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# **South Somerset District Council**

**Thursday 21st January 2021**

**6.30 pm**

**A virtual meeting using Zoom meeting software**

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All members of Council are requested to attend this meeting.

Any members of the public wishing to address the virtual meeting at Public Question Time need to email [democracy@southsomerset.gov.uk](mailto:democracy@southsomerset.gov.uk) by 9.00am on Wednesday 20<sup>th</sup> January 2021.

The meeting will be viewable online by selecting the meeting at:  
**[https://www.youtube.com/channel/UCSDst3IHGj9WoGnwJGF\\_soA](https://www.youtube.com/channel/UCSDst3IHGj9WoGnwJGF_soA)**

For further information on the items to be discussed, please contact  
[democracy@southsomerset.gov.uk](mailto:democracy@southsomerset.gov.uk)

This Agenda was issued on Wednesday 13 January 2021.

*Alex Parmley, Chief Executive Officer*

**This information is also available on our website  
[www.southsomerset.gov.uk](http://www.southsomerset.gov.uk) and via the Mod.Gov app**

# South Somerset District Council Membership

**Chairman:** Paul Maxwell  
**Vice-chairman:** Jenny Kenton

Jason Baker	Henry Hobhouse	Wes Read
Robin Bastable	Ben Hodgson	David Recardo
Mike Best	Charlie Hull	Paul Rowsell
Neil Bloomfield	Kaysar Hussain	Dean Ruddell
Dave Bulmer	Val Keitch	Gina Seaton
Hayward Burt	Andy Kendall	Peter Seib
Tony Capozzoli	Tim Kerley	Garry Shortland
Martin Carnell	Mike Lewis	Alan Smith
Malcolm Cavill	Mike Lock	Jeny Snell
John Clark	Pauline Lock	Andy Soughton
Nicola Clark	Tony Lock	Mike Stanton
Louise Clarke	Kevin Messenger	Rob Stickland
Nick Colbert	Graham Oakes	Lucy Trimmell
Adam Dance	Tricia O'Brien	Gerard Tucker
Sarah Dyke	Sue Osborne	Linda Vijeh
Karl Gill	Tiffany Osborne	Martin Wale
David Gubbins	Robin Pailthorpe	William Wallace
Peter Gubbins	Oliver Patrick	Colin Winder
Brian Hamilton	Clare Paul	
Mike Hewitson	Crispin Raikes	

## Information for the Public

The meetings of the full Council, comprising all 60 members of South Somerset District Council, are held at least 6 times a year. The full Council approves the Council's budget and the major policies which comprise the Council's policy framework. Other decisions which the full Council has to take include appointing the Leader of the Council, members of the District Executive, other Council Committees and approving the Council's Constitution (which details how the Council works including the scheme allocating decisions and Council functions to committees and officers).

Members of the Public are able to:-

- attend meetings of the Council and its committees such as Area Committees, District Executive, except where, for example, personal or confidential matters are being discussed;
- speak at Area Committees, District Executive and Council meetings;
- see reports and background papers, and any record of decisions made by the Council and Executive;
- find out, from the Executive Forward Plan, what major decisions are to be decided by the District Executive.

Meetings of the Council are scheduled to be held monthly at 7.30 p.m. on the third Thursday of the month (unless advised otherwise). However during the coronavirus pandemic these meetings will be held remotely via Zoom video-conferencing. For more details on the regulations regarding remote/virtual meetings please see the Local Authorities and Police and Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020 as part of the Coronavirus Act 2020.

The agenda, minutes and the timetable for council meetings are published on the Council's website – <http://modgov.southsomerset.gov.uk/ieDocHome.aspx?bcr=1>

Agendas and minutes can also be viewed via the mod.gov app (free) available for iPads and Android devices. Search for 'mod.gov' in the app store for your device and select 'South Somerset' from the list of publishers and then select the committees of interest. A wi-fi signal will be required for a very short time to download an agenda but once downloaded, documents will be viewable offline.

## **Public participation at meetings (held via Zoom)**

### **Public question time**

We recognise that these are challenging times but we still value the public's contribution to our virtual meetings. If you would like to participate and contribute in the meeting, please join on-line through Zoom at: <https://zoom.us/join> You will need an internet connection to do this.

If you would like to view the meeting without participating, please see:  
[https://www.youtube.com/channel/UCSDst3IHGj9WoGnwJGF\\_soA](https://www.youtube.com/channel/UCSDst3IHGj9WoGnwJGF_soA)

The period allowed for participation in Public Question Time shall not exceed 15 minutes except with the consent of the Chairman and members of the Committee. Each individual speaker shall be restricted to a total of three minutes.

If you would like to address the meeting at Public Question Time, please email [democracy@southsomerset.gov.uk](mailto:democracy@southsomerset.gov.uk) by 9.00am on Wednesday 20<sup>th</sup> January 2021. When you have registered, an officer will provide the details to join the meeting. The Chairman will invite you to speak at the appropriate time during the virtual meeting.

### **Virtual meeting etiquette:**

- Consider joining the meeting early to ensure your technology is working correctly.
- Please note that we will mute all public attendees to minimise background noise. If you have registered to speak during the virtual meeting, the Chairman will ask you to un-mute your microphone at the appropriate time.
- Each individual speaker shall be restricted to a total of three minutes.
- When speaking, keep your points clear and concise.
- Please speak clearly – the Councillors are interested in your comments.

# **South Somerset District Council**

## **Thursday 21 January 2021**

### **Agenda**

#### **1. Apologies for Absence**

#### **2. Minutes**

To approve and sign the minutes of the previous meeting held on Thursday, 3<sup>rd</sup> December 2020.

#### **3. Declarations of Interest**

In accordance with the Council's current Code of Conduct (as amended 26 February 2015), which includes all the provisions relating to Disclosable Pecuniary Interests (DPI), personal and prejudicial interests, Members are asked to declare any DPI and also any personal interests (and whether or not such personal interests are also "prejudicial") in relation to any matter on the Agenda for this meeting.

Members are reminded that they need to declare the fact that they are also a member of a County, Town or Parish Council as a Personal Interest. Where you are also a member of Somerset County Council and/or a Town or Parish Council within South Somerset you must declare a prejudicial interest in any business on the agenda where there is a financial benefit or gain or advantage to Somerset County Council and/or a Town or Parish Council which would be at the cost or to the financial disadvantage of South Somerset District Council.

#### **4. Public Question Time**

#### **5. Chairman's Announcements**

##### *Items for Discussion*

#### **6. Chairman's Engagements (Page 6)**

#### **7. Presentation on the National Census 2021 (Page 7)**

#### **8. Council Tax Support Scheme 2021/22 (Pages 8 - 54)**

#### **9. Monitoring Officer Appointment (Pages 55 - 57)**

#### **10. Membership of Committees - Appointment of a new Vice-Chairman of Area West Committee and notification of vacancy on the Audit Committee (Pages 58 - 60)**

#### **11. Report of Executive Decisions (Pages 61 - 66)**

#### **12. Audit Committee (Page 67)**

#### **13. Scrutiny Committee (Page 68)**

#### **14. Motions**

There were no Motions submitted by Members.

**15. Questions Under Procedure Rule 10**

There were no questions submitted under Procedure Rule 10.

**16. Date of Next Meeting** (Page 69)



## **Chairman's Engagements**

There have been no Chairman's engagements as they have largely been cancelled or postponed due to the current Covid-19 pandemic.

## **Presentation on the National Census 2021**

Executive Portfolio Holders: Val Keitch, Strategy and Housing  
Strategic Director: Kirsty Larkins, Strategy and Commissioning  
Contact Details: [kirsty.larkins@southsomerset.gov.uk](mailto:kirsty.larkins@southsomerset.gov.uk) or 01935 462744

The Census Engagement Manager for Somerset will provide Members with an overview of the National Census 2021, which takes place on 21 March 2021.

The census is a survey that happens every 10 years and gives us a picture of all the people and households in England and Wales. The census is unique. There's simply nothing else that gives so much detail about us and the society we live in.

All kinds of organisations, from local authorities to charities, use the information to help provide the services we all need, including transport, education and healthcare. Without the census, it would be much more difficult to do this.

The first census was in 1801 and the most recent in 2011. The Office for National Statistics (ONS) runs the census in England Wales and the next one will happen on Sunday 21 March 2021. To prepare for it, we held a census rehearsal in 2019 to check our processes, systems and services were running smoothly ahead of the real thing. SSDC took part in the census rehearsal in 2019.

Members will be invited to ask questions at the conclusion of the presentation.

## Council Tax Support Scheme 2021/22

Executive Portfolio Holder: Peter Seib, Finance and Legal Services  
Strategic Director: Netta Meadows, Service Delivery  
Lead Officer: Helen Morris, Specialist Team Manager, Service Delivery  
Contact Details: helen.morris@southsomerset.gov.uk or 01935 462033

## Purpose of the Report

1. To request that Council approve the implementation of an income banded Council Tax Support scheme with effect from 1 April 2021.
2. Each year the Council is required to review its Council Tax Support Scheme in accordance with the requirements of the schedule 1A of the Local Government Finance Act 1992 and to either maintain the scheme or replace it.

## Public Interest

3. Council Tax Support (CTS) was introduced from 1 April 2013 when it replaced the Central Government funded Council Tax Benefit regime. From its inception, the funding available to the council from government has reduced year on year.
4. As with the majority of authorities within England, the District Council needs to make changes to the CTS scheme for working age applicants (the scheme for pension age applicants is prescribed by Central Government) in order to reduce the significant administrative burden placed on the Council by the introduction of Universal Credit.

## Recommendations

5. The Council is asked to approve the introduction of a new income banded / grid scheme for working age applicants with effect from 1<sup>st</sup> April 2021 to increase the overall level of support for the lowest income families which will give stability for applicants and to reduce the administrative burden placed on the Council by the introduction of Universal Credit.

## Background

6. Council Tax Support (CTS) was introduced by Central Government in April 2013 as a replacement for the Council Tax Benefit scheme administered on behalf of the Department for Work and Pensions (DWP). As part of the introduction, the Government:
  - Placed the duty to create a local scheme for **Working Age** applicants with billing authorities;

- Reduced initial funding by the equivalent of ten per cent from the levels paid through benefit subsidy to authorities under the previous Council Tax Benefit scheme; and
  - Prescribed that persons of **Pension age** would be dealt with under regulations set by Central Government and not the authorities' local scheme.
7. Since 2013 the Overview and Scrutiny Committee have commissioned a Task and Finish review of Council Tax Support each year, working in conjunction with officers to develop a local scheme.
  8. Since that time, funding for the Council Tax Support scheme has been amalgamated into other Central Government grants paid to Local Authorities and also within the Business Rates Retention regime. It is now generally accepted that it is not possible to identify the amount of funding actually provided from Central Government sources.
  9. The current Council Tax Support scheme administered by the Council is divided into two schemes, with pension age applicants receiving support under the rules prescribed by Central Government, and the scheme for working age applicants being determined solely by the local authority.
  10. Pensioners, subject to their income, can receive up to 100 per cent support towards their council tax. The Council has no power to change the level of support provided to pensioners and therefore any changes to the level of CTS can only be made to the working age scheme.
  11. When Council Tax Support was introduced in 2013, for working age applicants, the Council broadly adopted the previous means tested Council Tax Benefit scheme as the basis of awarding support. Due to the reduction in funding from Central Government, the Council also required all working age applicants, even those on the lowest income, to pay a minimum payment of 15%.
  12. Since that time other slight changes have been made to bring the scheme into line with either Housing Benefit or Universal Credit.

### **The main issues with the current scheme**

14. There are a number of issues with the current scheme that will need addressing if the system is to continue to provide effective support to low income taxpayers and also if the Council is able to provide the service in an efficient manner. The main issues are as follows:
  - The need to assist low income households and assist in the collection of Council Tax
  - The introduction of Universal Credit for working age applicants; and

- The need for a simplification of the scheme.

15. Each of the above are examined in detail below:

### **The need to assist low income households and assist in the collection of Council Tax**

16. Since 2013, the introduction of Council Tax Support, the majority of authorities, including the District Council have required all working age applicants to pay a minimum payment. Under the previous scheme (Council Tax Benefit) almost 75% of working age applicants would not have been required to pay any Council Tax and would have received full (100%) support.
17. As with a large number of authorities, there is a strong view that there should be an increase in the level of support to those households on the lowest of incomes. This view has gained momentum over the past few years but has been reinforced since the COVID-19 crisis which has had a major effect on incomes generally.
18. Whilst the principle of all working age households paying 'something' was initially thought to be an approach that would be central to the design of Council Tax Support, the reality is that, since its introduction, low income taxpayers, the poorest households, have been unable to pay the balance leading to additional costs, court and enforcement action and, in some cases, the amounts demanded have been written off as uncollectable.
19. The costs of administration of these cases by the District Council has increased significantly over the years. These costs are borne solely by the District Council. With the difficulties experienced, the relatively low level of payment and the high administration costs incurred, it no longer makes the amounts economically viable to collect. Notwithstanding the negative effects to those poorest households.

### **Council Tax Support and the roll out of Universal Credit**

20. The introduction of Universal Credit within the area has, as experienced in all other areas, brought a number of significant challenges to both the administration of Council Tax Support and also the collection of Council Tax generally. All Councils have experienced the following:
  - The reluctance of Universal Credit claimants to make a prompt claim for Council Tax Support leading to a loss in entitlement;
  - A high number of changes to Universal Credit cases are received from the Department for Work and Pensions requiring a change to Council Tax Support entitlement. On average 40% of Universal Credit claimants have between eight and twelve changes in entitlement per annum. These changes result in amendments to Council Tax liability, the re-calculation of instalments, delays and the demonstrable loss in collection; and

- The increased costs of administration through multiple changes with significant additional staff and staff time being needed.
21. It is clear that the existing means tested Council Tax Support scheme, which is too reactive to change, will not be viable in the longer term now that Universal Credit has been rolled out fully within the area and with the substantial increase in Universal Credit claimants due to the COVID-19 crisis. The move to a new more efficient scheme from 2021 is now imperative.

### **The need for a simplified approach to the Council Tax Support Scheme**

22. Notwithstanding the introduction of Universal Credit, the existing scheme is based on an 'old fashioned;' means tested benefit scheme. It has major defects namely:
- It is complex for customers to understand and is based on a complex calculation of entitlement;
  - The administration for staff is complex, with staff having to request significant amounts of information from applicants;
  - Staff have to undergo significant training to be proficient in processing claims;
  - The timescales for processing applications is lengthy, mainly due to the complexity and evidence required to support the applications; and
  - The administration of the scheme is costly when compared to other discounts for Council Tax.
23. Clearly there is a need now to simplify the scheme, not only to mitigate the effects of Universal Credit, but also make it easier for customers to make a claim and to significantly reduce the costs of administration.

### **The proposed approach for the 2021/22 Council Tax Support Scheme**

24. In view of the problems being experienced by applicants with the current scheme, it is proposed that an alternative approach be taken from 2021/22. The approach has been to fundamentally redesign the scheme to address all of the issues with the current scheme and in particular;
- (a) The level of support available to the poorest households;
  - (b) The problems with the introduction of full-service Universal Credit; and
  - (c) The significant increase in administration costs due to the high level of changes received in respect of Universal Credit;
25. Work has been ongoing since early this year on a new scheme which is now complete. A consultation was undertaken with the public and major Precepting Authorities from the 23 September until the 3 November 2020. A breakdown of

the consultation response is shown in the Overview and Scrutiny Council Tax Support Task & Finish report. If accepted by the Council, the new scheme will take effect from 1 April 2021.

26. The proposed new scheme has a number of features as follows:

- More support shall be given to those households on the lowest of incomes than in the current scheme;
- The changes can **only be made to the working age schemes** as the current schemes for pensioners is prescribed by Central Government;
- The current means - tested schemes will be replaced by a simple income grid model as shown below:

Discount Band	Discount	Single Person	Single person with one child	Single person with two or more children	Couple	Couple with one child	Couple with two or more children
Income Ranges							
Band 1	100%	£0 - £95.00	£0 - £160.00	£0 - £220.00	£0-£140.00	£0 -£205.00	£0 - £260.00
Band 2	75%	£95.01 - £155.00	£160.01 - £220.00	£220.01 - £290.00	£140.01 - £210.00	£205.01 - £270.00	£260.01 - £330.00
Band 3	40%	£155.01 - £190.00	£220.01 - £255.00	£290.01 - £345.00	£210.01 - £260.00	£270.01 - £310.00	£330.01 - £390.00
Band 4	25%	£190.01 - £235.00	£255.01 - £290.00	£345.01 - £440.00	£260.01 - £310.00	£310.01 - £360.00	£390.01 - £430.00
	0%	Over £235.00	Over £290.00	Over £440.00	Over £310.00	Over £360.00	Over £430.00

- It is proposed that the highest level of discount will be at a maximum level of liability (100%), Band 1, and all current applicants that are in receipt of a 'passport benefit' such as Income Support, Jobseeker's Allowance (Income Based) and Employment and Support Allowance (Income Related) receive maximum discount:

- All other discount levels are based on the applicant's (and partner's, where they have one) net income;
- The scheme allows for variation in household size with the levels of income per band increasing where an applicant has a partner, and / or dependants
- There will be no charges made where an applicant had non-dependants living with them. This is a significant change and means that the administration of the scheme will be more straightforward whilst also protecting low income families where adult sons and daughters for example remain at home;
- To encourage work, a standard £25 per week disregard will be provided against all earnings. This will take the place of the current standard disregards and additional earnings disregards. The income levels in the 'grid scheme' are set at a higher rate for families.
- Disability benefits such as Disability Living Allowance and Personal Independence Allowance will continue to be disregarded;
- Where any applicant, their partner or dependent child (ren) are disabled, a further disregard of up to £30 will be given, thereby maintaining the current level of support to those with disabilities;
- Carer's Allowance and the Support Component of Employment and Support Allowance will be disregarded;
- Child benefit and Child Maintenance will be disregarded;
- The total disregard on war pensions and war disablement pensions will continue;
- Extended payments will be removed; and
- The capital limit will remain at £6,000.

### **How the new scheme will address the problems with the current Council Tax Support**

27. With the simplicity of the proposed new scheme and by taking a more 'Council Tax discount approach', it will address the problems associated with the increased administration caused by failings in the current scheme and Universal Credit as follows:

- **The scheme will require a simplified claiming process.** All applicants will see a significant reduction in the claiming process and, where possible, Council Tax Support will be awarded automatically. For Universal Credit applicants *any* Universal Credit data received from the Department for Work and Pensions (DWP) will be treated as a claim for Council Tax Support. Where information is received from DWP, the entitlement to Council Tax Support will be processed automatically without the need to request further information from the taxpayer. These changes will have the following distinct advantages namely:

- **Speed of processing** – all claims will be able to be calculated promptly and largely automatically without the need to request further information which inevitably leads to delays;
- **Maximising entitlement to every applicant.** As there will no requirement for Universal Credit applicants to apply separately for Council Tax Support, and for all other applicants, the claiming process will be simplified significantly. Entitlement to Council Tax Support will be maximised with a reduced risk of loss of discount or the need for backdating;
- **Maintenance of collection rates** – the new scheme will avoid constant changes in discount, the need for multiple changes in instalments and therefore assist in maintaining the high collection rates currently achieved. The increased level of discount will assist all those applicants on the lowest levels of income, again improving the overall collection rate;
- **The income bands are sufficiently wide to avoid constant changes in support.** The current Council Tax Support scheme is very reactive and will alter even if the overall change to the person's liability is small. This is leading to constant changes in Council Tax liability, the need to recalculate monthly instalments and the requirement to issue a large number of Council Tax demands. The effect of this is that Council Tax collection is reduced. The new scheme, with its simplified income banding approach will have the following advantages:
  - Only significant changes in income will affect the level of discount awarded;
  - Council Taxpayers who receive Council Tax Support will not receive multiple Council Tax demands and adjustments to their instalments; and
  - The new scheme is designed to reflect a more modern approach, where any discount changes it will be effective from the day of the change rather than the Monday of the following week.

## Transition to the new scheme and the Exceptional Hardship Scheme

28. The Council must be mindful that any change in scheme or a transition to a new scheme may have result in a change to the entitlement of certain applicants.
29. Inevitably, with any change in scheme, there will be some winners and losers although the proposed scheme has been designed to protect the most vulnerable. It is proposed that the new scheme will contain additional provisions to protect individuals who experience exceptional hardship. Where any applicant is likely to experience exceptional hardship, they will be encouraged to apply for an exceptional hardship payment. The Council will consider all applications for exceptional hardship on an individual basis, taking into account available income

and essential outgoings. Where appropriate further support will be given to the applicant.

30. This approach will enable individual applicants to be dealt with in a fair and equitable manner. The Exceptional Hardship Scheme will form part of the Council Tax Support scheme and fall to be paid through the Collection Fund.

### Other Options considered

31. The alternative to introducing a new scheme for Council Tax Support from 2021/22 is to leave the existing scheme in place. This would be a short-term option; lead to increasing costs of administration; and in the longer term, significantly affect the collection of Council Tax and the effectiveness of the scheme to support households within the District Council's area.

### Financial Implications

32. The current Council Tax Support scheme costs approximately £9.607m which is borne by the Council's Collection Fund. The costs are shared between the Council and all the Precepting Authorities.
33. The approach and 'shape' of the scheme is changing, and the overall approach will be to provide additional support to those households on the very lowest incomes. There is no intention to reduce the level of support available to other households. Based on latest modelling, were the new scheme to be in place at the current time, the costs would be £9.974m.
34. Financial modelling was undertaken throughout the project and this will be particularly important given the effect of the COVID-19 crisis on the incomes of households within the District Council's area.
35. Whilst the expected costs of the scheme for 2021/22 will be slightly higher, the overall level of Council Tax Support as a proportion of the Council Tax Base has reduced year on year since 2013 as shown below. The proposed changes for 2021/22 would still represent a significant reduction in the proportion of costs in real terms compared to the original Council Tax Support level:

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22 (example on existing base)
<b>Gross Council Tax Base £M</b>	£104	£105	£107	£112	£118	£125	£132	£139	£139
<b>Council Tax Support awarded £M</b>	£9.47	£8.99	£8.40	£8.48	£8.52	£8.84	£9.0	£9.6	£9.9
<b>CTR (Percentage of tax base)</b>	9.11%	8.56%	7.85%	7.57%	7.22%	7.07%	6.82%	6.9%	7.12%

## **Legal Implications**

36. Schedule 1A (3) of the Local Government Finance Act 1992, states:  
Before making a scheme, the authority must:
- (a) consult any major precepting authority which has power to issue a precept to it,
  - (b) publish a draft scheme in such manner as it thinks fit, and
  - (c) consult such other persons as it considers are likely to have an interest in the operation of the scheme.
37. In addition, in order to set a new scheme, the Council is obliged to make a resolution by 11<sup>th</sup> March of the year prior to the scheme coming into place.

## **Council Plan Implications**

38. Healthy Self-reliant Communities – supporting residents through national benefit changes including universal credit and supporting residents facing hardship.

## **Carbon Emissions and Climate Change Implications**

39. None associated with this report.

## **Equality and Diversity Implications**

40. A First Stage Equality Impact Assessment is included at Appendix 1

## **Privacy Impact Assessment**

41. None associated with this report.

## **Background Papers**

- Appendix 1 – Equality Impact Assessment  
Appendix 2 – Overview and Scrutiny Council Tax Support Task & Finish Report

## Appendix 1

### Somerset Equality Impact Assessment

Before completing this EIA please ensure you have read the EIA guidance notes – available from your Equality Officer

<b>Organisation prepared for:</b>	<b>South Somerset District Council</b>		
<b>Version:</b>	<b>First Stage Equality Impact Assessment</b>	<b>Date Completed:</b>	<b>7<sup>th</sup> September 2020</b>
<b>Description of what is being Equality Impact Assessed:</b>			
The proposed new Council Tax Reduction Scheme for working age applicants from 1 <sup>st</sup> April 2021			
<b>Evidence</b>			
<p><b>What data/information have you used to assess how this policy/service might impact on protected groups?</b> Sources such as the <a href="#">Office of National Statistics</a>, <a href="#">Somerset Intelligence Partnership</a>, <a href="#">Somerset's Joint Strategic Needs Analysis (JSNA)</a>, Staff and/ or <a href="#">area profiles</a>, should be detailed here</p>			
<p>To introduce a simplified Council Tax Reduction scheme with effect from 1<sup>st</sup> April 2021 and to increase the level of support to the poorest households.</p> <p>In addition, the implementation of Universal Credit within the area requires the Council to change its approach to Council Tax Reduction, given the high administrative burden of monthly changes and alterations to applicants' income.</p> <p>There is a requirement to introduce a simplified, more supportive scheme which can be easily administered without significant additional costs being placed on the Council. The current scheme is too reactive to minor changes in applicant's income leading to constant changes in Council Tax liability.</p> <p>The scheme changes will only apply to working age applicants, pension age applicants are covered by the Prescribed Requirement Regulations determined by Central Government.</p>			

The move to an income-based scheme (without the complexities of a full means tested as required by the current scheme).

The changes will provide the following:

- An increased level of support to households with the lowest income;
- Simplified claiming arrangements for all working age applicants;
- Certainty, at present, multiple changes are leading to some taxpayer's receiving a large number of Council Tax bills per year as their Council Tax Reduction is constantly amended;
- The maximisation of applicant's entitlement with clear straightforward messages to claim;
- Speed of processing - applications will be dealt with more efficiently and without the need for significant levels of evidence; and
- Reduced administration costs. The changes will prevent the administration costs from rising year on year which would be inevitable under the current scheme.

It should be noted that the overall costs of the scheme will increase however the overall level of Council Tax Reduction as a proportion of the overall Council Tax base, will be less than when Council Tax Reduction was introduced in 2013. The costs to the District Council will be in proportion to the Council's share of Council Tax.

**Who have you consulted with to assess possible impact on protected groups?** If you have not consulted other people, please explain why?

Prior to any implementation, consultation **will** be undertaken with the following:

- Consultation has been undertaken with the Major Preceptors (Fire and Rescue, Police and the County Council) ; and
- A full public consultation was undertaken ending on 3<sup>rd</sup> November 2020

Analysis of impact on protected groups				
<p>The Public Sector Equality Duty requires us to eliminate discrimination, advance equality of opportunity and foster good relations with protected groups. Consider how this policy/service will achieve these aims. In the table below, using the evidence outlined above and your own understanding, detail what considerations and potential impacts against each of the three aims of the Public Sector Equality Duty. Based on this information, make an assessment of the likely outcome, before you have implemented any mitigation.</p>				
Protected group	Summary of impact	Negative outcome	Neutral outcome	Positive outcome
Age	<ul style="list-style-type: none"> <li>Working age applicants will be affected by the changes. This will largely be positive as the level of support will increase to potentially 100% (from the existing 85%), however some applicants may lose. Where they experience exceptional hardship, the applicants may apply for further support under the Council's exceptional hardship fund</li> </ul>	☒	☐	☒
Disability	<ul style="list-style-type: none"> <li>All disability benefits will continue to be disregarded in full and also an additional disregard against income will be where any member of the applicant's household is disabled</li> <li>Carers Allowance will also be disregarded in full under the new scheme.</li> <li>In some cases, the applicant may receive additional support due to the increase in maximum reduction allowed</li> </ul>	☐	☒	☒
Gender reassignment	<ul style="list-style-type: none"> <li>No effect</li> </ul>	☐	☒	☐

<b>Marriage and civil partnership</b>	<ul style="list-style-type: none"> <li>No effect</li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Pregnancy and maternity</b>	<ul style="list-style-type: none"> <li>No effect</li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Race and ethnicity</b>	<ul style="list-style-type: none"> <li>No effect</li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Religion or belief</b>	<ul style="list-style-type: none"> <li>No effect</li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Sex</b>	<ul style="list-style-type: none"> <li>No effect</li> </ul>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Sexual orientation</b>	<ul style="list-style-type: none"> <li>No effect</li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<b>Other, e.g. carers, veterans, homeless, low income, rurality/isolation, etc.</b>	<ul style="list-style-type: none"> <li>• Carers will receive additional support</li> <li>• Low income families and especially though on legacy benefits such as income support, Job seeker's Allowance (Income Based), Income Related Employment and Support Allowance will receive additional support</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Negative outcomes action plan</b> Where you have ascertained that there will potentially be negative outcomes, you are required to mitigate the impact of these. Please detail below the actions that you intend to take.				
<b>Action taken/to be taken</b>	<b>Date</b>	<b>Person responsible</b>	<b>How will it be monitored?</b>	<b>Action complete</b>
Where any applicant has the level of support reduced, they may apply for additional help through the Council's Exceptional Hardship Fund. This will look at the household's income and expenditure and, where thought necessary, further assistance shall be provided	Continuous			<input type="checkbox"/>
<b>If negative impacts remain, please provide an explanation below.</b>				
The new scheme shall be constantly monitored to ensure that it delivers the desired outcomes.				
<b>Completed by (Officer name and role):</b>	Helen Morris			
<b>Date:</b>	8 December 2020			
<b>Manager/Director Sign off (Name and position)</b>				
<b>Date:</b>				
<b>Equality Lead sign off (Name):</b>				
<b>Date:</b>				
<b>To be reviewed by: (officer name)</b>				
<b>Review date:</b>				



**South Somerset**  
District Council

# Monitoring SSDC Council Tax Support Scheme

Report and Findings of the Overview  
and Scrutiny Task and Finish Group

December 2020

## Chair's Foreword

As part of Central Government's Welfare Reform Bill in 2012:

- Council Tax Benefit was abolished; the responsibility of helping low-income households pay their Council Tax was transferred to Billing Authorities. This was delivered with the creation of a local scheme to be known as Council Tax Support (CTS). The scheme had to protect pensioners as they were previously in 2012/13 but provided councils with autonomy to create a new scheme for working age households.
- Central Government reduced the grant to help low-income households pay their Council Tax by ten percent in 2013.

At this time the Overview and Scrutiny Committee recognised the significance and potential impact this could have on the residents of South Somerset and commenced a Task and Finish exercise that worked in parallel with officers to develop a local scheme.

Since the scheme was implemented in April 2013 Central Government have revised their funding arrangements. The grant that SSDC received to help low income households pay their Council Tax ceased to exist. From 2015/16 onwards the funding has been received as part of the Revenue Support Grant; no figure is prescribed or ring-fenced specifically for this purpose.

The Overview and Scrutiny Committee have commissioned a Task and Finish review each year since the introduction of Council Tax Support (CTS) to conduct specific monitoring work to ensure the scheme continues to be effective and balances the needs of Council Tax support recipients and all South Somerset Council Tax payers. This year the Task and Finish group's work has been fundamentally different with the focus looking forward to provide a resilient future proof scheme that:

- Reflects the changing needs of our customers and improve the customer journey.
- Builds on the officer team experiences and the lessons learned from other authority schemes to make the administration of the scheme and the collection of Council Tax more efficient
- Works better in the broader context responding to external influences that directly impact the delivery of the scheme and payment of Council Tax.
- Will successfully respond to the very different economic situation in South Somerset for the forthcoming year(s). Covid-19 related impact has been intrinsically built into the new scheme proposed in this report.

This report provides a summary of the group's work, presents key findings and makes recommendations for the 2021/22 scheme.

*Clr Rob Stickland*

Task and Finish Group Chair

**Task and finish group members:**

Charlie Hull  
Tim Kerley  
Sue Osborne  
Rob Stickland – Task and Finish Chair

**Officers supporting:**

Joanna Gale – Scrutiny Specialist  
Tamsin Gold – Benefits Specialist  
Catherine Thompson – Benefits Specialist  
Sharon Jones – People Lead – Service Delivery  
Helen Morris – Specialist Team Manager – Service Delivery  
David Airey - IRRV (Hons) Director ACS Support Ltd

**Background reports for information**

The original Council Tax Reduction Task and Finish report from 2013

<https://modgov.southsomerset.gov.uk/Data/South%20Somerset%20District%20Council/20130117/Agenda/7%20Appendix%201%20-%20Report%20and%20Findings%20of%20the%20Overview%20and%20Scrutiny%20Task%20and%20Finish%20Group%2017-01-2013.pdf>

The previous Task and Finish report - December 2019

<http://modgov.southsomerset.gov.uk/documents/s29255/CTS%20TF%20Report%20Dec%202019.pdf>

The Task and Finish group met virtually with officers and worked remotely to:

- Consider the actions required in response to the previous Task and Finish group's recommendations.
- Consider publications and statistics in relation to Council Tax Support (CTS) schemes.
- Assess the outcomes of the monitoring activity, with a particular focus on data specifically around trends that have emerged as a result of the Coronavirus pandemic.
- Work with David Airey – Consultant Revenues Specialist to understand the changing external influences that impact upon Council Tax Support schemes and Council Tax collection and therefore what makes an adaptable and successful scheme.
- Examine the national and local economic changes as a result of Coronavirus to make sure the scheme would be both affordable and effective for the forthcoming year(s).

## Monitoring activity

Appendix 1 summarises the routine monitoring activity and the progress and outcomes against the previous Task and Finish report recommendations. This activity helps to help inform the proposals for the South Somerset Council Tax Support scheme going forward.

Having undertaken the monitoring activity, the Task and Finish group concluded that the current scheme was still successful in achieving the previous Overview and Scrutiny Task and Finish groups ambitions and that there was no evidence to suggest the scheme disadvantaged any particular group or combination of household makeup in terms of qualification of support. However new evidence obtained this year by disaggregating the year on year collection rates and arrears between Council Tax payers and Council Tax payers who receive Council Tax Support (shown below) and investigation into sample case studies did suggest that the scheme may need to alter to try to provide more Council Tax Support for those households who have the lowest incomes.

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Equivalent in-year Collection Rate CTS cases	83.39%	84.45%	83.59%	86.28%	86.18%	83.47%	79.11%
Actual in-year Collection Rate – All Council Tax Payers	97.4%	97.03%	97.24%	97.73%	97.80%	97.11%	96.91%

Where Council Tax Support is awarded, there is a lower collection rate. The group have attributed this to:

- Households changing circumstances impacting on the Council Tax collection processes, this is explained in detail later in the report.
- Changing external pressures.
- People requiring more in terms of the basics to prevent vulnerability. Since 2013 when Council Tax Support (CTS) first came into being, residents have become more dependent on technology and can substantially be disadvantaged without it.

The hardship scheme has always been available to financially vulnerable households who need further support in addition to CTS to pay their Council Tax. The applications to access the hardship scheme have highlighted that it has been challenging for residents on the lowest incomes to manage paying the 15% contribution to Council Tax (the current CTS scheme provides a maximum award of 85% of the Council Tax charge). There is also the issue of arrears of Council Tax accruing when the Council Tax instalments change and collection is consequently delayed due to the requirement to rebill, in these circumstances, the debt can roll forward to the following year.

The table below shows the level of outstanding Council Tax debt for each year, where Council Tax Support was/is payable – This is not a cumulative figure so the debt is predominantly growing year on year. At the time of writing, the current cumulative outstanding debt is £3,919,942.05 (for years 2013/14 to 2019/20 inclusive).

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Year End Balance Outstanding (net of costs) £	£466,609.74	£454,317.41	£509,012.79	£455,973.10	£501,093.94	£641,306.16	£891,628.91

Many households on the lowest incomes have debts for multiple years, it is at the point now where it is not feasible to collect this debt whilst the household pays Council Tax for the current year.

Collecting debt takes staff resources and what has become apparent is that sometimes the staff resource required is disproportionate to the outcome (amount of debt that is recovered) and therefore the Task and Finish group feel awarding more support from the outset to those on the lowest incomes makes more sense and could allow for debt from previous years to be recovered.

In addition to the evidence of lower collection rates and outstanding debt for those in receipt of CTS, the Task and Finish group members felt that given the changing economic situation, that the original principle 'everyone should contribute towards the cost of local services' which underpinned the original 2013 Council Tax Support scheme and has been applied since for subsequent schemes, may no longer be appropriate. The original ambitions and principles were created at a time of national welfare reform, with low unemployment and a consistent relatively high level of job vacancies across numerous sectors in South Somerset. This is picked up again later in the report.

Again this year, the Task and Finish group felt greater stability needed to be built into the scheme structure to aid recipients to better manage their household budgets in response to external changes, and minimise their risk of falling into arrears and accumulating debt. This demands the scheme works better with two key external drivers:

- The changes in employment contracts being more flexible and in particular zero hours contracts.
- Universal Credit, in particular the frequency of changes to the level award (Universal Credit awards frequently change due to the real time link for earnings with HM Revenues & Customs (HMRC)).

With more frequent changes in an individual's income, altering the amount of Council Tax Support given and consequently the sum of Council Tax to be collected, the bill payer can be

offered fewer instalments, making it more difficult to pay<sup>1</sup> and this can result in Council Tax being carried forward to the following year, causing debt to accumulate.

With more changes to income and consequently the Council Tax Support award, there is much greater staff administration time to manage these cases.

Currently, there is little flexibility in the scheme to cope with these frequent fluctuations. Increasingly now Councils are looking to move, or are moving, to an income related banded scheme for CTS to provide stability for customers and to reduce the administration costs. It is expected that more than 105 councils will have such a scheme from April 2021. Over the last two years, the Task and Finish group considered this option but timing has been key to learning the lessons and reviewing the success of other local authority schemes, particularly given the South Somerset scheme had been stable and successful in all other aspects.

### **External influences and Scheme adaptability**

The group completed a PESTLE<sup>2</sup> analysis to identify the external factors that have influenced Council Tax Support schemes over previous years, and will impact schemes and the payment of Council Tax going forward for low-income households who are in receipt of Council Tax Support.

**Political** - Impact of Brexit, projected higher living costs which stem from:

- a weaker pound, making imports more expensive
- the introduction of tariffs and an increase in non-tariff barriers, making imports more expensive
- increased labour costs, increasing the price of domestic goods

This could impact on some residents by pushing them from just managing into financial vulnerability. It could also directly impact some resident's wages, or employment and income if they are self-employed, consequently there is potential for an increase in the number of households requiring CTS. It has been widely reported that Brexit is expected to impact on the financial resilience of many households across England<sup>3</sup>

**Economic** – The roll out of Universal Credit, enabling an automatic claim for Council Tax Support may increase numbers of CTS recipients.

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<sup>1</sup> We are required by law to provide a minimum notice period before collecting an instalment because of this customers can have fewer instalments to pay their Council Tax, for example if a customer has chosen to pay their Council Tax on the first of each and a change of income is processed on the 25<sup>th</sup> of the month altering the award of CTS and the amount of the next Council Tax instalment, the next instalment on the first of the month would not be taken, consequently the Council Tax liability will have to be split out across fewer instalments, making each instalment higher in value.

<sup>2</sup> A PESTLE analysis is a framework to analyse the key factors (Political, Economic, Sociological, Technological, Legal and Environmental) influencing an organisation or subject from the outside

<sup>3</sup> <https://www.jrf.org.uk/report/how-could-brexit-affect-poverty-uk>  
<http://policyinpractice.co.uk/the-impact-of-brexit-on-low-income-households/>

The direct link between Universal Credit and HMRC means there are many more changes to administer which can delay and adversely impact on Council Tax collection.

Anticipated significant increase in unemployment due to impact of the Coronavirus pandemic<sup>4</sup>, with young people in particular and women anticipated to be more impacted due to the nature of the employment and period of employment.

Due to changes in the local employment sectors in recent years, residents may need to retrain or upskill to gain employment in different areas. This could result in periods of worklessness.

**Social and Cultural** – We are aware that there is still a culture in South Somerset where some people try not to claim Council Tax Support as it is classed as a benefit, this can cause financial poverty.

The 24-hour service delivery culture in areas such as banking and shopping has changed the expectation of South Somerset residents, many now expect to access SSDC services online 24 hours a day and to be able to enter or maintain a claim for CTS.

Many of our working age residents have mortgages, rental agreements, loans, hire purchase agreements and monthly rental payments that they have committed to. These are commonly seen by residents as a much higher priority than paying Council Tax to provide quality of life. When people's income is reduced, payment of Council Tax is also likely to reduce, particularly whilst these contracts remain. This is where the short term hardship funding may be required. As a Council, it makes no ethical or financial sense to pursue a Council Tax debt if it is going to put someone at risk of becoming homeless or unable to work because they can't afford to either get to work or have an internet connection to work from home, and this is where the balance of the impact of charging and collecting Council Tax has to be carefully managed particularly for those on the lowest income.

**Technological** – There is now more than ever a real need to have digital access to obtain cost effective services, health advice, undertake training and seek employment. The Council Tax Support scheme needs to be easily accessible and less complex. This will encourage those that can access services digitally to self-serve to apply for and maintain a claim for CTS. This will also benefit those who cannot access digital services to free up staff resources to provide alternative delivery methods to those customers.

**Legal** – Lockdown periods will have a detrimental impact on a resident's earnings and income, so it is likely that the Council Tax Support scheme will see spikes during and after these periods.

Brexit - the changes are still not fully understood by some local businesses, so this could impact further on employment across South Somerset and potentially increasing the number of households requiring CTS.

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<sup>4</sup> <https://www.somersetrends.org.uk/covid-19-economic-impacts/>

**Environmental** – There is no direct environmental influence or pressure with regard to Council Tax Support, however there is a need to produce legal notices for the charge and collection of Council Tax. If we can change the CTS scheme to make it more stable for recipients, there will be fewer paper notifications. If we can make it much less complex and reduce administration costs it could potentially release some resources to focus on other Council priorities and projects.

The Task and Finish group worked with SSDC specialists and David Airey (Consultant Revenues Specialist) to examine how an income banded scheme could work better in response to external influences. The collective team worked to identify the advantages and disadvantages of the various approaches to income banded schemes and how these could work for the current South Somerset Council Tax Support working age customer base, and for the Council. The team also reviewed analysis of a projected customer base using modelling data from the peak of the Coronavirus pandemic (first wave) and allowed for growth in the customer base. The group evaluated each of the various approaches for:

- Accessibility to the scheme, ease of application process and maintenance of Council Tax Support claim.
- How easy it was for recipients to understand how changes in the household income will affect their Council Tax Support award.
- The prevention of financial vulnerability.
- The consistency of the award compared to current CTS scheme for different household types.
- The impact of changes between income bands, the variance in support amounts and the frequency of instalment changes.
- Potential risks and risk mitigation measures.
- The ease and of administration from a Council/staff perspective.
- The cost of the scheme to the Council.

The group also considered the shared insight of several councils of their experience of moving to, and operating, a banded/grid scheme and a report from Institute for Fiscal Studies – The impacts of localised council tax support schemes<sup>5</sup>

A summary of the insights is detailed below:

- The administration for banded scheme requires significantly less specialist knowledge to administer and is therefore more easily administered across a wider team of staff and less costly. (100% of the administration of CTS is met by the Council, the easier the scheme is to administer, the lower the costs in terms of staff time and software).
- Using a means tested approach based on the Council Tax Benefit system pre 2013 to calculate awards of CTS is disproportionately more complex and expensive to administer compared to Council Tax discounts, exemptions and reductions.

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<sup>5</sup> <https://www.ifs.org.uk/publications/13827>

- The fewer the income bands the easier for customers to understand and more easy to administer but the bigger the changes in CTS award, this could be considered as a deterrent for some people to increase their incomes.
- The transition from one form of scheme to another needs to be promoted and carefully explained to recipients and local support organisations, projected awards are helpful in advance to help recipients to budget accordingly.
- Take a holistic approach consider the customer and Council journey in terms of engagement, in terms of application, managing a claim and collection of Council Tax
- The removal of Housing Benefit for working age cases gives less incentive to keep the Council Tax Support scheme aligned with Housing Benefit rules.

85 Local Authorities across the country as at 1st April 2020 are operating a banded/grid scheme their collective feedback is summarised below.

### **Advantages**

- Simple for customers and staff compared to a means tested scheme
- Excellent for customers and easy to understand at customer services
- Ease of administration
- Move away from benefits and DWP, people are more likely to apply if it is seen as a discount
- Applications and changes processed by a much wider group of staff and this means being in a better position to meet fluctuations in demand.
- No need for complex forms making the scheme much more accessible
- Enables CTS to be granted automatically

### **Disadvantages**

- The simpler the scheme the less specific the award is to a customer's individual circumstances.
- COVID increases in benefits not catered for
- It cannot be applied to Pensioners
- Software suppliers' support was not good at the beginning (now income banded schemes have been used at multiple sites the technology is not in its infancy, is more developed and widely understood, so there's much less dependency/risk now)
- Software suppliers' costs – need to pay for new systems.

### **Review of Task and Finish review group principles/ambitions for the Council Tax Support Scheme**

The group reviewed the previous Task and Finish group principles listed below and considered the local economic environment for the forthcoming year(s) and concluded they should no longer in their entirety be the basis for a scheme going forward.

- Everyone should contribute something towards the cost of local services through Council Tax.
- All income should be included to ensure the scheme is fair

- Greater account should be taken of the total income of the household
- Provide incentives to encourage people into work or increase their hours.
- Provide protection for those who may become vulnerable under the scheme 'Unable to afford basic shelter, food, water, heating, lighting and essential transport'
- The scheme needs to provide stability to help recipients better manage their circumstances (household budgets) in response to external changes and minimise their risk of falling into debt.

The principles that the group have adopted to inform the forthcoming year's scheme (2021/22) are detailed below (some have been reapplied).

The South Somerset Council Tax Support scheme needs to:

- Work better with Universal Credit which has now been rolled out across South Somerset, (this provides support for households who have no or low income it also provides Housing Benefit for rent) having a greater consistency across the two schemes makes it much easier for customers to understand.
- Not delay Council Tax instalments being collected in response to every income related change.
- Provide protection for those who may become financially vulnerable under the scheme the group have defined this as 'Unable to afford basic shelter, food, water, heating, lighting and essential transport and digital connectivity to ensure competitively priced services, supplies and ease of access to work and study'.
- Provide stability to help recipients better manage their household budgets in response to external changes and minimise their risk of falling into debt.
- Be more easily administered to enable staff to be able to better manage peaks in demand and to be more cost effective (keep administration costs to an appropriate proportion of the Council's costs for the outcome achieved).
- Be easier for residents to understand and to improve the customer experience when applying for and managing their application for Council Tax Support.
- The scheme needs to operate in the interests of all South Somerset residents and be affordable, this means not cutting Council Services to provide subsidy.

Having set the principles/ambitions for the scheme and considered all the insight and data provided by the officer team and David Airey, the Task and Finish group with the officers proposed to the Portfolio Holder (Finance, Legal & Democratic Services) to consult on the proposals shown below:

1. To Introduce an income 'grid' scheme for all working age applicants replacing the current scheme which was based on the previous Council Tax Benefit Scheme. This will provide up to 100% support in certain cases (currently there is a maximum of 85%). This will increase the overall level of support to those households on the lowest income and also reduce the administration cost of the scheme generally. The changes will also make the scheme simpler. Please note that whilst the changes are intended to reduce the level and cost of administration, the Council is not looking to reduce the total overall level of support available in fact for the lowest income households, the changes may increase the amount of support provided.

It is proposed that a simplified income 'grid' scheme will be introduced. The grid shows the level of discount available.

Discount Band	Discount	Single Person	Lone Parent with one child	Lone Parent with two or more children	Couple	Couple with one child	Couple with two or more children
Weekly Income Ranges							
<b>Band 1*</b>	<b>100%</b>	£0 - £95.00	£0 - £160.00	£0 - £215.00	£0 - £138.00	£0 - £202.00	£0 - £257.50
<b>Band 2</b>	<b>75%</b>	£95.01 - £120.00	£160.01 - £200.00	£215.01 - £255.00	£138.01 - £163.00	£202.01 - £227.00	£257.51 - £297.50
<b>Band 3</b>	<b>40%</b>	£120.01 - £145.00	£200.01 - £250.00	£255.01 - £300.00	£163.01 - £188.00	£227.01 - £252.00	£297.51 - £330.00
<b>Band 4</b>	<b>25%</b>	£145.01 - £170.00	£240.01 - £275.00	£300.01 - £345.00	£188.01 - £213.00	£252.01 - £277.00	£330.01 - £370.00
	<b>0%</b>	Over £170.00	Over £275.00	Over £345.00	Over £213.00	Over £277.00	Over £370.00

\*Where any applicant or their partner are in receipt of Income Support, Income-Based Jobseeker's Allowance or Income-Related Employment and Support Allowance, a Band 1 discount will be given (unless they have savings or capital over £6,000).

The key principles of the scheme are as follows:

- The level of discount (shown in the grid) will be based on the total net income (determined by the Council) of the applicant and their partner;
- Income levels can vary in accordance with household size;
- The maximum support available will increase to 100%;
- Certain aspects of the current scheme will be carried forward into the new scheme namely Disability Living Allowance, Personal Independence Payments and Child Benefit will continue to be disregarded;
- Child Maintenance will also be disregarded from the calculation;
- Applicants receiving Income Support, income related Employment and Support Allowance and Income-based Jobseeker's Allowance will receive a Band 1 discount. Where applicants are not in receipt of those benefits and their income is above the levels specified in Band 1, Council Tax Support shall be awarded at the appropriate level (Bands 2, 3 & 4);

#### **The benefits of changing the scheme:**

- It provides more support to those on the lowest incomes;
- It provides a simpler scheme, easily understood by all applicants;

- It will save significant increases in administration costs due to the introduction of Universal Credit; and
- It should provide greater stability to Council Tax Support recipients by reducing the number of Council Tax demands during the year. This will reduce multiple changes to monthly instalments as changes in Council Tax instalments will only be triggered when the applicant's weekly net income changes to a different band.

**The drawbacks of doing this are:**

- Whilst the Council will look to protect Council Tax Support recipients as far as possible, there may be a few winners and losers; and
- Some higher income households may receive less support.

2. Limiting the number of dependent children used in the calculation of support to two for all working age applicants to provide consistency with the Department for Work and Pensions benefit schemes.

**The benefits to the Council of doing this are:**

- Council Tax Support will be brought into line with the Department for Work and Pensions (DWP) benefits; and
- It is simple and administratively easy to incorporate within the scheme.

**The drawbacks of doing this are:**

- Applicants who have three or more dependent children may receive less Council Tax Support. However, this is offset by the Child Benefit not being counted and, if the applicants face exceptional hardship they may apply for additional support through the Council's Exceptional Hardship Scheme.

3. Removing Non-Dependant deductions – the current scheme makes a deduction for members of the household who are not financially dependent, e.g. adult children. In theory, the applicant should look to recoup this deduction from those adults. The Council cannot recover these charges from the non-dependant and must seek payment from the applicant, who will be in receipt of a low income or benefits.

**The benefit of this option is:**

- Applicants will not be penalised for having additional adults living with them (other than if they are living there commercially); and
- The change is simple and administratively easy to incorporate within the scheme. At present it is not possible to make sure that we have up to date and accurate information with regard to the Non-Dependants earnings, particularly as the applicant may not be aware of changes to the members of their household.
- Younger people who are living at home with their parents often do have varying income, e.g. zero hours contracts, making it more challenging to ensure the award is accurate. It is also this age group that has been predominantly sighted as the most adversely affected by the Coronavirus pandemic. The administration for this area of work if multiple changes are reported could be particularly resource intensive over the forthcoming year.

**The drawbacks of doing this are:**

- There may be an increase cost to the scheme with no non-dependant charges being made.
4. Disregarding the Housing Element of Universal Credit (in the same way that Housing Benefit is not considered income) and also disregarding the Support Component of Employment and Support Allowance and Carer's Allowance in the calculation of income.

**The benefit of this option is:**

- It will assist and support the most vulnerable; and
- The change is simple and administratively easy to incorporate within the scheme.

**The drawbacks of doing this are:**

- There may be a slight increase in the overall cost of the scheme.
5. Replacing the current earnings disregards (also known as a work allowance) with a standard £25 disregard for all applicants where they are in work. Currently, where applicants (or their partner if they have one) have earnings and work over 16 hours per week, an earnings disregard is applied depending on their individual circumstances. The standard disregards (only one is awarded) are £5 per week for a single person, £10 per week for a couple, £20 per week if they meet certain conditions such as disablement or part time special employments or £25 for lone parents. If they work additional hours, in some circumstances they may receive an additional £17.10 disregard per week. Also, if child care is paid by the applicant above that received free from Central Government, then further disregards can be made again earnings for monies paid out.

The proposed change to the scheme would introduce a standard, single disregard of £25 for the applicant where they work. The disregard will apply against earning only. All other disregards will be removed.

**The benefit of this option is:**

- The change is simple and administratively easy to incorporate within the scheme; and
- It makes the scheme easier to understand for Council Tax Support applicants and recipients.

**The drawbacks of doing this are:**

- There may be applicants with larger families and who have high child care costs (not met by Government schemes) who may see a reduction in support. (It should be noted that this is offset by the Child Benefit not being counted and that all applicants that face exceptional hardship may apply for additional support under the Council's Exceptional Hardship Scheme).

6. Where a person is disabled and in receipt of certain disability benefits, awarding an additional disregard from their income before calculating any entitlement to Council Tax Support. This option replicates the rules which exist within the current scheme where by a person who is entitled to a Disability Premium, Enhanced Disability Premium, Severe Disability Premium or Disabled Child Premium will have their income reduced (for calculation purposes) by an amount of up to £30 per week.

**The benefit of this option is:**

- The change is simple and administratively easy to incorporate within the scheme; and
- It protects the most vulnerable applicants.

**The drawbacks of doing this are:**

- There are no drawbacks.

7. Removing the Extended Payment provision. In certain cases, where applicants have been in receipt of prescribed benefits (such as Income Support, Jobseekers Allowance or Employment and Support Allowance) and move into work which ends their entitlement, Council Tax Support can be paid for an additional 4 weeks after commencing work or increasing their hours. Similar provisions do not exist for Universal Credit claimants. As Universal Credit is to replace those existing (legacy) benefits, the Council feels that these provisions are no longer appropriate.

**The benefit of this option is:**

- It will treat all applicants in receipt of DWP benefits equally; and
- The change is simple and administratively easy to incorporate within the scheme.

**The drawbacks of doing this are:**

- Applicants who are still in receipt of legacy benefits and who move into work before being transferred to Universal Credit may lose any potential extended payment.

8. Calculating all new claims and changes in circumstances to be effective of the day of the change in line with the discount schemes, rather than the current (benefit based) weekly basis. This is a 'throwback' to previous benefit schemes that were weekly based. As Council Tax is a daily charge, the Council believes it makes more sense to change entitlement to Council Tax Support on a daily basis. It should be noted that, the proposed new scheme is designed to reduce the number of changes that will affect entitlement in any event.

**The benefit of this option is:**

- It is in line with the way that Council Tax is charged and operated; and
- The change is simple and administratively easy to incorporate within the scheme.

**The drawbacks of doing this are:**

- There are no draw backs to this option.

9. Allowing the discretion to backdate any discount up to 12 months where a good reason is provided. The current scheme limits the backdating of any application for Council Tax Support to 6 months before the date of application where continuous 'Good Cause' is proven. The backdating of applications of up to 12 months should allow for better alignment with the date that the applicant's circumstances changed and that the Council be given a general discretion to backdate any claim where a good reason is provided.

**The benefit of this option is:**

- This option will allow the Council more flexibility in granting support where the applicant has a good reason for not claiming earlier; and
- The change is simple and administratively easy to incorporate within the scheme.

**The drawbacks of doing this are:**

- There are no drawbacks to this change. It is unlikely to increase the costs of the scheme significantly.

## **Consultation analysis and comments including the Task and Finish groups responses**

Members considered how best to consult the South Somerset community with regard to the options to amend the CTS scheme for 2021/22 and suggested:

- The consultation should be in plain English and have questions with regard to increasing Council Tax and cutting services to help pay for the Council Tax Support scheme costs.
- What could be included in the questions to aid public understanding of what is being proposed and the impact it would have on individual households.

The consultation was:

- Circulated to representatives of vulnerable groups and minority groups
- Widely publicised via social media, SSDC website and promoted in the Councillor and Parish newsletters so councillors could promote the consultation to their constituents.

## **Post Consultation**

197 responses were received, 1 of these were representative of groups.

The group are satisfied with the level of response received although would have liked more representative groups to have participated. The Task and Finish group collectively reviewed each option/measure taking into account:

- Consultation results and comments
- Risk – The risks for South Somerset residents, Council Tax Support recipients and the Council

- Equalities – the group gave due regard to the characteristics as set out in the Equality Act 2010, in addition to this fairness and proportionality were considered

It was noted that the number of responses decreased throughout the survey, whilst this was disappointing members concluded that it was probably due to the technical nature of the subject and felt it was impossible to make the survey more engaging without in-person support which wasn't possible due to social distancing measures.

## Consultation results and summary of feedback

2. Should the Council keep the current Council Tax Support scheme? (Should it continue to administer the scheme as it does at the moment?)										
									Response Percent	Response Total
1	Yes			<div></div>					24.32%	36
2	No			<div></div>					57.43%	85
3	Don't Know			<div></div>					18.24%	27
Statistics	Minimum	1	Mean	1.94	Std. Deviation	0.65	Satisfaction Rate	46.96	answered	148
	Maximum	3	Variance	0.42	Std. Error	0.05			skipped	49

## Feedback/comments

There were several comments from those who are not in support of keeping the current scheme that suggested supporting vulnerable households at this time of a pandemic and job losses should be a priority. The comments from those that had said to keep the current scheme showed that some of the consultees had misinterpreted some elements of the new proposals. There were no specific points for the Task and Finish group to consider.

4. Do you agree with the changes to the scheme to introduce an income based banded discount scheme?										
									Response Percent	Response Total
1	Yes		<div><div></div></div>						73.79%	76
2	No		<div><div></div></div>						16.50%	17
3	Don't Know		<div><div></div></div>						9.71%	10
Statistics	Minimum	1	Mean	1.36	Std. Deviation	0.65	Satisfaction Rate	17.96	answered	103
	Maximum	3	Variance	0.42	Std. Error	0.06			skipped	94

## Feedback/comments




There were comments suggesting the proposed bands were too generous and a 100% support/discount would discourage work. Other respondents commented the income bands needed to be of higher value.

The Task and Finish group have reviewed the results and comments, the group recommend the income bands form the basis of the South Somerset CTS scheme going forward, the bands have been reviewed and are now more generous than what was proposed in the consultation.

The figures proposed for the bandings at the time of writing this report based on the latest set of data modelling are detailed below. The change in bandings from the original proposals included in the consultation are due to further modelling and the caseload changes that have occurred since going out to consultation. This is more generous (but overall the costs staying broadly the same).

Discount Band	Discount	Single Person	Lone Parent with one child	Lone Parent with two or more children	Couple	Couple with one child	Couple with two or more children
Weekly Income Ranges							
Band 1	100%	£0-95.00	£0-£160.00	£0 - £220.00	£0 - £140.00	£0 - £205.00	£0-£260.00
Band 2	75%	£95.01 - £155.00	£161.00 - £220.00	£220.01 - £290.00	£140.01 - £210.00	£205.01 - £270.00	£260.01 - £330.00
Band 3	40%	£155.01 - £190.00	£220.01 - £255.00	£290.01 - £345.00	£210.01 - £260.00	£270.01 - £310.00	£330.01 - £390.00
Band 4	25%	£190.01 - £235.00	£255.01 - £290.00	£345.01 - £440.00	£260.01 - £310.00	£310.01 - £360.00	£390.01 - £430.00
	0%	Over £235.00	Over £290.00	Over £440.00	Over £310.00	Over £360.00	Over £430.00

**6. Do you agree that increasing the maximum level of support from 85% up to 100% would help the most financially vulnerable households?**

									Response Percent	Response Total
1	Yes								71.84%	74
2	No								21.36%	22
3	Don't know								6.80%	7
Statistics	Minimum	1	Mean	1.35	Std. Deviation	0.6	Satisfaction Rate	17.48	answered	103
	Maximum	3	Variance	0.36	Std. Error	0.06			skipped	94

**Feedback/comments**

People who did not support the proposal to increase the level of support said:

- Most people prefer to make a contribution or should make pay something as they use the services.
- The new approach would encourage people to keep a low income and not work.

The Task and Finish group have reviewed the responses and appreciate that residents do like to contribute for the cost of services but recommend a 100% support for those households on the lowest incomes, this is based on affordability having reviewed the costs of living and considered the changing economic and employment profile for the area. The group also factored in the associated costs for the collection of Council Tax.

### **Option 2 - To limit the number of dependent children within the calculation for Council Tax Support to a maximum of two for all applicants**

8. Do you agree with this change to the scheme?										
									Response Percent	Response Total
1	Yes		<div></div>					73.74%	73	
2	No		<div></div>					18.18%	18	
3	Don't Know		<div></div>					8.08%	8	
Statistics	Minimum	1	Mean	1.34	Std. Deviation	0.62	Satisfaction Rate	17.17	answered	99
	Maximum	3	Variance	0.39	Std. Error	0.06			skipped	98

### **Feedback/comments**

The respondents that commented primarily said that this proposal was unfair to larger families and could cause some children to live in poverty.




The Task and Finish group fully appreciate the concern of the respondents who are not in support of this proposal but felt the disregarded Child Benefit income would help mitigate the impact to an extent, and having the hardship scheme available to prevent any financial vulnerability would provide an effective safety net.

Based on the current caseload (households currently in receipt of CTS), the average change in support for couples with two or more children if we change to the proposed income banded scheme is a gain of £1.68 per week for those not on Universal Credit, and a loss of £0.50 per week for those receiving Universal Credit (UC).

The average change in support for a single adult with two or more children is a loss of £1.15 per week for those not on UC and a loss of £0.09 for those receiving UC.

The Task and Finish group felt the benefits of having the scheme methodology the same as Universal Credit to aid customer understanding was key, and therefore recommend this proposal is included in the scheme for 2021/22.

### Option 3 – To remove Non-Dependant Deductions from the scheme

10. Do you agree with this change to the scheme?									Response Percent	Response Total
1	Yes								56.70%	55
2	No								31.96%	31
3	Don't Know								11.34%	11
Statistics	Minimum	1	Mean	1.55	Std. Deviation	0.69	Satisfaction Rate	27.32	answered	97
	Maximum	3	Variance	0.47	Std. Error	0.07				

### Feedback/Comments

The respondents that didn't agree with this change and commented predominantly suggested that working adults should contribute to the cost of services, and the Task and Finish members don't disagree with this. The challenge with the non-dependent deductions is ensuring the deductions are correct, a high proportion of non-dependents often do not inform the Council Tax Support applicant of any changes in their income to ensure the support is right. Now more employment contracts are flexible in hours, and consequently more non-dependents income is fluctuating regularly, it is very difficult to ensure awards are correct. There's a challenge of balancing the cost of resources to outcome. Unfortunately, non-dependents income information is not available via Universal Credit or HMRC due to GDPR, so to be sure non-dependent deductions are applied correctly we would have to conduct regular reviews based on the stability of the non-dependents income.

At the time of writing this report there are 899 working age claims where there is a non-dependent, 448 of these households are in receipt of Universal Credit and not all of these cases have a deduction in the current scheme as the claimant is in receipt of Personal Independence Payments or Disability Living Allowance. The vast majority of non-dependents are in the age group that is projected to be most adversely affected by the economic impacts of the Coronavirus pandemic, the Task and Finish group recommend this change is included in the new scheme for 2021/22.

**Option 4 – Disregarding Carers Allowance, the Support Component of the Employment and Support Allowance and the housing element of Universal Credit**

12. Do you agree with this change to the scheme?										
								Response Percent	Response Total	
1	Yes			<div></div>				70.53%	67	
2	No			<div></div>				20.00%	19	
3	Don't Know			<div></div>				9.47%	9	
Statistics	Minimum	1	Mean	1.39	Std. Deviation	0.65	Satisfaction Rate	19.47	answered	95
	Maximum	3	Variance	0.43	Std. Error	0.07			skipped	102

**Feedback/comments**

The majority of comments that respondents provided were supporting the proposal. Only a couple of comments were provided from those who did not agree with the proposed change and these explained that they felt it was not fair as it increases costs for Council Tax payers.

The Task and Finish group considered the evidence and consultation feedback and concluded this would apply to a small proportion of recipients, and therefore the associated costs would be low, and it is providing help to those who are vulnerable. Therefore, the Task and Finish group recommend this option is included in the South Somerset District Council, Council Tax Support scheme for 2021/22.




**Option 5 – Removing the current earnings disregards and replacing them with a standard £25 disregard for all working applicants**

14. Do you agree with this change to the scheme?										
									Response Percent	Response Total
1	Yes			<div></div>					76.34%	71
2	No			<div></div>					11.83%	11
3	Don't Know			<div></div>					11.83%	11
Statistics	Minimum	1	Mean	1.35	Std. Deviation	0.68	Satisfaction Rate	17.74	answered	93
	Maximum	3	Variance	0.47	Std. Error	0.07			skipped	104

## Feedback/comments

There were no comments that the Task and Finish group needed to consider in terms of equality or impact of the scheme proposal. Some comments showed that those who had disagreed with the proposal misunderstood how it would impact the level of support awarded. Therefore, the group recommend this proposal is included in the scheme for 2021/22.

### Option 6 - To allow further income disregards where an applicant, their partner or any dependant is in receipt of a disability benefit




16. Do you agree with this change to the scheme?									
									Response Percent
									Response Total
1	Yes								86.67%
2	No								8.89%
3	Don't Know								4.44%
Statistics	Minimum	1	Mean	1.18	Std. Deviation	0.48	Satisfaction Rate	8.89	answered
	Maximum	3	Variance	0.24	Std. Error	0.05			skipped
									90
									107

## Feedback/Comments

There was one comment that questioned if this was providing double support as people can apply for a Council Tax banding reduction. The band reduction is not given on the basis of someone in the household being in receipt of disability benefits, it is based on the adaptation made to the property. This proposal is replicating the additional support provided in the current scheme for households in receipt of a disability benefit.

The Task and Finish group recommend this proposal forms part of the scheme for Council Tax Support scheme for 2021/22.

### Option 7 – Removing the Extended Payment provision

18. Do you agree with this change to the scheme?									
									Response Percent
									Response Total
1	Yes								71.59%
2	No								17.05%
3	Don't Know								11.36%
Statistics	Minimum	1	Mean	1.4	Std. Deviation	0.68	Satisfaction Rate	19.89	answered
	Maximum	3	Variance	0.24	Std. Error	0.05			skipped
									88
									109

### 18. Do you agree with this change to the scheme?

							Response Percent	Response Total
Statistics	Maximum	3	Variance	0.47	Std. Error	0.07		




#### Feedback/comments

All the comments received from respondents disagreeing with this option said that this support was required to help people during the transition period moving into employment, especially where they are paid a salary in arrears. The Task and Finish group considered this feedback but felt the CTS scheme should ensure all Council Tax Support recipients are treated equally, and having worked through a case scenario understand customers have the option of four payment dates for Direct Debit, so could select a payment date that would come out after their salary is paid.

The group recommend this option is included in the CTS scheme for 2021/22.

**Option 8 – Any new claim or change in circumstances which changes Council Tax Support entitlement will be made from the date on which the change occurs, (rather than on a weekly basis as at present)**

### 20. Do you agree with this change to the scheme?

									Response Percent	Response Total
1	Yes								93.10%	81
2	No								3.45%	3
3	Don't Know								3.45%	3
Statistics	Minimum	1	Mean	1.1	Std. Deviation	0.4	Satisfaction Rate	5.17	answered	87
	Maximum	3	Variance	0.16	Std. Error	0.04			skipped	110

#### Feedback/comments

There were no comments that the group needed to consider with regard to this option. The group recommend this option is included in the CTS scheme for 2021/22.

## Option 9 – Extending the ‘backdating’ provisions within the scheme

22. Do you agree with this change to the scheme?										
									Response Percent	Response Total
1	Yes			<div></div>					84.88%	73
2	No			<div></div>					11.63%	10
3	Don't Know			<div></div>					3.49%	3
Statistics	Minimum	1	Mean	1.19	Std. Deviation	0.47	Satisfaction Rate	9.3	answered	86
	Maximum	3	Variance	0.22	Std. Error	0.05			skipped	111

### Feedback/comments

Three respondents commented that current backdating arrangements were adequate. The Task and Finish group recommend that the scheme should allow flexibility where good cause is demonstrated, and that the extended 12-month backdating provision is included in the scheme for 2021/22.

## Alternatives to changing the Council Tax Support Scheme

24. Increase the level of Council Tax to cover the rising administration costs.										
									Response Percent	Response Total
1	Yes			<div><div></div></div>					10.47%	9
2	No			<div><div></div></div>					80.23%	69
3	Don't Know			<div><div></div></div>					9.30%	8
Statistics	Minimum	1	Mean	1.99	Std. Deviation	0.44	Satisfaction Rate	49.42	answered	86
	Maximum	3	Variance	0.2	Std. Error	0.05			skipped	111

25. Find the additional administration costs by cutting other Council Services.										
									Response Percent	Response Total
1	Yes			<div></div>					18.60%	16
2	No			<div></div>					70.93%	61
3	Don't Know			<div></div>					10.47%	9
Statistics	Minimum	1	Mean	1.92	Std. Deviation	0.53	Satisfaction Rate	45.93	answered	86
	Maximum	3	Variance	0.28	Std. Error	0.06				

## **Summary of recommendations**

The Task and Finish group recommend:

- All of the proposals put forward in the consultation are taken forward to provide a new income banded Council Tax Support scheme for 2021/22 (supporting the changes to the bands as detailed in this report following the remodelling of the caseload).
- The transition to the new scheme is widely promoted with recipients and partner support organisations across the district to raise awareness and to help recipients budget for the changes.

The Task and Finish group request officers:

- Maintain monitoring of key data as detailed in Appendix 1 to ensure the scheme and associated processes are effective.
- Devise monitoring systems to capture customer feedback to ensure the customer journey for the new scheme is accessible and easy to navigate.
- Investigate software that enables automatic calculation of Council Tax Support based on the new scheme criteria to enable self-service via the secure customer access on the website.

## Appendix 1

### Progress and outcomes against previous Task and Finish group recommendations

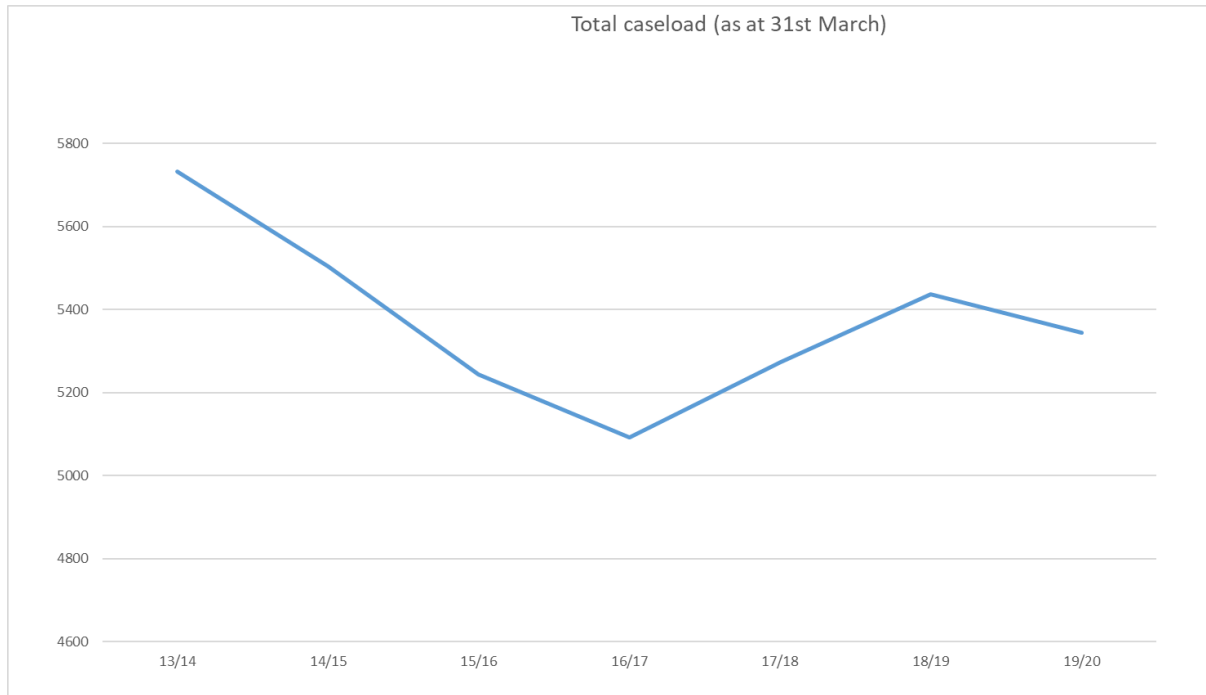
Recommendation	Progress and Outcomes
<p>In preparation for the 2021/22 scheme officers conduct a detailed impact analysis comparing the current scheme with forms of banded scheme by examining sample cases over a year long period that cover a wide sample of differing types of households and income type to assess:</p> <ul style="list-style-type: none"> <li>• Accessibility of the schemes</li> <li>• Outcomes for the customer's overall awards, variance in support amounts, frequency of instalment changes</li> <li>• Administration costs for the council</li> <li>• Impact of risk of financial vulnerability in Council Tax Support recipients and potential new approaches to mitigation.</li> </ul>	<p>The Task and Finish group considered case studies which clearly illustrated customer outcomes which the Task and Finish group were happy with for the banded scheme proposed. With a banded scheme there is a decrease in the number of Council Tax Instalment changes enabling more instalments to be collected. There was also a corresponding decrease in administration time which is due to the policy being simpler, this will hopefully offset the additional time required to manage the growth in the numbers of people requiring Council Tax Support as a result of the economic impacts of the Corona virus pandemic. A case study is provided for information at appendix 2</p> <p>There is a discretionary hardship fund to help mitigate financial vulnerability, if the scheme agreed provides up to 100% support this will also help mitigate financial vulnerability.</p>
<p>For consideration to be given to a corporate approach/policy to managing customer debt, it was evident in some case studies that arrangements with customers had to be repeatedly revised due to changes but also due to SSDC wanting to collect other debts from the same individual. Members felt a single point of contact would provide a more efficient and customer friendly service.</p>	<p>Work has commenced on a revised and updated 'Corporate Debt Policy' it is envisaged this will be ready to be presented to members for consideration early in 2021.</p>
<p>The Hardship scheme budget is reviewed to assess if it will be adequate to accommodate the anticipated increase in people applying as a result of wider promotion and the caseload no longer decreasing as a result of increased take up in Council Tax Support due to the roll out and promotion of Universal Credit.</p>	<p>The hardship scheme was reviewed but no increase was made to the provision. The up to date figures are provided later in this appendix.</p> <p>Any resident who had an active CTS claim at 1<sup>st</sup> April 2020 received an additional award of up to £150.00 CTS. New claims for CTS made within this financial year will also be eligible and are picked up at every bill run.</p>

	The new scheme structure being proposed is different so that the Hardship element forms part of the overall scheme funded by all preceptors.
<p>That for the 2020/21 scheme annual uprating's are implemented as usual:</p> <ul style="list-style-type: none"> <li>• Personal allowances and premiums are uprated in line with those for Housing Benefit;</li> <li>• Non-dependent deductions are uprated in line with the annual percentage increase in Council Tax;</li> <li>• Non-dependent income bands are increased by the same percentage as those in the Prescribed Requirements relating to pensioners</li> </ul>	This activity was concluded last year for the 2020/21 scheme.
<p>The Task and Finish group who review the scheme for 2021/22 seek advice from an expert on successful schemes across the country and further consider feedback from those who have:</p> <ul style="list-style-type: none"> <li>• Introduced fixed periods moving forward – benefit on not altering instalment plans and reduction in number of customer notices- help mitigate upset and reduce avoidable contact/response.</li> <li>• Changed to an income banded scheme with specific focus on the customer experience, vulnerability, collection rates and stacking arrears.</li> <li>• Still award or have reverted to awarding 100% CTS in some circumstances.</li> </ul>	<p>The Task and Finish group sought advice and concluded fixed periods should not be included in a revised scheme given the current unpredictability of people's wages and employment caused by the Coronavirus pandemic. The group felt fixed periods could cause issues, if there was a delay in payment of support where a household's income had decreased it could potentially cause financial hardship and vulnerability and if there was a delay in administering a decrease in support, the delay in the notification and collection of additional Council Tax could prevent effective budgeting and causing arrears to begin to accumulate.</p> <p>Evidence and feedback with regard to income banded schemes has been thoroughly considered and progressed, recommendations to introduce this are included in this report.</p> <p>Options of reverting to awarding 100% CTS have been considered and modelled for those households in receipt of the lowest levels of income, recommendations to introduce this are included in this report.</p>

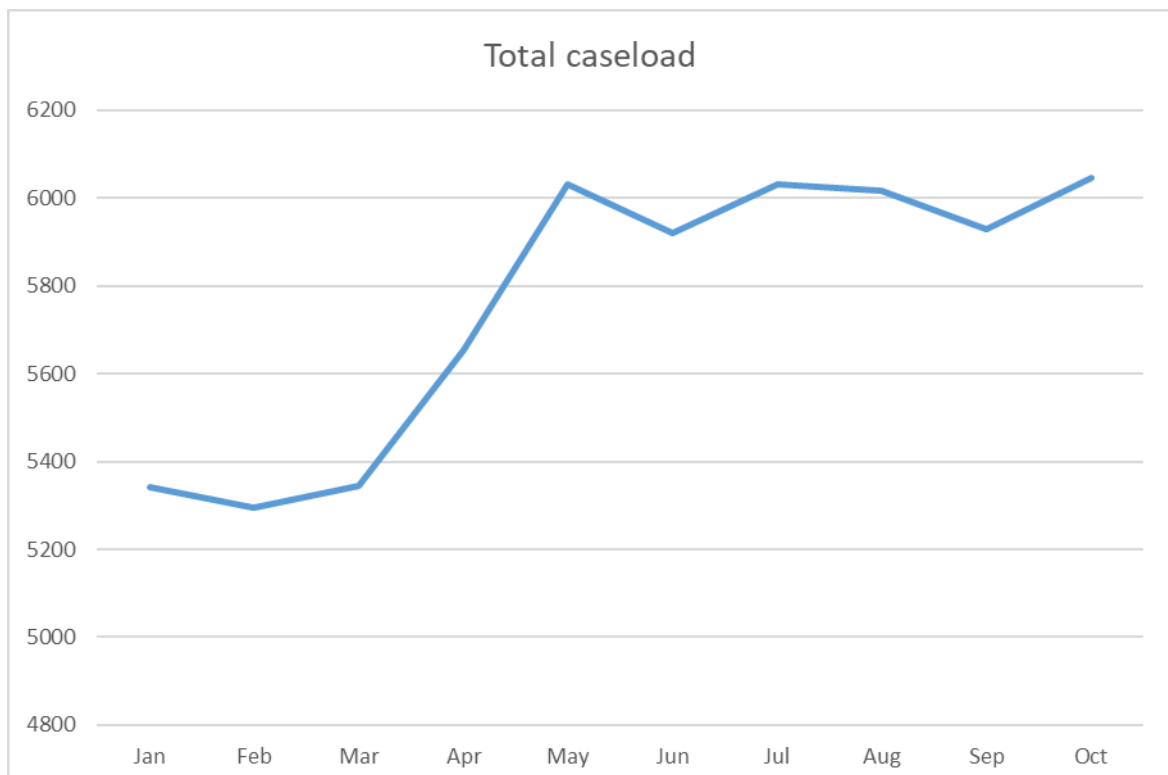
## Monitoring

### Number of CTS Recipients

Number of Council Tax Support recipients from the start of scheme through to End of March 2020



Number of Council Tax Support recipients from January – October 2020



Since the start of the scheme we saw an overall decline in the numbers of working age people claiming Council Tax Support, this was thought to be due to less households being out of work and increasing their working hours due to the correlation with local employment figures and the incentives offered by Government for free childcare. Previously the group had reported an anticipated rise in the numbers of working age Council Tax Support recipients due to the full Universal Credit roll out.

The graph above shows the increase this year in caseload and there is a clear correlation with the growth in working age CTS recipients with the period of the Coronavirus pandemic. The number of recipients has increased beyond the levels at the start of the scheme in 2013. Officers have projected costs of the scheme based on the caseload at the peak of the pandemic at the end of July 2020 for financial resilience.

The key thing in terms of the CTS scheme is that all Council Tax Support costs will increase irrespective of whether the scheme changes or not. The increase in CTS costs is being experienced by all local authorities irrespective of how their scheme is designed or the level of support. Therefore, it's about making sure we have a scheme that works best in this new environment and can be easily administered to quickly help those who need the support, and efficiently respond to the changes in household incomes to help householders to be able to budget accordingly.

### Council Tax Collection Rate

In the original Task and Finish report members recommended that Council Tax collection rates were monitored. (The collection rate is the proportion of all net collectable council tax that has been collected; this shows how much of a gap there is between what SSDC needs to collect and the amount actually collected). This was to assess if the council has adopted appropriate methods to successfully collect Council Tax from new Council Tax payers and to prevent the authority from any financial risk; the monitoring is carried out every quarter and reported in the Medium Term Financial Plan Quarterly monitoring.



	2011 -12	2012- 13	2013- 14	2014- 15	2015 -16	2016 -17	2017 -18	2018- 19	2019- 20
<b>Average Collection rate for England<sup>6</sup></b>	<b>97.3</b>	<b>97.4</b>	<b>97.0</b>	<b>97.0</b>	<b>97.1</b>	<b>97.2</b>	<b>97.1</b>	<b>97.0</b>	<b>96.8</b>
<b>SSDC Collection rate</b>	<b>97.82</b>	<b>97.81</b>	<b>97.4</b>	<b>97.03</b>	<b>97.24</b>	<b>97.73</b>	<b>97.8</b>	<b>97.11</b>	<b>96.91</b>

### **The cost of the Council Tax scheme since it has been in operation**

2013/14 - £9.359 million

2014/15 - £8.882 million

2015/16 - £8.219 million

2016/17 - £8.496 million

2017/18 - £8.417 million

2018/19 - £8.773 million

2019/20 - £9.6 million, this is a year-end projection as at October 2020

At the time of writing this report we are anticipating more households in South Somerset will apply and qualify for CTS, so it is difficult to predict what the cost of the scheme will be at the end of the financial year. We do know however it is going to be the most expensive yet due to the rising numbers of residents requiring the support as a result of the economic impact of the Coronavirus. This would be the same for every local authority as the growth in the number of working age recipients will increase the cost of every type of scheme. An advantage South Somerset has relating to costs is that the overall Tax Base has grown, so an increase in costs will be offset by this to hopefully make the proportional cost to be no more than it was in 2013.

To date, the scheme has been affordable whilst maintaining the objectives in the Council Plan and the ambitions of the Task and Finish group. With the reduction in the collection rate and changing external pressures, we always have to be reviewing the approach to this support and learning from good practice. The Task and Finish group have sought the advice of an external expert and learned from the experiences of others to prepare a scheme that should both efficiently and effectively meet the anticipated demands for CTS across South Somerset for forthcoming year(s).

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<sup>6</sup> Department of Communities and Local Government

## Council Tax Arrears where Council Tax support is awarded

Council Tax arrears arise when a resident falls behind with their Council Tax payments. The approach councils take to pursue missed payments or incomplete payment varies. The statutory procedure is for a council to send up to two reminders about unpaid Council Tax before embarking on further collection and enforcement strategies. This may include asking for the entire year's liability to be paid in one instalment (a "Final Notice"), before making an application to the magistrate's court for a liability order. An order permits the council to use a range of measures such as, an attachment of earnings or benefits (where the council collects Council Tax direct from the household's wages or DWP benefits). They may proceed also with enforcement measures, such as debt collection by Enforcement Agents.

The total amount of Council Tax outstanding by year since the CTS scheme when live where CTS was or is in payment at the time of debt accruing is provided below:

## Outstanding amounts relating to current CTS Scheme applicants

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Year End Debit (net of costs) £	£2,808,972.57	£2,922,420.09	£3,102,117.91	£3,322,284.05	£3,625,907.23	£3,880,371.58	£4,268,890.17
Year End Payments Received £	£2,342,362.83	£2,468,102.68	£2,593,105.12	£2,866,310.95	£3,124,813.29	£3,239,065.42	£3,377,261.26
Year End Balance Outstanding (net of costs) £	£466,609.74	£454,317.41	£509,012.79	£455,973.10	£501,093.94	£641,306.16	£891,628.91

This is the first time we have been able to extract this level of data and this has formed a key part of the evidence for the groups recommendation to increase the level of support to those households on the lowest income from 85% to 100%.

## Discretionary Hardship

The original Task and Finish report recommended, creating a hardship fund for those people who are financially vulnerable (unable to afford a basic standard of living - shelter, heat, light, water and food) and that awards are monitored in terms of identifying trends.

Year	No. of requests	Awarded	Not Awarded	Total paid £
13/14	171	121	50	11,292.82
14/15	152	115	37	11,581.32
15/16	163	136	27	14,551.14
16/17	152	128	22	16,540.95
17/17	107	84	23	14,211.00
18/19	123	98	25	14,362.37
19/20	122	107	15	18,173.23
2020/21				As of end Q2, spend was £10834.00

The Task and Finish group last year requested officers conduct a review of the applications made to the Hardship Fund to identify if there were any trends, in terms of the numbers and age of people in the household and what type of income they were in receipt of to identify any trends. No trends were identified this year and the group were satisfied that the relatively low numbers of awards and the disparity to who they were awarded, gave no indication the scheme was the cause of any financial vulnerability.

Members have requested monitoring of the hardship rewards continue. Monitoring this fund is the best internal way to identify real financial vulnerability, potential issues arising because of external changes and subsequent Council Tax collection problems.

This year there has been no specific focus on promoting the Council Tax discretionary hardship scheme as the previous Task and Finish group suggested, however it is advertised on all official Council Tax related notices and this year the Covid -19 Hardship Support funding provided for all customers of working age, who qualify for Council Tax Support during the 2020/21 financial year to receive an additional reduction of up to £150 for the year.

### **Costs of collecting Council Tax**

Whilst it is important that SSDC collect Council Tax to pay for local services, we have to be sure that we do not inadvertently spend too much Tax Payers money trying to do so, therefore making the scheme inefficient.

The Task and Finish group have reviewed information and data from a number of authorities who mentioned the administration savings realised by moving from a means tested scheme to a banded scheme, there has been no specific quantities given to this although some had spoken about additional tasks that staff were now able to undertake. Given the economic forecast it may be that the reduction in administration time will enable existing staff resource to manage the growth in applications for Council Tax Support.

### **Future monitoring**

The Task and Finish group request monitoring of:

- Discretionary Hardship rewards continue to identify any trends of financial vulnerability affecting any particular group.
- Arrears for cases where Council Tax Support is being given, this is to best manage the scheme and have an effective and efficient approach to collection and recovery.
- Costs of collecting Council Tax - It is important to ensure the balance is correct, whilst we must ensure we collect Council Tax to pay for local services, we have to be sure that we do not inadvertently spend too much Tax Payers money trying to do so, therefore making the scheme inefficient.
- Other Local Authority schemes and lessons learned and National Best Practice to consider if the South Somerset scheme could be improved upon.

The Task and Finish group request officers:

- Assess the costs of collection of Council Tax arrears to ensure we have the assessment of affordability and financial vulnerability correct for the CTS scheme and that appropriate sums of tax payers' money is being spent collecting unpaid Council Tax.

### **Future Risks**

The risk is now a continual decline in the local economy and therefore significant numbers of people needing Council Tax Support and this is not possible to mitigate, it is just a case of adopting a policy and working practices that achieve the best collection rate whilst protecting those who are financially vulnerable. We have already made provision for this by modelling the scheme preparing for increased numbers of recipients.

There are some groups suggesting CTS is unfair and too much of a postcode lottery and suggesting a national benefit or discount scheme should be reintroduced. We contacted neighbouring authorities to look to collectively consider exploring a joint Council Tax Scheme, unfortunately there was not time to pursue this option this year, however Somerset West and Taunton, East Devon, are already operating an income banded scheme and we have listened to their feedback to prepare the recommendations in this report so there has been progress to reduce the local variations.

Food costs increase as a result of leaving the EU, making people financially vulnerable. We will continue to publicise and monitor the hardship scheme, we work with numerous local agencies offering debt advice so we will be able to detect early any impact. We will signpost customers to receive the best support and advice whilst considering the scheme and affordability for our customers, we may need to revise the scheme awards and increase the hardship fund.

### Case Study – Working Age Universal Credit & Working

Mr B is a single person and has his adult son & daughter aged 26 & 29 also living in the property.

Mr B works an average of 5 hours a week but his hours can vary. He is a full time carer for his elderly mother and receives Carer's Allowance and Universal Credit top up.

His son & daughter are also both claiming Universal Credit and looking for work.

Universal Credit (£689.81 converted to weekly figure) £159.19

Earnings £50.00

Carer's Allowance £67.25

Total weekly income £276.44

The weekly council tax charge is £25.02. A non-dependent deduction of £8.14 is applied in the current Council Tax Support scheme and he currently receives Council Tax Support of £13.12 leaving her with an annual bill of £618.80 and monthly instalments of £51.00

Each month Mr B's Universal Credit is recalculated in line with the changes in his earnings but the net effect is minimal.

SSDC receives monthly updates from the Department of Work and Pensions and recalculates his Council Tax Support in line with the changes in UC. This generates a bill every month and as the amount payable changes, consequently the instalments are automatically recalculated.

This has the unintended effect of "stacking" the instalments to the remaining months in the financial year.

Mr B struggles to understand why his monthly payments keep changing and often he is rebilled with instalments starting the following month as his direct debit cannot be collected on time. (We are required to provide 14 days' notice in advance of changing a direct debit).

This means that although the changes to the annual charge are very minimal, the instalments are collected over fewer months.

Each time the Council Tax Support is recalculated, the amount he is told he must pay increases as the remaining number of instalments to pay decreases.

There is also the issue that SSDC are unable to take further action to collect any arrears as every time the Council Tax Support is adjusted, the billing process is reset so reminders are never issued.

In the new Income Banded scheme, Mr B would have an income of £83.44 (UC less tapered housing costs and Carer's Allowance disregarded) plus an earnings disregard of £25 per week leaving £58.44. No non-dependent deductions would apply under the new scheme so this would place him in Band 1 with a 100% discount so he would have nothing to pay.

Should his earnings fluctuate, he would only receive a new bill if he were to move into Band 2 and, given the minimal changes in his earnings, this is unlikely.

## Appointment of Monitoring Officer

Executive Portfolio Holder: Peter Seib, Finance and Legal Services  
Director: Nicola Hix, Support Services  
Contact Details: nicola.hix@southsomerset.gov.uk or 01935 462612

## Purpose of the Report

1. The purpose of this report is to seek approval for the appointment of one of the Council's Statutory Roles, the Monitoring Officer.

## Forward Plan

2. This report did not appear on the Full Council Forward Plan as this appointment was made after the date of the last meeting.

## Public Interest

3. There is a legal requirement on the Council to designate three "Statutory Officers". These are the Head of Paid Service (Chief Executive), the Monitoring Officer and the Section 151 Officer / Chief Finance Officer. The Monitoring Officer has a number of statutory duties and responsibilities relating to the Council's constitution and the arrangements for effective governance. These duties are contained in Article 12 of the Council's constitution.

## Recommendations

4. That Council:
  - a) Notes that the current arrangement with Eastleigh Council will cease at the end of March 2021, and the current Monitoring Officer, Richard Ward, will no longer be acting in this role on behalf of South Somerset District Council.
  - b) Endorses the decision of the Appointments Committee to appoint Jill Byron as the new permanent Monitoring Officer from 1 February 2021.

## Background

5. The Monitoring Officer's legal basis is found in Section 5 of the Local Government and Housing Act 1989, as amended by Schedule 5 paragraph 24 of the Local Government Act 2000.
6. The Monitoring Officer has a number of statutory duties and responsibilities relating to the Council's constitution and the arrangements for effective



governance. These duties are contained in Article 12 of the Council's constitution and include:

- To report on matters he/she believes are, or are likely to be, illegal or amount to maladministration.
  - To be responsible for matters relating to the conduct of councillors and officers.
  - To be responsible for the operation of the council's constitution.
7. Neither the Head of Paid Service (Chief Executive) nor the S151 Officer may fulfil the role of Monitoring Officer. Although many councils appoint their most senior legal officer as their Monitoring Officer this is not a specific requirement. Whoever is appointed must however ensure that the council receives correct and appropriate advice on the lawfulness of its decision making.

### **Selection Process of Monitoring Officer**

8. In December 2019, Council approved that Richard Ward act as Interim Monitoring Officer following the departure of Angela Watson from the role and an unsuccessful recruitment process to appoint into the Lead Specialist Legal / Monitoring Officer role on a permanent basis. This was necessary, as it is a legal requirement on all local authorities to have access to a Monitoring Officer.
9. The interim arrangement for Richard Ward is due to cease at the end of March 2021, and it was therefore decided to try again to fill this post on a permanent basis. This role is the Council's most senior legal role and is vital to the organisation. The post was advertised in November 2020 and following shortlisting by Members of the Appointments Committee (Cllrs Val Keitch, Peter Seib and Linda Vijeh), 3 candidates were invited to attend an assessment day and interview.
10. All 3 candidates attended for interview and assessment on Friday 11<sup>th</sup> December 2020. The process involved:
- a. A technical interview, with 2 qualified solicitors.
  - b. An interview on preferred leadership styles and approaches, in accordance with our Attitudes and Approaches Framework.
  - c. A blind topic, assessing preferred styles and ways of working, again in accordance with our Attitudes and Approaches Framework.
  - d. Finally, a full interview with the Appointments Committee (Cllrs Val Keitch, Peter Seib and Linda Vijeh) advised by the Chief Executive.
11. Having considered the results of all the assessments, the Appointments Committee made their recommendation that Jill Byron, previous Director of Legal, Governance and Compliance at the University of Hull, be appointed as the new permanent Legal Lead Specialist / Monitoring Officer for South Somerset District Council. Jill has previously worked in senior roles at various local authorities and therefore brings with her previous experience of working in District Councils.



## **South Somerset District Council**

12. Jill Byron is able to join South Somerset District Council on 1 February 2021. In order to provide some continuity and handover of the role, Richard Ward will remain working alongside Jill until the current interim arrangement finishes at the end of March 2021.

### **Financial Implications**

13. The financial implications associated with agreeing the recommendation can be covered from within the existing revenue budget for 2020/21 onwards.

### **Legal implications and details of Statutory Powers**

14. It is a statutory requirement to have a Monitoring Officer in place, in order to ensure we deliver our roles and functions as a local authority effectively.

### **Council Plan Implications**

15. None associated with this report.

### **Carbon Emissions and Climate Change Implications**

16. None associated with this report.

### **Equality and Diversity Implications**

17. None associated with this report.

### **Privacy Impact Assessment**

18. None associated with this report.

### **Background Papers**

19. Appointment of S151 Officer, and Appointment of Interim Monitoring Officer – December 2019

## Membership of Committees – Appointment of a new Vice-Chairman of Area West Committee and notification of vacancy on the Audit Committee

Executive Portfolio Holder: Val Keitch, Leader of Council, Strategy and Housing  
Strategic Director: Kirsty Larkins, Strategy & Commissioning  
Lead Officer: Angela Cox, Specialist – Democratic Services  
Contact Details: Angela.cox@southsomerset.gov.uk or 01935 462148

### Purpose of the Report

1. To confirm a new Vice Chairman for the Area West Committee and to notify Members of a vacancy on the Audit Committee membership.

### Public Interest

2. The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020 came into force on 4th April 2020.

Regulation 4 states:-

#### *Meetings of local authorities*

- 4.—(1) *In respect of a reference in any enactment to a meeting of a local authority, that authority may, as they may determine—*
  - (a) *hold such meetings and at such hour and on such days; and*
  - (b) *alter the frequency, move or cancel such meetings, without requirement for further notice.*
- (2) *Where an appointment would otherwise be made or require to be made at an annual meeting of a local authority, such appointment continues until the next annual meeting of the authority or until such time as that authority may determine.*
3. This allowed appointments normally made at an annual meeting to be continued until the next annual meeting or until such time as the authority determined.
4. For the continued safety of Councillors and staff, it was agreed to postpone the SSDC Annual Council meeting in May 2020 until such time as it was safe to call a meeting in person again. However due to a resignation, there is a need to appoint a new Vice Chairman for Area West Committee and a new member to the Audit Committee.



## Recommendations

5. In accordance with Section 16 (1) Local Government and Housing Act 1989 and the duty therein to give effect to the wishes of the political group to which seats on any committee are allocated, the Council confirm that:-
  - a. Councillor Brian Hamilton be appointed as Vice Chairman of Area West Committee to replace Councillor Robin Pailthorpe for the remainder of the Council year.
  - b. A Councillor be appointed to the Audit Committee to replace Councillor Robin Pailthorpe for the remainder of the Council year

## Background

6. Councillor Robin Pailthorpe has confirmed his intention to step down as Vice Chairman of Area West Committee and as a member of the Audit Committee. This report seeks to appoint new Councillors to these two roles.

## Report Detail

7. The membership of committees and working groups for 2019/20 was approved at the Annual Council meeting on 21 May 2019. It was agreed to continue those appointments for 2020/21 due to the Covid-19 meeting restrictions. Since then, the Liberal Democrat group have indicated that Brian Hamilton will replace Robin Pailthorpe as Vice Chairman of the Area West Committee. There is also a vacancy on the Audit Committee to be appointed. This report seeks to confirm these appointments.

## Financial Implications

8. There are no financial implications other than the transfer of the Vice-Chairman allowance to the newly appointed Councillor.

## Legal implications (if any) and details of Statutory Powers

9. Section 16 (1) Local Government and Housing Act 1989 details the duty therein to give effect to the wishes of the political group to which seats on any committee are allocated.

## Council Plan Implications

10. Council Value:
  - Empowering dedicated and flexible employees and elected members focussed on delivery



11. None

### **Equality and Diversity Implications**

12. None

### **Privacy Impact Assessment**

13. No implications

### **Background Papers**

14. Minutes of Council – 21st May 2019, 20th June 2019, 18th July 2019, 19th September 2019, 19th December 2019, 19<sup>th</sup> February 2020. 15<sup>th</sup> October 2020.



## Report of Executive Decisions

Executive Portfolio Holder: Val Keitch, Leader of Council, Strategy and Housing  
Director: Kirsty Larkins, Director (Strategy & Commissioning)  
Lead Officer: Angela Cox, Democratic Services Specialist  
Contact Details: [angela.cox@southsomerset.gov.uk](mailto:angela.cox@southsomerset.gov.uk) or (01935) 462148

## Purpose of the Report

This report is submitted for information and summarises decisions to be taken by the District Executive at their meetings on 3<sup>rd</sup> December 2020 and 7<sup>th</sup> January 2021.

Members are invited to ask any questions of the Portfolio Holders.

## Background Papers

All Published

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## Appendix A

Portfolio	Subject	Decision	Taken By	Date
Leader of the Council	Stronger Somerset Final Proposal	<p>District Executive agreed to:</p> <ul style="list-style-type: none"> <li>a. seek Council endorsement for the Stronger Somerset proposal for the reform of local government including the creation of two unitary Councils within Somerset. and recommend its approval to full Council, for submission to the Secretary of State for Communities and Local Government.</li> <li>b. delegate authority to the Leader of the Council and the Chief Executive, in consultation with the other Somerset District Leaders and Chief Executives, to make minor amendments to the Proposal as necessary and / or appropriate, ahead of its submission to the Secretary of State.</li> </ul> <p>District Executive also recommended that Council:</p> <ul style="list-style-type: none"> <li>c. support the continuing consultation and engagement with key partners, neighbouring authorities, business, staff, unions and local stakeholders, above and beyond any programme of consultation that may be required by the Government in due course.</li> <li>d. agree to this Council, with the other Somerset councils, advancing the delivery of aspects of the proposals for reform ahead of the Secretary of State's approval where so doing will support the Stronger Somerset Proposal and lead to early delivery of efficiencies, community outcomes and greater collaboration &amp; integration.</li> <li>e. pay due regard to the Equalities Impact Assessment, attached as Appendix B, in considering the proposal for a Stronger Somerset.</li> <li>f. note that, in the best interests of the communities and residents of South Somerset, the Council will continue to work with colleagues across all tiers of local government and public service in Somerset including ensuring our residents, communities and businesses are supported through the pandemic.</li> </ul>	District Executive	03/12/20

Finance and Legal Services	2021/22 Draft Budget and Medium Term Financial Plan Update	District Executive agreed to:- a. note the current estimates and next steps in respect of the Draft Budget for 2021/22 and the Medium Term Financial Plan. b. approve in principle the changes to budget estimates in respect of the initial pressures and savings included within the report (para 13).	District Executive	03/12/20
Finance and Support Services Protecting Core Services	Update on the Impact of Covid-19 on the Council	District Executive agreed to:- a. note the impact of Covid-19 on Council Services and Finances. b. note the additional services and work the Council is providing in response to the pandemic.	District Executive	03/12/20
Protecting Core Services	Planning Reimagined – Outcomes from Members Working Group	District Executive agreed to:- a. note the contents of the Planning Reimagined - Outcomes from Members Working Group report. b. an update on the implementation of the actions agreed by the Planning Reimagined working group (listed in Appendix A) to come forward to District Executive in 6 month's time	District Executive	03/12/20
Economic Development inc Commercial Strategy	Investment Assets Update Report	That District Executive agreed to:- a. note the resilience of the property investment portfolio thus far in the context of the COVID-19 pandemic. b. note slower progress in acquiring new commercial property investments as a result of COVID-19. c. note continued rent collection averaging in excess of 95% over the last three Quarters despite the pandemic. d. note the return being achieved across the portfolio which is slightly below the Council's target of 7% as a result of lease renewals, securing the future of the asset. e. note progress being made in securing income from our existing assets and the contribution to the revenue budget towards the revised £3.35m target. f. note progress being made in disposals and transfers of existing assets, resulting in a reduction of future liabilities associated with these assets.	District Executive	03/12/20

Health & Wellbeing	South Somerset Families Programme – Supporting Families and Improving Life Chances Project Update	District Executive agreed to:- a. note the progress in the South Somerset Families Programme – Supporting Families and Improving Life Chances, project development. b. note the proposal to produce a formative project evaluation to be presented by the end of the 2020/21 financial year and a future external evaluation.	District Executive	03/12/20
Health & Wellbeing	The Future Management of the Council's Leisure Facilities	That District Executive agreed to delegate authority to the Specialist, Strategic Planning in consultation with the Leader and Portfolio Holder for Health and Wellbeing to: i. appoint a preferred operator to run the Council's leisure facilities following the scoring of final tenders by the Council's evaluation panel; ii. to agree a reserve bidder if appropriate; iii. report back to District Executive by April 2021, for information, on the appointment of a new operator including key terms of the appointment.	District Executive	03/12/20
Finance and Legal Services	Annual review of the Regulation of Investigatory Powers Act 2000 (RIPA)	District Executive agreed to note the Council's use of Regulation of Investigatory Powers Act 2000 (RIPA) powers and the amendments to the RIPA Corporate Policies and Procedures.	District Executive	03/12/20
Economic Development including Commercial Strategy	Property Purchase of Yeovil Town Football Club Ground	District Executive agreed to:- a. note the importance of Yeovil Town Football Club and the possible consequences if the club becomes insolvent. b. approve the proposal to purchase the property asset Huish Park and lease it back to Yeovil Town Football Club and the terms outlined in this report. c. delegate to the Director of Commercial Services and Income Generation approval of detail of the sale, subject to the initial return on capital being no worse than the minimum identified in the confidential appendices to this report.	District Executive	03/12/20

Environment	Somerset Waste Partnership Annual Report & Business Plan Update	District Executive: a. approved the draft Business Plan 2020-2021; b. noted the changes to how garden waste payments will be made in 2021, as agreed by the Somerset Waste Board; c. approved the renewal of the delegation of powers required to underpin the SWP's advice, support and enforcement policy.	District Executive	07/01/21
Finance and Legal Services	Council Tax Support Scheme 2021/22	This report was recommended to Council and appears elsewhere on the agenda.	District Executive	07/01/21
Finance and Legal Services	2021/22 Draft Budget and Medium Term Financial Plan Update	District Executive: a. noted the current estimates and next steps in respect of the Draft Budget for 2021/22 and the Medium Term Financial Plan. b. noted the current the Capital bids in Appendix A to be finalised for the February District Executive report. c. noted the changes to the budget estimates in respect of the initial pressures and savings included within the report (para 17). These also be finalised in the February report. d. recommended that Full Council approve an increase in Council Tax by £5 in 2021/22 for a Band D property.	District Executive	07/01/21
Economic Development including Commercial Strategy	Somerset Recovery and Growth Plan	District Executive: a. approved the Somerset Recovery and Growth Plan; b. delegated authority to the Economy Lead Specialist to make any necessary final amendments to the Somerset Recovery and Growth Plan in association with the appropriate Director(s) and the Portfolio Holder for Economic Development Commercial Strategy.	District Executive	07/01/21
Protecting Core Services incl Transformation	Transformation Programme Assessment & Final Report	District Executive noted the content of the SSDC Transformation Programme Assessment and Final Report.	District Executive	07/01/21

Health and Wellbeing	Octagon Theatre Development	<p>District Executive:</p> <p>a. agreed in principle to progress the development of the project and the underwriting of the total project costs by SSDC, of up to £23.01m, with a further report brought to Executive once full financial implications including VAT were confirmed.</p> <p>b. noted the intention to partially offset the project costs with future grant funding applications, which can be progressed if the project is approved in principle to proceed.</p> <p>c. noted the confidential appendices, namely the Executive Summary by Charcoal Blue, and the initial financial assessment of the business case to refurbish the existing site and facilities; and to extend the site with both additional educational and commercial income earning facilities; which will assist in repaying the proposed project costs.</p> <p>d. noted the current financial forecast in the business plan, which is awaiting VAT advice. (This is to be presented in a final report for approval in due course).</p>	District Executive	07/01/21
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## Audit Committee

Committee Chairman: Cllr Martin Carnell  
Lead Officer: Jo Nacey, Section 151 Officer  
Contact Details: [Jo.nacey@southsomerset.gov.uk](mailto:Jo.nacey@southsomerset.gov.uk) or 01935 462243

This report summarises the items considered by the Audit Committee since the last report to Council in November 2020. The November meeting was rearranged to be able to sign off the Statement of Accounts, and the committee met on the 22<sup>nd</sup> December 2020.

Below are the items that have been considered – for more information about the items please refer to the reports and minutes viewable on the website at:

<http://modgov.southsomerset.gov.uk/ieListMeetings.aspx?CId=135&Year=0>

(They will be available shortly after this Full Council Agenda is published)

- Approved the 2019/20 Annual Governance Statement.
- Audit Findings Report 2019/20, considered the matters identified in the report, and noted the draft audit findings as outlined in the report. Noted the opinion on the financial statements, opinion on other matters, and the conclusion regarding arrangements for securing economy, efficiency and effectiveness in the authority's use of resources.
- Statement of Accounts 2019/20, noted the external auditor's unqualified opinion on the financial statements, approved the 2019/20 Statement of Accounts and authorised that the S151 Officer and Chair of Audit Committee sign the Letter of Representation.

The meeting of the Audit Committee on 28 January 2021 has been cancelled. The next scheduled meeting will be on March 25<sup>th</sup> 2021 at 10.00am.

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## Scrutiny Committee

Committee Chairman:	Cllr Crispin Raikes
Lead Officer:	Stephanie Gold, Specialist (Scrutiny)
Contact Details:	Stephanie.gold@southsomerset.gov.uk or 01935 462656

This report summarises the work of the Scrutiny Committee since the last report to Council in November.

Since the last report, the committee has met on 1<sup>st</sup> December 2020 and the 5<sup>th</sup> January 2021. Minutes of the meeting can be viewed on the website at:  
<http://modgov.southsomerset.gov.uk/ieListMeetings.aspx?CId=141&Year=0>

The Committee have continued to consider the reports going before District Executive and providing 'critical friend' challenge. Due to the pandemic situation, several of the scheduled reports due to Scrutiny Committee and Task & Finish work have been temporarily delayed.

The Task & Finish Group for Productivity Analysis was reconvened in December 2020. A Task & Finish Group is to be set up for the SSDC Environment Strategy and the Specialist (Scrutiny & Member Development) is working on the setting up of the group and inviting members to be involved.

The Specialist (Scrutiny & Member Development) is also looking at improvements to the 'member portal' and is working with the Digital Specialist (Business Relationship & Planning) to progress this. Further details and ideas will be brought back to committee and will be looking to engage further with members in the coming months.

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## **Date of Next Meeting**

Members are asked to note that the next scheduled meeting of the Full Council will take place on **Thursday, 25<sup>th</sup> February 2021** as a virtual meeting using Zoom meeting software **commencing at 6.30 p.m.**

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