreed Council Resources | (1,151) | (300) | - | - | - |
| Flexible Use of Capital Receipts | (2,600) | (2,600) | (2,600) | (2,600) | - |
| Other resources - Prudential Borrowing | (33,039) | (13,600) | (6,974) | (3,116) | (1,592) |
| Prudential Borrowing | (33,039) | (13,600) | (6,974) | (3,116) | (1,592) |
| Revenue Contribution - Housing Revenue Account (HRA) | (2,990) | - | - | - | - |
| Revenue Contribution to Capital Outlay - HRA | (2,990) | - | - | - | - |
| Revenue Contribution – General Fund(GF) | (20) | - | - | - | - |
| Revenue Contribution to Capital Outlay - GF | (20) | - | - | - | - |
| Resources Total | (99,556) | (49,047) | (14,923) | (5,972) | (1,592) |

Flexible Use of Capital Receipts Strategy

Introduction

In March 2016, the former Secretary of State for Housing, Communities and Local Government, issued Statutory Guidance that permitted Local Authorities to use capital receipts to fund the revenue costs of transformation for the period 1 April 2016 to 31 March 2019. This flexibility has been extended several times, most recently to 31 March 2030.

This Capital Strategy and the MTFS of the Council has been prepared on the basis on the continued use of the Flexible Use of Capital Receipts over the life of the 2025/30 Capital Strategy.

Statutory Guidance

The Statutory Guidance and supporting 'informal commentary' published in March 2016, and updated in August 2022, states that "Qualifying expenditure is expenditure on any project that is designed to generate ongoing revenue savings in the delivery of public services and/or transform service delivery to reduce costs and/or transform service delivery in a way that reduces costs or demand for services in future years for any of the public sector delivery partners. Within this definition, it is for individual Local Authorities to decide whether or not a project qualifies for the flexibility".

The Council's Strategy

The Council intends to make use of the flexibility in the use of capital receipts for the financial year 2026/27 and over the life of the Capital Strategy.

The Council can only use capital receipts to finance Qualifying Expenditure as defined in this strategy (see Table 1) from the disposal of property, plant and equipment assets received in the year in which this flexibility is offered. The Council will not utilise capital receipts generated on or before 31 March 2025 to finance Qualifying Expenditure.

The Government direction states that the Council cannot borrow to finance the revenue costs of service reform and the Council will comply with this requirement.

This Strategy outlines the projects which plan to make use of the capital receipt flexibility and provides details of the expected savings/service transformation on a scheme by scheme basis. The Strategy can be replaced at any point during the financial year with a revised Strategy outlining an up to date position.

Council approval for the use of this flexibility is required on at least an annual basis, with plans published on the Council's website and notification of planned use sent to the MHCLG.

Summary of planned receipts

The Council's Capital Strategy and Capital Programme 2026/27 to 2030/31 includes £2.600m in capital receipts specifically for this purpose in each subsequent year until 2029/30 of the programme. The first call on new capital receipts received in 2026/27 (£2.600m) will fund qualifying revenue expenditure as detailed within the Flexible Use of Capital Receipts Strategy.

Summary of planned use and savings

It is intended that in 2026/27 capital receipts of £2.600m will fund the following transformational projects/expenditure as set out in Table 1. Transformational projects/expenditure for future years will be determined as part of the budget setting process for future financial years.

Table 1 – Planned Qualifying Expenditure

| Scheme Description | Qualifying Expenditure | £000 2026/27 |
|---|---|-------------------------|
| Creating a Better Place - Asset Rationalisation | Expenditure in relation to developing and progressing the disposal strategy/asset rationalisation strategy to streamline the Council's (and partners' estates) in line with the principles of One Public Estate. | 1,003 |
| Creating a Better Place - Major Projects/Regeneration | Expenditure in relation to developing major Regeneration and Housing scheme proposals and bids for capital funding opportunities including funding for feasibility, options appraisals and the early development of business cases. | 497 |
| Transformation Programme and Project resources to support the delivery of the transformation agenda | A specialist team to wholly support and facilitate the delivery of the Council's renewed Transformational Programme. This team will ensure that the efficiencies and savings that are anticipated within the Medium-Term Financial Strategy (MTFS) are achieved and support the development of the on-going programme of Council wide change. | 693 |
| ICT | The use of transformational funds to support Research and Development within ICT that drives a more digital approach to deliver efficiencies and support budget reductions in services. The ICT Service will explore new technology and undertake Proof of Concepts before rolling out new developments within the organisation. | 407 |
| Total Flexible Use of Capital Receipts Relied upon to support the revenue budget in 2026/27 | | 2,600 |

Oldham Council

Capital Strategy
2026/27 to 2030/31
&
Minimum Revenue Provision (MRP)
Policy Statement 2026/27

1.0 Capital Strategy 2026/27 Report Tables

1.1 Introduction

1.1.1 This capital strategy report gives a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability. It has been written in an accessible style to enhance Members' understanding of these sometime technical areas.

1.1.2 Decisions made this year on capital and treasury management will have financial consequences for the Authority for many years into the future. They are therefore subject to both a national regulatory framework and to local policy framework, summarised in this report.

1.2 Capital Expenditure and Financing

1.2.1 Capital expenditure is where the Authority spends money on assets, such as property or vehicles, that will be used for more than one year. In local government this includes spending on assets owned by other bodies, and loans and grants to other bodies enabling them to buy assets.

1.2.2 In 2026/27, the Authority is planning capital expenditure of £99.556m as summarised below:

Table 1: Prudential Indicator: Estimates of Capital Expenditure

| | 2024/25 Outturn £000 | 2025/26 Forecast £000 | 2026/27 Budget £000 | 2027/28 Budget £000 | 2028/29 Budget £000 | 2029/30 Budget £000 | 2060/31 Budget £000 |
|--|----------------------------|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Community Health and Adult Social Care | 2,696 | 3,664 | 3,587 | 3,870 | - | - | - |
| Children's Services | 4,603 | 4,326 | 9,657 | 6,481 | 2,209 | 10 | - |
| Communities | 40 | - | 125 | - | - | - | - |
| Heritage Libraries and Arts | 11 | 560 | - | - | - | - | - |
| Place | | | | | | | |
| - Corporate Property | 2,860 | 4,274 | 4,346 | 3,669 | 1,744 | 362 | - |
| - Environment | 1,351 | 1,414 | 2,663 | 110 | - | - | - |
| - Housing | 1,689 | 6,544 | 4,702 | - | - | - | - |
| - Regeneration | 51,295 | 36,198 | 35,084 | 9,230 | 92 | - | - |
| - Transport | 10,519 | 8,422 | 26,158 | 12,627 | 4,180 | - | - |
| Housing Revenue Account (HRA) | 1 | 250 | 6,151 | 3,849 | - | - | - |
| Corporate/Information Technology (IT) | 3,510 | 1,283 | 3,843 | 3,336 | 1,092 | - | - |
| Capital, Treasury & Technical Accounting | 3,216 | 3,600 | 3,240 | 4,973 | 3,100 | 5,600 | - |
| Funding for Emerging Priorities | - | - | - | 902 | 2,506 | - | 1,592 |
| Grand Total | 81,791 | 70,535 | 99,556 | 49,047 | 14,923 | 5,972 | 1,592 |

1.2.3 Full details of the Authority's capital programme, including the project appraisals undertaken are included within Appendix 1.

1.2.4 The Housing Revenue Account (HRA) is a ring-fenced account which ensures that council housing does not subsidise, or is itself subsidised, by other local services. HRA Capital expenditure is therefore recorded separately.

1.3 Governance

1.3.1 Services bid to include projects in the Authorities capital programme which is considered alongside financing costs/funding streams. The Capital Investment Programme Board (CIPB) appraises new schemes and makes recommendations. The final capital programme is then presented to Cabinet in January and to Council in February/March each year.

1.3.2 All capital expenditure must be financed, either from external sources (government grants and other contributions), the Authority's own resources (revenue, reserves and capital receipts) or debt (borrowing, leasing and Private Finance Initiative). The planned financing of the above expenditure is as follows:

Table 2: Capital financing

| Funding | 2024/25 Outturn £000 | 2025/26 Forecast £000 | 2026/27 Budget £000 | 2027/28 Budget £000 | 2028/29 Budget £000 | 2029/30 Budget £000 | 2030/31 Budget £000 |
|----------------------|----------------------------|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Ringfenced Grants | (23,196) | (35,444) | (49,882) | (27,361) | (4,180) | 0 | 0 |
| Un-ringfenced Grants | (3,593) | (5,558) | (9,787) | (4,355) | (1,169) | (256) | 0 |
| Other Contributions | (985) | (526) | (87) | (831) | 0 | 0 | 0 |
| Capital Receipts | (6,667) | (4,714) | (3,751) | (2,900) | (2,600) | (2,600) | 0 |
| Prudential Borrowing | (47,337) | (23,983) | (33,039) | (13,600) | (6,974) | (3,116) | (1,592) |
| Revenue (HRA) | 0 | (250) | (2,990) | 0 | 0 | 0 | 0 |
| Revenue General Fund | (13) | (60) | (20) | 0 | 0 | 0 | 0 |
| Total Funding | (81,791) | (70,535) | (99,556) | (46,047) | (14,923) | (5,972) | (1,592) |

1.3.3 Debt is only a temporary source of finance, since loans and leases must be repaid, and this is therefore replaced over time by other financing, usually from revenue which is known as Minimum Revenue Provision (MRP).

Table 3: Replacement of prior years' debt finance

| | 2024/25 Outturn £000 | 2025/26 Forecast £000 | 2026/27 Budget £000 | 2027/28 Budget £000 | 2028/29 Budget £000 | 2029/30 Budget £000 | 2030/31 Budget £000 |
|---------------------------------|----------------------------|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Minimum Revenue Provision (MRP) | 13,028 | 14,640 | 15,957 | 18,223 | 18,915 | 19,657 | 20,233 |

1.2.5 The Authority's full Minimum Revenue Provision (MRP) statement forms part of this Appendix at Section 2.

1.2.6 The Authority's cumulative outstanding amount of debt finance is measured by the Capital Financing Requirement (CFR). This increases with new debt-financed capital expenditure and reduces with MRP, loans funds repayments and capital receipts used to replace debt. The CFR is expected to increase by £9.343m during 2025/26. Based on the above figures for expenditure and financing, the Authority's estimated CFR is shown in Table 6:

Table 4: Prudential Indicator: Estimates of Capital Financing Requirement

| | 2024/25 Outturn £000 | 2025/26 Forecast £000 | 2026/27 Budget £000 | 2027/28 Budget £000 | 2028/29 Budget £000 | 2029/30 Budget £000 | 2030/31 Budget £000 |
|-------------------------------|----------------------------|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Capital Financing Requirement | 559,839 | 569,182 | 586,263 | 581,640 | 569,700 | 553,158 | 534,517 |

1.2.7 Asset management: To ensure that capital assets continue to be of long-term use, the Authority has an asset management strategy in place.

1.2.8 Asset disposals: When a capital asset is no longer needed, it may be sold so that the proceeds, known as capital receipts, can be spent on new assets or to repay debt. The Authority is currently also permitted to spend capital receipts "flexibly" on service transformation projects until 2030/31. Repayments of capital grants, loans and investments also generate capital receipts. The Authority anticipates it will receive £16.565m of capital receipts between 2025/26 and 2030/31.

Table 5: Budgeted Capital receipts

| | 2024/25 Outturn £000 | 2025/26 Forecast £000 | 2026/27 Budget £000 | 2027/28 Budget £000 | 2028/29 Budget £000 | 2029/30 Budget £000 | 2030/31 Budget £000 |
|------------------|----------------------------|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Capital Receipts | (6,667) | (4,714) | (3,751) | (2,900) | (2,600) | (2,600) | 0 |

The Authority's Flexible Use of Capital Receipts Policy is included within Appendix 1 at Annex D.

1.4 Treasury Management

1.4.1 Treasury Management is concerned with keeping sufficient but not excessive cash available to meet the Authority's spending needs, while managing the risks involved. Surplus cash is invested until required, while a shortage of cash will be met by borrowing, to avoid excessive credit balances or overdrafts in the bank current account. The Authority is typically cash rich in the short-term as revenue income is

received before it is spent, but cash poor in the long-term as capital expenditure is incurred before being financed. The revenue cash surpluses are offset against capital cash shortfalls to reduce overall borrowing.

- 1.4.2 Due to decisions taken in the past, the Authority currently has circa £252m (comprising £222m long-term borrowing and £30m of temporary borrowing), of which £227m was borrowed in previous years. There will be a requirement to arrange additional borrowing circa £14m to cover the year end position and the Authority will monitor this alongside advice provided by our external treasury advisors. The current average interest rate of borrowings is 4.15%. The current value of treasury investments is £57.735m at an average rate of 4.38%.
- 1.4.3 Borrowing strategy: The Authority's main objectives when borrowing are to achieve a low but certain cost of finance while retaining flexibility should plans change in the future. These objectives are often conflicting, and the Authority therefore seeks to strike a balance between cheaper short-term loans and long-term fixed rate loans where the future cost is known but higher.
- 1.4.4 The Authority does not borrow to invest for the primary purpose of financial return and therefore retains full access to the Public Works Loans Board.
- 1.4.5 Projected levels of the Authority's total outstanding debt (which comprises borrowing, PFI liabilities, leases and transferred debt) are shown below, compared with the Capital Financing Requirement (see above).

Table 6: Prudential Indicator: Gross Debt and the Capital Financing Requirement

| | 2024/25 Outturn £000 | 2025/26 Forecast £000 | 2026/27 Budget £000 | 2027/28 Budget £000 | 2028/29 Budget £000 | 2029/30 Budget £000 | 2030/31 Budget £000 |
|-------------------------------|----------------------------|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Debt (incl. PFI & leases) | 428,707 | 444,246 | 456,327 | 446,704 | 434,764 | 418,222 | 399,581 |
| Capital Financing Requirement | 559,839 | 569,182 | 586,263 | 581,640 | 569,700 | 553,158 | 534,517 |

- 1.4.6 Statutory guidance is that debt should remain below the capital financing requirement, except in the short-term. As can be seen from Table 6, the Authority expects to comply with this in the medium term.
- 1.4.7 Liability benchmark: To compare the Authority's actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing. This assumes that cash and investment balances are kept to a minimum level of £20.000m at each year-end. This benchmark is currently £247m and is forecast to rise to its peak of £266m in 2026/27 and then gradually reduce to £241m over the remaining strategy period to 2030/2031.

Table 7: Borrowing and the Liability Benchmark

| | 31.3.2025 Outturn £000 | 31.3.2026 Estimate £000 | 31.3.2027 Estimate £000 | 31.3.2028 Estimate £000 | 31.3.2029 Estimate £000 | 31.3.2030 Estimate £000 | 31.3.2031 Estimate £000 |
|-------------------------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Loans CFR | 336,027 | 352,144 | 376,253 | 379,116 | 375,124 | 366,488 | 356,027 |
| Less: Balance sheet resources | (148,795) | (124,936) | (129,936) | (134,936) | (134,936) | (134,936) | (134,936) |
| Net loans requirement | 187,232 | 227,208 | 246,317 | 244,180 | 240,188 | 231,552 | 221,091 |
| Plus: Liquidity allowance | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Liability benchmark | 207,232 | 247,208 | 266,317 | 264,180 | 260,188 | 251,552 | 241,091 |

1.4.8 The table shows that the Authority expects to borrow in 2026/27 and 2027/28 to finance the capital programme and then borrowing will reduce in later years. This is because there is a proportion of the capital programme financed by Prudential Borrowing, which reduces in future years together with the repayment of MRP and an expected increase in balance sheet resources.

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

Table 8: Prudential Indicators: Authorised limit and operational boundary for external debt

| | 2025/26 Estimate £000 | 2026/27 Estimate £000 | 2027/28 Estimate £000 | 2028/29 Estimate £000 | 2029/30 Estimate £000 | 2030/31 Estimate £000 |
|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Operational Boundary | | | | | | |
| Borrowing | 365,000 | 375,000 | 395,000 | 400,000 | 395,000 | 385,000 |
| Other Long Term Liabilities (inc PFI) | 225,000 | 220,000 | 210,000 | 195,000 | 195,000 | 190,000 |
| Total External Debt | 590,000 | 595,000 | 605,000 | 595,000 | 590,000 | 575,000 |
| | | | | | | |
| Authorised Limit | | | | | | |
| Borrowing | 380,000 | 390,000 | 410,000 | 415,000 | 410,000 | 400,000 |
| Other Long Term Liabilities inc PFI | 228,500 | 223,500 | 213,500 | 208,500 | 198,500 | 193,500 |
| Total Long Term Debt | 608,500 | 613,500 | 623,500 | 623,500 | 608,500 | 593,500 |

- Further details on borrowing is within Sections 2.7 and 2.8 of the Council’s Treasury Management Strategy

1.4.10 Treasury Investment Strategy: Treasury investments arise from receiving cash before it is paid out again. Investments made for service reasons or for pure financial gain are not generally considered to be part of treasury management.

- 1.4.11 The Authority's policy on treasury investments is to prioritise security and liquidity over yield, that is to focus on minimising risk rather than maximising returns. Cash that is likely to be spent in the near term is invested securely, for example with the government, other local authorities or selected high-quality banks, to minimise the risk of loss. Money that will be held for longer terms is invested more widely, including in bonds, shares and property, to balance the risk of loss against the risk of receiving returns below inflation. Both near-term and longer-term investments may be held in pooled funds, where an external fund manager makes decisions on which particular investments to buy and the Authority may request its money back at short notice.

Table 9: Treasury Management Investments

| | 31.3.2024 Outturn £000 | 31.3.2025 Estimate £000 | 31.3.2026 Estimate £000 | 31.3.2027 Estimate £000 | 31.3.2028 Estimate £000 | 31.3.2029 Estimate £000 | 31.3.2030 Estimate £000 |
|--|------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Near-term investments | | | | | | | |
| Local Authorities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Money market funds | 33,975 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Longer-term investments | | | | | | | |
| Strategic pooled funds - CCLA Property | 13,611 | 13,615 | 13,615 | 13,615 | 13,615 | 13,615 | 13,615 |
| TOTAL | 47,586 | 33,615 | 33,615 | 33,615 | 33,615 | 33,615 | 33,615 |

- Further details on treasury investments are within Section 2.7 of the Council's Treasury Management Strategy Statement 2026/27.

1.5 Commercial Activities

- 1.5.1 The Council does not hold any investment in commercial property purely for financial gain.

1.6 Risk management

- 1.6.1 The effective management and control of risk are prime objectives of the Authority's treasury management activities. The treasury management strategy therefore sets out various indicators and limits to constrain the risk of unexpected losses and details the extent to which financial derivatives may be used to manage treasury risks.

- 1.6.2 The treasury management prudential indicators are within Section 2.8 of the Council's Treasury Management Strategy 2026/27.

1.7 Governance

- 1.7.1 Decisions on treasury management investment and borrowing are made daily and are therefore delegated to the Director of Finance and officers, who must act in line with the Treasury Management Strategy approved by Audit Committee. Quarterly reports on treasury management activity are presented to Audit Committee. The Audit Committee is responsible for scrutinising treasury management decisions.

1.8 Other Liabilities

1.8.1 The Council has set aside £14.699m provisions for potential liabilities.

1.8.2 Additionally, the Council has identified the following Contingent Liabilities as at 31 March 2025.

a) Stock Transfer Warranties

The Council agreed to a number of warranties under the stock transfer agreements with First Choice Homes Oldham (FCHO) and other housing providers. Such arrangements give rise to a possible obligation of the Council, which will be confirmed upon the occurrence or non-occurrence of the invocation of the warranties.

b) Historical Disputes

There are potential liabilities arising from an education premises where a former employee has been convicted of criminal offences. As some of these actions are at an early stage there is insufficient certainty about the potential implications and the amounts being claimed.

- Further details on liabilities and guarantees are within Note 26 and Note 28 of the 2024/2025 Draft Statement of Accounts.

1.9 Governance

1.9.1 Decisions on incurring new provisions are taken by Senior Officers in consultation with the Director of Finance (S151 Officer). The risk of liabilities crystallising and requiring payment is monitored by the Finance Service and reported as part of the Council's regular Budget Monitoring reports. Any liabilities or guarantees entered into which are anticipated to be over £0.250m will need to be reported to Council.

1.10 Revenue Budget Implications

1.10.1 Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP are charged to revenue. The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from Council Tax, Business Rates and general government grants.

Table 10: Prudential Indicator: Proportion of financing costs to net revenue stream

| | 2024/25 Outturn £000 | 2025/26 Forecast £000 | 2026/27 Budget £000 | 2027/28 Budget £000 | 2028/29 Budget £000 | 2029/30 Budget £000 | 2030/31 Budget £000 |
|----------------------------------|----------------------------|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Financing costs | 25,626 | 31,315 | 32,141 | 34,987 | 35,074 | 35,566 | 31,868 |
| General Fund | 315,520 | 325,486 | 367,259 | 389,499 | 410,841 | 440,386 | 449,860 |
| Proportion of net revenue stream | 8.12% | 9.62% | 8.75% | 8.98% | 8.54% | 8.08% | 7.08% |

1.11 Sustainability

- 1.11.1 Due to the very long nature of capital expenditure and financing, the revenue budget implications of expenditure incurred in the next few years will extend for up to 50 years into the future. The Director of Finance is satisfied that the proposed capital programme is prudent, affordable and sustainable.

1.12 Knowledge and Skills

- 1.12.1 The Authority employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions. The Authority employs professionally qualified accountants and pays for junior staff to study towards relevant qualifications, including AAT and CIPFA.
- 1.12.2 Where Authority staff do not have the knowledge and skills required, use is made of external advisers and consultants that are specialists in their field. The Authority currently employs Arlingclose Limited as its treasury management advisors. This approach is more cost effective than employing such staff directly, and ensures that the Authority has access to knowledge and skills commensurate with its risk appetite.

2.0 Minimum Revenue Provision (MRP) Policy Statement 2026/27

- 2.1 Where the Authority funds capital expenditure with debt, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP), although there has been no statutory minimum since 2008. The Local Government Act 2003 requires the Authority to have regard to the Ministry of Housing, Communities and Local Government's Guidance on Minimum Revenue Provision (the MHCLG Guidance), most recently issued in April 2024.
- 2.2 The broad aim of the MHCLG Guidance is to ensure that capital expenditure is financed over a period that is aligned with that over which the capital expenditure provides benefits.
- 2.3 The MHCLG Guidance requires the Authority to approve an Annual MRP Statement each year and recommends a number of options for calculating a prudent amount of MRP. The following statement incorporates options recommended in the Guidance.
- 2.4 For capital expenditure incurred before 1 April 2008, MRP will be determined on an annuity basis using the PWLB certainty rate at the date of the policy change (1 April 2024) assuming a remaining life of 42 years.
- 2.5 For capital expenditure incurred after 31 March 2008 and up to 31 March 2023, MRP will be determined by charging the expenditure over the expected useful life of the relevant asset on an annuity basis using the PWLB certainty rate for the remaining asset life at the date of the policy change, starting in the year after the asset becomes operational. MRP on purchases of freehold land will be charged over 50 years. MRP on expenditure not related to fixed assets but which has been capitalised by regulation or direction will be charged over 20 years.
- 2.6 For PFI assets where the asset passes to the Council at the end of the contract, or the Council continues to receive service benefit from the assets beyond the life of the contract, MRP will be determined over the remaining life of the assets on an annuity

basis using the PWLB certainty rate for the remaining life at the time of the policy change.

- 2.7 For assets acquired by leases or the Private Finance Initiative (where the asset does not pass to the Council at the end of the contract or the Council does not receive service benefits beyond the life of the contract), MRP will be determined as being equal to the element of the rent or charge that goes to write down the balance sheet liability.
- 2.8 For capital expenditure loans to third parties, the Authority will make nil MRP unless (a) the loan is an investment for commercial purposes and no repayment was received in year or (b) an expected credit loss was recognised or increased in-year, but will instead apply the capital receipts arising from principal repayments to reduce the capital financing requirement instead. In years where there is no principal repayment on loans that are investments for commercial purposes, MRP will be charged in accordance with the MRP policy for the assets funded by the loan, including where appropriate, delaying MRP until the year after the assets become operational.
- 2.9 No MRP will be charged in respect of non- PFI assets held within the Housing Revenue Account but depreciation on those assets will be charged instead in line with regulations.
- 2.10 MRP on transferred debt is provided for on an annuity basis in line with schedules sent to the Council from the Lead authority administering the debt.
- 2.11 Capital expenditure incurred during 2026/27 will not be subject to a MRP charge until 2027/28 or later.
- 2.12 Based on the Authority's estimated Capital Financing Requirement (CFR) at 31 March 2026, the estimated 2026/27 charges for MRP under the revised and previous MRP policies is shown below:

| | 31/03/2026 CFR (£000) | Estimated 2026/27 MRP (£000) |
|-------------------------------|--------------------------|------------------------------------|
| Pre -2008 Supported Borrowing | 132,992 | 892 |
| Asset Life MRP | 218,446 | 8,082 |
| Loans | 9,677 | 0 |
| PFI Schemes & Finance leases | 217,011 | 7,022 |
| Transferred Debt | 22 | 6 |
| HRA CFR | (8,966) | (45) |
| Total | 569,182 | 15,957 |

3.0 Capital receipts

- 3.1 Proceeds from the sale of capital assets are classed as capital receipts and are typically used to finance new capital expenditure. Where the Authority decides instead to use capital receipts to repay debt and hence reduce the CFR, the calculation of MRP will be adjusted as follows:

- Capital receipts arising on the repayment of principal on capital loans to third parties will be used to lower the MRP charge in respect of the same loans in the year of receipt, if any.
- Capital receipts arising on the repayment of principal on finance lease receivables will be used to lower the MRP charge in respect of the acquisition of the asset subject to the lease in the year of receipt, if any.
- Capital receipts arising from other assets which form an identified part of the Authority's MRP calculations will be used to reduce the MRP charge in respect of the same assets over their remaining useful lives, starting in the year after the receipt is applied.

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Report to Governance, Strategy and Resources Scrutiny Board

Housing Revenue Account Estimates for 2026/27 to 2030/31 and Forecast Outturn for 2025/26

Portfolio Holder:

Joint Report of Councillor Elaine Taylor, Statutory Deputy Leader and Cabinet Member for Neighbourhoods, and Councillor Abdul Jabbar MBE, Deputy Leader and Cabinet Member for Finance, Corporate Services and Sustainability

Officer Contact: Lee Walsh, Director of Finance

Report Author: John Hoskins, Finance Manager

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28 January 2026

Reason for Decision

The report sets out for the Housing Revenue Account (HRA), the detailed budget estimates for 2026/27, the strategic estimates for the four years 2027/28 through to 2030/31 and outturn estimate for 2025/26. The report also sets out the recommended dwelling, non-dwelling rents and service and concierge charges to be applied from April 2026.

Executive Summary

The report sets out the HRA 2026/27 proposed original budget and the forecast outturn for 2025/26. The opportunity is also taken to present the provisional strategic budgets for 2027/28 through to 2030/31.

After taking all relevant issues into account, the projected financial position for 2025/26 is estimated to be a £3.723m positive variance when compared to the original budget forecast for 2025/26 approved at the Budget Council meeting, 6 March 2025. This is largely due to the contribution to capital of £3m being delayed until 2026/27. It should be noted that the revised forecast outturn would still see HRA expenditure at £0.757m greater than income, and reserves reducing as a result.

The 2026/27 position has been presented after allowing for a proposed increase in dwelling rents of 4.8%, an increase in non-dwelling rents in line with individual contracts, a nominal increase of 2% on service charges and the setting of Extra Care Housing concierge charges to fully recover costs. The majority of HRA tenants are either the recipient of Housing Benefit or Universal Credit, and it is assumed that the proposed increase in rents will not be an

additional financial pressure to the majority of tenants.

The financial projections for the HRA over the period 2025/26 to 2030/31 show an overall reduction in the level of balances from £22.173m at the start of 2025/26 to £15.628m at the end of 2030/31.

The HRA detailed budget for 2026/27, strategic estimates for the four years 2027/28 to 2030/31, and the outturn estimate for 2025/26 are presented to the Governance, Strategy and Resources Scrutiny Board for comment.

Recommendations

That the Governance, Strategy and Resources Scrutiny Board considers and comments on the:

1. Forecast HRA outturn for 2025/26 (as per Appendix A)
2. Proposed HRA budget for 2026/27 (as per Appendix B)
3. Strategic estimates for 2026/27 to 2030/31 (as per Appendix D)
4. Proposed increase to dwelling rents for all properties of 4.8%.
5. Proposed increase to non-dwelling rents as per individual contracts.
6. Proposal that service charges are increased by 2%.
7. Proposal to set Extra Care Housing concierge charges to fully recover actual costs.

Housing Revenue Account Estimates 2026/27 to 2030/31 and Forecast Outturn for 2025/26**1 Background**

- 1.1 The budget and policy framework sets out an annual timetable for the HRA budget process. Production of this report and the ability to scrutinise the budget are key features of that framework, along with consultation with tenants. As part of this process, the HRA Budget report for 2026/27 is presented here with the intention that it will be considered by Cabinet on 09 February 2026 and Council on 04 March 2026.
- 1.2 HRA activities are a key element of the Council's Housing which aims to provide a diverse Oldham Housing offer that is attractive and meets the needs of different sections of the population at different stages of their lives.

2 Current Position**Housing Stock**

- 2.1 The Council's housing stock currently comprises 2,079 properties with most properties being managed and maintained within two Private Finance Initiative (PFI) schemes. The housing stock is explained at paragraphs 2.2 to 2.5 as follows.

PFI 2 Sheltered Housing

- 2.2 The PFI 2 Contract between the Council and Housing 21 was signed in 2006 to provide 1,434 sheltered accommodation dwellings in a mixture of bungalows and group schemes with construction finishing in May 2012. There are currently 1,429 properties as a result of some remodelling and conversion for community use. The operational contract runs to September 2036. The total construction value was £105m, all of which is payable through an annual unitary charge and funded by the annual PFI grant from Government alongside rental income received.

PFI 4 Gateways to Oldham

- 2.3 The Gateways to Oldham PFI 4 scheme reached financial close in November 2011 and has seen the refurbishment of 317 existing properties and the creation of 317 new homes, with a total capital value of £77m. The Council has entered into a 25-year contract with Inspiral Oldham who utilised private finance to fund the construction works and to manage and maintain the properties for the duration of the contract through to October 2036. Construction was completed in December 2014 (317 refurbishments and 317 new homes in total) with all the required highway works and public open space improvements finalised in November 2015. The Council has subsequently sold 25 properties under the Right to Buy Scheme (RTB) leaving a current stock total of 609 properties.

Holly Bank Apartments

- 2.4 Holly Bank Apartments is a 20-unit supported housing facility for Adults with Learning Disabilities. The scheme was built for a total capital value of approximately £4.4m. The scheme was completed in November 2019 with its first tenants housed in March 2020.

Primrose Bank Extension

- 2.5 In 2020 the Council purchased 19 5-bedroom properties at Primrose Bank, since this time one property has been sold under the Right to Buy scheme at no discount. These properties formed

part of the Housing Revenue Account stock and were let at affordable rents. The properties benefit from new technology that help increase energy efficiency. The properties are designed to re-appraise how homes are heated, using a combination of solar photovoltaic (PV), electric heating and battery storage.

The Self-Financing Housing Revenue Account

- 2.6 The HRA is a self-sufficient ring-fenced account which retains and utilises rental income, and in the case of Oldham, PFI credits, to meet all its management, maintenance and repairs commitments, including the respective unitary charges to provide social housing. The ringfencing arrangements ensure Councils manage their housing stock for the benefit of its residents in a transparent, accountable and in a cost-effective way.
- 2.7 In non-PFI arrangements depreciation is charged to ensure Councils are accumulating appropriate balances in order to have enough resources to allow for any repairs needed to their housing stock. However, as most of Oldham's housing stock is contained within two PFI schemes, there already exists an allocation of funding for ongoing repairs and maintenance within the unitary charge paid, and so depreciation need not be charged to the HRA in respect of Oldham's PFI housing stock.

Government Guidance for Rent Increases

- 2.8 The proposed annual increase for Oldham Council's 2026/27 HRA rents follows the Government Guidance of a maximum of CPI + 1%. The CPI rate is taken at the preceding September to the next financial year, in this case September 2025, where CPI was 3.8%. Therefore, the proposed rental increase for 2025/26 is 4.8%. This proposed increase will help support and maintain adequate HRA balances (the balance at the end of 2024/25 was £22.173m). It is estimated that the average rent increase from April 2025 will be £5.25 per week (from £109.31 to £114.56).
- 2.9 In 2001, the Government introduced rent convergence as part of the self-financing of HRAs. The aim of this was to ensure fairness and consistency between social housing rents charged in properties managed by Local Authorities and Housing Associations. The idea was that with effect from 2002, rents were based on a standard formula, and where the current rent was below the formula level, they could be increased annually by up to £2 per week on top of the prescribed increase (currently CPI plus 1%) until the rent charged was equal to the formula. This continued until 2015-16, when the Government imposed a 1% per annum reduction on weekly rents, and at this point there were still properties where the rent hadn't increased to the formula level.

The current Government have consulted on the reintroduction of rent convergence and have said that an announcement will be made in January 2026 as part of the Rent Settlement. If, as was suggested in the consultation, the Government reintroduce the principle that Local Authorities and Housing Associations can increase rents by more than CPI plus 1%, the Council would have the option of increasing rents of affected properties by more than the 4.8% being proposed. It is estimated that there are 673 properties where the current rent is below the formula rent. Of these, 131 properties have a shortfall of between £5 and £10 per week, and 39 properties where the shortfall is over £10 per week. The remainder are less than £5 per week, and again the majority of affected tenancies would see any additional charge offset by an increase in Housing Benefit or Universal Credit.

The Revised HRA Budget 2025/26

- 2.10 The 2025/26 estimated outturn is attached at Appendix A and shows an estimated year end working balance of £21.448m, £3.723m higher than the original budget approved at the March 2025 Budget Council meeting. This is largely due to the contribution to capital of £3m being delayed until 2026/27.

2.11 The composition of the balance is summarised below:

| Analysis of HRA Balances 2025/26 | Original Budget £000 | Revised Budget £000 | Variance £000 |
|--|-------------------------|------------------------|------------------|
| HRA Balances b/fwd | (21,214) | (22,173) | (959) |
| (Surplus)/Deficit for the year on HRA Services | 3,489 | 725 | (2,764) |
| HRA Balances c/fwd | (17,725) | (21,448) | (3,723) |

The HRA Budget 2026/27

2.12 The proposed HRA budget for 2026/27 is attached at Appendix B including all income and expenditure due to be financed from HRA Balances.

2.13 As previously advised, most of the housing within the HRA is managed within two PFI arrangements which are in part funded by Government grant known as PFI credits. PFI credits for the two schemes are paid on an annuity basis; that is, they remain constant throughout the life of the contracts. In the early years of the schemes, these credits exceed the unitary charges and other costs payable. These early year surpluses, together with any interest earned, have been retained within as part of the reserves to meet later year deficits as unitary charge payments to the service provider are increased year on year by an inflationary factor. HRA balances are specifically earmarked to finance these contracts and other planned HRA capital schemes, as identified in Appendix D.

2.14 Other key assumptions made in determining the proposed HRA revenue budget are that:

- 1) Average rents increased by 4.8% on 2025/26 rents for all HRA tenants.
- 2) Void levels have been assumed at 1% per annum on PFI 4 properties, Holly Bank and Primrose Bank, and at 2.1% per annum on PFI 2 properties. PFI 2 void percentages have historically been higher as a result of the on-going tenancy placement work, ensuring tenant mixes in the six extra care schemes are appropriate to the levels of care provision required.
- 3) There are 48 chargeable rent weeks in 2026/27.
- 4) Service Charges are increased by a nominal 2%.
- 5) Extra Care Housing charges are increased to recover full cost from 1 April 2026 in line with previous approvals.

2.15 The estimated 2025/26 HRA closing balance is £21.448m and is enough to meet operational commitments in the short/medium term, and any potential financial pressures identified in the risk assessment. Appendix B presents the projected 2025/26 HRA budget based on the proposed position. However, it should be noted that previous decisions to increase rent at a lower level than allowed have meant that HRA balances have been significantly reduced over the life of the 30-year business plan.

2.16 The estimated HRA budget for 2026/27 to 2030/31 is summarised below and presented in more detail at Appendix D. Forecast expenditure includes the use of Revenue Contributions to Capital Outlay (RCCO) to support the financing of the HRA Capital Programme (see the Capital Strategy report elsewhere on the agenda). For the period 2026/27 to 2030/31 the HRA has £2.990m allocated as its RCCO. The ability of the HRA to support major capital projects has been diminished by the rent increases applied in 2022/23 and 2023/24 being below the maximum level (the Government Guidance of a maximum of CPI + 1%), the result of this decision impacting on the HRA Business Plan. The HRA Business Plan has been prepared mindful of the agreed minimum required HRA balance of £3m.

| HRA Income and Expenditure Account 2026/27 to 2030/31 Strategic Forecast | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
|---|----------------|----------------|----------------|----------------|----------------|
| Income (including interest and investment income) | (31,576) | (31,967) | (32,323) | (32,686) | (33,322) |
| Expenditure | 35,014 | 32,474 | 32,932 | 33,395 | 33,879 |
| Net (surplus)/Deficit | 3,438 | 507 | 609 | 709 | 557 |
| HRA Balances b/fwd. | (21,448) | (18,010) | (17,503) | (16,894) | (16,185) |
| HRA Balances c/fwd. | (18,010) | (17,503) | (16,894) | (16,185) | (15,628) |

Dwelling Rent, Non-Dwelling Rents and Services Charges Increases 2026/27

- 2.17 The proposed 2025/26 HRA budget is based on dwelling rents increasing by 4.8%. This is the maximum rental increase allowed based on current Government rent setting guidance as outlined in paragraph 2.8 above. Non-dwelling rents will be increased in line with individual agreements.
- 2.18 Central heating charges remain for some of the PFI properties, it is proposed to continue recharging tenants based on actual costs incurred.
- 2.19 From the Council's perspective, service charges are deemed necessary as it helps minimise long term risk to the Council's HRA Business Plan, whilst also allowing the establishment of a more stable and realistic financial environment in which to manage the housing stock.
- 2.20 The Council has recognised the financial pressure that a 4.8% rent uplift will have on tenants and for this reason it has chosen to increase service charges by just 2% for all tenants in 2026/27 pending a further service charge review.

Extra Care Housing (ECH) and Holly Bank Apartments

- 2.21 All six ECH schemes (Trinity House, Aster House, Charles Morris House, Tandle View Court, Old Mill House and Hopwood Court) incur a service charge for concierge services. It is proposed that the weekly charge is increased in line with Housing 21's service delivery costs, from £29.53 to £30.36 per week reflecting the actual cost incurred by the Council.

HRA Contributions to Capital

- 2.22 Given the reducing HRA balances, following below inflation rent increases applied over recent financial years, the Council will need to determine for all future HRA projects, the best source of funding. However, the forecasts in this report reflect a planned use of balances.
- 2.23 The only requirement for HRA capital during the period covered by this report is a contribution of £2.990m toward the cost of additional housing in the Town Centre.

Maintenance work to the solar panels fitted on homes managed by Housing 21 is currently being explored but costs are not expected to affect HRA balances significantly at this stage.

Strategic HRA Estimates 2027/28 to 2030/31

- 2.24 The projected forecasts for 2027/28 to 2030/31 are shown at Appendix D. As per paragraph 2.1, most of the properties within the HRA are managed under two PFI contracts. Based on current estimates, it is expected that the HRA balance will be £17.503m at the end of 2027/28, £16.894m at the end of 2028/29, £16.185m at the end of 2029/30 and £15.628m at the end of 2030/31. As detailed above, the period of 2027/28 to 2030/31 is one whereby balances are due

to reduce by an average of £0.596m per year. The reduction in balances have been impacted by previous decisions to not increase rents by the maximum allowable by the guidance. The HRA Business Plan has been prepared mindful of the agreed minimum required HRA balance of £3m, ensuring balances are kept above this level to the end of the PFI arrangements.

- 2.25 It should be noted that in both PFI schemes a proportion of the unitary charge is indexed with reference to inflation based on the Retail Prices Index (RPI/RPIx) rather than the Consumer Price Index (CPI).

3 Options/Alternatives

- 3.1 To agree the recommendations as stated in the report.
- 3.2 To not agree the recommendations as stated in the report.

4 Preferred Option

- 4.1 To agree the recommendations as stated within the report.

5 Consultation

- 5.1 A key element of the consultation process is the consideration of the HRA budget by this Governance, Strategy and Resource Scrutiny Board along with its progression to Cabinet and Council.

6 Financial Implications

- 6.1 The proposals set out in this report are based upon the best assessment of the likely financial position of the Council's HRA for 2025/26 to 2030/31. Prudent assessments have been included within these estimates and the financial impact of any variances is identified in the Risk Assessments undertaken. A Risk Register as at January 2026 can be found at Appendix C.
- 6.2 HRA balances, although significantly reduced over the period to 2030/31, are still considered sufficient to meet known obligations for this period. However, the annual reduction cannot be maintained indefinitely, and action needs to be taken in the medium term to ensure that the HRA remains viable as required for the duration of the 30-year Business Plan. Thought will soon need to be given as to the arrangements for the stock currently managed as part of the PFI contracts, so that the financial impact on the HRA can be assessed more accurately.
- 6.3 The Housing Revenue Account Estimates report has direct links to both the Council's Housing Strategy and the Capital Strategy.
- 6.4 The Council's Capital Strategy follows the same approval pathway as this Housing Revenue Account Estimates report. This report is aligned with the Capital Strategy and Capital Programme and includes all HRA funded capital projects as summarised under Revenue Contribution to Capital Outlay (RCCO) as contained in Appendices A to D.

(John Hoskins)

7 Legal Implications

- 7.1 It is a statutory requirement that the Authority set a balanced HRA budget, having due regard to an appropriate level of working balances and giving due consideration to the risks involved.

(Alex Bougatef)

8. Procurement Implications

- 8.1 Procurement implications will be dealt with on a service provider case by case basis.

9 Equality Impact, including implications for Children and Young People

- 9.1 Yes – Appendix E

10 Key Decision

- 10.1 Yes

11 Key Decision Reference

- 11.1 FCR-15-25

12 Background Papers

- 12.1 The following is a list of the background papers on which this report is based in accordance with the requirements of Section 100(1) of the Local Government Act 1972. It does not include documents, which would disclose exempt or confidential information as defined by that Act.

| | |
|---------------|---|
| File Ref: | Background papers are attached as Appendices A to E |
| Officer Name: | John Hoskins and Lee Walsh |
| Contact: | john.hoskins@oldham.gov.uk / lee.walsh@oldham.gov.uk |

13 Appendices

| | |
|------------|--|
| Appendix A | Revised HRA Income & Expenditure Account 2025/26. |
| Appendix B | Original HRA Income & Expenditure Account 2026/27. |
| Appendix C | 2026/27 – 2030/31 Risk Assessment as at January 2026. |
| Appendix D | HRA Income & Expenditure Account 2026/27 to 2030/31 Strategic Forecasts. |
| Appendix E | Equality Impact Assessment |

| Revised HRA Income & Expenditure Account 2025/26 | Original Budget | Latest Forecast | Variance to Budget |
|---|-----------------|-----------------|--------------------|
| | £000 | £000 | £000 |
| Income | | | |
| Dwellings Rents (gross) | (10,579) | (10,631) | (52) |
| Non Dwelling Rents | (29) | (27) | 2 |
| Charges for Services and Facilities | (1,325) | (1,575) | (250) |
| PFI Grant | (18,799) | (18,799) | 0 |
| Total Income | (30,732) | (31,032) | (300) |
| Expenditure | | | |
| Unitary Charge Payments (PFI2 and PFI4) | 27,405 | 27,576 | 171 |
| Repairs & Maintenance | 214 | 121 | (93) |
| Supervision & Management | 1,829 | 1,853 | 24 |
| Special Services | 1,500 | 1,797 | 297 |
| Depreciation and Impairment of Fixed Assets | 80 | 305 | 225 |
| Rent, Rates and Other Charges | 200 | 305 | 105 |
| Revenue Contribution to Capital Outlay (RCCO) | 3,193 | 0 | (3,193) |
| Total Expenditure | 34,421 | 31,957 | (2,464) |
| | | | |
| Net Cost of HRA Services | 3,689 | 925 | (2,764) |
| Interest and Investment Income | (200) | (200) | 0 |
| (Surplus)/Deficit for the year on HRA Services | 3,489 | 725 | (2,764) |
| HRA Balances brought forward | (21,214) | (22,173) | (959) |
| HRA Balances carried forward | (17,725) | (21,448) | (3,723) |

| Original HRA Income & Expenditure Account 2026/27 | Original Budget |
|---|-----------------|
| | £000 |
| Income | |
| Dwellings Rents (gross) | (11,141) |
| Non-Dwelling Rents | (27) |
| Charges for Services and Facilities | (1,409) |
| PFI Grant | (18,799) |
| Total Income | (31,376) |
| Expenditure | |
| Unitary Charge Payments (PFI2 and PFI4) | 27,953 |
| Repairs & Maintenance | 54 |
| Supervision & Management | 1,905 |
| Special Services | 1,759 |
| Depreciation and Impairment of Fixed Assets | 40 |
| Rent, Rates and Other Charges | 313 |
| Revenue Contribution to Capital Outlay (RCCO) | 2,990 |
| Total Expenditure | 35,014 |
| | |
| Net Cost of HRA Services | 3,638 |
| Interest and Investment Income | (200) |
| (Surplus)/Deficit for the year on HRA Services | 3,438 |
| HRA Balances brought forward | (21,448) |
| HRA Balances carried forward | (18,010) |

HOUSING REVENUE ACCOUNT

2026/27 – 2030/31 RISK ASSESSMENT AS AT JANUARY 2026

| <u>RISK EVENT/ DESCRIPTION</u> | <u>LIKELIHOOD</u> | <u>IMPACT</u> | <u>RESERVE POSITION</u> |
|---|---|---|---|
| 1. The void level assumed on dwelling properties increases. | The proposed budget assumes a void rate of 1% on PFI 4, Holly Bank and Primrose Bank properties, and a 2.1% void rate on PFI 2 properties. These are believed to be realistic estimates at this time. | A change in the void percentage of 1% (approximately 21 properties) has the impact, in a full year, of £111k. | The loss of income arising from movement in void levels would need to be met from HRA balances. The HRA has sufficient balances to absorb small movements on voids. |
| 2. Impact of changes in rental income collection rates. | The collection of rental income is a key performance indicator and one in which the PFI providers have performed well at. Historically it has been considered a low risk that this collection rate will deteriorate to a level to the point where it has a significant impact on the HRA budget. The on-going cost of living crisis resulting from higher than anticipated inflation levels could have a detrimental impact on collection rates as some tenants struggle to pay their bills. This area will continue to be monitored within the performance meetings and appropriate measures taken to mitigate the impact. | Rental income is accounted for within the HRA on a rents receivable not received basis. Continuous monitoring of the levels of uncollected income will help inform the provisions position needed for bad or doubtful debts. | The current HRA bad debt provision is prudent for the levels of uncollected income currently being held/forecast within the HRA. The HRA bad debt provision is subject to review each year. |
| 3. Service Charge Recovery | Service charges are currently eligible for Housing Benefits so it is relatively low risk that most service charge costs will be unrecovered. | In 2025/26 the total level of service charges is budgeted for approximately £1.066m (excluding concierge and court manager costs). Any reduction in this could impact the HRA's ability to maintain and develop new schemes and | Tenants failing to pay their service charges will have a detrimental effect on the HRA balance, although given the high number of tenants in receipt of Housing Benefit, the level of collection is still expected to |

| <u>RISK EVENT/ DESCRIPTION</u> | <u>LIKELIHOOD</u> | <u>IMPACT</u> | <u>RESERVE POSITION</u> |
|---|--|---|---|
| | | services. | remain high. |
| 4. Extra Care Housing (ECH) Charge Recovery | ECH charges are eligible for Housing Benefit so it is of relatively low risk that the majority of ECH charge costs will be unrecovered. Self-payers may incur some level of difficulty. However, the percentage of self-payers as part of the overall tenancy profile is relatively small. | In 2026/27 it is expected each qualifying tenant i.e. a tenant within one of the six approved Extra Care Housing Group Schemes, will need to pay approximately £1,457 p.a. towards ECH charges. | Tenants failing to pay their ECH charge will have a detrimental effect on the level of the reserve, although given the close correlation to Housing Benefit, the levels of collection are expected to remain high. |
| 5. Balances fall below a level considered acceptable to manage risks faced by the HRA | Given the pressures on the HRA it is possible that a combination of factors could lead to HRA balances falling below £15.628m, the minimum projected over the next 5 years. | The HRA may have reduced resources to manage any significant increases in expenditure /reduction in income without the consideration of budgetary measures outside those included in the projections. | Close budget monitoring will be undertaken and management action would be introduced, including the potential for some short term borrowing or the revision to capital plans, should the HRA balances position prove challenging. |

HRA Income & Expenditure Account 2026/27 to 2030/31 Strategic Forecasts

Appendix D

| HRA Income & Expenditure Account 2026/27 to 2030/31 Strategic Forecasts | Original 2026/27 | Original 2027/28 | Original 2028/29 | Original 2029/30 | Original 2030/31 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| | £000 | £000 | £000 | £000 | £000 |
| Income | | | | | |
| Dwellings Rents (gross) | (11,141) | (11,503) | (11,829) | (12,163) | (12,768) |
| Non-Dwelling Rents | (27) | (28) | (29) | (29) | (30) |
| Charges for Services and Facilities | (1,409) | (1,437) | (1,466) | (1,495) | (1,525) |
| HRA Subsidy ~ PFI Credits | (18,799) | (18,799) | (18,799) | (18,799) | (18,799) |
| Total Income | (31,376) | (31,767) | (32,123) | (32,486) | (33,122) |
| Expenditure | | | | | |
| Unitary Charge Payments (PFI2 and PFI4) | 27,953 | 28,322 | 28,696 | 29,076 | 29,473 |
| Repairs & Maintenance | 54 | 55 | 56 | 57 | 58 |
| Supervision & Management | 1,905 | 1,943 | 1,982 | 2,021 | 2,062 |
| Special Services | 1,759 | 1,794 | 1,830 | 1,867 | 1,904 |
| Depreciation and Impairment of Fixed Assets | 40 | 41 | 42 | 42 | 43 |
| Rent, Rates and Other Charges | 313 | 319 | 326 | 332 | 339 |
| Revenue Contribution to Capital Outlay (RCCO) | 2,990 | 0 | 0 | 0 | 0 |
| Total Expenditure | 35,014 | 32,474 | 32,932 | 33,395 | 33,879 |
| | | | | | |
| Net Cost of HRA Services | 3,638 | 707 | 809 | 909 | 757 |
| Interest Payable and Other Similar Charges | | | | | |
| Interest and Investment Income | (200) | (200) | (200) | (200) | (200) |
| (Surplus)/Deficit for the year on HRA Services | 3,438 | 507 | 609 | 709 | 557 |
| HRA Balances brought forward | (21,448) | (18,010) | (17,503) | (16,894) | (16,185) |
| HRA Balances carried forward | (18,010) | (17,503) | (16,894) | (16,185) | (15,628) |

Housing Revenue Account Estimates for 2026/27 to 2030/31 and Forecast Outturn for 2025/26

completed/last updated by John Hoskins, Finance Manager on 20/01/2026

Portfolio

Value for Money and Sustainability

Directorate

Finance

Service/Team

Finance

Is this IA related to a Budget Reduction proposal?

No

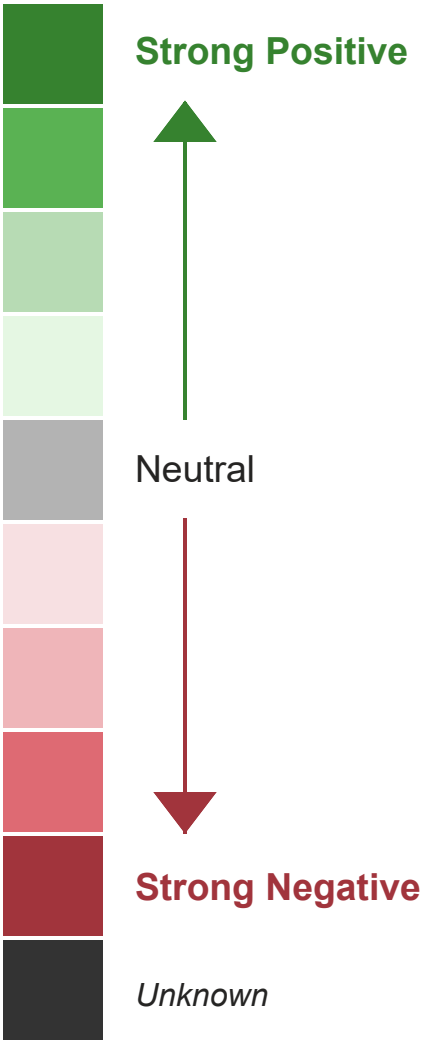
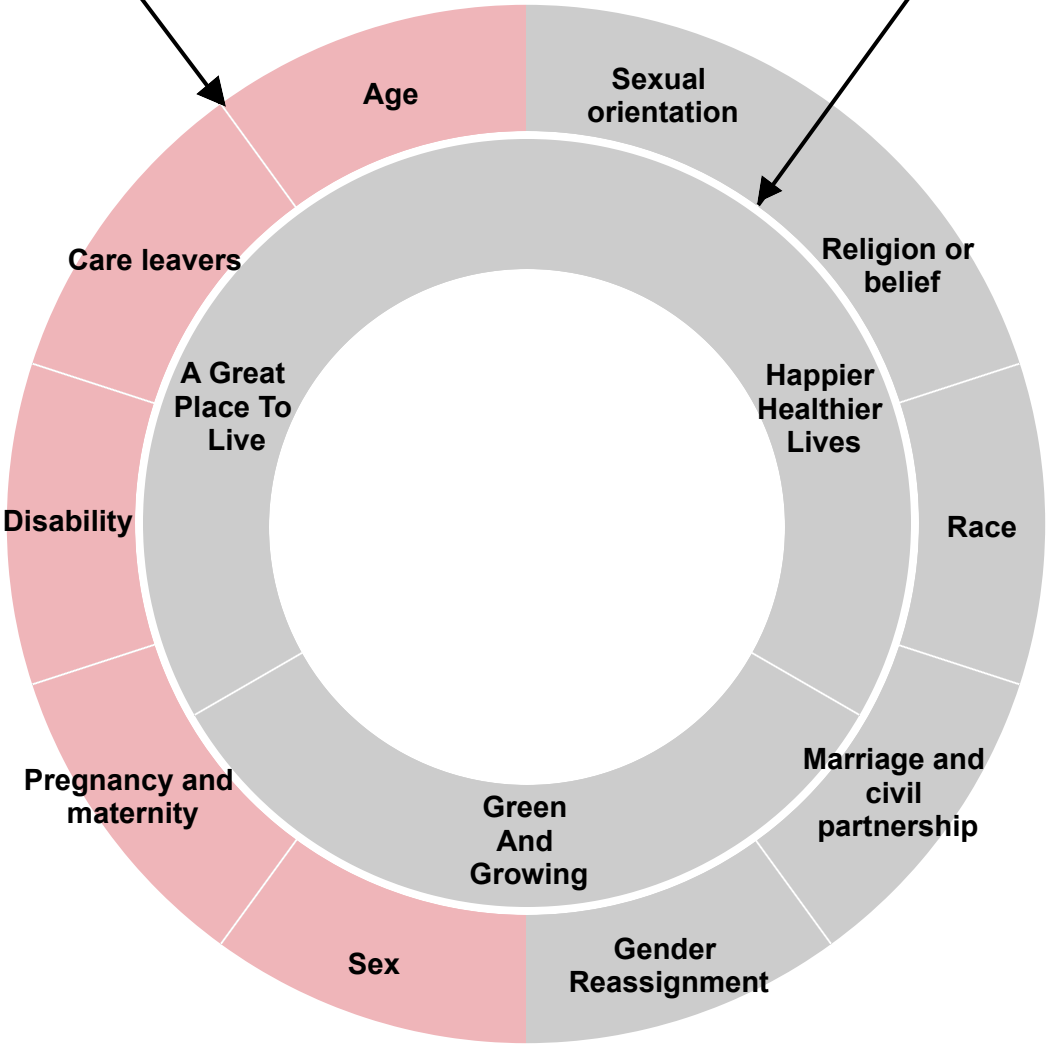
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Comment on No Positives in whole IA

The proposals are required to ensure the long-term financial sustainability of the HRA, maintain sufficient balances, and enable the Council to continue meeting its statutory housing management, maintenance and investment responsibilities.

Equality Characteristics

Our Mission



Equality Characteristics

| Category | Impact | Likely | Duration | Impact Score | Comment |
|--------------------------------|-------------------|----------|-----------|--------------|---|
| Age | Moderate Negative | Possible | Long Term | -2 | Older residents are disproportionately represented within sheltered and Extra Care Housing schemes. |
| Care leavers | Moderate Negative | Possible | Long Term | -2 | Care leavers are more likely to be on low incomes, in early employment, education or training, and may have limited financial resilience. |
| Disability | Moderate Negative | Possible | Long Term | -2 | Disabled tenants are more likely to live in social housing. |
| Pregnancy and maternity | Moderate Negative | Possible | Long Term | -2 | Households with young children may experience financial pressures. |
| Sex | Moderate Negative | Possible | Long Term | -2 | Female-headed households are statistically more likely to live in social housing and experience poverty. |
| Gender Reassignment | Neutral | Possible | Long Term | 0 | |
| Marriage and civil partnership | Neutral | Possible | Long Term | 0 | |
| Race | Neutral | Possible | Long Term | 0 | |
| Religion or belief | Neutral | Possible | Long Term | 0 | |
| Sexual orientation | Neutral | Possible | Long Term | 0 | |

Our Mission / Corporate Priorities

| Category | Impact | Likely | Duration | Impact Score | Comment |
|-------------------------|---------|----------|-----------|--------------|---------|
| A Great Place To Live | Neutral | Possible | Long Term | 0 | |
| Green And Growing | Neutral | Possible | Long Term | 0 | |
| Happier Healthier Lives | Neutral | Possible | Long Term | 0 | |

Negative Impacts

| Category | Impact | Likely | Duration | Impact Score | What action can be taken to mitigate the potential negative impacts? | Action(s) | Owner(s) | Timescale(s) | If the negative impacts can't be mitigated, why should the project/decision proceed? |
|-------------------------|-------------------|----------|-----------|--------------|--|---|--------------|--------------|---|
| Age | Moderate Negative | Possible | Long Term | -2 | Many older tenants are in receipt of Housing Benefit or Pension Credit, which is expected to offset the majority of the increase. | Support services remain in place to assist tenants experiencing financial difficulty. | John Hoskins | Long term | Rent increases apply consistently across all dwelling types and are set in accordance with national policy. |
| Care leavers | Moderate Negative | Possible | Long Term | -2 | The majority of care leavers are in receipt of Universal Credit, which is expected to increase in line with rent levels. | Support services remain in place to assist tenants experiencing financial difficulty. | John Hoskins | Long term | Rent increases apply consistently across all dwelling types and are set in accordance with national policy. |
| Disability | Moderate Negative | Possible | Long Term | -2 | The majority of affected tenants are in receipt of Housing Benefit or Universal Credit, which is expected to increase in line with rent. | Support services remain in place to assist tenants experiencing financial difficulty. | John Hoskins | Long term | Rent increases apply consistently across all dwelling types and are set in accordance with national policy. |
| Pregnancy and maternity | Moderate Negative | Possible | Long Term | -2 | Rent increases apply consistently across all dwelling types and are set in accordance with national policy. | Support services remain in place to assist tenants experiencing financial difficulty. | John Hoskins | Long term | |
| Sex | Moderate Negative | Possible | Long Term | -2 | No evidence indicates disproportionate adverse impact by sex beyond broader income inequality issues addressed through mitigation. | Support services remain in place to assist tenants experiencing financial difficulty. | John Hoskins | Long term | Rent increases apply consistently across all dwelling types and are set in accordance with national policy. |

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Governance, Strategy and Resources Scrutiny Board

Work Programme 2025/2026

| Agenda item | Purpose | Portfolio lead & officer lead | Method of scrutiny | Additional information |
|--|---|-----------------------------------|-------------------------------|-----------------------------|
| Thursday, 9th October 2025 | | | | |
| Revenue Monitor and Capital Investment Programme 2025/26 Q1 | | | | |
| Local Government Ombudsman – Annual Report 2024-25 (Final draft) | To provide the Scrutiny Board with the findings from the final communication from the LGO to enable evidence-based discussion on strengths and development areas and to understand our performance in comparison with national and regional trends. | Cllr Arooj Shah Fran Lautman | Written report and discussion | |
| Thursday, 4th December 2025 | | | | |
| Performance Assurance Report – 2025/26 Q2 | | | | |
| Revenue Monitor and Capital Investment Programme 2025/26 Quarter 2 | | | | |
| Review of the Digital, Data and Technology Strategy – 2025 – 2030 | To provide the Scrutiny Board with an overview of the strategy, the desired outcomes and provide initial feedback and considerations. | Cllr Abdul Jabbar Matt Gratton | Presentation and discussion | Deferred from July meeting. |
| Complaints and Compliments Annual Reports 2024/25 and Policies: <ul style="list-style-type: none"> - Resources - Place - Housing - Adult Social Care - Children Services and Education - Corporate complaints policy - Adult Social Care complaints policy - Children Services complaints policy - Children's homes complaints policy - Housing complaints policy | <p>To provide the Scrutiny Board with an overview of Complaints and Compliments performance for 2024-25 to enable evidence-based discussion on strengths and development areas as well as plans to improve performance.</p> <p>To provide the Scrutiny Board with an updated suite of Complaints Policy following the annual review. For Scrutiny</p> | Cllr Arooj Shah Fran Lautman | | |

| | | | | |
|---|--|--|--|--|
| - Unreasonable behaviour policy | Board to provide feedback and comment. | | | |
| Wednesday 28th January 2026 (Administration Budget) | | | | |
| Revenue, Monitor and Capital Investment Programme 2025/26 Month 9 | | | | |
| Revenue Budget Report 2026/27 and Medium-Term Financial Strategy | | | | |
| Capital Strategy and Capital Programme | | | | |
| Treasury Management Strategy 2026/27 | | | | |
| Housing Revenue Account | | | | |
| Thursday 5th February 2026 | | | | |
| Opposition Budget | | | | |
| Tuesday 24th March 2026 | | | | |
| Performance Assurance Report – 2025/26 Q3 | | | | |
| Revenue Monitor and Capital Investment Programme 2025/26 Month 10 | | | | |
| Final report of the Task and Finish Group on the review of financial support services | | | | |

Task and finish groups

| Deep dive area: | Expanded proposal: |
|--|---|
| Review of Financial Support Services (Customer Experience) | <p>By 1 April 2026, a new operating model will be in place to deliver a resident focused and preventive approach to supporting residents to maximise their income.</p> <p>Feedback on the current approach and considerations for the new operating model are sought from Scrutiny committee.</p> |
| Contract management arrangements | The Task and Finish Group will select a high value contract to scrutinise the performance and oversight arrangements, to look at what is working well and what might need to be strengthened, and how any learning can be applied to other contracts. |

KEY DECISION DOCUMENT – COVERING DECISIONS TO BE TAKEN FROM 1 FEBRUARY 2026

| Key Decision Reference | Subject Area For Decision | Led By | Decision Date | Decision Taker |
|--|--|----------------------------------|-------------------------------|----------------|
| FCR-19-25 | Revenue Monitor and Capital Investment Programme 2025/26 Quarter 3 | Director of Finance/S151 Officer | 9 th February 2026 | Cabinet |
| <p>Description: The report provides an update on the Council's 2025/26 forecast revenue budget position and the financial position of the capital programme as at the period ending 31 December 2025 (Quarter 3)</p> <p>Report Title: Revenue Monitor and Capital Investment Programme 2025/26 Quarter 3</p> <p>Background Documents: Appendices – Various</p> <p>Report to be considered in Public</p> | | | | |
| FCR-18-25 | Revenue Budget 2026/27 and Medium-Term Financial Strategy 2026/27 to 2030/31 | Director of Finance/S151 Officer | 9 th February 2026 | Cabinet |
| <p>Description: To consider the Administration's detailed revenue budget for 2026/27 and budget reduction proposals, together with the Medium-Term Financial Strategy for 2026/27 to 2030/31, incorporating the current policy landscape and Local Government Finance Settlement.</p> <p>Report Title: Revenue Budget 2026/27 and Medium-Term Financial Strategy 2026/27 to 2030/31</p> <p>Background Documents: Various appendices</p> <p>Report to be considered in Public</p> | | | | |
| FCR-17-25 | Capital Programme & Capital Strategy for 2026/27 to 2030/31 | Director of Finance/S151 Officer | 9 th February 2026 | Cabinet |

KEY DECISION DOCUMENT – COVERING DECISIONS TO BE TAKEN FROM 1 FEBRUARY 2026

| Key Decision Reference | Subject Area For Decision | Led By | Decision Date | Decision Taker |
|--|--|----------------------------------|-------------------------------|----------------|
| <p>Description: To consider the Council's Capital programme and capital strategy Document(s) to be considered in public or private: Report Title: Capital Programme & Capital Strategy for 2026/27 to 2030/31</p> <p>Background Documents: Appendices</p> <p>–Report to be considered in Public</p> | | | | |
| FCR-16-25 | Treasury Management Strategy Statement 2026/27 | Director of Finance/S151 Officer | 9 th February 2026 | Cabinet |
| <p>Description: To consider the Council's Treasury Management Strategy for 2026/27 - including Minimum Revenue Provision Policy Statement, Annual Investment Strategy and Prudential Indicators</p> <p>Report Title: Treasury Management Strategy Statement 2026/27</p> <p>Background Documents: Appendices</p> <p>Report to be considered in Public</p> | | | | |

KEY DECISION DOCUMENT – COVERING DECISIONS TO BE TAKEN FROM 1 FEBRUARY 2026

| Key Decision Reference | Subject Area For Decision | Led By | Decision Date | Decision Taker |
|--|--|--|-------------------------------|----------------|
| FCR-15-25 | Housing Revenue Account Estimates for 2026/27 to 2030/31 and Projected Outturn for 2025/26 | Director of Finance/S151 Officer and Executive Director for Place/Deputy Chief Executive | 9 th February 2026 | Cabinet |
| <p>Description: The Housing Revenue Account (HRA) Outturn Estimates for 2025/26, the detailed budget for 2026/27 and the Strategic HRA Estimates for the four years 2027/28 to 2030/31.</p> <p>Proposed Report Title: Housing Revenue Account Estimates for 2026/27 to 2030/31 and Projected Outturn for 2025/26.</p> <p>Background Documents: Appendices</p> <p>Report to be considered in Public</p> | | | | |
| HSC-01-26 New! | Bikeability Core and Bikeability Plus delivery 2026–2029 | Deputy Chief Executive - Health and Social Care | 9 th February 2026 | Cabinet |

KEY DECISION DOCUMENT – COVERING DECISIONS TO BE TAKEN FROM 1 FEBRUARY 2026

| Key Decision Reference | Subject Area For Decision | Led By | Decision Date | Decision Taker |
|--|--|--|--------------------------------|----------------|
| <p>Description: To approve a proposed cycling strategy for the Borough: “Bikeability Core and Bikeability Plus delivery 2026–2029”.</p> <p>Proposed Report Title: Bikeability Core and Bikeability Plus delivery 2026–2029</p> <p>Background Documents: Appendices</p> <p>Report to be considered in Public.</p> | | | | |
| RBO-01-26 New! | Approval of Draft Beal Valley and Broadbent Moss Masterplan and Spatial Design Code Supplementary Planning Document for consultation | Executive Director of Place/Deputy Chief Executive | 9 th February 2026 | Cabinet |
| <p>Description: Approval of Draft Beal Valley and Broadbent Moss Masterplan and Spatial Design Code Supplementary Planning Document for consultation. The draft SPD has been prepared to support Places for Everyone allocation policies JPA10 Beal Valley and JPA12 Broadbent Moss.</p> <p>Proposed Report Title: Approval of Draft Beal Valley and Broadbent Moss Masterplan and Spatial Design Code Supplementary Planning Document for consultation</p> <p>Background Documents: various appendices</p> <p>Document(s) to be considered in public or private: Public</p> | | | | |
| EDS-07-25 | Speech, Language and Communication Needs Business Case | Executive Director – Children’s Services | 23 rd February 2026 | Cabinet |

KEY DECISION DOCUMENT – COVERING DECISIONS TO BE TAKEN FROM 1 FEBRUARY 2026

| Key Decision Reference | Subject Area For Decision | Led By | Decision Date | Decision Taker |
|---|--|--|--------------------------------|----------------|
| <p>Description: To update the Cabinet on the Speech, Language and Communication Needs Business Case</p> <p>Proposed Report Title: Speech, Language and Communication Needs Business Case</p> <p>Background Documents: various appendices</p> <p>Document(s) to be considered in public or private: Public</p> | | | | |
| NEI-11-25 | School Backlog Maintenance | Executive Director of Place/Deputy Chief Executive | 23 rd February 2026 | Cabinet |
| <p>Description: To update and for the Cabinet to authorise maintenance work at the Borough's schools.</p> <p>Proposed Report Title: School Backlog Maintenance</p> <p>Background Documents: various appendices</p> <p>Document(s) to be considered in public or private: Public</p> | | | | |
| NEI-09-25 | United Utilities Plc Partnership Agreement | Executive Director of Place/Deputy Chief Executive | 23 rd February 2026 | Cabinet |

KEY DECISION DOCUMENT – COVERING DECISIONS TO BE TAKEN FROM 1 FEBRUARY 2026

| Key Decision Reference | Subject Area For Decision | Led By | Decision Date | Decision Taker |
|---|--|---|--------------------------------|----------------|
| <p>Description: the report seeks Cabinet approval to implement the proposed updates to the Partnership Agreement between Oldham Borough Council and United Utilities Plc.</p> <p>Proposed Report Title: United Utilities Plc Partnership Agreement</p> <p>Background Documents: various appendices</p> <p>Document(s) to be considered in public or private: Public</p> | | | | |
| FCR-01-26 New! | Procurement of a Financial Inclusion Service | Executive Director of Resources | 23 rd February 2026 | Cabinet |
| <p>Description: the report seeks Cabinet approval to enter into a procurement process to authorise a financial inclusion service.</p> <p>Proposed Report Title: Procurement of a Financial Inclusion Service.</p> <p>Background Documents: various appendices.</p> <p>Document(s) to be considered in public or private: Public</p> | | | | |
| HSC-16-25 | Retender of Integrated Community Equipment Services (ICES) | Deputy Chief Executive - Health and Social Care | 23 rd February 2026 | Cabinet |

KEY DECISION DOCUMENT – COVERING DECISIONS TO BE TAKEN FROM 1 FEBRUARY 2026

| Key Decision Reference | Subject Area For Decision | Led By | Decision Date | Decision Taker |
|---|--|--|--------------------------------|----------------|
| <p>Description: to update the Cabinet of a proposed retendering process for Integrated Community Equipment Services (ICE's)</p> <p>Proposed Report Title: Retender of Integrated Community Equipment Services (ICEs)</p> <p>Background Documents: various appendices.</p> <p>Document(s) to be considered in public or private: Public</p> | | | | |
| HSC-17-25 | OHID Funding Allocation for Core Adult Substance Misuse Treatment Services for 2026/27 | Deputy Chief Executive - Health and Social Care | 23 rd February 2026 | Cabinet |
| <p>Description: to update the Cabinet on the proposed funding allocations for adult care substance misuse treatment services.</p> <p>Report Title: OHID Funding Allocation for Core Adult Substance Misuse Treatment Services for 2026/27</p> <p>Background Documents: various appendices.</p> <p>Document(s) to be considered in public or private: Public</p> | | | | |
| RBO-19-25 | Biodiversity Duty Report | Executive Director of Place/Deputy Chief Executive | 23 rd February 2026 | Cabinet |

KEY DECISION DOCUMENT – COVERING DECISIONS TO BE TAKEN FROM 1 FEBRUARY 2026

| Key Decision Reference | Subject Area For Decision | Led By | Decision Date | Decision Taker |
|---|---|--|--------------------------------|----------------|
| <p>Description: This report seeks approval to publish the Biodiversity Duty Report (2026) in line with section 40A of the Natural Environment and Rural Communities Act 2006. Report Title: Biodiversity Duty Report</p> <p>Background Documents: various appendices.</p> <p>Document(s) to be considered in public or private: Public</p> | | | | |
| NEI-13-25 | Award of LEVI CRSTS Contract to Preferred Supplier | Executive Director of Place/Deputy Chief Executive | 23 rd February 2026 | Cabinet |
| <p>Description: Decision to award the Contract for Local Electric Vehicle Infrastructure (LEVI) project. To be funded by TfGM's LEVI grant funding plus a contribution from Oldham's CRSTS funding of electric vehicle infrastructure.</p> <p>Report Title: Award of LEVI CRSTS Contract to Preferred Supplier</p> <p>Background Documents: various appendices.</p> <p>Document(s) to be considered in public or private: Private - commercially sensitive information.</p> | | | | |
| CHS-04-25 | Oldham Strategy - Giving every child the best start in life | Executive Director – Children's Services | 23 rd February 2026 | Cabinet |

KEY DECISION DOCUMENT – COVERING DECISIONS TO BE TAKEN FROM 1 FEBRUARY 2026

| Key Decision Reference | Subject Area For Decision | Led By | Decision Date | Decision Taker |
|--|---|--|-----------------------------|----------------|
| <p>Description: a report seeking Cabinet's approval to develop and publish the Oldham Borough's Strategy entitled: "Giving every child the best start in life".</p> <p>Report Title: Oldham Strategy - Giving every child the best start in life.</p> <p>Background Documents: various appendices.</p> <p>Document(s) to be considered in public or private: Public.</p> | | | | |
| FCR-20-25 | Revenue Monitor and Capital Investment Programme 2025/26 Month 10 | Director of Finance/s151 Officer | 23 rd March 2026 | Cabinet |
| <p>Description: The report provides an update on the Council's 2025/26 forecast revenue budget position and the financial position of the capital programme as at the period ending 31 January 2026 (Month 10)</p> <p>Report Title: Revenue Monitor and Capital Investment Programme 2025/26 Month 10</p> <p>Background Documents: Various appendices</p> <p>Report to be considered in Public</p> | | | | |
| RBO-18-25 | Princes Gate | Executive Director of Place/Deputy Chief Executive | 23 rd March 2026 | Cabinet |

KEY DECISION DOCUMENT – COVERING DECISIONS TO BE TAKEN FROM 1 FEBRUARY 2026

| Key Decision Reference | Subject Area For Decision | Led By | Decision Date | Decision Taker |
|--|---------------------------|--------|---------------|----------------|
| <p>Description: the report seeks approval from the Cabinet to approve the proposed developments at Princes Gare, Oldham.</p> <p>Report Title: Princes Gate.</p> <p>Background Documents: various appendices.</p> <p>Document(s) to be considered in public or private: Private - commercially sensitive information.</p> | | | | |

Key:

New! - indicates an item that has been added this month

Notes:

1. The procedure for requesting details of documents listed to be submitted to decision takers for consideration is to contact the Contact Officer contained within the Key Decision Sheet for that item. The contact address for documents is Oldham Council, Civic Centre, West Street, Oldham, OL1 1UH. Other documents relevant to those matters may be submitted to the decision maker.
2. Where on a Key Decision Sheet the Decision Taker is Cabinet, the list of its members are as follows: Councillors Arooj Shah (Leader of the Council and Chair of the Cabinet), Elaine Taylor, Abdul Jabbar MBE, Shaid Mushtaq, Mohon Ali, Barbara Brownridge, Fida Hussain, Peter Dean and Chris Goodwin.
3. Full Key Decision details (including documents to be submitted to the decision maker for consideration, specific contact officer details and notification on if a report is likely to be considered in private) can be found via the online published plan at:
<http://committees.oldham.gov.uk/mgListPlans.aspx?RPId=144&RD=0>

KEY DECISION DOCUMENT – COVERING DECISIONS TO BE TAKEN FROM 1 FEBRUARY 2026

| Key Decision Reference | Subject Area For Decision | Led By | Decision Date | Decision Taker |
|------------------------|---------------------------|--------|---------------|----------------|
|------------------------|---------------------------|--------|---------------|----------------|

Notice of Private Reports

(In accordance with Part 2 of the Local Authorities (Executive Arrangements) Meetings and Access to Information) (England) Regulations 2012)

Oldham Borough Council intends to hold a private meeting (or part thereof) of the Cabinet on Monday, 23rd February and 23rd March 2026

Decision to be taken (Agenda Item) Decisions proposed to be taken in private at Cabinet on 23rd February and 23rd March 2026:

a. Award of LEVI CRSTS Contract to Preferred Supplier

Reason:

The meeting (or part thereof) will be held in exempt session on the grounds that the reports and background papers will contain the likely disclosure of exempt information as defined in paragraph 3 of Schedule 12A of the Local Government Act 1972 (as amended) – information relating to the financial or business affairs of the Council and a third party.

b. Princes Gate

Reason:

The meeting (or part thereof) will be held in exempt session on the grounds that the reports and background papers will contain the likely disclosure of exempt information as defined in paragraph 3 of Schedule 12A of the Local Government Act 1972 (as amended) – information relating to the financial or business affairs of the Council and a third party.

Representations:

If you wish to make representations against the intention to hold a private meeting, please send these to: Constitutional Services, Oldham Council, JR Clynes Building, Cultural Quarter, Greaves Street, Oldham, OL1 1AL or email: constitutional.services@oldham.gov.uk

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