

## **CABINET**

**16 December 2025**

### **Infrastructure Funding Statement 2024/25 and s106 Improvement Programme Update**

**Report by Director of Economy and Place**

#### **RECOMMENDATION**

1. The Cabinet is **RECOMMENDED** to
  - a. Consider the content of the Infrastructure Funding Statement 2024/25 (Annex 1)
  - b. Approve the publication of the report onto the Oxfordshire County Council website
  - c. Delegate authority to make any minor amendments to the report prior to its publication to the Director of Economy & Place in consultation with the Cabinet Member for Place, Environment and Climate Action
  - d. Note and comment on the update provided on the S106 improvement programme (Annex 2)
  - e. Note the recommendations from the Place Overview and Scrutiny Committee in paragraph 20 of this report

#### **Executive Summary**

4. Local authorities are required to produce an Infrastructure Funding Statement (IFS) on an annual basis in accordance with Schedule 2 of the Community Infrastructure Levy Regulations 2010 (as inserted by the 2019 regulations).
5. The Infrastructure Funding Statement is a statutory statement of fact to be reported annually, by 31 December each year on developer contributions secured, spent and received during the previous financial year, 1 April 2024 – 31 March 2025.
6. After consideration by Cabinet in December 2025, the Infrastructure Funding Statement for 2024/25 (see Annex 1) will be published on the authority's website and shows:
  - a) The schemes that have and are being delivered using developer funding

- b) The number of new planning obligations secured in 2024/25 for developer contributions.
- c) The amount of developer funding spent on projects in 2024/25 - £30.3 million
- d) The amount of developer contributions received in 2024/25 - £37.8m
- e) The total held funding across all years - £269.3m
- f) Future service priorities to be funded either in full or part from developer contributions include new schools, school expansions and transport Infrastructure.

7. The projected spend for future years is set out in the table below:

<b>S106 ANALYSIS</b>				
<b>S106 Analysis</b>	<b>2025 / 26</b>	<b>2026 / 27</b>	<b>2027 / 28</b>	<b>2028 / 29</b>
	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>
Pupil Places	43,935	23,007	16,422	2,262
Major Infrastructure	13,539	16,966	20,116	2,843
Highways Asset Management Plan	447	1,518	700	700
Property & Estates, and Investment Strategy	1,518	503	350	1,995
ICT	0	0	0	0
Passport Funding	300	1,495	0	0
Vehicles & Equipment	537	0	0	0
Earmarked Reserves	0	0	0	0
<b>TOTAL</b>	<b>60,276</b>	<b>43,489</b>	<b>37,588</b>	<b>7,800</b>

- 8. The recently agreed £27.5 million of accelerated s106 schemes reported to Cabinet in October 2025 have yet to be incorporated into this projection as they are currently being profiled. The s106 improvement programme will also bring forward a further tranche of accelerated schemes during 2026 which will add further to projected spend in 2026/27 – 2028/29.
- 9. This report also includes an update on the s106 Improvement Programme (see Annex 2) further to the report considered by the Place Overview and Scrutiny Committee in April 2025.

## Infrastructure Funding Statement 2024/2025

- 10. Local authorities are required to produce an IFS on an annual basis in accordance with Schedule 2 of the Community Infrastructure Levy Regulations 2010 (as inserted by the 2019 regulations).
- 11. The reporting period is the previous financial year, so this statement covers the period 1 April 2024 to the 31 March 2025. The purpose of the Statement is to give policy makers and communities better insight into how developer contributions are supporting new development and local infrastructure priorities.
- 12. The report is broken down into different sections highlighting examples of schemes delivered within 2024/25 and setting out priorities for future funding.

Appendices detail all projects funded within the financial year, new planning obligations entered into; contributions received; a summary of funds held.

13. The Infrastructure Funding Statement for 2024/25 is available as Annex 2.

## **Future funding priorities**

14. The report identifies future service priorities to be funded either in full or part from developer contributions. These priorities include new schools, school expansions and transport infrastructure, including funding for local cycle and walking infrastructure plans.

## **S106 Improvement Programme**

15. Over the past six years, the Council has spent more than £155 million of S106 funding, with £133 million directed towards education projects. During the same period, the Council has received over £308 million in new S106 contributions. Due to the nature of S106 agreements and the extended period over which funding is collected for individual projects, some build-up of funding should be expected. However, over the medium term, income should match expenditure. The need for a step-change in the structured approach to fund management and scheme delivery is therefore clear. The S106 Improvement Programme was established during 2024/25 in order to improve data integration and programme management, provide transparency on held funds and future priorities, and ultimately accelerate delivery of infrastructure.
16. An update on the improvement programme was provided to the Place Overview and Scrutiny Committee in April 2025. This set out progress at that point which included:
  - The establishment of a project and associated funding to accelerate delivery of small-scale S106 schemes
  - The completion of a review of systems & processes, with new standard operating procedures developed, and the delivery of a single view dashboard integrating information from planning, project management and financial systems
  - The establishment of an integrated pipeline and pre-delivery pipeline to facilitate the identification and prioritisation of capital projects across the board
  - The establishment of a longer-term project to map out strategic sites and infrastructure needs and align infrastructure planning with Local Plans and development impact
17. The current phase of the programme running to December 2025 includes:
  - The release of funding for the accelerated delivery of small-scale S106 schemes

- A full reconciliation of schemes and agreements to clarify status for future acceleration phases or reallocation
  - Development of a prioritisation tool to improve transparency and consistency of decision making
  - Establishment of upgraded governance and accountability arrangements
  - Further data validation and cleansing activity
18. Due to a combination of projects coming on stream and focus on accelerating delivery of held S106 monies, the Council is projecting to spend c.£60m of S106 in 2025/2026 mainly through delivery of major education and transport projects. In recent years, the County Council has typically delivered around £25m of S106 monies in any given year meaning that the projection for 2025/26 is a significant increase in S106 delivery.
19. A full programme update was provided to the Place Overview and Scrutiny Committee in November 2025 and is available at Annex 2.

## **Place Overview and Scrutiny Committee**

20. Place Overview and Scrutiny Committee considered the IFS and s106 Improvement Programme Update on 12 November 2025. Two recommendations were made, firstly on the need for engagement with local members when considering local priorities for infrastructure funding and secondly, on the need for urgency and transparency.

## **Corporate Policies and Priorities**

21. Developer funding can be used to support corporate plan priorities providing the schemes that are to be funded meet with the terms of the planning obligation. Examples include, reducing the impact of climate change and protecting the local environment through transport projects referred to above and striving to give every child a good start in life through the provision and expansion of schools.

## **Financial Implications**

22. £269.3 million of S106 contributions were held towards infrastructure projects and public transport on 31 March 2025. Over £154 million (57%) of the total is held towards Education infrastructure, including new schools and school expansions.
23. The capital programme considered by Cabinet in October 2025, forecasts the use of £155 million in planned S106 contributions (held and expected to be received) to fund infrastructure projects in the three-year period 2025/26 to 2027/28. This is considerably higher than in previous years and includes funding towards the delivery of a new secondary school related to the Grove Airfield development. There are also contributions towards infrastructure projects including the A34 Lodge Hill Interchange and the Housing

Infrastructure Fund 1 (HIF1) programme. A further £333 million is secured and is expected to be received in future years.

24. The use of S106 contributions depends on the scale and timing of infrastructure projects being delivered and requiring funding during each financial year. The Accelerated Programme will utilise around £25 million in S106 contributions and more significant use of the funding to support major infrastructure schemes is expected in the longer run. Education contributions, which are a significant element of the overall total, will be held and utilised in line with the pupil place plan.
25. There is extensive permitted house building ongoing across Oxfordshire and further agreements being entered into increasing the forecast level of S106 funding over the medium term. The outcomes of the Improvement Programme will enable a much clearer view of alignment with schemes and the anticipated timeline for future use.
26. The aim of the Improvement Plan is to ensure all funds arising from S106 are appropriately and fully applied. The report highlights where improvements have been made to support the S106 agreement approvals and applications process, and to provide sufficient robustness and rigour to ensure all conditions are applied. This will provide greater transparency and assurance in the management of S106 funds, ensuring they are aligned with Oxfordshire's infrastructure needs while maintaining compliance with legal obligations.

Comments checked by: Verity Royle, Financial Planning and Reporting Manager [verity.royle@oxfordshire.gov.uk](mailto:verity.royle@oxfordshire.gov.uk)

## Legal Implications

27. S106 Obligations are entered under the Town and Country Act 1990 (as amended) and are paid and/or supplied by developers to enable the council to mitigate the impact of development. Planning permission can be refused where the impact of a development is not appropriately mitigated. A s106 obligation is a contract and there is a legal requirement on the developer and the council to comply with the terms of that contract.
28. The council is required to produce an annual Infrastructure Funding Statement in accordance with Schedule 2 of the Community Infrastructure Levy Regulations 2010 (as amended). This must include information on the amount of Section 106 contributions the council has secured, the amount of s106 contributions spent or allocated, a summary of infrastructure s106 contributions were spent on, and the amount of unspent s106 contributions it holds.

Comments checked by: Jennifer Crouch, Principal Solicitor and LBP (Environmental) [jennifer.crouch@oxfordshire.gov.uk](mailto:jennifer.crouch@oxfordshire.gov.uk)

## Staff Implications

29. There are no new staffing implications within this report. The report is introducing the Infrastructure Funding Statement, which is an annual, statutory requirement for the council. The work undertaken to produce the report is achieved within existing resources.

Comments checked by: Caroline Bing, HR Business Partner,  
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## Equality & Inclusion Implications

30. There are no negative equality and inclusion issues arising from the recommendations of this report. Equality and Inclusion is considered within service areas when strategic plans and business cases are developed.

## Sustainability Implications

31. There are no negative Sustainability issues arising from the recommendations of this report. Sustainability is considered within service areas when strategic plans and business cases are developed.

## Risk Management

32. There are reputational and financial risks to the Council through publication or non-publication of the report. Publication is a statutory duty. Whilst there are no defined penalties for failing to publish, the reputation of the council could be affected by a failure to publish.

## Consultations

33. As the report is a statement of fact no consultations have been undertaken.

Robin Rogers, Director – Economy and Place

Annex 1: Infrastructure Funding Statement with appendices:

App 1	Expenditure
App 2	New Agreements
App 3	Contributions received
App 4	Summary table

Annex 2: S106 Improvement Programme Update: Delivery of Phase 3

Background papers: [Section 106 Update report to Place Overview & Scrutiny Committee, 23 April 2025](#)

[Other Documents:] None

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