

# Public Document Pack



## RUSHMOOR BOROUGH COUNCIL

### CABINET

*at the Council Offices, Farnborough on  
Tuesday, 11th March, 2025 at 7.00 pm*

To:

Cllr Gareth Williams, Leader of the Council  
Cllr Sophie Porter, Deputy Leader and Healthy Communities & Active Lives Portfolio Holder

Cllr A.H. Crawford, Finance & Resources Portfolio Holder  
Cllr Jules Crossley, Policy, Performance & Sustainability Portfolio Holder  
Cllr Keith Dibble, Housing & Planning Portfolio Holder  
Cllr Christine Guinness, Pride in Place / Neighbourhood Services Portfolio Holder  
Cllr Julie Hall, Economy, Skills & Regeneration Portfolio Holder

Enquiries regarding this agenda should be referred to Chris Todd, Democratic Support Officer, on 01252 398825 or e-mail: [chris.todd@rushmoor.gov.uk](mailto:chris.todd@rushmoor.gov.uk)

## A G E N D A

### 1. DECLARATIONS OF INTEREST –

Under the Council's Code of Conduct for Councillors, all Members are required to disclose relevant Interests in any matter to be considered at the meeting. Where the matter directly relates to a Member's Disclosable Pecuniary Interests or Other Registrable Interest, that Member must not participate in any discussion or vote on the matter and must not remain in the room unless they have been granted a dispensation (see note below). If the matter directly relates to 'Non-Registrable Interests', the Member's participation in the meeting will depend on the nature of the matter and whether it directly relates or affects their financial interest or well-being or that of a relative, friend or close associate, applying the tests set out in the Code.

**NOTE:**

On 27th May, 2021, the Council's Corporate Governance, Audit and Standards Committee granted dispensations to Members appointed by the Council to the Board of the Rushmoor Development Partnership and as Directors of Rushmoor Homes Limited.

2. **MINUTES** – (Pages 1 - 6)

To confirm the Minutes of the meeting held on 11th February, 2025 (copy attached).

3. **BUDGET MANAGEMENT - MONTH 10** – (Pages 7 - 14)  
(Cllr A.H. Crawford, Finance & Resources Portfolio Holder)

To consider Report No. FIN2508 (copy attached), which sets out the Council's forecasted financial position for 2024/25 as at the end of January, 2025.

4. **DISCRETIONARY RATE RELIEF POLICIES - 2025/26** – (Pages 15 - 38)  
(Cllr A.H. Crawford, Finance & Resources Portfolio Holder)

To consider Report No. FIN2507 (copy attached), which sets out amendments to two local policies to award business rate relief to organisations in the Borough.

5. **COUNCIL TAX SECOND HOME PREMIUM** – (Pages 39 - 48)  
(Cllr A.H. Crawford, Finance & Resources Portfolio Holder)

To consider Report No. FIN2509 (copy attached), which sets out amendments to the discretionary Council Tax premium charged in respect of second homes.

6. **CLIMATE CHANGE STRATEGY & ACTION PLAN 2025-28** – (Pages 49 - 62)  
(Cllr Jules Crossley, Policy, Performance & Sustainability Portfolio Holder)

To consider Report No. ACE2505 (copy attached), which sets out a revised Climate Change Strategy and Action Plan for the period 2025-28.

7. **EXCLUSION OF THE PUBLIC** –

To consider resolving:

That, subject to the public interest test, the public be excluded from this meeting during the discussion of the undermentioned item to avoid the disclosure of exempt information within the paragraphs of Schedule 12A to the Local Government Act, 1972 indicated against such item:

<b>Item No.</b>	<b>Schedule 12A Para. No.</b>	<b>Category</b>
8	3	Information relating to financial or business affairs

8. **LAND DISPOSAL - FARNBOROUGH TOWN CENTRE** – (Pages 63 - 90)  
(Cllr Julie Hall, Economy, Skills & Regeneration Portfolio Holder)

To consider Exempt Report No. REG2502 (copy attached), which seeks authority to dispose of the freehold interest in respect of a Council-owned property in Farnborough town centre.

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# CABINET

Meeting held on Tuesday, 11th February, 2025 at the Council Offices, Farnborough at 7.00 pm.

## Voting Members

Cllr Gareth Williams, Leader of the Council

Cllr Keith Dibble, Housing & Planning Portfolio Holder

Cllr Christine Guinness, Pride in Place / Neighbourhood Services Portfolio Holder

Cllr Julie Hall, Economy, Skills & Regeneration Portfolio Holder

Apologies for absence were submitted on behalf of Cllrs Jules Crossley, Sophie Porter and Becky Williams.

The Cabinet considered the following matters at the above-mentioned meeting. All executive decisions of the Cabinet shall become effective, subject to the call-in procedure, from **24th February, 2025**.

### 58. **DECLARATIONS OF INTEREST –**

Having regard to the Council's Code of Conduct for Councillors, no declarations of interest were made.

### 59. **MINUTES –**

The Minutes of the meeting of the Cabinet held on 14th January, 2024 were confirmed and signed by the Chairman.

### 60. **GENERAL FUND BUDGET 2025-26 AND MEDIUM TERM FINANCIAL STRATEGY 2025-26 TO 2028-29 –**

(Cllr Gareth Williams, Leader of the Council)

The Cabinet considered Report No. FIN2505, which set out the draft General Fund Budget for 2025/26 and Medium Term Financial Strategy (MTFS) up to 2028/29.

The Cabinet was reminded that the Medium Term Financial Strategy set out the key work streams for the Council to focus on over the medium term. These aimed, collectively, to address the projected significant shortfall in the General Fund budget. Members were informed that a wide range of information was presented in the report and accompanying appendices. It was confirmed that the Council was in a position to present a balanced budget for 2025/26 with the use of reserves. It was reported that there was a £16.152 million deficit of the MTFS terms and that a Financial Recovery Plan was in place to address the challenge achieving this. The budget would continue to require the implementation of cost reductions, efficiency savings and capital receipts to reduce capital costs whilst drawing down reserves. The Cabinet discussed the additional funding requests in respect of Citizens Advice and Rushmoor Voluntary Services that had been presented through the Overview and Scrutiny Committee. It was decided that the funding for these organisations would be

discussed and reviewed through the planned service review process later in the year.

The Capital Programme for the period 2024/25 to 2027/28 was set out at Appendix 6 of the report. It was explained that the purpose of the Capital Programme was to provide the framework for the Council's capital expenditure and financing plans to ensure that they were affordable, prudent and sustainable over the longer term. The main areas where the Council would be facing increased levels of risk and uncertainty over the medium term were set out in Section 4 of the report. In discussing the details of the report, Members expressed their gratitude for the hard work of the finance team.

### **The Cabinet**

- (i) **RECOMMENDED TO THE COUNCIL** that approval be given to:
  - (a) the Medium Term Financial Strategy and the strategy to resolve the Medium Term Financial Strategy deficit, as set out in Report No. FIN2505;
  - (b) the General Fund Revenue Budget Estimates Summary 2025/26, as set out in Appendix 1 of the Report;
  - (c) the Council Tax requirement of £8,008,377 for this Council;
  - (d) the Council Tax level for Rushmoor Borough Council's purposes of £239.70 for a Band D property in 2025/26;
  - (e) the Capital Programme, as set out in Appendix 6 of the Report;
  - (f) the Strategy for the Flexible Use of Capital Receipts, as set out in paragraph 3.29 of the Report;
  - (g) the UK Shared Prosperity Fund (UKSPF) funding allocations, as set out in Appendix 7 of the Report; and
- (ii) **RESOLVED** that:
  - (a) the requested earmarked reserves and delegations, as set out in paragraph 3.12 onwards of Report No. FIN2505; and
  - (b) the Leader of the Council, in consultation with the relevant portfolio holder, be authorised to make final decisions on specific UKSPF project allocations.

61. **COUNCIL PLAN, PERFORMANCE AND RISK REGISTER QUARTERLY UPDATE OCTOBER TO DECEMBER 2024 –**  
(Cllr Jules Crossley, Policy, Performance and Sustainability Portfolio Holder)

The Cabinet received Report No. ACE2503, which set out the performance monitoring information for the Council Plan and key service measures for the third

quarter of 2024/25. Members were informed that key projects and activities from the Council Plan and key service indicators and measures used by the Council to monitor how the Council runs were included in the Report. Members were informed that the monitoring document had been updated and refreshed prior to quarter two, to give a better picture of performance across the Council. The Cabinet heard that the Council's Corporate Risk Register tried to identify factors that could impact on the future delivery of the Council's key priorities. A summary of those risks that had become issues, new risks and those risks that had seen a significant change in the risk gap was provided in the report for discussion.

In discussing the Report, Members were satisfied that the amended format of the document had helped Portfolio Holders to better track performance within their areas of responsibility.

**The Cabinet NOTED** the progress made towards delivering the Council Plan and Council services and the changes highlighted in the Council's Corporate Risk Register, as set out in Report No. ACE2503.

**62. ANNUAL PEOPLE REPORT AND OTHER HUMAN RESOURCE MATTERS –**  
(Cllr Becky Williams, Finance and Resources Portfolio Holder)

The Cabinet considered Report No. PEO2502, which set out a number of updates in relation to the Council's workforce.

Members were informed that the report contained updates on the implementation of elements of the Council's People Strategy, which had been adopted in 2021, and provided key data on the Council's workforce for 2024. The report also provided the latest Pay Policy Statement and Gender Pay Gap and Ethnicity Pay Gap calculations, which would be considered by the Corporate Governance, Audit and Standards Committee and then the Council.

**The Cabinet RESOLVED** that

- (i) the Annual People Report, as set out in Report No. PEO2502, be noted; and
- (ii) the Pay Policy Statement, Gender Pay Gap and Ethnicity Pay Gap report to the Corporate Governance, Audit and Standards Committee, as set out in Appendix B of the Report, be noted.

**63. TREE RISK MANAGEMENT POLICY AND TREE MAINTENANCE POLICY –**  
(Cllr Christine Guinness, Pride in Place / Neighbourhood Services Portfolio Holder)

The Cabinet considered Report No. OS2502, which set out a new Tree Risk Management Policy and a new Tree Management Policy for the Council.

Members were informed that the new policies would form the overall management approach in relation to Council owned trees. The policies also set out how trees would be surveyed and how work would be prioritised in relation to the safety of persons and property.

In discussing this, Members expressed their support for the introduction of this policy as vital in helping to maintain the green and leafy character of the Borough.

**The Cabinet RESOLVED** that the adoption of the Tree Risk Management Policy and the Tree Management Policy, as set out in Appendices 1 and 2 of Report No. OS2502, be approved.

64. **RUSHMOOR LOCAL PLAN - LOCAL DEVELOPMENT SCHEME FEBRUARY 2025 –**  
(Cllr Keith Dibble, Housing and Planning Portfolio Holder)

The Cabinet considered Report No. PG2507, which set out a Local Development Scheme in relation to the Council's Local Plan.

Members were informed that the Government had requested an up-to-date timetable for the preparation of a Local Plan. It was reported that this would take the form of an updated Local Development Scheme (LDS) which would provide an indicative timetable for the preparation of a new Local Plan for the Borough. In considering this, Members discussed matters around the expected level of housing provision and the importance of discussing these matters with our neighbouring authorities.

**The Cabinet RESOLVED** that the publication and submission to the Ministry of Housing, Communities and Local Government of an updated Local Development Scheme for the new Local Plan, as set out in Report No. PG2507, be approved.

65. **FARNBOROUGH LEISURE CENTRE - NEXT STEPS –**  
(Cllr Sophie Porter, Healthy Communities and Active Lives Portfolio Holder / Christine Guinness, Pride in Place / Neighbourhood Services Portfolio Holder)

The Cabinet considered Report No. REG2501, which set out the next steps in relation to the provision of a new leisure centre for Farnborough.

The Cabinet was reminded that, in January 2023, the Council had been awarded £20 million of Levelling Up Funding to support the delivery of a Leisure and Cultural Hub in Farnborough. Since that time, a review of the project had shown that estimated costs had increased significantly and it had become clear that a project of that type was no longer affordable for the Council. The project team had engaged with a team of specialist consultants provided by the Government to look at how the project could be adjusted to achieve the most important outcomes for local people whilst being affordable for the Council. The Report set out a revised proposal that would deliver a leisure centre in Farnborough that was both within the time parameters of the Levelling Up funding and affordable for the Council, given its wider financial pressures.

The Cabinet was supportive of the proposed approach and felt that this would deliver an important facility for the Borough.

**The Cabinet RESOLVED** that

- (i) the revised approach to providing a leisure centre in Farnborough town centre, as set out in Report No. REG2501, be approved;



- (ii) the proposed facilities mix for the leisure centre, as set out in the Report, be approved;
- (iii) the development procurement approach, to enable the delivery of the project within the Levelling Up Fund timelines, be approved;
- (iv) the commissioning of design work to the end of RIBA Stage 3, planning submission and associated costs of up to £1.35 million be funded by the Levelling Up Fund;
- (v) the use of Levelling Up Fund Capacity Funding Grant (£40,000), towards legal and other project related costs that cannot be drawn down from the Levelling Up Fund, be approved;
- (vi) the overall operator procurement and appointment approach, as set out in the Report, be approved, along with the commencement of the process;
- (vii) the Executive Head of Operations, in consultation with the Healthy Communities & Active Lives Portfolio Holder, be authorised to amend the procurement documentation as required throughout the process, subject to consultation with the Executive Head of Finance on any financial implications;
- (viii) the further extension to the existing agreement with Places Leisure to operate the Aldershot Pools and Lido on the same terms until 31st March, 2027 be approved;
- (ix) it be noted that a detailed viable business case, based on the outcomes of RIBA 3 and the initial stages of the operator procurement, including an appropriate funding strategy supported by robust independent due diligence, would be produced before a decision to move to RIBA Stage 4 of the project was considered by the Cabinet;
- (x) it be noted that, if proceeding beyond RIBA Stage 4, the Council would be accepting the financial risks associated with the funding strategy, including the outcomes of the operator procurement and the risks fully identified, evaluated and scenario tested in the business case; and
- (xi) it be noted that, to progress beyond RIBA Stage 4, the Council would firstly need to resolve its current Medium Term Financial Strategy deficit and, to a high degree of certainty, achieve financial sustainability.

**66. SERCO CONTRACT EXTENSION –**

(Cllr Christine Guinness, Pride in Place / Neighbourhood Services Portfolio Holder)

The Cabinet considered Report No. OS2503, which set out options in relation to the ending of the primary period of the Council's contract with Serco.

The Cabinet was reminded that the current contract in respect of waste collections, street cleaning and grounds maintenance had commenced on 31st July, 2017 and was due to expire on 30th July, 2027. It was reported, however, that the contract

allowed for an extension period of up to a further ten years. In light of the contractor's consistent performance and the risks associated with alternative options, it was proposed that the Council should enter into negotiations with Serco regarding a possible extension. Members considered that this would be the best option for the Council and expressed satisfaction with the current performance of the contractor.

**The Cabinet RESOLVED** that

- (i) the proposed approach for the Council to enter into formal contract extension negotiations with Serco, as set out in Report No. OS2503, be approved; and
- (ii) the establishment of a working group to oversee the extension process be approved.

The Meeting closed at 7.57 pm.

CLLR GARETH WILLIAMS, LEADER OF THE COUNCIL

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CABINET

COUNCILLOR ALEX CRAWFORD  
FINANCE & RESOURCES PORTFOLIO HOLDER  
REPORT NO. FIN2508

11 MARCH 2025

KEY DECISION? NO

**BUDGET MANAGEMENT – MONTH 10****SUMMARY AND RECOMMENDATIONS:**

This report sets out the forecasted financial position for 2024/25 as at the end of January 2025.

CABINET is recommended to:

- i. Note the Revenue budget forecast as set out in Section 3.1 of the report
- ii. Approve the virements listed in Section 3.12

**1. INTRODUCTION**

- 1.1. The Budget is a major decision for the Council and setting and maintaining a balanced budget is a statutory requirement. This report provides an update on the forecasted outturn position against approved budget for the current financial year 2024/25 based upon service manager information as at the end of January 2025 with additional finance due diligence. Heads of Service, Service Managers and the Finance Team work collaboratively to produce robust forecasts and validate forecast assumptions.

**2. BACKGROUND AND EXECUTIVE SUMMARY**

- 2.1. The Council has a statutory obligation to set and maintain a balanced budget. In February 2025 the Council identified a significant challenge to its future financial sustainability (as set out at the February 2024 Budget Council).
- 2.2. The forecast outturn for 2024/25 is on track with the full £740k savings requirement achieved for 2024/25. The detail behind this headline shows a more challenging position which is offset by some more positive news. Key income streams are forecast below budget, however are mitigated by several one-off in year favourable variances.
- 2.3. The level of external borrowing has reduced through careful cashflow management delaying and reducing the need to borrow externally. Whilst the council has utilised more of its cashflow to avoid external borrowing, the overall reduction in level of borrowing required in the MTFs can only be achieved through capital receipts.

### 3. CURRENT YEAR FINANCIAL PERFORMANCE

#### Revenue Account

- 3.1. The original net General Fund Revenue budget for 2024/25 was approved by Council at their meeting in February 2024. The latest approved budget also includes budget carry forwards of £216k as noted in the July MTFs update. The month 10 forecast outturn is presented in the table below.

	2024-25 Original Budget £'000	2024-25 Approved Budget £'000	2024-25 Forecasted Outturn £'000	2024-25 Forecast Variance £'000
Community & Residents	2,678	2,372	2,374	2
Development & Economic Growth	2,312	2,289	2,387	98
Enabling Services	440	1,438	1,237	(201)
Finance	2,931	3,115	3,015	(101)
Neighbourhood Services	11,167	10,456	10,255	(201)
Policy, Climate & Sustainability	771	511	488	(23)
Regeneration & Property	(4,964)	(5,359)	(5,320)	40
<b>Subtotal</b>	<b>15,335</b>	<b>14,822</b>	<b>14,436</b>	<b>(386)</b>
Less: Reversal of Accounting Entries	(2,957)	(2,944)	(2,944)	-
<b>Net Service Revenue Expenditure</b>	<b>12,377</b>	<b>11,878</b>	<b>11,492</b>	<b>(386)</b>
<u>Corporate Income &amp; Expenditure</u>				
Minimum Revenue Provision (MRP)	1,758	1,771	1,705	(66)
Interest Receivable	(3,776)	(3,776)	(3,680)	96
Interest Payable	8,731	8,729	7,384	(1,346)
Pooled Funds	-	-	931	931
RCCO	-	13	13	(0)
Movement in Earmarked Reserves	119	(200)	(200)	(0)
<b>Net General Fund Revenue Budget</b>	<b>19,210</b>	<b>18,415</b>	<b>17,645</b>	<b>(771)</b>
<b>Funded by:</b>				
Council Tax	(7,706)	(7,706)	(7,706)	-
Business Rates	(5,100)	(5,100)	(5,310)	(210)
New Homes Bonus	(384)	(384)	(384)	-
Feed In Tariff	-	-	(43)	(43)
Services Grant	(14)	(14)	(17)	(3)
Funding Guarantee	(516)	(516)	(516)	-
New Burdens Funding	-	-	(38)	(38)
Revenue Support Grant	(111)	(111)	(111)	-
<b>Total Funding</b>	<b>(13,831)</b>	<b>(13,831)</b>	<b>(14,125)</b>	<b>(294)</b>
<b>Core (Surplus)/Deficit</b>	<b>5,379</b>	<b>4,584</b>	<b>3,520</b>	<b>(1,065)</b>

- 3.2. As previously reported, the Service Reduction Target of £500k in 2024/25 has been achieved and exceeded through review of budgets and service opportunities in year. £433k of the £804k savings achieved in 2024/25 are temporary. The breakdown of how these savings have been achieved is detailed below. Further work to identify permanent savings to secure the financial security of the council looking forward into the MTFS period are being worked on through the Financial Resilience Programme.

		2024-25	2025-26	2026-27	2027-28
		£	£	£	£
<b>Service Opportunities</b>					
<b>Recurrent</b>					
Close North Hants Employment and Skills Zone website	Q1	- 2,390	- 2,390	- 2,390	- 2,390
Increase Princes Hall Venue Levy	Q1	- 20,000	- 20,000	- 20,000	- 20,000
Triage post in CSU to be funded by external	Q1	- 44,800	- 44,800	- 44,800	- 44,800
Contract Inflation update	Q1	- 83,760	- 83,760	- 83,760	- 83,760
Wellesley S106 contributions	Q1	- 7,268	- 7,268	- 7,268	- 7,268
Green Waste Income	Q1	- 35,173	- 35,173	- 35,173	- 35,173
<b>Total Recurrent Savings:</b>		<b>- 193,391</b>	<b>- 193,391</b>	<b>- 193,391</b>	<b>- 193,391</b>
<b>Temporary</b>					
Farnborough College of Technology rental of the Meads	Q1	- 170,091	- 102,542		
Supporting economic development at Hart DC	Q1	- 25,085			
Street cleaning – pause/delaying major projects	Q1	- 10,000			
Anti Social Behaviour External Funding bid successful	Q1	- 60,000			
Recycling glass sales	Q1	- 168,000			
<b>Total non recurrent:</b>		<b>- 433,176</b>	<b>- 102,542</b>	<b>-</b>	<b>-</b>
<b>Total</b>		<b>- 626,567</b>	<b>- 295,933</b>	<b>- 193,391</b>	<b>- 193,391</b>
<b>Budget Adjustments</b>					
Premises Licensing Income	Q1	- 11,872	- 11,872	- 11,872	- 11,872
Taxi Licensing Income	Q1	- 12,700	- 12,700	- 12,700	- 12,700
Princes Hall Car Parking Income	Q1	- 7,000	- 7,000	- 7,000	- 7,000
Business Rates	Q1	- 17,470	- 17,470	- 17,470	- 17,470
Utilities	Q1	- 44,800	- 44,800	- 44,800	- 44,800
Maintenance for site no longer in existence	Q1	- 2,000	- 2,000	- 2,000	- 2,000
Budget Correction	Q1	- 38,500	- 38,500	- 38,500	- 38,500
Budget Correction – Original		3,250	3,250	3,250	3,250
Budget Correction	M8	- 28,840	- 28,840	- 28,840	- 28,840
Additional income at Southwood Café	Q2	- 22,000	- 22,000	- 22,000	- 22,000
Food Hygiene license income ceased	Q2	4,000	4,000	4,000	4,000
<b>Total</b>		<b>- 177,932</b>	<b>- 177,932</b>	<b>- 177,932</b>	<b>- 177,932</b>
<b>Cumulative Summary</b>					
Cumulative Target Savings		- 500,000	- 1,000,000	- 1,500,000	- 2,000,000
Quick Wins		- 626,567	- 295,933	- 193,391	- 193,391
Budget Adjustments		- 177,932	- 177,932	- 177,932	- 177,932
<b>Remaining savings to be found</b>		<b>- 804,499</b>	<b>- 526,135</b>	<b>- 1,128,677</b>	<b>- 1,628,677</b>
<b>Savings achieved beyond target</b>		<b>304,499</b>			

- 3.3. Details of the Month 10 forecast variance by nature is provided below.

	Community & Residents	Development & Economic Growth	Enabling Services	Finance	Neighbour hood Services	Policy, Climate & Sustainability	Regeneration & Property	Grand Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Staff Costs	(12)	(122)	(202)	(31)	(213)	(21)	(137)	(737)
Contracted Services					(20)		(4)	(24)
Utilities & Business Rates	6	(1)	(12)		(52)		(230)	(290)
Professional Consultancy						(5)	(9)	(14)
IT		(1)	(74)	(5)	2	(3)		(81)
Equipment				(1)				(1)
Maintenance		(7)			(15)		(65)	(86)
Other Costs	(24)	(33)	(13)	(19)	(178)		(10)	(276)
Fees and Charges	2	168	24		314			508
Property Related Income			(5)	-	(11)		220	205
Property Service Charges							(144)	(144)
Grant				(46)	(9)			(55)
Other Income	30	93	80	-	(20)	6	419	608
<b>Total</b>	<b>2</b>	<b>98</b>	<b>(201)</b>	<b>(101)</b>	<b>(201)</b>	<b>(23)</b>	<b>40</b>	<b>(386)</b>

### Key Service Variations

- 3.4. Each of these variances are being worked through to evaluate the certainty of the forecast and impact on the MTFS budget requirement.
- 3.5. Salary savings of over £737k are forecast to be achieved in year. This has been achieved across all portfolio's, with circa £200k of this saving due to a less than anticipated pay increase agreed nationally.
- 3.6. As per previous reports, fees & charges income in many areas are struggling to hit approved budgets. This includes property, car parking, crematorium, planning, building control and land charges. Where possible, related costs are being minimised to mitigate this loss.
- 3.7. The development of a long term detailed cashflow forecast managed through an officer led treasury management panel has enabled external borrowing to be delayed and aligned to the cashflow needs of the council.
- 3.8. As certainty has improved towards the end of the financial year, a number of smaller savings have been reported by services across the board.
- 3.9. In addition, interest costs are to be capitalised for Union Yard and the Crematorium until handover of completed projects. This reduced net interest costs by circa £1.4m in the current financial year. This accounting treatment increases the overall cost and borrowing requirement of each project, however it enables us to remove the interest impact from the revenue account in the short term.
- 3.10. As previously reports, the UBS Multi-Asset Income Fund - £5 million investment was part of the council's long-term £21m investment in Pooled funds. UBS closed the fund in September giving the council a loss on the original investment. This has been mitigated by the sale of the CCLA fund that is in surplus. The net effect is a currently estimated at a £930k loss (£978k

previously reported) however depends on the final values achieved on the CCLA. It is to be noted that the fund has provided a significant revenue return in previous years more than the loss incurred, a loss provision was not set up to from the enhanced returns due to the dispensation from accounting for book losses on the revenue account.

- 3.11. Retained business rates funding continues to be monitored closely alongside our collection fund technical advisors LGFutures to ensure the best outcome for the revenue account.

### **Virements**

- 3.12. In order to proactively manage budgets, a number of budget virements including use and contributions to earmarked reserves have been proposed by officers through the year to date. Cabinet is asked to approve the virements as follows below in line with the virement rules set out in the council's Constitution's Financial Regulations (C10&11) and Delegated Authorities (3.5 Matters Reserved for Cabinet).

Department/Reason	Amount	Notes
Property	£134,000	Reallocation of budget within The Meads Multi-Storey Car Park cost centre, due to greater transparency following a reconciliation from the previous site owner. Increase in service charges RBC owe, versus increase in car park income due to RBC. Net favourable position of £40k.
Operational Services – Parks & Recs	£42,000	Slippage of Rowhill SANG project into 25/26. Spend and associated drawdown from earmarked reserve will be reduced in 24/25.

### **Delivery of Target**

- 3.13. Full Council on 22nd February 2024 approved the 2024-25 revenue and capital budget and the 2025-28 Medium Term Financial Strategy (MTFS). The 2024-25 revenue budget projected an unsustainable £5.379m drawdown on reserves before mitigation. Full Council adopted a set of budget savings targets to bring the revenue account sustainably back into balance without the need to draw on reserves over the four-year period. The in year projected use of reserve to balance the revenue position is now projected at £3,520k due to the overall positive financial performance in year.

### **Capital**

- 3.14. The original Capital Programme estimate for 2024/25 was approved by Council at their meeting in February 2024 totalling £13.473m.
- 3.15. Cabinet also considered slippage requests and virements throughout the year creating an approved budget of circa £22m.

3.16. The current anticipated outturn forecast for 2024/25 amounts to a spend of £15.7m – an underspend of £6.3m. In the main this consists of anticipated slippage into 2025/26 of grant funded expenditure relating to The Galleries (£3.4m), unutilised LAHF and related funding (£742k) and the Crematorium refurbishment project (£781k).

3.17. Details of forecast project expenditure and funding are detailed below.

Capital Programme outturn 2024-25 Portfolio / Scheme	2024/25 Original Budget £'000	2024/25 Adjusted Budget £'000	Quarter 3 Forecast Outturn £'000	Variance	Reprofiled to 2025-26	(Under)/ over spend
Hawley / Frimley	562	577	225	(352)		(352)
Council Offices		59	-	(59)		(59)
Asset Management R&M	109	124	50	(74)		(74)
Civic Quarter Farnborough		333	300	(33)	(33)	
Housing PRS Delivery			36	36		36
The Galleries Development		3,400	-	(3,400)	(3,400)	
Union Yard Aldershot	5,384	6,104	6,104	-		
Affordable Housing - LAHF		742	-	(742)	(742)	
Crematorium	4,418	4,781	4,000	(781)	(781)	
Redan Rd Chapel			-	-		
Improvement Grants	1,632	1,632	1,632	-		
CCTV - Camera & Network		185	185	-		
Refuse/Recycling inc. Food Waste	127	127	113	(14)		(14)
Southwood Sang Country Park	450	450	152	(298)	(298)	
Section 106	208	455	327	(128)	(128)	
IT Projects	582	775	466	(309)	(309)	
CQ Pinehurst Car Park Demolition		1,725	1,553	(172)	(172)	
UKSPF - Amenity Space Provision		333	333	-		
Aldershot Pools - PV Panels		208	208	0		
<b>Total Capital Programme</b>	<b>13,472</b>	<b>22,010</b>	<b>15,684</b>	<b>(6,326)</b>	<b>(5,863)</b>	<b>(463)</b>
<b>Funded by:</b>						
Developer contribution to Wheeled bins	(20)	(20)	(20)	-		
S106/ Grant(Southwood Play Area)	(450)	(450)	(152)	(298)	(298)	
S106 (Play Areas etc)	(208)	(455)	(327)	(128)	(128)	
Disabled Facilities Grants	(1,632)	(1,632)	(1,632)	-		
LUF - Leisure HUB		(333)	(300)	(33)	(33)	
HIF (Union Street)		(3,400)	-	(3,400)	(3,400)	
Capital receipts - Vivid Union Yard	(2,500)	(2,500)	(2,500)	-		
OPE Grant - Pinehurst Demolition		(1,725)	(1,500)	(225)	(225)	
UKSPF Grant		(333)	(333)	-		
LAHF and Reserves		(742)	-	(742)	(742)	
Swimming Pool Fund		(208)	(208)	-		
Borrowing	(8,662)	(10,212)	(8,712)	(1,500)	(1,037)	(463)
<b>Total funding:</b>	<b>(13,472)</b>	<b>(22,010)</b>	<b>(15,684)</b>	<b>(6,326)</b>	<b>(5,863)</b>	<b>(463)</b>



## **Alternative Options**

- 3.18. The Council has a legal obligation to produce a balanced budget and therefore there is not a 'Do Nothing' option. The Council must achieve its revenue and capital receipt targets, through implementation of the Financial Recovery Plan.
- 3.19. Progress on identifying and implementing measures is being financially monitored, the council does have the option to introduce targeted or broader temporary expenditure control to hold back expenditure and reduce the drawdown on reserves if the financial situation warrants. The Executive Head of Finance will consult at the earliest indication of this option being required.

## **Consultation**

- 3.20. No specific consultations have been undertaken outside of the elected member of the council.

## **4. IMPLICATIONS**

### **Risks and Uncertainties**

- 4.1. The cost of borrowing remains a risk to the council at present. The majority of borrowing has now been put in place for this financial year, but some will likely be required in the final months. Interest rates have begun to fall and were lower than anticipated early in the year, however the interest rate reductions are slower than anticipated for the latter part of the year and are less likely to fall to originally assumed values.
- 4.2. Additionally, external borrowing has been minimised throughout the year through close cashflow management. However, the value of borrowing the council holds remains high.
- 4.3. Property portfolio rental streams are a sizable contributor to the council's income, supporting the funding of debt costs. Properties remain at risk of vacancies which both prevent income achievement but can incur additional costs of rates, maintenance, and security. The Meads represents the most significant risk in these regards as the centre has a significant backlog of capital repairs and particular challenges of re-orientating the centre to meet current demands on the high street. This increase the need for capital repair and fit out costs while increasing rental income to match is difficult to achieve.
- 4.4. Delays to projects such as Union Yard and the Crematorium are having a negative ongoing impact on the revenue position of the council. Some of these impacts are already felt in year, however the risks remain for the following year.
- 4.5. The sale of the CCLA pooled fund investments to mitigate the loss on the UBS pooled fund investment is still subject to two months movements in value. This report includes the latest forecast impact of £930k, however there will be further movements until the end of the financial year when the CCLA sale will go through.

## **Legal Implications**

- 4.6. Under the Council's Finance Procedure Rules, the Executive Head of Finance is responsible for the proper administration of the Council's financial affairs and advising on the corporate financial position. It is the responsibility of Executive Directors, Heads of Service, Corporate Managers and Service Managers to consult with the Executive Head of Finance and seek approval on any matter liable to affect the Council's finances materially, before any commitments are incurred.

Comments approved by Corporate Manager, Legal Services.

## **Financial and Resource Implications**

- 4.7. Financial implications are set out within the report.

## **Equalities Impact Implications**

- 4.8. No direct impact.

## **Other**

- 4.9. There are no further implications of this report to consider.

## **5. CONCLUSIONS**

- 5.1. The council set a 2024-25 balanced budget with a planned reserve drawdown of £4.639m and a savings target of £740k of net budget reduction in 2025-26, supported by £12.229m of available reserve. The latest forecast shows this has been achieved.
- 5.2. If the in-year financial situation determines, cost controls can be implemented to slow down the rate of expenditure until the situation is resolved.
- 5.3. Overall, the financial position continues to be challenging, progress is being made and officers will continue to monitor closely and report updates regularly to councillors.

## **BACKGROUND DOCUMENTS:**

- Financial Recovery Plan – Cabinet - REPORT NO. CEX2406 - 15 OCTOBER 2024
- 2024-25 to 2027-28 MTFS strategy update and 2023-24 budget outturn – Council – 25<sup>th</sup> July 2024
- Revenue Budget, Capital Programme, and Council tax level – Council – 22nd February 2024

## **CONTACT DETAILS:**

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CABINET

COUNCILLOR ALEX CRAWFORD  
FINANCE & RESOURCES PORTFOLIO HOLDER11<sup>th</sup> March 2025

KEY DECISION? YES/NO

REPORT NO. FIN2507

**DISCRETIONARY RATE RELIEF POLICIES – 2025/26****SUMMARY:**

The Government has announced two changes to business rates liabilities:

- The business rates paid by retail, hospitality and leisure businesses has been reduced since 2014. This has been extended to 2025-26 but the relief is less generous than in previous years.
- Private schools will no longer receive any mandatory relief.

This report is intended to amend the Council's existing Discretionary Business Rate Relief Policies to reflect these changes.

**RECOMMENDATIONS:**

Cabinet is recommended to:

- a) Approve the amendment to the Retail, Hospitality and Leisure Rates Relief Policy as set out in Appendix A of this report; and
- b) Approve the amendment to the Discretionary Rate Relief Policy for charities, not for profit organisations and other specified organisations under the Localism Act 2011, to exclude private schools receiving Discretionary Rate Relief as set out in Appendix B of this report.

**1. INTRODUCTION**

1.1. The purpose of this report is to amend the existing Discretionary Business Rate Relief policies to give effect to changes to business rates relief announced by Government.

1.2. The Government has announced two changes in business rates liabilities:

- The business rates paid by retail, hospitality and leisure businesses have been reduced since 2014 – this has been extended for a further year but is less generous than in previous years; and

- Private schools will no longer receive any mandatory relief.

## **2. BACKGROUND**

- 2.1. The Government does not often change the legislation regarding business rates discounts and reliefs. Instead, it generally requests that local authorities use their discretionary powers to give effect to additional measures. In return for this, Government commits to fully reimburse local authorities for the cost of granting these various discretionary reliefs.
- 2.2. In situations where the Government does alter legislation or requests local authorities to use their discretionary powers to deliver new rate relief schemes, discretionary relief policies need to be amended accordingly.
- 2.3. This report outlines the changes to the council's discretionary business rate relief policies in line with the Governments changes.

## **3. DETAILS OF THE PROPOSAL**

### **General**

- 3.1. The proposed policies are contained in Appendix A (Retail, Hospitality and Leisure Rates Relief Scheme) and Appendix B (Discretionary Rate Relief Policy for charities, not for profit organisations and other specified organisations under the Localism Act 2011).
- 3.2. In the Autumn Budget on 30<sup>th</sup> October 2024, the Government announced its intention to extend the existing Retail, Hospitality and Leisure Relief for an additional year to cover the 2025/26 financial year. The value of relief has been reduced from 75% to 40% of the rate liability. The scope of properties covered by this relief has not been altered.
- 3.3. The Government has introduced the Non-Domestic Rating (Multipliers and Private Schools) Bill, to remove 80% mandatory rate relief eligibility from private schools from 1<sup>st</sup> April 2025. It is proposed that the Discretionary Business Rate Relief Policy for charities, not for profit organisations and other specified organisations under the Localism Act 2011 is amended to exclude private schools from receiving discretionary relief to mirror the mandatory relief removal. The amendment to the policy is outlined in paragraph 3.2 of Appendix B.
- 3.4. The two schools affected by removing the 80% mandatory relief are Salesian College and Farnborough Hill Covent School.
- 3.5. The business rates liability for Salesian College will therefore increase to £187k from £36k and for Farnborough Hill Covent, an increase to £246k from £40k, factoring in, inflation.

## **Alternative Options**

- 3.6 An alternative option would be to allow private schools to apply for Discretionary Business Rate Relief. However, this would come at a financial cost to the council which is outlined in Paragraph 4.9 and 4.10 of this report.

## **4. IMPLICATIONS**

### **Legal Implications – Retail Hospitality and Leisure Business Rates Relief Scheme**

- 4.1. Local Authorities are expected to deliver the Retail, Hospitality and Leisure discount using their discretionary powers under Section 47 of the Local Government Act 1988.
- 4.2 The issue of some discretionary rate reliefs and discounts are considered as qualifying as “subsidy” and is of some significance.
- 4.3 Broadly, any awards of discretionary rate relief or discounts are subject to Subsidy Control. The Subsidy Control Act 2022 allows a business to receive £315,000 in a three-year period (consisting of the current financial year and the two previous financial years).
- 4.4 Therefore, any organisation or business, who is automatically awarded the Retail, Hospitality and Leisure Relief, will be issued with a letter advising the organisation/business about “Subsidy Controls” and on a self-assessment basis, inform the Business Rates Team if they are in breach subsidy control limits.

### **Legal Implications – Private Schools**

- 4.5 The Non-Domestic Rating (Multipliers and Private Schools) Bill has been introduced to remove 80% Mandatory Relief eligibility from private schools.

### **Financial Implications - Retail Hospitality and Leisure Rates Relief Scheme**

- 4.6 If all organisations identified are awarded the Retail, Hospitality and Leisure Relief, the total value of the award will be approximately £2.7m benefitting 395 businesses.
- 4.7 Government will reimburse billing authorities awarding this relief within the rates retention scheme for the actual cost of this relief. The amount to be reimbursed will equal the total value of the relief awarded.

- 4.8 Therefore there would no financial impact on the council and would have a benefit to certain ratepayers within the borough.

#### **Financial Implications – Private Schools**

- 4.9 If the proposed changes were not agreed, and private schools could receive discretionary rate relief, if the criteria were met, this would lead to an award of £433k in rate relief.
- 4.10 Under the Business Rates Retention Scheme, the cost to the council of granting any Discretionary Rate Relief is most reliably estimated at being 40% of the value of the relief granted. If full rate relief is awarded, the financial effect on the Council would be £173k loss in business rates income.

#### **Resource Implications - Retail Hospitality and Leisure Business Rates Relief Scheme**

- 4.11 Any award of Retail, Hospitality and Leisure Relief would be automatically applied to eligible businesses and therefore there would be no resource implications on the business rates team.

### **5 CONCLUSIONS**

- 5.1 In conclusion, Cabinet are asked to approve the revised Retail, Hospitality and Leisure Relief policy as laid out in Appendix 1 of this report.
- 5.2 The Retail, Hospitality and Leisure Relief will be delivered under Section 47 Local Government Finance Act 1988 and the council will be reimbursed for all reliefs awarded under this scheme.
- 5.3 Cabinet are asked to approve the amendment to the Discretionary Business Rates Relief Policy for charities, not for profit organisations and other specified organisations under the Localism Act 2011, to exclude private schools from receiving discretionary rate relief to mirror the mandatory relief removal eligibility for private schools, as laid out in Paragraph 3.2 of Appendix 2 of this report.

#### **LIST OF APPENDICES/ANNEXES:**

Appendix 1 – Retail, Hospitality and Leisure Relief Scheme Policy.

Appendix 2 - Discretionary Rate Relief Policy for charities, not for profit organisations and other specified organisations under the Localism Act 2011

#### **BACKGROUND DOCUMENTS:**

Section 47 Local Government Finance Act 1988

Non-Domestic Rating (Multipliers and Private Schools) Bill

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**Rushmoor Borough Council  
Retail, Hospitality and Leisure Business  
Rates Relief Scheme  
(2025/26)**

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## **1.0 Purpose of the Policy**

- 1.1 The purpose of this policy is to determine the level of discretionary relief to be awarded in respect of the Retail, Hospitality and Leisure Business Rates Relief Scheme for the financial year commencing 1<sup>st</sup> April 2025.
- 1.2 This is a government led initiative and the Council is keen to support businesses as far as possible.

## **2.0 General Explanation**

- 2.1 The 2025/26 Retail, Hospitality and Leisure Business Rates Relief scheme will provide eligible, occupied, retail, hospitality, and leisure properties with a 40% relief, up to a cash cap limit of £110,000 per business.

## **3.0 How will the relief be provided?**

- 3.1 As this is a temporary measure for 2025/26, Government is not changing the legislation relating to the reliefs available to properties. Instead, Government will, in line with the eligibility criteria set out in this guidance, reimburse the Council if it uses its discretionary relief powers under section 47 of the Local Government Finance Act 1988 (as amended) to grant relief. It will be for the Council to adopt a local scheme and determine in each individual case when, having regard to this guidance, to grant relief under section 47.
- 3.2 Government will fully reimburse the Council and major precepting authorities for their loss of income under the rates retention scheme as a result of awarding the relief that falls within the definitions in this guidance, using a grant under section 31 of the Local Government Act 2003.
- 3.3 The government expects the Council to apply and grant relief to qualifying ratepayers from the start of the 2025/26 billing year.

## **4.0 Which properties will benefit from relief?**

- 4.1 Hereditaments which benefit from the relief will be those which for a chargeable day in 2025/26:
  - (a) meet the eligibility criteria; and
  - (b) the ratepayer for that chargeable day has not refused the relief for the eligible hereditament. The ratepayer may refuse the relief for each eligible hereditament anytime up to 30 April 2026. The ratepayer cannot subsequently withdraw their refusal for either all or part of the financial year.
- 4.2 The Council has decided that, for the purposes of section 47 of the 1988 Act, hereditaments where the ratepayer has refused the relief are outside of the

scheme and outside of the scope of the decision of which hereditaments qualify for the discount and are therefore ineligible for the relief.

- 4.3 In line with the legal restrictions in section 47(8A) of the Local Government Finance Act 1988, the Council may not grant the discount to themselves or precepting authorities

## **5.0 How much relief will be available?**

- 5.1 Subject to the £110,000 cash cap per business, the total amount of government-funded relief available for each property for 2025/26 under this scheme is for chargeable days from 1 April 2025 to 31 March 2026, 40% of the chargeable amount.

- 5.2 The relief will be applied after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied, but before those where the Council has used its wider discretionary relief powers introduced by the Localism Act 2011, which are not funded by section 31 grants. However, the former categories of discretionary relief available prior to the Localism Act 2011 (i.e., charitable relief etc.) will be applied first in the sequence of discretionary reliefs and, therefore, before Retail, Hospitality and Leisure relief. Authorities may use their discretionary powers to, at cost to themselves, offer further discounts outside this scheme or additional relief to hereditaments within the scheme. However, where the Council applies a locally funded relief under section 47, this will be applied after the Retail, Hospitality and Leisure relief.

- 5.3 The ordering **will** be applied in following sequence:

- Transitional Relief
- Mandatory Reliefs (as determined in legislation)
- S.47 Discretionary Relief in the following order:
  - (i) 2023 Supporting Small Business (SSB);
  - (ii) Former categories of discretionary relief available prior to the Localism Act 2011 (i.e., charitable, CASC, rural top up, and not for profit) will be applied first in the sequence of discretionary reliefs, after SSB;
  - (iii) Other discretionary (centrally funded);
  - (iv) 2025/26 Retail Hospitality and Leisure relief scheme; and
  - (v) Other locally funded schemes (such as section 49 hardship).

- 5.4 Subject to the cash cap, the eligibility for the discount and the relief itself will be assessed and calculated on a daily basis. The following formula will be used to determine the amount of relief to be granted for a chargeable day for a particular hereditament in the financial year 2025/26:

- Amount of relief to be granted =  $V \times 0.40$  where:
- $V$  is the daily charge for the hereditament for the chargeable day after the application of any mandatory relief and any certain other discretionary reliefs in line with 5.3 above.

- 5.5 This will be calculated ignoring any prior year adjustments in liabilities which fall to be liable on the day.
- 5.6 Ratepayers that occupy more than one property will be entitled to relief for each of their eligible properties up to the maximum £110,000 cash cap, per business.

## **6.0 The Cash Cap and Subsidy Control**

- 6.1 Under the cash cap, no ratepayer can in any circumstances exceed the £110,000 cash cap across all of their hereditaments in England.
- 6.2 Where a ratepayer has a qualifying connection with another ratepayer, then those ratepayers will be considered as one ratepayer for the purposes of the cash caps. A ratepayer shall be treated as having a qualifying connection with another:
- (a) where both ratepayers are companies, and
    - (i) one is a subsidiary of the other, or
    - (ii) both are subsidiaries of the same company; or
  - (b) where only one ratepayer is a company, the other ratepayer (the “second ratepayer”) has such an interest in that company as would, if the second ratepayer were a company, result in its being the holding company of the other.
- 6.3 The Retail Hospitality and Leisure Scheme is likely to amount to subsidy. Any relief provided by the Council under this scheme will need to comply with the UK’s domestic and international subsidy control obligations.
- 6.4 To the extent that the Council is seeking to provide relief that falls below the Minimal Financial Assistance (MFA) thresholds, the Subsidy Control Act allows an economic actor (e.g., a holding company and its subsidiaries) to receive up to £315,000 in a 3-year period (consisting of the 2025/26 year and the 2 previous financial years).
- 6.5 In those cases, where it is clear to the Council that the ratepayer is likely to breach the cash cap or the MFA limit, then the Council will automatically withhold the relief.
- 6.6 MFA subsidies above £100,000 are subject to transparency requirements. This is not cumulated per beneficiary but applies per subsidy award. This means that for every individual subsidy provided of more than £100,000, the Council will include details of the subsidy on the subsidy control database.

## **7.0 Splits, mergers, and changes to existing hereditaments**

- 7.1 The relief will be applied on a day-to-day basis using the formula set out above. A new hereditament created as a result of a split or merger during the financial year,

or where there is a change of use, will be considered afresh for the relief on that day.

## **8.0 Recalculations of relief**

8.1 The amount of relief awarded will be recalculated in the event of a change of circumstances. This could include, for example, a backdated change to the rateable value or the hereditament. This change of circumstances could arise during the year in question or during a later year.

## **9.0 Eligibility for the Retail, Hospitality and Leisure Relief Scheme**

9.1 The Council uses the following definitions to establish eligibility for the relief:

**Hereditaments that meet the eligibility for Retail, Hospitality and Leisure scheme will be occupied hereditaments which meet all of the following conditions for the chargeable day:**

- they are wholly or mainly being used:
  - (i) as shops, restaurants, cafes, drinking establishments, cinemas, or live music venues,
  - (ii) for assembly and leisure; or
  - (iii) as hotels, guest & boarding premises, or self-catering accommodation

**i. Hereditaments that are being used for the sale of goods to visiting members of the public:**

- Shops (such as: florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licences, chemists, newsagents, hardware stores, supermarkets, etc)
- Charity shops
- Opticians
- Post offices
- Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors)
- Car/caravan show rooms
- Second-hand car lots
- Markets
- Petrol stations
- Garden centres
- Art galleries (where art is for sale/hire)

**ii. Hereditaments that are being used for the provision of the following services to visiting members of the public:**

- Hair and beauty services (such as: hairdressers, nail bars, beauty salons, tanning shops, etc)
- Shoe repairs/key cutting
- Travel agents
- Ticket offices e.g., for theatre
- Dry cleaners
- Launderettes
- PC/TV/domestic appliance repair
- Funeral directors
- Photo processing
- Tool hire
- Car hire

**iii. Hereditaments that are being used for the sale of food and/or drink to visiting members of the public:**

- Restaurants
- Takeaways
- Sandwich shops
- Coffee shops
- Pubs
- Bar

**iv. Hereditaments which are being used as cinemas**

**v. Hereditaments that are being used as live music venues:**

- Live music venues are hereditaments wholly or mainly used for the performance of live music for the purpose of entertaining an audience. Hereditaments cannot be considered a live music venue for the purpose of business rates relief where a venue is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and Country Planning (Use Classes) Order 1987 (as amended).
- Hereditaments can be a live music venue even if used for other activities, but only if those other activities (i) are merely ancillary or incidental to the performance of live music (e.g., the sale/supply of alcohol to audience members) or (ii) do not affect the fact that the primary activity for the premises is the performance of live music (e.g., because those other activities are insufficiently regular or frequent, such as a polling station or a fortnightly community event).
- There may be circumstances in which it is difficult to tell whether an activity is a performance of live music or, instead, the playing of recorded music.

**vi. Hereditaments that are being used for the provision of sport, leisure, and facilities to visiting members of the public (including for the viewing of such activities).**

- Sports grounds and clubs
- Museums and art galleries
- Nightclubs
- Sport and leisure facilities
- Stately homes and historic houses
- Theatres
- Tourist attractions
- Gyms
- Wellness centres, spas, massage parlours
- Casinos, gambling clubs and bingo halls

**vii. Hereditaments that are being used for the assembly of visiting members of the public.**

- Public halls
- Clubhouses, clubs, and institutions

**viii. Hereditaments where the non-domestic part is being used for the provision of living accommodation as a business:**

- Hotels, Guest, and Boarding Houses
- Holiday homes
- Caravan parks and sites

9.2 To qualify for the relief the hereditament should be wholly or mainly being used for the above qualifying purposes. In a similar way to other reliefs (such as charity relief), this is a test on use rather than occupation. Therefore, hereditaments which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

9.3 The list set out above is not intended to be exhaustive as it would be impossible to list the many and varied uses that exist within the qualifying purposes.

**Hereditaments that are being used for the provision of the following services to visiting members of the public:**

9.4 The list below sets out the types of uses that the government does not consider to be an eligible use for the purpose of this discount. Again, it is for the Council to determine for themselves whether particular properties are broadly similar in nature to those below and, if so, to consider them **not** eligible for the discount under their local scheme:

- Financial services (e.g., banks, building societies, cash points, bureaux de change, short-term loan providers, betting shops);
- Medical services (e.g., vets, dentists, doctors, osteopaths, chiropractors);
- Professional services (e.g., solicitors, accountants, insurance agents/ financial advisers, employment agencies, estate agents, letting agents); and
- Post office sorting offices.



## **10.0 Effect on the Council's Finances**

10.1 As this is a government led initiative, grants for the full amount awarded will be available through section 31 of the Local Government Act 2003.

## **11.0 Administration of Discretionary Relief**

11.1 The following section outlines the procedures followed by officers in granting, amending, or cancelling discretionary relief and reduction. This is essentially laid down by legislation<sup>1</sup>

### **Applications and Evidence**

11.2 Retail, Hospitality and Leisure Business Rates relief will be awarded automatically by the Council.

11.3 **The Council will provide this service and provide guidance free of charge. Ratepayers are encouraged to approach the Council direct and NOT pay for such services through third parties.**

### **Granting of relief**

11.4 In all cases, the Council will notify the ratepayer of decisions via their rates demand and details will include:

- The amount of relief granted and the date from which it has been granted;
- The new chargeable amount; and
- A requirement that the applicant should notify the Council of any change in circumstances that may affect entitlement to relief.

11.5 This relief is to be granted from the beginning of the financial year in which the decision is made or when liability begins whichever is the later.

11.6 Variations in any decision will be notified to ratepayers as soon as practicable and the authority reserves the right to withdraw relief at any time.

## **12.0 Scheme of Delegation**

### **Granting, Varying, Reviewing and Revocation of Relief**

12.1 All powers in relation to reliefs are given under the Local Government Finance Act 1988, the Local Government and Rating Act 1997, the Local Government Act 2003,

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<sup>1</sup> The Non-Domestic Rating (Discretionary Relief) Regulations 1989

and the Localism Act 2011. However section 223 of the Local Government Act 1992 allows for delegation of decisions by the Council to Cabinet, Committees, Sub-Committees or Officers.

- 12.2 For the purposes of this policy, the Revenues and Benefits Service Manager will be able to award, revise or revoke any award of Retail, Hospitality and Leisure Business Rates relief.
- 12.3 Applications that are refused will, on request, be reconsidered if additional supporting information is provided or the refusal is subsequently considered to be based on a misinterpretation of the application.

### **13.0 Reviews**

- 13.1 Where the Council receives an appeal from the ratepayer regarding the granting, non-granting or the amount of any Retail, Hospitality and Leisure Business Rates relief, the case will be reviewed by the Revenues and Benefits Service Manager. Where a decision is revised, then the ratepayer shall be informed, likewise if the original decision is upheld.
- 13.2 Where the ratepayer wishes to appeal the decision, the case will be considered by the Council's Section 151 Officer whose decision on behalf of the Council will be final.
- 13.3 Ultimately the formal appeal process for the ratepayer is Judicial Review although the Council will endeavour to explain any decision fully and openly with the ratepayer.

### **14.0 Reporting changes in circumstances**

- 14.1 Where any award is granted to a ratepayer, the Council will require any changes in circumstances which may affect the relief, to be reported as soon as possible or in any event within 21 days of the change. This will be important where the change would result in the amount of the award being reduced or cancelled.
- 14.2 Where a change of circumstances is reported, the relief will, if appropriate, be revised or cancelled as appropriate. Where any award is to be reduced, the Council will look to recover the amount from the date the change of circumstances occurred.

### **15.0 Fraud**

- 15.1 Where a ratepayer falsely applies for any relief, or where the ratepayer provides false information, makes false representation, or deliberately withholds information in order to gain relief, prosecutions will be considered under the Fraud Act 2006.

# Discretionary Rate Relief Policy

**For charities, not-for-profit organisations and other specified organisations under the Localism Act 2011**

## **1 Purpose of the policy**

- 1.1 To determine the level of discretionary business rates relief to be granted to certain defined ratepayers within the Rushmoor Borough Council area.
- 1.2 While we are obliged to grant relief to premises that fall within the mandatory category, we also have powers to grant discretionary relief and reductions to ratepayers, subject to certain criteria being met.
- 1.3 The Local Government Finance Act 1988 and subsequent legislation allows us to grant discretionary relief for premises occupied by charities and not-for-profit organisations that own or occupy them wholly or mainly for charitable purposes.
- 1.4 Powers have also been granted under the Localism Act 2011, which allow for the granting of discretionary rate relief to any premises where we feel it would be of benefit to the local community.

This document outlines the following areas:

- Details of receiving an award under the Discretionary Business Rates Relief Scheme
- Our general policy for granting discretionary relief
- Guidance on granting and administering relief
- European Union requirements including provisions of state aid.

## 2 Introduction

- 2.1 The original purpose of discretionary rate relief was to provide assistance where the property does not qualify for mandatory relief or to “top up” cases where ratepayers already receive mandatory relief.
- 2.2 Over recent years, and particularly since 2011, the discretionary relief provisions have been amended to allow the flexibility to provide more assistance to businesses and organisations.
- 2.3 Ratepayers are obliged to make a written application to us. We will expect all businesses to complete our application form and for the businesses to provide information, evidence, and audited accounts for us to determine whether relief should be awarded.
- 2.4 We are obliged to consider carefully every application on its own merits, taking into account the contribution that the organisation make to the amenities within Rushmoor.
- 2.5 The granting of relief falls broadly into the following categories:
  - Discretionary relief – Charities who already receive mandatory relief
  - Discretionary relief – Premises occupied by not-for-profit organisations whose main objectives are charitable
  - Discretionary relief – Granted under the Localism Act 2011 provisions.

Other reliefs available and announced by government, and for a temporary period, as at the financial year 2025/26, are currently:

- Film studio relief
  - Supporting small business relief (from 1 April 2017, for a period of five years or until businesses pay their full rate charge)
  - Retail, hospitality and leisure relief.
- 2.6 This policy concentrates on the granting of discretionary relief for charities which are already receiving mandatory relief, not-for-profit organisations whose main objectives are charitable and discretionary relief awarded under the Localism Act 2011.

## 3 Our general approach to granting discretionary rate relief

- 3.1 In deciding which organisations should receive discretionary rate relief, we will consider the following factors and priorities:
  - That any award should support businesses, organisations and groups that help retain services in Rushmoor and not compete directly with existing businesses in an unfair manner
  - It should help and encourage businesses, organisations, groups and communities to become self-reliant

- To enable appropriate organisations to start, develop or continue their activities, which deliver outcomes to the community, and that also relate to our priorities which, without granting relief, they would be unable to do so
- To assist us in delivering services which could not be provided otherwise
- To assist us to meet our priorities including:
  - Sustaining a thriving economy
  - Supporting and empowering our communities and meeting local needs
  - A cleaner, greener and more cultural Rushmoor; and
  - Financially sound with services fit for the future.

3.2 Private and independent schools will not be eligible for discretionary rate relief under this policy.

## **4 Administration of discretionary relief – general approach**

4.1 The following section outlines the procedures followed by officers in granting, amending or cancelling discretionary relief.

### **Applications and evidence**

4.2 All reliefs under this policy must be applied for. Applications forms are available both electronically and in hard copy format.

4.3 Applications should initially be made to the Revenues and Benefits section and will be determined in accordance with this policy.

4.4 Completed application forms should be returned with the following information:

- Evidence of being a registered charity or a copy of a letter from Her Majesty's Revenue and Customs (HMRC) confirming that the organisation is treated as a charity for tax purposes (if appropriate)
- A copy of the organisation's equal opportunities policy (if the organisation has one)
- A copy of the organisation's constitution, rulebook or Memorandum and Articles of Association
- Audited or certified accounts for the last two years
- An up-to-date trading statement showing the current financial situation of the organisation
- Any other document the ratepayer wishes to be taken into account in support of their application.

4.5 Discretionary relief is granted from the beginning of the financial year in which the decision is made.

4.6 Applications can be made up to six months after the end of the relevant financial year.

### **Granting of relief**

4.7 The Finance and Resources portfolio holder will determine all applications.

4.8 In all cases, we will notify the ratepayers of decisions made.

4.9 Where an application is successful, then the following will be notified to the ratepayer in writing.

- The amount of relief granted and the date from which it has been granted
- If relief has been awarded for a specified period, the date on which it will end
- The new chargeable amount
- The details of any planned review dates and the notice that will be given in advance of a change to the level of relief granted; and
- A requirement that the applicant should notify us of any change in circumstances that may affect entitlement to relief.

4.10 Where relief is not granted, then an explanation of the decision will be provided in writing.

### **Variation of decision**

4.11 Variations in any decision will be notified to ratepayers as soon as practicable and will take effect as follows:

- Where the amount is to be increased due to a change in rate charge or a change in our decision, which increases the award, this will apply from the date of the increase in rate charge or the date determined by us as appropriate
- Where the amount is to be reduced due to a reduction in the rate charge or liability, including any reduction in rateable value or awarding of another relief or exemption, then this will apply from the date of decrease in the rate charge; and
- Where the amount is to be reduced for any other reason, it will take effect at the expiry of a financial year, so that at least one year's notice is given.

4.12 A decision may be revoked at any time. However, a one-year period of notice will be given and the change will take effect at the expiry of a financial year.

- 4.13 This will be important where the change would result in the amount of the award being reduced or cancelled. For example, where the premises become unoccupied or is used for a purpose other than that determined by us as eligible for relief.
- 4.14 Where a change of circumstances is reported, the relief will, if appropriate be revised or cancelled.
- 4.15 Where a change in circumstances is not reported and it is subsequently identified that it would have reduced the relief awarded, we reserve the right to remove any award completely.

## **5 Our policy for granting discretionary relief**

### **5.1 Discretionary rate relief - Charities who already received mandatory relief and organisations not established or conducted for profit whose main objectives are charitable**

#### **5.2 Section 47 of the LGFA 1988 provides for the granting of discretionary rate relief for the following:**

- An authority can award up to an additional 20% top up relief to charities and community amateur sports clubs (CASCs) that have received the 80% mandatory relief, or
- An authority can grant relief of up to 100% relief to certain non-profit making organisations that do not qualify for any mandatory relief due to not holding charitable status.

The Department of the Environment (DoE) issued a practice note in August 1990 to give guidance to authorities on the criteria they should take into consideration in the exercise of the discretion to grant rate relief. Rushmoor Borough Council's Financial Support Sub Committee formerly adopted these guidelines in October 1993.

The practice note has now been supplemented by guidance issued by the Office of Deputy Prime Minister (ODPM) "Guidance on rate reliefs for charities and other non-profit making organisations" in December 2002, which in particular focuses on sports clubs.

The practice note recommends that:

- Authorities should have readily understood policies for deciding whether or not to grant relief, and for determining the amount of relief. They should not, however, adopt guidelines or rules which allows a case to be disposed of without any consideration as to its individual merits. Any criteria by which the individual case is judged should be made public to help interested individuals and bodies.

We have adopted the recommendations and guidelines in exercising our discretion in awarding discretionary rate relief to charities and not-for-profit organisations.

Where a ratepayer can demonstrate that the criteria is met, the period and value of relief granted will be solely at our discretion.

A formal application from the ratepayer will be required in each case and any relief will be granted in line with state aid requirements.

### 5.3 Discretionary relief – Localism Act 2011

Section 69 of the Localism Act 2011 allows a local authority to grant discretionary relief in any circumstances where it feels fit, having regard to the effect on the council tax payers of its area.

The provision is designed to give authorities flexibility in granting relief where it is felt that to do so would be of benefit generally to the area and be reasonable given the financial effect to council tax payers.

The government has not issued guidance in respect of how this power might be used except advising that relief “may be granted in any circumstances where a local authority sees fit, having regard to the effect on council tax payers in the area”.

The English Guide to the Act addresses this as follows:

- “The Localism Act gives councils more freedom to offer business rates discounts – to help attract firms, investment and jobs. While the local authority would need to meet the cost of any discount, it may be decided that the immediate cost of the discount is outweighed by the long-term benefit of attracting growth and jobs to their area”.

Our policy on awarding relief under The Localism Act 2011 is that any ratepayer applying for relief under these provisions which does not meet the criteria for existing relief (charities, community amateur sports clubs) and not-for-profit making organisations), must meet all of the following criteria and the amount of relief granted will be dependent on the following key factors:

- The ratepayer must not be entitled to mandatory rate relief;
- The ratepayer must not be an organisation that could receive relief as a non-profit making organisation or as a sports club or similar;
- The ratepayer must occupy the premises (no relief will be granted for unoccupied premises);
- The premises and organisation must be of significant benefit to the residents of the borough and/or relieve the council of providing similar facilities;

The ratepayer must also;

- Provide facilities to certain priority groups such as the elderly, disabled, minority groups and early years child care; or
- Have premises where new employment opportunities will be created; or
- Must bring social, environmental or economic benefit to the community; or



- Provide residents of the borough with such services, opportunities or facilities that cannot be obtained locally or are not provided locally by another organisation; and
- Must demonstrate that assistance (provided by the discretionary rate relief) will be for a short time only and that any business/operation is financially in the medium and long term; and
- Must show that the activities of the organisation are consistent with the council's plan.

Where a ratepayer can demonstrate that all the criteria are met, the period and value of relief granted will be solely at our discretion.

A formal application from the ratepayer will be required in each case and any relief will be granted in line with state aid requirements.

## **6 Financial matters**

### **Cost of awarding relief**

6.1 The cost of relief awarded will be borne in accordance with the Business Rates Retention Scheme share - namely 50% borne by central government, 40% by the council, 9% by Hampshire County Council and 1% by Hampshire Fire and Rescue Service.

### **State aid**



6.2 The award of discretionary rate relief will be state aid compliant

6.3 The issue of rate reliefs being considered as qualifying as state aid is now of some significance and is briefly explained in the "Rate Relief for Charities and other Non-Profit Making Organisations" guidance note issued by the ODPM in December 2002.

6.4 Broadly, any award of discretionary rate relief is subject to subsidy control. The regulations allow an undertaking to receive up to £315,000 in a three-year period (consisting of the current financial year and the two previous financial years).

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 @rushmoorcouncil  
 Rushmoor Borough Council

March 2025

CABINET

COUNCILLOR ALEX CRAWFORD  
FINANCE & RESOURCES PORTFOLIO HOLDER11<sup>th</sup> March 2025

KEY DECISION? YES/NO

REPORT NO. FIN2509

**COUNCIL TAX SECOND HOME PREMIUM****SUMMARY:**

In May 2022, the Government's "The Levelling Up and Regeneration Bill" put forward proposals to charge a discretionary Council Tax premium on second homes. The bill received Royal Assent on 26 October 2023 and gives Local Authorities the option to include a council tax premium on properties which are occupied periodically (second homes) of up to 100%.

A council must make its first determination to charge a second homes premium at least one year before the financial year to which it will apply. This is to provide owners of these dwellings sufficient notice to make any appropriate changes.

**RECOMMENDATIONS:**

Cabinet is asked to:

- 1) Approve that council tax to be increased by 100% from 1 April 2016 for second home properties as set out in regulations and detailed in this report.
- 2) Approve the amendment to the long-term empty homes policy to include charging an additional 100% to second homes.

**1. INTRODUCTION**

- 1.1. In May 2022, the Governments "The Levelling Up and Regeneration Bill" put forward proposals to charge a discretionary Council Tax premium on second homes. The bill received Royal Assent on 26 October 2023 and gives Local Authorities the option to include a council tax premium on properties which are occupied periodically (second homes) of up to 100%.

**2. BACKGROUND**

- 2.1. For Council Tax purposes second homes are properties that are furnished but where no-one lives in the property as their main residence. Council Tax is charged at the standard 100% charge, in line with the property council tax band.

The Levelling Up and Regeneration Act 2023 enables Billing Authorities to determine a higher amount for properties occupied periodically (second homes) of up to an additional 100%. The conditions are:

- There is no one resident at the property as their sole or main residence; and
  - The property is substantially furnished.
- 2.2. There is no legal definition for what “constitutes substantially furnished”. Details of what the council considers to be the definition of “substantially unfurnished” is where the property has only a small amount of furniture, equipment and items that are not enough to support anyone living there long-term.
- 2.3. In any disputed cases we will always visit the premises and make an assessment.
- 2.4. With increased pressure to find housing for people in need the Council want to encourage homeowners to bring second homes back into use to the benefit of all residents. The premium supports the council’s empty homes strategy.
- 2.5. The council is already levying premium charges for long-term empty homes in Rushmoor (unoccupied and unfurnished) which allows additional charges as follows:
- 100% additional Empty Homes Premium on properties which are empty for more than two years but less than five years.
  - 200% additional Empty Homes Premium on properties which are empty for more than five years but less than ten years.
  - 300% additional Empty Homes Premium on properties which are empty for more than ten years.

### **3. DETAILS OF THE PROPOSAL**

- 3.1. Currently, the Council is levying second home charges for properties in respect of the 2024/25 period. The total charged levied is £302k.
- 3.2. Of the £302k levied 11% (approximately £33,195) is retained locally by the Council and forms part of our service budget income.
- 3.3. The Levelling-up & Regeneration Act 2023 introduced new powers for councils to charge premiums on second homes. Councils have the discretion to decide whether to introduce a premium in their local area or parts of the area on second homes. They also have the discretion to decide on the level of the premium, up to the maximum statutory threshold of 100%.

- 3.4. A council must make its first determination to charge a second homes premium at least one year before the financial year to which it will apply. This is to provide owners of these dwellings sufficient notice to make any appropriate changes.
- 3.5. When using these powers, councils can determine the second homes they will apply a premium to. This enables the council to tailor the determination to local circumstances.
- 3.6. The Government has made regulations to allow exceptions to these premiums. These exceptions to the premium are mandatory.

The exceptions include:

- Properties subject to probate (limited to a 12-month exception).
  - Properties actively being marketed for sale or to let (limited to 12-month exception).
  - Job related dwellings (leaving your property unoccupied as it's a stipulation in your employment to be resident at your place of work, for example, Publicans, Resident Caretakers and Ministers of Religion).
  - Seasonal homes where year-round, permanent occupation is prohibited.
- 3.7. The Government has provided guidance for the second discount premium at the following link  
[Council Tax information letter 2/2024: proposals to exempt categories of dwellings from the council tax premiums in England - GOV.UK](#)
  - 3.8. Full details of this Second Home Premium Charge can be seen in the policy (Appendix 1) of this report, which includes the current levy on long-term empty properties. The guidance notes have been taken into consideration when devising this policy.
  - 3.9. In summary the proposal is to apply a 100% second home premium (the maximum permitted level) with effect from 1 April 2026. This proposal would best support council and government policy in helping to reduce the number of empty homes by giving the highest incentive to owners to bring the properties back in to use, by either selling or renting the property.
  - 3.10. The council will not charge a second home premium on those properties where Government has made exceptions or properties that are occupied by residents who have main homes elsewhere and reside in the borough during the week to be nearer to their place of work.
  - 3.11. On this basis, the total number of properties the Council could charge a levy on is 98. This amounts to a total additional income of £207k, with the council retaining £23k. The remaining monies will be shared amongst the other preceptors at proportionate levels.

- 3.12. Information has been obtained from our neighbouring North Hampshire Local Authorities. Basingstoke and Deane Borough Council plan to impose a second home premium charge of 100% from 1<sup>st</sup> April 2026 and Hart District Council currently have no plans to impose a premium charge on second homes.

#### **4. IMPLICATIONS**

##### **Legal Implications**

- 4.1. Charging the premium on second homes is in line with the Local Government Finance Act 1992 (as amended).
- 4.2. In accordance with the regulations, the second home premium will be promoted through a public notice and will come into effect from 1st April 2026, allowing the 12- month lead in period. All owners of second home properties impacted by this decision will be written to, to ensure that they are aware of the change.

##### **Financial Implications**

- 4.2. All financial figures provided in this report are based on 2024/25 Council Tax charges.
- 4.3. Based on the current number of second homes in Rushmoor, there would be an increase in the Collection Fund of £207k, of which £23k would come directly to the Councils budget. The remaining funding would be shared with Council Tax preceptors at proportionate levels.

##### **Risks**

- 4.4. The implementation of the long-term empty home's premium introduced from 2013/14 prompted a number of complaints from affected taxpayers. It is likely that any increase in a premium charge on second homes will have the same affect.
- 4.5. As outlined in paragraph 4.7 below, less than one percent of the properties in Rushmoor will be affected by this change.
- 4.6. The actual income generated from the second home premium charge may be less than that estimated in the report. The intention of the second home premium charge is to bring second home properties back into use, so if the policy change is successful it will result in fewer properties paying the second home premium charge.

##### **Impact on Residents**

- 4.7. There are 98 properties affected by the proposed change to the second home premium charge. This is against 42,757 domestic properties in the borough. This would, therefore, only affect a very small number of residents in the borough, approximately 0.2%

## 5 CONCLUSIONS

5.1. In conclusion, cabinet are asked to:

- Approve the council tax second homes premium charge of 100% effective from 1<sup>st</sup> April 2026.
- Approve the amendment to the Council Tax Long Term Empty Homes Policy to include the second home premium charge.

### LIST OF APPENDICES/ANNEXES:

Appendix 1 – Council Tax Long Term Empty Homes and Second Homes Discount Policy.

### BACKGROUND DOCUMENTS:

[Council Tax information letter 2/2024: proposals to exempt categories of dwellings from the council tax premiums in England - GOV.UK](#)

Local Government Finance Act 1992

The Levelling Up and Regeneration Act 2023

### CONTACT DETAILS:

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**Head of Service** – Peter Vickers / peter.vickers@rushmoor.gov.uk





## Council Tax Empty Homes Policy (Including Second Homes)

### Council Tax Empty Property and Second Home Charges

Some empty properties are exempt or receive a discount for Council Tax purposes. This means that a reduced amount of Council Tax is payable in respect of these properties. There are various classes and circumstances under which a property can be made exempt or receive a discount. These are listed below with a definition. These notes are for guidance only, further information can be obtained from the Council Tax Team on 01252 398912.

If a property has been unoccupied and unfurnished for a continuous period of two years or longer, then the property will be subject to a Council Tax Empty Homes Premium Charge of 100%. This is on top of the 100% liability, meaning 200% of the Council Tax will become payable.

If your bill indicates that a discount or exemption has been allowed, you must tell the Council within 21 days of any change of circumstances, which affects your entitlement.

### EXEMPTIONS

The table below shows exemptions for *unoccupied* dwellings:

CLASS	DEFINITION OF EXEMPTION
B	Empty and owned by charities (time limit of 6 months)
D	Left unoccupied by persons in detention (except for non-payment of Council Tax)
E	Left unoccupied by long-term patients in hospitals or care homes
F	Left unoccupied by deceased person (for up to 6 months after probate)
G	Unoccupied where occupation is prohibited by law
H	Unoccupied pending use by a Minister of Religion
I	Left unoccupied by people receiving care
J	Left unoccupied by people providing care
K	Left unoccupied by student(s) where the student(s) remain liable
L	Unoccupied where the mortgagee is in possession
Q	Unoccupied in the possession of a trustee in bankruptcy
R	Unoccupied caravan pitch or house boat mooring
T	Unoccupied Annexe which cannot be let separately without a breach of the Town & Country Planning Act

## DISCOUNTS FOR EMPTY PROPERTIES

The table below shows discounts for **unoccupied** dwellings:

Property that is undergoing major structural repair works or structural alterations	50% discount for 12 months; then full Council Tax is payable
Property that is unoccupied and unfurnished	100% discount for 2 months; then full Council Tax is payable
Empty Property Premium	<p>100% premium added to Council Tax where a property has been unoccupied and unfurnished for longer than two years.</p> <p>From 1 April 2020, a 200% premium is added to full Council Tax bill if the property has been unoccupied and unfurnished for 5 years.</p> <p>From 1 April 2021, a 300% premium is added to the full Council Tax bill if the property has been unoccupied and unfurnished for 10 years.</p>
Second Home Discount (Substantially Unfurnished)	<p>No discount applicable, unless you leave a property empty because you are required to live somewhere else for work purposes, when you may be entitled to a 50% discount).</p> <p>From 1 April 2026, a 100% premium charge will be added to the Council Tax bill from the day the property becomes a second home (substantially unfurnished).</p>

### Exemption to both long-term empty and second homes council tax premiums

Two classes of property are exempt from the long-term empty and second home council tax premiums are:

- Properties undergoing probate:** Inherited properties have a 12-month exception from the empty and second home premiums after probate or letters of administration have been granted. The property will be liable for the standard rate of council tax once the class F exemption has ended; but a premium cannot be levied for a 12-month period.

- **Properties being actively marketed for sale or let:** A 12-month exception to both the empty and second home premiums applies to properties that are actively marketed for sale or let. The exception would run from when the exception first applies until the end of the exception period or until the property is no longer actively marketed, sold, or let (whichever is sooner).

#### **Exceptions to the long-term empty home's premium only**

- **Empty properties undergoing major repairs:** properties undergoing major repairs or structural alternations will have a 12-month exception from the empty home's premium.

#### **Exceptions to the second homes premium only**

- **Annexes forming part of, or being treated as part of, the main dwelling:** A second homes premium will be exempt for annexes which form part of a single property which includes at least one other dwelling. The exception does not apply to annexes where they are not being used as part of the main residence.
- **Job related dwellings:** A second homes premium cannot be charged for job-related dwellings. This exception will not apply to cases where someone chooses to have an additional property to be closer to work while having a family home elsewhere or where an individual is posted to a new location but maintain their previous address.
- **Occupied caravan pitches and boat moorings:** A pitch occupied by a caravan and a mooring occupied by a boat are an exception to the second homes premium.
- **Seasonal homes where year-round or permanent occupation is prohibited or has been specified use:** Where properties have planning restrictions or other conditions on occupation or use in place which prevent year-round occupation, the government will legislate so that such properties are an exception to the second homes premium

Rushmoor Borough Council have also determined that we will not charge a second home premium on properties that are occupied by individuals who have main homes elsewhere and choosing to reside in the borough during the week to be nearer to their place of work.

#### **Discretionary power to waive the long-term empty and second home premium charge in exceptional circumstances.**

The premium charge is calculated from two years after the property became unoccupied and unfurnished. This may be before the current owner became liable for the property, so the owner is liable for the charge when the two-year anniversary is reached, regardless of when their ownership of the property began.

The second home premium charge takes effect from the first day the property becomes a second home for council tax purposes.

There are exceptional circumstances in which we will consider waiving the premium charge:

- **Properties left to someone in a will and in need of renovation** – only where the new owner has taken action to return the property to occupation within a period of six months from taking ownership and can provide evidence that the action has been continuous and realistic.
- **Properties with a restrictive covenant** – only where the owner is genuinely seeking to sell or rent the property in the local market conditions (realistic or selling price or rent level) advertised on the open market through an estate agent registered with the National Association of Estate Agents.

All requests for a waiver must be made in writing and sent to:

Rushmoor Borough Council  
Local Taxation Section  
Council Offices  
Farnborough Road  
Farnborough  
Hampshire  
GU14 8AB

Or e-mailing [localtax@rushmoor.gov.uk](mailto:localtax@rushmoor.gov.uk)

All requests must include documentary evidence showing genuine, continuous and realistic action is being taken to bring the property into occupation.

We will not waive the premium charge where evidence suggests that the owner hasn't taken all possible steps to return the property to occupation.

If a waiver is granted within the conditions stated in this policy, a review will be carried out every 6 months to ensure that the waiver should continue. If the conditions for the waiver are no longer in place the full charge will be reinstated and may be backdated if there is evidence to support this.

Any periods of occupation of six weeks or less will be disregarded when considering how long a property has been empty or a second home. Periods of occupation for six weeks or less will not give rise to a further period of discount or start a new period of two years before charging the premium charge.

**Policy approved by a meeting of the Council's Cabinet on 11<sup>th</sup> March 2025**

CABINET

**COUNCILLOR JULES CROSSLEY**  
**POLICY, PERFORMANCE & SUSTAINABILITY**  
**PORTFOLIO HOLDER**

11 MARCH 2025

KEY DECISION: NO

REPORT NO. ACE2505

### CLIMATE CHANGE STRATEGY & ACTION PLAN 2025-28

#### **SUMMARY AND RECOMMENDATIONS:**

Following the declaration of a climate emergency in June 2019, the Council has been delivering a number of projects that seek to mitigate against the impacts of climate change. In July 2023, a revised action plan was agreed, with a view to refresh the action plan annually to reflect progress made and current priorities.

In light of this information, a refreshed climate change action plan for the Council is proposed which will cover the period 2025-28. As well as this, a redrafted Climate Change Strategy 2025-28 has been drafted to reflect the Council's current approach to climate action.

Recommendations requiring decision:

Cabinet is asked to:

- i) Agree the Climate Change Strategy 2025-2028 (Annex 1)
- ii) Agree the Climate Change Action Plan 2025-2028 (as detailed in section 3.3 of this report)

## **1. INTRODUCTION**

1.1. In June 2019, the Council declared a climate emergency with a motion unanimously passed by Council and pledged to make:

1. The Council's Operational emissions to be carbon neutral by 2030.
2. A green and sustainable Rushmoor.

The Climate Change Action Plan details how it is planned to make progress against these targets.

1.2. The Climate Change Action Plan 2023-26, which was agreed in 2023, with an action that it would be refreshed on an annual basis.

1.3. This report seeks Cabinet approval to the revised climate change action plan which sets out actions to directly reduce the Council's carbon footprint and ensure a greener and more sustainable Borough. This will be reviewed and

updated annually and an annual report detailing progress against actions will be published.

- 1.4. The Climate Change Strategy has also been revised to reflect this approach to the Council's climate action to ensure that the Strategy and Action Plan are in alignment.

## **2. Approach to date**

- 2.1. The Climate Change Action Plan 2023-26 was developed in an evidence-based way, with the actions linking back to the Council's two climate change targets: The reduction in the Council's operational carbon footprint, and to become a greener and more sustainable Borough. This refresh is building on this existing action plan.
- 2.2. The Council's target regarding carbon neutrality, refers to the Council's Operational Carbon emissions. When developing the Council's approach to climate change action planning, independent advice was sought in order to seek recommendations for targeted actions, which could be achievable, taking into account financial and technological constraints.
- 2.3. Progress against the twelve actions within the Climate Change Action Plan 2023-26 were published in an Annual Report (2023/24). This report can be found on the Council's website ([Climate change action plan - annual report 2023/24](#)) and illustrates good progress against actions, as well as detail on further activity that has been undertaken.
- 2.4. Further progress towards the actions from the Climate Change Action Plan 2023-26 will be updated on in the 2024/25 annual report in the new municipal year, alongside an updated Carbon Footprint. Actions that have been removed or amended as significant progress has been made or completed include:
  - Reference to the Council's car fleet switching to electric vehicles
  - Refresh of the Council's Procurement Strategy
- 2.5. As well as completed actions being removed, some actions were reframed either by combining relevant actions or being given a broader scope, such as those regarding community engagement and young people. There are also two new proposed actions added regarding single use plastic reduction and the promotion of active travel.

## **3. Climate Change Action Plan**

- 3.1. The Climate Change Action Plan 2025-28 has been split into three sections:
  - Becoming Carbon Neutral by 2030
  - Becoming a greener and more sustainable Borough

- Annual Report and Carbon Footprint

This will ensure clarity to which action is working towards each target.

3.2. The Action Plan 2025-2028 contains ten actions set out below. This Action Plan does not aim to summarise all the activity that the Council is undertaking to support the climate change and biodiversity agenda, much of which is undertaken as business-as-usual following changes in recent years. The annual report, as set out in Action 10, allows for the full range of associated activity to be reported on an annual basis, alongside progress to reduce the Council's carbon footprint.

3.3. The ten priority actions proposed for 2025-2028 are as follows:

### **Becoming Carbon Neutral by 2030 (Council's Operational Emissions)**

**Action 1:** Consider opportunities arising to reduce gas consumption and increase renewable energy generation, including continued commitment to review the feasibility of transitioning electricity across the Council's sites to 100% renewable tariffs.

**Action 2:** To continue to explore options for switching the Council's remaining vehicles to lower carbon alternatives, as well as exploring opportunities to work with contractors on the Council's broader fleet.  
To continue to support the improvement of access to electric vehicle charging facilities across the Borough.

**Action 3:** To review processes for the Council's capital programme so that environmental impacts are incorporated into business case development and whole life cycle carbon assessments are undertaken. To develop and introduce Climate Change Impact Assessments (CCIA) for new Council projects and proposals.

**Action 4:** Identify and reduce the use of single use plastics across all council buildings and events.

**Action 5:** To develop the Council's offsetting approach with a view to ensuring that any offsetting undertaken by the Council has a local impact.

### **Becoming a Greener and more Sustainable Borough**

**Action 6:** To continue to engage young people on climate change. This includes the ongoing Climate Trackers Scheme in partnership with Wonderseekers (Winchester Science Centre), as well as introducing a Youth Climate Ambassadors Group to increase the offering for young people in the Borough.

**Action 7:** To use the Council's communications channels (including through Member engagement) to promote opportunities for residents and local businesses to reduce their own carbon footprint, including promoting schemes to improve the energy efficiency of their home or business.

**Action 8:** Continue to engage with the wider community on climate change, to allow residents to find out more of how they can reduce their negative environmental impact. This includes the annual Eco Fair, development of the Rushmoor Climate Community Group and community initiatives.

**Action 9:** To encourage and promote active travel, by removing barriers and promoting initiatives, which will also lead to improved health and wellbeing.

### **Annual Report & Carbon Footprint**

**Action 10:** To review, update and publish the Council's carbon footprint on an annual basis, publish an annual report detailing all that the Council has achieved in relation to its climate action plan and associated strategies (e.g. Green Infrastructure Plan). To publish the Council's Climate Action Scorecard, assessed by Climate Emergency UK, with commentary to provide context.

### **Consultation**

3.4. Rushmoor Climate Community Group was launched in October 2024. One of the objectives of this group is to consult on policy and plans. The Council sought feedback on the Climate Change Action Plan 2023-2026 and recommendations to be considered as part of the revision for a plan for 2025-2028.

3.5. As a result of the feedback gathered by the Rushmoor Climate Community Group, the changes to the action plan were presented to the Policy, Project Advisory Board (PPAB). Similar feedback was sought from the group, which then informed the final draft of the plan.

3.6. All feedback and recommendations were incorporated into the refreshed plan where applicable.

## **4. IMPLICATIONS**

### **Risks**

4.1. The Council set out two targets when declaring a climate emergency in 2019, not achieving the targets as set out within the climate change strategy poses a reputational risk to the organisation and this is reflected in the Council's corporate risk register.



## **Legal Implications**

- 4.2. There are no anticipated implications arising from the proposed action plan.
- 4.3. Section 1 of the Localism Act 2011 allows for the Council to do anything deemed necessary or desirable to deliver or support its functions and duties providing that that action is not otherwise prohibited by statute (the general power of competence).
- 4.4. The Climate Change Act 2008 provides an overall framework for climate mitigation and established legally binding emissions targets for the UK, including reaching net zero by 2050. Although it places no specific requirements on local authorities, they are widely expected to play an important role in delivering net zero in several policy areas.
- 4.5. The contents of a Climate Change Action Plan and its subsequent actions may be authorised by a variety of statutory powers and duties, depending on what those actions are. Legal powers to undertake those actions emerging from the Plan will be investigated as part of the implementation process and be subject to the democratic process as applicable.
- 4.6. The Equalities Act 2010 and section 149 Public Sector Equality Duty, requires the Council to have regard and take any required action to reduce and eliminate discrimination, victimisation, and harassment between those who have protected characteristics and those who do not.

## **Financial Implications**

- 4.7. A climate change reserve was created in November 2020 and this will be used to support actions included in the proposed plan and could also be used to support other activity within the climate change action plan. At the end of the last financial year (2024/25), the balance of this reserve was £6,309.
- 4.8. In addition to this, the use of UKSPF Funding will be considered to deliver climate change action within the action plan.
- 4.9. Other actions will be funded through relevant service budgets and in accordance with the financial procedure rules. Wherever possible, external grants and funding sources (such as the Farnborough Airport Community Environmental Fund) will be sought to support the delivery of the action plan. Members should note that the delivery of some of the actions contained within this plan could have financial implication and business cases will be developed and presented for consideration where this is the case.

## **Resource Implications**

- 4.10. The coordination of delivery of the climate change action plan is supported by the Climate Change Officer.

## **Equalities Impact Implications**

- 4.11. Equalities Impact Assessments will be undertaken on the individual actions within this plan if required.

## **5. CONCLUSIONS**

- 5.1 This refreshed Action Plan reflects the progress that has been made within the existing plan, as well as our commitments for the coming year.
- 5.2 The refresh of the action plan has consulted with both the Rushmoor Climate Community Group and Members through the Projects, Policy Advisory Board as part of this process.
- 5.3 Cabinet is asked to approve the ten priority actions contained within the refreshed Climate Change Action Plan as set out in 3.3, which will help to deliver against the Council's climate change targets. Cabinet is also asked to approve the Climate Change Strategy 2025-2028 (Appendix 1) to ensure that the Council's approach to Climate change action is detailed and aligned with the Action Plan.

## **LIST OF APPENDICES/ANNEXES:**

1. Climate Change Strategy 2025-2028

## **CONTACT DETAILS:**

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# Climate Change Strategy 2025-2028

## 1. Introduction

Climate change and its impacts have been recognised nationally and internationally as the most important environmental challenge faced by the planet. A changing climate is having, and will increasingly have, profound effects on everyone - especially future generations.

The planets temperature naturally changes over very long periods of time, however anthropogenic climate change since the industrial revolution has seen the Earth's temperature rise. It has been estimated that the Earths Global average temperature has increased by 1.2°C since the pre-industrial period (1850-1900).

Acknowledging the need to make a clear statement of intent the Council took the unanimous decision in June 2019 to address climate change locally, by declaring a climate emergency and developing a plan to enable:

- A carbon neutral Council by 2030
- A green and sustainable Rushmoor

The aim of this Climate Change Strategy is to co-ordinate and set out a range of objectives into one document to guide the Borough to achieve its targets.

## 2. Background and Context

Anthropogenic Climate Change is defined as an increase in the average temperature of the Earth's atmosphere, caused by human-induced activity.

This warming is caused by increased greenhouse gas (GHG) emissions in the atmosphere, most notably Carbon dioxide (CO<sub>2</sub>), as well as other gases such as Methane (MH<sub>4</sub>) and Nitrous Oxide (N<sub>2</sub>O). These gases are emitted as a result of human activity, particularly relating to the burning of fossil fuels (oil, coal, and gas). When fossil fuels are burnt, carbon dioxide is released. Other human practices release carbon dioxide, as well as other greenhouse gases.

These greenhouse gases absorb heat and therefore trap the suns heat within the atmosphere, creating what's named 'the greenhouse effect'. The more GHG's within the atmosphere, the higher levels of warming.

There are naturally occurring variances in the Earth's average temperature, but the increased emissions since the emergence of the industrial revolution have accelerated this warming.

With increased levels of warming the likelihood of climate impacts are amplified and the impacts of these risks become greater. Therefore, by limiting the levels of warming due to climate change, will mitigate against the impacts of climate change.

### **Climate impacts within Rushmoor**

Climate change will likely affect Rushmoor in a variety of ways. This includes changing weather patterns, such as: warmer, drier summers and wetter winters; both of which could increase the likelihood of heath fires and flooding.

Extreme weather events will not only be more likely, but they could be more severe due to the effects of climate change.

This will also have an increasing impact on the community's health and wellbeing, which includes impacts on mental health, particularly in young people.

The climate breakdown and its impacts will disproportionately affect those who are already most vulnerable.

### **National Government commitments and legislation**

The UK's Climate Change Act 2008 sets the legislative basis for the UK's Climate Change action. A statutory target was set out in the UK Climate Change Act 2008 to reduce UK greenhouse gas emissions by 80% from 1990 by 2050. In 2019, this was amended, and the UK Government committed to a target of becoming Net-Zero by 2050 (Compared to a baseline of 1990).

Since, Government have also committed to a 68% reduction in emissions by 2030, as part of its Nationally Determined Contribution towards the Paris Agreement.

A series of interim targets have been put in place called carbon budgets, which cap the emissions within each period. The current budget (fourth carbon budget) requires a 52% reduction in emissions by 2027.

The Government has now adopted a UK Committee on Climate Change recommendation to increase this target to net-zero greenhouse gas emissions by 2050. The UK Climate Change Risk Assessment identifies eight priority risk areas:

1. Terrestrial and freshwater habitats and species
2. Soil health from increased drought and flooding
3. Natural carbon stores
4. Crops, livestock, and commercial trees
5. Food production and distribution
6. People and the economy
7. Human health and wellbeing
8. Multiple risks from overseas impacts

## **Hampshire County Council**

Hampshire County Council also declared a climate emergency in 2019, setting out two targets:

- To be carbon neutral by 2050
- Preparing to be resilient to the impacts of a 2°C temperature rise

Rushmoor Borough Council will work with Hampshire County Council to ensure that work is aligned.

### **3. The Vision and Overall Goals**

The Climate Change vision for Rushmoor is that Rushmoor Borough Council will seek to have a positive impact on future generations by working with businesses, communities, and organisations to protect and enhance Rushmoor's environment. Through direct action and by encouraging and supporting others, Rushmoor will address the challenges and opportunities presented by climate change.

#### **Sustainability Motion**

To solidify the commitment to this work, the following sustainability motion was set out in November 2024, by Cllr Jules Crossley (Portfolio Holder for Policy, Climate & Sustainability), recognising the urgent nature of the challenges confronting Rushmoor in terms of the climate crisis, the financial situation, the economic environment, and the inequity that some of our residents continue to face.

This commitment further highlights how challenging it will be to achieve the targets that Council set after declaring a climate emergency in 2019.

Council therefore resolved to:

- Support and deliver sustainability across Council's policies, projects, operations, and estate, where sustainability includes, but is not limited to, sound financial management, fair and equitable treatment of residents, staff, and organisations within Rushmoor, and have a positive impact on our environment and biodiversity.
- Introduce climate impact assessments for Council Decisions on all new projects.
- Encourage residents, businesses and organisations working within the borough to be responsible and sustainable.
- Be open and transparent in communications with residents and those working or operating in the borough.
- Foster relationships of mutual respect and collaboration with other councils, public authorities, and businesses to ensure sustainability.

## **Delivery Plan Priorities:**

The Council's Cabinet agreed to a new set of priority themes for Aldershot and Farnborough.

The priority themes are:

- Skills, economy, and business
- Homes for all: quality living, affordable housing
- Community and wellbeing: active life, healthier and stronger communities
- Pride in place: clean, safe, and vibrant neighbourhoods
- Vision for the future and financial sustainability

These Priorities outline five clear themes, whilst also ensuring that sustainability, diversity, and inclusion are at the heart of what the Council does.

### ***Vision for the future and financial sustainability***

Within the priority detailing the vision for the future and financial sustainability, it aims to "Create an outcome-led plan to deliver the vision this will include a refreshed and more ambitious Climate Change Action Plan."

The co-benefits of tackling climate change also support other priorities within the delivery plan - in particular:

- Community and Wellbeing: Active Lives, Healthier and Stronger Communities
- Pride in Place: Clean, Safe and Vibrant Neighbourhoods

## **4. Priority Areas for action**

Rushmoor's Climate Change Strategy establishes the strategic framework within which action plans will be aligned over a three-year period. The strategy reflects the important role the Council plays in tackling climate as a leader, facilitator, enabler, and deliverer of services to the Rushmoor community and beyond.

The Climate Change Strategy and Action Plan will be coordinated and managed by the Council. Implementation will be achieved through a collaborative approach with a range of stakeholders and the local community.

### **Action Planning**

The Climate Change Action Plan has been developed in an evidence-based way, with the actions linking back to the Council's two climate change targets; The Council's Operational Carbon Footprint, and to become a greener and more sustainable Borough.

The Climate Change Action Plan will aim to have between 10-15 focused actions for each year. This enables a clear focus for the year ahead, whilst also allowing for smaller projects and business as usual activity to occur alongside this.

The Actions within the plan are split into sections reflecting the Council's climate targets, to show which actions seek to make progress against which target.

The Council's target regarding carbon neutrality, refers to the Council's Operational Carbon emissions. When developing the Council's approach to climate change action planning, independent advice was sought in order to seek recommendations for targeted actions, which could be achievable, taking into account financial and technological constraints.

The Action Plan does not aim to summarise all the activity that the Council is undertaking to support the climate change and biodiversity agenda, much of which is undertaken as business-as-usual following changes in recent years. An annual report is integrated into the action plan, which allows for the full range of associated activity to be reported on an annual basis, alongside progress to reduce the Council's carbon footprint.

An important element of ensuring delivery of the Action Plan is effective, is regularly monitoring and evaluation of performance. This will be regularly updated with the responsible Cabinet member; Portfolio Holder for Policy, Performance and Sustainability, and the Council's Scrutiny process. Further policy and project matters will be presented to the Policy and Project Advisory Board (PPAB) and progress in delivering the plan will be reported as part of the Council's Quarterly monitoring and the Overview & Scrutiny Committee.

## 5. Carbon Footprint

The Council's Operational Carbon Footprint is Calculated annually using SUSTRAX, by Carbon Footprint Ltd.

The carbon footprint is comprised of three scopes and includes both direct and indirect emissions. The data that each scope encompasses within Rushmoor Borough Council's carbon footprint is shown in the table below.

### **Rushmoor Borough Council's carbon footprint scopes**

Scope 1	Direct Emissions	Gas (Heating and Council Owned Vehicles (Operational Fleet)
Scope 2	Indirect Emissions	Purchased Electricity
Scope 3	Indirect Emissions	Business Travel, Paper, Waste, Water and Supply Chain (Procured Goods and Services).

The carbon footprint is expressed as an absolute amount of tCO<sub>2</sub>e. This is the amount of greenhouse gas emissions as represented by tonnes of carbon dioxide equivalence, meaning other greenhouse gases impact are quantified using carbon dioxide's warming effect as reference.

The methodology that is used in SUSTRAX is aligned with the Greenhouse Gas Protocol and in relation to supply chain data; DEFRA recommended conversion factors.

All data categories with the exception of supply chain, are based on primary data. Supply chain figures are calculated using contract cost and Standard Industrial Classifications (SIC) code categories. Primary data is used for the vehicle mileage and waste tonnage from the Council's contract with SERCO. The recommendation would be in the future to work with contractors and suppliers to increase the amount of primary data used in the supply chain category to increase accuracy of the footprint.

## **6. Offsetting**

The UK's overall climate change targets relate to becoming net-zero by 2050, as set out by central government. Whilst Rushmoor Borough Council's target is to become carbon neutral by 2030.

There is a distinction between these two terms (net-zero and carbon neutral), and they should not be used interchangeably.

Net zero is defined as achieving change that reduces emissions to the lowest point possible (usually by at least 90%) and then offsetting the few remaining emissions. Whereas carbon neutrality means that emissions generated are matched with the amount of emissions that are offset by the organisation. There does not necessarily need to be an emissions reduction to be carbon neutral.

The target of becoming carbon neutral by 2030 refers to the Council's operational emissions. Whilst Rushmoor Borough Council does not currently have a target to become Net-zero, it does recognise the importance of reducing emissions as much and as soon as possible. Therefore, it's approach is to aim to have as large a reduction as possible by 2030, given the Council's financial position and its obligation to maintain services for residents.

To achieve carbon neutrality, the Council will have to offset any emissions produced annually by 2030 and every year onward to ensure the Council remains carbon neutral. The intention is to keep the level of offsetting to the absolute minimum, by prioritising emissions reduction. The detail of what offsetting measures this will include will depend on the best practice at the time. The aim is to ensure that any offsetting that is needed, will have a tangible local impact.



## **7. Resourcing and Governance**

### **Resource & Finance**

The earlier that an emissions reduction is made the better it will be for the environment and community wellbeing. Whilst there is also a financial cost with this, adaptation for the longer term is likely to be more costly than taking action to mitigate climate change outcomes in the shorter term. Recognising the financial position of the Council, and any action will be properly analysed looking at cost and impact.

A climate change reserve was created in November 2020, and this will be used to support activity within the climate change action plan.

Other actions will be funded through relevant service budgets and in accordance with the financial procedure rules. Wherever possible, external grants and funding sources will be sought to support the delivery of the action plan.

Where there is a financial implication, business cases will be developed and presented where appropriate for specific actions to assist in the allocation and drawing down of resources.

### **Governance**

Rushmoor Climate Community Group was launched in October 2024. One of the objectives of this group is to consult on policy and plans. The Council sought feedback on the Climate Change Action Plan 2023-2026 and recommendations to be considered as part of the revision for a plan for 2023-2028.

Further policy and project matters will be presented to the Policy and Project Advisory Board (PPAB), and progress in delivering the plan will be reported as part of the Council's Quarterly monitoring and the Overview & Scrutiny Committee.

## **8. Rushmoor Climate Community**

Rushmoor Climate Community Group Launched in October 2024. This is a forum for those who live, work or volunteer within the borough to engage with the Council on climate, environmental and sustainability issues within Rushmoor.

The meetings of this group will be facilitated and coordinated by the Council. The agenda of meetings will be dependent on the priorities and suggestions of members of the group, Council Officers and the Portfolio Holder for Policy, Performance & Sustainability.

The aims of this group are:

- To **ENGAGE** Rushmoor residents in caring for, protecting, and enhancing our natural environment
- To **CONSULT** and ask for opinions and feedback on Rushmoor Borough Council's existing policies and help shape and inform future policies and plans.
- To **NETWORK & SHARE** information & resources and form partnerships between people and organisations.
- To **CREATE** initiatives by and for residents
- To **RAISE AWARENESS** of climate, environmental and sustainability issues across the community and beyond

This group is a platform where the Council can share current work, as well as consult and gather feedback on future policy, plans and projects around the climate change and sustainability agenda. This Group will be consulted to help shape climate action within Rushmoor.

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

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