

Public



Please note the earlier start time of this meeting

Please reply to:

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Date: 8 January 2018

Notice of meeting

Overview and Scrutiny Committee

Date: Tuesday, 16 January 2018

Time: 7.00 pm

Place: Council Chamber, Council Offices, Knowle Green, Staines-upon-Thames

To: Members of the Overview and Scrutiny Committee

Councillors:

S.C. Mooney (Vice-Chair, in the Chair)
R.O. Barratt
J.R. Boughtflower
S. Capes
T.J.M. Evans

K. Flurry
A.E. Friday
A.L. Griffiths
N. Islam
J.G. Kavanagh

D. Patel
D. Saliagopoulos
J.R. Sexton
R.A. Smith-Ainsley
B.B. Spoor

Spelthorne Borough Council, Council Offices, Knowle Green

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AGENDA

Description	Lead	Timings	Page Number.
<p>1. Election of Chairman</p> <p>To elect a Chairman of the Committee for the remainder of the Municipal Year 2017-2018.</p>		7.00pm	
<p>2. Apologies</p> <p>To receive any apologies for non-attendance.</p>	Chairman		
<p>3. Minutes</p> <p>To confirm the minutes of the meeting held on 28 November 2017 as a correct record.</p>	Chairman		5 - 8
<p>4. Election of Vice-Chairman</p> <p>To elect a Vice-Chairman of the Committee for the remainder of the Municipal Year 2017-2018, should this be necessary following the election of the Chairman.</p>	Chairman	7.05pm	
<p>5. Disclosures of Interest</p> <p>To receive any disclosures of interest from councillors in accordance with the Council's Code of Conduct for members.</p>	Chairman		
<p>6. Call-in of Cabinet decisions</p> <p>No Cabinet decisions have been called in.</p>			
<p>7. Management of the River Thames</p> <p>To receive a presentation from the Environment Agency and note their responsibilities and duties in relation to the river Thames.</p>	Maria Herlihy & James Linley - EA	7.10pm	
<p>8. Business rates avoidance and evasion</p> <p>To review the Council's counter fraud work.</p>	Roy Tilbury/ Punita Talwar /Cllr Williams	7.50pm	9 - 30
<p>9. The Council's property investment strategy</p> <p>To receive a presentation from the Chief Finance Officer and Finance Portfolio Holder and consider the Council's Property Investment Strategy and its approach to risk</p>	Terry Collier / Cllr Williams	8.20pm	

Description	Lead	Timings	Page Number.
management.			
10. Treasury Management half-yearly report To note the Treasury Management situation.	Laurence Woolven/ Cllr Williams	9.00pm	To Follow
11. Update on Leader's Task Group for Economic Development To receive an update on the work of the Economic Development Engagement Group	Cllr Harvey	9.10pm	31 - 34
12. Cabinet Forward Plan A copy of the latest Forward Plan is attached.	Chairman	9.20pm	35 - 40
If any members of the Committee have any issues they want to raise in relation to the Cabinet Forward Plan, please inform Terry Collier, Deputy Chief Executive, 24 hours in advance of the meeting with reasons for the request.			
13. Work Programme To note the proposed work programme and consider issues of interest for the future work programme from the Forward Plan or member suggestions.	Chairman	9.25pm	41 - 42
If members of the Committee have any suggestions for the work programme, please inform the Chairman at least 24 hours in advance of the meeting, with reasons for the request.			

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**Minutes of the Overview and Scrutiny Committee
28 November 2017**

Present:

Councillor C.A. Davis (Chairman)

Councillors:

R.O. Barratt	A.E. Friday	J.R. Sexton
S. Capes	A.L. Griffiths	B.B. Spoor
T.J.M. Evans	N. Islam	
K. Flurry	D. Saliagopoulos	

Apologies: Councillors J.G. Kavanagh, S. C. Mooney, D. Patel and R.A. Smith-Ainsley

586/17 Minutes

The minutes of the meeting held on 19 September 2017 were approved as a correct record.

587/17 Disclosures of Interest

There were none.

588/17 Call-in of Cabinet decisions

No Cabinet decisions were called in.

589/17 Cabinet Forward Plan

The Committee noted the Cabinet Forward Plan.

590/17 Outcome of Recommendation to Cabinet

The Committee considered the Cabinet response to the Committee's recommendation for measures to deal with anti-social behaviour in Staines-upon-Thames on Sundays.

Members requested clarification of the powers the Joint Enforcement Team had devolved to them by the police. Members also voiced an interest in accepting the invitation from the police made at the Committee's September meeting, to accompany them on patrols in Staines town centre.

Resolved to note the Cabinet response to the recommendation from the Overview and Scrutiny Committee.

591/17 Homeless Reduction Act

The Housing Options Manager presented a report on preparations being made in readiness for the implementation of the Homeless Reduction Act on 3 April 2018.

He explained that this was the most significant change in housing legislation since 1977. It places significant additional burdens on all Local Authorities in England and workload is expected to increase by at least 30%.

The Housing Options Manager outlined the key provisions of the Act, and detailed what the Council was doing to meet the new requirements.

The Committee queried the financial implications to the council arising from the new duties and asked that an update on progress be provided at a future meeting identifying these costs.

Resolved to:

1. note the report, and that further essential work continues to be done in preparation for the Homeless Reduction Act; and
2. agree to review progress and the cost impact to the Council at the March 2018 meeting of this Committee.

592/17 Procurement and Small and Medium Sized Businesses

The Committee received a report on actions being taken and options being considered to increase awareness of procurement opportunities with local businesses.

The Group Head for Commissioning and Transformation read out a very positive response from the local chamber of commerce to the initiatives detailed in the report. The respondent congratulated the Council on a procurement strategy which showed commitment to the local business community.

Members of the Committee raised concerns about the loss of office space in Staines-upon-Thames town centre and the slow progress in completing the procurement contracts register.

Resolved to note the report on procurement and small and medium sized businesses.

593/17 Budget Issues 2018/19 to 2019/20

The Committee received a presentation from the Chief Finance Officer outlining the context of the budget for 2018/19 and the Council's medium term financial strategy. He detailed:

- Impacts from the Autumn Budget statement

- Projected Budget gaps for each financial year from 2018 to 2022 and the factors driving those gaps
- The effect of funding reductions
- Impact of Surrey County Council financial position
- 2018-19 Business rates pilot
- Update on additional commercial income and external risks
- Commercial asset acquisitions
- Housing delivery

The Portfolio Holder for Finance, Councillor H.R. Williams responded to members' questions about the Council's risk management strategy in respect of some of its property acquisitions.

The Committee congratulated the Leader, Cabinet and Chief Executive on the positive results achieved from the Council's asset acquisition strategy.

The Committee agreed to include an item at a future meeting on reviewing the Council's approach to risk management with respect to property acquisitions.

Resolved to:

1. note the presentation on the Budget issues for 2018/19 to 2019/20;
2. congratulate the Leader, Cabinet and Chief Executive on the positive results achieved from the Council's asset acquisition strategy and
3. include an item at a future meeting on reviewing the Council's approach to risk management with respect to property acquisitions

594/17 Capital Monitoring Q2

The Committee considered a report on capital expenditure covering the period April to September 2017.

Members asked for an update on progress being made on the Laleham Park upgrade.

Resolved to note the current level of capital spend.

595/17 Revenue Monitoring Q2

The Committee considered a report on revenue expenditure covering the period April to September 2017.

Members commended officers on the revised format of the report which made the subject matter easier to understand.

Resolved to note the current level of revenue spend and the improved report format.

596/17 Leader's Task Group for Economic Development

The Committee received a written update on the Leader's Task Group which was circulated at the meeting. As neither the Leader nor the Chairman of the Task Group were able to attend the meeting to respond to questions from the Committee, it agreed to defer consideration of this item to the next meeting.

Resolved to defer consideration of the Leader's update on the Economic Development Task Group until the next meeting of the Committee.

597/17 Appointment of members to Task and Finish Group

The Committee agreed to appoint Councillors Barratt, Friday and Saliagopoulos to serve on the Task and Finish Group which was set up at the September meeting to further review the effectiveness of the multi-agency response to anti-social behaviour, improving community engagement and increasing footfall in Staines-upon-Thames town centre on Sundays.

Resolved to appoint Councillors Barratt, Friday and Saliagopoulos to serve on the Staines town centre Task and Finish Group.

598/17 Work Programme

The Committee considered its work programme for the remainder of the municipal year. It noted that two further items raised at this meeting would be included in the future programme: a review of preparations for the implementation of the Homeless Reduction Act and a review of the Council's risk management strategy as regards its property acquisitions.

Resolved to note the work programme subject to the inclusion of:

1. a review of preparations for the implementation of the Homeless Reduction Act at the March 2018 meeting; and
2. a review of the Council's risk management strategy as regards its property acquisitions at a future meeting.

Overview and Scrutiny Committee

16 January 2018



Title	Business Rate Avoidance and Evasion		
Purpose of the report	To note		
Report Author	Roy Tilbury and Punita Talwar		
Cabinet Member	Councillor Howard Williams	Confidential	No
Corporate Priority	Financial Sustainability		
Recommendations	To note the report		
Reason for Recommendation	Not applicable		

1. Key issues

- 1.1 To understand the issues around Business Rate Avoidance as a result of the legislative changes on 1st April 2008 increasing empty rate charge from 50% to 100%.
- 1.2 As a result of these changes ratepayers sought ways to limit their exposure to 100% rate charge on empty property.
- 1.3 In July 2015 the government sought consultation on Business Rate Avoidance, the findings are attached (appendix 1). There was an interesting response from a group representing charities (appendix 2). No legislative amendments were made so the issue of avoidance is subject to court decisions.
- 1.4 It is also important to remember that limiting tax liability is legal (avoidance), evasion of a tax on the other hand is illegal.
- 1.5 Liability for empty rate falls on the owner or leaseholder or person entitled to possession.
- 1.6 Typically avoidance takes on of the following forms; of which further details can be found on attached (appendix 3);
 - i) Occupation for 42 days leading to a further empty relief period.
 - ii) Occupation of empty properties by charities or Livestock!
 - iii) Empty property leased to a charity for when next in use it will be mostly for charitable purposes (100% Mandatory relief)

- iv) Insolvency – Member Voluntary Liquidation schemes and Phoenix companies (keep reinventing themselves with different names to avoid Business Rate charges) .
- 1.7 Spelthorne, currently has one case under sub section (iii) and 3 cases under investigation under (iv) phoenix companies.
- 1.8 Since 2015 Spelthorne has put in place processes to ensure that cumulative fraud returns (including Housing, Council Tax Support and Business Rates avoidance and evasion) are recorded quarterly, quantified and measured in terms of the number of positive outcomes generated and the equivalent financial value. For Business Rates the financial gains generated are based on the actual figure per case i.e. business rate income identified due to the authority.
- 1.9 Spelthorne has been proactive in its approach to the above schemes set out at paragraph 1.6 and has collected an additional £674k for Business Rates since January 2015. The breakdown of these cases is shown at Appendix 4 and it is worth highlighting that of the £674k, one case alone generated an impressive £260k (ratepayer had continued to benefit from an occupation prohibited by law exemption beyond the effective cease date). Quarterly fraud returns are communicated as appropriate and shared across the Surrey counter fraud partnership, enabling useful comparison. The Internal Audit Manager represents Spelthorne at the Surrey Counter Fraud Board which enables sharing of best practice in terms of counter fraud measures.
- 1.10 Since April 2016, Analyse Local have been assisting the Council in identifying potential increases to rateable value arising from changes or adaptations to properties. Up until 31.12.17 this resulted in identification of rateable value increases equivalent to £403k in business rates income.
- 1.11 Spelthorne entered into a contract with Reigate and Banstead Borough Council with effect 1st August 2017 to procure counter fraud resource, intended to support and supplement the existing investigatory resource at Spelthorne focussing on Housing and Business rates. These collaborative arrangements agreed with Reigate & Banstead provide access to a team of experienced Investigators with specialist expertise and access to a range of investigatory tools to assist in investigating cases of avoidance and evasion. To date some ad hoc referrals have been passed to Reigate to investigate although there are opportunities to make greater use of this resource as set out below under section 2.

2. Options analysis and proposal

- 2.1 These schemes vary and present different challenges in obtaining evidence and tackling issues.
- 2.2 Spelthorne has since 2015 considered and put in place counter fraud measures identified by the Surrey Counter Fraud Board, made collaborative arrangements with Reigate & Banstead and used the services of Analyse Local.
- 2.3 Improvement options for the future:
 - (i) There is scope for Spelthorne to make greater use of Reigate and Banstead Council's fraud team for investigating avoidance and evasion as

part of the current collaborative arrangements. This could include pro-active exercises on assessing the validity of relief already granted (small business rate and charity rate relief), investigating the legitimacy of phoenix companies (current cases referred to at 1.7 above) and consideration of cases where referral to the Accredited Financial Investigator Resource (FIR) may be appropriate. With regards the latter option (FIR), this allows recovery of money to Councils through compensation and confiscation orders under the Proceeds of Crime Act (POCA) and it is worth highlighting the significant financial gains that can be generated from seizing assets under POCA, as well as wider benefits gained i.e. conveys a strong message to the public that Spelthorne will not tolerate tax evasion/avoidance.

(ii) The Council will keep challenging all these type of avoidance/evasion schemes in order to maximise business rate income to the authority. This is even more important in the context of the Surrey Councils piloting a 100% business rate retention scheme in 2018/19.

3. Financial implications

- 3.1 Continue to collate and report additional collection from the schemes mentioned above, currently £674k to 31st December 2017, of which £270k represents a direct saving/gain to Spelthorne (refer to Appendix 4). This is by some considerable margin the highest figure achieved across the Surrey districts and boroughs participating in the Surrey counter-fraud partnership. This could be enhanced even further if Spelthorne pursues referrals to the Financial Investigator Resource with potential for a successful outcome. Other boroughs and districts have pursued this route with impressive financial gains.
- 3.2 Potential gains now that business rate pilot status awarded.
- 3.3 The current impact of the properties mentioned above relating to Spelthorne relates to approximately £25k in 2017/18 against total net business rate income of £45.3m

4. Other considerations

- 4.1 Ensure staff are provided with relevant training in terms of tackling avoidance and evasion and keep up to date with relevant training on legislation and Court decisions. Effective application of training to the verification and inspection process should also help mitigate risks.

5. Timetable for implementation

- 5.1 Whilst no specific timetable or implementation is required, to seek to maximise use of Reigate and Banstead Investigatory resource for evasion and avoidance during the remaining contract period.

Background papers: There are none.

Appendices:

- 1 – Responses to government consultation on Business Rate avoidance**
- 2 - Consultation response from Charity Finance Group**
- 3 – Details of an appeal decision relating to Business Rates avoidance**
- 4 – Business Rates fraud returns**

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Department for
Communities and
Local Government



HM Treasury

Business Rates Avoidance

Summary of Responses



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July 2015

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Summary of responses

Methods and scale of avoidance

Q1. Which methods of avoidance are you familiar with and how commonly have you seen them used?

This question attracted a very high level of comment. The majority of local authorities were aware of or came across more than one type of avoidance in their areas. A number of respondents also mentioned a specific method of avoidance in relation to pubs/ bars. The most common methods they were familiar with were those highlighted in the December 2014 discussion paper:

- a. avoidance of empty property rates through repeated periods of artificial/contrived occupation
- b. avoidance of empty property rates through artificial/ contrived occupation of properties by charities
- c. avoidance of empty property rates through artificial/ contrived arrangements where charities own a property and it appears that when next in use it will be mostly for charitable purposes
- d. avoidance of empty property rates through the use of insolvency exemptions.

Authorities suggested that use of the first avoidance method list above had increased since the ruling in the Makro Properties Limited v Nuneaton & Bedworth Borough Council case in 2012.

Business respondents suggested they were familiar with many of the avoidance methods. Many businesses suggested that there was a distinction between different methods of avoidance in that some methods were considered to be a flexible way to allow ratepayers to manage their liability for business rates, whereas others were aggressive avoidance scenarios. The distinction appeared to centre around the extent to which arrangements were contrived and whether third parties were involved.

Q2. What do you consider to be the defining features of specific methods of avoidance?

This question was mainly answered by local authorities and attracted both general and specific comments. The respondents who answered this question directly were focused on

the defining features of the most popular avoidance methods. It was suggested that the defining features of the avoidance of empty property rates through repeated periods of artificial/contrived occupation were: that the occupier sought to occupy the property as minimally as possible; and that the landlord and occupier entered into a tenancy agreement that required a very short notice period while the property is actively marketed. Another feature is that ratepayers notify the council retrospectively of occupation periods.

In cases where avoidance of empty property rates through artificial/ contrived occupation of properties by charities takes place, it was suggested that unsuitable premises (i.e. those that were overly large or located inconveniently) for the charity's purposes were often taken on. Also, it was suggested that charities are often unable to substantiate their claims of future use – on which the eligibility of a future relief depends - and occupation is minimal or infrequent. Some responses identified the use of insolvency exemptions to avoid rates, as highlighted by the discussion paper. One of the more general comments was that agents are often involved in advising occupiers on artificial or contrived arrangements for the purposes of avoidance.

Q3. What is your view on the scale of avoidance?

The majority of local authorities felt that the scale of avoidance is growing. A number of local authorities expressed the view that it is difficult to assess accurately the level of avoidance although some of them provided estimates for their areas. The Local Government Association's initial estimates suggest around £230m per annum is lost to avoidance.

The majority of other types of respondents did not comment on this question. Nevertheless some representative bodies suggested that some local authorities may overestimate the involvement of certain organisation types in rates avoidance or that there isn't sufficient evidence on the scale of business rate avoidance. A few rating agents suggested that the scale of avoidance is either low or declining.

Tackling avoidance

Q4. What are your views on giving local authorities general or more specific anti-avoidance powers, whereby authorities can withhold reliefs and exemptions where they reasonably conclude that the main purpose or one of the main purposes of the ratepayer's occupation or arrangements is to receive the relief or exemption and/or that the arrangements or occupation is contrived or artificial?

This question attracted a high number of comments. Some local authorities were in favour of the government providing them with greater powers (either through specific or general anti-avoidance rules) although a mix of local authorities and rating agents were opposed.

Those opposed claimed that sufficient, clear and well established powers, statutory mechanisms and rules already exist. It was suggested that granting specific anti-avoidance powers could lead to differences in interpretation of the legislation by local authorities, causing more cases to be taken to the courts, which in turn would cause resource and funding problems to local authorities. Local authorities who were in favour of these powers felt that legislation would need to be developed so that they clearly define the responsibilities of the parties involved and set out potential consequences for the ratepayer.

Q5. What changes could be made to legislation that sets out which types of ratepayers or properties are eligible for exemptions or reliefs, to make it easier for authorities to distinguish between ratepayers legitimately entitled to reliefs or exemptions and those seeking to abuse them?

This question attracted a wide variety of comments and the majority of them suggested that legislation should be tighter, clearer and more prescriptive. Some respondents suggested defining the occupation of a property as a percentage of the utilised floor space; or extending the length of time an occupier is required to occupy a property in order to qualify for a relief; or placing a cap on the number of times that an exemption for an empty property can be claimed. Others suggested removing/reducing some reliefs or exempting properties below a certain rateable value threshold could reduce abuse of reliefs. It was also suggested that the Insolvency Service and the Charity Commission should use their powers more effectively or be given more powers. A few respondents suggested that there is no need for any change in the legislation.

Q6. Do you have any views on what changes could be made to the administration of reliefs and exemptions that would help prevent or tackle business rates avoidance?

This question attracted a range of comments, the majority from local authorities. The respondents mentioned that limiting backdating for retrospective claims and a more formal application process would make the granting of reliefs a more transparent process. In addition to this, better training could be given to those tasked with considering applications for exemptions and reliefs from ratepayers. Another suggestion was that local authorities should have the right to inspect the interior of empty properties before any relief is granted and that ratepayers should be obliged to notify local authorities of any changes in terms of occupancy. It was also suggested that reliefs should be discretionary so local authorities could set their own criteria.

It was suggested by a high number of respondents that ratepayers should be able to dispute their business rates liability at a Valuation Tribunal rather than a Magistrates'

Court. This would ensure rates continued to be paid whilst ratepayers disputed their liability.

Q7. What are your experiences in taking action against those avoiding business rates?

The majority of responses came from local authorities who mentioned that they have experience of taking avoidance cases to court. The main comment was that doing so places a considerable burden and cost on the local authority in terms of the work involved, such as carrying out property inspections and gathering evidence, which was seen as a significant barrier to taking legal action. In contrast, it was suggested that those involved in avoidance schemes were incentivised to take legal action and legal advice because the gains to be made from successfully avoiding business rates were sufficiently high.

Q8. Do you have any views on what steps could be taken to help authorities come together to tackle attempted business rates avoidance?

The majority of the respondents suggested that a centralised information sharing portal where local authorities could share experiences and solutions would be helpful and provide more consistency to the way they tackle avoidance. Others requested further financial support from the government such as a funding scheme that would help local authorities take joint action in order to cover legal costs.

Some identified the need for two-way data and information sharing between local authorities, the VOA and other public bodies to help strengthen attempts to tackle avoidance. While others called for guidance for local authorities on gathering evidence of avoidance, on what is expected of the council's inspectors, on the legal issues involved in tackling avoidance, and on best practices. It was suggested that local authorities could act proactively by withholding reliefs and exemptions.

Q9. Do you have any alternative suggestions as to how to tackle business rates avoidance?

This question attracted a range of views, the majority of them from local authorities. It was suggested that increasing awareness of avoidance schemes and improvement of understanding of the rules around business rate reliefs are the best methods available to the government to reduce tax avoidance by charitable vehicles. Closer co-operation with HMRC could enable ratepayers to report any new avoidance schemes more easily. Another suggestion was that the responsibility of paying business rates could be placed on the freeholder so that the local authority would be able to recover the charges against the

property. In general the need for improved communication channels between local authorities, the Charity Commission and Companies House was highlighted.

Business Rates Avoidance: Discussion Paper

March 2015

Joint response from Charity Finance Group, Institute of Fundraising, Charity Retail Association and NCVO

Founded in 1987, Charity Finance Group is the charity that works to improve the financial leadership of charities, promote best practice, inspire change and help organisations so that they can deliver the biggest possible impact for beneficiaries. CFG has over 2300 members and they manage nearly £20 billion in charitable income.

The Institute of Fundraising is the professional membership body for UK fundraising. It has over 5,000 members and its mission is to support fundraisers, through leadership, representation, standards-setting and education. The Institute champions and promotes fundraising as a career choice.

The Charity Retail Association represents charity retailers and has nearly 400 members, covering over 8,000 shops. The CRA promotes a successful charity retail sector through promoting the benefits of charity retailing, providing expertise and guidance and sharing good practice.

Founded in 1919, NCVO is the largest representative body for charities and voluntary organisations in England. NCVO has over 11,000 members ranging from large 'household name' charities to small community organisations. NCVO's strategic aims are to champion and strengthen civil society and volunteering, and to strengthen voluntary organisations.

For more information on this response contact: policy@cfg.org.uk or Andrew O'Brien, Head of Policy and Public Affairs on 020 7871 5477.

EXECUTIVE SUMMARY

- We do not believe that there is sufficient data on the scale of business rate relief avoidance through charitable vehicles. The government should take steps to find out more information on this problem so that proportionate steps can be taken.
- Rules around business rate relief, particularly regarding what counts as use 'wholly or mainly for charitable purposes', are vague and this can lead to confusion for charities. This is compounded by the fact that these rules are often subject to change due to case law.
- **We do not believe that local authorities should be given general or specific anti-avoidance powers in relation to business rate relief for charities.**
- We do not believe that local authorities are in a position to judge whether a property is being occupied by a charity for the purposes of business rate relief. This is an issue which should be handled independently through the legal system - particularly given recent changes (The Business Rate Retention Scheme), which gives local authorities an incentive to reduce the amount claimed through business rates.
- Most charities do not have the resources to challenge decisions if local authorities decide that a charity has failed to meet an anti-avoidance test. This could lead to charities carrying out legitimate activities being deprived of their rate relief without the means to challenge decisions by local authorities.
- We recommend that the government takes a positive approach through better communication with charities about the rules of business rate relief working with the Charity Commission and membership bodies.
- We also recommend that HMRC works with the Charity Commission to set up a confidential line for charities to report individuals they suspect of seeking to use charitable vehicles to avoid tax.

General comments

Business rate relief is a crucial tax relief for charities. The relief dates back to the mid-19th Century and the principle that property being occupied for a public purpose should not be subject to tax.

Premises used by charities which receive business rate relief are used for a wide range of purposes including, but not limited to, service delivery, office functions, charity shops, storage.

Business rate relief is particularly important for charities using properties to deliver a service, where otherwise it might be too costly. The relief also ensures that more funding is devoted towards delivering services and support to those in need.

We believe that it is important that no steps are taken which could undermine the effective operation of this relief for charities and which ensures that thousands of organisations are able to carry out their work in a tax effective way.

While we appreciate that the government is seeking to reduce the amount of tax lost through fraud and error, any steps taken must be proportionate.

It is also important that any future changes to the business rate relief system are based on thorough research both into the scale of the problem and the impact that any changes could have on charities.

Charities have an interest in a robust system of business rate reliefs which are not susceptible to tax avoidance. We urge the government to work with charities to tackle avoidance where it exists rather than through legislation or introducing regulatory changes that could have unforeseen consequences.

Methods and scale of avoidance

We are unaware of any statistics that have been collected into the scale of avoidance of business rate relief through the claiming of charity specific reliefs. We believe it is important that robust data on this issue is collected before policy decisions are made. Without a clear understanding of the scale of the issue, the government is not in a position to examine which steps are proportionate in dealing with this problem.

Individuals seeking to abuse charitable rate reliefs do not inform other charities or membership bodies about the methods that they use to undertake tax avoidance schemes. It is, therefore, extremely difficult for us to provide a list of methods that could be used by individuals seeking to avoid business rate relief through charitable vehicles.

We do not, therefore, have any further methods to add to that list already provided in the discussion paper.

There have been recent cases where charities have been found not to be using buildings 'wholly or mainly for charitable purposes' and this has led to business rate relief being claimed in error (e.g., The Public Safety Charitable Trust).

This is linked to the significant confusion around what constitutes 'wholly or mainly for charitable purposes' and this can make it difficult for charities to navigate business rate relief. For the most part, decisions on this are open to significant interpretation.

We do not favour further legislative changes in this area. Regularly updated and simple to understand guidance from HMRC and the Charity Commission on claiming business rates, taking into account recent cases, would have a positive impact. It would also help to protect charities from individuals who may wish to use charities in order to avoid business rate relief.

Tackling avoidance

We are not in favour of giving local authorities a general or more specific anti-avoidance power whereby local authorities can withhold reliefs and exemptions where they reasonably conclude that the main purpose or one of the main purposes of the ratepayers' occupation or arrangements is to receive the relief or exemption, and/or that the arrangements or occupation is contrived or artificial.

We do not believe that local authorities are in a position to judge whether a property is being occupied by a charity mainly for the purposes of business rate relief. We believe that this is an issue which should be handled independently through the legal system. This is particularly important given recent changes to business rate relief through the business rate retention scheme, which gives local authorities an incentive to reduce the amount claimed through business rates.

Moreover, most charities do not have the resources to be able to challenge decisions if local authorities decide that a charity has failed to meet the 'reasonably conclude' test. This could lead to charities carrying out legitimate activities being deprived of their rate relief and without the means to challenge decisions by local authorities.

Charities carrying out a diverse range of work and often strive to find innovative ways to use property in order to meet the needs of their beneficiaries. A sweeping anti-avoidance rule would likely lead to local authorities taking a risk adverse attitude which could reduce innovation in the sector, having a negative impact on communities.

We recommend that the government takes a positive approach through better communication with charities about the rules of business rate relief working with the Charity Commission and membership bodies. As mentioned above, the business rate relief rules can be confusing for charities and honest charities can potentially be drawn into tax avoidance schemes unless they have the proper guidance and advice.

The Charity Commission has recently published guidance on charity tax reliefs which refers to business rate reliefs and we believe that the government should work with the Commission to further build on this information.

As we have no firm data on the scale of the problem, we believe that this would be a proportionate approach to take until we have a clearer sense of the scale of tax avoidance of business rates through charitable vehicles. It would also be prudent to see whether better information and guidance has the effect of significantly reducing business rate relief tax avoidance through charitable vehicles.

Increasing complexity for the claiming of business rate reliefs through regulatory or legislative change could impact on the ability of charities to move premises, set up new projects or trade through charity shops. This could have negative consequences for communities. For example, research on the impact of charity shops has indicated that they provide a number of benefits and added complexity to the business rate relief system could impact on the setting up of future charity shops.¹

We also recommend that the HMRC sets up a confidential line for charities to report individuals they suspect of seeking to use charitable vehicles to avoid tax, working with the Charity Commission and membership bodies to promote it.

We believe that the vast majority of charities are made up of honest and law abiding people (mostly volunteers) who will report wrongdoing, provided that they know the means to do so.

Increasing awareness of potential scams and improving understand of the rules around business rate relief are the best methods available to government to reduce tax avoidance through charitable vehicles.

¹ "Giving something back", Demos, 2013
http://www.demos.co.uk/files/DEMOS_givingsomethingbackREPORT.pdf?1385343669

Appendix 3

Makro Properties Ltd v Nuneaton and Bedworth BC

Background

Makro Properties Limited (MPL) owned warehouse premises in Coventry. Up until 1 June 2009 the property was occupied by Makro Self-Service Wholesalers Limited (MSSWL) a subsidiary company and part of the Makro Group. The property was empty between 1 June 2009 and 25 November 2009, when 16 pallets of MSSWL paperwork was moved into the premises and stored there. The storage lasted until 12 January 2010 (a period of just over six weeks) and accounted for usage of 0.2% of the total of 13,000sqf of space in the property. The property was then empty again between 12 January 2010 and 23 July 2010 when further pallets of documents were moved in. It was MSSWL's position that the nature of the documents were such that they were bound by law to retain them. It was MPL's intention to sell the property within the six month empty period and failing that to reoccupy for a further period of six weeks.

Magistrates' Court decision

The district judge took the view that partial occupation still attracts liability for business rates. From case law it would be wrong to conclude that the de minimis principle does not apply. There must come a point when the local authority can say usage is so miniscule so as not amount to rateable occupation. When determining which side of the line this case fell on, it was determined that at 0.2% of floor space usage the council was justified in deciding that the occupation was de minimis. The district judge also held that the occupation was not beneficial just because it was mandatory for the papers concerned to be stored by MSSWL. The only benefit in this scenario was the avoidance of business rates for MPL and applying the rationale in *Furniss v Dawson* there was no commercial purpose to the occupation and it ought to be disregarded. The council were therefore entitled to a liability order for the period in question, as MPL were not entitled to a further six month rate free period following the occupation in November 2009.

Appeal Decision

Following a review of the statutory provisions relating to rates payable on occupied and unoccupied premises, Jarman HJ conducted his assessment of the essential factors of occupation set out in *Laing v Kingswood Assessment Area Assessment Committee* [1949].

– Actual occupation

It was accepted that "slight usage" can be sufficient to attract rating liability. The intention of the parties was considered, in the light of *R v Melladew* [1907] in which the court formed the view that the intention of the alleged occupier in respect of the hereditament was a governing factor in determining the question of whether rateable occupation had been established. Although it was argued by the council that the intention in this case was to avoid liability of rates for a longer period, this was rejected by the court which found that there was an intention to occupy and not just to give a *semblance* of occupation.

It had been accepted in the original case that there was occupation, albeit miniscule, and Jarman LJ identified the real question as being whether the judge in that case was right to go on and find that the de minimis principle applied, such that occupation could not amount to actual occupation. The proper approach was to consider both use and intention. "If there is clear evidence or inference of an intention to occupy, such an intention taken together with the use, albeit slight, may be sufficient to amount to occupation as determined in *Melladew*. Slight use without such evidence of intention

may not be sufficient". Jarman LJ found that the storage of 16 pallets of documents, required by law, could not be said to be trifling.

– Beneficial occupation

Jarman LJ found that the possibility that the landlord might reduce its rates bill was not the only benefit but also the fact that the documentation was of value as MSSWL was bound by law to retain it. The court found therefore that the occupation was beneficial to the occupier.

– Exclusive occupation

The court looked at the degree of control exercised by the landlord, it being accepted by the parties that this is an important factor when considering occupation (as per *Westminster City Council and Kent Valuation Committee v Southern Railway Company* [1936]). In this respect, the judge preferred the view that even if MSSWL were occupying at MPL's pleasure then so long as that occupation continued the occupation was that of MSSWL and not of MPL. Although it was acknowledged that if the property was not sold within the six month period, there was a plan to reoccupy for a further period of six weeks, this event did not amount to a present intention as to occupation and was no more than an intention to occupy on the happening of a future uncertain event.

Finally Jarman LJ, when faced with the submission that the outcome of the case meant that a scheme to avoid paying rates for six months had succeeded, commented that rate payers can do and organise their affairs so as to avoid paying rates and stated that the court is not a court of morals but of law. If that outcome was seen as unacceptable then it was for Parliament to determine whether further reform was needed. In other words, it must have been anticipated by Parliament that the scenario which arose in this case must have been foreseen when the reforms were made in 2008.

Comment

The case will be viewed as a setback for local authorities. It has been estimated that a landlord stuck with an empty property can now use this method to reduce the annual rates bill by up to 80%. This could of course have a much bigger impact on authorities from April 2013 when those uncollected rates will come directly off their annual budget.

The case raises interesting questions, considered by local authorities up and down the country, about the difference between rates avoidance (legal) and rates evasion (illegal).

As was clearly demonstrated in the Makro Properties case, when faced with an assertion by a local authority that a particular scenario has been set up with the specific purpose of avoiding rates, the court will go "back to basics" with a literal interpretation of the statutes together with consideration of the four factors in *Laing v Kingswood*.

There is of course nothing in the regulations that prevents a rate payer from repeatedly occupying for six week periods, as long as it can be shown that that occupation is actual, beneficial, exclusive and not too transient.

Councils are now likely to be faced with similar schemes being used by landlords who may wrongly assume that the case gives them carte blanche to put some boxes in a large building and claim occupation. In the Makro case, the judge gave weight to the fact that the documents were legally required to be kept. Other benefits may be factors such as reducing storage costs or freeing up space which can otherwise be used constructively by the company.

The fact that rent may not be charged may not be determinative, given that there are plenty of scenarios in which a tenant can obtain a rent free period in respect of any building or nominal rent of £1. In the recent case of *Re Coll (Valuation Officer)* [2012] UKUT5 (LC) HHJ Mole QC held that “The hypothetical negotiation is between a landlord who has a property he wishes to let and a hypothetical tenant who wishes to occupy it. The personal motives of real landlords and tenants have nothing at all to do with the valuation of the hereditament. It makes no difference that the occupier will not make money out of occupying it.”

Similarly it will not matter that the occupation is pursuant to the terms of a lease, licence or tenancy at will. As long as the parties can demonstrate that it was genuinely undertaken for the purpose of creating an interest in land, the court will be reluctant to go behind the document.

It will be important to insist that authorities are notified on each period of occupation to enable inspection. Without this type of evidence, it will be very difficult to make a judgment call on the nature of the occupation.

It is also useful to bear in mind the exception under Section 65(5) under LGFA 1988 in that plant, machinery and equipment that was used or is intended for use should be ignored for the purposes of occupation. This will include shop fittings, counters and shelves, and may include desks and chairs.

Councils will also be familiar with schemes by which occupation is by way of a small electronic device, which purports to broadcast messages via Bluetooth. Again the council must consider whether there is beneficial use of the occupation. If the landlord is paying for the messages that are broadcast, then this may be a relevant factor. It is not necessarily the size of the equipment that determines whether a benefit is being obtained. If the only benefit is seen as the landlord avoiding empty rates, then that ought not to be viewed as beneficial. Similarly where the device is simply used to broadcast “to let” advertisements this should not be viewed as beneficial.

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Appendix 4 - Business Rates Fraud Returns

Authority	Spelthorne BC
Period	1.1.15 until 31.12.17 . Cumulative figures from 1.1.2015

	Referrals received	Investigations Started	Investigations closed	Positive outcomes	Financial Value (Savings to the Public Purse)	SBC Savings
Business rates	759	128	70	46	674,733	269,893
Breakdown of £674k as follows:						
1. Analyse Local Cases (Property Adaptations) - £403k						
2. Large Case (Exemption continued longer than due) - £260k						
3. Other cases - £11k						

Value of Financial Savings - For Business Rates - actual figure per case

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Meeting Next Steps



Title: Economic Development Engagement Group

Date: 05.12.17



Present:

Cllr. Patel (Chair)	Keith McGroary	
Cllr. Harvey	Tracey Carter	
Cllr. Francis	Andy Willmott	
Cllr. Capes	Mike Ramlakhan	

Apologies:

Heather Morgan	Cllr. Barratt	Alex Doisneau
Cllr. Barnard	Cllr. Rybinski	Sevinc Burt

Next Steps

No.	Action from previous meeting		
1	Send instructions and link to join SBF mailing list to all Councillors.	TC	By 4/10/17
2	Ask Legal and Nick Cummings to review Thameside House lease re maintenance obligations. Nick Cummings is speaking to the leaseholder about their obligations and we'll update the Group on progress at the next meeting.	HM	Report back at next meeting
3	Review safety of 1 London Rd site and its future. HM spoke to Building Control who have said that "although the building has been lying empty for many years it cannot be considered to be a 'dangerous structure'. Admittedly it's in a dilapidated condition but the site is secure and presents no form of danger to the public". As to its future, it is not within the red line application site for the Staines Central site which means that this development can be implemented without taking down the building. However, HM is aware that the owners of Staines Central (Aberdeen Standard Life) have been negotiating to buy for a number of years but the owner has completely	HM	Report back at next meeting

Meeting Next Steps



	unrealistic expectations. Separately, as a Council, we need to decide if there is any action we need to take. It is likely to be included amongst a number other 'problem sites' across the borough that will come under a corporate cross cutting project called 'Every Ward at its best'.		
4	Propose projects appropriate for Enterprise M3 funding bids – This is to be a regular item on the agenda to capture any bright ideas.	All	Prior to next meeting
5	Prepare Sunbury Cross improvements to off the shelf stage ready for Enterprise M3 funding applications. This is one which needs to be discussed with Ann Biggs and the Joint Committee. One for the list when EM3 have their resource in place to help us pull some of these schemes together. We do not have the budget or expertise to pull this together from scratch	HM/ EcDev	
6	Propose ideas to Councillors of what future could look like for 4 towns in Borough based on local business group proposals. Spoke with LSBF who are still considering. Invitation to attend the Ashford Chamber meeting after Xmas. Shepperton do not now have a business group; Staines has the BID proposal setting out its plans.	KMcG	Update for next meeting
7	Continue review of lights/ road system in Staines and identify funding source and idea of project cost. This has also been taken up by Daniel with work that has already taken place and further work planned for the future. £30k granted by the Joint Committee (post this meeting) to carry out the research.	Cllr. Barratt / KMcG	Report next meeting
8	Review how much CIL money expected to come in. We have so far received £907,099.79 through CIL, and have issued Demand Notices to a value of £1.630m	HM	Report next meeting
9	Develop photo bank of key images of Borough. Investigate photography / video competition possibly in conjunction with Brooklands College, Adult Education and display winners locally, possibly in Elmsleigh Centre. Competition is being launched in Jan / Feb	TC	Report next meeting
10	Book ticket to MIPIM for Cllr. Patel Done	KMcG	Done
11	Review structure of EDEG and composition of membership. Possible inclusion of representatives from business. Done. Business include Andy Willmott (Surrey Chambers of Commerce); Mike Ramlakhan (SBF); Alex Doisneau (DNATA); Sevinc Burt (Worldwide Energy Logistics)	Cllrs. Patel and Harvey, KMcG	Prior to next meeting
12	Send details of apologies given for today's meeting to Cllr. Harvey Done	K McG	By 6/10/17

Meeting Next Steps



	Actions from meeting 5 th December 2017		
	Invitation to be given at a future date on a one-off basis, to a business to make a presentation to the EDEG. Group to consider potential candidates.	All	
	Broadband speeds is an area highlighted by the EDEG that we need to work towards improving	KM	
	To receive updates with regards to work to improve traffic congestion in Staines (traffic lights system).	KM / RB	
	MF raised the subject of drones and it was agreed that early summer next year that we should commission footage of the length of the river Thames and at strategic points, obtain views of Staines and any other commercial properties / towns.	KM	
	The Spelthorne Means Business Awards competition has been booked at Shepperton Studios Orangery on 11 October. The event promotion will be launched at 6pm at Café Gusto (Thameside Brewery) on 6 th February 2018	KM	
	Diary date and time of next meeting: Date: To be confirmed Time: 19:00 – 21:00 Place: Goddard Room		

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Spelthorne Borough Council

Cabinet Forward Plan and Key Decisions



This Forward Plan sets out the decisions which the Cabinet expects to take over the forthcoming months, and identifies those which are **Key Decisions**.

A **Key Decision** is a decision to be taken by the Cabinet which is either likely to result in significant expenditure or savings or to have significant effects on those living or working in an area comprising two or more wards in the Borough.

The members of the Cabinet and their areas of responsibility are:

Cllr I.T.E. Harvey	Leader of the Council	Cllr.harvey@spelthorne.gov.uk
Cllr A.C. Harman	Deputy Leader	Cllr.harman@spelthorne.gov.uk
Cllr. M.M. Attewell	Community Wellbeing	Cllr.attewell@spelthorne.gov.uk
Cllr C. Barnard	Planning and Economic Development	Cllr.barnard@spelthorne.gov.uk
Cllr M.P.C. Francis	Housing	Cllr.francis@spelthorne.gov.uk
Cllr N. Gething	Environment and Compliance	Cllr.gething@spelthorne.gov.uk
Cllr A.J. Mitchell	Corporate Management	Cllr.mitchell@spelthorne.gov.uk
Cllr O. Rybinski	Customer Service, Estates and Transport	Cllr.rybinski@spelthorne.gov.uk
Cllr H.R. Williams	Finance	Cllr.williams@spelthorne.gov.uk

Whilst the majority of the Cabinet's business at the meetings listed in this Plan will be open to the public and press, there will inevitably be some business to be considered which contains confidential, commercially sensitive or personal information.

This is formal notice under the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012 that part of any of the Cabinet meetings listed below may be held in private where exempt and / or confidential information is due to be considered.

Representations regarding this should be made to committee.services@spelthorne.gov.uk

Please direct any enquiries about this Plan to the Committee Manager, Gillian Hobbs, at the Council offices on 01784 444243 or e-mail g.hobbs@spelthorne.gov.uk

Spelthorne Borough Council

Cabinet Forward Plan and Key Decisions for 4 January 2018 to 30 July 2018

Date of decision and decision maker	Matter for consideration	Key or non-Key Decision	Decision to be taken in Public or Private	Lead Officer/ Cabinet Member
Cabinet 24 Jan 2018	Review of Parking Orders	Key Decision It is significant in terms of its effect on communities living or working in an area comprising two or more wards	Public	Jackie Taylor, Group Head - Neighbourhood Services Portfolio Holder for Environment and Compliance
Cabinet 24 Jan 2018	Fees and Charges 2018-19	Key Decision It is likely to result in the Council incurring expenditure above or making savings of up to £164,000	Public	Terry Collier, Deputy Chief Executive Portfolio Holder for Finance
Cabinet 24 Jan 2018	Contract for refurbishment of Elmsleigh Centre Lifts	Key Decision It is likely to result in the Council incurring expenditure above or making savings of up to £164,000	Public	John Hesbrook, Facilities Manager Portfolio Holder for Planning and Economic Development
Cabinet 24 Jan 2018 Council 22 Feb 2018	Treasury Management Strategy Statement	Non-Key Decision	Public	Terry Collier, Deputy Chief Executive Portfolio Holder for Finance
Cabinet 24 Jan 2018	Treasury Management half-yearly report	Non-Key Decision	Public	Terry Collier, Deputy Chief Executive Portfolio Holder for Finance
Cabinet 24 Jan 2018	Acquisition of Property J	Key Decision It is likely to result in the Council incurring expenditure above or making savings of up to £164,000	Private	Heather Morgan, Group Head - Regeneration and Growth Leader of the Council

Date of decision and decision maker	Matter for consideration	Key or non-Key Decision	Decision to be taken in Public or Private	Lead Officer/ Cabinet Member
Cabinet 21 Feb 2018 Council 22 Feb 2018	Pay Policy Statement 2018-2019	Non-Key Decision	Public	Debbie O'Sullivan, HR Manager Portfolio Holder for Corporate Management
Cabinet 21 Feb 2018	Review of Polling Stations	Non-Key Decision	Public	Jayne McEwan Leader of the Council
Cabinet 21 Feb 2018	Revenue Monitoring Q3	Non-Key Decision	Public	Terry Collier, Deputy Chief Executive Portfolio Holder for Finance
Cabinet 21 Feb 2018	Capital Monitoring Q3	Non-Key Decision	Public	Terry Collier, Deputy Chief Executive Portfolio Holder for Finance
Cabinet 21 Feb 2018	Knowle Green Estates Ltd - Business Plan To decide on the strategy for the Company	Non-Key Decision	Part public/part private	Michael Graham, Head of Corporate Governance Leader of the Council
Cabinet 21 Feb 2018	Acquisition of Property K	Key Decision It is likely to result in the Council incurring expenditure above or making savings of up to £164,000	Private	Heather Morgan, Group Head - Regeneration and Growth Leader of the Council
Cabinet 21 Feb 2018	Acquisition of Property L	Key Decision It is likely to result in the Council incurring expenditure above or making savings of up to £164,000	Private	Heather Morgan, Group Head - Regeneration and Growth Leader of the Council

Date of decision and decision maker	Matter for consideration	Key or non-Key Decision	Decision to be taken in Public or Private	Lead Officer/ Cabinet Member
Cabinet 21 Feb 2018	Annual Grants Annual grants to third sector	Key Decision It is likely to result in the Council incurring expenditure above or making savings of up to £164,000	Public	Joanne Jones, Community Development Manager Deputy Leader
Cabinet 21 Feb 2018 Council 22 Feb 2018	Revenue Budget 2018-19 (Final)	Non-Key Decision	Public	Terry Collier, Deputy Chief Executive Portfolio Holder for Finance
Cabinet 21 Feb 2018 Council 22 Feb 2018	Capital Programme 2018-19 (Final)	Non-Key Decision	Public	Terry Collier, Deputy Chief Executive Portfolio Holder for Finance
Cabinet 21 Mar 2018	Food Safety and Workplace Health and Safety Service Plans 2018-2019 Recommended for adoption	Non-Key Decision	Public	Tracey Willmott-French, Senior Environmental Health Manager Portfolio Holder for Environment and Compliance
Cabinet 21 Mar 2018 Council 26 Apr 2018	Spelthorne Joint Committee - amendment to Scheme of delegation	Non-Key Decision	Public	Michael Graham, Head of Corporate Governance Leader of the Council
Cabinet 21 Mar 2018	Acquisition of Property M	Key Decision It is likely to result in the Council incurring expenditure above or making savings of up to £164,000	Private	Heather Morgan, Group Head - Regeneration and Growth Leader of the Council

Date of decision and decision maker	Matter for consideration	Key or non-Key Decision	Decision to be taken in Public or Private	Lead Officer/ Cabinet Member
Cabinet 21 Mar 2018	Acquisition of Property N	Key Decision It is likely to result in the Council incurring expenditure above or making savings of up to £164,000	Private	Heather Morgan, Group Head - Regeneration and Growth Leader of the Council
Cabinet 21 Mar 2018	Acquisition of Property P	Key Decision It is likely to result in the Council incurring expenditure above or making savings of up to £164,000	Private	Heather Morgan, Group Head - Regeneration and Growth Leader of the Council
Cabinet 25 Apr 2018	Stadbury Meadow Car Park	Key Decision It is likely to result in the Council incurring expenditure above or making savings of up to £164,000	Part public/part private	Heather Morgan, Group Head - Regeneration and Growth Portfolio Holder for Planning and Economic Development
Cabinet 20 Jun 2018	Capital Monitoring Q4	Non-Key Decision	Public	Terry Collier, Deputy Chief Executive Portfolio Holder for Finance
Cabinet 20 Jun 2018	Revenue Monitoring Q4	Non-Key Decision	Public	Terry Collier, Deputy Chief Executive Portfolio Holder for Finance

Overview and Scrutiny Committee Work Programme 2017-2018

Date of Meeting	ISSUE	Lead Officer	Objectives
13 March 2018	1. Minutes	Chairman	To agree the minutes of the previous meeting.
	2. Impact of Heathrow and Compton Flight Plan (provisional)	Ann Biggs/Cllr Gething	To consider the impact of Heathrow generally, and the Compton Flight Plan in particular, on Spelthorne Borough residents and what the Borough is doing to mitigate that impact.
	3. Environmental Planning Enforcement	Heather Morgan/Cllr Barnard	To consider actions being taken by the Planning Enforcement team to deal with unlawful development.
	4. Overnight parking in lay-bys of HGVs	Jackie Taylor/Cllr Gething/Cllr Rybinski	To consider the effect on residents of overnight parking in lay-bys by HGVs.
	5. Update on implementation of Homeless Reduction Act	Ken Emerson/Cllr Francis	To receive an update on the Council's progress on implementation of the Homeless Reduction Act
	6. Review of Code of Corporate Governance	Michael Graham/Cllr Harvey	To consider the review of the Code of Corporate Governance in the Constitution
	7. Leader's Task Group for Economic Development	Cllr Harvey	To review the work of the Economic Development Engagement Group
	Reports for noting		
	8. Capital Monitoring Report Q3 and projected outturn	Terry Collier / Cllr Williams	To receive and note the current Capital spend position.
	9. Revenue Monitoring Report Q3 and projected outturn	Terry Collier / Cllr Williams	To receive and note the current Revenue spend position.
10. Project Management update	Sandy Muirhead/Cllr Mitchell	To review the update on the status of current Council projects.	

Overview and Scrutiny Committee Work Programme 2017-2018

	11. Work Programme and Cabinet Forward Plan	Chairman / Terry Collier	To note the proposed work programme and consider issues of interest for the future work programme from the Forward Plan.
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Topics to be scheduled:

- Regeneration of Laleham Park
- Review of operation of EcoPark
- Parking in Ashford