

COUNCIL AGENDA

Monday, 11th December 2023 at 7.15pm

**Council Chamber, Braintree District Council,
Causeway House, Bocking End, Braintree, CM79HB**

THIS MEETING IS OPEN TO THE PUBLIC

Members of the public will be able to view and listen to this meeting via YouTube.
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<http://www.braintree.gov.uk/youtube>

Members of the Council are requested to attend this meeting to transact the business set out in the Agenda.

Councillor J Abbott	Councillor J Edwards	Councillor S Rajeev
Councillor D Abram	Councillor C Finch	Councillor R Ramage
Councillor M Ault	Councillor M Fincken	Councillor F Ricci
Councillor J Ayten	Councillor D Garrod	Councillor P Schwier
Councillor J Baugh	Councillor M Green	Councillor G Spray
Councillor J Beavis	Councillor J Hayes	Councillor M Staines
Councillor J Bond	Councillor P Heath	Councillor B Taylor
Councillor K Bowers	Councillor D Holland	Councillor W Taylor
Councillor L Bowers-Flint	Councillor A Hooks	Councillor M Thorogood
Councillor G Butland	Councillor L Jefferis	Councillor P Thorogood
Councillor J Coleridge	Councillor J Martin	Councillor R van Dulken
Councillor G Courtauld	Councillor S Mason	Councillor T Walsh
Councillor M Cunningham	Councillor A Munday	Councillor L Walters
Councillor T Cunningham	Councillor I Parker	Councillor E Williams
Councillor C Dervish	Councillor J Pell	Councillor T Williams
Councillor T Diamond	Councillor G Prime	Councillor J Wrench
		Councillor B Wright

Members unable to attend the meeting are requested to forward their apologies for absence to the Governance and Members Team on 01376 552525 or email governance@braintree.gov.uk by 3pm on the day of the meeting.

D GASCOYNE
Chief Executive

INFORMATION FOR MEMBERS – DECLARATIONS OF MEMBERS' INTERESTS

Declaration of Disclosable Pecuniary Interests (DPI), Other Pecuniary Interests (OPI), or Non-Pecuniary Interests (NPI).

Any Member with a DPI, OPI or NPI must declare the nature of their interest in accordance with the Code of Conduct. Members must not participate in any discussion of the matter in which they have declared a DPI or OPI or participate in any vote, or further vote, taken on the matter at the meeting. In addition, the Member must withdraw from the Chamber where the meeting considering the business is being held unless the Member has received a dispensation from the Monitoring Officer.

Public Question Time - Registration and Speaking

The Agenda allows for a period of up to 30 minutes for Public Question Time. Members of the public may ask questions or make a statement to the Council on any matter in relation to which the Council has powers or duties, or which affects the district, and matters listed on the Agenda.

All questions or statements should be concise and should be able to be heard within the 3 minutes allotted to each speaker.

Anyone wishing to ask a question or make a statement is requested to register their interest by completing the Public Question Time registration [online form](#) by midday on the **second working day** before the day of the meeting.

For example, if the meeting is on a Tuesday, the registration deadline is midday on Friday, (where there is a Bank Holiday Monday you will need to register by midday on the previous Thursday). The Council reserves the right to decline any requests to register to speak if they are received after this time.

When registering for Public Question Time please indicate whether you wish to attend the meeting 'in person', or to participate remotely. People who choose to join the meeting remotely will be provided with the relevant link and joining instructions for the meeting.

Please note that completion of the on-line form does not guarantee you a place to speak during Public Question Time. You will receive email notification from the Governance Service confirming whether your request is successful.

The Chairman of the Council has discretion to amend the order in which questions or statements are presented to Full Council.

In the event that a registered speaker is unable to connect to the meeting, or if there are any technical issues, their question/statement may be read by a Council Officer.

Further information on Public Question Time is available on the [Council's website](#).

Health and Safety:

Anyone attending a meeting of the Council is asked to make themselves aware of the nearest available fire exit. In the event of an alarm sounding, you must evacuate the building immediately and follow all instructions provided by staff. You will be directed to the nearest designated assembly point where you should stay until it is safe to return to the building.

Documents

Agendas, Reports and Minutes may be accessed via www.braintree.gov.uk

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https://braintree.gov.uk/info/200136/access_to_information/376/privacy_policy

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Webcast and Audio Recording

Please note that this meeting will be webcast and audio recorded. You may view webcasts for up to 6 months after the meeting using this link: <http://braintree.public-tv/core/portal/home> The meeting will also be broadcast via the Council's YouTube Channel.

Comments and Suggestions

We welcome comments to make our services as efficient and effective as possible. If you have any suggestions regarding the meeting you have attended you may send these to governance@braintree.gov.uk

PUBLIC SESSION		Page
1	Apologies for Absence	
2	Minutes of the Previous Meeting	
	To approve as a correct record the minutes of the meeting of Full Council held on 4th September 2023 (copy previously circulated).	
3	Declarations of Interest	
	To declare the existence and nature of any Disclosable Pecuniary Interest, other Pecuniary Interest or Non-Pecuniary Interest relating to items on the agenda having regard to the Code of Conduct for Members and having taken appropriate advice where necessary before the meeting.	
4	Public Question Time	
	Only Registered Speakers will be invited by the Chairman to speak during public question time. Please see the agenda notes for guidance.	
5	To receive any announcements/statements from the Chairman and/or Leader of the Council	
6	Presentation by Essex Police to Braintree District Council - Community Safety Accreditation Scheme (CSAS) - Long Service Award	
	To receive a presentation from Essex Police.	
7	Presentation of the Essex Playing Fields Awards	
	To receive a presentation from Councillor Tom Cunningham, Cabinet Member for Transformation, the Environment and Customer Services.	
8	Motion by Councillor Jo Beavis – Development of a Community Delivery Plan for 2024-2028	6 - 6
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14	Dispensation under Section 85 of the Local Government Act 1972	190 - 193
15	Change to the Cabinet Portfolios	194 - 198
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17	Award of Contracts for New Commercial Vehicles	216 - 217
18	Questions to the Leader and Cabinet	

The Chairman will invite Councillors to ask questions of the Leader and the Cabinet Members on matters which relates to the functions of the Leader and Cabinet Members, the powers and duties of the Council or matters pertaining to the District which are relevant to their respective portfolios which have taken place since the last meeting of the Council.

All Councillors are able to ask one question and questions will commence with the Leader of the Opposition. The order of all other questions will be at the discretion of the Chairman.

A period of up to 30 minutes is allowed for this item. Council Procedural Rule 12.13 applies.

Agenda Item: 8

Report Title: Motion by Councillor Jo Beavis – Development of a Community Delivery Plan for 2024-2028	
Report to: Council	
Date: 11 th December 2023	For: Debate
Key Decision: No	Decision Planner Ref No: N/A
Motion Presented by:	Councillor J Beavis
Motion Seconded by:	Councillor J Abbott
Motion Support by:	Councillors T Walsh, P Thorogood, A Hooks, M Finch and M Staines
Enquiries to: Emma Wisbey, Governance and Members Manager emmawisbey@braintree.gov.uk	

1. **Motion:**

Following the engagement process and publication of the Council's Corporate Strategy 2024 – 2028, and aligning with the MTFs 2024-28, the Council will develop a Community Delivery Plan 2024 – 2028.

This new Plan will facilitate the delivery of specific local projects and improvements to benefit residents and communities fairly across the whole of Braintree District.

2. **Constitution provisions:**

Appropriate Notice of the Motion has been given to the Chief Executive in accordance with Council Procedural Rule 12.17 of Chapter 2 of the Constitution.

Notice of Motion was received on 27th November 2023 at 13:51 hrs giving 9 clear working days' notice and contains the names of 7 Councillors supporting the Motion including the Proposer and Seconder.

3. **Amendments to Motion on Notice:**

In accordance with Council Procedural Rule 12.20 of Chapter 2 of the Constitution, no amendments to the Motion shall be moved unless written notice has been given to the Chief Executive or the Monitoring Officer by 12 noon on the third working day before the meeting of Full Council, namely 12noon on 6th December 2023.

Report Title: Cycling Strategy Year Two	
Report to: Full Council	
Date: 11 th December 2023	For: Noting
Key Decision: No	Decision Planner Ref No: DP/2023/53
Report Presented by: Councillor Gabrielle Spray, Cabinet Member for Planning and Infrastructure	
Enquiries to: Louise Flavell, Economic Development Officer louise.flavell@braintree.gov.uk	

1. Purpose of the Report

- 1.1 The purpose of this report is to detail the Cycling Strategy progress, following adoption of the Strategy in 2021.

2. Recommendations

- 2.1 To note the progress made against the Cycling Strategy and Implementation Plan.
- 2.2 To approve the draft Implementation Plan 2023/24.
- 2.3 To delegate authority to Cabinet Member for Planning and Infrastructure to approve future Annual Cycling reports.

3. Summary of Issues

- 3.1 In September 2021 Braintree District Council (the Council) adopted the Cycling Strategy with the aim to help make cycling and walking in the Braintree District safer, more convenient and desirable.
- 3.2 The Cycling Steering Group was established to develop the Council's Cycling Strategy and associated Implementation Plan. The aims of the group have evolved to monitor and support the programme of targeted interventions, conducting a 'health check' on the progress of the Cycling Strategy. In addition to the Council and Essex County Council Officers, the Steering Group Members currently include:

Councillor G. Spray	Cabinet Member for Planning and Infrastructure
Councillor J. Pell	Member of Braintree District Council
Councillor M. Fincken	Member of Braintree District Council
Councillor J. Abbott	Member of Braintree District Council
Lee Crabb	Local Cycling Representative
Peter Kohn	Local Cycling Representative/EC2K Champion
Chris McCann	Local Cycling Representative
Sam Gurden	Local Cycling Representative

- 3.3 The Cycling Strategy Working Group supports the development of the Cycling Implementation Plan in raising the profile of cycling and walking for Braintree District. The group works to increase the number of people cycling in the District and make cycling a safe, convenient and pleasant mode of transport, through the delivery of projects set out in the Councils Implementation Plan. This takes into account the needs of all cyclists from beginner to regular and provides opportunities and encouragement for everyone to cycle.
- 3.4 The Council is partnering with Essex County Council as the Highways Authority, to continue to encourage and prioritise cycling within the District. Through a number of campaigns and projects Braintree District is supporting better physical and mental health, and reducing our impact on the environment, as well as congestion on the Districts roads.

2023/24 Key Projects in the Cycling Implementation Plan

- 3.5 The Council's draft Cycling Implementation Plan 2022 has 41 actions identified to progress across 5 key themes. For ease of reporting the actions have been categorised by their outcomes -

Outcome	Definition
Connectivity and Permeability	To measure the walking and cycling permeability of the road network, reflecting the connectivity of an area.
Improvements in Other Facilities	Partnering with organisations to improve cycling opportunities.
Safer Cycling	Improvement of infrastructure and education of cyclists to promote safer cycling.
Cycle Parking	Increase and improve cycle storage options.
Promotion and Encouragement	Behaviour change activation to encourage cycling and walking to be the first choice of travel.

- 3.6 An Annual summary report will be produced for the Cycling Portfolio Holder that summaries each year's (1st October to 31st September) Action Plan performance. This report will also include an updated Action Plan.

Performance Indicators

- 3.7 Progress on baseline targets identified in the Draft Implementation Plan will be reported against on a yearly basis. The below table summarises the key performance indicators and associated targets/measurements.

Performance Indicator	Target/Measurement
Double the number of cycling trips in the Braintree District by 2031, at our monitored counter sites and other key routes.	Number of cycling trips in Braintree District from monitored counter sites.

Encourage a mind-set that sees cycling as an enjoyable and everyday activity for the majority of short journeys.	Annual update on progress made towards target
Develop safe and easy to navigate cycle networks for cyclists to give greater assurance.	Annual update on progress made towards target
Encourage the uptake of cycling amongst a broad cross section of the community.	Annual update on progress made towards target
Support cycling to ensure access to jobs and services.	Annual update on progress made towards target
Work with relevant partners, looking for opportunities to support improved cycle access in rural areas.	Annual update on progress made towards target
Work with partners to help reduce emissions, congestion and the environmental impact of transport and to ensure the new cycle routes help in reducing emissions.	Annual update on progress made towards target

Notable Progress against Targets

- 3.8 New cycling infrastructure is being installed through Essex County Council's Active Travel Fund in Braintree town and S106 cycleways which one of the first steps in encouraging cycling through behaviour change and making cyclists feel safer.
- 3.9 The cycle maps designed and printed have been very popular with a distribution of 10,000 copies over the last year.
- 3.10 Cycle thefts in the district have decreased from 65 in 2022 to 55 in 2023. The police offer regular Bike Sessions within towns to security mark bikes and give bike safety information to cyclists.
- 3.11 The metrage of cycleways has increased in the district, as the result of the Essex County Council Active Travel Fund scheme in Braintree town. £800,000 of S106 monies have been procured from Bellway Homes for cycle infrastructure within Witham and similar schemes will be promoted through the Councils planning department.
- 3.12 The number of quiet lanes have increased from 1 in 2022 to 7 in 2023. Quiet Lanes are minor rural roads, which have been designated by Essex County Council Highways Department to pay special attention to the needs of walkers, cyclists, horse riders and other vulnerable road users, and to offer protection from speeding traffic.

- 3.13 The funding for Bikeability continues for both school children and adults, ensuring that people are able to gain practical skills and understanding how to cycle safely on today's roads.
- 3.14 There is no overall way of measuring the number of cyclists in Braintree. Whilst reviewing the cycle counters the amount of cyclists on the Flich Way, and Rosemary Avenue have decreased whereas on Tortoiseshell Way and Millenium Way these have increased. It should be noted the counters reflect cyclists on the path. The new Vivacity camera counters which have been installed earlier this year show cyclists on the road and the path. For 2023 the camera on Tortoiseshell Way is already showing 50 cyclists per day, whereas the counter shows 19 cyclists per day. There are now 10 Vivacity cameras installed around Braintree town which should more accurately reflect cyclists within the town which may have been historically undercounted.
- 3.15 Bike thefts from train stations within the district have increased from 8 to 16. However, it should be noted that rail travel has increased from 2021 due to greater confidence following Covid, and therefore with more rail users using sustainable travel to the station, it has resulted in unfortunately more bike thefts. Officers are working with both Greater Anglia and The Community Rail Partnership to look at funding opportunities to increase security/storage facilities at railway stations.
- 3.16 Cycling accidents have increased from 18 in 2021 to 24 in 2022. The Council will continue to monitor these figures whilst also promoting adult bikeability courses and giving advice for safe cycling within our communications plan. The Council Cycling Communications plan will continue to remind drivers about the Highway Code, as collisions recorded by the Police, which may involve a cyclist can be attributed to a vehicle driver, rider or pedestrian. Officers are working with the Police to monitor if there are any particular hot spots for accidents which will then be highlighted to the Local Highways Planning meeting.
- 3.17 With the progress of the refresh of the Braintree town LCWIP (Local Cycling and Walking Infrastructure Plan) by Essex County Council, the Witham and environs LCWIP by the Council and Essex County Council in partnership and the County Wide LCWIP by Essex County Council, it is anticipated there will be a number of identified cycle routes that will be eligible for funding and progress to feasibility study stage.
- 3.18 The Cycling Implementation Plan 2022 has 41 actions identified (some of which carried over from 2021) for the medium term (1-5 years). It should be noted that 20 actions relate to the completion of the Local Cycling and Walking Infrastructure Plans followed by the Cycle Action Plans, from Essex County Council.

4. Financial Implications

- 4.1 In 2021/22 budget, the Council agreed to create an initial reserve of £50,000 to support the delivery of the Cycling Strategy through a part-funded Project Manager. During 2022/23 a review of the option resulted in:
- £25k/£30k allocated for a Local Walking and Cycling Infrastructure Plan (LCWIP) for Witham and environs. This project is taking place in 2023/24.
 - £25k/20k allocated for a feasibility study of an identified route. This project will take place in 2024/25.

4.2 There are already a number of projects which have been identified and these have been progressed using officer time with the Council and Essex County Council.

5. Legal Implications

5.1 There are no identified legal implications arising from the recommendations in this report. Legal implications for individual Cycling Strategy Actions will be identified through the business case process of individual actions and projects.

6 Other Implications

6.1 There will be a number of implications to the Council, residents and businesses of actions identified in the Draft Implementation Plan. These will be detailed in each business case as it is developed.

7. Equality and Diversity Implications

7.1 Section 149 of the Equality Act 2010 creates the public sector equality duty which requires that when the Council makes decisions it must have regard to the need to:

- (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act
- (b) Advance equality of opportunity between people who share a protected characteristic and those who do not
- (c) Foster good relations between people who share a protected characteristic and those who do not including tackling prejudice and promoting understanding.

7.2 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, gender and sexual orientation. The Act states that 'marriage and civil partnership' is not a relevant protected characteristic for (b) or (c) although it is relevant for (a).

7.3 The Equality Impact Assessment will be undertaken for individual projects.

8. List of Appendices

8.1 Appendix A - Cycle Strategy Monitoring Report

8.2 Appendix B - Performance Indicator Report

8.3 Appendix C - Communications Plan

8.4 Appendix D - Implementation Plan 2023/24

9. Background Papers

9.1 Cycle Strategy 2021

Monitoring Report on 2022/23 Projects in the Draft Cycling Implementation Plan 2023

RAG Rating Key: All below are included in short and medium actions (up to 2026)

- Green complete
- Amber on track
- Yellow – not started yet but within timeframe of medium actions.

Connectivity and Permeability		
Action	Progress	RAG Rating/Timescale
Review and Rewrite the BDC cycling action plan	Braintree LCWIP has concluded its consultation and reports are expected Winter'23. Witham LCWIP commenced February 2023. Expected completion Spring 24. ECC to issue Cycling Action Plan, once LCWIPs complete.	Target completion: 24/25
Review and Rewrite the BDC LCWIP	Braintree LCWIP has concluded its consultation and reports are expected Winter'23. Witham LCWIP commenced February 2023. Expected completion Spring 24. ECC due to commence Essex County Wide LCWIP (including rural Braintree) Winter'23	Target completion: 24/25

Connectivity and Permeability continued		
Action	Progress	RAG Rating
Use LCWIP to provide strategy for Infrastructure Plans	To Commence. Awaiting LCWIPs to be completed. Note: Braintree Transport Strategy in progress.	Target start date: 24/25
Identify priority schemes to be taken forward for funding application.	To Commence. Awaiting LCWIPs to be completed.	Target start date: 24/25
Use CAP and LCWIP to drive delivery of new and improved cycle routes	To Commence. Awaiting LCWIPs to be completed.	Target start date: 24/25
Use CAP to drive delivery improved cycle routes by partnering with ECC and Essex Highways.	To Commence. Awaiting LCWIPs and CAPs to be completed.	Target start date: 24/25
Use LTN 1/20 guidance to review existing and specify new routes within the updated CAP and LCWIP.	Witham LCWIP proposed routes have been audited using LTN 1/20 guidance Awaiting LCWIPs and CAPs to be completed.	Target start date: 24/25
Work with partners to grow transport links.	In progress – Transport East, Great Anglia, Community Rail Partnership.	
Await CAP review to ensure bid applications are prioritised for feasible, connected schemes, including working with voluntary groups to maximise funding opportunities	To Commence. Awaiting LCWIPs to be completed.	Target start date: 24/25
Await revised CAP review to ensure bids applications are prioritised for feasible, connected schemes	To Commence. Awaiting LCWIPs to be completed.	Target start date: 24/25
Use CAP to identify a minimum of 2 inter-urban routes to take forward to feasibility	To Commence. Awaiting LCWIPs and CAPs to be completed.	Target start date: 24/25

Connectivity and Permeability continued		
Action	Progress	RAG Rating
Use CAP to drive delivery of new and improved cycle rural routes	To Commence. Awaiting LCWIPs and CAPs to be completed.	Target start date: 24/25
Work with partners to be a trial for cycling rural initiatives.	To Commence. Awaiting rural County wide LCWIP to be completed.	Target start date: 25/26
Identify rural routes for prioritisation of funding through LCWIP/LHP and other funding streams.	To Commence. Awaiting rural County wide LCWIP to be completed.	Target start date: 24/25
CPD for planning team if required on residential and work place travel plans	To Commence. Once LCWIPs and CAPs are completed, training/CPD session to take place.	Target start date: 24/25
Apply to appropriate funding streams as and where available.	To Commence. Awaiting LCWIPs and CAPs to be completed.	Target start date: 24/25
Improved access for those with disabilities: Use best practice guidance when designing new or retrofit facilities.	Complete. Planning aware of LTN120 standards for all new cycleways.	
Review all cycle routes on BDC land and identify those areas requiring improvement to meet LTN 1/20 guidance.	To commence.	Target start date: 25/26
Reiterate cycling policy, CAP and LCWIP with planning team	To Commence. Once LCWIPs are completed, training/CPD session to take place.	Target start date: 24/25

Improvements in Other Facilities		Partnering with other organisations to improve cycling opportunities
Action	Progress	RAG Rating
Review of e-cycle schemes available and funding bids needed if to be taken forward	In progress. E-scooters are being launched in Braintree town October 2023. Following this an e-cycle scheme will be reviewed next year to look at potential use.	Target start date: 24/25
Source existing base line monitoring levels for all activities	In progress.	Action started and continuing.
Review progress against base line levels annually	In progress. Reviewed in 2022 and 2023.	Action started and continuing.

Safer Cycling	Improvement of infrastructure and education of cyclists to promote safer cycling.	
Action	Progress	RAG Rating
Review current maintenance schedule for cycling accident hotspots.	In progress. LHP meeting reviewing schedule.	
Review speed limit options on last mile.	In progress. LHP meeting reviewing schedule.	
Use CAP and LCWIP to drive delivery of new and improved cycle rural routes including increasing number of 'Quiet Lanes'	To Commence. Awaiting LCWIPs and CAPs to be completed.	Target start date: 24/25

Cycle Parking		
Action	Progress	RAG Rating
Assess security of principal bicycle parks within the District	In progress. Review of cycle parks with security ongoing.	Action started and continuing.
Review of cycle parking locations, level of provision and security	In progress. Review of cycle parks with security ongoing.	Target start date: 24/25
Review of Cycle Parking standards in new Development	In progress. Cycle parking standards reviewed for each new development.	Target start date: 24/25
Work with partners to increase security	In progress. Working with Essex police, attending events for bike marking/security advice.	Action started and continuing
Deliver on site cycle parking within new developments and via S106 where possible.	In progress. Planning advise developers when applicable.	Action started and continuing

Promotion and Encouragement		
Behaviour change activation to encourage cycling and walking to be the first choice of travel.		
Action	Progress	RAG Rating
Use CAP and LCWIP to develop new map for print and on line	To Commence. Awaiting LCWIPs and CAPs to be completed and funding opportunities.	Target start date: 24/25 (subject to funding)
Provide digital mapping services for existing routes. Paper copies to be provided to all new developments with more than 10 houses.	Digital route maps available for 10 routes in the District. Additional funding required to provide paper copies to all new developments.	Action started and continuing.
Marketing of existing walking and cycling routes.	In progress. See Comms report.	
Consult with Active Essex on the CAP	To Commence. Awaiting LCWIPs and CAPs to be completed.	Target start date: 24/25
Consult with Public Transport partners on the CAP	To Commence. Awaiting LCWIPs and CAPs to be completed.	Target start date: 24/25
Consult with Parish and Town Council partners on the CAP	To Commence. Awaiting LCWIPs and CAPs to be completed.	Target start date: 24/25
Continue working with existing EATF steering group as a partner for new CAP. Review of voluntary groups in the district.	In progress.	Action started and continuing.
Review of additional partners, voluntary groups and resources in the district.	In progress. Additional members invited to Steering Group.	Action started and continuing.
Annual resident cycle survey	To commence.	Target start date tbc.

Promotion and Encouragement continued	Behaviour change activation to encourage cycling and walking to be the first choice of travel.	
Action	Progress	RAG Rating
Review how other Councils' work with local businesses on cycle strategy.	In Progress.	Action started and continuing.

Actions Completed in 2021/22

Action	Progress	RAG Rating
Work with Partners, including public transport, to review digital mapping services of existing routes	Complete. Cycle Maps, showing railway stations, available in digital format.	
Consult with public transport partners on Cycle Strategy and Action Plan	Complete - National Rail, Greater Anglia, Community Rail Partnership. Stephenson's Bus Company, National Express.	
Funding bid required cycle counter monitoring	10 new cameras now installed in Braintree town to monitor ATF scheme as well as existing cycleways.	
Improved access for those with disabilities - Review of best practice to be undertaken and summarised to be issued to planning team and operations.	Complete. Planning aware of LTN120 standards for all new cycleways.	
Consult with local businesses on Cycle To Work Schemes and produce communications plan to support.	Complete. Continued (from 2022) promotion to businesses and residents on cycle to work day, sustainable travel plans and cycle rack industrial funding. Partnering with ECC on Smarter Travel for Essex Network (STEN) .	
Review of existing services as part of the Fix-Learn-Ride model including Dr. Bike sessions/School sessions/Cycle for health schemes - signpost residents via comms plan	Complete. 41 schools receiving bikeability. ECC have also delivered: 7 adult courses, 3 learn to ride courses, 1 family course and 1 course for Braintree police. Promotion of Love to Ride to encourage better wellbeing.	
Source existing Air Quality Monitoring	Complete	

Action	Progress	RAG Rating
Review of adult cycle coaching scheme and funding bid needed if to be taken forward	In progress. ECC continuing to offer free adult training.	
Bike Library/Adult Coaching - Review of scheme and funding bid needed if to be taken forward	In progress. ECC continuing to offer free adult training.	
Bikeability - Review of scheme delivered in schools and funded by ECC	Complete. 41 primary schools and 3 secondary schools in Braintree district receiving Bikeability.	
Source existing Bikeability monitoring	Complete.	
Source existing School Active Travel Plans	Complete.	
Review the Quiet Lanes that are currently awaiting funding / approval by ECC to assess those particularly advantageous for cycling.	Complete.	
Write a communications strategy to promote short trips by bike in the large towns and villages.	Complete.	
Write a communications strategy to promote cycling for leisure, linking tourism in the district	Complete.	
Promote leisure cycling/tourism within the rural areas. Identify circular routes for cyclists on quiet lanes linking tourism.	Complete.	
Consult with Parish and Town Council partners on Cycle Strategy and Action Plan.	Complete.	
Consult with public health partners on cycle strategy and action plan. Consider social prescribing.	Complete. Community 360 and Active Essex engaged.	

Action	Progress	RAG Rating
Consult with Sustrans and local retailers on cycle trends and analysis	Complete.	
Promote Active Lives Survey	The survey sample is randomly selected from the Royal Mail's Postal Address File and BDC has no control or notice of when survey's will be distributed.	
Review how other Councils' work with local businesses and review possible pilot business promotion plan.	In Progress. Essex Economic Development team meetings review local business interaction.	
Produce on-line map of current cycle routes with links to transport.	Complete. GPX file map showing links to train stations.	

Performance Indicators & 2022/23 Key Projects

Performance Indicator	Target/Measurement																				
Double the number of cycling trips in the Braintree District by 2031, at our monitored counter sites and other key routes.	Number of cycling trips in Braintree District from monitored counter sites.																				
2021 Baseline	Sept'23 Measurement																				
At 4 monitored counter sites in Braintree Town	Cycle Counter – daily average. Calendar Years, except 2023 which is year to date: <table border="1" data-bbox="794 750 1337 1142"> <thead> <tr> <th>Counter</th> <th>2021</th> <th>2022</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>Fritch Way</td> <td>97</td> <td>86</td> <td>41</td> </tr> <tr> <td>Rosemary Avenue</td> <td>59</td> <td>23</td> <td>40</td> </tr> <tr> <td>Tortoiseshell Way</td> <td>18</td> <td>18</td> <td>19</td> </tr> <tr> <td>Millennium Way</td> <td>81</td> <td>90</td> <td>102</td> </tr> </tbody> </table>	Counter	2021	2022	2023	Fritch Way	97	86	41	Rosemary Avenue	59	23	40	Tortoiseshell Way	18	18	19	Millennium Way	81	90	102
Counter	2021	2022	2023																		
Fritch Way	97	86	41																		
Rosemary Avenue	59	23	40																		
Tortoiseshell Way	18	18	19																		
Millennium Way	81	90	102																		
Increase number of cycle counters: 2019: 4 sites	10 new cameras installed in Braintree town to monitor ATF scheme, as well as the 4 counter sites already in operation.																				

Performance Indicator	Target/Measurement
Encourage a mind-set that sees cycling as an enjoyable and everyday activity for the majority of short journeys.	Annual update on progress made towards target
2021 Baseline	Sept'23 Measurement
Cycling as method of travel to work 2011 census: 4%	Awaiting 2021 census information. Nearest equivalent data = % of people in Braintree District walking or cycling at least 3 times a week for travel purposes: 2021: 11.9% 2022: 15.8%
Paper and electronic cycle mapping available via either BDC website or upon request.	10 cycle routes available in digital and paper copies. Circa 10,000 paper copies issued to date. (5,000 remaining)

<p>Proportion of adults whom cycle once per month in the District for any purpose. 2021: 12.9%</p> <p>Additional information = % of adults in Braintree District cycling for leisure purposes at least once per month: 2021: 10.9%</p>	<p>Proportion of adults whom cycle once per month in the District for any purpose: 2022: 10.7%</p> <p>Additional information = % of adults in Braintree District cycling for leisure purposes at least once per month: 2022: 9.5%</p>
<p>Number of children cycling/walking to school. 2011 census: Cycling: 249 Walking: 10,276 (out of 19,539 children in school)</p>	<p>Awaiting new census info for comparable information. NB This question was not included in 2021 census.</p>
<p>Reported bike thefts. Oct-21 to Sept-22: 65</p>	<p>Reported bike thefts Oct'22 to Sept'23 - 55</p>
<p>Reported bike thefts from rail stations 2020/21 (Oct-Sept): Witham – 5 Braintree – 0 Freeport – 1 Cressing – 0 White Notley – 0 Kelvedon – 2 Hatfield Peverel – 0 Total: 8</p>	<p>2022/23 (Oct-Sep) Witham: 11 Braintree: 1 Freeport: 0 Cressing: 0 White Notley 0 Kelvedon -2 Hatfield Peverel -2 Total: 16</p>

Performance Indicator	Target/Measurement
Develop safe and easy to navigate cycle networks for cyclists to give greater assurance.	Annual update on progress made towards target
2021 Baseline	Sept'23 Measurement
Cycling accidents in the District – 2021: Fatal: 1 Serious: 5 Slight: 12 Total: 18	Cycling accidents in the District – 2022: Fatal: 1 Serious: 7 Slight: 16 Total: 24
Increase by 2% the length of cycle infrastructure implemented. 2021: Nil	2022: Nil 2023: 1960m (Active Travel Fund infrastructure)

Increase number of quiet lanes across the district. 2021: 1 Quiet Lane: Rectory Lane, Witham	2023: 7 Quiet Lanes Rectory Lane, Witham Water Lane, Shalford Sheepcotes Lane, Silver End Tey/America Road, Halstead Newhouse/Nighingale, Earls Colne Sage End Road, Helions Bumpstead Hulls Lane, Shalford
Linear metres of cycleway provided as part of a new developments of large new housing schemes (+100 dwellings) 2021: Nil	Nil
On smaller developments number of roads designed to a max speed limit of 20mph.	ECC Highways determine the speed limit of newly adopted roads. All estate roads are designed to be 20mph.
New cycling schemes across the district to be clearly signed as specified in TSRGD	All developers must install signs compliant with TSRGD, as guided by ECC.
S106 agreements naming CAP projects.	tbc

Performance Indicator	Target/Measurement
Encourage the uptake of cycling amongst a broad cross section of the community.	Annual update on progress made towards target
2021 Baseline	Sept'23 Measurement
Paper and electronic cycle mapping available via either BDC website or upon request. 10 cycle route maps designed and 15,000 printed March 2022	10 cycle routes available in digital and paper copies. Circa 10,000 paper copies issued to date. (5,000 remaining)
Comms Cycling Strategy	Cycle Comms Strategy and programme agreed for 2023
Number of Public health contacts made with partners	2 (2022)
Number of contacts made with public transport partners	4 (2022)
Number of parish and town council contacts made with partners	All parish and town councils contacted. (2022)
Number of EATF/voluntary contacts made with partners	EATF steering group updated. Contact with community team and local cycling groups 2022 and 2023
Number of secondary school pupils cycling to school: 2011 census: 190 children	Awaiting new data.


<p>Proportion of adults whom cycle once per month in the District for any purpose. 2021: 12.9%</p> <p>Additional information = % of adults in Braintree District cycling for leisure purposes at least once per month: 2021: 10.9%</p>	<p>Proportion of adults whom cycle once per month in the District for any purpose: 2022: 10.7%</p> <p>Additional information = % of adults in Braintree District cycling for leisure purposes at least once per month: 2022: 9.5%</p>
<p>Proportion of primary school pupils achieving level 2 bikeability before they leave school. 2021/22: 87% of schools in the district undertake Bikeability</p> <p>Additional information: Level 1 & 2 courses run in May in August 2022 at Braintree Sports Centre.</p>	<p>Proportion of primary school pupils achieving level 2 bikeability before they leave school. 2022/23: 87% of schools in the district undertake Bikeability</p> <p>Additional information: ECC have also delivered: 7 adult courses, 3 learn to ride courses, 1 family course and 1 course for Braintree police.</p>
<p>Number of e-cycling trips in Braintree District, monitored through survey</p>	<p>Awaiting launch of District Travel Survey</p>
<p>Undertake Cycle Survey</p>	<p>Awaiting launch of District Travel Survey</p>

Performance Indicator	Target/Measurement
Support cycling to ensure access to jobs and services.	Annual update on progress made towards target
2021 Baseline	Sept'23 Measurement
By 2030 a minimum of 2 urban routes with a completed feasibility study awaiting implementation.	Nil Routes
Help to facilitate business cycle parking facilities.	Industrial Grant approved 4 business premises grants to date.(increase of 1 from 2022)
Number of bikes parked at prime town centre locations.	In progress.

Performance Indicator	Target/Measurement
Work with relevant partners, looking for opportunities to support improved cycle access in rural areas.	Annual update on progress made towards target
2021 Baseline	Sept'23 Measurement
By 2025 a minimum of 2 rural routes with a completed feasibility study awaiting implementation. By 2030 a minimum of a further 2 rural routes with a completed feasibility study awaiting implementation.	Nil routes.

Performance Indicator	Target/Measurement
Work with partners to help reduce emissions, congestion and the environmental impact of transport and to ensure the new cycle routes help in reducing emissions.	Annual update on progress made towards target
2021 Baseline	Sept'23 Measurement
New cycle schemes meet required standards, where possible	Witham LCWIP networks audited by WSP Consultants to ensure LTN1/20 standards are met.
All BDC owned cycle ways meet LTN 1/20 standards, where possible	Audit to be undertaken.
Transformational Funding – Target 4.	1 bid – BDC LCWIP funding
Reduction of AQMA traffic emissions	Braintree District Council currently has no declared AQMAs.

Cycling Strategy and Draft Implementation Plan 2022/23
Communications Campaigns/Activity

Activity	
<p><u>October 2022</u></p> <p>Winter cycling promotion</p> <p>Twitter (230 impressions, 5 engagements, 1 like, 3 link clicks) Facebook (1,897 reach, 7 reactions, 3 comments, 3 shares)</p> <p>Safe Travelling on Your Wheels this Winter</p> <p>Article in the Resident's Newsletter (8,718 subscribers)</p>	 
<p><u>November 2022</u></p> <p>Love to Ride - Winter Wheelers</p> <p>Article in the Business Newsletter (5,321 Subscribers)</p>	<p>Sign up to Winter Wheelers</p>  <p>Register your business for Winter Wheelers at https://www.lovetoride.net/esssex and join the movement to get more people riding bikes through winter. Many stop riding in the winter months and there are still so many benefits despite the colder weather.</p> <p>Plus, this December, if you ride your bike and encourage co-workers and friends to do the same, you could win anything from a pair of Lofli gloves to a brand new bike or £750!</p> <p align="center">Find out more</p>
<p><u>January 2023</u></p> <p>Cycling Special Newsletter: (8,718 residents)</p> <ul style="list-style-type: none"> • Ride London • Cycle Maps • Winter Cycling • ATF Scheme Update • Why Cycling is good for you 	

March 2023
Cycle routes - Easter holiday activity

Facebook: 2,430 impressions, 1,518 engagements, 66 comments, 32 shares and 94 likes.



March 2023
Staff Cycle to Work scheme
Internal Buzz Newsletter: 389 staff

Cycle to work scheme



Cyclescheme is an employee benefit that saves you 25-39% on a bike and accessories. You pay nothing upfront and the payments are taken tax efficiently from your salary by your employer.

The Cyclescheme is partnered with various bike retailers however, NOT Halfords, as they operate their own scheme. All local retailers in the district are participants including Lobbs Cycles in Halstead, A1 and Cycles UK in Braintree and G

K Motor Factors in Witham.

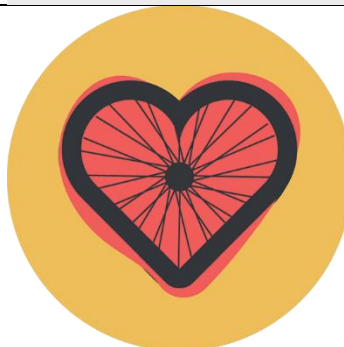
March 2023
Ride London – route announcement

Facebook: 19.2k impressions, 517 engagements



May 2023
Love to Ride Bike Month Challenge.

Internal Buzz Newsletter: 389 staff



May 2023

May half term cycle maps

Facebook – 3.5k reach and 10 engagements



May 2023

Ride London Event (26/27/28/29 May)

Facebook 11.6k reach and 80 engagements.

Braintree District Council
Published by Instagram · 27 May ·

What a weekend of sport! Thanks to all those who came out to support the UCI Womens Tour in the @ridelondon Classique stage 1 and 2 yesterday and today as it entered the district!

Tomorrow is the mass participation #RideLondonEssex100 event which briefly enters the district at Stebbing/Blake End by the A120. Plan ahead for road closures. Details on the @ridelondon website



June 2023

National Bike Week (5 – 11 June 2023).

Bike video

Cycling on Visit Braintree site

Bike week videos achieved a total of 6,121 impressions and 30 engagements



Everybody needs time to themselves, time mentally to think

#BikeWeek100 - Cycling with kids

August 2023
Braintree LCWIP
3119 reach, 41 engagements

Braintree District Council
Published by Stacey Cosens · 19 August ·

Your views are needed on proposed safer, greener and healthier cycling and walking networks in Braintree. Please take part in the survey now!

<https://consultations.essex.gov.uk/.../local-cycling-and-.../>



September 2023
Cycle September
4,357 reach, 42 engagements

Braintree District Council
Published by Nicola Nicholson · 2 September ·

Ride a bike this September and you could win a £4,000 holiday, plus lots of other prizes!

Love to Ride's Cycle September is a fun, free, and friendly biking challenge for you, your friends and co-workers. You can ride anywhere, anytime in September to participate.

Find out more here www.lovetoride.net



Planned Campaigns:

- October 2023 – Cycle Safety
- November/December 2023 – ATF Cycle Scheme Implementation



Cycling Strategy Implementation Plan 2023/24

Braintree District Councils Cycling Strategy 2021 sets out the key elements of a long term plan that will lead to a significant and sustained increase in cycling in the Braintree District. This is targeted towards the specific needs of Braintree residents, which will assist in tackling wider problems associated with poor health, pollution, traffic congestion and inequalities of opportunities for Braintree's youth population and people on low incomes.

The updated Cycling Strategy Implementation Plan will ensure these objectives can be achieved through a series of actions, which have been grouped into a number of themes and indicative costs as set out below and detailed in the following pages

- Create Coherent Cycle Networks (including safer cycling and maintenance)
- Transformation Funding
- Marketing and Branding
- Governance and Partnership
- Behaviour Change
- Promotion of electric and cargo bikes
- Monitoring and Evaluation

Councils Role	Indicative costs (to be calculated)
D - Deliver	£ - Low - between £0 and £25,000
E - Enable and Facilitate	££ - Medium - between £25,001 and £100,000
S - Support and Encourage	£££ - High - between £100,001 and £250,000
P - In Partnership (detail partnerships)	££££ - Very High - Over £250,001

Priority 1: Create Coherent Cycle Networks

Work with partners and stakeholders to develop strategic network development plans. Ensure Braintree District has an up to date Cycling Action Plan (CAP) and Local Cycling and Walking Plan (LCWIP).

1A. Improve Cycle Networks by providing a new BDC Cycling Action Plan that spans across the Braintree District including Town Centres and Rural locations									
<i>Link To Engagement Themes</i>	<i>Lead Organisation</i>		<i>Short term: within 12 months</i>	<i>Medium term: 1-5 years</i>	<i>Long Term: 5 years +</i>	<i>Funding Source</i>	<i>What does success look like?</i>		
							<i>Measure</i>	<i>2021 Baseline</i>	<i>2030 Target</i>
Planning Network Wellbeing Inclusivity	D	ECC		Review and Rewrite the ECC/BDC cycling action plan Use ECC/BDC CAP to drive delivery of new and improved cycle routes	Review ECC/BDC CAP and update version	££	Number of cycling trips across the network throughout the district	2019: 4 sites measured : 3062 N.B: New monitors 2023	Double the number of cycling trips in Braintree District from 2019 levels by 2030 at our monitored counter sites
	E	ECC/BDC							
1B. Improve Cycle Networks by providing a new BDC LCWIP that spans across the Braintree District including Town Centres and Rural locations									
<i>Link To Engagement Themes</i>	<i>Lead Organisation</i>		<i>Short term: within 12 months</i>	<i>Medium term: 1-5 years</i>	<i>Long Term: 5 years +</i>	<i>Funding Source</i>	<i>What does success look like?</i>		
							<i>Measure</i>	<i>Baseline</i>	<i>2030 Target</i>

Planning Network Inclusivity Wellbeing	D E S P	ECC ECC/BDC BDC ECC/BDC		Rewrite the ECC BDC LCWIP	Review ECC BDC LCWIP and update version	££	Number of cycling trips across the network throughout the district	2019: 4 sites measured : 3062 New monitors 2023	Double the number of cycling trips in Braintree District from 2019 levels by 2030 at our monitored counter sites
				Use ECC BDC LCWIP to provide strategy for Infrastructure plans				BDC /ECC	Method of travel to work
1C. Evaluate the impact of new development site locations at application stage to improve connectivity across the Braintree District									
Link To Engagement Themes	Lead Organisation		Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
							Measure	Baseline	2030 Target
Planning Networks	D E S P	ECC ECC/BDC BDC ECC/BDC		Review and Rewrite the ECC/BDC cycling action plan	Review CAP and LCWIP and update version	££	Number of cycling trips across the network throughout the district	4 sites measured 2019 (7 day average): 3062 N.B. New monitors installed 2023.	Double the number of cycling trips in Braintree District from 2019 levels by 2030 at our monitored counter sites
				Use CAP and LCWIP to drive delivery of new and improved cycle routes		BDC /ECC			

1D. Develop a safer and legible cycle network for cyclist									
Link To Engagement Themes	Lead Organisation		Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
							Measure	Baseline	2030 Target
Networks Safety	D E S P	ECC ECC/BDC BDC ECC/BDC		<p>Rewrite the cycling action plan and LCWIP</p> <p>Review current maintenance schedule for accident hotspots.</p> <p>Review speed limit options on last mile.</p> <p>Use LTN 1/20 guidance to review existing and specify new routes within the updated CAP and LCWIP to drive delivery of new and improved cycle routes</p>	<p>Action any requirements for new/improved safety measures across the district</p>	<p>££££</p> <p>BDC /ECC/S106</p>	<p>Number of cyclists involved in reported accidents in the District.</p>	<p>2020: 20 reported Cycle casualties</p>	<p>Reduction in accidents by 5% by 2026</p>

1E. Inter-urban routes and cycling									
Link To Engagement Themes	Lead Organisation		Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
							Measure	Baseline	2030 Target
Networks Wellbeing	D E S P	ECC ECC/BDC BDC ECC/BDC		Review and Rewrite the ECC/BDC cycling action plan and ECC LCWIP Use CAP to identify a minimum of two inter-urban routes to take forward to feasibility	Complete feasibility and review delivery options	££	Number of feasible new routes across the district awaiting implementation	0	A minimum of two routes with a completed feasibility study
						BDC /ECC			
1F. Rural Schemes									
Link To Engagement Themes	Lead Organisation		Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
							Measure	Baseline	2030 Target
Networks Wellbeing	D E S P	ECC ECC/BDC BDC ECC/BDC/ Sustrans		Review and Rewrite the ECC/BDC cycling action plan and ECC LCWIP	Identify rural routes for prioritisation of funding through LCWIP/LHP	££	Number of rural routes taken forward to funding application via	0	A minimum of two rural routes taken to funding application stage in the medium

				Use CAP to drive delivery of new and improved cycle rural routes.	and other funding streams.		LCWIP or other funding streams		term (1-5 years_.. A minimum of 2 further rural routes to be taken to funding application stage in the long term (5 years+).
				Work with partners to be a trial for cycling rural initiatives.		BDC /ECC			
				Identify rural routes for prioritisation of funding through LCWIP/LHP and other funding streams.					
1G. Quiet Lanes									
<i>Link To Engagement Themes</i>	<i>Lead Organisation</i>		<i>Short term: within 12 months</i>	<i>Medium term: 1-5 years</i>	<i>Long Term: 5 years +</i>	<i>Funding Source</i>	<i>What does success look like?</i>		
							<i>Measure</i>	<i>Baseline</i>	<i>2030 Target</i>
Networks	D E S P	ECC ECC/BDC BDC ECC/BDC/ LHP	Review the Quiet Lanes that are currently	Use CAP and LCWIP to drive delivery of new and improved cycle rural	Work with partners to identify and deliver 'Quiet lanes'	£	LCWIP trial of 5 'Quiet lanes' currently running	0	Increase number of quiet lanes across the district by 50%

			awaiting funding / approval by ECC to assess those particularly advantageous for cycling.	routes including increasing number of 'Quiet Lanes'		BDC /ECC/ LHP			
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1H. Better Links to transport

Link To Engagement Themes	Lead Organisation		Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
							Measure	Baseline	2030 Target
Networks Inclusivity	D E S P	BDC/ECC BDC BDC ECC/BDC /National Rail	Produce on-line map of current cycle routes with links to transport	Use CAP and LCWIP to develop new map for print and on-line Work with partners to grow transport links	Review and action any requirements with partners for new additional routes	££ BDC/ECC/ Rail/Bus Links	Number of cycling trips across the network throughout the district	2019: 4 sites measured (7 day average): 3062 N.B. New monitors installed 2023	Double the number of cycling trips in Braintree District from 2019 levels by 2030 at our monitored counter sites and other key routes

1J. Cycle Parking

	Lead Organisation				Funding Source	What does success look like?
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Link To Engagement Themes			Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +		Measure	Baseline	2030 Target	
Regulations	D E S P	BDC/ECC BDC BDC ECC/BDC/ Developers/Essex Police/National Rail Operator	Review of cycle parking locations, level of provision and security	Assess security of principal bicycle parks within the District Review of Cycle Parking standards in new Development Deliver on site within new developments and via S106 where possible.	Review cycle parking requirements	££	Number of cycle parking facilities provided by businesses across the district	tbc	Help to facilitate a minimum of 10 business cycle parking facilities	
								9 (as at 2-Sept-21) 2020:31		Double the amount of bikes parked.
										S106 Funding
			ECC	Number of reported bike thefts from stations.	5 Braintree - 0	Reduce reported bike thefts by 10%				

1K. New development and the local plan									
Link To Engagement Themes	Lead Organisation		Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
							Measure	Baseline	2030 Target
Planning	D E S P	BDC BDC BDC BDC	Reiterate cycling policy, CAP and LCWIP with planning team	Reiterate cycling policy, CAP and LCWIP with planning team	Planning team to refer to new CAP	£	Number of linear metres of cycleway provided as part of new developments of large new housing schemes (+100 dwellings).	0	10% increase of Linear metres from 2021 to 2030.
						BDC			

1L. Well Maintained Road and Routes									
<i>Link To Engagement Themes</i>	<i>Lead Organisation</i>		<i>Short term: within 12 months</i>	<i>Medium term: 1-5 years</i>	<i>Long Term: 5 years +</i>	<i>Funding Source</i>	<i>What does success look like?</i>		
							<i>Measure</i>	<i>Baseline</i>	<i>2030 Target</i>
Safety Maintenance	D E S P	ECC BDC BDC/ECC BDC/ECC/ LHP		Rewrite the CAP and LCWIP to include removing street clutter and improvements to ironworks. Use CAP to drive delivery improved cycle routes by Partnering with ECC and Essex Highways	Review and action any requirements with partners for new additional resources	££	Number of cyclists involved in reported cycling accidents in the district	2020: 20 reported Cycle casualties	Reduction in reported accidents by 5% by 2030
						ECC/LHP			
1N. Signage									
	<i>Lead Organisation</i>					<i>Funding Source</i>	<i>What does success look like?</i>		

<i>Link To Engagement Themes</i>			<i>Short term: within 12 months</i>	<i>Medium term: 1-5 years</i>	<i>Long Term: 5 years +</i>		<i>Measure</i>	<i>Baseline</i>	<i>2030 Target</i>
Safety Maintenance	D E S P	ECC BDC BDC/ECC BDC/ECC/ LHP		Rewrite the CAP and LCWIP Use CAP to drive delivery improved cycle routes by Partnering with ECC and Essex Highways	Review and action any requirements with partners for new additional resources	££	All new traffic signs in accordance with Traffic Signs Regulations and General Directions (TSRGD)	0	All new cycling schemes across the district to be clearly signed as specified in TSRGD
1P. Improved access for those with disabilities									
<i>Link To Engagement Themes</i>	<i>Lead Organisation</i>		<i>Short term: within 12 months</i>	<i>Medium term: 1-5 years</i>	<i>Long Term: 5 years +</i>	<i>Funding Source</i>	<i>What does success look like?</i>		
							<i>Measure</i>	<i>Baseline</i>	<i>2030 Target</i>
Inclusivity	D E S P	ECC/BDC BDC BDC/ECC BDC/ECC	Review of best practice to be undertaken and summarised to be issued to planning	Use best practice guidance when designing new or retrofit facilities	Use best practice guidance when designing new or retrofit facilities	£	All new schemes to be safety audited by suitably qualified engineers and to meet LTN 1/20 standards for	0	100% of new cycle schemes to meet required standards, where possible.
						BDC/ECC			

			team and operations				accessibility where possible		
Inclusivity Safety	D E S P	ECC BDC BDC/ECC BDC/ECC/ LHP		Review all cycle routes on BDC land and identify those areas requiring improvement to meet LTN 1/20 guidance	Deliver improvements on site where possible	£	LTN 1/20 standards met, where possible.	N/A	All BDC owned cycle ways meet LTN 1/20 standards, where possible.
						BDC/ECC/LHP			

Priority 2: Secure funding opportunities/Transformation Funding

For this Strategy to be successful, it is imperative that funding is provided and sustained over a number of years. With this Cycling Strategy, BDC working with Essex Highways will take a proactive, positive approach to taking advantage of funding opportunities when they arise and during the course of negotiations with developers when they are submitting planning applications.

2A. Developer Contributions									
<i>Link To Engagement Themes</i>	<i>Lead Organisation</i>		<i>Short term: within 12 months</i>	<i>Medium term: 1-5 years</i>	<i>Long Term: 5 years +</i>	<i>Funding Source</i>	<i>What does success look like?</i>		
							<i>Measure</i>	<i>Baseline</i>	<i>2030 Target</i>
Planning	D E S P	BDC BDC BDC/ECC BDC/ECC	Reiterate existing cycling policy with planning team – Provide	Reiterate existing cycling policy with planning team – Provide CPD	Planning team to refer to new CAP	£	Prioritisation of Cycling schemes over motorised vehicles in agreements	0	Increase of S106 agreements naming CAP projects

			CPD where needed	where needed Planning team to refer to new CAP		BDC	(Overall number of schemes with cycling schemes delivered as part of the S106)		
2B. Transformational Funding									
<i>Link To Engagement Themes</i>	<i>Lead Organisation</i>		<i>Short term: within 12 months</i>	<i>Medium term: 1-5 years</i>	<i>Long Term: 5 years +</i>	<i>Funding Source</i>	<i>What does success look like?</i>		
							<i>Measure</i>	<i>Baseline</i>	<i>2030 Target</i>
Planning	D E S P	BDC BDC BDC/ECC BDC/ECC		Await CAP review to ensure bids applications are prioritised for feasible, connected schemes, including working with voluntary groups to maximise funding opportunities	Apply to appropriate funding streams as and where available	£ BDC	Number of funding bids submitted	0	Minimum of 4 funding applications submitted by EoFY 2026

				Apply to appropriate funding streams as and where available					
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Priority 3: Promote cycling and cycling facilities/Marketing and Branding

The Essex Cycling Strategy sets out a number of overarching themes and methods for marketing and promoting cycling in Essex and our Strategy will use many of these methods to promote cycling. As such, in order to maximise the benefit of good quality cycle facilities, there needs to be a significant increase in the promotion of these facilities and an encouragement of cycling in general. At heart there is a need to change the image of cycling across the district to a safe, normal and enjoyable everyday activity.

3A. Mapping of Network								
Link To Engagement Themes	Lead Organisation	Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
						Measure	Baseline	2030 Target

Networks	D E S P	BDC/ECC BDC BDC/ECC BDC/ECC	Work with Partners, including public transport, to review digital mapping services of existing routes	Provide digital mapping services for existing routes. Paper copies to be provided to all new developments with more than 10 houses.	Continue to review and/or update	££ BDC/ECC & Capital Bid	Paper and electronic cycle mapping available via either BDC Website or upon request	n/a	Provision of Cycle route mapping
3B. Behaviour Change Communications									
Link To Engagement Themes	Lead Organisation	Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?			
						Measure	Baseline	2030 Target	
Networks	D E S P	BDC BDC BDC/ECC BDC/ECC	Write a Communications Strategy to promote short trips by bike in	Marketing of existing walking and cycling routes	Continue to review and/or update	££	Provision/update of Comm's Cycling Strategy	n/a	Provision of Comm's Cycling Strategy

			the large towns and villages.						
			Write a communications strategy to promote cycling for leisure, linking tourism in the district in all weathers.			BDC/ECC			

Priority 4: Work with partners to promote cycling / Governance and Partnership

We want to ensure that the promotion and development of cycling is embedded in everything we do as a Council. Part of the development of the Cycling Strategy will be the development of the most appropriate form of governance and this will be set up at the earliest opportunity. This will ensure that the most is made of BDC's current and future partnership arrangements.

4A. Partner with Public Health									
<i>Link To Engagement Themes</i>	<i>Lead Organisation</i>		<i>Short term: within 12 months</i>	<i>Medium term: 1-5 years</i>	<i>Long Term: 5 years +</i>	<i>Funding Source</i>	<i>What does success look like?</i>		
							<i>Measure</i>	<i>Baseline</i>	<i>2030 Target</i>
Wellbeing	D E	BDC BDC	Consult with public health partners on		Review success	£	Programme of engagement	n/a	25 number of contacts made

	S P	BDC/ECC BDC/ECC/PH/ Active Essex	Cycle Strategy and Action Plan. Consider social prescribing.	Consult with Active Essex on the CAP	of group and partner working	BDC	throughout 5 year period		with partners by EoFY 2026
4B. Partner with Public Transport (see 1H)									
Link To Engagement Themes	Lead Organisation		Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
							Measure	Baseline	2030 Target
Networks	D E S P	BDC BDC BDC/ECC BDC/ECC/Rail /Bus	Consult with public transport partners on Cycle Strategy and Action Plan	Consult with Public Transport partners on CAP	Review success of group and partner working	£	Programme of engagement throughout 5 year period	n/a	8 number of contacts made with partners by EoFY 2026
						BDC			
4C. Partner with Parish and Town Councils									
Link To Engagement Themes	Lead Organisation		Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
							Measure	Baseline	2030 Target

Networks	D E S P	BDC BDC BDC/ECC BDC/ECC/ Parishes	Consult with Parish and Town Council partners on Cycle Strategy and Action Plan	Consult with Parish and Town Council partners on CAP	Review success of group and partner working	£ BDC	Programme of engagement throughout 5 year period	n/a	25 number of contacts made with partners by EoFY 2026
4D. Partner with Voluntary Groups									
Link To Engagement Themes	Lead Organisation	Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?			
						Measure	Baseline	2030 Target	
Networks	D E S P	BDC BDC BDC/ECC BDC/ECC/ EATF/	Continue working with existing EATF steering group as a partner for new CAP. Review of voluntary groups in the district.	Continue with existing group and review of additional partners	Review success of group and partner working	£ BDC	Programme of engagement throughout 5 year period	n/a	15 number of contacts made with partners by EoFY 2026
4E. Partner with District Businesses									
Link To Engagement Themes	Lead Organisation	Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?			
						Measure	Baseline	2030 Target	
Networks	D E S	BDC BDC BDC/ECC	Consult with local businesses on Cycle To Work Schemes	Continue with existing group and review of	Review success of	£	Programme of engagement	2011 data: 4% of people travel to work	2% increase of trips less than 5km to work.

	P	BDC/ECC/ Businesses/ Sustrans	and produce communications plan to support. Review how other Councils' work with local businesses and review possible pilot business promotion plan.	additional partners and resources.	group and partner working	BDC	throughout 5 year period	by bike(vs other forms of transport)	
4F. Partner with External Cycle Specialists									
<i>Link To Engagement Themes</i>	<i>Lead Organisation</i>		<i>Short term: within 12 months</i>	<i>Medium term: 1-5 years</i>	<i>Long Term: 5 years +</i>	<i>Funding Source</i>	<i>What does success look like?</i>		
							<i>Measure</i>	<i>Baseline</i>	<i>2030 Target</i>
Networks	D E S P	BDC BDC BDC/ECC BDC/ECC/ Sustrans/ Retailers	Consult with Sustrans and local retailers on cycle trends and analysis.	Continue with existing group and review of additional partners and resources.	Review success of group and partner working	£ BDC	Programme of engagement throughout 5 year period	2011 data: 4% of people travel to work by bike(vs other forms of transport)	2% increase of trips less than 5km to work.

Priority 5: Encourage Behavioural Change

Evidence suggests that hard policy measures, such as changes to infrastructure, services, pricing or engineering, are not sufficient enough alone to influence mode choice. Instead, a combination of hard and soft measures is believed to be the key to bringing about a long-term shift to sustainable modes, where soft measures try to influence individual choice by means of information and persuasion (Bamberg 2008). Soft transport measures can take numerous forms: marketing campaigns, travel diaries, facilitating testing new behaviours, work travel plans etc.

5A. Behavioural Change

Link To Engagement Themes	Lead Organisation		Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
							Measure	Baseline	2030 Target
Networks Education Wellbeing	D E S P	ECC/BDC BDC BDC/ECC BDC/ECC/ Active Essex	Review of existing services as part of the Fix-Learn-Ride model including Dr. Bike sessions/School sessions/Cycle for health schemes - signpost residents via comms plan	Identify priority schemes to be taken forward for funding applications	Review progress against base line and outline further actions to improve outcomes	£	Number of secondary school pupils cycling to school	tbc	10% of all secondary school pupils cycling to school by 2026
						BDC/ECC /Active Essex	Number of cycling trips across the network throughout the district	4 sites measured 2019 (7 day average): 3062 N.B. New monitors installed 2023.	Double the number of cycling trips in Braintree District from 2019 levels by 2030 at our monitored counter sites
5B. Bike Libraries									
Link To Engagement Themes	Lead Organisation		Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
							Measure	Baseline	2030 Target
Networks Education	D E	ECC BDC		Review of scheme and		£			

	S P	BDC/ECC BDC/ECC/ Sustrans		funding bid needed if to be taken forward		Bid Required			
5C. Adult Cycle Coaching									
Link To Engagement Themes	Lead Organisation		Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
							Measure	Baseline	2030 Target
Networks Education Wellbeing	D E S P	ECC BDC BDC/ECC BDC/ECC/ Sustrans	Review of scheme and funding bid needed if to be taken forward			£ Bid Required	Proportion of adults whom cycle once per month in the District	2018/19: 13	10% increase
5D. Bikeability									
Link To Engagement Themes	Lead Organisation		Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
							Measure	Baseline	2030 Target
Education Wellbeing	D E S P	ECC BDC BDC/ECC BDC/ECC/ Sustrans	Review of scheme delivered in schools and funded by ECC			£ ECC	Number of Children achieving Level 2 before leaving primary school	tbc	Double the proportion of primary school pupils achieving level 2 Bikeability before they leave school by 2026
5E. Residential and work place travel plans to be part of required planning permission for all appropriate sites									
Link To Engagement Themes	Lead Organisation		Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
							Measure	Baseline	2030 Target

Education Planning Wellbeing	D E S P	ECC BDC BDC/ECC BDC/ECC/ Sustrans	CPD for planning team if required			£	All new applications, that meet current thresholds set by ECC that require travel plans to have one submitted	0	100%
						BDC			

Priority 6: Promotion of electric & cargo bikes

Electric bikes or eBikes are an electric-assisted pedal bicycle. It is a regular bicycle with the addition of an electric motor and battery. The battery supplies power to the electric motor. The electric motor provides power assistance when the cyclist is pedalling to ease the amount of effort required and contributing to improvements in air quality.

Cargo bikes and eCargo bikes are vehicles designed and constructed specifically for transporting loads. Cargo bikes are now popular with delivery companies in dense urban environments and food vending in high foot traffic areas.

6A. Partner with E-cycle providers								
Link To Engagement Themes	Lead Organisation	Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
						Measure	Baseline	2030 Target

Education Planning	D E S P	BDC BDC BDC/ECC BDC/ECC/ Sustrans/e-bike retailers	Review of schemes available and funding bids needed if to be taken forward			££	No of e-bike users in District. Results of new proposed resident cycle survey	0	Double the number of e-cycling trips in Braintree District from 2022 levels by 2030, if survey continues.
6B. Marketing and Communications									
<i>Link To Engagement Themes</i>	<i>Lead Organisation</i>		<i>Short term: within 12 months</i>	<i>Medium term: 1-5 years</i>	<i>Long Term: 5 years +</i>	<i>Funding Source</i>	<i>What does success look like?</i>		
							<i>Measure</i>	<i>Baseline</i>	<i>2030 Target</i>
Education Planning	D E S P	BDC BDC BDC/ECC BDC/ECC/ Sustrans/e-bike retailers	Review of existing e-cycle services - signpost residents via comms plan	Identify priority schemes to be taken forward for funding applications	Review progress against base line and outline further actions to improve outcomes	££	No of e-bike users in District. Results of new proposed resident cycle survey	0	Double the number of e-cycling trips in Braintree District from 2022 levels by 2030, if survey continues.

Priority 7: Monitoring and Evaluation

Monitoring is intended to keep track of the delivery of measures and schemes that are being implemented and their contribution towards achieving the vision and its objectives. To understand the impact of the strategy and the extent to which the actions are being achieved a series of performance indicators and targets need to be developed.

7A. Evidence Usage Tracker								
<i>Link To Engagement Themes</i>	<i>Lead Organisation</i>	<i>Short term: within 12 months</i>	<i>Medium term: 1-5 years</i>	<i>Long Term: 5 years +</i>	<i>Funding Source</i>	<i>What does success look like?</i>		
						<i>Measure</i>	<i>Baseline</i>	<i>2030 Target</i>

Networks Strategy	D E S P	Short term: within 12 months	Source existing base line levels	Review progress against base line levels annually	Review progress against base line and outline further actions to improve outcomes	£ ECC/Sustrans	Number of different evidence based levels.	0	Increase levels by 5%.
7B. Annual Survey									
Link To Engagement Themes	Lead Organisation		Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
							Measure	Baseline	2030 Target
Networks Strategy	D E S P	BDC BDC BDC/ECC BDC/ECC/ Sustrans	Annual resident cycle survey	Annual resident cycle survey Promote yearly	Promote yearly and review success.	£ BDC	Delivery of cycle survey	n/a	4 years of cycle survey data
7C. Bikeability Monitoring for Adults and Children									
Link To Engagement Themes	Lead Organisation		Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
							Measure	Baseline	2030 Target
Networks Strategy	D E S	ECC BDC BDC/ECC	Source existing	Request yearly	Request yearly	£	Number of Children achieving	tbc	Double the proportion of primary school

	P	BDC/ECC/	Bikeability monitoring			ECC	Level 2 before leaving primary school		pupils achieving level 2 Bikeability before they leave school by 2026
7D. Air Quality Monitoring									
Link To Engagement Themes	Lead Organisation		Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
							Measure	Baseline	2030 Target
Networks Strategy	D E S P	BDC BDC BDC/ECC BDC/ECC/	Source existing Air Quality Monitoring	Request yearly	Request yearly	£	AQMA traffic emissions	tbc	Reduction of emissions
						BDC			
7E. Active Travel Plan Monitoring									
Link To Engagement Themes	Lead Organisation		Short term: within 12 months	Medium term: 1-5 years	Long Term: 5 years +	Funding Source	What does success look like?		
							Measure	Baseline	2030 Target
Networks Strategy	D E S P	ECC BDC BDC/ECC BDC/ECC/	Source existing School Active Travel Plans	Request yearly	Request yearly	£	Number of children cycling/ walking/ scootering to school	Tbc	Increase by 5% by 2030
						BDC			
7F. Active People Survey Monitoring									
	Lead Organisation						What does success look like?		

<i>Link To Engagement Themes</i>		<i>Short term: within 12 months</i>	<i>Medium term: 1-5 years</i>	<i>Long Term: 5 years +</i>	<i>Funding Source</i>	<i>Measure</i>	<i>Baseline</i>	<i>2030 Target</i>	
Networks Strategy	D E S P	BDC BDC BDC/ECC BDC/ECC/	Promote Active People Survey via Comm's plan	Request yearly	Request yearly	£	No of people whom complete the survey.	0	Increase by 10% year on year to 2030.
					BDC				
7G. Cycle Counter Monitoring									
<i>Link To Engagement Themes</i>	<i>Lead Organisation</i>	<i>Short term: within 12 months</i>	<i>Medium term: 1-5 years</i>	<i>Long Term: 5 years +</i>	<i>Funding Source</i>	<i>What does success look like?</i>			
						<i>Measure</i>	<i>Baseline</i>	<i>2030 Target</i>	
Networks Strategy	D E S P	ECC BDC BDC/ECC BDC/ECC/	Funding bid required	Review yearly	Review yearly	££	New cycle counters to measure other outcomes	0	Increase the number of cycle counters by 100%
					ECC				

Report Title: Local Council Tax Support Scheme for 2024-25	
Report to: Council	
Date: 11 th December 2023	For: Decision
Key Decision: Yes	Decision Planner Ref No: DP2023/60
Report Presented by: Councillor Kevin Bowers, Cabinet Member for Resources and Performance	
Enquiries to: Phil Myers, Head of Finance (phil.myers@braintree.gov.uk)	

1. Purpose of the Report

- 1.1 To approve a revised Local Council Tax Support Scheme (LCTS) for working age claimants for 2024-25.
- 1.2 To approve the transitional protection arrangements for migration of existing claimants to the new LCTS scheme.

2. Recommendations

- 2.1 To approve the Local Council Tax Support Scheme for working age claimants as set out in Section 4.
- 2.2 To approve the transitional protection arrangements for migration of existing claimants as set out in Section 5.
- 2.3 To agree the allocation of £50,000 from the Cost of Living Fund to provide extra funding to be awarded on a case-by-case basis for existing claimants suffering exceptional hardship as a result of the introduction of the new LCTS working age scheme.

3. Summary of Issues

- 3.1 A Local Council Tax Support Scheme was introduced from April 2013, when it replaced the Council Tax Benefit scheme administered on behalf of the Department for Works and Pensions (DWP). At that time the Government placed a duty on billing authorities to create a local scheme for working age claimants, whilst claimants of pension age would continue to be dealt with under regulations set by Central Government.
- 3.2 Braintree District Council (the Council) is required to review its Local Council Tax Support Scheme (LCTS) annually and to either maintain the Scheme or replace it.

- 3.3 The Council's LCTS scheme for working age was originally developed against a backdrop of reduced funding from government, with the funding for schemes later amalgamated into the overall local government finance system for which a separate allocation is no longer observable.
- 3.4 Pension age claimants, subject to their income, can receive up to 100 percent support towards their council tax. The Council has no power to change the level of support provided to pensioners.
- 3.5 The Council's LCTS scheme broadly adopted the previous means-tested Council Tax Benefit scheme as the basis for awarding support. Due to the reduction in funding from Central Government, the scheme was initially based on requiring a minimum level of contribution to Council Tax of 20% which was later increased to 24% from April 2016. No further changes have been made to the scheme other than administrative updates and changes to reflect Universal Credit.
- 3.6 In designing the original LCTS scheme, the Council incorporated various elements which were determined locally:
- Earnings disregarded of up to £40 per week for people in work
 - A capital limit on savings of £16k
 - Support restricted to the equivalent of a Band D property (for the relatively small number of claimants in higher Bands)
 - Non-dependant deduction of £10 per week for all adults in a property, who are not the claimant's partner
 - Allowance for childcare costs (up to £300 per week)
 - Child benefit for 1st child disregarded for income
- 3.7 Since the LCTS scheme was first introduced there are a number of issues that now need to be addressed to ensure that the scheme continues to provide effective support to low-income households; ensure that the application process for claimants is easy and efficient; and also, the Council can administer the scheme in the most efficient manner.
- 3.8 Since the introduction of Universal Credit (UC), the Council is now experiencing a significant challenge to the administration of the LCTS scheme, which is also impacting on the collection of Council Tax:
- Delays in UC claimants making prompt claims for LCTS is leading to potential loss of entitlement (albeit the existing scheme allows one month for backdating of claims);
 - A high number of changes to UC cases are received from the DWP requiring reassessment of LCTS entitlement, even for very small amounts. Typically, a UC claimant has between eight and twelve changes in entitlement per annum. These changes result in amendments to Council Tax liability, recalculation of monthly instalments, delays in payments and resultant increases in recovery action and loss of collection; and

- Increased costs of administration through multiple changes to liability with significant staffing resource input required, along with the additional cost of rebilling. Each change processed requires a new multi-page LCTS notification letter and revised Council Tax bill to be issued.
- 3.9 The existing means tested LCTS scheme is too sensitive to minor changes, and the problems will only be further exacerbated as UC claimants increase and the DWP implement their planned migration of existing legacy Housing Benefit claimants to UC.
- 3.10 As the existing LCTS scheme adopts many aspects of the previous Council Tax Benefit scheme, including means tested, it is inherently complex for applicants to understand as entitlement is based on a complicated calculation. The current application process involves a 26-page application form and the need to provide proof of all income and capital, together with details of household composition.
- 3.11 The administration of the existing scheme for staff is complex and requires extensive training to be proficient in processing claims. Timescales for processing applications are lengthy, mainly due to the complexity and requirements for supporting evidence. The average time taken to process a new claim is 14 days. The scheme is comparatively more expensive to administer when compared with other Council Tax discounts, such as single person discounts which actually provides almost three times the total value of discount than the LCTS working age scheme.
- 3.12 Council Tax accounts in receipt of LCTS make up a disproportionate amount of the accounts in arrears and subject to recovery action.
- 3.13 By simplifying the LCTS scheme, this not only makes the scheme better for claimants, but will provide better value for money for council taxpayers by reducing the administration costs. Compliance and anti-fraud checks will continue to be undertaken.

4. Proposed Local Council Tax Support Scheme for 2024-25 for Working Age Claimants

- 4.1 It is proposed that an alternative approach to the LCTS scheme for working age claimants be taken from 2024-25. A redesign of the scheme is proposed which focuses on the following key objectives:
- I. To increase the level of support provided to those households on the lowest incomes including increasing the maximum level of support available to 77% which will mean that over three thousand households will receive more support.
 - II. To replace the current means tested scheme with a simplified banding scheme which makes the application process for claimants much easier and providing immediate notification of entitlement. The new scheme would also help to avoid claimants falling into

arrears through constant re-billing and reset of their instalment plans.

- III. Administration of the scheme by the Council will be easier and more efficient and will help maintain Council Tax collection performance.

4.2 The proposed scheme will be based on a simplified banded approach which allows for variation in household size and income levels:

	Passported claimants	Income Per Week				
		Up to £125	Over £125 up to £250	Over £200 up to £275	Over £275 to £350	Over £350 to £450
Single no children	77%	77%	50%	25%	0%	0%
Couple no children	77%	77%	50%	25%	0%	0%
Single one child	77%	77%	50%	25%	15%	0%
Couple one child	77%	77%	50%	25%	15%	0%
Single 2+ children	77%	77%	77%	50%	25%	15%
Couple 2+ children	77%	77%	77%	50%	25%	15%

Note: Passported claimants are awarded the maximum support because of their entitlement to certain other benefits or Tax Credits

4.3 Other key features to the scheme include:

- All child benefit will be disregarded for income
- There will be no non-dependent deduction made to entitlement
- An earnings disregard of £20 per week for persons in work will be made
- No restriction to a Band D equivalent property
- A capital limit of £10k will be applied above which entitlement would cease
- A £50 per week income disregard for every Disabled Child Premium, Disability Premium and Severe Disability Premium that is received in a household
- Disregard Carers Allowance (to align with the current scheme for UC claimants)

4.4 The proposed scheme will continue to disregard for income purposes/ or allow costs against income for the following:

- Personal Independence Payment (PIP)
- Disability Living Allowance (DLA)
- Attendance Allowance (AA)
- Armed Forces Independence Payment (AFIP)
- Disabled Working Tax Credit
- Support Related Component of Employment Support Allowance
- All Universal Credit income except Child Element

- War Widow Pensions and War Disability Allowance
- Fosters Allowance
- Permitted Work earnings
- Allowance for childcare costs (up to £300/week)

- 4.5 The proposed LCTS working age scheme is set out in more detail in Appendix A. The Council will ensure that in publicising the scheme more user-friendly guides will be made available.
- 4.6 The scheme will introduce a simpler on-line claim process which will calculate entitlement promptly, often without the need to request any further information which often causes delay. The Council's outreach and welfare officers will be able to assist those claimants that have difficulty accessing or completing an on-line form.
- 4.7 The income bands proposed are considered sufficiently wide to avoid frequent changes in support that often then lead to small changes in council tax liability and the need to re-bill and change instalment plans, which has the effect of reducing collection performance and creating arrears. Under the new scheme only significant changes in income will affect the level of support awarded.
- 4.8 The introduction of a simplified banded scheme will be more efficient to administer from the Council's perspective, and whilst upfront system investment will be required, there will be ongoing efficiencies that are achieved in terms of staffing resources and other costs, e.g., printing and postage. This will also help the Council to manage future changes in resourcing that will be required due the DWP managed migration of current Housing Benefit claimants to Universal Credit. The proposed scheme will also facilitate closer collaboration with other local authorities as it reduces the complexity and therefore knowledge and experience associated with the administration of the current LCTS means tested scheme.

5. Transition of Existing Claimants to the New Scheme

- 5.1 The Council is mindful that a change in the LCTS scheme will result in some claimants receiving less support. Existing claimants will be migrated to the new scheme as part of the annual billing process. To assist with the impact of changes in entitlement, it is proposed to adopt a transitional protection scheme.
- 5.2 Financial modelling of the current case load indicates that 78% of 4,774 claimants will receive roughly the same or more support under the proposed new scheme. Out of the remaining 22%, the majority (c60%) would receive a reduction that is less than £5 per week, with the average reduction in this group being £2.19 per week. There would be 53 claimants that would not be entitled to any LCTS.
- 5.3 It is proposed to provide transitional support to existing claimants to cap any reduction in LCTS per week to £5. Subject to whether or not the claimant

was still in receipt of LCTS, this protection will be provided either as part of the new LCTS scheme or via the Exceptional Hardship Fund (EHF).

- 5.4 Transitional protection would not apply to claimants that receive lower entitlement due to their capital (savings) exceeding £10k.
- 5.5 For cases of exceptional hardship, the Council will consider extending the protection on a case-by-case basis by further award of EHF.
- 5.6 The transitional protection will apply to 2024-25, based on a reduction in entitlement calculated as at 1st April 2024 under the current scheme (as part of the annual billing process), or adjusted entitlement if there is a change in circumstances before 1st April 2024. If entitlement ceases but a claim is later made, support will be provided in line with the new scheme.
- 5.7 All new claimants to the LCTS working age scheme will be assessed according to the new scheme.

6. Supporting the Council's Corporate Objectives

- 6.1 The recommendations set out in this report will help the Council to deliver the following Corporate Objectives:
 - Residents live well in healthy and resilient communities where residents feel supported;
 - A high performing organisation that delivers excellent and value for money services; and
 - Delivering better outcomes for residents and businesses and reducing costs to taxpayers.
- 6.1 The proposed new scheme will support the lowest income households, and target support towards families and includes protection to households with a person(s) who is disabled. The proposed scheme provides an easier and quicker scheme for applicants and is more efficient to administer by the Council and helps to support Council Tax collection.

7. Consultation

- 7.1 As required by legislation, the Council consulted with both major preceptors and the public. In the case of the public consultation, a six-week consultation period was undertaken closing at midnight on 12th November 2023.
- 7.2 The consultation was widely promoted by the Council's Marketing and Publicity Team using the normal communication channels, including social media.
- 7.3 The full analysis of result is attached at Appendix B.

- 7.4 A total of 83 responses were received for this consultation. Around 88% of respondents agreed with the proposal to introduce an income banded scheme.
- 7.5 The level of support for some of the specific proposals within the consultation are provided below:
- Disregarding all child benefit – 80% of respondents agreed with this proposal which will support families.
 - Removing the non-dependent deduction – almost 76% of respondents agreed with this proposal. This change will help those households where non-dependents have difficulty in obtaining their own housing due to affordability and/ or lack of provision of social and private sector rented accommodation; a problem that has worsened since the original LCTS scheme was introduced.
 - Reducing the standard disregard to £20 per week where applicants or partner is working – around 59.5% agreed with this change. Whilst this is a reduction against the current scheme, nevertheless, there is still an incentive for work being retained which is comparable with other local authority schemes.
 - Reducing the capital limit to £10,000 – around 82% agreed with this proposal to lower the threshold at which LCTS support is not available. The proposed limit is still higher than many other schemes which typically adopt £6,000.
 - Removing the limit on backdating where it is reasonable – nearly 83% agreed with this proposal. The current scheme allows one-month backdating, and it is proposed to set a standard limit of three-months; however, in exceptional circumstances the council will be able to apply hardship relief.
- 7.6 Whilst the consultation referred to the current maximum level of support, the proposed scheme allows for an additional one percent of support which will benefit the lowest income households. Comments were raised in the consultation about the potential cost of the new scheme and the impact of proposed changes. The latest modelling of the new scheme shows that even with transitional protection, the overall cost is broadly in line with the current provision for the LCTS work age scheme (further detail in the financial implications section).
- 7.7 Other concerns raised in the consultation where support may be reduced would be addressed through the proposed transitional protection for existing claimants.
- 7.8 The proposed new scheme was in summary outlined in the presentation on the Budget at the Corporate Scrutiny Committee held on 22nd November 2023.

7.9 Around 30% of LCTS schemes across England are banded schemes with the number of local authorities adopting this approach increasing year-on-year. In Essex 4 local authorities already have a banded scheme, and three other authorities are actively working towards introducing one from April 2024.

8. Options

8.1 The alternative to introducing a new banded scheme is to retain the existing means tested approach; however, this would not address the inherent issues and problems that have been outlined in this report for claimants and the Council, which will become progressively worse as more claimants are moved to Universal Credit. Retaining the existing scheme would not support the transformational changes required by the Council including the opportunities available through collaboration and shared services.

8.2 The proposed new scheme could be modified, or the level of maximum support changed. Depending on the changes proposed this would have a positive or negative impact on the position of new and existing claimants and the overall cost of the scheme. The proposed new scheme is considered an appropriate balance in terms of the maximum level of LCTS support provided; the targeting of support to lower income households and protection for families and disabled persons; still provides an incentive to those that work as well permitting a level of capital/ savings; and the administrative benefits to both claimants and the Council.

8.3 Introduce the new scheme, but without any transitional protection or changes to the transitional protection, e.g., reducing the threshold. The proposed transitional protection helps those claimants that are most affected by the new scheme. Further support would be available to those facing exceptional hardship. The level at which transitional protection is introduced could be reduced which would increase cost. Whilst a £5 threshold is applied, the average reduction of claimants below this level is £2.19 per week.

8.4 Introduce the new LCTS working age scheme as outlined in Section 4 with the transitional protection as set out in Section 5. **This is the preferred option.**

9. Financial Implications

9.1 The cost of the existing LCTS working age scheme for 2023-24 allowed in the calculation of the Council Tax taxbase was estimated to be £3.6m. Based on the financial modelling of existing claimants using the proposed new scheme the cost is estimated to be £122,000 lower before taking into account transitional protection and hardship relief.

9.2 The additional cost of providing transitional protection by capping reductions in entitlement to no more than £5 per week is estimated to be £82,000. It is also proposed that £50,000 is set aside from the Cost of Living Fund to

provide additional hardship relief which would be awarded to affected existing claimants on a case by case basis.

- 9.3 The overall approach for the new scheme will be to provide additional support to those households on the very lowest incomes. Based on the financial modelling and allowing for transitional protection and provision for hardship, the overall cost is marginally higher (+£10,000) than was allowed in the 2023-24 Taxbase.
- 9.4 To implement the new scheme, this will require one-off investment of £85,000 including the cost of changing the revenues and benefits system and to provide the public-facing on-line application form. The cost is to be met from the LCTS Reserve which holds government funding previously received for the purposes of LCTS schemes.
- 9.5 There will be extra ongoing annual support and maintenance charges associated with the ICT investment; however, these will be offset by savings anticipated from the overall administration of the scheme.
- 9.6 Moving to a simpler banded scheme will facilitate the necessary realignment of staffing resources that will be required as a result of the DWP migrating Housing Benefit to Universal Credit, as well as supporting the review of opportunities for closer collaboration and potential shared services with other local authorities.

10. Legal Implications

- 10.1 The Local Government Finance Act 1992, provides the legal basis and requirements for determining a Local Council Tax Support scheme. The Act requires the Council to consider and approve annually a LCTS working age scheme to apply for the forthcoming financial year. In this instance, a scheme must be approved by 11th March 2024; however, it is preferable to agree a scheme in a timely manner that allows for any system changes to be implemented and a revised scheme to be incorporated ahead of annual Council Tax billing which starts immediately after full Council agrees the Council Tax rates at its meeting in February.
- 10.2 In the situation where an authority is not able to agree a locally determined LCTS scheme, a default government scheme would have to be applied which would result in a higher cost.

11. Equality and Diversity Implications

- 11.1 Section 149 of the Equality Act 2010 creates the public sector equality duty which requires that when the Council makes decisions it must have regard to the need to:
 - (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act

- (b) Advance equality of opportunity between people who share a protected characteristic and those who do not
 - (c) Foster good relations between people who share a protected characteristic and those who do not including tackling prejudice and promoting understanding.
- 11.2 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, gender and sexual orientation. The Act states that 'marriage and civil partnership' is not a relevant protected characteristic for (b) or (c) although it is relevant for (a).
- 11.3 A full Equality Impact Assessment (EIA) has been conducted to ensure that due regard has been given to the impact of the scheme on the Council's residents, particularly those with protected characteristics.
- 11.4 The EIA provides an assessment against each protected group, an indication of impact and any proposed actions, if necessary.
- 11.5 The scheme is designed to protect the households with the lowest incomes and is considered to distribute support in a fairer manner. The scheme will allow up to 77% of support to those applicants on the lowest incomes and those who receive certain DWP legacy benefits (passported claimants). The scheme includes protection and mitigation for applicants who are disabled or where any member of the household is disabled. The scheme will be more supportive to carers and those who have non-dependents.
- 11.6 The majority of the existing income disregards will apply to the new scheme and whilst there is a reduction to the level of disregard on earnings for those in work and capital (savings), there is still an element of incentive retained within the new scheme.
- 11.7 Where existing claimants are detrimentally affected by the new scheme, transitional protection for 2024-25 is being provided for most cases capping the reduction against entitlement under the existing scheme to £5 per week. Further support on a case-by-case basis will be available through the Exceptional Hardship Fund.

12. List of Appendices

Appendix A – Local Council Tax Support Scheme for 2024-25
Appendix B– Consultation results and analysis

13. Background Papers

Equality Impact Assessment



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Council Tax Reduction Scheme
S13A and Schedule 1a of the
Local Government Finance Act 1992**

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1.0 Introduction to the Council Tax Reduction Scheme

1.1 The following has been adopted by the Council and details the Council Tax Reduction scheme for the period from 1st April 2024.

1.2 This document details how the scheme will operate for both pension credit age and working age applicants and in accordance with Section 13A of the Local Government Finance Act 1992 specifies the classes of person who are to be entitled to a reduction under the scheme and is effective from 1st April 2024 for a period of one financial year.

1.3 The scheme in respect of pension age applicants is defined by Central Government within the following:

- Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012;
- Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (England) (Amendment) Regulations 2012;
- Council Tax Reduction Schemes (Transitional Provision) (England) Regulations 2013;
- Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013;
- Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2013;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) (No. 2) Regulations 2014;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2015;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2016;
- The Council Tax Reduction Schemes (England) (Amendment) Regulations 2017;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2018;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2020;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2021;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2022;
- The Council Tax (Demand Notices and Reduction Schemes) (England) (amendment) Regulations 2022;
- The Council Tax (Demand Notices and Reduction Schemes) (England) (amendment) Regulations 2023; and
- Local Government Finance Act 1992 (as amended by the Local Government Finance Act 2012).

The scheme for pension age applicants – Central Government’s scheme as defined by the Council Tax Reduction Scheme (Prescribed Requirements) (England) Regulations 2012

1.4 There are three main classes under the prescribed pension credit age scheme, for each of which there are a number of qualifying criteria. In all cases individuals must not be of a prescribed class excluded from reduction, such as a person subject to immigration control with limited leave to remain. The definition of a pension credit age person is a person who;

- (a) has attained the qualifying age for state pension credit; and
- (b) is not, or, if he has a partner, his partner is not;
 - i. a person on income support, on an income-based jobseeker’s allowance or on an income-related employment and support allowance; or
 - ii. a person with an award of universal credit

The three prescribed classes are as follows;

Class A: pensioners whose income is less than the applicable amount.

On any day Class A consists of any person who is a pensioner:

- (a) who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- (b) who, subject to paragraph 5 of Schedule 1 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, is not absent from the dwelling throughout the day; in respect of whom a maximum Council Tax Reduction amount can be calculated;
- (c) who does not fall within a class of persons prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- (d) whose income (if any) for the relevant week does not exceed his applicable amount calculated in accordance with paragraph 9 and Schedule 2 of the Local Government Finance Act 1992;
- (e) not have capital savings above £16,000; and
- (f) who has made an application for a reduction under the authority's scheme.

Class B: pensioners whose income is greater than the applicable amount.

On any day class B consists of any person who is a pensioner:

- (a) who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- (b) who, subject to paragraph 5 of Schedule 1 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, is not absent from the dwelling throughout the day; in respect of whom a maximum Council Tax Reduction amount can be calculated;
- (c) who does not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- (d) whose income for the relevant week is greater than his applicable amount calculated in accordance with paragraph 9 and Schedule 2 to the Local Government Finance Act 1992;
- (e) in respect of whom amount A exceeds amount B where:
 - (i) amount A is the maximum Council Tax Reduction in respect of the day in the applicant's case; and
 - (ii) amount B is 2 6/7 per cent of the difference between his income for the relevant week and his applicable amount;
- (f) not have capital savings above £16,000; and
- (g) who has made an application for a reduction under the authority's scheme.

Class C: alternative maximum Council Tax Reduction

On any day class C consists of any person who is a pensioner:

- (a) who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- (b) who, subject to paragraph 5 of Schedule 1 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, is not absent from the dwelling throughout the day;
- (c) in respect of whom a maximum Council Tax Reduction amount can be calculated;
- (d) who does not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the 1992 Act and excluded from the authority's scheme;
- (e) who has made an application for a reduction under the authority's scheme; and
- (f) in relation to whom the condition below is met.

The condition referred to in sub-paragraph (f) is that no other resident of the dwelling is liable to pay rent to the applicant in respect of the dwelling and there is an alternative maximum Council Tax Reduction in respect of the day in the case of that person which is derived from the income, or aggregate income, of one or more residents to whom this sub-paragraph applies.

The above applies to any other resident of the dwelling who:

- (a) is not a person who, in accordance with Schedule 1 to the 1992 Act, falls to be disregarded for the purposes of discount;
- (b) is not a person who is liable for council tax solely in consequence of the provisions of section 9 of the 1992 Act (spouse's or civil partner's joint and several liability for tax);
- (c) is not a person who is residing with a couple or with the members of a polygamous marriage where the applicant is a member of that couple or of that marriage and—
 - (i) in the case of a couple, neither member of that couple is a person who, in accordance with Schedule 1 to the 1992 Act, falls to be disregarded for the purposes of discount; or
 - (ii) in the case of a polygamous marriage, two or more members of that marriage are not persons who, in accordance with Schedule 1 to the 1992 Act, fall to be disregarded for the purposes of discount;
- (d) is not a person who, jointly with the applicant, falls within the same paragraph of section 6(2)(a) to (e) of the 1992 Act (persons liable to pay council tax) as applies in the case of the applicant; or
- (e) is not a person who is residing with two or more persons both or all of whom fall within the same paragraph of section 6(2)(a) to (e) of the 1992 Act where two or more of those persons are not persons who, in accordance with Schedule 1 to the 1992 Act, fall to be disregarded for the purposes of discount.

Disregard of certain incomes

- 1.5 For those who have reached the qualifying age for state pension credit, the Council has resolved to enhance the government scheme (as defined by the Council Tax Reduction Scheme (Prescribed Requirements) (England) Regulations 2012 to disregard in full the following:
- (a) a war disablement pension;
 - (b) a war widow's pension or war widower's pension;
 - (c) a pension payable to a person as a widow, widower or surviving civil partner under any power of His Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown;
 - (d) a guaranteed income payment;
 - (e) a payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs;
 - (f) a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above;
 - (g) pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria.

The provisions outlined above, enhance the Central Government's scheme.

THE SCHEME FOR WORKING AGE APPLICANTS – THE COUNCIL'S LOCAL SCHEME

- 1.6 The adopted scheme for working age applicants is an income band scheme means test, which compares income against a range of discounts available. Full details of the working age scheme of the authority are contained within this document from section 2 onwards. The authority is required to specify a scheme for working age and therefore this scheme only applies to a person who;
- (a) has not attained the qualifying age for state pension credit; or
 - (b) has attained the qualifying age for state pension credit if he, or his partner, is a person on income support, on an income-based jobseeker's allowance, on an income-related employment and support allowance or on universal credit.
- 1.7 The Council has resolved that there will be **one** class of persons who will receive a reduction in line with the adopted scheme. The scheme has qualifying criteria. In all cases individuals must not be of a prescribed class exempted from reduction as specified within section 7 of this

scheme.

Class D

To obtain a reduction the individual (or partner) must:

- (a) have not attained the qualifying age for state pension credit; or
- (b) he has attained the qualifying age for state pension credit and he, or if he has a partner, his partner, is a person on income support, on income-based jobseeker's allowance or an income-related employment and support allowance; or a person with an award of universal credit.
- (c) be liable to pay council tax in respect of a dwelling in which he is solely or mainly resident;
- (d) is not deemed to be absent from the dwelling;
- (e) not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- (f) be somebody in respect of whom a maximum Council Tax Reduction amount can be calculated;
- (g) not have capital savings of £10,000 or above;
- (h) not have income above the levels specified within the scheme at Schedule 1;
- (i) be a person in respect of whom a day in which s/he is liable to pay council tax falls within a week in respect of which the person's *income* is within a range of incomes specified within Schedule 1; and
- (j) has made a valid application for reduction.

Council Tax Reduction Scheme

Details of reduction to be given for working age applicants for the financial year 2024/25

2.0 Interpretation – an explanation of the terms used within this policy

2.1 In this policy–

‘the 1992 Act’ means the Local Government Finance Act 1992;

‘the 2000 Act’ means the Electronic Communications Act 2000;

‘Abbeyfield Home’ means an establishment run by the Abbeyfield Society including all bodies corporate or incorporate which are affiliated to that Society;

‘adoption leave’ means a period of absence from work on ordinary or additional adoption leave by virtue of section 75A or 75B of the Employment Rights Act 1996;

‘an AFIP’ means an armed forces independence payment payable in accordance with an armed and reserve forces compensation scheme established under section 1(2) of the Armed Forces (Pensions and Compensation) Act 2004

‘applicant’ means a person who the authority designates as able to claim Council tax reduction – for the purposes of this policy all references are in the masculine gender but apply equally to male and female;

‘application’ means an application for a reduction under this scheme:

‘attendance allowance’ means–

(a) an attendance allowance under Part 3 of the Act;

(b) an increase of disablement pension under section 104 or 105 of the Act;

(c) a payment under regulations made in exercise of the power conferred by paragraph 7(2)(b) of Part 2 of Schedule 8 to the Act;

(d) an increase of an allowance which is payable in respect of constant attendance under paragraph 4 of Part 1 of Schedule 8 to the Act;

(e) a payment by virtue of article 14, 15, 16, 43 or 44 of the Personal Injuries (Civilians) Scheme 1983 or any analogous payment; or

(f) any payment based on need for attendance which is paid as part of a war disablement pension;

‘the authority’ means a billing authority in relation to whose area this scheme has effect by virtue of paragraph 4(6) of Schedule 1A to the 1992 Act;

‘basic rate’, where it relates to the rate of tax, has the same meaning as in the Income Tax Act 2007 (see section 989 of that Act).

‘board and lodging accommodation’ means accommodation provided to a family, for a charge which is inclusive of the provision of that accommodation and at least some cooked or prepared meals which both are cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of his family) and are consumed in that accommodation or associated premises;

‘care home’ has the meaning given by section 3 of the Care Standards Act 2000 and in Scotland means a care home service within the meaning given by section 2(3) of the Regulation of Care (Scotland) Act 2001 and in Northern Ireland means a nursing home within the meaning of Article 11 of the Health and Personal Social Services Quality Improvement and Regulation (Northern Ireland) Order 2003 or a residential care home, within the meaning of Article 10 of that Order;

‘the Caxton Foundation’ means the charitable trust of that name established on 28th March 2011 out of funds provided by the Secretary of State for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with its provisions;

‘child’ means a person under the age of 16;

‘child benefit’ has the meaning given by section 141 of the SSCBA as amended by The Child Benefit (General), Child Tax Credit (Amendment) Regulations 2014 and The Child Benefit (General) (Amendment) Regulations 2015;

‘child tax credit’ means a child tax credit under section 8 of the Tax Credits Act 2002;

‘the Children Order’ means the Children (Northern Ireland) Order 1995;

‘claim’ means a claim for council tax reduction;

‘close relative’ means a parent, parent-in-law, son, son-in-law, daughter, daughter-in-law, step-parent, step-son, step-daughter, brother, sister, or if any of the preceding persons is one member of a couple, the other member of that couple;

‘contributory employment and support allowance’ means an allowance under Part 1 of the Welfare Reform Act 2007 as amended by the provisions of Schedule 3, and Part 1 of Schedule 14, to the Welfare Reform Act 2012 that remove references to an income-related allowance

and a contributory allowance under Part 1 of the Welfare Reform Act 2007 as that Part has effect apart from those provisions;

‘converted employment and support allowance’ means an employment and support allowance which is not income-related and to which a person is entitled as a result of a conversion decision within the meaning of the Employment and Support Allowance (Existing Awards) Regulations;

‘council tax reduction (or reduction)’ means council tax reduction as defined by S13a Local Government Finance Act 1992 (as amended);

‘couple’ means;

(a) two people who are married to, or civil partners of, each other and are members of the same household; or

(b) a man and a woman who are not married to each other but are living together as if they were a married couple or civil partners;

‘date of claim’ means the date on which the claim is made, or treated as made, for the purposes of this policy

‘designated authority’ means any of the following;

the local authority; or a person providing services to, or authorised to exercise any function of, any such authority;

‘designated office’ means the office designated by the authority for the receipt of claims for council tax reduction;

(a) by notice upon or with a form approved by it for the purpose of claiming council tax reduction; or

(b) by reference upon or with such a form to some other document available from it and sent by electronic means or otherwise on application; or

(c) by any combination of the provisions set out in sub-paragraphs (a) and (b) above;

‘disability living allowance’ means a disability living allowance under section 71 of the Act;

‘dwelling’ has the same meaning in section 3 or 72 of the 1992 Act;

‘earnings’ has the meaning prescribed in section 25 or, as the case may be, 27;

‘the Eileen Trust’ means the charitable trust of that name established on 29th March 1993 out of funds provided by the Secretary of State for the benefit of persons eligible for payment in accordance with its provisions;

‘electronic communication’ has the same meaning as in section 15(1) of the 2000 Act;

‘employed earner’ is to be construed in accordance with section 2(1)(a) of the Act and also includes a person who is in receipt of a payment which is payable under any enactment having effect in Northern Ireland and which corresponds to statutory sick pay or statutory maternity pay;

‘Employment and Support Allowance Regulations’ means the Employment and Support Allowance Regulations 2008 and the Employment and Support Regulations 2013 as appropriate;

‘Employment and Support Allowance (Existing Awards) Regulations’ means the Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) Regulations 2010;

‘family’ has the meaning assigned to it by section 137(1) of the Act and Section 9 of this scheme;

‘the Fund’ means moneys made available from time to time by the Secretary of State for the benefit of persons eligible for payment in accordance with the provisions of a scheme established by him on 24th April 1992 or, in Scotland, on 10th April 1992;

‘a guaranteed income payment’ means a payment made under article 14(1)(b) or article 21(1)(a) of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2005(b);

‘he, him, his’ also refers to the feminine within this policy

‘housing benefit’ means housing benefit under Part 7 of the Act; ‘the Housing Benefit Regulations’ means the Housing Benefit Regulations 2006;

‘Immigration and Asylum Act’ means the Immigration and Asylum Act 1999;

‘an income-based jobseeker’s allowance’ and ‘a joint-claim jobseeker’s allowance’ have the same meaning as they have in the Jobseekers Act by virtue of section 1(4) of that Act;

‘income-related employment and support allowance’ means an income-related allowance under Part 1 of the Welfare Reform Act 2007;

‘Income Support Regulations’ means the Income Support (General) Regulations 1987(a);

‘independent hospital’–

- (a) in England, means a hospital as defined by section 275 of the National Health Service Act 2006 that is not a health service hospital as defined by that section;
- (b) in Wales, has the meaning assigned to it by section 2 of the Care Standards Act 2000; and
- (c) in Scotland, means an independent health care service as defined in section 2(5)(a) and (b) of the Regulation of Care (Scotland) Act 2001;

‘the Independent Living Fund (2006)’ means the Trust of that name established by a deed dated 10th April 2006 and made between the Secretary of State for Work and Pensions of the one part and Margaret Rosemary Cooper, Michael Beresford Boyall and Marie Theresa Martin of the other part;

‘invalid carriage or other vehicle’ means a vehicle propelled by a petrol engine or by electric power supplied for use on the road and to be controlled by the occupant;

‘Jobseekers Act’ means the Jobseekers Act 1995; ‘Jobseeker’s Allowance Regulations’ means the Jobseeker’s Allowance Regulations 1996 and Jobseeker’s Allowance Regulations 2013 as appropriate; ‘limited capability for work’ has the meaning given in section 1(4) of the Welfare Reform Act;

‘limited capability for work-related activity’ has the meaning given in section 2(5) of the Welfare Reform Act 2007;

‘the London Bombing Relief Charitable Fund’ means the company limited by guarantee (number 5505072), and registered charity of that name established on 11th July 2005 for the purpose of (amongst other things) relieving sickness, disability or financial need of victims (including families or dependants of victims) of the terrorist attacks carried out in London on 7th July 2005;

‘lone parent’ means a person who has no partner and who is responsible for and a member of the same household as a child or young person;

‘the Macfarlane (Special Payments) Trust’ means the trust of that name, established on 29th January 1990 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia;

‘the Macfarlane (Special Payments) (No.2) Trust’ means the trust of that name, established on 3rd May 1991 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia and other beneficiaries;

‘the Macfarlane Trust’ means the charitable trust, established partly out of funds provided by the Secretary of State to the Haemophilia Society, for the relief of poverty or distress among those suffering from haemophilia;

‘main phase employment and support allowance’ means an employment and support allowance where the calculation of the amount payable in respect of the applicant includes a component under section 2(1)(b) or 4(2)(b) of the Welfare Reform Act 2007 except in Part 1 of Schedule 1;

‘maternity leave’ means a period during which a woman is absent from work because she is pregnant or has given birth to a child, and at the end of which she has a right to return to work either under the terms of her contract of employment or under Part 8 of the Employment Rights Act 1996;

‘member of a couple’ means a member of a married or unmarried couple;

‘member of the work-related activity group’ means a claimant who has or is treated as having limited capability for work;

‘MFET Limited’ means the company limited by guarantee (number 7121661) of that name, established for the purpose in particular of making payments in accordance with arrangements made with the Secretary of State to persons who have acquired HIV as a result of treatment by the NHS with blood or blood products;

‘net earnings’ means such earnings as are calculated in accordance with this scheme;

‘net profit’ means such profit as is calculated in accordance with this scheme;

‘the New Deal options’ means the employment programmes specified in regulation 75(1)(a)(ii) of the Jobseeker’s Allowance Regulations and the training scheme specified in regulation 75(1)(b)(ii) of those Regulations;

‘new dwelling’ means, for the purposes of the definition of ‘second authority’ and sections 60C, and 61C the dwelling to which an applicant has moved, or is about to move, in which the applicant is or will be resident;

'occupational pension' means any pension or other periodical payment under an occupational pension scheme but does not include any discretionary payment out of a fund established for relieving hardship in particular cases;

'ordinary clothing or footwear' means clothing or footwear for normal daily use, but does not include school uniforms, or clothing or footwear used solely for sporting activities;

'partner' means—

- (a) where an applicant is a member of a couple, the other member of that couple; or
- (b) where an applicant is polygamously married to two or more members of his household, any such member to whom he is married;

'paternity leave' means a period of absence from work on leave by virtue of section 80A or 80B of the Employment Rights Act 1996;

'payment' includes part of a payment;

'pensionable age' has the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995 as amended by the Public Services Pension Act 2013 and Pensions Act 2014;

'pension fund holder' means with respect to a personal pension scheme or an occupational pension scheme, the trustees, managers or scheme administrators, as the case may be, of the scheme concerned;

'pensioner' a person who has attained the age at which pension credit can be claimed;

'person affected' shall be construed as a person to whom the authority decides is affected by any decision made by the council under this scheme;

'personal independence payment' has the meaning given by Part 4 of the Welfare Reform Act 2012 and the Social Security (Personal Independence Payments) 2013;

'person treated as not being in Great Britain' has the meaning given by section 7;

'person on income support means a person in receipt of income support;

'person on Universal Credit means a person in receipt of Universal Credit;

'personal pension scheme' means—

- (a) a personal pension scheme as defined by section 1 of the Pension Schemes Act 1993 as amended by the Public Service Pension Act 2013;
- (b) an annuity contractor trust scheme approved under section 20 or 21 of the Income and Corporation Taxes Act 1988 or a substituted contract within the meaning of section 622(3) or that Act which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 of the Finance Act 2004;
- (c) a personal pension scheme approved under Chapter 4 of Part 14 of the Income and Corporation Taxes Act 1988 which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(g) of Schedule 36 to the Finance Act 2004;

'policy of life insurance' means any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, or any instrument evidencing a contract which is subject to payment of premiums for a term dependent on human life;

'polygamous marriage' means a marriage to which section 133(1) of the Act refers namely;

- (a) a person is a husband or wife by virtue of a marriage entered into under law which permits polygamy; and
- (b) either party to the marriage has for the time being any spouse additional to the other party.

'public authority' includes any person certain of whose functions are functions of a public nature;

'qualifying age for state pension credit' means (in accordance with section 1(2)(b) and (6) of the State Pension Credit Act 2002)—

- (a) in the case of a woman, pensionable age; or
- (b) in the case of a man, the age which is pensionable age in the case of a woman born on the same day as the man;

'qualifying contributory benefit' means;

- (a) severe disablement allowance;
- (b) incapacity benefit;
- (c) contributory employment and support allowance;

'qualifying course' means a qualifying course as defined for the purposes of Parts 2 and 4 of the

Job Seeker's Allowance Regulations 1996

'qualifying income-related benefit' means

- (a) income support;
- (b) income-based jobseeker's allowance;
- (c) income-related employment and support allowance;

'qualifying person' means a person in respect of whom payment has been made from the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the London Bombings Relief Charitable Fund;

'reduction week' means a period of seven consecutive days beginning with a Monday and ending with a Sunday;

'relative' means a close relative, grandparent, grandchild, uncle, aunt, nephew or niece;

'relevant authority' means an authority administering council tax reduction;

'relevant week' In relation to any particular day, means the week within which the day in question falls;

'resident' has the meaning it has in Part 1 or 2 of the 1992 Act;

'self-employed earner' is to be construed in accordance with section 2(1)(b) of the Act;

'self-employment route' means assistance in pursuing self-employed earner's employment whilst participating in—

- (a) an employment zone programme;
- (b) a programme provided or other arrangements made pursuant to section 2 of the 1973 Act (functions of the Secretary of State) or section 2 of the Enterprise and New Towns (Scotland) Act 1990 (functions in relation to training for employment, etc.);
- (c) the Employment, Skills and Enterprise Scheme;
- (d) a scheme prescribed in regulation 3 of the Jobseeker's Allowance (Schemes for Assisting Persons to Obtain Employment) Regulations 2013;
- (e) Back to Work scheme.

'single applicant' means an applicant who neither has a partner nor is a lone parent;

'the Skipton Fund' means the ex-gratia payment scheme administered by the Skipton Fund Limited, incorporated on 25th March 2004, for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with the scheme's provisions.

'special account' means an account as defined for the purposes of Chapter 4A of Part 8 of the Jobseeker's Allowance Regulations or Chapter 5 of Part 10 of the Employment and Support Allowance Regulations;

'sports award' means an award made by one of the Sports Councils named in section 23(2) of the National Lottery etc. Act 1993 out of sums allocated to it for distribution under that section;

'the SSCBA' means the Social Security Contributions and Benefits Act 1992

'State Pension Credit Act' means the State Pension Credit Act 2002;

'student' has the meaning prescribed in section 43;

'subsistence allowance' means an allowance which an employment zone contractor has agreed to pay to a person who is participating in an employment zone programme;

'reduction week' means a period of 7 consecutive days commencing upon a Monday and ending on a Sunday;

'the Tax Credits Act' means the Tax Credits Act 2002;

'tax year' means a period beginning with 6th April in one year and ending with 5th April in the next;

'training allowance' means an allowance (whether by way of periodical grants or otherwise) payable—

- (a) out of public funds by a Government department or by or on behalf of the Secretary of State, Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise, the Young People's Learning Agency for England, the Chief Executive of Skills Funding or Welsh Ministers;
- (b) to a person for his maintenance or in respect of a member of his family; and
- (c) for the period, or part of the period, during which he is following a course of training or instruction provided by, or in pursuance of arrangements made with, the department or approved by the department in relation to him or so provided or approved by or on behalf of the Secretary of State, Skills Development Scotland Scottish Enterprise or Highlands and Islands Enterprise or the Welsh Ministers.

It does not include an allowance paid by any Government department to or in respect of a person by reason of the fact that he is following a course of full-time education, other than under arrangements made under section 2 of the 1973 Act or is training as a teacher;

‘the Trusts’ means the Macfarlane Trust, the Macfarlane (Special Payments) Trust and the Macfarlane (Special Payments) (No. 2) Trust;

‘Universal Credit’ means any payment of Universal Credit payable under the Welfare Reform Act 2012, the Universal Credit Regulations 2013, The Universal Credit (Consequential, Supplementary, Incidental and Miscellaneous Provisions) Regulations 2013, Universal Credit (Miscellaneous Amendments) Regulations 2013 and the Universal Credit (Transitional Provisions) Regulations 2014;

‘Up-rating Act’ means the Welfare Benefit Up-rating Act 2013, the Welfare Benefits Up-rating Order 2014 and the Welfare Benefits Up-rating Order 2015;

‘voluntary organisation’ means a body, other than a public or local authority, the activities of which are carried on otherwise than for profit;

‘war disablement pension’ means any retired pay or pension or allowance payable in respect of disablement under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003;

‘war pension’ means a war disablement pension, a war widow’s pension or a war widower’s pension;

‘war widow’s pension’ means any pension or allowance payable to a woman as a widow under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person;

‘war widower’s pension’ means any pension or allowance payable to a man as a widower or to a surviving civil partner under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person;

‘water charges’ means;

(a) as respects England and Wales, any water and sewerage charges under Chapter 1 of Part 5 of the Water Industry Act 1991,

(b) as respects Scotland, any water and sewerage charges established by Scottish Water under a charges scheme made under section 29A of the Water Industry (Scotland) Act 2002, in so far as such charges are in respect of the dwelling which a person occupies as his home;

‘week’ means a period of seven days beginning with a Monday;

‘Welfare Reform Act’ means the Welfare Reform Act 2007;

‘Working Tax Credit Regulations’ means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 as amended.

- 2.2 In this policy, where an amount is to be rounded to the nearest penny, a fraction of a penny shall be disregarded if it is less than half a penny and shall otherwise be treated as a whole penny.
- 2.3 For the purpose of this policy, a person is on an income-based jobseeker’s allowance on any day in respect of which an income-based jobseeker’s allowance is payable to him and on any day;
- (a) in respect of which he satisfies the conditions for entitlement to an income-based jobseeker’s allowance but where the allowance is not paid in accordance with regulation 27A of the Jobseeker’s Allowance Regulations or section 19 or 20A or regulations made under section 17A of the Jobseekers Act (circumstances in which a jobseeker’s allowance is not payable); or
 - (b) which is a waiting day for the purposes of paragraph 4 of Schedule 1 to that Act and which falls immediately before a day in respect of which an income-based jobseeker’s allowance is payable to him or would be payable to him but for regulation 27A of the Jobseeker’s Allowance Regulations or section 19 or 20A or regulations made under section 17A of that Act;
 - (c) in respect of which he is a member of a joint-claim couple for the purposes of the Jobseekers Act and no joint-claim jobseeker’s allowance is payable in respect of that couple as a consequence of either member of that couple being subject to sanctions for the purposes of section 20A of that Act;
 - (d) in respect of which an income-based jobseeker’s allowance or a joint-claim jobseeker’s

allowance would be payable but for a restriction imposed pursuant to section 6B, 7, 8 or 9 of the Social Security Fraud Act 2001 (loss of benefit provisions).

- 2.4 For the purposes of this policy, a person is on an income-related employment and support allowance on any day in respect of which an income-related employment and support allowance is payable to him and on any day;
- (a) in respect of which he satisfies the conditions for entitlement to an income-related employment and support allowance but where the allowance is not paid in accordance with section 18 of the Welfare Reform Act disqualification; or
 - (b) which is a waiting day for the purposes of paragraph 2 of Schedule 2 to that Act and which falls immediately before a day in respect of which an income-related employment and support allowance is payable to him or would be payable to him but for section 18 of that Act.

2.5 For the purposes of this policy, two persons shall be taken to be estranged only if their estrangement constitutes a breakdown of the relationship between them.

2.6 In this policy, references to any person in receipt of state pension credit includes a person who would be in receipt of state pension credit but for regulation 13 of the State Pension Credit Regulations 2002 (small amounts of state pension credit).

3.0 Requirement to provide a National Insurance Number

3.1 No person shall be entitled to reduction unless the criteria below in 3.2 is satisfied in relation both to the person making the claim and to any other person in respect of whom he is claiming reduction.

- 3.2 This subsection is satisfied in relation to a person if–
- (a) the claim for reduction is accompanied by;
 - i. a statement of the person’s national insurance number and information or evidence establishing that that number has been allocated to the person; or
 - ii. information or evidence enabling the national insurance number that has been allocated to the person to be ascertained; or
 - (b) the person makes an application for a national insurance number to be allocated to him which is accompanied by information or evidence enabling such a number to be so allocated and the application for reduction is accompanied by evidence of the application and information to enable it to be allocated.

- 3.3 Paragraph 3.2 shall not apply–
- (a) in the case of a child or young person in respect of whom council tax reduction is claimed;
 - (b) to a person who;
 - i. is a person in respect of whom a claim for council tax reduction is made;
 - ii. is subject to immigration control within the meaning of section 115(9)(a) of the Immigration and Asylum Act;
 - iii. is a person from abroad for the purposes of this scheme; and
 - iv. has not previously been allocated a national insurance number.

4.0 Persons who have attained the qualifying age for state pension credit.

- 4.1 This scheme applies to a person if:
- (i) he has not attained the qualifying age for state pension credit; or
 - (ii) he has attained the qualifying age for state pension credit and he, or if he has a partner, his partner, is;
 - (a) a person on income support, on income-based jobseeker’s allowance or an income-related employment and support allowance; or
 - (b) a person with an award of universal credit.

5.0 Persons treated as not being in Great Britain and Persons Subject to Immigration Control

Persons treated as not being in Great Britain

- 5.1 Persons treated as not being in Great Britain are a class of person prescribed for the purposes of paragraph 2(9)(b) of Schedule 1A to the 1992 Act and which must not be included in an authority's scheme.
- 5.2 Except where a person falls within paragraph (5) or (6), a person is to be treated as not being in Great Britain if the person is not habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland.
- 5.3 A person must not be treated as habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland unless the person has a right to reside in one of those places.
- 5.4 For the purposes of paragraph (3), a right to reside does not include a right, which exists by virtue of, or in accordance with—
- (a) regulation 13 of the EEA Regulations;
 - (aa) regulation 14 of the EEA Regulations, but only in a case where the right exists under that regulation because the person is—
 - (i) a jobseeker for the purpose of the definition of “qualified person” in regulation 6(1) of those Regulations, or
 - (ii) a family member (within the meaning of regulation 7 of those Regulations) of such a jobseeker;
 - (b) regulation 15A(1) of the EEA Regulations, but only in a case where the right exists under that regulation because the applicant satisfies the criteria in paragraph (5) of that regulation of the Treaty on the Functioning of the European Union (in a case where the right to reside arises because a British citizen would otherwise be deprived of the genuine enjoyment of their rights as a European Union citizen).
- 5.4A For the purposes of paragraph (3), a right to reside does not include a right which exists by virtue of a person having been granted limited leave to enter, or remain in, the United Kingdom under the Immigration Act 1971 by virtue of—
- (a) (Removed by the Council Tax Reductions Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2021
 - (b) Appendix EU to the immigration rules made under section 3(2) of that Act;
 - (c) being a person with a Zambrano right to reside as defined in Annex 1 of Appendix EU to the immigration rules made under section 3(2) of that Act; or
 - (d) having arrived in the United Kingdom with an entry clearance that was granted under Appendix EU (Family Permit) to the immigration rules made under section 3(2) of that Act.
- 5.4B Paragraph (4A)(b) does not apply to a person who—
- (a) has a right to reside granted by virtue of being a family member of a relevant person of Northern Ireland; and
- would have a right to reside under the EEA Regulations if the relevant person of Northern Ireland were an EEA national, provided that the right to reside does not fall within paragraph (4)(a) or (b)
- 5.5 A person falls within this paragraph if the person is—
- (za) a person granted leave in accordance with the immigration rules made under section 3(2) of the Immigration Act 1971, where such leave is granted by virtue of—
 - (i) the Afghan Relocations and Assistance Policy; or
 - (ii) the previous scheme for locally employed staff in Afghanistan (sometimes referred to as the ex-gratia scheme);

- (zb) a person in Great Britain not coming within sub-paragraph (za) or (e) who left Afghanistan in connection with the collapse of the Afghan government that took place on 15th August 2021;
- (zc) a person in Great Britain who was residing in Ukraine immediately before 1st January 2022, left Ukraine in connection with the Russian invasion which took place on 24th February 2022 and—
 - (i) has been granted leave in accordance with immigration rules made under section 3(2) of the Immigration Act 1971;
 - (ii) has a right of abode in the United Kingdom within the meaning given in section 2 of that Act; or
 - (iii) does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act;
- (a) a qualified person for the purposes of regulation 6 of the EEA Regulations as a worker or a self-employed person;
- (b) a family member of a person referred to in sub-paragraph (a);
- (c) a person who has a right to reside permanently in the United Kingdom by virtue of regulation 15(1)(c), (d) or (e) of the EEA Regulations;
- (ca) a family member of a relevant person of Northern Ireland, with a right to reside which falls within paragraph (4A)(b), provided that the relevant person of Northern Ireland falls within paragraph (5)(a), or would do so but for the fact that they are not an EEA national;
- (cb) a frontier worker within the meaning of regulation 3 of the Citizens’ Rights (Frontier Workers) (EU Exit) Regulations 2020;
- (cc) a family member of a person referred to in sub-paragraph (cb), who has been granted limited leave to enter, or remain in, the United Kingdom by virtue of Appendix EU to the immigration rules made under section 3(2) of the Immigration Act 1971
- (d) a person recorded by the Secretary of State as a refugee within the definition in Article 1 of the Convention relating to the Status of Refugees done at Geneva on 28th July 1951, as extended by Article 1(2) of the Protocol relating to the Status of Refugees done at New York on 31st January 1967;
- (e) a person who has been granted, or who is deemed to have been granted, leave outside the rules made under section 3(2) of the Immigration Act 1971
- (f) a person who has humanitarian protection granted under those rules;
- (g) a person who is not a person subject to immigration control within the meaning of section 115(9) of the Immigration and Asylum Act 1999 and who is in the United Kingdom as a result of his deportation, expulsion or other removal by compulsion of law from another country to the United Kingdom;
- (h) in receipt of income support or on an income-related employment and support allowance; or
- (ha) in receipt of an income-based jobseeker’s allowance and has a right to reside other than a right to reside falling within paragraph (4).

5.6 A person falls within this paragraph if the person is a Crown servant or member of His Majesty’s forces posted overseas.

5.7 A person mentioned in sub-paragraph (6) is posted overseas if the person is performing overseas the duties of a Crown servant or member of His Majesty’s forces and was, immediately before the posting or the first of consecutive postings, habitually resident in the United Kingdom.

5.8 In this section —
 “claim for asylum” has the same meaning as in section 94(1) of the Immigration and Asylum Act 1999;
 “Crown servant” means a person holding an office or employment under the Crown;
 “EEA Regulations” means the Immigration (European Economic Area) Regulations 2006; and the Immigration (European Economic Area) (Amendment) (No. 2) Regulations 2014 and references to the EEA Regulations are to be read with Schedule 4 to the Immigration and

Social Security Co-ordination (EU Withdrawal) Act 2020 (Consequential, Saving, Transitional and Transitory Provisions) Regulations 2020

“EEA national” has the meaning given in regulation 2(1) of the EEA Regulations;

“family member” has the meaning given in regulation 7(1)(a), (b) or (c) of the EEA Regulations, except that regulation 7(4) of the EEA Regulations does not apply for the purposes of paragraphs (4B) and (5)(ca);

“relevant person of Northern Ireland” has the meaning given in Annex 1 of Appendix EU to the immigration rules made under section 3(2) of the Immigration Act 1971; and

“His Majesty’s forces” has the same meaning as in the Armed Forces Act 2006.

Persons subject to immigration control

5.9 Persons subject to immigration control are a class of person prescribed for the purposes of paragraph 2(9)(b) of Schedule 1A to the 1992 Act and which must not be included in an authority’s scheme.

5.10 A person who is a national of a state which has ratified the European Convention on Social and Medical Assistance (done in Paris on 11th December 1953) or a state which has ratified the Council of Europe Social Charter (signed in Turin on 18th October 1961) and who is lawfully present in the United Kingdom is not a person subject to immigration control for the purpose of paragraph 5.9

5.11 “Person subject to immigration control” has the same meaning as in section 115(9) of the Immigration and Asylum Act 1999.

6.0 Transitional provision

6.1 The above does not apply to a person who, on 31st March 2015—

(a) is liable to pay council tax at a reduced rate by virtue of a council tax reduction under an authority’s scheme established under section 13A (2) of the Act; and

(b) is entitled to an income-based jobseeker’s allowance, until the first of the events in paragraph 6.2 occurs.

6.2 The events are—

(a) the person makes a new application for a reduction under an authority’s scheme established under section 13A (2) of the Act; or

(b) the person ceases to be entitled to an income-based jobseeker’s allowance.

6.3 In this section “the Act” means the Local Government Finance Act 1992.

7.0 Temporary Absence (period of absence)

7.1 Where a person is absent from the dwelling throughout any day then no reduction shall be payable.

7.2 A person shall not, in relation to any day, which falls within a period of temporary absence from that dwelling, be a prescribed person under paragraph 7.1.

7.3 In paragraph 7.2, a ‘period of temporary absence’ means—

(a) a period of absence not exceeding 13 weeks, beginning with the first whole day on which a person resides in residential accommodation where and for so long as;

i. the person resides in that accommodation;

ii. the part of the dwelling in which he usually resided is not let or sub-let; and

iii. that period of absence does not form part of a longer period of absence from the dwelling of more than 52 weeks,

where he has entered the accommodation for the purpose of ascertaining whether it suits his needs and with the intention of returning to the dwelling if it proves not to suit his needs;

- (b) a period of absence not exceeding 13 weeks, beginning with the first whole day of absence from the dwelling, where and for so long as;
 - i. the person intends to return to the dwelling;
 - ii. the part of the dwelling in which he usually resided is not let or sub-let; and
 - iii. that period is unlikely to exceed 13 weeks; and
- (c) a period of absence not exceeding 52 weeks, beginning with the first whole day of absence, where and for so long as
 - i. the person intends to return to the dwelling;
 - ii. the part of the dwelling in which he usually resided is not let or sub-let;
 - iii. the person is a person to whom paragraph 7.4 applies; and
 - iv. the period of absence is unlikely to exceed 52 weeks or, in exceptional circumstances, is unlikely substantially to exceed that period.

7.4 This paragraph applies to a person who is;

- (a) detained in custody on remand pending trial or required, as a condition of bail, to reside;
 - i. in a dwelling, other than the dwelling referred to in paragraph 7.1, or
 - ii. in premises approved under section 13 of the Offender Management Act 2007 as amended by the Offender Rehabilitation Act 2014, or, detained in custody pending sentence upon conviction;
- (b) resident in a hospital or similar institution as a patient;
- (c) undergoing, or his partner or his dependent child is undergoing, in the United Kingdom or elsewhere, medical treatment, or medically approved convalescence, in accommodation other than residential accommodation;
- (d) following, in the United Kingdom or elsewhere, a training course;
- (e) undertaking medically approved care of a person residing in the United Kingdom or elsewhere;
- (f) undertaking the care of a child whose parent or guardian is temporarily absent from the dwelling normally occupied by that parent or guardian for the purpose of receiving medically approved care of medical treatment;
- (g) in the United Kingdom or elsewhere, receiving medically approved care provided in accommodation other than residential accommodation;
- (h) a student;
- (i) receiving care provided in residential accommodation other than a person to whom paragraph 7.3a) applies; or
- (j) has left the dwelling he resides in through fear of violence, in that dwelling, or by a person who was formerly a member of the family of the person first mentioned.

7.5 This paragraph applies to a person who is:

- (a) detained in custody pending sentence upon conviction or under a sentence imposed by a court (other than a person who is detained in hospital under the provisions of the Mental Health Act 1983 (as amended by the Mental Health (Discrimination) Act 2013); and
- (b) on temporary release from detention in accordance with Rules made under the provisions of the Prison Act 1952.

7.6 Where paragraph 7.5 applies to a person, then, for any day when he is on temporary release—

- (a) if such temporary release was immediately preceded by a period of temporary absence under paragraph 7.3 b) or c), he shall be treated, for the purposes of paragraph 7.1, as if he continues to be absent from the dwelling, despite any return to the dwelling;
- (b) for the purposes of paragraph 7.4 a), he shall be treated as if he remains in detention;
- (c) If he does not fall within sub-paragraph a), he is not considered to be a person who is liable to pay Council Tax in respect of a dwelling of which he is resident

7.7 In this section;

- ‘medically approved’ means certified by a medical practitioner;
- ‘patient’ means a person who is undergoing medical or other treatment as an in- patient in any hospital or similar institution; ‘residential accommodation’ means

accommodation which is provided;

- (a) in a care home;
 - (b) in an independent hospital;
 - (c) in an Abbeyfield Home; or
 - (d) in an establishment managed or provided by a body incorporated by Royal Charter or constituted by Act of Parliament other than a local social services authority;
- 'training course' means a course of training or instruction provided wholly or partly by or on behalf of or in pursuance of arrangements made with, or approved by or on behalf of, Skills Development Scotland, Scottish Enterprise, Highlands and Islands Enterprise, a government department or the Secretary of State.

8.0 Membership of a family

8.1 Within the reduction scheme adopted by the Council 'family' means;

- (a) a married or unmarried couple;
- (b) married or unmarried couple and a member of the same household for whom one of them is or both are responsible and who is a child or a young person;
- (c) two people of the same sex who are civil partners of each other and are members of the same household (with or without children);
- (d) two people of the same sex who are not civil partners of each other but are living together as if they were civil partners (with or without children),
- (e) and for the purposes of sub-paragraph (d) two people of the same sex are to be regarded as living together as if they were civil partners if, but only if, they would be regarded as living together as husband and wife were they instead two people of the opposite sex;
- (f) except in prescribed circumstances, a person who is not a member of a married or unmarried couple and a member of the same household for whom that person is responsible and who is a child or a young person;

For the purposes of the scheme a child is further defined as a 'child or young person'

A 'child' means a person under the age of 16 and a 'Young Person' is someone aged 16 or over but under 20 and who satisfies other conditions. These conditions are:

- they are aged 16, have left 'relevant education' or training, and 31 August following the sixteenth birthday has not yet been passed;
- they are aged 16 or 17, have left education or training, are registered for work, education or training, are not in remunerative work and are still within their 'extension period';
- they are on a course of full-time non-advanced education, or are doing 'approved training', and they began that education or training before reaching the age of 19;
- they have finished a course of full-time non-advanced education, but are enrolled on another such course (other than one provided as a result of their employment);
- they have left 'relevant education' or 'approved training' but have not yet passed their 'terminal date'.

8.2 Paragraph 8.1 the definition of child or young person shall not apply to a person who is;

- (a) on income support;
- (b) an income-based jobseeker's allowance or an income related employment and support allowance; or be entitled to an award of Universal Credit; or
- (c) a person to whom section 6 of the Children (Leaving Care) Act 2000 applies.

8.3 The definition also includes a child or young person in respect of whom there is an entitlement to child benefit but only for the period that Child Benefit is payable.

9.0 Circumstances in which a person is to be treated as responsible (or not responsible) for a child or young person.

9.1 Subject to the following paragraphs a person shall be treated as responsible for a child or young person who is normally living with him, and this includes a child or young person.

9.2 Where a child or young person spends equal amounts of time in different households, or where there is a question as to which household he is living in, the child or young person shall be treated for the purposes of paragraph 9.1 as normally living with;

- a. the person who is receiving child benefit in respect of him; or
- b. if there is no such person;
 - i. where only one claim for child benefit has been made in respect of him, the person who made that claim; or
 - ii. in any other case the person who has the primary responsibility for him.

9.3 For the purposes of this scheme a child or young person shall be the responsibility of only one person in any reduction week and any person other than the one treated as responsible for the child or young person under this section shall be treated as not so responsible.

10.0 Circumstances in which a child or young person is to be treated as being or not being a member of the household.

10.1 Subject to paragraphs 10.2 and 10.3, the applicant and any partner and, where the applicant or his partner is treated as responsible for a child or young person, that child or young person and any child of that child or young person, shall be treated as members of the same household notwithstanding that any of them is temporarily absent from that household.

10.2 A child or young person shall not be treated as a member of the applicant's household where he is;

- (a) placed with the applicant or his partner by a local authority under section 23(2)(a) of the Children Act 1989 or by a voluntary organisation under section 59(1)(a) of that Act, or in Scotland boarded out with the applicant or his partner under a relevant enactment; or
- (b) placed with the applicant or his partner prior to adoption; or
- (c) placed for adoption with the applicant or his partner in accordance with the Adoption and Children Act 2002.

10.3 Subject to paragraph (4), paragraph (1) shall not apply to a child or young person who is not living with the applicant and he—

- (a) is being looked after by, or in Scotland is in the care of, a local authority under a relevant enactment; or
- (b) has been placed, or in Scotland boarded out, with a person other than the applicant prior to adoption; or
- (c) has been placed for adoption in accordance with the Adoption and Children Act 2002 or the Adoption Agencies (Scotland) Regulations 2009; or in accordance with an adoption allowance scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 (adoption allowances schemes).

10.4 The authority shall treat a child or young person to whom paragraph (3a) applies as being a member of the applicant's household in any reduction week where;

- (a) that child or young person lives with the applicant for part or all of that reduction week; and
- (b) the authority considers that it is responsible to do so taking into account the nature and frequency of that child's or young person's visits.

10.5 In this paragraph 'relevant enactment' means the Army Act 1955, the Air Force Act 1955, the Naval Discipline Act 1957, the Matrimonial Proceedings (Children) Act 1958, the Social Work

(Scotland) Act 1968, the Family Law Reform Act 1969, the Children and Young Persons Act 1969, the Matrimonial Causes Act 1973, the Children Act 1975, the Domestic Proceedings and Magistrates' Courts Act 1978, the Adoption and Children (Scotland) Act 1978, the Family Law Act 1986, the Children Act 1989, the Children (Scotland) Act 1995 and the Legal Aid, Sentencing and Punishment of Offenders Act 2012 as amended.

11.0 Calculation of income and capital of members of applicant's family and of a polygamous marriage

11.1 The income and capital of an applicant's partner within this scheme and for the purposes of claiming council tax reduction is to be treated as income and capital of the applicant and shall be calculated or estimated in accordance with the following provisions in like manner as for the applicant; and any reference to the 'applicant' shall, except where the context otherwise requires be construed for the purposes of this scheme as if it were a reference to his partner.

11.2 Where an applicant or the partner of is married polygamously to two or more members of his household–

- (a) the applicant shall be treated as possessing capital and income belonging to each such member; and
- (b) the income and capital of that member shall be calculated in accordance with the following provisions of this scheme in like manner as for the applicant.

11.3 The income and capital of a child or young person shall not be treated as the income and capital of the applicant.

12.0 Calculation of income and capital: persons who have an award of universal credit.

12.1 Any universal credit data or notification received by the authority may be used as a claim for reduction or in the assessment of council tax reduction including data received from the Secretary of State where the applicant no longer qualifies for a universal credit award.

12.2 In determining the income of an applicant;

- (a) who has, or
- (b) who (jointly with his partner) has,

an award of universal credit the authority may use the calculation or estimate of the income of the applicant, or the applicant and his partner jointly (as the case may be), made by the Secretary of State for the purpose of determining the award of universal credit. The authority may use any other assessment based on the information provided by the Secretary of State.

12.3 The authority may adjust the amount referred to in sub-paragraph (2) to take account of

- (a) income consisting of the award of universal credit;
- (b) any sum to be disregarded in the calculation of earnings ;
- (c) any sum to be disregarded in the calculation of income other than earnings; and
- (d) any sum which may be disregarded as the following elements:
 - (i) Housing Element;
 - (ii) Limited Capability for Work Element and the Limited Capability for Work Related Activity Element;
 - (iii) Disabled Child Element;
 - (iv) Carer Element; and
 - (v) Childcare Costs Element.

12.4 The amount for the award of universal credit is to be determined by multiplying the amount of the award by 12 and dividing the product by 52.

12.5 In determining the capital of an applicant;

- (a) who has, or
- (b) who (jointly with his partner) has,

an award of universal credit, the authority may use the calculation or estimate of the capital of the applicant, or the applicant and his partner jointly (as the case may be), made by the Secretary of State for the purpose of determining that award.

- 12.6 When considering any award of universal credit, the authority may amend elements within the universal credit award where there is evidence which supports that the universal credit award is incorrect.

13.0 Calculation of income on a weekly basis

- 13.1 For the purposes of this scheme the income of an applicant shall be calculated on a weekly basis by estimating the amount which is likely to be his average weekly income.

14.0 Average weekly earnings of employed earners.

- 14.1 Where an applicant's income consists of earnings from employment as an employed earner his average weekly earnings shall be estimated by the authority by reference to his actual earnings over a period determined by the authority as reasonable.

- 14.2 Where the applicant is recently employed and cannot furnish the appropriate evidence, the authority may require the applicant's employer to furnish an estimate of the applicant's likely weekly earnings over such period as the authority may require and the applicant's average weekly earnings shall be estimated by reference to that estimate.

- 14.3 Where the amount of an applicant's earnings changes during an award the authority shall estimate his average weekly earnings by reference to his likely earnings from the employment over such period as is appropriate in order that his average weekly earnings may be estimated accurately.

15.0 Average weekly earnings of self-employed earners

- 15.1 Where an applicant's income consists of earnings from employment as a self-employed earner his average weekly earnings shall be estimated by reference to his earnings from that employment over such period as is appropriate in order that his average weekly earnings may be estimated accurately.

16.0 Average weekly income other than earnings

- 16.1 An applicant's income which does not consist of earnings shall be estimated over such period as is appropriate in order that his average weekly income may be estimated accurately.

17.0 Calculation of average weekly income from tax credits

- 17.1 Where this section applies, the period over which a tax credit is to be taken into account shall be the period set out in paragraph (2)

- 17.2 Where the instalment in respect of which payment of a tax credit is made is;
- (a) a daily instalment, the period is 1 day, being the day in respect of which the instalment is paid;
 - (b) a weekly instalment, the period is 7 days, ending on the day on which the instalment is due to be paid;
 - (c) a two-weekly instalment, the period is 14 days, commencing 6 days before the day on which the instalment is due to be paid;
 - (d) a four-weekly instalment, the period is 28 days, ending on the day on which the instalment is due to be paid.

- 17.3 For the purposes of this section 'tax credit' means child tax credit or working tax credit.

18.0 Calculation of weekly income

- 18.1 For the purposes of this scheme where the period in respect of which a payment is made;
- (a) does not exceed a week, the weekly amount shall be the amount of that payment;
 - (b) exceeds a week, the weekly amount shall be determined—
 - i. in a case where that period is a month, by multiplying the amount of the payment by 12 and dividing the product by 52;
 - ii. in any other case, by dividing the amount of the payment by the number equal to the number of days in the period to which it relates and multiplying the quotient by 7.
- 18.2 The weekly amount of earnings of an applicant shall be determined by dividing his earnings over the assessment period by the number equal to the number of days in that period and multiplying the quotient by 7.

19.0 Earnings of employed earners.

- 19.1 Earnings means in the case of employment as an employed earner, any remuneration or profit derived from that employment and includes—
- (a) any bonus or commission;
 - (b) any payment in lieu of remuneration except any periodic sum paid to an applicant on account of the termination of his employment by reason of redundancy;
 - (c) any payment in lieu of notice or any lump sum payment intended as compensation for the loss of employment but only in so far as it represents loss of income;
 - (d) any holiday pay except any payable more than 4 weeks after termination or interruption of the employment;
 - (e) any payment by way of a retainer;
 - (f) any payment made by the applicant's employer in respect of expenses not wholly, exclusively and necessarily incurred in the performance of the duties of the employment, including any payment made by the applicant's employer in respect of—
 - (g) (i) travelling expenses incurred by the applicant between his home and his place of employment;
(ii) expenses incurred by the applicant under arrangements made for the care of a member of his family owing to the applicant's absence from home;
 - (h) any award of compensation made under section 112(4) or 117(3)(a) of the Employment Rights Act 1996 (remedies and compensation for unfair dismissal);
 - (i) any payment or remuneration made under section 28, 34, 64, 68 or 70 of the Employment Rights Act 1996 (right to guarantee payments, remuneration on suspension on medical or maternity grounds, complaints to employment tribunals);
 - (j) any such sum as is referred to in section 112 of the Act (certain sums to be earnings for social security purposes);
 - (k) any statutory sick pay, statutory maternity pay, statutory paternity pay, or statutory adoption pay, or a corresponding payment under any enactment having effect in Northern Ireland;
 - (l) any remuneration paid by or on behalf of an employer to the applicant who for the time being is on maternity leave, paternity leave or adoption leave or is absent from work because he is ill;
 - (m) the amount of any payment by way of a non-cash voucher which has been taken into account in the computation of a person's earnings in accordance with Part 5 of Schedule 3 to the Social Security (Contributions) Regulations 2001 as amended.
- 19.2 Earnings shall not include—
- (a) any payment in kind;
 - (b) any payment in respect of expenses wholly, exclusively, and necessarily incurred in the performance of the duties of employment;
 - (c) any occupational pension

20.0 Calculation of net earnings of employed earners.

- 20.1 For the purposes of this scheme, the earnings of an applicant derived or likely to be derived from employment as an employed earner to be taken into account shall be his net earnings.
- 20.2 There shall be disregarded from an applicant's (or their partner's) net earnings, amounts as specified in Schedule 4 of this scheme. This shall apply irrespective of the applicant's household and only one disregard shall be applied per claim.
- 20.3 Net earnings shall be calculated by taking into account the gross earnings of the applicant from that employment over the assessment period, less;
- (a) any amount deducted from those earnings by way of
 - i) income tax;
 - ii) primary Class 1 National Insurance contributions
 - (b) one-half of any sum paid by the applicant by way of a contribution towards an occupational pension scheme;
 - (c) one-half of the amount calculated in accordance with paragraph 26.5 in respect of any qualifying contribution payable by the applicant; and
- 20.4 In this section 'qualifying contribution' means any sum which is payable periodically as a contribution towards a personal pension scheme.
- 20.5 The amount in respect of any qualifying contribution shall be calculated by multiplying the daily amount of the qualifying contribution by the number equal to the number of days in the assessment period; and for the purposes of this section the daily amount of the qualifying contribution shall be determined—
- (a) where the qualifying contribution is payable monthly, by multiplying the amount of the qualifying contribution by 12 and dividing the product by 365;
 - (b) in any other case, by dividing the amount of the qualifying contribution by the number equal to the number of days in the period to which the qualifying contribution relates.
- 20.6 Where the earnings of an applicant are estimated an appropriate estimate of net earnings shall be determined in line with paragraph (3) above.

21.0 Earnings of self-employed earners.

- 21.1 'Earnings', in the case of employment as a self-employed earner, means the gross income of the employment
- 21.2 'Earnings' shall not include any payment in respect of a person accommodated with the applicant under arrangements made by a local authority or voluntary organisation and payments made to the applicant by a health authority, local authority or voluntary organisation in respect of persons temporarily in the applicant's care nor shall it include any sports award.
- 21.3 This paragraph applies to—
- (a) royalties or other sums paid as a consideration for the use of, or the right to use, any copyright, design, patent or trademark; or
 - (b) any payment in respect of any—
 - (i) book registered under the Public Lending Right Scheme 1982; or
 - (ii) work made under any international public lending right scheme that is analogous to the Public Lending Right Scheme 1982, where the applicant is the first owner of the copyright, design, patent or trademark, or an original contributor to the book of work concerned.

22.0 Calculation of net profit of self-employed earners

- 22.1 For the purposes of this scheme the earnings of an applicant to be taken into account shall be
- (a) in the case of a self-employed earner who is engaged in employment on his own account, the net profit derived from that employment;
 - (b) in the case of a self-employed earner whose employment is carried on in partnership or is that of a share fisherman within the meaning of the Social Security (Mariners' Benefits) Regulations 1975, his share of the net profit derived from that employment, less—
 - i. an amount in respect of income tax and of national insurance contributions payable under this scheme; and
 - ii. one-half of the amount calculated in accordance with paragraph (11) in respect of any qualifying premium.
- 22.2 There shall be disregarded from an applicant's (or their partner's) net earnings, amounts as specified in Schedule 4 of this scheme. This shall apply irrespective of the applicant's household and only one disregard shall be applied per claim.
- 22.3 The net profit of the employment must be calculated by taking into account the earnings for the employment over the assessment period less;
- (a) any expenses wholly and exclusively incurred in that period for the purposes of that employment;
 - (b) an amount in respect of;
 - i. income tax, and
 - ii. national insurance contributions payable calculated in accordance with section 23; and
 - iii. one-half of the amount calculated in accordance with paragraph (11) in respect of any qualifying premium.
- 22.4 For the purposes of paragraph (1b) the net profit of the employment shall be calculated by taking into account the earnings of the employment over the assessment period less, any expenses wholly and exclusively incurred in that period for the purposes of the employment.
- 22.5 No deduction shall be made under paragraph (3 a) or (4), in respect of—
- (a) any capital expenditure;
 - (b) the depreciation of any capital asset;
 - (c) any sum employed or intended to be employed in the setting up or expansion of the employment;
 - (d) any loss incurred before the beginning of the assessment period;
 - (e) the repayment of capital on any loan taken out for the purposes of the employment;
 - (f) any expenses incurred in providing business entertainment, and
 - (g) any debts, except bad debts proved to be such, but this sub-paragraph shall not apply to any expenses incurred in the recovery of a debt.
- 22.6 A deduction shall be made under paragraph (3 a) or (4) in respect of the repayment of capital on any loan used for—
- (a) the replacement in the course of business of equipment or machinery; and
 - (b) the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair.
- 22.7 The authority shall refuse to make deduction in respect of any expenses where it is not satisfied given the nature and the amount of the expense that it has been reasonably incurred.
- 22.8 For the avoidance of doubt—
- (a) deduction shall not be made in respect of any sum unless it has been expended for the purposes of the business;
 - (b) a deduction shall be made thereunder in respect of—
 - i. the excess of any value added tax paid over value added tax received in the

- assessment period;
- ii. any income expended in the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair;
- iii. any payment of interest on a loan taken out for the purposes of the employment

22.9 Where an applicant is engaged in employment, as a child minder the net profit of the employment shall be one-third of the earnings of that employment, less an amount in respect of

- (a) income tax; and
- (b) national insurance contributions calculated in accordance with section 23 (and
- (c) one-half of the amount any qualifying pension contribution in accordance with (11).

22.10 For the avoidance of doubt where an applicant is engaged in employment as a self-employed earner, and he is also engaged in one or more other employments as a self-employed or employed earner any loss incurred in any one of his employments shall not be offset against his earnings in any other of his employments.

22.11 The amount in respect of any qualifying premium shall be calculated by multiplying the daily amount of the qualifying premium by the number equal to the number of days in the assessment period; and for the purposes of this section the daily amount of the qualifying premium shall be determined

- (a) where the qualifying premium is payable monthly, by multiplying the amount of the qualifying premium by 12 and divided the product by 365;
- (b) in any other case, by dividing the amount of the qualifying premium by the number equal to the number of days in the period to which the qualifying premium relates.

22.12 In this section, 'qualifying premium' means any premium which is payable periodically in respect of a personal pension scheme and is so payable on or after the date of claim.

23.0 Deduction of tax and contributions of self-employed earners

23.1 The amount to be deducted in respect of income tax under section 22 shall be calculated on the basis of the amount of chargeable income and as if that income were assessable to income tax at the basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under section 257(1) of the Income and Corporation Taxes Act 1988(personal allowances) as is appropriate to his circumstances; but, if the assessment period is less than a year, the earnings to which the basic rate is to be applied and the amount of the personal reliefs deductible under this paragraph shall be calculated on a pro rata basis.

23.2 The amount to be deducted in respect of national insurance contributions under section shall be the total of–

- (a) the amount of Class 2 National Insurance contributions payable at the rate applicable to the assessment period except where the applicant's chargeable income is less than the amount specified in section 11(4) of the Act (small profits threshold) for the tax year applicable to the assessment period; but if the assessment period is less than a year, the amount specified for that tax year shall be reduced pro rata; and
- (b) the amount of Class 4 contributions (if any) which would be payable under section 15 of the Act (Class 4 contributions recoverable under the Income Tax Acts) at the percentage rate applicable to the assessment period on so much of the chargeable income as exceeds the lower limit but does not exceed the upper limit of profits and gains applicable for the tax year applicable to the assessment period; but if the assessment period is less than a year, those limits shall be reduced pro rata.

23.3 In this section 'chargeable income' means–

- (a) the earnings derived from the employment less any expenses deducted under section 22;

(b) in the case of employment as a child minder, one-third of the earnings of that employment.

24.0 Calculation of income other than earnings

24.1 For the purposes of this scheme, the income of an applicant which does not consist of earnings to be taken into account shall be his gross income and any capital treated as income under section 25.

24.2 There shall be disregarded from the calculation of an applicant's gross income any sum, where applicable, specified in Schedule 2.

24.3 Where the payment of any benefit under the benefit Acts is subject to any deduction by way of recovery the amount to be taken into account shall be the gross amount payable.

24.4 Where the applicant or, where he is a member of a couple, his partner is receiving a contributory employment and support allowance and that benefit has been reduced under regulation 63 of the Employment and Support Allowance Regulations, the amount of that benefit to be taken into account is the amount as if it had not been reduced.

24.5 Where an award of any working tax credit or child tax credit under the Tax Credits Act is subject to a deduction by way of recovery of an overpayment of working tax credit or child tax credit which arose in a previous tax year the amount to be taken into account shall be the amount of working tax credit or child tax credit awarded less the amount of that deduction.

24.6 'Tax year' means a period beginning with 6th April in one year and ending with 5th April in the next.

24.7 Paragraphs (7),(8), (9) and (10) apply to any applicant who is a student. Paragraph (8) and (9) apply where a relevant payment has been made to a person in an academic year; and that person abandons, or is dismissed from, his course of study before the payment to him of the final instalment of the relevant payment.

24.8 Where a relevant payment is made quarterly, the amount of a relevant payment to be taken into account for the assessment period for the purposes of paragraph (1) in respect of a person to whom paragraph (7) applies, shall be calculated by applying the formula–

$$\frac{A - (B \times C)}{D}$$

D

Where

A = the total amount of the relevant payment which that person would have received had he remained a student until he last day of the academic term in which he abandoned, or was dismissed from, his course;

B = the number of reduction weeks from the reduction week immediately following that which includes the first day of that academic year to the reduction week which includes the day on which the person abandoned, or was dismissed from, his course;

C = the weekly amount of the relevant payment, before the application of the £10 disregard, which would have been taken into account as income had the person not abandoned or been dismissed from, his course and, in the case of a person who was not entitled to council tax reduction immediately before he abandoned or was dismissed from his course, had that person, at that time, been entitled to housing benefit;

D = the number of reduction weeks in the assessment period.

24.9 Where a relevant payment is made by two or more instalments in a quarter, the amount of a relevant payment to be taken into account for the assessment period for the purposes of paragraph (1) in respect of a person to whom paragraph (8) applies, shall be calculated by applying the formula in paragraph (8) but as if–

A = the total amount of relevant payments which that person received, or would have received,

from the first day of the academic year to the day the person abandoned the course or was dismissed from it.

24.10 In this section– ‘academic year’ and ‘student loan’ shall have the same meanings as for the purposes of this scheme, ‘assessment period’ means–

- (a) in a case where a relevant payment is made quarterly, the period beginning with the reduction week which includes the day on which the person abandoned, or was dismissed from, his course and ending with the reduction week which includes the last day of the last quarter for which an instalment of the relevant payment was payable to that person;
- (b) in a case where the relevant payment is made by two or more instalments in a quarter, the period beginning with the reduction week which includes the day on which the person abandoned, or was dismissed from, his course and ending with the reduction week which includes–
 - i. the day immediately before the day on which the next instalment of the relevant payment would have been due had the payments continued; or
 - ii. the last day of the last quarter for which an instalment of the relevant payment was payable to that person.

whichever of those date is earlier

‘quarter’ in relation to an assessment period means a period in that year beginning on;

- (a) 1st January and ending on 31st March;
- (b) 1st April and ending on 30th June;
- (c) 1st July and ending on 31st August; or
- (d) 1st September and ending on 31st December;

‘relevant payment’ means either a student loan or an amount intended for the maintenance of dependants.

25.0 Capital treated as income and Notional Income

25.1 Any payment received under an annuity shall be treated as income.

25.2 Any earnings to the extent that they are not a payment of income shall be treated as income.

25.3 Any Career Development Loan paid pursuant to section 2 of the 1973 Act shall be treated as income

25.4 Where an agreement or court order provides that payments shall be made to the applicant in consequence of any personal injury to the applicant and that such payments are to be made, wholly or partly, by way of periodic payments, any such periodic payments received by the applicant (but not a payment which is treated as capital), shall be treated as income.

25.6 An applicant shall be treated as possessing income of which he has deprived himself for the purpose of securing entitlement of reduction or increasing the amount of that reduction.

25.7 Except in the case of–

- (a) a discretionary trust;
- (b) a trust derived from a payment made in consequence of a personal injury;
- (c) a personal pension scheme, occupational pension scheme or a payment made by the Board of the Pension Protection Fund where the applicant has not attained the qualifying age for state pension credit;
- (d) rehabilitation allowance made under section 2 of the 1973 Act;
- (e) child tax credit; or
- (f) working tax credit,

any income which would become available to the applicant upon application being made, but which has not been acquired by him, shall be treated as possessed by the applicant but only from the date on which it could be expected to be acquired were an application made.

25.8 Any payment of income made–

- (a) to a third party in respect of a single applicant or a member of the family (but not a member of the third party's family) shall, where that payment is a payment of an occupational pension, a pension or other periodical payment made under or by a personal pension scheme or a payment made by the Board of the Pension Protection Fund, be treated as possessed by that single applicant or, as the case may be, by that member;
- (b) to a third party in respect of a single applicant or in respect of a member of the family (but not a member of the third party's family) shall, where it is not a payment referred to in sub-paragraph a), be treated as possessed by that single applicant or by that member to the extent that it is used for the food, ordinary clothing or footwear, household fuel or rent of that single applicant or, as the case may be, of any member of that family or is used for any council tax or water charges for which that applicant or member is liable;
- (c) to a single applicant or a member of the family in respect of a third party (but not in respect of another member of that family) shall be treated as possessed by that single applicant or, as the case may be, that member of the family to the extent that it is kept or used by him or used by or on behalf of any member of the family.

25.9 This section shall not apply in respect of a payment of income made–

- (a) under the Macfarlane Trust, the Macfarlane (Special Payments) Trust, the Macfarlane (Special Payments) (No. 2) Trust, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006);
- (b) pursuant to section 19(1)(a) of the Coal Industry Act 1994 (concessionary coal);
- (c) pursuant to section 2 of the 1973 Act in respect of a person's participation–
 - (i) in an employment programme specified in regulation 75(1)(a)(ii) of the Jobseeker's Allowance Regulations;
 - (ii) in a training scheme specified in regulation 75(1)(b)(ii) of those Regulations;
 - (iii) in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations;
 - (iv) in a qualifying course within the meaning specified in regulation 17A(7) of those Regulations or;
 - (v) in the Flexible New Deal specified in regulation 75(1)(a)(v) of those Regulations;
- (d) in respect of a previous participation in the Mandatory Work Activity Scheme;
- (e) under an occupational pension scheme, in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund where–
 - (i) a bankruptcy order has been made in respect of the person in respect of whom the payment has been made or, in Scotland, the estate of that person is subject to sequestration, or a judicial factor has been appointed on that person's estate under section 41 of the Solicitors (Scotland) Act 1980;
 - (ii) the payment is made to the trustee in bankruptcy or any other person acting on behalf of the creditors; and
 - (iii) the person referred to in (i) and any member of his family does not possess, or is not treated as possessing, any other income apart from that payment.

25.10 Where an applicant is in receipt of any benefit (other than council tax reduction) under the benefit Acts and the rate of that benefit is altered with effect from a date on or after 1st April in any year but not more than 14 days thereafter, the authority shall treat the applicant as possessing such benefit at the altered rate from 1st April in that year.

25.11 Where–

- (a) applicant performs a service for another person; and
- (b) that person makes no payment of earnings or pays less than that paid for a comparable employment in the area, the authority shall treat the applicant as possessing such earnings (if any) as is reasonable for that employment unless the applicant satisfies the authority that the means of that person are insufficient for him to pay or to pay more for the service.

25.12 Paragraph (11) shall not apply–

- (a) to an applicant who is engaged by a charitable or voluntary organisation or who is a volunteer if the authority is satisfied in any of those cases that it is reasonable for him to provide those services free of charge; or
- (b) in a case where the service is performed in connection with–
 - (i) the applicant’s participation in an employment or training programme in accordance with regulation 19(1)(q) of the Jobseeker’s Allowance Regulations, other than where the service is performed in connection with the applicant’s participation in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations or
 - (ii) the applicant’s or the applicant’s partner’s participation in an employment or training programme as defined in regulation 19(3) of those Regulations for which a training allowance is not payable or, where such an allowance is payable, it is payable for the sole purpose of reimbursement of travelling or meal expenses to the person participating in that programme ; or
- (c) to an applicant who is participating in a work placement approved by the Secretary of State (or a person providing services to the Secretary of State) before the placement starts.

25.13 ‘Work placement’ means practical work experience which is not undertaken in expectation of payment.

25.14 Where an applicant is treated as possessing any income under this section, the foregoing provisions of this scheme shall apply for the purposes of calculating the amount of that income as if a payment has actually been made and as if it were actual income which he does possess.

25.15 Where an applicant is treated as possessing any earnings under this section his net earnings shall be calculated by taking into account those earnings which he is treated as possessing, less;

- (a) an amount in respect of income tax equivalent to an amount calculated by applying to those earnings the starting rate or, as the case may be, the starting rate and the basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under sections 257(1) of the Income and Corporation Taxes Act 1988 (personal allowances) as is appropriate to his circumstances; but, if the assessment period is less than a year, the earnings to which the starting rate of tax is to be applied and the amount of the personal relief deductible under this subparagraph shall be calculated on a pro rate basis;
- (b) an amount equivalent to the amount of the primary Class 1 National Insurance contributions that would be payable by him in respect of those earnings if such contributions were payable; and
- (c) one-half of any sum payable by the applicant by way of a contribution towards an occupational or personal pension scheme.

26.0 Capital limit

26.1 For the purposes of this scheme, the prescribed amount is £10,000 and no reduction shall be granted when the applicant has an amount of £10,000 or greater.

27.0 Calculation of capital

27.1 For the purposes of this scheme, the capital of an applicant to be taken into account shall, subject to paragraph (2), be the whole of his capital calculated in accordance with this scheme and any income treated as capital under this scheme.

27.2 There shall be disregarded from the calculation of an applicant’s capital under paragraph (1), any capital, where applicable, specified in Schedule 3.

28.0 Disregard of capital of child and young person

28.1 The capital of a child or young person who is a member of the applicant's family shall not be treated as capital of the applicant.

29.0 Income treated as capital.

29.1 Any bounty derived from employment and paid at intervals of at least one year shall be treated as capital.

29.2 Any amount by way of a refund of income tax deducted from profits or emoluments chargeable to income tax under Schedule D or E shall be treated as capital.

29.3 Any holiday pay which is not earnings shall be treated as capital.

29.4 Any income derived from capital shall be treated as capital but only from the date it is normally due to be credited to the applicant's account.

29.5 In the case of employment as an employed earner, any advance of earnings or any loan made by the applicant's employer shall be treated as capital.

29.6 Any charitable or voluntary payment which is not made or due to be made at regular intervals, other than a payment which is made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, the Independent Living Fund (2006) or the London Bombings Charitable Relief Fund, shall be treated as capital.

29.7 There shall be treated as capital the gross receipts of any commercial activity carried on by a person in respect of which assistance is received under the self-employment route, but only in so far as those receipts were payable into a special account during the period in which that person was receiving such assistance.

29.8 Any arrears of subsistence allowance which are paid to an applicant as a lump sum shall be treated as capital.

29.9 Any arrears of working tax credit or child tax credit shall be treated as capital.

30.0 Calculation of capital in the United Kingdom

30.1 Capital which an applicant possesses in the United Kingdom shall be calculated at its current market or surrender value less—

- a. where there would be expenses attributable to the sale, 10 per cent.; and
- b. the amount of any encumbrance secured on it;

31.0 Calculation of capital outside the United Kingdom

31.1 Capital which an applicant possesses in a country outside the United Kingdom shall be calculated:

(a) in a case where there is no prohibition in that country against the transfer to the United Kingdom of an amount equal to its current market or surrender value in that country, at that value.

(b) in a case where there is such a prohibition, at the price which it would realise if sold in the United Kingdom to a willing buyer,

less, where there would be expenses attributable to sale, 10 per cent. and the amount of any encumbrances secured on it.

32.0 Notional capital

- 32.1 An applicant shall be treated as possessing capital of which he has deprived himself for the purpose of securing entitlement to council tax reduction or increasing the amount of that reduction except to the extent that that capital is reduced in accordance with section 33.
- 32.2 Except in the case of
- (a) a discretionary trust; or
 - (b) a trust derived from a payment made in consequence of a personal injury; or
 - (c) any loan which would be obtained only if secured against capital disregarded under Schedule 3; or
 - (d) a personal pension scheme, occupational pension scheme or a payment made by the Board of the Pension Protection Fund; or
 - (e) any sum to Schedule 3 refers; or
 - (f) child tax credit; or
 - (g) working tax credit,
- any capital which would become available to the applicant upon application being made, but which has not been acquired by him, shall be treated as possessed by him but only from the date on which it could be expected to be acquired were an application made.
- 32.3 Any payment of capital, other than a payment of capital specified in paragraph (4), made
- (a) to a third party in respect of a single applicant or a member of the family (but not a member of the third party's family) shall, where that payment is a payment of an occupational pension, a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund, be treated as possessed by that single applicant or, as the case may be, by that member;
 - (b) to a third party in respect of a single applicant or in respect of a member of the family (but not a member of the third party's family) shall, where it is not a payment referred to in subparagraph (a), be treated as possessed by that single applicant or by that member to the extent that it is used for the food, ordinary clothing or footwear, household fuel or rent of that single applicant or, as the case may be, of any member of that family or is used for any council tax or water charges for which that applicant or member is liable;
 - (c) to a single applicant or a member of the family in respect of a third party (but not in respect of another member of that family) shall be treated as possessed by that single applicant or, as the case may be, that member of the family to the extent that it is kept or used by him or used by or on behalf of any member of the family.
- 32.4 Paragraph 32.3 shall not apply in respect of a payment of capital made:
- (a) under or by any of the Trusts, the Fund, the Eileen Trust, MFET Limited, the Independent Living Fund (2006), the Skipton Fund, the Caxton Foundation or the London Bombings Relief Charitable Fund;
 - (b) pursuant to section 2 of the 1973 Act in respect of a person's participation:
 - i. in an employment programme specified in regulation 75(1)(a)(ii) of the Jobseeker's Allowance Regulations;
 - ii. in a training scheme specified in regulation 75(1)(b)(ii) of those Regulations;
 - iii. in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations;
 - iv. in a qualifying course within the meaning specified in regulation 17A(7) of those Regulations; or
 - v. in the Flexible New Deal specified in regulation 75(1)(a)(v) of those Regulations;
 - (c) in respect of a person's participation in the Mandatory Work Activity Scheme;
 - (d) Enterprise Scheme;
 - (e) in respect of an applicant's participation in the Employment, Skills and Enterprise Scheme or Back to Work Scheme;
 - (f) under an occupational pension scheme, in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund where—
 - vi. a bankruptcy order has been made in respect of the person in respect of whom the

payment has been made or, in Scotland, the estate of that person is subject to sequestration or a judicial factor has been appointed on that person's estate under section 41 of the Solicitors (Scotland) Act 1980;

- vii. the payment is made to the trustee in bankruptcy or any other person acting on behalf of the creditors; and
- viii. the person referred to in (i) and any member of his family does not possess, or is not treated as possessing, any other income apart from that payment.

32.5 Where an applicant stands in relation to a company in a position analogous to that of a sole owner or partner in the business of that company, he may be treated as if he were such sole owner or partner and in such a case

- (a) the value of his holding in that company shall be disregarded; and
- (b) he shall be treated as possessing an amount of capital equal to the value or, as the case may be, his share of the value of the capital of that company and the foregoing provisions of this Section shall apply for the purposes of calculating that amount as if it were actual capital which he does possess.

32.6 For so long as the applicant undertakes activities in the course of the business of the company, the amount which, he is treated as possessing under paragraph (5) shall be disregarded.

32.7 Where an applicant is treated as possessing capital under any of paragraphs (1) and (2) the foregoing provisions of this Section shall apply for the purposes of calculating its amount as if it were actual capital, which he does possess.

33.0 Diminishing notional capital rule.

33.1 Where an applicant is treated as possessing notional capital the amount which he is treated as possessing shall be reduced by the amount calculated by the authority as the weekly amount of council tax reduction lost due to the inclusion of the notional capital within the calculation.

33.1 The authority shall determine the frequency by which the notional capital is reduced.

34.0 Capital jointly held

34.1 Where an applicant and one or more persons are beneficially entitled in possession to any capital asset they shall be treated as if each of them were entitled in possession to the whole beneficial interest therein in an equal share and the foregoing provisions of this Section shall apply for the purposes of calculating the amount of capital which the applicant is treated as possessing as if it were actual capital which the applicant does possess.

35.0 Students - Student related definitions

35.1 In this scheme the following definitions apply;

'academic year' means the period of twelve months beginning on 1st January, 1st April, 1st July or 1st September according to whether the course in question begins in the winter, the spring, the summer or the autumn respectively but if students are required to begin attending the course during August or September and to continue attending through the autumn, the academic year of the course shall be considered to begin in the autumn rather than the summer;

'access funds' means;

- (a) grants made under section 68 of the Further and Higher Education Act 1992 for the purpose of providing funds on a discretionary basis to be paid to students;
- (b) grants made under section 73(a) and (c) and 74(1) of the Education (Scotland) Act 1980;
- (c) grants made under Article 30 of the Education and Libraries (Northern Ireland) Order 1993 or grants, loans or other payments made under Article 5 of the Further Education (Northern Ireland) Order 1997 in each case being grants, or grants, loans or other payments as the case may be, for the purpose of assisting students in financial difficulties;
- (d) discretionary payments, known as "learner support funds", which are made available to

- students in further education by institutions out of funds provided by the Secretary of State under section 14 of the Education Act 2002 or the Chief Executive of Skills Funding under sections 100 and 101 of the Apprenticeships, Skills, Children and Learning Act 2009; or
- (e) Financial Contingency Funds made available by the Welsh Ministers;

'college of further education' means a college of further education within the meaning of Part 1 of the Further and Higher Education (Scotland) Act 1992;

'contribution' means;

- (a) any contribution in respect of the income of a student or any person which the Secretary of State, the Scottish Ministers or an education authority takes into account in ascertaining the amount of a student's grant or student loan; or
- (b) any sums, which in determining the amount of a student's allowance or bursary in Scotland under the Education (Scotland) Act 1980, the Scottish Ministers or education authority takes into account being sums which the Scottish Ministers or education authority consider that it is reasonable for the following person to contribute towards the holder's expenses;
- (i) the holder of the allowance or bursary;
 - (ii) the holder's parents;
 - (iii) the holders parent's spouse, civil partner or a person ordinarily living with the holder's parent as if he or she were the spouse or civil partner of that parent; or
 - (iv) the holder's spouse or civil partner;

'course of study' means any course of study, whether or not it is a sandwich course and whether or not a grant is made for attending or undertaking it;

'covenant income' means the gross income payable to a full-time student under a Deed of Covenant by his parent;

'education authority' means a government department, a local education authority as defined in section 12 of the Education Act 1996 (interpretation), a local education authority as defined in section 123 of the Local Government (Scotland) Act 1973 an education and library board established under Article 3 of the Education and Libraries (Northern Ireland) Order 1986, any body which is a research council for the purposes of the Science and Technology Act 1965 or any analogous government department, authority, board or body of the Channel Island, Isle of Man or any other country outside Great Britain;

'full-time course of study' means a full-time course of study which;

- (a) is not funded in whole or in part by the Secretary of State under section 14 of the Education Act 2002, the Chief Executive of Skills Funding or by the Welsh Ministers or a full-time course of study which is not funded in whole or in part by the Scottish Ministers at a college of further education or a full-time course of study which is a course of higher education and is funded in whole or in part by the Scottish Ministers;
- (b) is funded in whole or in part by the Secretary of State under section 14 of the Education Act 2002, the Chief Executive of Skills Funding or by the Welsh Ministers if it involves more than 16 guided learning hours per week for the student in question, according to the number of guided learning hours per week for that student set out—
- (i) in the case of a course funded by the Secretary of State under section 14 of the Education Act 2002 or the Chief Executive of Skills Funding, in the student's learning agreement signed on behalf of the establishment which is funded by either of those persons for the delivery of that course; or
 - (ii) in the case of a course funded by the Welsh Ministers, in a document signed on behalf of the establishment which is funded by that Council for the delivery of that course; or
- (c) is not higher education and is funded in whole or in part by the Scottish Ministers at a college of further education and involves—
- (i) more than 16 hours per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff according to the number of hours set out in a document signed on behalf of the college; or
 - (ii) 16 hours or less per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff and additional hours using structured learning packages supported by the teaching staff where the combined total of hours

exceeds 21 hours per week, according to the number of hours set out in a document signed on behalf of the college;

‘full-time student’ means a person attending or undertaking a full-time course of study and includes a student on a sandwich course;

‘grant’ means any kind of educational grant or award and includes any scholarship, studentship, exhibition allowance or bursary;

‘grant income’ means

- (a) any income by way of a grant;
- (b) any contribution whether or not it is paid;

‘higher education’ means higher education within the meaning of Part 2 of the Further and Higher Education (Scotland) Act 1992; **‘last day of the course’** means;

- (a) in the case of a qualifying course, the date on which the last day of that course falls or the date on which the final examination relating to that course is completed, whichever is the later;
- (b) in any other case, the date on which the last day of the final academic term falls in respect of the course in which the student is enrolled;

‘period of study’ means–

- (a) in the case of a course of study for one year or less, the period beginning with the start of the course and ending with the last day of the course;
- (b) in the case of a course of study for more than one year, in the first or, as the case may be, any subsequent year of the course, other than the final year of the course, the period beginning with the start of the course or, as the case may be, the year’s start and ending with either–
 - (i) the day before the start of the next year of the course in a case where the student’s grant or loan is assessed at a rate appropriate to his studying throughout the year, or, if he does not have a grant or loan, where a loan would have been assessed at such a rate had he had one; or
 - (ii) in any other case, the day before the start of the normal summer vacation appropriate to his course;
- (c) in the final year of a course of study of more than one year, the period beginning with that year’s start and ending with the last day of the course;

‘periods of experience’ means periods of work experience which form part of a sandwich course;

‘qualifying course’ means a qualifying course as defined for the purposes of Parts 2 and 4 of the Jobseeker’s Allowance Regulations;

‘modular course’ means a course of study which consists of two or more modules, the successful completion of a specified number of which is required before a person is considered by the educational establishment to have completed the course.

‘sandwich course’ has the meaning prescribed in regulation 2(9) of the Education (Student Support) Regulations 2008, regulation 4(2) of the Education (Student Loans), (Scotland), Regulations 2007 or regulation 2(8) of the Education (Student Support) Regulations (Northern Ireland) 2007, as the case may be;

‘standard maintenance grant’ means–

- (a) except where paragraph (b) or (c) applies, in the case of a student attending or undertaking a course of study at the University of London or an establishment within the area comprising the City of London and the Metropolitan Police District, the amount specified for the time being in paragraph 2(2)(a) of Schedule 2 to the Education (Mandatory Awards) Regulations 2003 (‘the 2003 Regulations’) for such a student;
- (b) except where paragraph (c) applies, in the case of a student residing at his parent’s home, the amount specified in paragraph 3 thereof;
- (c) in the case of a student receiving an allowance or bursary under the Education (Scotland) Act 1980, the amount of money specified as ‘standard maintenance allowance’ for the relevant year appropriate for the student set out in the Student Support in Scotland Guide issued by the student Awards Agency for Scotland, or its nearest equivalent in the case of a bursary provided by a college of further education or a local education authority;
- (d) in any other case, the amount specified in paragraph 2(2) of Schedule 2 to the 2003 Regulations other than in sub-paragraph (a) or (b) thereof;

‘student’ means a person, other than a person in receipt of a training allowance, who is attending or undertaking–

- (a) a course of study at an educational establishment; or
- (b) a qualifying course;

‘student loan’ means a loan towards a student’s maintenance pursuant to any regulations made under section 22 of the Teaching and Higher Education Act 1998, section 73 of the Education (Scotland) Act 1980 or Article 3 of the Education (Student Support) (Northern Ireland) Order 1998 and shall include, in Scotland, a young student’s bursary paid under regulation 4(1)(c) of the Student’s Allowances (Scotland) Regulations 2007

35.2 For the purposes of the definition of ‘full-time student’, a person shall be regarded as attending or, as the case may be, undertaking a full-time course of study or as being on a sandwich course

- (a) in the case of a person attending or undertaking a part of a modular course which would be a full-time course of study for the purposes of this Part, for the period beginning on the day on which that part of the course starts and ending;
 - (i) on the last day on which he is registered with the educational establishment as attending or undertaking that part as a full-time course of study; or
 - (ii) on such earlier date (if any) as he finally abandons the course or is dismissed from it;
- (b) in any other case, throughout the period beginning on the date on which he starts attending or undertaking the course and ending on the last day of the course or on such earlier date (if any) as he finally abandons it or is dismissed from it.

35.3 For the purposes of sub-paragraph (a) of paragraph 43.2, the period referred to in that sub-paragraph shall include;

- (a) where a person has failed examinations or has failed to successfully complete a module relating to a period when he was attending or undertaking a part of the course as a full-time course of study, any period in respect of which he attends or undertakes the course for the purpose of retaking those examinations or that module;
- (b) any period of vacation within the period specified in that paragraph or immediately following that period except where the person has registered with the educational establishment to attend or undertake the final module in the course and the vacation immediately follows the last day on which he is required to attend or undertake the course.

36.0 Students who are excluded from entitlement to council tax reduction.

36.1 Students except those define in paragraph (3) are not able to claim Council tax reduction under Classes D of the authority’s reduction scheme.

36.2 To be eligible for reduction, the student must be liable for Council Tax under Section 6 of the Local Government Finance Act 1992, and they must not be deemed to be a full-time student or a person from abroad within the meaning of section 7 of this scheme (persons from aboard).

36.3 Paragraph 36.2 shall not apply to a student:

- (a) who is a person on income support, an income-based jobseeker’s allowance or an income-related employment and support allowance;
- (b) who is a lone parent;
- (c) who is in receipt of a Personal Independence Payment;
- (d) who has a partner who is also a full-time student, if he or that partner is treated as responsible for a child or young person;
- (e) (who is a single applicant with whom a child is placed by a local authority or voluntary organisation within the meaning of the Children Act 1989,
- (f) who is;
 - (i) aged under 21 and whose course of study is not a course of higher education, or
 - (ii) a qualifying young person or child within the meaning of section 142 of the Act (child and qualifying young person);

- (g) in respect of whom
 - i) a supplementary requirement has been determined under paragraph 9 of Part 2 of Schedule 2 to the Education (Mandatory Awards) Regulations 2003;
 - ii) an allowance, or as the case may be, bursary has been granted which includes a sum under paragraph (1)(d) or regulation 4 of the Students' Allowances (Scotland) Regulations 1999 or, as the case may be, under paragraph (1)(d) of regulation 4 of the Education Authority (Bursaries) (Scotland) Regulations 1995, in respect of expenses incurred;
 - iii) a payment has been made under section 2 of the Education Act 1962 or under or by virtue of regulations made under the Teaching and Higher Education Act 1998;
 - iv) a grant has been made under regulation 13 of the Education (Student Support) Regulations 2005 or under regulation 13 of the Education (Student Support) Regulations (Northern Ireland) 2000; or
 - v) a supplementary requirement has been determined under paragraph 9 of Schedule 6 to the Students Awards Regulations (Northern Ireland) 1999 or a payment has been made under Article 50(3) of the Education and Libraries (Northern Ireland) Order 1986,

on account of his disability by reason of deafness.

36.4 For the purposes of paragraph (3(f)(i)) the student must have begun, or been enrolled or accepted onto the course before attaining the age of 19

36.5 The reference to a course of higher education is a reference to a course of any description mentioned in Schedule 6 to the Education Reform Act 1988.

36.6 An intercalating student may be eligible for a reduction if the following circumstances are met:

- (a) at any time during an academic year, with the consent of the relevant educational establishment, he ceases to attend or undertake a course because he is;
 - (i) engaged in caring for another person; or
 - (ii) ill;
- (b) he has subsequently ceased to be engaged in engaging in caring for that person or, as the case may be, he has subsequently recovered from that illness; and
- (c) he is not eligible for a grant or a student loan in respect of the period specified in paragraph (7).

36.7 The period specified for the purposes of paragraph (6) is the period, not exceeding one year, beginning on the day on which he ceased to be engaged in caring for that person or, as the case may be, the day on which he recovered from that illness and ending on the day before;

- (a) the day on which he resumes attending or undertaking the course; or
 - (b) the day from which the relevant educational establishment has agreed that he may resume attending or undertaking the course,
- which shall first occur.

37.0 Students - Calculation of grant income

37.1 The amount of a student's grant income to be taken into account shall, subject to paragraphs (2) and (3), be the whole of his grant income.

37.2 There shall be excluded from a student's grant income any payment;

- (a) intended to meet tuition fees or examination fees;
- (b) in respect of the student's disability;
- (c) intended to meet additional expenditure connected with term time residential study away from the student's educational establishment;

- (d) on account of the student maintaining a home at a place other than that at which he resides during his course;
- (e) on account of any other person but only if that person is residing outside of the United Kingdom and there is no applicable amount in respect of him;
- (f) intended to meet the cost of books and equipment;
- (g) intended to meet travel expenses incurred as a result of his attendance on the course;
- (h) intended for the childcare costs of a child dependant.
- (i) of higher education bursary for care leavers made under Part III of the Children Act 1989.

37.3 Where a student does not have a student loan and is not treated as possessing such a loan, there shall be excluded from the student's grant income;

- (a) the sum of £303 per academic year in respect of travel costs; and
- (b) the sum of £390 per academic year towards the costs of books and equipment, whether or not any such costs are incurred.

37.4 There shall also be excluded from a student's grant income the grant for dependants known as the parents' learning allowance paid pursuant to regulations made under Article 3 of the Education (Student Support) (Northern Ireland) Order 1998 or section 22 of the Teaching and Higher Education Act 1998.

37.5 Subject to paragraphs (6) and (7), a student's grant income shall be apportioned;

- (a) subject to paragraph (8), in a case where it is attributable to the period of study, equally between the weeks in that period beginning with the reduction week, the first day of which coincides with, or immediately follows the first day of the period of study and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period of study;
- (b) in any other case, equally between the weeks in the period beginning with the reduction week, the first day of which coincides with, or immediately follows, the first day of the period for which it is payable and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period for which it is payable.

37.6 Any grant in respect of dependants paid under section 63(6) of the Health Services and Public Health Act 1968 (grants in respect of the provision of instruction to officers of hospital authorities) and any amount intended for the maintenance of dependants under Part 3 of Schedule 2 to the Education (Mandatory Awards) Regulations 2004 shall be apportioned equally over the period of 52 weeks or, if there are 53 reduction weeks (including part-weeks) in the year, 53.

37.7 In a case where a student is in receipt of a student loan or where he could have acquired a student loan by taking reasonable steps but had not done so, any amount intended for the maintenance of dependants shall be apportioned over the same period as the student's loan is apportioned or, as the case may be, would have been apportioned.

37.8 In the case if a student on a sandwich course, any periods of experience within the period of study shall be excluded and the student's grant income shall be apportioned equally between the weeks in the period beginning with the reduction week, the first day of which immediately follows the last day of the period of experience and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period of study.

38.0 Students- Calculation of covenant income where a contribution is assessed.

38.1 Where a student is in receipt of income by way of a grant during a period of study and a contribution has been assessed, the amount of his covenant income to be taken into account for that period and any summer vacation immediately following shall be the whole amount of the covenant income less, subject to paragraph (3), the amount of the contribution.

- 38.2 The weekly amount of the student's covenant shall be determined–
- (a) by dividing the amount of income which falls to be taken into account under paragraph (1) by 52 or 53, whichever is reasonable in the circumstances; and
 - (b) by disregarding from the resulting amount, £5.

39.0 Students - Covenant income where no grant income or no contribution is assessed

39.1 Where a student is not in receipt of income by way of a grant the amount of his covenant income shall be calculated as follows;

- (a) any sums intended for any expenditure specified in the calculation of grant income necessary as a result of his attendance on the course shall be disregarded;
- (b) any covenant income, up to the amount of the standard maintenance grant, which is not so disregarded, shall be apportioned equally between the weeks of the period of study;
- (c) there shall be disregarded from the amount so apportioned the amount which would have been disregarded in the calculation of grant income had the student been in receipt of the standard maintenance grant; and
- (d) the balance, if any, shall be divided by 52 or 53 whichever is reasonable in the circumstances and treated as weekly income of which £5 shall be disregarded.

39.2 Where a student is in receipt of income by way of a grant and no contribution has been assessed, the amount of his covenanted income shall be calculated in accordance with sub-paragraphs (a) to (d) of paragraph (1).

40.0 Students - Covenant Income and Grant income – non-disregard

40.1 No part of a student's covenant income or grant income shall be disregarded under this scheme.

41.0 Treatment of student loans

41.1 A student loan shall be treated as income.

41.2 In calculating the weekly amount of the loan to be taken into account as income:

- (a) in respect of a course that is of a single academic year's duration or less, a loan which is payable in respect of that period shall be apportioned equally between the weeks in the period beginning with;
 - (i) except in a case where (ii) applies, the reduction week, the first day of which coincides with, or immediately follows, the first day of the single academic year;
 - (ii) where the student is required to start attending the course in August or where the course is less than an academic year's duration, the reduction week, the first day of which coincides with, or immediately follows, the first day of the course, and ending with the reduction week, the last day of which coincides with, or immediately precedes with last day of the course,
- (b) in respect of an academic year of a course which starts other than on 1st September, a loan which is payable in respect of that academic year shall be apportioned equally between the weeks in the period beginning with the reduction week, the first day of which coincides with or immediately follows, the first day of that academic year and ending with the reduction week, the last day of which coincides with or immediately precedes, the last day of that academic year but excluding any reduction weeks falling entirely within the quarter during which, in the opinion of the Secretary of State, the longest of any vacation is taken and for the purposes of this sub-paragraph, 'quarter' shall have the same meaning as for the purposes of the Education (Student Support) Regulations 2005;
- (c) in respect of the final academic year of a course (not being a course of a single year's duration), a loan which is payable in respect of that final academic year shall be apportioned equally between the weeks in the period beginning with;

(i) except in a case where (ii) applies, the reduction week, the first day of which coincides with or immediately follows, the first day of that academic year;

(ii) where the final academic year starts on 1st September, the reduction week, the first day of which coincide with, or immediately follows, the earlier of 1st September or the first day of the autumn term, and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the course;

(d) in any other case, the loan shall be apportioned equally between the weeks in the period beginning with the earlier of;

(i) the first day of the first reduction week in September; or

(ii) the reduction week, the first day of which coincides with, or immediately follows the first day of the autumn term,

and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the course;

and, in all cases, from the weekly amount so apportioned there shall be disregarded £10.

41.3 A student shall be treated as possessing a student loan in respect of an academic year where;

(a) a student loan has been made to him in respect of that year; or

(b) he could acquire such a loan in respect of that year by taking reasonable steps to do so.

41.4 Where a student is treated as possessing a student loan under paragraph (3), the amount of the student loan to be taken into account as income shall be, subject to paragraph (5).

(a) in the case of a student to whom a student loan is made in respect of an academic year, a sum equal to

(i) the maximum student loan he is able to acquire in respect of that year by taking reasonable steps to do so; and

(ii) any contribution whether or not it has been paid to him;

(b) in the case of a student to whom a student loan is not made in respect of an academic year, the maximum student loan that would be made to the student if;

(i) he took all reasonable steps to obtain the maximum student loan he is able to acquire in respect of that year; and

(ii) no deduction in that loan was made by virtue of the application of a means test.

41.5 There shall be deducted from the amount of income taken into account under paragraph (4)

(a) the sum of £303 per academic year in respect of travel costs; and

(b) the sum of £390 per academic year towards the cost of books and equipment, whether or not any such costs are incurred.

42.0 Students - Treatment of fee loans

42.1 A loan for fees, known as a fee loan or a fee contribution loan, made pursuant to regulations made under Article 3 of the Education (Student Support) (Northern Ireland) Order 1998, section 22 of the Teaching and Higher Education Act 1998 or section 73(f) of the Education (Scotland) Act 1980, shall be disregarded as income.

43.0 Students - Treatment of payments from access funds

43.1 A payment from access funds, other than a payment to which paragraph 43.2 applies, shall be disregarded as income.

43.2 a) any payments from access funds which are intended and used for an item of food, ordinary clothing or footwear, household fuel, or rent of a single applicant or, as the case may be, of the applicant or any other member of his family and

b) any payments from access funds which are used for any council tax or water charges for which that applicant or member is liable, shall be disregarded as income to the extent of

£20 per week.

- 43.3 Where a payment from access funds is made—
- (a) on or after 1st September or the first day of the course, whichever first occurs, but before receipt of any student loan in respect of that year and that payment is intended for the purpose of bridging the period until receipt of the student loan; or
 - (b) before the first day of the course to a person in anticipation of that person becoming a student,
- that payment shall be disregarded as income.

44.0 Students - Disregard of contribution

- 44.1 Where the applicant or his partner is a student and for the purposes of assessing a contribution to the student's grant or student loan, the other partner's income has been taken into account, an amount equal to that contribution shall be disregarded for the purposes of assessing that other partner's income.

45.0 Further disregard of student's income

- 45.1 Where any part of a student's income has already been taken into account for the purpose of assessing his entitlement to a grant or student loan, the amount taken into account shall be disregarded in assessing that student's income.

46.0 Students - Income treated as capital.

- 46.1 Any amount by way of a refund of tax deducted from a student's covenant income shall be treated as capital.
- 46.2 Any amount paid from access funds as a single lump sum shall be treated as capital.
- 46.3 An amount paid from access fund as a single lump sum which is intended and used for an item other than food, ordinary clothing or footwear, household fuel or rent, or which is used for an item other than any council tax or water charges for which that applicant or member is liable, shall be disregarded as capital but only for a period of 52 weeks from the date of the payment.

47.0 Students - Disregard of changes occurring during summer vacation.

- 47.1 In calculating a student's income the authority shall disregard any change in the standard maintenance grant, occurring in the recognised summer vacation appropriate to the student's course, if that vacation does not form part of his period of study from the date on which the change occurred to the end of that vacation.

48.0 Maximum Council Tax Reduction

- 48.1 Subject to paragraphs (2) to (4), the amount of a person's maximum Council Tax Reduction in respect of a day for which he is liable to pay council tax, shall be 77 per cent, of the amount A divided by B where;
- (a) A is the amount set by the appropriate authority as the council tax for the relevant financial year in respect of the dwelling in which he is a resident and for which he is liable, subject to any discount which may be appropriate to that dwelling under the 1992 Act; and
 - (b) B is the number of days in that financial year,

In this paragraph "relevant financial year" means, in relation to any particular day, financial year within which the day in question falls.

- 48.2 In calculating a person's maximum Council Tax Reduction any reduction in the amount that

person is liable to pay in respect of council tax, which is made in consequence of any enactment in, or made under, the 1992 Act, shall be taken into account.

48.3 Subject to paragraph (4), where an applicant is jointly and severally liable for council tax in respect of a dwelling in which he is resident with one or more other persons but excepting any person so residing with the applicant who is a student who is excluded from entitlement to Council Tax Reduction applies, in determining the maximum Council Tax Reduction in his case in accordance with paragraph (1), the amount A shall be divided by the number of persons who are jointly and severally liable for that tax.

48.4 Where an applicant is jointly and severally liable for council tax in respect of a dwelling with only his partner, paragraph (3) shall not apply in his case.

49.0 Date on which entitlement is to begin.

49.1 Subject to paragraph (2), any person to whom or in respect of whom a claim for council tax reduction is made and who is otherwise entitled to that reduction shall be so entitled from the date on which that claim is made or is treated as made.

49.2 Where a person is otherwise entitled to council tax reduction and becomes liable for the first time for the authority's council tax in respect of a dwelling of which he is a resident in the reduction week in which his claim is made or is treated as made, he shall be so entitled from the date of claim.

50.0 Date on which change of circumstances is to take effect.

50.1 A change of circumstances which affects entitlement to, or the amount of, a reduction under the authority's scheme ("change of circumstances"), takes effect from date on which the change actually occurs.

50.2 Subject to paragraph (3), where the change of circumstances is a change in the amount of council tax payable, it takes effect from the day on which it actually occurs.

50.3 Where the change of circumstances is that income, or an increase in the amount of income, is paid in respect of a past period and there was no entitlement to income of that amount during that period, the change of circumstances shall take effect from the first day on which such income, had it been paid in that period at intervals appropriate to that income, would have fallen to be taken into account for the purposes of this scheme.

50.4 Where there is a change to DWP benefits due to annual uprating, the change shall take effect on 1st April of the financial year to which the increase applies.

51.0 Making an application.

51.1 In the case of a couple or members of a polygamous marriage an application is to be made by whichever one of them they agree should so apply or, in default of agreement, by such one of them as the authority determines.

51.2 Where a person who is liable to pay council tax in respect of a dwelling is unable for the time being to act, and;

- (a) a deputy has been appointed by the Court of Protection with power to claim, or as the case may be, receive benefit on his behalf; or
- (b) in Scotland, his estate is being administered by a judicial factor or any guardian acting or appointed under the Adults with Incapacity (Scotland) Act 2000 who has power to apply or, as the case may be, receive benefit on his behalf; or
- (c) an attorney with a general power or a power to apply or, as the case may be, receive benefit, has been appointed by that person under the Powers of Attorney

Act 1971, the Enduring Powers of Attorney Act 1985, or the Mental Capacity Act 2005 or otherwise,
that deputy, judicial factor, guardian, or attorney, as the case may be, may make an application on behalf of that person.

- 51.3 Where a person who is liable to pay council tax in respect of a dwelling is unable for the time being to act and sub-paragraph (2) does not apply to him, the authority may, upon written application made to them by a person who, if a natural person, is over the age of 18, appoint that person to exercise on behalf of the person who is unable to act, any right to which that person might be entitled under the authority's scheme and to receive and deal on his behalf with any sums payable to him.
- 51.4 Where a person who is liable to pay council tax in respect of a dwelling is for the time being unable to act and the Secretary of State has appointed a person to act on his behalf under regulation 33 of the Social Security (Claims and Payments) Regulations 1987 (persons unable to act), the authority may if that person agrees, treat him as if he had been appointed by them under sub-paragraph (3).
- 51.5 Where the authority has made an appointment under sub-paragraph (3) or treated a person as an appointee under sub-paragraph (4);
- (a) it may at any time revoke the appointment;
 - (b) the person appointed may resign his office after having given 4 weeks' notice in writing to the authority of his intention to do so;
 - (c) any such appointment terminates when the authority is notified of the appointment of a person mentioned in sub-paragraph (2).
- 51.6 Anything required by the authority's scheme to be done by or to any person who is for the time being unable to act may be done by or to the persons mentioned in sub-paragraph (2) above or by or to the person appointed or treated as appointed under this paragraph and the receipt of any such person so appointed shall be a good discharge to the authority for any sum paid.
- 51.7 The authority must;
- (a) inform any person making an application of the duty imposed on them
 - (b) explain the possible consequences (including prosecution) of failing to comply with that duty; and
 - (c) set out the circumstances a change in which might affect entitlement to the reduction or its amount.

52.0 Procedure by which a person may apply for a reduction under the authority's scheme¹

52.1. Paragraphs 2 to 7 apply to an application made under the authority's scheme.

52.2. An application may be made;

- (a) in writing,
- (b) by means of an electronic communication in accordance with Part 4 of this Schedule, or
- (c) where the authority has published a telephone number for the purpose of receiving such applications, by telephone.
- (d) a notification of Universal Credit or any legacy benefit from DWP, may be treated by the authority as a claim for reduction.

52.3 An application which is made in writing must be made to the designated office on a properly completed form. The form must be provided free of charge by the authority for the purpose.

¹ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

52.4 Where an application made in writing is defective because—
(a) it was made on the form supplied for the purpose, but that form is not accepted by the authority as being properly completed; or
(b) it was made in writing but not on the form approved for the purpose and the authority does not accept the application as being in a written form which is sufficient in the circumstances of the case having regard to the sufficiency of the written information and evidence,
the authority may, in a case to which sub-paragraph (a) applies, request the applicant to complete the defective application or, in the case to which sub-paragraph (b) applies, supply the applicant with the approved form or request further information and evidence.

52.5 An application made on a form provided by the authority is properly completed if it is completed in accordance with the instructions on the form, including any instructions to provide information and evidence in connection with the application.

52.6 If an application made by electronic communication is defective the authority must provide the person making the application with an opportunity to correct the defect. An application made by electronic communication is defective if the applicant does not provide all the information the authority requires.

52.7 In a particular case the authority may determine that an application made by telephone is only valid if the person making the application approves a written statement of his circumstances provided by the authority.

52.8 If an application made by telephone is defective the authority must provide the person making the application with an opportunity to correct the defect. An application made by telephone is defective if the applicant does not provide all the information the authority requests during the telephone call.

52.9 Notwithstanding other paragraphs within this section, the authority will determine the method by which claims are to be made as well as where claims should be sent or delivered.

52.10 Where an applicant ('C') makes a claim which includes (or which C subsequently requests should include) a period before the claim is made, the authority may, at its discretion, treat the claim as made on an earlier date 1 month from the date the application for backdate is received. The 1 month timescale can be extended in exceptional circumstances.

53.0 Date on which an application is made²

53.1 Subject to sub-paragraph (7), the date on which an application is made is;

- (a) in a case where;
(i) an award of state pension credit which comprises a guarantee credit has been made to the applicant or his partner, and
(ii) the application for a reduction is made within one month of the date on which the claim for that state pension credit which comprises a guarantee credit was received at the appropriate DWP office,

the first day of entitlement to state pension credit which comprises a guarantee credit arising from that claim;

- (b) in a case where
(i) an applicant or his partner is a person in receipt of a guarantee credit,
(ii) the applicant becomes liable for the first time to pay council tax in respect of the dwelling he occupies as his home, and
(iii) the application is received at the designated office within one month of the date of the change,

the date on which the change takes place;

- (c) in a case where;

² Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

- (i) an award of income support, an income-based jobseeker's allowance, or an income-related employment and support allowance or an award of universal credit has been made to the applicant or his partner, and
- (ii) the application is made within one month of the date on which the claim for that income support, jobseeker's allowance, employment and support allowance or universal credit was received,

the first day of entitlement to income support, an income-based jobseeker's allowance, an income-related employment and support allowance or universal credit arising from that claim;

(d) in a case where;

- (i) an applicant or his partner is a person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance or has an award of universal credit,
- (ii) the applicant becomes liable for the first time to pay council tax in respect of the dwelling which he occupies as his home, and
- (iii) the application is received at the designated office within one month of the date of the change,

the date on which the change takes place;

(e) in a case where;

- (i) an applicant is the former partner of a person who was, at the date of his death or their separation, entitled to a reduction under the authority's scheme, and
 - (ii) the applicant makes an application for a reduction under that scheme within one month of the date of the death or the separation,
- the date of the death or separation;

(f) except where paragraph (a), (b) or (e) is satisfied, in a case where a properly completed application is received within one month (or such longer period as the authority considers reasonable) of the date on which an application form was issued to an applicant following the applicant first notifying, by whatever means, the authority of an intention to make an application, the date of first notification;

(g) in any other case, the date on which an application is received at the designated office.

53.2 For the purposes only of sub-paragraph (1)(c) a person who has been awarded an income-based jobseeker's allowance or an income-related employment and support allowance is to be treated as entitled to that allowance for any days which immediately precede the first day in that award and on which he would, but for regulations made under;

(a) in the case of income-based jobseeker's allowance, paragraph 4 of Schedule 1 to the Jobseekers Act 1995 (waiting days); or

(b) in the case of income-related employment and support allowance, paragraph 2 of Schedule 2 to the Welfare Reform Act 2007 (waiting days), have been entitled to that allowance.

53.3 Where there is a defect in an application by telephone;

(a) is corrected within one month (or such longer period as the authority considers reasonable) of the date the authority last drew attention to it, the authority must treat the application as if it had been duly made in the first instance;

(b) is not corrected within one month (or such longer period as the authority considers reasonable) of the date the authority last drew attention to it, the authority must treat the application as if it had been duly made in the first instance where it considers it has sufficient information to decide the application.

53.4 The authority is to treat a defective application as if it had been validly made in the first instance if, in any particular case, the conditions specified in sub-paragraph (5)(a), (b) or (c) are satisfied.

53.5 The conditions are that—

(a) where the authority receives the properly completed application or the information

requested to complete it or the evidence within one month of the request, or such longer period as the authority may consider reasonable; or

(b) where an application is not on approved form or further information requested by authority applies;

(i) the approved form sent to the applicant is received at the offices of the authority properly completed within one month of it having been sent to him; or, as the case may be;

(ii) the applicant supplies whatever information or evidence was requested within one month of the request; or,

in either case, within such longer period as the authority may consider reasonable; or

(c) where the authority has requested further information, the authority receives at its offices the properly completed application or the information requested to complete it within one month of the request or within such longer period as the authority considers reasonable.

53.6 Except in the case of an application made by a person treated as not being in Great Britain, where a person has not become liable for council tax to the authority but it is anticipated that he will become so liable within the period of 8 weeks (the relevant period), he may apply for a reduction under that authority's scheme at any time in that period in respect of that tax and, provided that liability arises within the relevant period, the authority must treat the application as having been made on the day on which the liability for the tax arises.

53.7 Except in the case of an application made by a person treated as not being in Great Britain, where the applicant is not entitled to a reduction under the authority's scheme in the reduction week immediately following the date of his application, but the authority is of the opinion that unless there is a change of circumstances, he will be entitled to a reduction under its scheme for a period beginning not later than;

(a) in the case of an application made by;

(i) a pensioner, or

(ii) a person who has attained, or whose partner has attained, the age which is 17 weeks younger than the qualifying age for state pension credit, the seventeenth reduction week following the date on which the application is made, or

(b) in the case of an application made by a person who is not a pensioner, the thirteenth reduction week following the date on which the application is made, the authority may treat the application as made on a date in the reduction week immediately preceding the first reduction week of that period of entitlement and award a reduction accordingly.

53.8 In this paragraph "appropriate DWP office" means an office of the Department for Work and Pensions.

54.0 Submission of evidence electronically

54.1 The authority may accept such evidence, documents, and certificates to support the claim electronically where it feels that this would be acceptable given the nature of the claim.

55.0 Use of telephone provided evidence

55.1 The authority may accept such evidence to support the claim by telephone where it feels that this would be acceptable given the nature of the claim.

56.0 Information and evidence³

56.1 Subject to sub-paragraph (3), a person who makes an application for a reduction under an authority's scheme must satisfy sub-paragraph (2) in relation both to himself and to any other person in respect of whom he is making the application.

³ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

- 56.2 This sub-paragraph is satisfied in relation to a person if—
- (a) the application is accompanied by;
 - (i) a statement of the person’s national insurance number and information or evidence establishing that that number has been allocated to the person; or
 - (ii) information or evidence enabling the authority to ascertain the national insurance number that has been allocated to the person; or
 - (b) the person has made an application for a national insurance number to be allocated to him and the application for the reduction is accompanied by;
 - (i) evidence of the application for a national insurance number to be so allocated; and
 - (ii) the information or evidence enabling it to be so allocated.
- 56.3 Sub-paragraph (2) does not apply;
- (a) in the case of a child or young person in respect of whom an application for a reduction is made;
 - (b) to a person who;
 - (i) is a person treated as not being in Great Britain for the purposes of this scheme;
 - (ii) is subject to immigration control within the meaning of section 115(9)(a) of the Immigration and Asylum Act 1999; and
 - (iii) has not previously been allocated a national insurance number.
- 56.4 Subject to sub-paragraph (5), a person who makes an application, or a person to whom a reduction under the authority’s scheme has been awarded, must furnish such certificates, documents, information and evidence in connection with the application or the award, or any question arising out of the application or the award, as may reasonably be required by that authority in order to determine that person’s entitlement to, or continuing entitlement to a reduction under its scheme and must do so within one month of the authority requiring him to do so or such longer period as the authority may consider reasonable.
- 56.5 Nothing in this paragraph requires a person who is a pensioner to furnish any certificates, documents, information or evidence relating to a payment to which sub-paragraph (7) applies.
- 56.6 Where the authority makes a request under sub-paragraph (4), it must;
- (a) inform the applicant or the person to whom a reduction under its scheme has been awarded of his duty under paragraph 9 of Schedule 8 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 (duty to notify change of circumstances) to notify the authority of any change of circumstances; and
 - (b) without prejudice to the extent of the duty owed under paragraph 9, indicate to him either orally or by notice or by reference to some other document available to him on application and without charge, the kind of change of circumstances which must be notified.
- 56.7 This sub-paragraph applies to any of the following payments;
- (a) a payment which is made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the London Bombings Relief Charitable Fund; and
 - (b) a payment which is disregarded under paragraph 24 of Schedule 5, other than a payment under the Independent Living Fund (2006);
- 56.8 Where an applicant or a person to whom a reduction under the authority’s scheme has been awarded or any partner has attained the qualifying age for state pension credit and is a member of, or a person deriving entitlement to a pension under, a personal pension scheme, he must where the authority so requires furnish the following information;
- (a) the name and address of the pension fund holder;
 - (b) such other information including any reference or policy number as is needed to enable the personal pension scheme to be identified.

57.0 Amendment and withdrawal of application⁴

- 57.1 A person who has made an application may amend it at any time before a decision has been made on it by a notice in writing delivered or sent to the designated office.
- 57.2 Where the application was made by telephone the amendment may also be made by telephone.
- 57.3 Any application amended is to be treated as if it had been amended in the first instance.
- 57.4 A person who has made an application may withdraw it by notice to the designated office at any time before a decision has been made on it.
- 57.5 Where the application was made by telephone, the withdrawal may also be made by telephone.
- 57.6 Any notice of withdrawal given in accordance with sub-paragraph (4) or (5) has effect when it is received.
- 57.7 Where a person, by telephone, amends or withdraws an application the person must (if required to do so by the authority) confirm the amendment or withdrawal by a notice in writing delivered or sent to the designated office.

58.0 Duty to notify changes of circumstances⁵

- 58.1 Subject to sub-paragraphs (3), (6) and (7), an applicant (or any person acting on his behalf) must comply with sub-paragraph (2) if there is a relevant change of circumstances at any time;
- (a) between the making of an application and a decision being made on it, or
 - (b) after the decision is made (where the decision is that the applicant is entitled to a reduction under the authority's scheme) including at any time while the applicant is in receipt of such a reduction.
- 58.2 The applicant (or any person acting on his behalf) must notify any change of circumstances which the applicant (or that person) might reasonably be expected to know might affect his entitlement to, or the amount of, a reduction under the authority's scheme (a "relevant change of circumstances") by giving notice to the authority;
- (a) in writing; or
 - (b) by telephone—
 - (i) where the authority has published a telephone number for that purpose unless the authority determines that in any particular case or class of case notification may not be given by telephone; or
 - (ii) in any case or class of case where the authority determines that notice may be given by telephone; or
 - (c) by any other means which the authority agrees to accept in any particular case, within a period of 21 days beginning with the day on which the change occurs, or as soon as reasonably practicable after the change occurs, whichever is later.
- 58.3 The duty imposed on a person by sub-paragraph (1) does not extend to notifying;
- (a) changes in the amount of council tax payable to the authority;
 - (b) changes in the age of the applicant or that of any member of his family;
 - (c) in the case of an applicant in receipt of a relevant benefit, changes in circumstances which affect the amount of the benefit but not the amount of the reduction under the authority's scheme to which he is entitled, other than the cessation of that entitlement to

⁴ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

⁵ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

the benefit.

58.4 For the purposes of sub-paragraph (3)(c) “relevant benefit” means income support, an income-based jobseeker’s allowance or an income-related employment and support allowance or universal credit.

58.5 Notwithstanding sub-paragraph (3)(b) or (c) an applicant is required by sub-paragraph (1) to notify the authority of any change in the composition of his family arising from the fact that a person who was a member of his family is now no longer such a person because he has ceased to be a child or young person.

58.6 Not used.

58.7 All changes in circumstances should be notified to the authority in writing (or by whatever format agreed by the authority) within 21 days of the happening of the event or change in circumstance. This timescale may be extended at the discretion of the authority. Where such a change is not received within that timescale and where the change would increase the level of reduction payable, the authority may use a date later than the actual change of circumstances.

59.0 Decisions by the authority⁶

59.1 The authority must make a decision on an application under its scheme within 14 days or as soon as reasonably practicable thereafter.

60.0 Notification of decision⁷

60.1 The authority must notify in writing any person affected by a decision made by it under its scheme;
(a) in the case of a decision on an application, forthwith or as soon as reasonably practicable thereafter;
(b) in any other case, within 14 days of that decision or as soon as reasonably practicable thereafter.

60.2 Where the decision is to award a reduction, the notification under sub-paragraph (1) must include a statement;
(a) informing the person affected of the duty imposed by paragraph 9(1);
(b) explaining the possible consequences (including prosecution) of failing to comply with that duty; and
(c) setting out the circumstances a change in which might affect entitlement to the reduction or its amount.

60.3 Where the decision is to award a reduction, the notification under sub-paragraph (1) must include a statement as to how that entitlement is to be discharged.

60.4 In any case, the notification under sub-paragraph (1) must inform the person affected of the procedure by which an appeal may be made and must refer the person to the provisions in the authority’s scheme relating to the procedure for making an appeal.

60.5 A person affected to whom the authority sends or delivers a notification of decision may, within one month of the date of the notification of that decision request in writing the authority to provide a written statement setting out the reasons for its decision on any matter set out in the notice.

⁶ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

⁷ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

- 60.6 The written statement referred to in sub-paragraph (5) must be sent to the person requesting it within 14 days or as soon as reasonably practicable thereafter.
- 60.7 For the purposes of this paragraph a person is to be treated as a person affected by a decision of the authority under its scheme where the rights, duties or obligations of that person are affected by that decision and the person falls within sub-paragraph (8).
- 60.8 This sub-paragraph applies to—
- (a) the applicant;
 - (b) in the case of a person who is liable to pay council tax in respect of a dwelling and is unable for the time being to act;
 - (i) a deputy appointed by the Court of Protection with power to claim, or as the case may be, receive benefit on his behalf; or
 - (ii) in Scotland, a judicial factor or any guardian acting or appointed under the Adults with Incapacity (Scotland) Act 2000 who has power to apply or, as the case may be, receive benefit on the person's behalf; or
 - (iii) an attorney with a general power or a power to apply or, as the case may be, receive benefit, has been appointed by that person under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 2005 or otherwise,
 - (c) a person appointed by the authority to act for a person unable to act.

61.0 Time and manner of granting council tax reduction⁸

- 61.1 Where a person is entitled to a reduction under this authority's scheme in respect of his liability for the authority's council tax as it has effect in respect of a chargeable financial year ("the chargeable year"), the authority must discharge his entitlement;
- (a) by reducing, so far as possible, the amount of his liability to which regulation 20(2) of the Council Tax (Administration and Enforcement) Regulations 1992 refers; or
 - (b) where;
 - (i) such a reduction is not possible; or
 - (ii) such a reduction would be insufficient to discharge the entitlement to a reduction under the authority's scheme; or
 - (iii) the person entitled to the reduction is jointly and severally liable for the council tax and the authority determines that such a reduction would be inappropriate, by making payment to him of the amount of reduction to which he is entitled, rounded where necessary to the nearest penny.
- 61.2 The authority must notify the person entitled to a reduction under this scheme of the amount of that reduction and how his entitlement is to be discharged in pursuance of paragraph (1).
- 61.3 In a case to which paragraph (1)(b) refers;
- (a) if the amount of the council tax for which he remains liable in respect of the chargeable year, after any reduction to which sub-paragraph (1)(a) refers has been made, is insufficient to enable his entitlement to a reduction under the authority's scheme in respect thereof to be discharged, upon the final instalment of that tax becoming due any outstanding reduction;
 - (i) must be paid to that person if he so requires; or
 - (ii) in any other case must (as the authority determines) either be repaid or credited against any subsequent liability of the person to make a payment in respect of the authority's council tax as it has effect for any subsequent year;
 - (b) if that person has ceased to be liable for the authority's council tax and has discharged the liability for that tax, the outstanding balance (if any) of the reduction under the authority's scheme in respect thereof must be paid within 14 days or, if that is not reasonably practicable, as soon as practicable thereafter

⁸ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

- (c) in any other case, the reduction under the authority's scheme must be paid within 14 days of the receipt of the application at the offices of the authority or, if that is not reasonably practicable, as soon as practicable thereafter.

61.4 For the purposes of this paragraph "instalment" means any instalment of the authority's council tax to which regulation 19 of the Council Tax (Administration and Enforcement) Regulations 1992 refers (council tax payments).

62.0 Persons to whom reduction is to be paid⁹

62.1 Subject to paragraph (2), any payment of the amount of a reduction must be made to that person.

62.2 Where a person other than a person who is entitled to a reduction under this authority's scheme made the application for the reduction and that first person is a person acting pursuant to an appointment or is treated as having been so appointed, the amount of the reduction may be paid to that person.

63.0 Shortfall in reduction¹⁰

63.1 Where, on the revision of a decision allowing a reduction under the authority's scheme to a person, it is determined that the amount allowed was less than the amount to which that person was entitled, the authority must either;

- (a) make good any shortfall in reduction which is due to that person, by reducing so far as possible the next and any subsequent payments he is liable to make in respect of the council tax of the authority as it has effect for the chargeable financial year until that shortfall is made good; or
- (b) where this is not possible or the person concerned so requests, pay the amount of any shortfall in reduction due to that person within 14 days of the revision of the decision being made or if that is not reasonably practicable, as soon as possible afterwards.

64.0 Payment on the death of the person entitled¹¹

64.1 Where the person entitled to any reduction under this scheme has died and it is not possible to award the reduction which is due in the form of a reduction of the council tax for which he was liable, the authority must make payment of the amount of the reduction to his executor or administrator in accordance with regulation 58(4) of the Council Tax (Administration and Enforcement) Regulations 1992.

65.0 Offsetting

65.1 Where a person has been allowed or paid a sum of council tax reduction under a decision which is subsequently revised or further revised, any sum allowed or paid in respect of a period covered by the subsequent decision shall be offset against arrears of entitlement under the subsequent decision except to the extent that the sum exceeds the arrears and shall be treated as properly awarded or paid on account of them.

66.0 Payment where there is joint and several liability¹²

66.1 Where;

- (a) a person is entitled to a reduction under the authority's scheme in respect of his liability for the authority's council tax as it has effect in respect of a chargeable financial year;

⁹ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

¹⁰ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

¹¹ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

¹² Inserted by Schedule 8 of the Council Tax Reductions Scheme (Prescribed Requirements) (England) Regulations 2012

(b) the person entitled to the reduction is jointly and severally liable for the council tax; and
(c) the authority determines that discharging his entitlement by reducing the amount of his liability to which regulation 20(2) of the Council Tax (Administration and Enforcement) Regulations 1992(7) refers would be inappropriate,
it may make a payment to him of the amount of the reduction to which he is entitled, rounded where necessary to the nearest penny.

66.2 Subject to sub-paragraph (3) any payment made under sub-paragraph (1) must be made to the person who is entitled to the reduction.

66.3 Where a person other than a person who is entitled to a reduction under the authority's scheme made the application and that first person is a person acting pursuant to an appointment this scheme or is treated as having been so appointed, the amount of the reduction may be paid to that person.

67.0 Use of information from and to the Department of Work and Pensions (DWP) and His Majesty's Revenues and Customs (HMRC)

67.1 The authority will use information provided by the DWP and HMRC for the purposes of Council Tax Reduction, council tax liability, billing, administration and enforcement as outlined within Schedule 2 of the Local Government Finance Act 1992 as amended by the Local Government Finance Act 2012 and the Social Security (Information-sharing in relation to Welfare Services etc.) (Amendment) Regulations 2013

67.2 Where required by the relevant department and where required by law, the authority will share information obtained for Council Tax Reduction with the DWP or HMRC as appropriate and in accordance with Data Protections requirements¹³..

68.0 Collection of information

68.1 The authority may receive and obtain information and evidence relating to claims for council tax reduction, the council may receive or obtain the information or evidence from–

- (a) persons making claims for council tax reduction;
- (b) other persons in connection with such claims;
- (c) other local authorities; or
- (d) central government departments including the DWP and HMRC

68.2 The authority may verify relevant information supplied to or obtained.

69.0 Recording and holding information

69.1 The authority:

- (a) may make a record of such information; and
- (b) may hold that information, whether as supplied or obtained or recorded, for the purpose of forwarding it to the person or authority for the time being administering council tax reduction.

70.0 Forwarding of information

70.1 The authority may forward the information to the person or authority for the time being administering claims to or awards of council tax reduction to which the relevant information relates, being

- (i) a local authority;
- (ii) a person providing services to a local authority; or
- (iii) a person authorised to exercise any function of a local authority relating to council tax

¹³ Data Retention and Investigatory Powers Act 2014 and Data Retention Regulations 2014

reduction.

71.0 Persons affected by Decisions

- 71.1 A person is to be treated as a person affected by a relevant decision of the authority where that person is;
- (a) an applicant;
 - (b) in the case of a person who is liable to make payments in respect of a dwelling and is unable for the time being to act
 - (i) a Deputy appointed by the Court of Protection with power to claim, or as the case may be, receive benefit or reduction on his behalf,
 - (ii) in Scotland, a tutor, curator, judicial factor or other guardian acting or appointed in terms of law administering that person's estate, or
 - (iii) an attorney with a general power or a power to receive benefit or reduction appointed by the person liable to make those payments under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 2005 or otherwise;
 - (c) a person appointed by the authority under this scheme;

72.0 Terminations

- 72.1 The authority may terminate reduction in whole or in part the Council tax reduction where it appears to the authority that an issue arises whether;
- (a) the conditions for entitlement to Council tax reduction are or were fulfilled; or
 - (b) a decision as to an award of such a reduction should be revised or superseded.
- 72.2 The authority may terminate, in whole or in part the Council tax reduction where it appears to the authority that an issue arises whether;
- (a) the conditions for entitlement to Council tax reduction are or were fulfilled; or
 - (b) a decision as to an award of such a reduction should be revised or superseded.
- Where the person fails to provide information to the authority as requested in relation to any matter relating to their liability for Council Tax

73.0 Procedure by which a person may make an appeal against certain decisions of the authority¹⁴

- 73.1 A person who is aggrieved by a decision of the authority, which affects;
- (a) the person's entitlement to a reduction under its scheme, or
 - (b) the amount of any reduction to which that person is entitled,
- may serve a written notice on the authority stating the matter by which, and the grounds on which, he is aggrieved.
- 73.2 The authority must
- (a) consider the matter to which the notice relates;
 - (b) notify the aggrieved person in writing;
 - (i) that the ground is not well founded, giving reasons for that belief; or
 - (ii) that steps have been taken to deal with the grievance, stating the steps taken.
- 73.3 Where, following notification under sub-paragraph (2)(b)(i) or (ii), the person is still aggrieved, or if the authority fails to notify the person aggrieved in accordance with sub-paragraph (2)(b) within two months of the service of his notice, he may appeal to the valuation tribunal under section 16 of the 1992 Act¹⁵.

¹⁴ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

¹⁵ As amended by the Tribunal Procedure (Amendment No 3) Rules 2014

74.0 Procedure for an application to the authority for a reduction under section 13A(1)(c) of the 1992 Act¹⁶

74.1 An application to the authority for a reduction under section 13A(1)(c) of the 1992 Act may be made;

- (a) in writing,
- (b) by means of an electronic communication in accordance this scheme or
- (c) where the authority has published a telephone number for the purpose of receiving such applications, by telephone.

74.2 Where;

- (a) the authority has made a determination under section 13A(1)(c) in relation to a class of case in which liability is to be reduced; and
- (b) a person in that class would otherwise be entitled to a reduction under its scheme, that person's application for a reduction under the authority's scheme may also be treated as an application for a reduction under section 13A(1)(c).

75.0 Exceptional Hardship Scheme

75.1 The authority may provide additional help to an applicant who is entitled to reduction under its Exceptional Hardship Scheme.

75.2 Such payments shall be deemed to be made under S13A (1)(a) of the 1992 Act.

76.0 Interpretation for the use of electronic communication

76.1 In this Part;

“information” includes an application, a certificate, notice or other evidence; and

“official computer system” means a computer system maintained by or on behalf of an authority for sending, receiving, processing or storing of any information.

77.0 Conditions for the use of electronic communication

77.1 The authority may use an electronic communication in connection with applications for, and awards of, reductions under its scheme.

77.2 A person other than the authority may use an electronic communication in connection with the matters referred to in sub-paragraph (1) if the conditions specified in sub-paragraphs (3) to (6) are satisfied.

77.3 The first condition is that the person is for the time being permitted to use an electronic communication by an authorisation given by means of a direction of the Chief Executive of the authority.

77.4 The second condition is that the person uses an approved method of;

- (a) authenticating the identity of the sender of the communication;
- (b) electronic communication;
- (c) authenticating any application or notice delivered by means of an electronic communication; and
- (d) subject to sub-paragraph (7), submitting to the authority any information.

77.5 The third condition is that any information sent by means of an electronic communication is in a form approved for the purposes.

77.6 The fourth condition is that the person maintains such records in written or electronic form

¹⁶ Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

as may be specified in a direction given by the Chief Executive of the authority.

77.7 Where the person uses any method other than the method approved of submitting any information, that information is to be treated as not having been submitted.

77.8 In this paragraph “approved” means approved by means of a direction given by the Chief Executive of the authority for the purposes of this section.

78.0 Use of intermediaries

78.1 The authority may use intermediaries in connection with;
(a) the delivery of any information by means of an electronic communication; and
(b) the authentication or security of anything transmitted by such means,
and may require other persons to use intermediaries in connection with those matters.

79.0 Effect of delivering information by means of electronic communication

79.1 Any information which is delivered by means of an electronic communication is to be treated as having been delivered in the manner or form required by any provision of an authority’s scheme on the day the conditions imposed;

(a) by this section; and
(b) by or under an enactment,
are satisfied.

79.2 The authority may determine that any information is to be treated as delivered on a different day (whether earlier or later) from the day provided for in sub-paragraph (1).

79.3 Information may not be taken to have been delivered to an official computer system by means of an electronic communication unless it is accepted by the system to which it is delivered.

80.0 Proof of identity of sender or recipient of information

80.1 If it is necessary to prove, for the purpose of any legal proceedings, the identity of—
(a) the sender of any information delivered by means of an electronic communication to an official computer system; or
(b) the recipient of any such information delivered by means of an electronic communication from an official computer system,
the sender or recipient, as the case may be, is to be presumed to be the person whose name is recorded as such on that official computer system.

81.0 Proof of delivery of information

81.1 If it is necessary to prove, for the purpose of any legal proceedings, that the use of an electronic communication has resulted in the delivery of any information this is presumed to have been the case where;

(a) any such information has been delivered to the relevant authority, if the delivery of that information has been recorded on an official computer system; or
(b) any such information has been delivered by the relevant authority, if the delivery of that information has been recorded on an official computer system.

81.2 If it is necessary to prove, for the purpose of any legal proceedings, that the use of an electronic communication has resulted in the delivery of any such information, this is presumed not to be the case, if that information delivered to the relevant authority has not been recorded on an official computer system.

81.3 If it is necessary to prove, for the purpose of any legal proceedings, when any such information sent by means of an electronic communication has been received, the time and

date of receipt is presumed to be that recorded on an official computer system.

82.0 Proof of content of information

82.1 If it is necessary to prove, for the purpose of any legal proceedings, the content of any information sent by means of an electronic communication, the content is presumed to be that recorded on an official computer system.

83.0 Counter Fraud and compliance

83.1 In order to protect the finances of the authority and also in the interests of all council taxpayers, the authority will undertake such actions as allowed by law to;

- (a) Prevent and detect fraudulent claims and actions in respect of Council tax reduction;
- (b) Carry out investigations fairly, professionally and in accordance with the law; and
- (c) Ensure that sanctions are applied in appropriate cases

83.2 The authority believes that it is important to minimise the opportunity for fraud and;

- (a) will implement rigorous procedures for the verification of claims for council tax reduction;
- (b) will employ sufficient Officers to fulfil the authority's commitment to combat fraud;
- (c) will actively tackle fraud where it occurs in accordance with this scheme;
- (d) will co-operate with the Department for Work and Pensions (DWP), His Majesty's Revenues and Customs and take part in joint working including prosecutions; and
- (e) will in all cases seek to recover all outstanding council tax.

83.3 The authority shall put into place such administrative policies, procedures and processes as are necessary to ensure that the actions outlined within paragraph (1) and (2) can be carried out successfully. In particular the authority shall undertake actions provided by the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013.

Schedule 1

Calculation of the amount of Council Tax Reduction in accordance with the Reduction Scheme.

1 The authority's Council Tax Reduction scheme from 2024/25 shall be calculated on the basis of the following Banded Discount Scheme:

	Passported	£0.00 to £125.00	£125.01 to £200.00	£200.01 to £275.00	£275.01 to £350.00	£350.01 to £450.00
Single no children	77%	77%	50%	25%	0%	0%
Couple no children	77%	77%	50%	25%	0%	0%
Single one child	77%	77%	50%	25%	15%	0%
Couple one child	77%	77%	50%	25%	15%	0%
Single 2+ children	77%	77%	77%	50%	25%	15%
Couple 2+ children	77%	77%	77%	50%	25%	15%

2 The amount of discount to be granted is to be based on the following factors:

- a. The maximum Council Tax Reduction as defined within this scheme;
- b. The Council Tax family as defined within this scheme;
- c. The income of the applicant and partner as defined within this scheme;
- d. The capital of the applicant and partner as defined within this scheme.

3 For the sake of clarity all incomes shown within the table above are weekly in accordance with the scheme requirements and definitions.

4 Discount bands vary depending on both weekly income and the household (family as defined within this scheme).

5 Any applicant whose capital is £10,000 or above shall not be entitled to any Council Tax Reductions whatsoever.

6. The authority **may** increase the level of incomes within the grid specified in paragraph 1 on an annual basis by the appropriate level of inflation decided by the Council.

7. *Where an applicant or partner is in receipt of Income Support, Income Related Employment and Support Allowance or Income Based Jobseeker's Allowance (passported benefit), discount will be awarded at Band 1 level.

Schedule 2

Sums to be disregarded in the calculation of income other than earnings.

1. Any amount paid by way of tax on income.
2. Any payment made to the claimant and in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Mandatory Work Activity Scheme.
3. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Employment, Skills and Enterprise Scheme or Back to Work Scheme, but only for 52 weeks beginning with the date of receipt of the payment.
3. Any payment in respect of any expenses incurred or to be incurred by an applicant who is–
 - (a) engaged by a charitable or voluntary organisation, or
 - (b) volunteer,
 if he otherwise derives no remuneration or profit from the employment and is not to be treated as possessing any earnings under section 32.0 (notional income).
4. Any payment in respect of expenses arising out of the applicant’s participation in a service user group.
5. In the case of employment as an employed earner, any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of the employment.
6. Where an applicant is on income support, an income-based jobseeker’s allowance or an income-related employment and support allowance the whole of his income.
7. Where the applicant is a member of a joint-claim couple for the purposes of the Jobseekers Act and his partner is on an income-based jobseeker’s allowance, the whole of the applicant’s income.
8. Where the applicant, or the person who was the partner of the applicant on 31st March 2003, was entitled on that date to income support or an income-based jobseeker’s allowance but ceased to be so entitled on or before 5th April 2003 by virtue only of regulation 13 of the Housing Benefit (General) Amendment (No. 3) Regulations 1999 as in force at that date, the whole of his income.
9. Any disability living allowance or personal independence payment or AFIP
10. Any concessionary payment made to compensate for the non-payment of;
 - (a) income support;
 - (b) an income-based jobseeker’s allowance.
 - (c) an income-related employment and support allowance.
11. Any mobility supplement under article 20 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006 (including such a supplement by virtue of any other scheme or order) or under article 25A of the Personal Injuries (Civilians) Scheme 1983 or any payment intended to compensate for the non-payment of such a supplement.
12. Any attendance allowance.
13. Any payment to the applicant as holder of the Victoria Cross or of the George Cross or any analogous payment.
14. (1) Any payment–
 - (a) by way of an education maintenance allowance made pursuant to;
 - (b) regulations made under section 518 of the Education Act 1996 (payment of school expenses; grant of scholarships etc.);
 - (c) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980 (power to

- assist persons to take advantage of educational facilities);
 - (d) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)I of the Further and Higher Education (Scotland) Act 1992
 - (e) corresponding to such an education maintenance allowance, made pursuant to;
 - (f) section 14 or section 181 of the Education Act 2002 (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training); or
 - (g) regulations made under section 181 of that Act; or in England, by way of financial assistance made pursuant to section 14 of the Education Act 2002.
- (2) Any payment, other than a payment to which sub-paragraph (1) applies, made pursuant to;
- (a) regulations made under section 518 of the Education Act 1996;
 - (b) regulations made under section 49 of the Education (Scotland) Act 1980; or
 - (c) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)I of the Further and Higher Education (Scotland) Act 1992,
- in respect of a course of study attended by a child or a young person or a person who is in receipt of an education maintenance allowance or other payment made pursuant to any provision specified in sub-paragraph (1).
15. Any payment made to the applicant by way of a repayment under regulation 11(2) of the Education (Teacher Student Loans) (Repayment etc.) Regulations 2002.
16. (1) Any payment made pursuant to section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990 except a payment;
- (a) made as a substitute for income support, a jobseeker's allowance, incapacity benefit, severe disablement allowance or an employment and support allowance;
 - (b) of an allowance referred to in section 2(3) of the 1973 Act or section 2(5) of the Enterprise and New Towns (Scotland) Act 1990; or
 - (c) intended to meet the cost-of-living expenses which relate to any one or more of the items specified in sub-paragraph (2) whilst an applicant is participating in an education, training or other scheme to help him enhance his employment prospects unless the payment is a Career Development Loan paid pursuant to section 2 of the 1973 Act and the period of education or training or the scheme, which is supported by that loan, has been completed.
- (2) The items specified in this sub-paragraph for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the applicant or, where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.
17. (1) Subject to sub-paragraph (2), any of the following payments;
- (a) a charitable payment;
 - (b) a voluntary payment;
 - (c) a payment (not falling within sub-paragraph (a) or (b) above) from a trust whose funds are derived from a payment made in consequence of any personal injury to the applicant;
 - (d) a payment under an annuity purchased;
 - (i) pursuant to any agreement or court order to make payments to the applicant; or
 - (ii) from funds derived from a payment made,
 - (iii) in consequence of any personal injury to the applicant; or
 - (iv) a payment (not falling within sub-paragraphs (a) to (d) received by virtue of any agreement or court order to make payments to the applicant in consequence of any personal injury to the applicant.
- (2) Sub-paragraph (1) shall not apply to a payment, which is made or due to be made by—
- (a) a former partner of the applicant, or a former partner of any member of the applicant's family; or
 - (b) the parent of a child or young person where that child or young person is a member of the applicant's family.

18. 100% of any of the following, namely
- (a) a war disablement pension (except insofar as such a pension falls to be disregarded under paragraph 9 or 10);
 - (b) a war widow's pension or war widower's pension;
 - (c) a pension payable to a person as a widow, widower or surviving civil partner under any power of His Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown;
 - (d) a guaranteed income payment;
 - (e) a payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs;
 - (f) a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above;
 - (g) pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria.
19. £15 of any;
- (a) widowed mother's allowance paid pursuant to section 37 of the Act;
 - (b) widowed parent's allowance paid pursuant to section 39A of the Act.
20. (1) Any income derived from capital to which the applicant is or is treated as beneficially entitled.
21. Where the applicant makes a parental contribution in respect of a student attending a course at an establishment in the United Kingdom or undergoing education in the United Kingdom, which contribution has been assessed for the purposes of calculating—
- (a) under, or pursuant to regulations made under powers conferred by, sections 1 or 2 of the Education Act 1962 or section 22 of the Teaching and Higher Education Act 1998, that student's award;
 - (b) under regulations made in exercise of the powers conferred by section 49 of the Education (Scotland) Act 1980, that student's bursary, scholarship, or other allowance under that section or under regulations made in exercise of the powers conferred by section 73 of that Act of 1980, any payment to that student under that section; or
 - (c) the student's student loan,
- an amount equal to the weekly amount of that parental contribution, but only in respect of the period for which that contribution is assessed as being payable.
22. (1) Where the applicant is the parent of a student aged under 25 in advanced education who either;
- (a) is not in receipt of any award, grant or student loan in respect of that education; or
 - (b) is in receipt of an award under section 2 of the Education Act 1962 (discretionary awards) or an award bestowed by virtue of the Teaching and Higher Education Act 1998, or regulations made thereunder, or a bursary, scholarship or other allowance under section 49(1) of the Education (Scotland) Act 1980, or a payment under section 73 of that Act of 1980,
- and the applicant makes payments by way of a contribution towards the student's maintenance, other than a parental contribution defined within this scheme.
- (2) For the purposes of sub-paragraph (1), the amount shall be equal to—
- (a) the weekly amount of the payments; or
 - (b) the amount by way of a personal allowance for a single applicant under 25 less the weekly amount of any award, bursary, scholarship, allowance or payment referred to in sub-paragraph (1)(b),
- whichever is less.
23. Any payment made to the applicant by a child or young person.

24. Where the applicant occupies a dwelling as his home and the dwelling is also occupied by a person and there is a contractual liability to make payments to the applicant in respect of the occupation of the dwelling by that person or a member of his family–
- (a) where the aggregate of any payments made in respect of any one week in respect of the occupation of the dwelling by that person or a member of his family, or by that person and a member of his family, is less than £20, the whole of that amount; or
 - (b) where the aggregate of any such payments is £20 or more per week, £20.
25. (1) Where the applicant occupies a dwelling as his home and he provides in that dwelling board and lodging accommodation, an amount, in respect of each person for which such accommodation is provided for the whole or any part of a week, equal to–
- (a) where the aggregate of any payments made in respect of any one week in respect of such accommodation provided to such person does not exceed £20.00, 100 per cent. Of such payments;
 - (b) where the aggregate of any such payments exceeds £20.00, £20.00 and 50 per cent. Of the excess over £20.00.
- (2) In this paragraph, ‘board and lodging accommodation’ means accommodation provided to a person or, if he is a member of a family, to him or any other member of his family, for a charge which is inclusive of the provision of that accommodation and at least some cooked or prepared meals which both are cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of his family) and are consumed in that accommodation or associated premises.
26. (1) Any income in kind, except where regulation 30(11)(b) (provision of support under section 95 or 98 of the Immigration and Asylum Act in the calculation of income other than earnings) applies.
- (2) The reference in sub-paragraph (1) to ‘income in kind’ does not include a payment to a third party made in respect of the applicant which is used by the third party to provide benefits in kind to the applicant.
27. Any income which is payable in a country outside the United Kingdom for such period during which there is a prohibition against the transfer to the United Kingdom of that income.
28. (1) Any payment made to the applicant in respect of a person who is a member of his family–
- (a) pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002 or in accordance or with a scheme approved by the Scottish Ministers under section 51A of the Adoption (Scotland) Act 1978(b) (schemes for payments of allowances to adopters); or in accordance with an Adoption Allowance Scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 (Adoption Allowances Schemes)
 - (b) which is a payment made by a local authority in pursuance of section 15(1) of, and paragraph 15 of Schedule 1 to, the Children Act 1989 (local authority contribution to a child’s maintenance where the child is living with a person as a result of a residence order) or in Scotland section 50 of the Children Act 1975 (payments towards maintenance of children);
 - (c) which is a payment made by an authority, as defined in Article 2 of the Children Order, in pursuance of Article 15 of, and paragraph 17 of Schedule 1 to, that Order (contribution by an authority to child’s maintenance);
 - (a) in accordance with regulations made pursuant to section 14F of the Children Act 1989(c) (special guardianship support services);
- (2) Any payment, other than a payment to which sub-paragraph (1)(a) applies, made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.
29. Any payment made to the applicant with whom a person is accommodated by virtue of arrangements made

- (a) by a local authority under–
 - (i) section 23(2)(a) of the Children Act 1989 (provision of accommodation and maintenance for a child whom they are looking after),
 - (ii) section 26 of the Children (Scotland) Act 1995 (manner of provision of accommodation to child looked after by local authority), or
 - (iii) regulations 33 or 51 of the Looked After Children (Scotland) Regulations 2009 (fostering and kinship care allowances and fostering allowances); or
 - (iv) by a voluntary organisation under section 59(1)(a) of the Children Act 1989 (provision of accommodation by voluntary organisations).
30. Any payment made to the applicant or his partner for a person ('the person concerned'), who is not normally a member of the applicant's household but is temporarily in his care, by–
- (a) a health authority;
 - (b) a local authority but excluding payments of housing benefit made in respect of the person concerned;
 - (c) a voluntary organisation;
 - (d) the person concerned pursuant to section 26(3A) of the National Assistance Act 1948;
 - (e) a primary care trust established under section 16A of the National Health Service Act 1977 or established by an order made under section 18(2) of the National Health Service Act 2006; or
 - (f) a Local Health Board established under section 16BA of the National Health Service Act 1977 or established by an order made under section 11 of the National Health Service (Wales) Act 2006
31. Any payment made by a local authority in accordance with section 17, 23B, 23C or 24A of the Children Act 1989 or, as the case may be, section 12 of the Social Work (Scotland) Act 1968 or section 22, 29 or 30 of the Children (Scotland) Act 1995 (provision of services for children and their families and advice and assistance to certain children).
32. (1) Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 23C of the Children Act 1989 or section 29 of the Children (Scotland) Act 1995 (local authorities' duty to promote welfare of children and powers to grant financial assistance to persons in, or formerly in, their care) to a person ('A') which A passes on to the applicant.
- (2) Sub-paragraph (1) applies only where A;
- (a) was formerly in the applicant's care, and
 - (b) is aged 18 or over, and continues to live with the applicant.
33. (1) Subject to sub-paragraph (2), any payment received under an insurance policy taken out to insure against the risk of being unable to maintain repayments;
- (a) on a loan which is secured on the dwelling which the applicant occupies as his home; or
 - (b) under a regulated agreement as defined for the purposes of the Consumer Credit Act 1974 or under a hire-purchase agreement or a conditional sale agreement as defined for the purposes of Part 3 of the Hire-Purchase Act 1964.
- (2) A payment referred to in sub-paragraph (1) shall only be disregarded to the extent that the payment received under that policy does not exceed the amounts, calculated on a weekly basis, which are used to–
- (a) maintain the repayments referred to in sub-paragraph (1)(a) or, as the case may be, (b); and
 - (b) meet any amount due by way of premiums on–
 - (i) that policy; or
 - (ii) in a case to which sub-paragraph(1)(a) applies, an insurance policy taken out to insure against loss or damage to any building or part of a building which is occupied by the applicant as his home, and which is required as a condition of the loan referred to in sub-paragraph (1)(a).

34. Any payment of income which is to be treated as capital.
35. Any social fund payment made pursuant to Part 8 of the Act (the Social Fund), or any local welfare provision as defined by the Social Security (Miscellaneous Amendments) Regulations 2013
36. Any payment under Part 10 of the Act (Christmas bonus for pensioners).
37. Where a payment of income is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.
38. (1) Any payment made under or by any of the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006).
 (2) Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—
 (a) that person's partner or former partner from whom he is not, or where that person has died was not, estranged or divorced or with whom he has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person's death;
 (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
 (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.
- (3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and that person have formed a civil partnership, the civil partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of;
 (a) the person who is suffering from haemophilia or who is a qualifying person;
 (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
 (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.
- (4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where;
 (a) that person has no partner or former partner from whom he is not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who is or had been a member of that person's family; and
 (b) the payment is made either;
 (i) to that person's parent or step-parent, or
 (ii) where that person at the date of the payment is a child, a young person or a student who has not completed his full-time education and has no parent or step-parent, to his guardian,
 but only for a period from the date of the payment until the end of two years from that person's death.
- (5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where;
 (a) that person at the date of his death (the relevant date) had no partner or former partner

from whom he was not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who was or had been a member of his family; and

- (b) the payment is made either
 - (i) to that person's parent or step-parent, or
 - (ii) where that person at the relevant date was a child, a young person or a student who had not completed his full-time education and had no parent or step-parent, to his guardian,but only for a period of two years from the relevant date.

(6) In the case of a person to whom or for whose support payment referred to in this paragraph is made, any income which derives from any payment of income or capital made under or deriving from any of the Trusts.

(7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts shall be construed as including a reference to the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation and the London Bombings Relief Charitable Fund.

- 39. Any Housing Benefit;
- 40. Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.
- 41. Any payment to a juror or witness in respect of attendance at a court other than compensation for loss of earnings or for the loss of a benefit payable under the benefit Acts.
- 42. Any payment in consequence of a reduction of council tax under section 13 or section 80 of the 1992 Act (reduction of liability for council tax).
- 43. (1) Any payment or repayment made—
 - (a) as respects England, under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 (travelling expenses and health service supplies);
 - (b) as respects Wales, under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007 (travelling expenses and health service supplies);
 - (c) as respects Scotland, under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003 (travelling expenses and health service supplies).(2) Any payment or repayment made by the Secretary of State for Health, the Scottish Ministers or the Welsh Ministers, which is analogous to a payment or repayment, mentioned in sub-paragraph (1).
- 44. Any payment made to such persons entitled to receive benefits as may be determined by or under a scheme made pursuant to section 13 of the Social Security Act 1988 in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins).
- 45. Any payment made by either the Secretary of State for Justice or by the Scottish Ministers under a scheme established to assist relatives and other persons to visit persons in custody.
- 46. Any payment (other than a training allowance) made, whether by the Secretary of State or any other person, under the Disabled Persons (Employment) Act 1944 to assist disabled persons to obtain or retain employment despite their disability.
- 47. (1) If the applicant is in receipt of any benefit under Parts 2, 3 or 5 of the Act, any increase in the rate of that benefit arising under Part 4 (increases for dependants) or section 106(a) (unemployability supplement) of the Act, where the dependant in respect of whom the increase

is paid is not a member of the applicant's family.

(2) If the applicant is in receipt of any pension or allowance under Part 2 or 3 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006, any increase in the rate of that pension or allowance under that Order, where the dependant in respect of whom the increase is paid is not a member of the applicant's family.

48. Any supplementary pension under article 23(2) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006 (pensions to surviving spouses and surviving civil partners) and any analogous payment made by the Secretary of State for Defence to any person who is not a person entitled under that Order.
49. In the case of a pension awarded at the supplementary rate under article 27(3) of the Personal Injuries (Civilians) Scheme 1983(a) (pensions to widows, widowers or surviving civil partners), the sum specified in paragraph 1(c) of Schedule 4 to that Scheme.
50. (1) Any payment which is
(a) made under any of the Dispensing Instruments to a widow, widower or
(b) surviving civil partner of a person;
(i) whose death was attributable to service in a capacity analogous to service as a member of the armed forces of the Crown; and
(ii) whose service in such capacity terminated before 31st March 1973; and equal to the amount specified in article 23(2) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006.
(2) In this paragraph 'the Dispensing Instruments' means the Order in Council of 19th December 1881, the Royal Warrant of 27th October 1884 and the Order by His Majesty of 14th January 1922 (exceptional grants of pay, non-effective pay and allowances).
51. Any council tax reduction or council tax benefit to which the applicant is entitled.
52. Any payment made under section 12B of the Social Work (Scotland) Act 1968, or under sections 12A to 12D of the National Health Service Act 2006 (direct payments for health care) or under regulations made under section 57 of the Health and Social Care Act 2001 (direct payments).
53. (1) Subject to sub-paragraph (2), in respect of a person who is receiving, or who has received, assistance under the self-employment route, any payment to that person—
(a) to meet expenses wholly and necessarily incurred whilst carrying on the commercial activity;
(b) which is used or intended to be used to maintain repayments on a loan taken out by that person for the purpose of establishing or carrying on the commercial activity, in respect of which such assistance is or was received.
(2) Sub-paragraph (1) shall apply only in respect of payments, which are paid to that person from the special account
54. (1) Any payment of a sports award except to the extent that it has been made in respect of any one or more of the items specified in sub-paragraph (2).
(2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the applicant or where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.
(3) For the purposes of sub-paragraph (2) 'food' does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made.
55. Where the amount of subsistence allowance paid to a person in a reduction week exceeds the amount of income-based jobseeker's allowance that person would have received in that reduction week had it been payable to him, less 50p, that excess amount.

56. In the case of an applicant participating in an employment zone programme, any discretionary payment made by an employment zone contractor to the applicant, being a fee, grant, loan or otherwise.
57. Any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001 as amended by the Welfare Reform Act 2012 (Consequential Amendments) Regulations 2013.
58. (1) Any payment made by a local authority or by the Welsh Ministers to or on behalf of the applicant or his partner relating to a service which is provided to develop or sustain the capacity of the applicant or his partner to live independently in his accommodation.
(2) For the purposes of sub-paragraph (1) 'local authority' includes, in England, a county council.
59. Any payments to a claimant made under section 49 of the Children and Families Act 2014 (personal budgets and direct payments)
60. Any payment of child benefit.
61. Any Windrush compensation payment.
62. Any payment made under the We Love Manchester Emergency Fund.
63. Any payment made under the London Emergency Trust.
64. Carers Allowance.
65. The support component of Employment and Support Allowance.
66. An amount the authority determines relates to the following elements of Universal Credit;
 - (a) Housing Element;
 - (b) Limited Capability for Work Element and the Limited Capability for Work Related Activity Element;
 - (c) Disabled Child Element;
 - (d) Carer Element; and
 - (e) Childcare Costs Element
67. Any payment deemed to be made by the authority under a local welfare provision.
68. Any increase in national welfare benefits made in relation to a crisis by Government which would result in a reduction in support.
69. Where, the applicant (or any member of the household) would, but for the operation of this scheme receive a Disability Premium, Disabled Child Premium or a Severe Disability Premium a further disregard of £50 shall be made from their income.
70. Any payment made under the Energy Rebate Scheme 2022 is to be disregarded in determining:
 - (a) an applicant's entitlement to a reduction under the scheme; or
 - (b) the amount of any reduction to which the applicant is entitled.
 "The Energy Rebate Scheme 2022" means the scheme to provide financial support in respect of energy bills which was announced in Parliament by the Chancellor of the Exchequer on 3rd February 2022.
71. Any payment made under by Government to compensate or redress for the victims of infected Blood.

72. Any bereavement payment.
73. Any Working Tax Credit Disability Elements.
74. **Provision for all applicants: Homes for Ukraine scheme**
(1) Any payment made in connection with the Homes for Ukraine scheme is to be disregarded in determining—
 (a) an applicant’s entitlement to a reduction under the scheme; or
 (b) the amount of any reduction to which the applicant is entitled.
(2) In this regulation—
“the Homes for Ukraine scheme” means the Homes for Ukraine sponsorship scheme which was announced in Parliament by the Secretary of State for Levelling Up, Housing and Communities on 14th March 2022.

Schedule 3
Capital to be disregarded.

1. The dwelling together with any garage, garden and outbuildings, normally occupied by the applicant as his home including any premises not so occupied which it is impracticable or unreasonable to sell separately, in particular 5, in Scotland, any croft land on which the dwelling is situated; but, notwithstanding section 15 (calculation of income and capital of members of applicant's family and of polygamous marriage), only one dwelling shall be disregarded under this paragraph.
2. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Mandatory Work Activity Scheme but only for 52 weeks beginning with the date of receipt of the payment.
3. Any payment made to the applicant in respect of any travel or other expenses incurred or to be incurred, by him in respect of his participation in the Employment, Skills and Enterprise Scheme or Back to Work Scheme but only for 52 weeks beginning with the date of receipt of the payment but only for 52 weeks beginning with the date of receipt of payment.
4. Any premises acquired for occupation by the applicant, which he intends to occupy as his home within 26 weeks of the date of acquisition or such longer period as is reasonable in the circumstances to enable the applicant to obtain possession and commence occupation of the premises.
5. Any sum directly attributable to the proceeds of sale of any premises formerly occupied by the applicant as his home which is to be used for the purchase of other premises intended for such occupation within 26 weeks of the date of sale or such longer period as is reasonable in the circumstances to enable the applicant to complete the purchase.
6. Any premises occupied in whole or in part–
 - (a) by a partner or relative of a single applicant or any member of the family as his home where that person has attained the qualifying age for state pension credit or is incapacitated;
 - (b) by the former partner of the applicant as his home; but this provision shall not apply where the former partner is a person from whom the applicant is estranged or divorced or with whom he had formed a civil partnership that has been dissolved.
7. Where an applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, the whole of his capital provided that it is no more than £10,000.
8. Where the applicant is a member of a joint-claim couple for the purposes of the Jobseekers Act 1995 and his partner is on income-based jobseeker's allowance, the whole of his capital provided that it is no more than £10,000.
9. Any future interest in property of any kind, other than land or premises in respect of which the applicant has granted a subsisting lease or tenancy, including sub- leases or sub-tenancies.
10. (1) The assets of any business owned in whole or in part by the applicant and for the purposes of which he is engaged as a self-employed earner, or if he has ceased to be so engaged, for such period as may be reasonable in the circumstances to allow for disposal of any such asset.
 (2) The assets of any business owned in whole or in part by the applicant where–
 - (a) he is not engaged as a self-employed earner in that business by reason of some disease or bodily or mental disablement; but
 - (b) he intends to become engaged or, as the case may be, re-engaged as a self-employed earner in that business as soon as he recovers or is able to become engaged or re-engaged in that business;

for a period of 26 weeks from the date on which the claim for council tax reduction is made, or is treated as made, or, if it is unreasonable to expect him to become engaged

or re-engaged in that business within that period, for such longer period as is reasonable in the circumstances to enable him to become so engaged or re-engaged.

(3) In the case of a person who is receiving assistance under the self-employment route, the assets acquired by that person for the purpose of establishing or carrying on the commercial activity in respect of which such assistance is being received.

(3) In the case of a person who has ceased carrying on the commercial activity in respect of which assistance was received as specified in sub-paragraph (3), the assets relating to that activity for such period as may be reasonable in the circumstances to allow for disposal of any such asset.

11. (1) Subject to sub-paragraph (2), any arrears of, or any concessionary payment made to compensate for arrears due to the non-payment of;

- (a) an income-related benefit;
- (b) an income-based jobseeker's allowance;
- (c) any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001;
- (d) disability living allowance or personal independence payment;
- (e) working tax credit and child tax credit
- (f) an income-related employment and reduction allowance

(2) but only for a period of 52 weeks from the date of the receipt of arrears or of the concessionary payment.

12. Any sum

- (a) paid to the applicant in consequence of damage to, or loss of the home or any personal possession and intended for its repair or replacement; or
- (b) acquired by the applicant (whether as a loan or otherwise) on the express condition that it is to be used for effecting essential repairs or improvement to the home, which is to be used for the intended purpose, for a period of 26 weeks from the date on which it was so paid or acquired, or such longer period as is reasonable in the circumstances to effect the repairs, replacement or improvement.

12. Any sum—

- (a) deposited with a housing association as defined in section 1(1) of the Housing Associations Act 1985 or section 338(1) of the Housing (Scotland) Act 1987 as a condition of occupying the home;
- (b) which was so deposited, and which is to be used for the purchase of another home,

for the period of 26 weeks or such longer period as may be reasonable in the circumstances to enable the applicant to complete the purchase.

13. Any personal possessions except those which have been acquired by the applicant with the intention of reducing his capital in order to secure entitlement to council tax reduction or to increase the amount of that reduction.

14. The value of the right to receive any income under an annuity or the surrender value (if any) of such an annuity.

15. Where the funds of a trust are derived from a payment made in consequence of any personal injury to the applicant or applicant's partner, the value of the trust fund and the value of the right to receive any payment under that trust.

16. (1) Any payment made to the applicant or the applicant's partner in consequence of any personal injury to the applicant or, as the case may be, the applicant's partner.

(2) But sub-paragraph (1)

(a) applies only for the period of 52 weeks beginning with the day on which the applicant first receives any payment in consequence of that personal injury;

(b) does not apply to any subsequent payment made to him in consequence of that injury (whether it is made by the same person or another);

(c) ceases to apply to the payment or any part of the payment from the day on which the applicant no longer possesses it;

(d) does not apply to any payment from a trust where the funds of the trust are derived from a payment made in consequence of any personal injury to the applicant.

(3) For the purposes of sub-paragraph (2)(c), the circumstances in which an applicant no longer possesses a payment or a part of it include where the applicant has used a payment or part of it to purchase an asset.

(4) References in sub-paragraphs (2) and (3) to the applicant are to be construed as including references to his partner (where applicable).

17. The value of the right to receive any income under a life interest or from a life rent.
18. The surrender value of any policy of life insurance.
19. Where any payment of capital falls to be made by instalments, the value of the right to receive any outstanding instalments.
20. Any payment made by a local authority in accordance with section 17, 23B, 23C or 24A of the Children Act 1989 or, as the case may be, section 12 of the Social Work (Scotland) Act 1968 or sections 22, 29 or 30 of the Children (Scotland) Act 1995 (provision of services for children and their families and advice and assistance to certain children).
21. (1) Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 23C of the Children Act 1989 or section 29 of the Children (Scotland) Act 1995 (local authorities' duty to promote welfare of children and powers to grant financial assistance to persons in, or formerly in, their care) to a person ('A') which A passes on to the applicant.

(2) Sub-paragraph (1) applies only where A;
 - (a) was formerly in the applicant's care, and
 - (b) is aged 18 or over, and
 - (c) continues to live with the applicant.
22. Any social fund payment.
23. Any refund of tax which falls to be deducted under section 369 of the Income and Corporation Taxes Act 1988 (deduction of tax from certain loan interest) on a payment of relevant loan interest for the purpose of acquiring an interest in the home or carrying out repairs or improvements to the home.
24. Any capital which, by virtue of sections 31 or 51 (capital treated as income, treatment of student loans) is to be treated as income.
25. Where any payment of capital is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.
27. Any payment made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Independent Living Fund (2006), the Skipton Fund, the Caxton Foundation or the Charitable Fund.
28. Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or

who is or was a qualifying person, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of–

- (a) that person's partner or former partner from whom he is not, or where that person has died was not, estranged or divorced or with whom he has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person's death;
- (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
- (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.

(3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and that person have formed a civil partnership, the civil partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under or by any of the Trusts and which is made to or for the benefit of–

- (a) the person who is suffering from haemophilia or who is a qualifying person;
- (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
- (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.

(4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under or by any of the Trusts where–

- (a) that person has no partner or former partner from whom he is not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who is or had been a member of that person's family; and
- (b) the payment is made either;
 - (i) to that person's parent or step-parent; or
 - (ii) where that person at the date of the payment is a child, a young person or a student who has not completed his full-time education and has no parent or step-parent, to his guardian, but only for a period from the date of the payment until the end of two years from that person's death.

(5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under or any of the Trusts where

- (a) that person at the date of his death (the relevant date) had no partner or former partner from whom he was not estranged or divorced or with whom he had formed a civil partnership that had not been dissolved, nor any child or young person who was or had been a member of his family; and
- (b) the payment is made either;
 - (i) to that person's parent or step-parent; or
 - (ii) where that person at the relevant date was a child, a young person or a student who had not completed his full-time education and had no parent or step-parent, to his guardian, but only for a period of two years from the relevant date.

(6) In the case of a person to whom or for whose support payment referred to in this paragraph is made, any capital resource which derives from any payment of income or capital made under or deriving from any of the Trusts.

(7) Any reference to the Trusts shall be construed as including a reference to the Fund, the Eileen Trust, MFET Limited the Skipton Fund, the Caxton Foundation, and the London Bombings

Relief Charitable Fund.

28. (1) Where an applicant has ceased to occupy what was formerly the dwelling occupied as the home following his estrangement or divorce from, or dissolution of his civil partnership with, his former partner, that dwelling for a period of 26 weeks from the date on which he ceased to occupy that dwelling or, where the dwelling is occupied as the home by the former partner who is a lone parent, for so long as it is so occupied.

(2) In this paragraph 'dwelling' includes any garage, garden and outbuildings, which were formerly occupied by the applicant as his home and any premises not so occupied which it is impracticable or unreasonable to sell separately, in particular, in Scotland, any croft land on which the dwelling is situated.
29. Any premises where the applicant is taking reasonable steps to dispose of those premises, for a period of 26 weeks from the date on which he first took such steps, or such longer period as is reasonable in the circumstances to enable him to dispose of those premises.
30. Any premises which the applicant intends to occupy as his home, and in respect of which he is taking steps to obtain possession and has sought legal advice, or has commenced legal proceedings, with a view to obtaining possession, for a period of 26 weeks from the date on which he first sought such advice or first commenced such proceedings whichever is the earlier, or such longer period as is reasonable in the circumstances to enable him to obtain possession and commence occupation of those premises.
31. Any premises which the applicant intends to occupy as his home to which essential repairs or alterations are required in order to render them fit for such occupation, for a period of 26 weeks from the date on which the applicant first takes steps to effect those repairs or alterations, or such longer period as is necessary to enable those repairs or alterations to be carried out.
32. Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.
33. The value of the right to receive an occupational or personal pension.
34. The value of any funds held under a personal pension scheme
35. The value of the right to receive any rent except where the applicant has a reversionary interest in the property in respect of which rent is due.
36. Any payment in kind made by a charity or under or by the Trusts, the Fund, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006).
37. Any payment made pursuant to section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990, but only for the period of 52 weeks beginning on the date of receipt of the payment.
38. Any payment in consequence of a reduction of council tax under section 13 or, as the case may be, section 80 of the Local Government Finance Act 1992 (reduction of liability for council tax), but only for a period of 52 weeks from the date of the receipt of the payment.
39. Any grant made in accordance with a scheme made under section 129 of the Housing Act 1988 or section 66 of the Housing (Scotland) Act 1988 (schemes for payments to assist local housing authority and local authority tenants to obtain other accommodation) which is to be used—
 - (a) to purchase premises intended for occupation as his home; or
 - (b) to carry out repairs or alterations which are required to render premises fit for occupation as his home,for a period of 26 weeks from the date on which he received such a grant, or such longer period

as is reasonable in the circumstances to enable the purchase, repairs or alterations to be completed and the applicant to commence occupation of those premises as his home.

40. Any arrears of supplementary pension which is disregarded under this scheme but only for a period of 52 weeks from the date of receipt of the arrears.
41. (1) Any payment or repayment made—
 - (a) as respects England, under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 (travelling expenses and health service supplies);
 - (b) as respects Wales, under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007 (travelling expenses and health service supplies);
 - (c) as respects Scotland, under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003 (travelling expenses and health service supplies),but only for a period of 52 weeks from the date of receipt of the payment or repayment.
(2) Any payment or repayment made by the Secretary of State for Health, the Scottish Ministers or the Welsh Ministers, which is analogous to a payment, or repayment mentioned in sub-paragraph (1), but only for a period of 52 weeks from the date of the receipt of the payment or repayment.
42. Any payment made to such persons entitled to receive benefits as may be determined by or under a scheme made pursuant to section 13 of the Social Security Act 1988 in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins), but only for a period of 52 weeks from the date of receipt of the payment.
43. Any payment made under Part 8A of the Act (entitlement to health in pregnancy grant).
44. Any payment made either by the Secretary of State for Justice or by Scottish Ministers under a scheme established to assist relatives and other persons to visit persons in custody, but only for a period of 52 weeks from the date of the receipt of the payment.
45. Any payment (other than a training allowance) made, whether by the Secretary of State or any other person, under the Disabled Persons (Employment) Act 1944 to assist disabled persons to obtain or retain employment despite their disability.
46. Any payment made by a local authority under section 3 of the Disabled Persons (Employment) Act 1958 to homeworkers assisted under the Blind Homeworkers' Scheme.
47. (1) Subject to sub-paragraph (2), where an applicant satisfies the conditions in section 131(3) and (6) of the Act (entitlement to alternative maximum council tax reduction), the whole of his capital.
(2) Where in addition to satisfying the conditions in section 131(3) and (6) of the Act the applicant also satisfies the conditions in section 131(4) and (5) of the Act (entitlement to the maximum council tax reduction), sub-paragraph (1) shall not have effect.
48. (1) Any sum of capital to which sub-paragraph (2) applies and
 - (a) which is administered on behalf of a person by the High Court or the County Court under Rule 21.11(1) of the Civil Procedure Rules 1998 or by the Court of Protection;
 - (b) which can only be disposed of by order or direction of any such court; or
 - (c) where the person concerned is under the age of 18, which can only be disposed of by order or direction prior to that person attaining age 18.
(2) This sub-paragraph applies to a sum of capital which is derived from;
 - (a) an award of damages for a personal injury to that person; or
 - (b) compensation for the death of one or both parents where the person concerned

is under the age of 18.

49. Any sum of capital administered on behalf of a person in accordance with an order made under section 13 of the Children (Scotland) Act 1995, or under Rule 36.14 of the Ordinary Cause Rules 1993 or under Rule 128 of those Rules, where such sum derives from
- (a) award of damages for a personal injury to that person; or
 - (b) compensation for the death of one or both parents where the person concerned is under the age of 18.
50. Any payment to the applicant as holder of the Victoria Cross or George Cross.
51. In the case of a person who is receiving, or who has received, assistance under the self-employment route, any sum of capital which is acquired by that person for the purpose of establishing or carrying on the commercial activity in respect of which such assistance is or was received but only for a period of 52 weeks from the date on which that sum was acquired.
52. (1) Any payment of a sports award for a period of 26 weeks from the date of receipt of that payment except to the extent that it has been made in respect of any one or more of the items specified in sub-paragraph (2).
- (2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the applicant or, where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.
- (3) For the purposes of sub-paragraph (2) 'food' does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made.
53. (1) Any payment;
- (a) by way of an education maintenance allowance made pursuant to—
 - (i) regulations made under section 518 of the Education Act 1996;
 - (ii) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980;
 - (iii) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992;
 - (b) corresponding to such an education maintenance allowance, made pursuant to;
 - (i) section 14 or section 181 of the Education Act 2002 (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training); or
 - (ii) regulations made under section 181 of that Act ;
- or in England, by way of financial assistance made pursuant to section 14 of the Education Act 2002.
- (2) Any payment, other than a payment to which sub-paragraph (1) applies, made pursuant to;
- (a) regulations made under section 518 of the Education Act 1996;
 - (b) regulations made under section 49 of the Education (Scotland) Act 1980; or
 - (c) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992, in respect of a course of study attended by a child or a young person or a person who is in receipt of an education maintenance allowance or other payment made pursuant to any provision specified in sub-paragraph (1).
54. In the case of an applicant participating in an employment zone programme, any discretionary payment made by an employment zone contractor to the applicant, being a fee, grant, loan or otherwise, but only for the period of 52 weeks from the date of receipt of the payment.
55. Any arrears of subsistence allowance paid as a lump sum but only for the period of 52 weeks

from the date of receipt of the payment.

56. Where an ex-gratia payment of £10,000 has been made by the Secretary of State on or after 1st February 2001 in consequence of the imprisonment or interment of–
- (a) the applicant;
 - (b) the applicant's partner;
 - (c) the applicant's deceased spouse or deceased civil partner; or
 - (d) the applicant's partner's deceased spouse or deceased civil partner,
- by the Japanese during the Second World War, £10,000.
57. (1) Subject to sub-paragraph (2), the amount of any trust payment made to an applicant or a member of an applicant's family who is
- (a) a diagnosed person;
 - (b) the diagnosed person's partner or the person who was the diagnosed person's partner at the date of the diagnosed person's death;
 - (c) a parent of a diagnosed person, a person acting in place of the diagnosed person's parents or a person who was so acting at the date of the diagnosed person's death; or
 - (d) a member of the diagnosed person's family (other than his partner) or a person who was a member of the diagnosed person's family (other than his partner) at the date of the diagnosed person's death.
- (2) Where a trust payment is made to;
- (a) a person referred to in sub-paragraph (1)(a) or (b), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending on the date on which that person dies;
 - (b) a person referred to in sub-paragraph (1)(c), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending two years after that date;
 - (c) a person referred to in sub-paragraph (1)(d), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending–
 - (i) two years after that date; or
 - (ii) on the day before the day on which that person–
 - (aa) ceases receiving full-time education; or
 - (bb) attains the age of 20,whichever is the latest.
- (3) Subject to sub-paragraph (4), the amount of any payment by a person to whom a trust payment has been made or of any payment out of the estate of a person to whom a trust payment has been made, which is made to an applicant or a member of an applicant's family who is–
- (a) the diagnosed person's partner or the person who was the diagnosed person's partner at the date of the diagnosed person's death;
 - (b) a parent of a diagnosed person, a person acting in place of the diagnosed person's parents or a person who was so acting at the date of the diagnosed person's death; or
 - (c) a member of the diagnosed person's family (other than his partner) or a person who was a member of the diagnosed person's family (other than his partner) at the date of the diagnosed person's death, but only to the extent that such payments do not exceed the total amount of any trust payments made to that person.
- (4) Where a payment as referred to in sub-paragraph (3) is made to–
- (a) a person referred to in sub-paragraph (3)(a), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending on the date on which that person dies;
 - (b) a person referred to in sub-paragraph (3)(b), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending

- two years after that date; or
(c) person referred to in sub-paragraph (3)(c), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending—
(i) two years after that date; or
(ii) on the day before the day on which that person
(aa) ceases receiving full-time education; or
(bb) attains the age of 20,
whichever is the latest.
- (5) In this paragraph, a reference to a person—
(a) being the diagnosed person’s partner;
(b) being a member of a diagnosed person’s family;
(c) acting in place of the diagnosed person’s parents,
at the date of the diagnosed person’s death shall include a person who would have been such a person or a person who would have been so acting, but for the diagnosed person residing in a care home, an Abbeyfield Home or an independent hospital on that date.
- (6) In this paragraph— ‘diagnosed person’ means a person who has been diagnosed as suffering from, or who, after his death, has been diagnosed as having suffered from, variant Creutzfeld- Jakob disease;
‘relevant trust’ means a trust established out of funds provided by the Secretary of State in respect of persons who suffered, or who are suffering, from variant Creutzfeld-Jakob disease for the benefit of persons eligible for payments in accordance with its provisions;
‘trust payment’ means a payment under a relevant trust.
58. The amount of any payment, other than a war pension, to compensate for the fact that the applicant, the applicant’s partner, the applicant’s deceased spouse or deceased civil partner or the applicant’s partner’s deceased spouse or deceased civil partner
(a) was a slave labourer or a forced labourer;
(b) had suffered property loss or had suffered personal injury; or
(c) was a parent of a child who had died,
during the Second World War.
59. (1) Any payment made by a local authority, or by the Welsh Ministers, to or on behalf of the applicant or his partner relating to a service, which is provided to develop or sustain the capacity of the applicant or his partner to live independently in his accommodation.
(2) For the purposes of sub-paragraph (1) ‘local authority’ includes in England a county council.
60. Any payment made under regulations made under section 57 of the Health and Social Care Act 2001 or under section 12B of the Social Work (Scotland) Act 1968, or under section 12A to 12D of the National Health Service Act 2006 (direct payments for health care).
61. Any payment made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.
62. Any payment made to the applicant in accordance with regulations made pursuant to section 14F of the Children Act 1989 (special guardianship support services).
63. Any payments to a claimant made under section 49 of the Children and Families Act 2014 (personal budgets and direct payments),
64. Any Windrush compensation payment.
65. Any payment made under the We Love Manchester Emergency Fund.
66. Any payment made under the London Emergency Trust.

67. Any payment made under the Energy Rebate Scheme 2022 is to be disregarded in determining:
- (a) an applicant's entitlement to a reduction under the scheme; or
 - (b) the amount of any reduction to which the applicant is entitled.
- "The Energy Rebate Scheme 2022" means the scheme to provide financial support in respect of energy bills which was announced in Parliament by the Chancellor of the Exchequer on 3rd February 2022
68. Any payment made under by Government to compensate or redress for the victims of infected Blood.
69. **Provision for all applicants: Homes for Ukraine scheme**
- (1) Any payment made in connection with the Homes for Ukraine scheme is to be disregarded in determining—
- (c) an applicant's entitlement to a reduction under the scheme; or
 - (d) the amount of any reduction to which the applicant is entitled.
- (2) In this regulation—
- "the Homes for Ukraine scheme" means the Homes for Ukraine sponsorship scheme which was announced in Parliament by the Secretary of State for Levelling Up, Housing and Communities on 14th March 2022

Schedule 4
Amounts to be disregarded from earnings.

The Standard Earnings Disregard

1. There shall be a single disregard applied of up to £20 per week for the applicant where they (or their partner) work and have earnings as defined within this scheme.
2. The disregard will apply against earnings only and will not be affected by the number of hours worked.
3. For the sake of clarity only one disregard will apply per claim.

Treatment of child care charges

- 4 This section applies where an applicant is incurring relevant child-care charges and;
 - (a) is a lone parent and is engaged in remunerative work;
 - (b) is a member of a couple both of whom are engaged in remunerative work; or
 - (c) is a member of a couple where one member is engaged in remunerative work and the other;
 - (i) is incapacitated;
 - (ii) is an in-patient in hospital; or
 - (iii) is in prison (whether serving a custodial sentence or remanded in custody awaiting trial or sentence).
5. For the purposes of paragraph 4 and subject to paragraph 7, a person to whom paragraph 6 applies shall be treated as engaged in remunerative work for a period not exceeding 28 weeks during which he—
 - (a) is paid statutory sick pay;
 - (b) is paid short-term incapacity benefit at the lower rate under sections 30A to 30E of the Act;
 - (c) is paid an employment and support allowance;
 - (d) is paid income support on the grounds of incapacity for work under regulation 4ZA of, and paragraph 7 or 14 of Schedule 1B to, the Income Support Regulations 1987; or
 - (e) is credited with earnings on the grounds of incapacity for work or limited capability for work under regulation 8B of the Social Security (Credits) Regulations 1975.
6. This paragraph applies to a person who was engaged in remunerative work immediately before
 - (a) the first day of the period in respect of which he was first paid statutory sick pay, short-term incapacity benefit, an employment and support allowance or income support on the grounds of incapacity for work; or
 - (b) the first day of the period in respect of which earnings are credited, as the case may be.
7. In a case to which paragraph 5d) or e) applies, the period of 28 weeks begins on the day on which the person is first paid income support or on the first day of the period in respect of which earnings are credited, as the case may be.
- 8 Relevant child care charges are those charges for care to which paragraphs 9 and 10 apply and shall be calculated on a weekly basis in accordance with paragraph 13.
- 9 The charges are paid by the applicant for care, which is provided:
 - (a) in the case of any child of the applicant's family who is not disabled, in respect of the period beginning on that child's date of birth and ending on the day preceding the first Monday in September following that child's fifteenth birthday; or
 - (b) in the case of any child of the applicant's family who is disabled, in respect of the period beginning on that person's date of birth and ending on the day preceding the first Monday in September following that person's sixteenth birthday.
- 10 The charges are paid for care, which is provided by one, or more of the care providers listed in paragraph 11 and are not paid—

- (a) in respect of the child's compulsory education;
 - (b) by an applicant to a partner or by a partner to an applicant in respect of any child for whom either or any of them is responsible; or
 - (c) in respect of care provided by a relative of the child wholly or mainly in the child's home.
- 11 The care to which paragraph 10 refers may be provided;
- (a) out of school hours, by a school on school premises or by a local authority;
 - i. for children who are not disabled in respect of the period beginning on their eight birthday and ending on the day preceding the first Monday in September following their fifteenth birthday; or
 - ii. for children who are disabled in respect of the period beginning on their eight birthday and ending on the day preceding the first Monday in September following their sixteenth birthday; or
 - (b) by a child care provider approved in accordance with the Tax Credit (New Category of Child Care Provider) Regulations 1999;
 - (c) by persons registered under Part 2 of the Children and Families (Wales) Measure 2010; or
 - (d) by a person who is excepted from registration under Part 2 of the Children and Families (Wales) Measure 2010 because the child care that person provides is in a school or establishment referred to in article 11, 12 or 14 of the Child Minding and Day Care Exceptions (Wales) order 2010; or
 - (e) by;
 - i. persons registered under section 59(1) of the Public Services Reform Scotland Act 2010; or
 - ii. local authorities registered under section 8(1) of that Act, where the care provided is child minding or daycare within the meaning of that Act; or
 - (f) by a person prescribed in regulations made pursuant to section 12(4) of the Tax Credits Act 2002 or
 - (g) by a person who is registered under Chapter 2 or 3 of Part 3 of the Childcare Act 2006; or
 - (h) by any of the schools mentioned in section 34(2) of the Childcare Act 2006 in circumstances where the requirement to register under Chapter 2 of Part 3 of that Act does not apply by virtue of section 34(2) of that Act; or
 - (i) by any of the schools mentioned in section 53(2) of the Childcare Act 2006 in circumstances where the requirement to register under Chapter 3 of Part 3 of that Act does not apply by virtue of section 53(2) of that Act; or
 - (j) by any of the establishments mentioned in section 18(5) of the Childcare Act 2006 in circumstances where the care is not included in the meaning of 'childcare' for the purposes of Part 1 and Part 3 of that Act by virtue of that subsection; or
 - (k) by a foster parent or kinship carer under the Fostering Services Regulations 2002, the Fostering Services (Wales) Regulations 2003 or the Looked After Children (Scotland) Regulations 2009 in relation to a child other than one whom the foster parent is fostering or kinship carer is looking after; or
 - (l) by a domiciliary care worker under the Domiciliary Care Agencies Regulations 2002 or the Domiciliary Care Agencies (Wales) Regulations 2004; or
 - (m) by a person who is not a relative of the child wholly or mainly in the child's home.
- 12 'The first Monday in September' means the Monday which first occurs in the month of September in any year.
- 13 Relevant child care charges shall be estimated over such period, not exceeding a year, as is appropriate in order that the average weekly charge may be estimated accurately having regard to information as to the amount of that charge provided by the child minder or person providing the care.
- 14 For the purposes of paragraph 4 (c) the other member of a couple is incapacitated where:

- (a) the applicant's applicable amount includes a disability premium on account of the other member's incapacity or the support component or the work-related activity component on account of his having limited capability for work;
- (b) the applicant's applicable amount would include a disability premium on account of the other member's incapacity but for that other member being treated as capable of work by virtue of a determination made in accordance with regulation made under section 171E of the Act;
- (c) the applicant's applicable amount would include the support component or the work-related activity component on account of the other member having limited capability for work but for that other member being treated as not having limited capability for work by virtue of a determination made in accordance with the Employment and Support Allowance Regulations 2008 or 2013 as appropriate;
- (d) the applicant (within the meaning of this scheme) is, or is treated as, incapable of work and has been so incapable, or has been so treated as incapable, of work in accordance with the provisions of, and regulations made under, Part 12A of the Act (incapacity for work) for a continuous period of not less than 196 days; and for this purpose, any two or more separate periods separated by a break of not more than 56 days shall be treated as one continuous period;
- (e) the applicant (within the meaning of this scheme) has, or is treated as having, limited capability for work and has had, or been treated as having, limited capability for work in accordance with the Employment and Support Allowance Regulations for a continuous period of not less than 196 days and for this purpose any two or more separate periods separated by a break of not more than 84 days must be treated as one continuous period;
- (f) there is payable in respect of him one or more of the following pensions or allowances—
 - i. long-term incapacity benefit or short-term incapacity benefit at the higher rate under Schedule 4 to the Act;
 - ii. attendance allowance under section 64 of the Act;
 - iii. severe disablement allowance under section 68 of the Act;
 - iv. disability living allowance under section 71 of the Act;
 - v. personal independence payment under the Welfare Reform Act 2012;
 - vi. an AFIP;
 - vii. increase of disablement pension under section 104 of the Act;
 - viii. a pension increase paid as part of a war disablement pension or under an industrial injuries scheme which is analogous to an allowance or increase of disablement pension under head (ii), (iv) or (v) above;
 - ix. main phase employment and support allowance;
- (g) a pension or allowance to which head (ii), (iv), (v) or (vi) of sub-paragraph (f) above refers was payable on account of his incapacity but has ceased to be payable in consequence of his becoming a patient, which in this section shall mean a person (other than a person who is serving a sentence of imprisonment or detention in a youth custody institution) who is regarded as receiving free in-patient treatment within the meaning of social security (Hospital In-Patients) Regulations 2005.
- (h) an AFIP would be payable to that person but for any suspension of payment in accordance with any terms of the armed and reserve forces compensation scheme which allow for a suspension because a person is undergoing medical treatment in a hospital or similar institution;
- (i) paragraphs (f) or (g) would apply to him if the legislative provisions referred to in those sub-paragraphs were provisions under any corresponding enactment having effect in Northern Ireland; or
- (j) he has an invalid carriage or other vehicle provided to him by the Secretary of State under section 5(2)(a) of and Schedule 2 to the National Health Service Act 1977 or under section 46 of the National Health Service (Scotland) Act 1978 or provided by the Department of Health, Social Services and Public Safety in Northern Ireland under Article 30(1) of the Health and Personal Social Services (Northern Ireland) Order 1972.



- 15 For the purposes of paragraph 14 once paragraph 14(d) applies to the applicant, if he then ceases, for a period of 56 days or less, to be incapable, or to be treated as incapable, of work, that paragraph shall, on his again becoming so incapable, or so treated as incapable, of work at the end of that period, immediately thereafter apply to him for so long as he remains incapable, or is treated as remaining incapable, of work.
- 16 For the purposes of paragraph 14, once paragraph 14(e) applies to the applicant, if he then ceases, for a period of 84 days or less, to have, or to be treated as having, limited capability for work, that paragraph is, on his again having, or being treated as having, limited capability for work at the end of that period, immediately thereafter apply to him for so long as he has, or is treated as having, limited capability for work.
- 17 For the purposes of paragraphs 9 and 11(a), a person is disabled if he is a person–
- (a) in respect of whom disability living allowance or personal independence payment is payable, or has ceased to be payable solely because he is a patient;
 - (b) who is registered as blind in a register compiled under section 29 of the National Assistance Act 1948 welfare services) or, in Scotland, has been certified as blind and in consequence he is registered as blind in a register maintained by or on behalf of a council constituted under section 2 of the Local Government (Scotland) Act 1994; or
 - (c) who ceased to be registered as blind in such a register within the period beginning 28 weeks before the first Monday in September following that person’s fifteenth birthday and ending on the day preceding that person’s sixteenth birthday.
- 18 For the purposes of paragraph 4 a woman on maternity leave, paternity leave or adoption leave shall be treated as if she is engaged in remunerative work for the period specified in paragraph 18 (‘the relevant period’) provided that–
- (a) in the week before the period of maternity leave, paternity leave or adoption leave began she was in remunerative work;
 - (b) the applicant is incurring relevant child care charges within the meaning of paragraph 18.5; and
 - (c) she is entitled to either statutory maternity pay under section 164 of the Act, statutory paternity pay by virtue of section 171ZA or 171ZB of the Act statutory adoption pay by of section 171ZL of the Act, maternity allowance under section 35 of the Act or qualifying support.
- 19 For the purposes of paragraph 18 the relevant period shall begin on the day on which the person’s maternity, paternity leave or adoption leave commences and shall end on–
- (a) the date that leave ends;
 - (b) if no child care element of working tax credit is in payment on the date that entitlement to maternity allowance, qualifying support, statutory maternity pay, statutory paternity pay or statutory adoption pay ends, the date that entitlement ends; or
 - (c) if a child care element of working tax credit is in payment on the date that entitlement to maternity allowance or qualifying support, statutory maternity pay or statutory adoption pay ends, the date that entitlement to that award of the child care element of the working tax credits ends.
- whichever shall occur first.
- 20 In these paragraphs:
- (a) **‘qualifying support’** means income support to which that person is entitled by virtue of paragraph 14B of Schedule 1B to the Income Support Regulations 1987;
 - (b) **‘child care element’** of working tax credit means the element of working tax credit prescribed under section 12 of the Tax Credits Act (child care element) 2002;
 - (c) **‘relevant child care costs ’** means an amount;
 - (i) where the applicant’s family includes only one child in respect of whom relevant child care charges are paid, £175.00 per week;
 - (ii) where the applicant’s family includes more than one child in respect of whom relevant child care charges are paid, £300.00 per week; and

(d) **'remunerative work'** means an average of 16 hours per week or more undertaken by the applicants or partner.




- 21 In this section 'applicant' does not include an applicant;
- a. who has, or
 - b. who (jointly with his partner) has,
an award of universal credit

Braintree District Council - Council Tax Reduction Scheme 2024/25 Consultation

2. Background to the Council Tax Reduction Scheme consultation

1. I have read the background information about the Council Tax Reduction Scheme: This question must be answered before you can continue.				
Answer Choices			Response Percent	Response Total
1	Yes		98.28%	57
2	No		1.72%	1
			answered	58
			skipped	25

3. Part 1 - Introducing an income banded scheme for all working age applicants which will provide up to 76% support

2. Do you agree with introducing an income-based banded discount scheme as shown above?				
Answer Choices			Response Percent	Response Total
1	Yes		88.10%	37
2	No		4.76%	2
3	Don't Know		7.14%	3
			answered	42
			skipped	41




3. If you disagree please explain why. You can also use this space to let us know if you have any alternative suggestions.				
Answer Choices			Response Percent	Response Total
1	Open-Ended Question		100.00%	5
1	Council tax is a very high charge. Hard to understand the increases with so many houses that have been/are being built			
2	Scheme offers greater discount than miserly 25% offered to elderly pensioners on fixed incomes			
3	If you're a single person or a couple in a band C or above house, then you should have to move if you can't pay your bills. Just like everyone else, move to a smaller property to make sure you can reach your financial obligation.			
4	I do consider that this scheme encourages people to have more children as the support goes up with an additional child. I think that the support should stay the same for households with or without children.			

3. If you disagree please explain why. You can also use this space to let us know if you have any alternative suggestions.

5	Does that for me and my husband he is my carer and also work don't get carer allowance or any benefits just disability allowance		
		answered	5
		skipped	78

4. Part 2 - Removing Non Dependant Deductions




4. Do you agree with this proposal?

Answer Choices		Response Percent	Response Total
1	Yes 	75.61%	31
2	No 	7.32%	3
3	Don't Know 	17.07%	7
		answered	41
		skipped	42

5. If you disagree please explain why. You can also use this space to let us know if you have any alternative suggestions.




Answer Choices		Response Percent	Response Total
1	Open-Ended Question	100.00%	6
1	Seems unfair when charges are made on pensioners and also charges will cost more to the scheme, and they could have high earnings and not need to contribute to the Council Tax		
2	Increase costs of the scheme - is this then recouped from those who do not qualify for CTRS		
3	The deduction should continue as now as it's wholly appropriate to apply such a reduction.		
4	Should be based on total household income		
5	If there are non-dependents in the house, then there should be no discount. 2 adults should be charged at full price and split the bills accordingly. They're using more services so no discount should apply.		
6	Still not making much sense		
		answered	6
		skipped	77

5. Part 3 - Disregarding certain elements of Universal Credit

6. Do you agree with this proposal?				
Answer Choices			Response Percent	Response Total
1	Yes		77.50%	31
2	No		10.00%	4
3	Don't Know		12.50%	5
			answered	40
			skipped	43

7. If you disagree please explain why. You can also use this space to let us know if you have any alternative suggestions.				
Answer Choices			Response Percent	Response Total
1	Open-Ended Question		100.00%	5
1	People on benefits get more money than some of us who work. It doesn't seem fair			
2	I tried to help a friend who was over 70 and lived on their own in Another area but in Essex council area and had a real job to help him council employees do not help you they were told he should have the 25% reduction took no notice and he ended with a court order which was wrong so I do not think you will help people at all			
3	The elements of Universal Credit being considered for not including for assessment are all means of additional income received and should be included.			
4	Paying people not to work			
5	It needs to be a judgement based on your total income. If you're receiving £500 a month then you shouldn't receive less than someone on £1000 a month just because you've labelled the income stream differently.			
			answered	5
			skipped	78

6. Part 4 - Where applicants or their partner (if they have one) are working, a standard disregard of up to £20 per week will be applied.




8. Do you agree with this proposal?				
Answer Choices			Response Percent	Response Total
1	Yes		59.46%	22
2	No		13.51%	5
3	Don't Know		27.03%	10
			answered	37
			skipped	46

9. If you disagree please explain why. You can also use this space to let us know if you have any alternative suggestions.

Answer Choices		Response Percent	Response Total
1	Open-Ended Question	100.00%	6
1	BY not disregarding the child care this does not give the incentive to work if a single parent		
2	Encourage work??? Reduce current disregard?		
3	£40 per week seemed very generous, £20 seems reasonable		
4	I fear this may leave vulnerable families worse off. As well as encouraging work, it could very well, encourage people to stop working, if they are going to be worse off.		
5	If you're working, then you pay council tax. If you're not working, you're made to go and get a job and pay council tax. Enough of this money for nothing nonsense. Everyone else has to pay, they should pay.		
6	Surely work should be encouraged.		
		answered	6
		skipped	77

7. Part 5 - Removing the limit for the backdating of applications where it is deemed reasonable to award from an earlier period

10. Do you agree with this proposal?

Answer Choices		Response Percent	Response Total
1	Yes 	82.86%	29
2	No 	11.43%	4
3	Don't Know 	5.71%	2
		answered	35
		skipped	48

11. If you disagree please explain why. You can also use this space to let us know if you have any alternative suggestions.




Answer Choices		Response Percent	Response Total
1	Open-Ended Question	100.00%	4
1	You do not listen I had a terrible job trying to Make your employees to listen. I ended up losing £500 because people in charge will not listen or you are told they are busy and will not speak to you. I never got my money back trying to help someone who did not have to pay council tax.		
2	It is not made clear what the 'circumstances beyond their control' are, either explicitly or by example.		
3	Easy operation of the scheme is overriding costs to general taxpayers		

11. If you disagree please explain why. You can also use this space to let us know if you have any alternative suggestions.

4	Part of life is understanding how to support yourself and that things need to be paid on time and applications made on time. If they can't be bothered then that's on them, there should not be this constant hand holding and back dating and accommodating. You wouldn't get it in any other environment i.e., work. You hit your deadlines, it's time these individuals realized that they need to do something and not just get it handed out regardless of the effort they put in.		
		answered	4
		skipped	79

8. Part 6 - Protecting certain families by disregarding Child Benefit.




12. Do you agree with this proposal?

Answer Choices		Response Percent	Response Total
1	Yes 	80.00%	28
2	No 	14.29%	5
3	Don't Know 	5.71%	2
		answered	35
		skipped	48

13. If you disagree please explain why. You can also use this space to let us know if you have any alternative suggestions.



Answer Choices		Response Percent	Response Total
1	Open-Ended Question	100.00%	4
1	Increase costs on those with no families?		
2	Child benefit is income and therefore should be included. Saying 'it's important' is simply a statement, not a reason or valid justification.		
3	Child benefit is income		
4	Absolutely not. 2 households on 49k a year receive it, one household on 60k a year is penalized. Again, it's providing benefit to those that are potentially higher earners. Child Benefit is 2k a year, that's not a small sum to get and then get a further discount on top. Plus, the children use services for which council tax pays. Maybe state that those with no kids get a discount those with kids get nothing (unless adopted or fostered). You choose to have kids, so pat for them.		
		answered	4
		skipped	79

9. Part 7 - Continuing to disregard disability benefits (Personal Independence Payments, Armed Forces Independence Payments, Disability Living Allowance)

14. Do you agree with this proposal?				
Answer Choices			Response Percent	Response Total
1	Yes		91.43%	32
2	No		5.71%	2
3	Don't know		2.86%	1
			answered	35
			skipped	48

15. If you disagree please explain why. You can also use this space to let us know if you have any alternative suggestions.				
Answer Choices			Response Percent	Response Total
1	Open-Ended Question		100.00%	3
1	The increased costs are put onto those not on those benefits?			
2	Still do not trust councils. I filled up a 25 page document to get my friend a discount			
3	Partially agree. Armed Forces allowance should get help, the others it's dependent on the level of disability. If immobile etc then exempt, if it's anxiety then not exempt. Service are stretched to the absolute limit at present, we simply aren't receiving value for our current Council tax payments, everyone is tightening their belts and this needs to be everyone.			
			answered	3
			skipped	80

10. Part 8 - Protecting War Pensioners by continuing to disregard War Pensions or War Disablement pensions in full




16. Do you agree with this proposal?				
Answer Choices			Response Percent	Response Total
1	Yes		87.88%	29
2	No		0.00%	0
3	Don't know		12.12%	4
			answered	33
			skipped	50

17. If you disagree please explain why. You can also use this space to let us know if you have any alternative suggestions.

Answer Choices		Response Percent	Response Total
1	Open-Ended Question	100.00%	2
	1 Increase of costs		
	2 100%. They've done enough already and should receive the benefit.		
		answered	2
		skipped	81

11. Part 9 - Reducing the capital limit to £10,000

18. Do you agree with this proposal?

Answer Choices		Response Percent	Response Total
1	Yes 	82.35%	28
2	No 	8.82%	3
3	Don't know 	8.82%	3
		answered	34
		skipped	49




19. If you disagree please explain why. You can also use this space to let us know if you have any alternative suggestions.

Answer Choices		Response Percent	Response Total
1	Open-Ended Question	100.00%	2
	1 Unfair on those who work hard, save and try to remain self-sufficient and are careful with money		
	2 6k in savings is something many of us dream to have and we don't get handouts. Drop it to 1k, anything over and above you don't get handouts.		
		answered	2
		skipped	81

12. Part 10 - Removing the Extended Payment provision.




20. Do you agree with this proposal?

Answer Choices		Response Percent	Response Total
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20. Do you agree with this proposal?				
1	Yes		76.47%	26
2	No		5.88%	2
3	Don't know		17.65%	6
			answered	34
			skipped	49

21. If you disagree please explain why. You can also use this space to let us know if you have any alternative suggestions.				
Answer Choices			Response Percent	Response Total
1	Open-Ended Question		100.00%	4
1	You do not listen			
2	It's an incentive to work and helps them get back on their feet and paying their way. However, efforts just be made to ensure they stay employed for the year minimum in any circumstance other than redundancy that 4 weeks has to be paid back.			
3	Starting a job is difficult if benefit provision ends straight away, I feel that it should continue or there is a risk of claimants not being able to afford to go to work			
4	Not sure if a sudden disconnect with help will really persuade people to seek work. Maybe the extended payment should be tapered off over 4 weeks.			
			answered	4
			skipped	79

13. Part 11 - Removing the Minimum Income Floor (MIF) for self-employed applicants

22. Do you agree with this proposal?				
Answer Choices			Response Percent	Response Total
1	Yes		78.79%	26
2	No		6.06%	2
3	Don't know		15.15%	5
			answered	33
			skipped	50

23. If you disagree please explain why. You can also use this space to let us know if you have any alternative suggestions.

Answer Choices		Response Percent	Response Total
1	Open-Ended Question	100.00%	3
1	Increased costs which those who do not qualify may end up paying for		
2	Applicant should confirm income by providing details of tax assessments		
3	1. Cash in hand is ride in rural Essex. 2. If you can't earn enough being self employed, then go get a job like everyone else. If they're self employed and doing 35 hours a week then that's ok If it's Sharon in her shed doing 3 sets of nail extensions a week then she can go and get a job. As for "easier to administer" maybe actually administer it and stop giving handouts to all and sundry and we would t have such a crap service.		
		answered	3
		skipped	80

14. Your comments and suggestions on the proposed Council Tax Reduction Scheme

24. Please use this space to make any other comments on the proposed scheme or any alternative suggestions you have.

Answer Choices		Response Percent	Response Total
1	Open-Ended Question	100.00%	11
1	You stated at the beginning the scheme should not costs more however most questions mention this could cost more?		
2	Concerns about the increase of costs placed on non qualifying people i.e., council tax rises		
3	I am disabled in a wheelchair so only money that comes in is my hubbys wages so we don't know if we are entitled for rent or tax credit		
4	I do not think this will work and people will end up in debt		
5	On the whole, this seems like a great scheme.		
6	No comments to make.		
7	I work but my partner is in Ill health and it's a real struggle we can barely cover the rent and bills and don't qualify for council tax benefit or much other help, and we are the ones lost in the gap between really low income and managing ok		
8	It seems a very well-considered and generous scheme that addresses legacy issues		
9	Universal Credit was meant to be the 1stop shop for all benefit. All these extra handouts shouldn't be happening in top of UC.		
10	Work should be encouraged at every stage. There are other benefits to people being in work such as: self-esteem, confidence, experience, social interaction etc. This all helps with learning and progression and maybe finding a better job or developing a career.		
11	Still not making much sense. Why change		
		answered	11
		skipped	72

15. About you

25. Are you completing this form on behalf of an organisation or group?			
Answer Choices		Response Percent	Response Total
1	Yes	0.00%	0
2	No	100.00%	33
		answered	33
		skipped	50

If yes, please tell us the name of the organisation/group and add any other comments you wish to make.			
Answer Choices		Response Percent	Response Total
1	Open-Ended Question	0.00%	0
No answers found.			
		answered	0
		skipped	83

16. Questions for Individuals



26. Do you live in the Braintree District Council area?			
Answer Choices		Response Percent	Response Total
1	Yes	96.97%	32
2	No	3.03%	1
		answered	33
		skipped	50



27. Do you pay Council Tax?			
Answer Choices		Response Percent	Response Total
1	Yes	100.00%	33
2	No	0.00%	0
		answered	33
		skipped	50



28. Are you currently receiving Council Tax Reduction?				
Answer Choices			Response Percent	Response Total
1	Yes		18.75%	6
2	No		81.25%	26
			answered	32
			skipped	51





29. How would you describe your gender?				
Answer Choices			Response Percent	Response Total
1	I prefer not to say		6.06%	2
2	Female		84.85%	28
3	Male		6.06%	2
4	I describe myself in another way		3.03%	1
			answered	33
			skipped	50

30. Which of the following age ranges do you fall into?				
Answer Choices			Response Percent	Response Total
1	Prefer not to say		9.09%	3
2	16-24		0.00%	0
3	25-34		6.06%	2
4	35-44		12.12%	4
5	45-59		45.45%	15
6	60-74		24.24%	8
7	75 or over		0.00%	0
8	75-84		3.03%	1
9	85+		0.00%	0
			answered	33
			skipped	50

31. Which of the following best describes your ethnic group?				
Answer Choices			Response Percent	Response Total
1	Prefer not to say		9.09%	3
2	Arab		0.00%	0
3	Asian or Asian British: Indian		0.00%	0
4	Asian or Asian British: Pakistani		0.00%	0
5	Asian or Asian British: Bangladeshi		0.00%	0
6	Asian or Asian British: Chinese		0.00%	0
7	Any other Asian Background		0.00%	0
8	Black or Black British: Caribbean		0.00%	0
9	Black or Black British: African		0.00%	0
10	Any other Black Background		0.00%	0
11	Mixed Heritage: White and Black Caribbean		0.00%	0
12	Mixed Heritage: White and Black African		0.00%	0
13	Mixed Heritage: White and Asian		0.00%	0
14	Any other Mixed Background		0.00%	0
15	White British		90.91%	30
16	White Irish		0.00%	0
17	Any other White Background		0.00%	0
			answered	33
			skipped	50

32. What is your religion/belief?				
Answer Choices			Response Percent	Response Total
1	Prefer not to say		15.15%	5
2	Buddhist		0.00%	0
3	Christian (includes Church of England,		30.30%	10

32. What is your religion/belief?				
	Catholic, Protestant and all other Christian Denominations)			
4	Sikh		0.00%	0
5	Jewish		3.03%	1
6	Muslim		0.00%	0
7	Hindu		0.00%	0
8	Other		0.00%	0
9	No religion		51.52%	17
			answered	33
			skipped	50

33. Which of the following best describes your sexual orientation?				
Answer Choices			Response Percent	Response Total
1	Prefer not to say		6.06%	2
2	Bisexual		3.03%	1
3	Gay or lesbian		0.00%	0
4	Straight/Heterosexual		90.91%	30
5	Other		3.03%	1
			answered	33
			skipped	50

Report Title: Medium Term Financial Strategy 2023-24 to 2026-27	
Report to: Council	
Date: 11 th December 2023	For: Decision
Key Decision: Yes	Decision Planner Ref No:
Report Presented by: Councillor Kevin Bowers, Cabinet Member for Resources and Performance	
Enquiries to: Phil Myers, Head of Finance and S151 Officer	

1. Purpose of the Report

- 1.1 To agree a budget virement (transfer) between Treasury Management investment income and service staff pay budgets.
- 1.2 To agree a budget for the Council's own legal costs relating to challenges brought against the Home Office in relation to their proposed use of the Wethersfield site for the accommodation of asylum seekers.

2. Recommendations

The Council to consider and approve the following as recommended by the Cabinet at its meeting held on 25th September 2023 (Minute 25 refers):

- 2.1 To agree a one-off virement in 2023-24 of up to £600k from Treasury Management investment income to staff pay budgets to reflect the estimated additional cost of the annual staff pay award.
- 2.2 To agree a budget of up to £300k to reflect the legal costs estimated to be incurred by the Council in bringing the numerous legal challenges against the Home Office in relation to their proposed use of the Wethersfield site for the accommodation of asylum seekers, such increase to be funded from the General Fund unallocated balances.

3. Summary of Issues

- 3.1 The Cabinet received a report on the Medium Term Financial Strategy 2023-24 to 2026-27 (the MTFs) at its meeting held on 25th September 2023. The report included an update on the in-year budgetary position for 2023-24 as projected at Quarter 1. This identified an estimated overspend on staffing costs once the staff pay award, due to be implemented from April 2023, was agreed. The report also identified an overachievement of income from Treasury Management due to the increases in interest rates and higher cash balances held for investment which could fund the additional in-year staff

pay cost. The Cabinet therefore recommended that an in-year budget virement (transfer) of up to £600k be approved by full Council at its next meeting.

- 3.2 The MTFS update also identified that since the approval of the 2023-24 budget, the Council had become involved in a number of legal challenges against the Home Office, following their decision to use the Wethersfield site for the provision of asylum accommodation. In order to deal with these unexpected legal costs, it was deemed necessary to agree that a budget is provided of up to £300k to reflect the estimated legal costs to be incurred by the Council in bringing these challenges, and that such increase should be funded from the General Fund unallocated balances. The budget would be for the Council's own legal costs, accepting that there may be third party costs awarded against the Council should it not be successful.
- 3.3 The recommendations set out in this report will help the Council to deliver its Corporate Objectives of being a high performing organisation that delivers excellent and value for money services by demonstrating that it actively manages its in-year budget position and to ensure that financial controls are effective.

4. Options

- 4.1 To agree both recommendations from the Cabinet to ensure proper financial control is implemented for dealing with significant unbudgeted costs. **This is the preferred option.**
- 4.2 Not to agree the recommendations. This would mean that the Council would have an overspend position across all its staffing budgets, whilst also reporting significant overachievement of treasury management income. It is reasonable financial management to realign these budgets, so that future performance reports focus on any further budget variations. Likewise, if the decision to agree a budget for legal costs related to the Wethersfield site is not approved, the Council will continue to report an overspend in relation to costs incurred to date and for those already committed. The approval of a budget demonstrates pro-active financial management and places an upper limit on the amount to be committed by the Council on its own legal costs (excluding any costs awarded against the Council) before further approval is required.

5. Financial Implications

- 5.1 There are no new financial implications from agreeing the virement between staffing budgets and treasury management as this reflects the anticipated position already reported in the First Quarter Performance Report.
- 5.2 The approval of a budget for the Council's legal costs incurred in relation to challenges against the use of the Wethersfield site for asylum accommodation has also been reported as part of the First Quarter Performance Review. The recommendation in this report establishes an upper limit before further

approval is required, with the funding being met from the General Fund unallocated balances, which has been taken into account for financial planning purposes. This budget is for Council's own legal costs, accepting that there may be costs awarded against the Council should it not be successful in its actions. These latter costs will need to be met either from the overall in-year budget position or General Fund balances.

6. Legal Implications

6.1 There are no new legal implications from this report.

7. Equality and Diversity Implications

7.1 Section 149 of the Equality Act 2010 creates the public sector equality duty which requires that when the Council makes decisions it must have regard to the need to:

- (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act
- (b) Advance equality of opportunity between people who share a protected characteristic and those who do not
- (c) Foster good relations between people who share a protected characteristic and those who do not including tackling prejudice and promoting understanding.

7.2 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, gender and sexual orientation. The Act states that 'marriage and civil partnership' is not a relevant protected characteristic for (b) or (c) although it is relevant for (a).

7.3 The proposals in this report will not have a disproportionately adverse impact on any people with a particular characteristic.

8. List of Appendices

8.1 None

9. Background Papers

9.1 Report to Cabinet on 25th September 2023: Medium Term Financial Strategy 2023-24 to 2026-27; and published Minutes (Minute No. 25 refers)

Report Title: Treasury Annual Report 2022/23	
Report to: Council	
Date: 11 th December 2023	For: To Note
Key Decision: No	Decision Planner Ref No: DP/2023/42
Report Presented by: Councillor Kevin Bowers, Cabinet Member for Resources and Performance	
Enquiries to: Mark Jarvis, Financial Services Manager mark.jarvis@braintree.gov.uk	

1. Purpose of the Report

- 1.1 Braintree District Council (the Council) has adopted the Chartered Institute of Public Finance and Accountancy's Treasury Management in the Public Services: Code of Practice (the CIPFA Code) which requires the Council to approve a treasury management strategy prior to the commencement of the financial year; receive at least one mid-year report; and then receive an annual report after the financial year-end.

2. Recommendations

- 2.1 To receive and note the Treasury Management Annual Report for 2022/23.

3. Summary of Issues

- 3.1 The Council has adopted the Chartered Institute of Public Finance and Accountancy's Treasury Management in the Public Services: Code of Practice (the CIPFA Code) which requires the Council to approve a treasury management strategy prior to the commencement of the financial year; receive at least one mid-year report; and then receive an annual report after the financial year-end.
- 3.2 The Treasury Management Strategy for 2022/23 was approved by Full Council at its meeting held on 21 February 2022. A mid-year report was presented to Full Council on the 12 December 2022. The Annual Report for 2022/23 was reviewed at the Governance and Audit Scrutiny Committee at their meeting held on 24th August 2023, where no changes were recommended
- 3.3 The recommendation set out in this report will help the Council to demonstrate that it is achieving its corporate objectives of being a high performing organisation that delivers excellent and value for money services; and is delivering better outcomes for residents and businesses and reducing costs to taxpayers.

4. Financial Implications

- 4.1 There are no new financial implications arising from this report as the budget position has already been reflected in the financial outturn for 2022/23. The treasury management position reported in the annual report will form the basis for updating the capital and investment strategy for 2024/25 and developing proposals for the 2024/25 budget and update to the Medium-Term Financial Strategy.

5. Legal Implications

- 5.1 The Council's treasury management activities are subject to regulation by the CIPFA Code. This report fulfils the Authority's legal obligation under the Local Government Act 2003 to have regard to the CIPFA Code.

6. Other Implications

- 6.1 There are no other implication arising from the recommendation in this report.

7. Equality and Diversity Implications

- 7.1 Section 149 of the Equality Act 2010 creates the public sector equality duty which requires that when the Council makes decisions it must have regard to the need to:
- (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act
 - (b) Advance equality of opportunity between people who share a protected characteristic and those who do not
 - (c) Foster good relations between people who share a protected characteristic and those who do not including tackling prejudice and promoting understanding.
- 7.2 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, gender and sexual orientation. The Act states that 'marriage and civil partnership' is not a relevant protected characteristic for (b) or (c) although it is relevant for (a).
- 7.3 The Equality Impact Assessment indicates that the proposals in this report will not have a disproportionately adverse impact on any people with a particular characteristic.

8. List of Appendices

- 8.1 Appendix 1 – Treasury Management Annual Report 2022/23.

9. Background Papers

- 9.1 None

Treasury Management Annual Report for 2022/23

1. Introduction

- 1.1 Treasury management at the Authority is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's Treasury Management in the Public Services: Code of Practice (the CIPFA Code), which requires the approval of a treasury management strategy before the start of each financial year and, as a minimum, a semi-annual and annual treasury outturn report. This report fulfils the Council's legal obligation under the Local Government Act 2003 to have regard to the CIPFA Code.
- 1.2 The Treasury Management Strategy for 2022/23 was approved by Full Council at its meeting held on 20 February 2022. The Authority has invested substantial sums of money and continues borrow to fund its capital programme and is therefore exposed to financial risks. The successful identification, monitoring and control of risk remains central to the treasury management strategy.
- 1.3 The Council currently contracts with Arlingclose Limited as its treasury management adviser and receives specific advice on investment, debt and capital finance issues. However, responsibility for final decision making remains with the Council and its officers. The contract runs until 30 November 2025.

2. External Context

- 2.1 **Economic background:** The war in Ukraine continued to keep global inflation above central bank targets and the UK economic outlook remained relatively weak with the chance of a mild recession. The economic backdrop during the January to March period continued to be characterised by high energy and commodity prices, high inflation, and the associated impact on household budgets and spending.
- 2.2 The Bank of England increased the official Bank Rate to 4.25% during the financial year. From 0.75% in March 2022, the Monetary Policy Committee (MPC) pushed through rises at every subsequent meeting over the period, with recent hikes of 50bps in December and February and then 25bps in March, taking Bank Rate to 4.25%.
- 2.3 Starting the financial year at 5.5%, the annual CPI measure of UK inflation rose strongly to hit 10.1% in July and then 11.1% in October. Inflation remained high in subsequent months but appeared to be past the peak, before unexpectedly rising again in February. Annual headline CPI registered 10.4% in February, up from 10.1% in January, with the largest upward contributions coming from food and housing. RPI followed a similar pattern during the year, hitting 14.2% in October. In February RPI measured 13.8%, up from 13.4% in the previous month.
- 2.4 **Financial markets:** Uncertainty continued to be a key driver of financial market sentiment and bond yields remained relatively volatile due to concerns over elevated inflation and higher interest rates, as well as the likelihood of the UK entering a recession and for how long the Bank of England would continue to tighten monetary policy. Towards the end of the period, fears around the health

of the banking system following the collapse of Silicon Valley Bank (SVB) in the US and purchase of Credit Suisse by UBS caused further volatility.

- 2.5 **Credit review:** Credit Default Prices had been rising since the start of the period on the back of the invasion of Ukraine, and in the UK rose further in September/October at the time of the then-government's mini budget. After this, CDS prices had been falling, but the fallout from SVB caused a spike on the back of the heightened uncertainty. However, CDS prices had moderated somewhat by the end of the period as fears of contagion subsided, but many are still above their pre-March levels reflecting that some uncertainty remains.
- 2.6 During the year, Arlingclose reduced its recommended maximum duration limit for unsecured deposits for all UK and Non-UK banks/institutions on its counterparty list to 35 days as a precautionary measure. As market volatility is expected to remain a feature, at least in the near term the institutions and durations on the Authority's counterparty list recommended by Arlingclose remains under constant review.
- 2.7 Local authorities remain under financial pressure, but Arlingclose continues to take a positive view of the sector, considering its credit strength to be high. Section 114 notices have been issued by only a handful of authorities with specific issues. While Arlingclose's advice for local authorities on its counterparty list remains unchanged, a degree caution is merited with certain authorities.

3. **Local Context**

- 3.1 On 31 March 2023, the Authority had net cash and investments of £47.1m. The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while usable reserves and working capital are the underlying resources available for investment. These factors are summarised in the table below.

Table: Resources available for investment at 31 March 2023

		31-Mar-23
		£000
	Usable reserves	46,177
	Working capital & other balances	16,686
A	Reserves & working capital	62,863
	Borrowing Capital Financing Requirement	21,532
	Less actual external borrowing	(5,800)
B	Equals internal borrowing	15,732
a – b	Resources available for investment	47,131

- 3.2 As at the 31st March 2023, the working capital balances had decreased significantly compared to last year for a number of reasons. The Council paid out £7m in respect of the £150 Energy Rebate scheme and repaid any residual funding from central government in relation to the global pandemic.

- 3.3 Borrowing and investments were kept below their underlying levels, referred to as internal borrowing, which reduces overall risk and interest costs. The level of internal borrowing decreased in the year by a net £1.3m, primarily due to the completion of a number of large capital scheme for which the repayment of debt via Minimum Revenue provision started in 2022/23.
- 3.4 The treasury management position at 31 March 2023 and the change during the year is shown in the table below.

Table: Treasury Management Summary

	31-Mar-22	2022/23	31-Mar-23
	Balance	Movement	Balance
	£000	£000	£000
Borrowing	6,000	-200	5,800
Pooled Fund Investments	19,000	-	19,000
Short-Term Investments	37,000	-10,000	27,000
Cash and Cash Equivalents	36	1,095	1,131
Total Investments¹	56,036	8,905	47,131
Net Cash & Investments	50,036	8,705	41,331

¹ Excludes changes in market value of pooled fund investments

4. Borrowing Update

- 4.1 CIPFA's Prudential Code is clear that local authorities must not borrow to invest primarily for financial return and that it is not prudent for local authorities to make any investment or spending decision that will increase the capital financing requirement, and so may lead to new borrowing, unless directly and primarily related to the functions of the Authority.
- 4.2 Borrowing is permitted for cashflow management, interest rate risk management, to refinance current borrowing and to adjust levels of internal borrowing. Borrowing to refinance capital expenditure primarily related to the delivery of a local authority's function but where a financial return is also expected is allowed, provided that financial return is not the primary reason for the expenditure. The changes align the CIPFA Prudential Code and with the Public Works Loan Board (PWLB) lending rules.

5. Borrowing strategy

- 5.1 At the start of the year, the Council held two LOBOs (Lender's Option Borrower's Option) loans with Commerzbank amounting to £6m. These carried an average interest rate of 4.7%. In conjunction with the Council's treasury advisors Arlingclose, the Council undertook due diligence over the possibility of refinancing these loans.
- 5.2 LOBOs give the lender the option to propose an increase in the interest rate at set dates, following which the Authority would either have to accept the new rate or repay the loan at short notice. It would be unlikely that favourable

terms on replacement borrowing would be achieved by the Authority in the event the lender exercised their option.

- 5.3 In May 2022, the decision was undertaken to prematurely repay the LOBOs and replace the borrowing with PWLB debt. The outcome was a replacement loan of £6m from the PWLB at 2.59% and a £1.4m premium paid to the bank funded by existing cash resources. Given the high interest rate on the LOBOs compared to rates at that time, cumulative savings of £890k are expected to be achieved over the next 20 years. The annualised saving was included as part of the 2023/24 budget proposals.

6. Other Debt Activity

- 6.1 The authority did not enter into any new finance leases during 2022/23 and therefore the finance lease liability as at the 31st March 2023 reduced to £2.9m (£3.1m as at 31st March 2022).

7. Treasury Investment Activity

- 7.1 The Authority holds significant invested funds, representing income received in advance of expenditure plus balances and reserves held. Investment balances ranged between £45.0m and £72.1m, with an average amount invested across the year of £64.2m. At 31 March 2023, the investment position was as shown in the table below:

Table: Investment Position 31 March 2023

	31 Mar 2022	2022/23 movement		31 Mar 2023	31 Mar 2023	31 Mar 2023
	Balance	Made	Matured	Balance	Yield	WAM ¹
	£000	£000	£000	£000	%	days
Pooled Funds²:						
Equity	13,000	-	-	13,000	4.98%	T+3/4d
Diversified	3,000	-	-	3,000	4.76%	T+3d
Property	3,000	-	-	3,000	4.29%	90d
Sub-total	19,000	-	-	19,000	4.84%	
Short-term Investments						
Other local authorities	-	-	-	-	-	-
Short -Term Investment	-	3,000	-	3,000	2.64%	-
Debt Management Office	13,000	132,500	(145,500)	-	1.75%	-
MMF ³ (low volatility)	20,000	-	-	20,000	2.14%	On-call
MMF (variable)	4,000	-	-	4,000	1.59%	T+2d
Sub-total	37,000	135,500	(145,500)	27,000	2.01%	
Cash at bank	36			1,131		On-call
Total	56,036			47,131		

¹ Weighted average maturity – T+ indicates settlement days after transaction day

² Sum invested excluding any change in market values

³ Money Market Funds

7.2 By the end of the financial year, the overall amount of cash and investments had decreased by almost £9m from that held at 31 March 2022, which is largely a consequence of the amount of Government funding paid out as part of the Energy Rebate scheme earlier in the year.

7.3 Both the CIPFA Code and government guidance require funds to be invested prudently, and to have regard to security and liquidity, before seeking the optimum rate of return, or yield. The Authority's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income.

7.4 Bank Rate has increased from 0.75% at the beginning of the year to 4.25% at the end of March 2023. Short-dated cash rates, which had ranged between 0.7% - 1.5% at the beginning of April, rose by around 3.5% for overnight/7-day maturities and 3.3% for 6-12 month maturities.

7.5 By the end of March 2023, deposit rates with the Debt Management Account Deposit Facility (DMADF) ranged between 4.05% and 4.15%, a significant uplift from the sub 1% rates at the beginning of the year.

7.6 The progression of risk and return metrics for the Authority's investments are shown in the following extracts from quarterly investment benchmarking:

Table: Investment Benchmarking

Period end	Credit Rating ¹	Bail-in exposure ¹	WAM ¹ (days)	Pooled funds volatility	Income return %	Total return ² %
31.03.22	AA-	62%	9	8.2%	1.83%	4.94%
30.06.22	AA-	53%	16	8.9%	2.03%	2.04%
30.09.22	AA-	56%	24	10.2%	2.58%	0.45%
31.12.22	AA-	63%	22	10.3%	3.25%	1.42%
31.03.23	A+	88%	8	9.5%	4.12%	1.64%
Similar LAs	A+	63%	56	5.3%	4.26%	0.73%
All clients	A+	59%	12	7.1%	4.32%	1.59%

Source: Arlingclose quarterly benchmarking

¹ Relates to internally managed investments

² Income plus change in market value of pooled funds

7.7 **Externally Managed Pooled Funds:** £19m of the Authority's investments are invested in externally managed strategic pooled funds where short-term security and liquidity are lesser considerations, and the objectives instead are regular revenue income and long-term price stability. These funds generate income which is used to support services in year.

7.8 The Authority is invested in bond, equity, multi-asset, and a property fund. During 2022/23, the values in corporate bond and equity markets had reduced from the highs of 2021/22 due to, tighter financial conditions, higher bond yields and challenges in some segments of commercial real estate (e.g. offices post-

COVID, high street shops and shopping centres). As at the 31 March 2023, net unrealisable gains were just over £1.7m compared to £2.9m at the end of the previous year.

- 7.9 As pooled funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the Authority’s medium-long-term investment objectives are regularly reviewed. Strategic fund investments are made in the knowledge that capital values will move both up and down; but with the confidence that over a three-five-year period total returns will exceed cash interest rates.
- 7.10 The DLUHC published a consultation on the IFRS 9 pooled investment fund statutory override for English authorities for fair value gains and losses on pooled investment funds which was due to expire with effect from 2023/24. The options under evaluation were to allow the override to lapse, to extend it, or to make it permanent. The override will be extended for two years and therefore remain in place for the 2023/24 and 2024/25 financial years. Under the Regulations, gains and losses resulting from unrealised fair value movements relating to pooled investment funds, that would otherwise be recognised in profit or loss under IFRS 9, are not charges to the revenue account, and must be taken into an unusable reserve account.

8. **Budgetary Performance**

- 8.1 Interest paid on borrowing amounted to £173k, with a further £112k of interest paid on finance leases. The borrowing costs were lower than budgeted due to the Council refinancing it’s LOBO debt in early May. This created a net saving of £48k in the year.
- 8.2 The following table shows the investment income generated for the year against budget:

Table: Investment Income 2022-23

	2022/23 Budget			2022/23 Actual		
	Average invested	Income	Yield	Average invested	Income	Yield
	£000	£000	%	£000	£000	%
Pooled Funds	19,000	786	4.14%	19,000	919	4.84%
Short-term investments	22,000	23	0.10%	45,219	907	2.01%
Total	41,000	809	1.97%	64,219	1,826	2.84%

- 8.3 The above table shows that income was considerably higher than budget by £1m. This is due to two core reasons: firstly, the progressive increase in interest rates and the relatively high cash balances held throughout the year.

9. **Compliance**

- 9.1 The Head of Finance (S151 officer) reports that all treasury management activities undertaken during the year complied fully with the CIPFA Code of Practice and the Authority’s approved Treasury Management Strategy.

9.2 Compliance with the authorised limit and operational boundary for external debt is demonstrated in the table below.

Table: Compliance against debt limits

	2022/23	31-Mar-23	2022/23	2022/23	
	Maximum	Actual	Operational	Authorised	Complied
			Boundary	Limit	
	£m	£m	£m	£m	
Borrowing	6.000	5.800			
Finance Lease	1.914	2.955			
Total Debt	7.914	8.755	30.000	50.000	√

9.3 Whilst internal resources have been used to meet the increased borrowing requirement (as measured by the CFR), had this been matched by new external borrowing instead, this would have pushed debt levels up by a further £15.7m and a revised total at 31 March 2023 of £24.5m, which remains within the above limits.

Table: Compliance with Investment Limits

	2022/23	31-Mar-23	2022/23	Complied
	Max	Max	Limit	
	£m	£m	£m	
Any AAA rated money market fund	5	5	5	√
Loans to any single UK local authority	3	-	5	√
Any unrated pooled fund	5	5	5	√
Aggregate unrated pooled funds	19	19	25	√

9.4 For the purposes of day-to-day banking the aim is to maintain a balance of no more than £1.5m on operational current accounts, subject to short-term cash flow requirements. The following table shows how the Authority performed against this objective.

Table: Day-to-day banking balance

	2022/23	2022/23	2022/23	31-Mar-23
	Min	Max	Weighted	Actual
			Average	
Objective:	£m	£m	£m	£m
Aim not to have > £1.5m at any time	0.219	8.056	1.673	1.722
No of days <= £1.5m			195	
As % of days in the year			53%	

9.5 The number of days where the day-to-day bank balance was maintained at or below £1.5m was higher than that in 2021/22 (188 days or 52%). This reflected the significant amount of excess cash the Authority managed during the year at times when the Debt Management Office were offering negative rates.

9.6 Whilst limits were set on the principal sums invested for periods longer than a year to control exposure to the risk of incurring losses by seeking early repayment of investments, no such investments were made in the year.

Report Title: To receive the Treasury Management Mid-Year Report for 2023/24	
Report to: Council	
Date: 11 th December 2023	For: To note
Key Decision: No	Decision Planner Ref No: DP/2023/64
Report Presented by: Councillor Kevin Bowers, Cabinet Member for Resources and Performance	
Enquiries to: Mark Jarvis, Financial Services Manager mark.jarvis@braintree.gov.uk	

1. Purpose of the Report

- 1.1 Braintree District Council (the Council) has adopted the Code of Practice for Treasury Management in Public Services published by the Chartered Institute of Public Finance and Accountancy (CIPFA), which requires the Council to receive at least one mid-year report on its treasury management activities.
- 1.2 The mid-year report is to be considered by the Governance and Audit Committee prior to its submission to Full Council.

2. Recommendations

- 2.1 To receive and note the Treasury Management Mid-Year Report for 2023/24 as set out in Appendix A.

3. Summary of Issues

- 3.1 The Treasury Management Strategy for 2023/24 was approved by Full Council at its meeting held on 20th February 2023. The mid-year report for 2023/24 is attached to this report as an **Appendix A**.
- 3.2 The recommendation set out in this report will help the Council to demonstrate that it is achieving its corporate objectives of being a high performing organisation that delivers excellent and value for money services; and is delivering better outcomes for residents and businesses and reducing costs to taxpayers. Details of how the Council's treasury management activities contribute towards these objectives are set out in the mid-year report.

4. Options

- 4.1 To receive and note the mid-year report.

5. Financial Implications

- 5.1 There are no new financial implications arising from this report. The financial impact from the Council's treasury management activities is reported in the Council's Quarterly Performance Report.

6. Legal Implications

- 6.1 The Council's treasury management activities are subject to regulation by the CIPFA Code. This report fulfils the Authority's legal obligation under the Local Government Act 2003 to have regard to the CIPFA Code.

7. Other Implications

- 7.1 There are no other implications arising from this report.

8. Equality and Diversity Implications

- 8.1 Section 149 of the Equality Act 2010 creates the public sector equality duty which requires that when the Council makes decisions it must have regard to the need to:
- (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act
 - (b) Advance equality of opportunity between people who share a protected characteristic and those who do not
 - (c) Foster good relations between people who share a protected characteristic and those who do not including tackling prejudice and promoting understanding.
- 8.2 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, gender and sexual orientation. The Act states that 'marriage and civil partnership' is not a relevant protected characteristic for (b) or (c) although it is relevant for (a).
- 8.3 This report will not have a disproportionately adverse impact on any people with a particular characteristic.

9. List of Appendices

- 9.1 Appendix A - Treasury Management Mid-Year Report 2023/24

10. Background Papers

- 10.1 Treasury Management Strategy Statement 2023/24

Treasury Management Mid-Year Report 2023/24

1. Introduction

- 1.1 The Authority's Treasury Management Strategy for 2023/24 was approved by Full Council as part of the overall budget at the meeting on 22nd February 2023. The Authority has invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of risk remains central to the Authority's treasury management strategy.

2. External Context**Economic Background**

- 2.1 From the start of the quarter until May it looked like peak global monetary policy rates were in sight as inflation continued to ease and central banks turned more dovish in tone. Only a few weeks later, stronger and more persistent inflation data, particularly in the UK, changed the picture.
- 2.2 The Consumer Prices Index (CPI) rose by 6.7% in the 12 months to August 2023, down from 6.8% in July, and down from a recent peak of 11.1% in October 2022.
- 2.3 After a sharp rise in interest rate expectations, with clearly serious implications for mortgage markets due to higher inflation and wage data, the Bank of England's Monetary Policy Committee (MPC) reaccelerated monetary policy tightening over the period with successive rises in May, June and August, taking Bank Rate to 5.25%.
- 2.4 In September, the Bank of England kept interest on hold for the first time in almost two years. The nine-strong MPC was divided 5-4 with a minority pushing for a further quarter-point rise. The Bank's governor cast the decisive vote in favour of a pause. There is still a large degree of uncertainty within markets however markets are still anticipating a further increase before the end of 2023.

Financial Markets

- 2.5 Financial market sentiment and bond yields remained volatile, the latter continuing their general upward trend as uncertainty and concern over higher inflation and higher interest rates continued to dominate.
- 2.6 Gilt yields rose over the first 5 months of the year. The 5-year UK benchmark gilt yield rose from 3.30% to 4.67%, the 10-year gilt yield from 3.43% to 4.36%, and the 20-year yield from 3.75% to 4.62%. The Sterling Overnight Rate (SONIA) averaged 4.64% over the period.

Credit Review

- 2.7 Arlingclose continue to monitor and assess credit default swap levels for signs of ongoing credit stress but made no changes to the recommended counterparty list or durations. Nevertheless, heightened market volatility is expected to remain a feature, at least in the near term and, as ever, the institutions and durations on the Authority's counterparty list remains under constant review.

Local Context

- 3.1 On 31st August 2023, the Authority had cash and investments totalling £70.2m and borrowing of £5.6m.
- 3.2 The treasury management position on 31st August 2023 and the change over the six months is summarised below:

	31.3.23 £m	Movement £m	31.08.23 £m
Borrowing	5.80	(0.20)	5.60
Pooled Funds ¹	19.00	-	19.00
Short-term investments ¹	27.00	23.50	50.50
Cash	1.13	(0.41)	0.72
Cash and Investments	47.13	23.09	70.22
Net Cash and Investments	41.33		64.62

1 Excludes unrealised change in market values.

4. Borrowing

- 4.1 CIPFA's 2021 Prudential Code is clear that local authorities must not borrow to invest primarily for financial return and that it is not prudent for local authorities to make any investment or spending decision that will increase the capital financing requirement and so may lead to new borrowing, unless directly and primarily related to the functions of the Authority. PWLB loans are no longer available to local authorities planning to buy investment assets primarily for yield unless these loans are for refinancing purposes.
- 4.2 As outlined in the treasury strategy, the Authority's chief objective when borrowing is to strike an appropriately low risk balance between securing low interest costs and achieving cost certainty over the period for which funds are required, with flexibility to renegotiate loans should the Authority's long-term plans change being a secondary objective. The Authority's borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio.
- 4.3 The Authority has not invested in assets primarily for financial return or that are not primarily related to the functions of the Authority. It currently has no plans to do so in future. The current external borrowing is shown in the table below.

	Amount £m	Amount Remaining £m	Rate %	Period (Years)	Maturity
PWLB – EIP Equal Instalments of Principal	6.00	5.60	2.59%	15	29/05/2037
Total borrowing	6.00	5.60	2.59%		

4.4 There has been a substantial rise in the cost of both short- and long-term borrowing over the last 18 months. Over the period, Bank Rate rose from 4.25% at the beginning of April to 5.25% at the end of September and was also significantly higher than its level of 2.25% at the end of September 2022.

5. Treasury Investment Activity

5.1 The Authority holds significant invested funds, representing income received in advance of expenditure plus balances and reserves held. For the period April to August the Authority's investment balances averaged £67.1m with the highest amount held being £75.2m. The change in investment position over the period is shown in the table below:

	31 Mar 23 £m	Movement Apr-Aug £m	31 Aug 23 £m
Pooled Funds			
Equity funds	13.00	-	13.00
Diversified funds	3.00	-	3.00
Property fund	3.00	-	3.00
Sub-total	19.00	-	19.00
Short-term investments			
Debt Management Office	3.00	24.50	27.50
Money Market Funds (low volatility)	20.00	(1.00)	19.00
Money Market Fund (variable)	4.00	-	4.00
Sub-total	27.00	23.50	50.50
Lloyds Bank	1.13	(0.41)	0.72
Total	47.13	23.09	70.22

5.2 Investment balances typically peak around September before reducing over the remaining six-months. Balances have been elevated again during the first half-year from the front loading of income from Council Tax / Business Rates, along with the current profiled spend on the capital programme. This means that cash balances are expected to reduce significantly towards the end of the current financial year.

5.3 Both the CIPFA Code and government guidance require the Authority to invest its funds prudently, and to have regard to the security and liquidity of its treasury investments before seeking the optimum rate of return, or yield. The

objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income.

- 5.4 The amount of interest earned on short-term investments in the period April to August is £912k, which represents an annualised return of 4.54%.
- 5.5 The Authority’s medium- to long-term investment objectives are regularly reviewed. Strategic fund investments are made in the knowledge that capital values will fluctuate whilst investments are held with this risk being managed by holding for a minimum a three- to five-year period, during which total returns would be expected to exceed cash interest rates.
- 5.6 Given current market sentiment in the past twelve months, the valuation of these funds at the end of August had an overall valuation of £20.5m representing an unrealised gain of £1.5m.
- 5.7 Pooled funds have no defined maturity date, but are available for withdrawal after a notice period, therefore, their performance and continued suitability in meeting the Authority’s medium- to long-term investment objectives are regularly reviewed.
- 5.8 The progression of risk and return metrics for the Authority’s investments are shown in the following extracts from quarterly investment benchmarking:

Period end	Credit Rating ¹	Bail-in exposure ¹	WAM ¹ (days)	Pooled funds volatility	Income return %	Total return ² %
31.03.23	A+	88%	8	9.52%	4.12%	1.64%
30.06.23	AA-	45%	35	9.08%	4.45%	3.89%
Similar LAs	A+	65%	45	5.34%	4.26%	1.54%
All clients	A+	63%	11	7.12%	4.32%	2.34%

Source: Arlingclose quarterly benchmarking

¹ Relates to internally managed investments

² Income plus change in market value of pooled funds

6. **Compliance**

- 6.1 All treasury management activities undertaken during the period to end of August complied fully with the CIPFA Code of Practice and the Authority’s approved Treasury Management Strategy, and specifically:
- Borrowing remained within the Operational and Authorised Boundary approved by Full Council of £30m and £50m, respectively;
 - Investments were made primarily in Money Market Funds (MMFs) and with the Debt Management Office where the aggregate limits are unlimited, subject to an individual fund limit of £5m for MMFs.
 - Fixed term deposits with major UK and non-UK banks and building societies, which meet the Council’s credit criteria.
 - Lloyds Bank current account.

7. Other Developments

- 7.1 In April 2023 the Department for Levelling Up, Housing and Communities published the full outcome of the consultation on the extension of the statutory override on accounting for gains and losses on pooled investment funds. The override has been extended for 2 years until 31st March 2025, but no other changes have been made. Whether the override will be extended beyond the new end date is unknown but commentary to the consultation outcome suggests not. The Authority will review with Arlingclose the implications for the investment strategy and what action may need to be taken ahead of the proposed end date.
- 7.2 DLUHC have also launched a consultation on the capital risk metrics which will be required to monitor English local authorities when the Levelling up and Regeneration Bill becomes law. Any authority breaching a given threshold for a capital risk metric will be investigated further and may receive a risk mitigation direction from DLUHC requiring it to take action such as selling property and using the proceeds to repay debt.
- 7.3 As part of the consultation, the proposal lists four metrics to be used to assess if borrowing and investment practices are prudent, sustainable and affordable, while leaving authorities the freedom to continue to set their own capital strategies. The four metrics proposed are listed below:
- The total of a local authority's debt (including credit arrangements) as compared to the financial resources at the disposal of the authority.
 - The proportion of the total of a local authority's capital assets which are investments made, or held, wholly or mainly in order to generate financial return.
 - The proportion of the total of a local authority's debt (including credit arrangements) in relation to which the counterparty is not central government or a local authority.
 - The amount of minimum revenue provision charged by a local authority to a revenue account for a financial year.

Report Title: Dispensation under Section 85 of the Local Government Act 1972	
Report to: Council	
Date: 11 th December 2023	For: Decision
Key Decision: No	Decision Planner Ref No: DP/2023/60
Report Presented by: Councillor Graham Butland, Leader of the Council	
Enquiries to: Emma Wisbey, Legal & Governance Manager	

1. Purpose of the Report

- 1.1 This report seeks Full Council's approval for dispensation from Section 85 of the Local Government Act 1972 in relation to a Member's absence due to ill health and the requirement for Braintree District Council (the Council) to approve a dispensation where a Member is unable to attend a meeting of the Council over a six-month period.

2. Recommendations

- 2.1 It is recommended to Full Council:
- 2.1.1 To approve a dispensation for Councillor Jackie Pell from attending meetings of the Council by reason of illness for a six month period commencing on the date of this meeting.
- 2.1.2 To agree that any future dispensations under Section 85 in relation to Councillor Jackie Pell, in the event of there not being a timely meeting of Full Council to consider the matter, be delegated to the Chief Executive, having obtained the agreement of all Group Leaders prior to giving such approval.

3. Summary of Issues

- 3.1 Councillor Pell has been unable to attend meetings of the Council due to ill-health. Councillor Pell's last attendance at a qualifying meeting under Section 85 of the Local Government Act 1972 was the meeting of Full Council on held 17th July 2023.
- 3.2 Section 85 states that if a Member fails over a period of six consecutive months from the date of their last attendance to attend any meeting of the Council they shall, unless the failure was due to some reason approved by the Council before the expiry of that period, cease to be a Member of the Council.

- 3.3 Qualifying meetings include attendance as a Member at a meeting of any Committee or Sub-Committee of the Council or at a meeting of any Joint Committee, Joint Board or other body discharging functions of the Council. It also includes attendance as a representative of the Council at a meeting of, for example, an outside body.
- 3.4 Under Section 85 of the Local Government Act 1972 such dispensations for Members are a responsibility of Full Council. Therefore, unless the Council agrees the recommendation as set out in this report, Councillor Pell would automatically cease to be a Member of the Council on 12th January 2024, if she was unable to attend a qualifying meeting in the interim period.
- 3.5 It is possible that similar situations will occur again, and it is therefore proposed that in the event of there not being a timely meeting of Full Council to consider a dispensation request, that a flexible mechanism be introduced via a delegated authority to the Chief Executive to consider such requests and which would avoid the need to call an extraordinary meeting of Full Council to deal with the issue. This delegation will only be exercised following the agreement to the extension being obtained from all Group Leaders and is subject to the Chief Executive reporting dispensations agreed under this delegation to the next appropriate meeting of Full Council.

4. Consultation

- 4.1 Councillor Pell has been advised of the recommendation to Full Council and Political Group Leaders has been notified. There is no formal requirement to consult and seek Group Leaders approval of the recommendation before referring the matter to Full Council. There is no objection from the Group Leaders to the principle of seeking and full Council approving the request for dispensation.

5. Options

- 5.1 There are two options available to Full Council to either grant or refuse to grant the request for dispensation.
- 5.2 The preferred option is for the dispensation to be granted to enable Councillor Pell to continue as District Councillor representing the Ward of Trinity Halstead and to save the need for a by-election and the Council incurring the associated costs.

6. Financial Implications

- 6.1 If dispensation is not granted, unless Councillor Jackie Pell attends a qualifying meeting of the Council before 12th January 2024, she is at risk of automatically ceasing to be District Councillor. Councillor Pell's entitlement to her Basic Members Allowance, Communication Allowance and any Special Responsibility Allowances as set out in the Council's Constitution would cease on 12th January 2024.

6.2 Halstead Trinity is a two Member Ward and the next local elections are due in May 2027. A vacancy would need to be filled by way of a by-election and in accordance with the Representation of the People Act 1983. The cost of the local election to fill the vacancy for the Halstead Trinity Ward is met from the Council's budgets.

7. Legal Implications

7.1 Under Section 85 of the Local Government Act 1972 dispensations for Members are a responsibility of Full Council. Dispensations may not be approved retrospectively and need to be considered before the expiry of the relevant six month period.

7.2 Any grant of dispensation is limited to the Council which grants it and does not provide relief from Section 85 in respect of any other Council which Councillor Pell is a Member.

7.3 Should dispensation not be approved by Full Council, and Councillor Pell failed to attend a qualifying meeting, Section 85 operates automatically, and Councillor Pell will cease to be a District Councillor.

8. Other Implications

8.1 The Ward of Halstead Trinity is represented by two District Councillors, Councillor Jackie Pell and Councillor Malcolm Fincken. Whilst Constituents of the Ward of Halstead Trinity can approach any Ward Member and/or any District Councillor in respect of their concerns; should dispensation not be granted the Ward may not be fully represented.

9. Equality and Diversity Implications

9.1 Section 149 of the Equality Act 2010 creates the public sector equality duty which requires that when the Council makes decisions it must have regard to the need to:

- (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act
- (b) Advance equality of opportunity between people who share a protected characteristic and those who do not
- (c) Foster good relations between people who share a protected characteristic and those who do not including tackling prejudice and promoting understanding.

9.2 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, gender and sexual orientation. The Act states that 'marriage and civil partnership' is not a relevant protected characteristic for (b) or (c) although it is relevant for (a).

9.3 The recommendation set out in this report relates to Councillor Pell only and will not have a disproportionately adverse impact on any people with a particular characteristic.

10. List of Appendices

10.1 None.

11. Background Papers

11.1 Member Attendance Records published on the Council's website

11.2 Minute of the relevant qualifying meetings of Braintree District Council published on the Council's website.

Report Title: Change to the Cabinet Portfolios	
Report to: Council	
Date: 11 th December 2023	For: To note
Key Decision: No	Decision Planner Ref No: DP/2023/59
Report Presented by: Councillor Graham Butland, Leader of the Council	
Enquiries to: Kim Mayo, Head of Governance and Monitoring Officer kim.mayo@braintree.gov.uk	

1. Purpose of the Report

- 1.1 To note changes made to the Cabinet Member portfolios since their implementation on 25th May 2023.

2. Recommendations

- 2.1 To note the changes to the Cabinet Member Portfolios as set out in this report.

3. Summary of Issues

- 3.1 In late September, Braintree District Council (the Council) were informed that Essex County Council were in the process of amending their Cabinet Member Portfolios. A number of the Council's Cabinet Members are also appointed as Cabinet Members at Essex County Council.
- 3.2 Accordingly, in order to ensure that Cabinet Members at the Council are not prevented from undertaking their role as a result of a conflict of interest, the Leader of the Council made some changes to the portfolio held by the Cabinet Member for Transformation, the Environment and Customer Services.
- 3.3 The revised portfolios are set out in Appendix A, however, for ease, with effect from 5 October 2023, the following provisions will be contained under the Leaders Portfolio:
- Car Parks
 - Highways
- 3.4 Further the Leader will now be the Council's representative at the North Essex Parking Partnership (NEPP) Joint Committee.

3.5 The Council's website and Constitution have been updated to reflect these changes, and Colchester City Council, as Lead Authority for NEPP have been informed of the change to the appointment to the NEPP Joint Committee.

4. Financial Implications

4.1 There are no financial implications arising out of the recommendations set out within this report.

5. Legal Implications

5.1 There is no legal implications arising out of the recommendations set out within this report.

6. Source of Authority

6.1 As part of the duties and responsibilities, the Leader is permitted to determine the allocation of the portfolios assigned to individual Cabinet Members.

6.2 In accordance with Article 6 of the Constitution, the Leader is required to give notification to Full Council of changes to Cabinet including portfolios at the next available meeting.

7. List of Appendices

7.1 Appendix A – Cabinet Portfolios

8. Background Papers

8.1 [Leaders Announcements – Cabinet Updates Report to the AGM 25th May 2023.](#)

Cabinet Portfolio

The Leader

- External Role at National, Regional & Local Level including joint working
- Lead on Business Planning, Performance & Corporate Strategy
- Devolution
- Corporate Communications & Reputation • Corporate Consultation & Engagement
- External Strategic Partnerships and Relationships
- Emergency Planning
- Overall Vision & Strategic Direction
- Corporate Strategy
- Promotion of the District
- Communications
- Investment and Development Programme
- Electoral Administration
- Levelling up
- Cost of Living
- North Essex Alliance
- Car Parks
- Highways
- To exercise the executive functions of any Cabinet Member in their absence, in an emergency or in any other circumstance where the Leader thinks it is desirable to act on any matter.

Transformation, Performance and Delivery

Cabinet Member for Transformation, the Environment and Customer Services, and Deputy Leader

- Transformation, including shared services
- Commercialisation
- Waste & Recycling
- Climate Change
- Street Cleansing
- Parks & Open Spaces
- Customer Services Charter
- Contact Centre
- Specific Major Projects relevant to the Portfolio

Cabinet Member for Resources and Performance

- Budget – Revenue & Capital Spend
- MTFS
- Treasury management
- Property & Estate Management
- Corporate Procurement
- ICT & Digital Services
- HR & Payroll Services
- Health & Safety, Insurance & Risk Management

- Corporate Governance
- Member support
- Performance Management
- Revenues, Benefits & Welfare
- Specific Major Projects relevant to the Portfolio

Connecting People Places and Prosperity

Cabinet Member for Planning and Infrastructure

- Planning & Neighbourhood Planning
- Local Plan
- Building Control
- Planning Enforcement
- Strategic Transport & Infrastructure
- Cycling Strategy
- NSIPs
- Land Charges
- Street Naming
- Biodiversity
- Landscape Services
- Specific Major Projects relevant to the Portfolio

Cabinet Member for Economic Growth and Inward Investment

- Economic Growth & Development
- Urban & Rural Regeneration
- Skills Including Apprenticeships
- Business Engagement & Support
- Town Centres – Planning and Investment
- Locate Braintree District including Tourism
- Digital Essex
- NEEB
- Inward Investment
- Specific Major Projects relevant to the Portfolio

Supporting Communities

Cabinet Member for Housing, Health and Wellbeing

- Strategic Housing Function
- Homelessness & Rough Sleeping
- Health & Wellbeing
- Environmental Health
- Leisure Services
- Older Persons & Ageing Well
- Social Mobility
- Welfare Reform
- Safeguarding

Cabinet Member for Stronger Communities

- Art, Heritage, Sport & Culture
- Children & Young People

- Community Funding & Grant Schemes
- Community Development
- Policing Matters
- Licensing Policy
- Community Safety
- Voluntary sector
- Equality & Diversity
- Community Facilities
- Rural Communities
- Armed Forces Lead

Report Title: Governance and Audit Committee Annual Report	
Report to: Council	
Date: 11 th December 2023	For: Noting
Key Decision: No	Decision Planner Ref No: N/A
Report Presented by: Councillor Justin Wrench, Chairman of Governance and Audit Committee	
Enquiries to: Angela Mitchell, Audit Insurance and Fraud Manager, (angmi@braintree.gov.uk)	

1. Purpose of the Report

1.1 In accordance with its Terms of Reference, the Governance and Audit Committee are required:

- To report to the Council on a regular basis on the Committee's performance in relation to the terms of reference and the effectiveness of the Committee in meeting its purpose; and
- To publish an annual report on the work of the Committee.

2. Recommendations

2.1 Council is to note the review the Governance and Audit Committee 2022/23 Annual Report (the Annual Report).

3. Summary of Issues

3.1 The purpose of an Audit Committee is to provide those charged with governance independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and governance processes. By overseeing both internal and external audit, it makes an important contribution to ensuring that effective management arrangements are in place.

3.2 The Governance and Audit Committee performs the functions of an Audit Committee, and as such is a key component of the Council's governance framework, providing independent and high-level resource to support good governance and strong public financial management.

3.3 The *CIPFA Audit Committees – Practical Guidance for Local Authorities and Police 2022* identifies the importance of holding Audit Committees to account on the extent to which it has fulfilled its purpose, and recommends the preparation of an annual report by the Governance and Audit Committee as a helpful way to address key areas of accountability, including whether the Governance and Audit Committee has:

- Fulfilled its agreed terms of reference.
- Adopted recommended practice.
- Ensured development needs of committee members have been assessed and whether committee members are accessing briefing and training opportunities.
- Assessed its own effectiveness or been the subject of a review and considered conclusions and actions from that review.
- Assessed its impact on the improvement of governance, risk and control within the authority.

3.4 This report summarises the work undertaken by the Governance and Audit Committee in the year to August 2023.

3.5 The Governance and Audit Committee's role in the provision of assurance on governance, internal control and risk management arrangements is key to delivery of all Council priorities and Corporate Objectives:

- A sustainable environment and a great place to live, work and play.
- A well connected and growing district with high quality homes and infrastructure.
- A prosperous district that attracts business growth and provides high quality employment opportunities.
- Residents live well in healthy and resilient communities where residents feel supported.
- A high performing organisation that delivers excellent and value for money services.
- Delivering better outcomes for residents and businesses and reducing costs to taxpayers.

4. Financial Implications

4.1 There are no financial implications arising from the recommendations set out in this report.

5. Legal Implications

5.1 The Council has a duty to maintain an effective internal audit provision to evaluate the effectiveness of its risk management, control and governance processes, taking into account Public Sector Internal Auditing Standards or guidance (Regulation 5 (Part 1) of the Accounts and Audit Regulations 2015). Various guidance also emphasises the importance of the Audit Committee, including:

- Delivering Good Governance in Local Government: Framework (CIPFA / Solace, 2016)
- The Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014)
- CIPFA Audit Committees – Practical Guidance for Local Authorities and Police 2022

5.2 This report is required under the approved Terms of Reference for the Governance and Audit Committee.

6. Other Implications

6.1 There are no other implications arising out of this report at this time.

7. Equality and Diversity Implications

7.1 Section 149 of the Equality Act 2010 creates the public sector equality duty which requires that when the Council makes decisions it must have regard to the need to:

- (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act
- (b) Advance equality of opportunity between people who share a protected characteristic and those who do not
- (c) Foster good relations between people who share a protected characteristic and those who do not including tackling prejudice and promoting understanding.

7.2 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, gender and sexual orientation. The Act states that 'marriage and civil partnership' is not a relevant protected characteristic for (b) or (c) although it is relevant for (a).

7.3 The proposals in this report will not have a disproportionately adverse impact on any people with a particular characteristic.

8. List of Appendices

8.1 Appendix 1 – Governance and Audit Committee Annual Report 2022/23.

9. Background Papers

9.1 Governance and Audit Committee meeting minutes – 4 October 2023

9.2 Governance and Audit Committee meeting – Report title Annual Report, dated 4 October 2023

GOVERNANCE & AUDIT COMMITTEE
ANNUAL REPORT 2022/23 (to August 2023)

INTRODUCTION from the CHAIR of the GOVERNANCE & AUDIT COMMITTEE

This Annual Report of the Governance & Audit Committee summarises the Committee's work and achievements relating to its Audit role for 2022/23 (and to July 2023). It is intended to:

- Reassure the Council and other stakeholders that the Committee is undertaking its responsibilities properly and in a way which allows it to exercise effective oversight; and
- Demonstrate to the District's residents and other stakeholders the importance that the Council places on good governance, openness, and probity in public life. The report sets out the contribution the Committee makes to achieving those aims. The Committee's meetings are open to the public and its reports are available on the Council's website.

To provide ongoing assurance over the Council's internal controls and systems, the Committee meetings in 2022/23 were attended by the Chief Executive, Corporate Director, Head of Finance, the Audit Insurance & Fraud Manager, the Financial Services Manager, and Committee Services, as well as representatives from BDO, the Council's External Auditor. Other Council officers attend the Committee meetings as required.

Operating effectively, the work of the Governance and Audit Committee will enhance corporate awareness of the need for internal control and implementation of agreed audit recommendations, increase public confidence in the objectivity and fairness of financial and other reporting, reinforce the importance and independence of internal and external audit and other similar review processes, and provide additional assurance through its processes of independent and objective review.

I would like to express my thanks to those Officers and Members who have supported the work of this Committee by presenting, discussing, and challenging reports, and engaging in training and improvement activity to develop the knowledge and skills needed for this key area of the Council's arrangements for effective governance.

CLlr Justin Wrench, Chair of the Governance and Audit Committee
September 2023

1. Introduction

- 1.1. Both Central Government and CIPFA (Chartered Institute of Public Finance Accountants) promote the view that certain governance related functions are best delivered by an Audit Committee. The Governance and Audit Committee (GAC) performs both the role of Audit Committee, and a Standards role, and as such is a key component of the Council's Corporate Governance framework providing an independent and high-level focus on the audit,

assurance and reporting arrangements which underpin good governance and financial standards, thus adding value to the authority's governance arrangements. The Committee's functions include:

- i) **Audit:** - To provide assurance to Members and the public that there are adequate controls to mitigate risks and that the Authority has effective governance arrangements. The Committee oversees the Council's internal audit function and risk management arrangements, receives and approve external audit reports, scrutinises the Statement of Accounts, and makes reports and recommendations to the Cabinet, Committees, and the Council on the adequacy of corporate governance and risk management arrangements and the associated control environment.
- ii) **Governance and Standards:** To deal with a range of matters including relating to Councillor conduct, and provision of advice and guidance to the Council, Cabinet and individual Councillors on the application and review of the Constitution.

1.2. The role of an audit committee is different to the role of a scrutiny or standards committee. The CIPFA Publication '*Audit Committees: Practical Guidance for Local Authorities (2022)*' (CIPFA Guidance) identifies the audit committee role in relation to standards is to oversee the arrangements that are in place to establish and maintain ethical standards and to obtain assurance over them to support the Annual Governance Statement (AGS) and to not duplicate the authority's specific arrangements to oversee and operate standards such as via a standards Committee. Where Members also hold scrutiny or standards roles, they should take care to not blur their roles. The supplementary guidance recommends the committee roles of audit, and scrutiny or standards are separated: the Standards committee oversees member conduct and reviews member complaints which is not a function of the audit committee. Where the audit committee takes on the role of the standards committee, there should be clear distinction between the two roles and responsibilities in the terms of reference and meeting agendas.

1.3. The purpose of an Audit Committee is to provide those charged with governance independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and governance processes. By overseeing both internal and external audit, it makes an important contribution to ensuring that effective management arrangements are in place.

1.4. The CIPFA Position Statement: Audit Committees in Local Authorities and Police 2022 outlines the following core functions of an audit committee, enabling such a committee to provide oversight of a range of core governance and accountability arrangements, respond to recommendations of assurance providers and help to maintain robust arrangements:

- Maintenance of governance, risk, and control arrangements
 - Support a comprehensive understanding of governance across the organisation and among all those charged with governance, fulfilling the principles of good governance

- Consider the effectiveness of the authority's risk management arrangements. It should understand the risk profile of the organisation and seek assurances that active arrangements are in place on risk related issues, for both the body and its collaborative arrangements
- Monitor the effectiveness of the system of internal control, including arrangements for financial management, ensuring value for money, supporting standards and ethics and managing the authority's exposure to the risks of fraud and corruption.
- Financial and governance reporting
 - Be satisfied that the authority's accountability statements, including the annual governance statement, properly reflect the risk environment, and any actions required to improve it, and demonstrate how governance supports the achievement of the authority's objectives
 - Support the maintenance of effective arrangements for financial reporting and review the statutory statements of account and any reports that accompany them
- Establishing appropriate and effective arrangements for audit and assurance
 - Consider the arrangements in place to secure adequate assurance across the body's full range of operations and collaborations with other entities
 - In relation to the authority's internal audit functions:
 - Oversee its independence, objectivity, performance, and conformance to professional standards
 - Support effective arrangements for internal audit
 - Promote the effective use of internal audit within the assurance framework
 - consider the opinion, reports and recommendations of external audit and inspection agencies and their implications for governance, risk management or control, and monitor management action in response to the issues raised by external audit
 - contribute to the operation of effective external audit arrangements, supporting the independence of auditors and promoting audit quality
 - support effective relationships between all providers of assurance, audits and inspections, and the organisation, encouraging openness to challenge, review, and accountability.

1.5 The effectiveness of arrangements for the GAC has been assessed against the best practice for Audit Committees contained in the CIPFA Guidance.

Matters Considered

- 2.1 **Constitution of the Committee:** CIPFA's *Position Statement: Audit Committees in Local Authorities and Police* recommends that in local authorities the committee should:
- **Be directly accountable to the authority's governing body**
 - Committee Terms of reference confirm the committee reports to Council on findings, conclusions and recommendations on the adequacy and effectiveness of governance, risk management and internal control frameworks, financial reporting arrangements, and internal and external audit arrangements, and on the Committee's performance in relation to the terms of reference and the effectiveness of the committee in meetings its purpose.
 - **be independent of both the executive and scrutiny functions**
 - Since the Governance and Audit Scrutiny Committee 2021/22 Annual Report, the Committee name has changed to the Governance and Audit Committee, omitting the reference to Scrutiny in the title. The work of the Governance and Audit Committee supports the Corporate Scrutiny function, and the Committee receives separate reports for work relating to Scrutiny and Internal Audit functions.
 - **Have rights of access to and constructive engagement with other committees/functions, for example scrutiny and service committees, corporate risk management boards and other strategic groups**
 - The Committee will access and engage with other committees/functions as appropriate and in accordance with the committee scope of work
 - **Have rights to request reports and seek assurances from relevant officers**
 - The Committee requests such reports and assurances as appropriate, for example the Committee will receive an update on a major project in 2023/4
 - **Be of an appropriate size to operate as a cadre of experienced, trained committee members (Large committees should be avoided)**
 - Nine Members were appointed to the former Governance and Audit Scrutiny Committee
 - This was increased to 13 Members following the revision to Governance and Audit Committee in May 2023
 - Appointments are in accordance with the political balance rules specified by the Local Government and Housing Act 1989
 - **The audit committees of local authorities should include co-opted independent members in accordance with the appropriate legislation**
 - The Committee does **not** currently co-opt any independent members.

2.2 **Work of the Committee:** The Committee undertakes a wide range of activities and works closely with internal and external auditors to achieve its aims and objectives. The Committee monitors, challenges and provides assurance on matters relating to internal and external audit, financial reporting, risk management, corporate governance, and compliance issues.



The work undertaken and reports considered by the Committee allow it to:

- Provide independent assurance on the adequacy of the governance, risk management framework and associated control environment;
- Provide independent review of the Council's financial and non-financial performance to the extent that it affects the Council's exposure to risk and weakens the control environment; and
- Oversee the statutory financial reporting process

2.2.1 Appendix 1 summarised the scope of GAC work and responsibilities (as stated in the committee Terms of Reference), and commentary on the extent to which this work has been completed by the committee. **The following areas will require additional work or consideration** (see Appendix 1 for further detail):

- The Counter Fraud Strategy is pending review and update by management.
- The committee reviews the External Auditor reports and Annual Audit Letter, some reports have been delayed and the committee and officers are working with the External Auditor to progress completion of External Audit work.
- Reporting on findings, conclusions and recommendations relating to committee work, and arrangements for bringing any concerns arising from financial statements to the attention of Council, will be determined by the Chair of GAC in conjunction with the Head of Governance and S151 Officer

2.2.2 The following table summarises the **significant matters considered by the Committee** during 2022/23. Annual Committee appointments were made by Council at the AGM held on 25th April 2022, and updated for 2023/24 at the AGM held 25th May 2023.

Meetings Held 	2022					2023			
Reports Presented 	Apr (1)	Apr (2)	May	Jul	Nov	Jan	Apr	Aug	Oct
Committee Matters									
Governance & Audit Committee self assessment / annual report					✓				✓
Constitution									
Annual Constitution Review	✓								
Planning Committee Members Forum			✓						
Governance Matters									
Annual Governance Statement 2021/22				✓					
Code of Corporate Governance and Annual								✓	

Governance Statement 2022/23									
External Audit (EA) and Financial Reporting									
EA Plan 2021/22									
EA Plan 2022/23									
EA Annual Audit Letter 2019/20 (verbal update)							✓		
EA Annual Audit Letter 2020/21									
EA Annual Audit Letter 2021/22									
EA Annual Audit Letter 2022/23									
Statement of Accounts and EA Audit Completion Report 2020/21						✓			
Statement of Accounts and EA Audit Completion Report 2021/22									
Statement of Accounts and EA Audit Completion Report 2022/23									
Key Financial Indicators		✓		✓	✓	✓	✓	✓	
Treasury Management Report				✓	✓			✓	
Treasury management Strategy						✓			
Outcome of HB Subsidy work 2020/21							✓		
Outcome of HB Subsidy work 2021/22									
Outcome of HB Subsidy work 2022/23									
EA general update (2019/20 update, 2020/21 update, 2021/22 planning, HB subsidy assurance process)			✓		✓				
Local Audit Update								✓	
Meetings Held →	2022					2023			
Reports Presented ↓ <i>(continued)</i>	Apr (1)	Apr (2)	May	Jul	Nov	Jan	Apr	Aug	Oct
Internal Audit (IA)									
IA Annual Report 2021/22				✓					
IA Annual Report 2021/22								✓	
IA Plan 2022/23				✓					
IA Plan 2023/24								✓	
IA Charter			✓				✓		
Progress Against IA Plans / RIPA update			✓	✓	✓	✓	✓	✓	✓

Major Project Report								✓	
External Quality Assessment of IA							✓		
Risk management									
Revised Risk Management Policy & Strategy								✓	
Review of Strategic Risk Register			✓				✓		
Standards									
Monitoring Officer Annual Report									✓
Fraud									
Fraud update		✓					✓		
RIPA / IPA Policy Review									✓

2.2.3 Differentiating Between Audit and Scrutiny Functions of the Governance and Audit Committee: The above table demonstrates that Committee work relating to the Constitution was heard at meetings convened specifically for that purpose. The Monitoring Officer Annual report, whilst considered alongside Audit related committee business, is a separate report.

2.3 Committee Membership and Attendance:

	2022				2023		
	Apr (2)	May	Jul	Nov	Jan	Apr	Aug
Cllr J Baugh (from 2023)	N/A	N/A	N/A	N/A	N/A	N/A	✓
Cllr M Cunningham (Jan 2021 to May 2023)	N/A	N/A	N/A	N/A	✓		N/A
Cllr J Edwards (from 2023) (Vice Chair)	N/A	N/A	N/A	N/A	N/A	N/A	✓
Cllr P Euesden (2019 to 2023 (Vice Chair May from 2022))	✓	✓	✓	✓	✓	✓	N/A
Cllr M Green (from 2023)	N/A	N/A	N/A	N/A	N/A	N/A	✓
Cllr A Hooks (from 2023)	N/A	N/A	N/A	N/A	N/A	N/A	✓
Cllr D Hume (2019 to Feb 2023)						N/A	N/A
Cllr L Jefferis (from 2023)	N/A	N/A	N/A	N/A	N/A	N/A	✓
Cllr H Johnson (Vice Chair 2019 to Apr 2022)	✓	N/A	N/A	N/A	N/A	N/A	N/A
Cllr D Mann (2019 to 2023)	✓	✓	✓	✓	✓	✓	N/A
Cllr A Munday (from 2023)	N/A	N/A	N/A	N/A	N/A	N/A	✓
Cllr G Prime (from 2023)	N/A	N/A	N/A	N/A	N/A	N/A	✓
Cllr R Ramage (from 2023)	N/A	N/A	N/A	N/A	N/A	N/A	
Cllr S Rehman (2022 to 2023)	N/A	✓			✓		N/A
Cllr Miss Santomauro (2019 to Jan 2023)					N/A	N/A	N/A
Cllr R Van Dulken (Chair 2019 to 2021) (from 2023)	N/A	N/A	N/A	N/A	N/A	N/A	
Cllr T Walsh (from 2019)			✓		✓		✓
<i>Continued</i>	2022				2023		
	Apr (2)	May	Jul	Nov	Jan	Apr	Aug
Cllr Mrs L Walters (from 2019)					✓	✓	

Cllr D White (2021 to 2023)								N/A
Cllr J Wrench (Chair from 2021)	✓		✓	✓	✓	✓	✓	✓
Cllr B Wright (from 2023)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	✓
Cllr J McKee (in attendance)					✓			
Officers & External Audit Representatives:								
Kim Cole, Head of Governance / MO	✓							
Emma Wisbey, Governance & Members Manager		✓			✓	✓		
Jessica Mann, Governance & Members Officer	✓	✓	✓					✓
Alison Webb, Governance & Members Officer				✓		✓		
Amanda Lindsell, Scrutiny Officer					✓			
Dan Gascoyne	N/A	N/A	N/A		✓			
Suzanne Bennett, Corporate Director	N/A	N/A	✓					
Phil Myers, Head of Finance / S151 Officer	✓		✓	✓	✓	✓	✓	✓
Angie Mitchell, Audit Insurance & Fraud Manager	✓		✓	✓	✓	✓	✓	✓
Mark Jarvis, Financial Services Manager	N/A	N/A	✓	✓	✓			✓
Emma Goodings, Head of Planning & Economic Growth	N/A	✓	N/A	N/A	N/A	N/A	N/A	N/A
Chris Paggi, Planning Development Manager	N/A	✓	N/A	N/A	N/A	N/A	N/A	N/A
Steve Bladen (BDO – External Audit)	✓	N/A					✓	✓
Sebastian Evans (BDO – External Audit)		N/A		✓	✓			
Aphrodite LeFevre (BDO – External Audit)		N/A			✓			

- 2.4 **Committee Training:** In February 2022, the Governance and Audit Committee Members were joined by Members from Chelmsford City Council and Tendring District Council for *Effective Audit Committees* training which gave an overview and update on the functions and purpose of an audit committee including legal requirements, explained good governance and gave examples of poor practice, provided a comparison between the differing roles of an Audit Committee and a Scrutiny Committee, explained assurance types and sources, gave an overview of the Annual Governance Statement, explained the role of internal audit and its contribution to the work of the committee, explained the Committee role in risk management, summarised the role of External Audit and financial reporting arrangements, and offered thoughts on making the Audit Committee effective.
- The Governance team is currently working with the Governance and Audit Committee Chair and reviewing options for further Audit Committee training for Members.

- 2.5 **Regional Audit Committee Chairs Forum** – In December 2021 the LGA agreed with central government to establish a forum in each region, to bring chairs together to share information, insights and ideas as part of an enhanced package of support for audit. The forum was initially organised and hosted by Norfolk CC and was transferred to ECC in July 2023.
- The inaugural meeting in March was attended by Cllr Wrench and Angie Mitchell
 - Information and slides from the second meeting (August 2022) were circulated to Cllrs Wrench and Euesden (and to officers Suzanne Bennet, Phil Myers, and Angie Mitchell)
 - Cllr Wrench attended the third meeting in November 2022
 - A further meeting of the forum was held in March 2023 and slides circulated to the Chair
 - The next meeting is expected to be held in September 2023, Cllr Wrench has submitted feedback on the forum content.

APPENDIX 1 – Summary of Work Performed in Accordance with Governance & Audit Committee Terms of Reference

Governance, Risk and Control	
Review Council’s Corporate Governance arrangements, and the Annual Governance Statement	Reports in July 2022 and August 2023
Consider Value for Money arrangements	Formal Value for Money opinion from External Auditor included in the Use of Resources opinion, <i>the last report was provided October 2021</i>
Consider the framework of assurance to ensure is adequately addresses Council risks and priorities	Various reports, and oversight of audit planning process to ensure scope of internal audit allows for provision of relevant assurance
Monitor development and operation of risk management, and endorse the annual Risk Management Strategy	Risk Register reviewed in July 2022 and April 2023 Risk Management Policy & Strategy has been updated management and was presented to GAC in August 2023.
Consider reports on effectiveness of internal control environment and monitor implementation of agreed actions	Internal Audit reports on outcomes of audits and implementation of recommendations reviewed in 2022 (January, April, July and November) and in 2023 (January, April and August)
Review the assessment of fraud risks and potential harm to the Council from fraud and corruption Monitor the Counter Fraud Strategy, actions and responses	Fraud update reports considered April 2022 and January 2023 Counter Fraud Strategy is pending review and update by management
Review governance arrangements for significant partnerships or collaborations	Review of significant partnerships is included the Audit plans and audit outcomes report to Committee
Internal Audit	
Approve the IA charter	April 2022 and April 2023
Approve the risk based internal audit plan, IA resource requirements, and approach to sources of assurance	July 2022 and August 2023
Approve significant interim changes to the risk based internal audit plan or resources	Plan progress reviewed in 2022 (January, April, July and November), and in 2023 (January, April and August), no significant changes
Enquire of management and Internal Audit Manager of any inappropriate scope or resource limitations	Included in Internal Audit annual report, considered in July 2022 and August 2023
Consider any impairments to independence or objectivity arising from additional (non-Audit) roles or responsibilities of the Audit	Identified in Audit Charter presented to Committee April 2022 and April 2023

Manager, and review associated safeguards	
Consider reports from Audit Manager on IA performance, key findings from audit work, issues of concern, results of Quality Assurance & Improvement Programme, conformance to Public Sector IA Standards, and areas to include in the AGS	Summarised in the Internal Audit Annual report (July 2022 and August 2023), also in an update on progress of the External Quality Assessment action plan was reviewed as part of the IA Progress update in April 2022, and in a report on an External Quality Assessment of conformance of the Internal Audit Service (April 2023)
Consider the Audit Manager Annual Report	July 2022 and August 2023
Consider summaries of internal audit findings, including where Audit Manager concluded an unacceptable level of risk	IA Progress Reports in 2022 (January, April, July and November), and in 2023 (January, April and August) included assurance level for audits, and outcome of follow up work in respect of 'Limited Assurance' reviews
Contribute to the Quality Assurance and Improvement Programme, in particular the External Quality Assessment (EQA)	Committee Members contributed to the EQA in 2022/23 (outcome reported to GAC in April 2023). EQA's are required to be scheduled at least every 5 years.
Consider report on IA effectiveness to support the Annual Governance Statement	IA Annual Opinion July 2022 and August 2023
Provide Audit Manager free and unfettered access to the GAC Chair and opportunity for private meeting with Committee	Audit Manager able to access GAC Chair directly, has not had cause for private meeting but GAC would support any such request
External Audit	
Support external audit independence through consideration of external auditor annual assessment of independence and review of any issues raised by PSAA (or Council's Auditor panel if opted out of PSAA)	The Committee considered a report (in January 2022) on the appointment of external auditors from 2023/24 to 2027/28, this report explained issues affecting the local audit provision and the resulting delays in the provision of audit opinions. The Audit Completion Report for 2020/21 was presented to GAC in Jan 2023 and included commentary on External Auditor independence.
Consider external auditor annual letter and reports	External Auditor reports are reviewed by GAC, however EA reporting in the last year has been limited. GAC and Officers are working with the External Auditor to progress completion of External Audit work
Comment on scope and depth of external audit work, ensure it gives value for money	The External Audit Plan for 2020/21 work was considered by GAC in October 2021, this plan summarised the scope of work (as required by the Code of Audit Practice) and the fee for the work (in line with the fee scales published by Public Sector Auditor Appointments (PSAA)).

	The External Auditor intends to conclude 2019/20 and 2020/21 work before submitting plans for subsequent years
Commission work from internal and external audit	GAC review internal audit plans and challenge the scope as appropriate, the 2022/23 IA Plan was approved by GAC in July 2022 and the 2023/24 plan was presented to GAC in August 2023. The Council appoints the external auditor via PSAA, and commissions Housing Benefit Subsidy Certification work from the External Auditor.
Advise on effectiveness of relationships between external and internal audit and other inspection agencies	GAC has general oversight of both Internal and External audit plans / scope of work, and reports. Internal Audit cooperates and shares reports with the External Auditor. The External Auditor operates in accordance with the requirements of the Code of Audit Practice (issued by the Comptroller and Auditor General) which requires auditors to consider how best to obtain assurance... working effectively with other auditors where appropriate
Financial Reporting	
Review annual Statement of Accounts, considering whether accounting policies have been followed and any concerns arising from financial statements to bring to the attention of Council	Statements of Accounts and the External Auditor Completion Report (which draws attention to any issues) are reviewed by GAC (last was 2019/20 accounts to GAC in October 2021). Arrangements for bringing any concerns arising from financial statements to the attention of Council, will be determined by the Chair of GAC in conjunction with the Head of Governance and S151 Officer
Consider external auditor report on issues arising from the audit of the accounts	External Auditor reports are reviewed by GAC, however EA reporting in the last year has been limited. GAC and Officers are working with the External Auditor to progress completion of External Audit work
Accountability Arrangements	
Report to Council on findings, conclusions and recommendations concerning adequacy and effectiveness of governance, risk management and internal control frameworks, financial reporting arrangements, and internal and external audit functions	Aspects of GAC business are reported to Council and to the assigned the Portfolio holder, and the Annual Governance Statement is signed by the Leader
Report to Council on the committee's performance in relation to the terms of reference	Report to be agreed by Governance and Audit Committee in October 2022

and the effectiveness of the Committee in meeting its purpose	
Publish an annual report on the work of the committee	2021/22 Report agreed by GAC in November 2022 2022/23 Report presented to GAC in October 2023
Governance Arrangements	
Promote high standards of conduct by Members and co-opted Members, and advise and assist Parish Councils and Councillors to maintain high standards of conduct	High standards are promoted via the adoption and application of Codes of Conduct. The Monitoring Officer also handles complaints, provides advice as required, and has regular meetings with Group leaders to resolve potential issues before they arise
Advise the Council on the adoption or revision of the Members' Code of Conduct	The Member Code of Conduct is included in the Council's Constitution and was last reviewed by GAC in April 2022 The Monitoring Officer is reviewing a new model Code of Conduct which will be reported to GAC and the Developing Democracy Group, and which is expected to be presented to the next AGM in April 2024.
Receive reports from the Monitoring Officer and assess the operation and effectiveness of the Members' Code of Conduct	The Monitoring Officer report is scheduled to be presented to GAC at the October 2023 meeting
Advise and train Members and co-opted Members on matters relating to the Code of Conduct	Code of Conduct matters were included in the Member Induction training (last provided May/June 2023), and refreshers are provided as necessary
Advise the Council on the content of / requirement for codes/protocols/other procedures relating to standards of conduct	Review of proposal for Planning Committee Member's Forum (May 2022)
Oversee Council arrangements for dealing with complaints, and inform Council and the Chief Executive of issues arising from determination of Code of Conduct complaints	Oversight is through the adoption of Constitution / Codes of Conduct and through the issue and publication of decision notices? The Monitoring Officer is reviewing the policy on dealing with Code of Conduct Complaints, this will be presented to the Developing Democracy Group and to the next AGM in April 2024.
Grant exemptions to politically restricted posts	None required
Set allowances and expenses of the Independent Person / Reserve	The Independent Person was appointed in November 2021 following interview with two members of the former Corporate Governance Group. Remuneration arrangements were delegated to the Monitoring Officer in consultation.
Receive referrals from the Monitoring Officer into allegations of misconduct	The Monitoring Officer determines allegations in the first instance and would instigate formal investigation if considered appropriate and

	report the outcome of any formal investigation to GAC. No allegations have required formal investigation.
Hear and determine complaints through referral to the Standards Sub Committee	None required
Grant dispensations after consultation with the Independent Person (S33(2) (b), (c) and (e) of the Localism Act 2011 And hear and determine appeals against refusal to grant dispensations	None required

Report Title: Award of Contracts for New Commercial Vehicles	
Report to: Council	
Date: 11 December 2023	For: Noting
Key Decision: No	Decision Planner Ref No: DP/2023/26
Report Presented by: Councillor Graham Butland, Leader of the Council	
Enquiries to: Samir Pandaya, Operations Strategy and Policy Manager samir.pandya@braintree.gov.uk	

1. Purpose of the Report

- 1.1 To inform the Council that it became necessary to use the Special Urgency Provision set out in the Braintree District Council (the Council) Constitution.

2. Recommendations

- 2.1 To note the decision taken by the leader of the Council on 17 November 2023 relating to the Councils purchase of Commercial Vehicles.

3. Summary of Issues

- 3.1 The Councils arrangements set out that Cabinet are responsible for taking Key Decisions. In doing so it is necessary that the Council give 28 days' notice of that decision. This is achieved through the publication of the Council's Decision Planner.
- 3.2 In accordance with paragraph 13.11, the Monitoring Officer, in consultation with the Chief Executive, agreed that a matter of urgency had arisen in connection with the work of the Cabinet, and that it required a decision to be taken before the next available meeting of Cabinet. Accordingly, authority to take the urgent Key Decision was invested in the Leader of the Council, Councillor Graham Butland.
- 3.4 On 2nd June 2023, the Council published its Decision Planner, which included the intention to take the decision relating to the Award of Contracts for Vehicle Replacements (2023/24). The Council has a number of commercial vehicles, which are due to come to the end of their serviceable life, are no longer fit for purpose and are expensive to maintain. Accordingly, the Council commenced a procurement exercise via a number of Frameworks. Initially tenders were received in September 2023 for the first 13 vehicles which included Compact/Truck Mounted Sweepers and RCVs.

- 3.5 Since that time, the Council has been informed that the suppliers would not be prepared to hold their prices until the contracts could be awarded following the consideration by Cabinet. Suppliers have indicated that there would be a 3% increase on their tendered price. If the Council delayed the decision until the conclusion of all active procurement exercises for all proposed replacement commercial vehicles, with a combined report being taken to Cabinet, this would result in the Council incurring a price increase in the initial award of approximately £72k for the first wave of 13 commercial vehicles.
- 3.6 In accordance with paragraph 15.17 (Special Urgency relating to key Decisions), the Chairman of the Corporate Scrutiny Committee, having considered the matter, agreed that the taking of the decision is urgent and cannot reasonably be deferred. Notice of the use of the Special Urgency Provision was published on the Councils website and at its offices.
- 3.7 Accordingly on 17 November 2023, the Leader of the Council approved the following decisions:
- 3.7.1 To approve the award of contracts (3 No) for Compact Sweepers, Truck Mounted Sweepers, and Refuse Collection Vehicles for the total contract value of £2,399,724.30.
- 3.7.2 To delegate to the S151 Officer the decision to determine the most appropriate method of financing the vehicles in line with the Council's treasury management practices.
- 3.8 A copy of the decision report has been published on the Councils website and was circulated to all Members on 17 November 2023.

4. Financial Implications

- 4.1 There are no financial implications arising out of this report. All financial implications arising out of the decision taken by the Leader were considered and are set out within that decision report.

5. Legal Implications

- 5.1 The use of the Special Urgency provision and the decision taken by the Leader of the Council, was in accordance with the Council's Constitution.