Public Document Pack

Agenda for Scrutiny Committee Thursday, 10th July, 2025, 6.00 pm

Members of Scrutiny Committee

Councillors: I Barlow, K Blakey, J Brown, M Chapman, B Collins, O Davey, M Goodman (Chair), A Hall, M Hall, M Hartnell, V Johns, Y Levine, D Mackinder (Vice-Chair), A Toye and J Whibley

Venue: Council Chamber, Blackdown House, Honiton

Contact: Sarah Jenkins;

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(or group number 01395 517546)

Wednesday, 2 July 2025



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- 1 Minutes of the previous meeting (Pages 3 7)
- 2 Apologies
- 3 Declarations of interest

Guidance is available online to Councillors and co-opted members on making declarations of interest

4 Public speaking

Information on public speaking is available online

5 Matters of urgency

Information on matters of urgency is available online

6 Confidential/exempt item(s)

To agree any items to be dealt with after the public (including the press) have been excluded. There are no items which officers recommend should be dealt with in this way.

7 Decisions made by Cabinet called in by Members for scrutiny in accordance with the Overview and Scrutiny Procedure Rules

There are no items identified

- 8 Annual complaint monitoring and service improvement report 2024/25 (Pages 8 16)
- 9 Changes to Agricultural Property Relief and Business Property Relief (Pages 17 21)

- 10 Update on progress with the Scrutiny Action Plan Verbal update
- 11 Work programme (Pages 22 37)
 - 1. Scrutiny work programme
 - 2. Cabinet forward plan of key decisions 1 July 31 October 2025

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If you are recording the meeting, you are asked to act in a reasonable manner and not disrupt the conduct of meetings for example by using intrusive lighting, flash photography or asking people to repeat statements for the benefit of the recording. You may not make an oral commentary during the meeting. The Chairman has the power to control public recording and/or reporting so it does not disrupt the meeting.

Members of the public exercising their right to speak during Public Question Time will be recorded.

Decision making and equalities

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EAST DEVON DISTRICT COUNCIL

Minutes of the meeting of Scrutiny Committee held at Council Chamber, Blackdown House, Honiton on 30 January 2025

Attendance list at end of document

The meeting started at 6.00 pm and ended at 7.34 pm

45 Minutes of the previous meeting held on 7 November 2024

The minutes of the previous meeting held on 7 November 2024 were agreed and signed as a true record.

46 **Declarations of interest**

Minute 51. Scoping document: Agricultural property relief and business property relief. Councillor Roy Collins, Affects Non-registerable Interest, Councillor is a farmer and landowner.

47 Public speaking

No members of the public had registered to speak.

Members of the farming community were present as members of the public and were invited to speak on the item at minute 51, Scoping document: agricultural property relief and business property relief.

48 Matters of urgency

There were no matters of urgency.

49 Confidential/exempt item(s)

There were no confidential / exempt items.

Decisions made by Cabinet called in by Members for scrutiny in accordance with the Overview and Scrutiny Procedure Rules

There were no decisions made by Cabinet called in by Members for scrutiny in accordance with the Overview and Scrutiny Procedure Rules.

51 Scoping document: Agricultural property relief and business property relief

The Director of Place introduced the scoping document which set out the motion from the Council meeting held on 4 December 2024 regarding the Government's reforms to agricultural property relief and business property relief for inheritance tax, announced in the Autumn Budget 2024.

There was a need to understand the issues fully and the impact of the reforms on intergenerational inheritance of farms in East Devon. External expertise would be required with proposed consultees set out in the scoping document.

Members of the farming community present addressed the Committee and highlighted the following concerns regarding the Government reforms:

- Farmers may have to sell a proportion of their farm in order to pay their inheritance tax bill.
- Farms mostly make a modest living using the farm's assets.
- A farmhouse and paddock by themselves could amount to the £1million threshold for inheritance tax.
- Labour was often the biggest cost, and it was difficult to find labour.
- The supermarkets dictated the level of payment for produce which often does not reflect the cost of producing the food.
- Reforms were being introduced too quickly and there had been no consultation with farmers.
- East Devon mainly comprised small family farms which would become smaller still if land and assets had to be sold to pay inheritance tax.
- There was no guarantee that agricultural land, if sold, would ever come back into agricultural production which threatened the country's food security.
- Many farmers' children worked on family farms with little or no remuneration in the expectation that they would inherit the farm.

Discussion of the scoping document and responses to Members' questions included the following points:

- Support from Democratic Services would be provided for whichever route the Committee agreed to take following scoping.
- The Committee needed to agree key questions to be included in the scoping document.
- It was crucial to have input from the farming community who would be directly affected by the inheritance tax reforms.
- Concern was expressed regarding the potential loss of land for food production and the resulting food insecurity and impact on climate change.
- The view was expressed that the Council was not in a position to change Government legislation. Therefore, the impact the Council could have on this issue was limited.
- There was concern that the review could take a lot of officer time and resources.
- It was noted that the motion to Council had been referred to the Committee to consider and it was important to understand the true effect of the reforms on East Devon farmers.
- Land agents should also be included in evidence gathering.
- There was concern that a Task and Finish Forum may not provide sufficient transparency if it did not meet in public session.
- Planning issues related to the reforms were outside the remit of the Committee.
- There was a need to complete the review, based on the information provided by the farming community, before the legislation was brought in, rather than conduct a lengthy, in-depth review.

The Director of Place advised that clarification from the Government was expected imminently regarding local government reorganisation, and that this would have an impact on Officer capacity going forward.

External information and analysis by farm size was already available nationally regarding the likely impact of the inheritance tax reforms on farms. This data would need to be contextualised to East Devon, with the support of the National Farmers Union, the farming community and other relevant partners, to fully understand the impact on local farms. Due to the phased introduction of the reforms, there was a need to complete the review in a timely manner.

A report using information already available and setting out the impact of the reforms on East Devon could be brought back to the Committee sooner than the timescale set out in the scoping document.

It was noted that a letter from the Chief Executive to the Chancellor of the Exchequer and the Minister of State for Food Security and Rural Affairs had already been drafted following the Council meeting. As a result of the Scrutiny review, a further letter could be sent setting out the detailed impact of the reforms in the context of East Devon.

AGREED:

That a report would be brought back to the Committee using the nationally available analysis relating to the size of farms and the effect the reforms will have in the context of East Devon, with support and engagement from partners.

The Chair thanked the members of the farming community for attending.

52 UK Shared Prosperity Fund - Year 2 (2023/24) Evaluation

The Economic Development Manager presented the report which provided an overview of the UK Shared Prosperity Fund funded activity for 2023/24 and the key findings of the evaluation work undertaken in Year 2 (of 3) of the programme. The purpose of the report was to review progress made on the actions proposed in the January 2024 report, and to provide an overview of the UKSPF evaluation undertaken for 2023/24 activity, including the challenges identified and the proposed additional recommendations.

The Economic Development Manager advised that projects are now up and running and are monitored and evaluated on an on-going basis. A 4th year of the fund would now be available, with funds awarded to and flowing from the new combined authority for Devon and Torbay.

The Economy Projects Assistant advised that consistent on-going monitoring and evaluation ensured that data was available to support and evidence the outcomes of the various projects.

The Chair noted that undertaking the evaluation of the projects on an on-going basis provided valuable information to enable improvement going forward. The Chair also encouraged Members to read the full report available through the links in the document.

Discussion and responses to questions from Members included the following points:

- Initially it was a requirement to include 50% match funding for business grant schemes, however, there was evidence to show that demand decreased compared with other funds with no match funding requirement, so the match funding requirement had now been reduced to 30%.
- One of the biggest challenges to running projects was staff changes and capacity among project leads.
- The Culture, Leisure and Tourism Fund was a decarbonisation grant scheme which has since been renamed to the Carbon Action Fund to avoid confusion.
- The Chair asked that the report for Year 3 be subject to an equalities impact assessment.
- For community organisations seeking non-grant support, they can receive this from the VCSE support service delivered by Devon Communities Together on behalf of EDDC.
- A change of Government policy had resulted in the Council having to find alternative ways of spending funds to ensure that other projects could continue.

• Funds available for year 4 would be reduced and discussions were on-going as to which projects would be taken forward with Cabinet making the final decisions at its meeting in March.

IT WAS AGREED:

- 1. That the Scrutiny Committee noted the progress made on the actions identified in the December 2023 UKSPF Evaluation Report.
- 2. That the Scrutiny Committee noted the UKSPF evaluation undertaken for the 2023/24 financial year, along with the challenges identified and proposed actions.
- 3. That a follow up report be brought back to the Scrutiny Committee in a year's time.

The Chair thanked the Economic Development Manager and the Economy Projects Assistant for attending and for their work.

Work Programme

The Committee discussed the work programme.

It was noted that Members had attended Scrutiny work programming training in November 2024 provided by the Centre for Governance & Scrutiny. A work programming workshop would be held following the Committee meeting, however, it was noted that local government reorganisation could have a significant impact on the work programme going forward.

It was agreed that the review of the impact on farms in East Devon of reforms to inheritance tax should be a priority item on the work programme.

The Assistant Director Planning Strategy and Development Management would provide an informal "spotlight" session on planning enforcement at a time to be agreed.

It was agreed not to proceed with scoping work on the Exmouth Sea Wall project as this was now considered unnecessary as work was on-going.

Regarding the report on a South West Water Sewage Task and Finish Forum, it was noted that work was now on-going through the Devon wide water summit. The summit had brought together local authorities across Devon, experts from the University and the Environment Agency. Work was on-going through the Devon Districts Forum. The presentations from the water summit would be circulated following the meeting.

Concern was raised regarding continuing sewage overflow issues in Exmouth which was worsening due to development. It was noted that the Portfolio Holder for Coast Country and Environment had met on site with the managing director of South West Water's waste management to understand the vital programme of improvement works at Exmouth.

It was agreed to request an update from South West Water on improvement works at Exmouth at a future date.

With regard to the referral from Cabinet of Minute 120, Serious Violence Duty, it was agreed not to proceed in light of upcoming changes due to local government reorganisation.

Subject to the above changes, the work programme was agreed.

Attendance List

Councillors present:

J Brown

M Goodman (Chair)

J Heath

V Johns

Y Levine

D Mackinder (Vice-Chair)

J Whibley

Councillors also present (for some or all the meeting)

A Bailey

B Bailey

C Brown

R Collins

P Faithfull

N Hookway

Officers in attendance:

Tracy Hendren, Chief Executive
Sarah Jenkins, Democratic Services Officer
Andrew Melhuish, Democratic Services Manager
Zoe Smith, Economy Projects Assistant
Anita Williams, Principal Solicitor (Deputy Monitoring Officer)
Tom Winters, Economic Development Officer
Andrew Wood, Director of Place

Councillor apologies:

I Barlow

K Bloxham

M Chapman

O Davey

A Hall

M Hall

M Hartnell

A Toye

Chair	Date:	
Onan	Daic.	

Report to: Cabinet

Date of Meeting 9 July 2025

Document classification: Part A Public Document

Exemption applied: None

Review date for release N/A



Annual complaint monitoring and service improvement report 2024/25

Report summary:

The council's annual complaint monitoring and service improvement report for 2024/25 is attached as Appendix A

Is the proposed decision in accordance with:				
Budget	Yes ⊠ No □			
Policy Framework	Yes ⊠ No □			

Recommendation:

It is recommended that Cabinet note the numbers and trends in terms of formal complaints dealt with during the year; the learning points which have been identified; and actions taken to address these.

Reason for recommendation:

The council is required by the Housing Ombudsman to publish our self-assessment against their complaint handling code, on an annual basis, as part of the complaint performance and service improvement report. This should be accompanied by Cabinet's response to the report.

The purpose of publishing the Council's response to the self-assessment and to the report is to provide assurance that it is a true reflection of the council's complaint handling

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Officer: Melanie Wellman – Monitoring Officer melanie.wellman@eastdevon.gov.
Portfolio(s) (check which apply):
☐ Assets and Economy
☐ Communications and Democracy
☑ Council, Corporate and External Engagement
□ Culture, Leisure, Sport and Tourism
☐ Environment - Nature and Climate
☐ Environment - Operational
□ Finance

□ Place, Infrastructure and Strategic Planning □ Sustainable Homes and Communities
Equalities impact Low Impact
As this report is only updating on the Council's complaints performance no equalities issues arise The Council, does however, ensure that it's processes and procedures in dealing with complaints are compliant with Equality legislation.
Climate change Low Impact
Risk: Medium Risk; It is important that the Council has robust complaints procedures in place and that members have regular oversight in relation to complaints and how the Council is performing.
Links to background information Governing-bodies-guidance-published-March-2022.pdf (housing-ombudsman.org.uk)
Link to Council Plan
Priorities (check which apply)
☑ Better homes and communities for all☐ A greener East Devon☐ A resilient economy
⊠ Quality Services

Financial implications:

There are no direct financial implications from the recommendations in the report

Legal implications:

There are no substantive legal issues to be added to the report.

Appendix A

Annual complaint monitoring and service improvement report 2024/25

1. Complaints received

The council operates a two stage complaints process, with complaints initially being considered at stage 1 by the relevant Assistant Director (or equivalent post where there is no AD).

If a complainant is dissatisfied with the response they receive they are entitled to ask for the complaint to be considered at the second stage of the process and a response is sent out by the relevant Director.

During the year 2024/25

We received:

372 Stage 1 complaints

135 Stage 2 complaints

63% of complaints were resolved at the first stage with the remaining complainants exercising their right to progress to the second stage of the complaints procedure

Stage 1 complaint average response time 25 working days Stage 2 complaint average response time 46 working days

65% of Stage 1 complaints were upheld/partially upheld 73% of Stage 1 Housing Complaints were upheld/partially upheld

2. All corporate complaints Stage 1

Department	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Complaints % 2024-25
Housing	117	207	276	74.19%
Planning	27	38	35	9.41%
Rev & Bens	15	15	17	4.57%
Waste Management	6	12	5	1.34%
Env. Health (incl. Car parks PSH)	7	9	13	3.49%
Streetscene	4	9	15	4.03%
Building Control	3	2	3	0.81%
Licensing	2	2	1	0.27%
Information & Complaints	0	1	2	0.54%
Property	1	1	0	
Trees	0	1	2	0.53%
Countryside	0	1	0	
Democratic Services	0	1	1	0.27%
Legal	0	1	1	0.27%
Electoral Services	0	0	1	0.27%
Total	182	300	372	100%

Housing complaints stage 1

Sub department	2023-24	2024-25	Complaints % 2024-25
Repairs	144	233	84.40%
Estate Management	29	26	9.40%
ASB	16	0	
Housing Allocations	6	6	2.80%
Housing Options	6	1	0.36%
MSO/HSG	4	3	1%
Rental	2	3	1%
Community Development	0	1	0.36%
DFG	0	1	0.36%
Resettlement Scheme	0	1	0.36%
RTB	0	1	0.36%
Total	207	276	100%

3. All corporate complaints Stage 2

Department	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Complaints % 2024-25
Housing	35	40	96	71.11%
Planning	9	18	23	17.04%
Rev & Bens	4	1	2	1.48%
Waste Management	1	3	3	2.22%
Env. Health (incl. Car parks PSH)	2	3	5	3.70%
Streetscene	1	2	0	
Building Control	0	2	1	0.74%
Licensing	1	0	0	
Information & Complaints	0	0	3	2.22%
Democratic Services	2	0	1	0.74%
Electoral Services	0	0	1	0.74%
Total	55	69	135	100%

Housing complaints stage 2

Sub department	2023-24	2024-25	Complaints % 2024-25
Repairs	24	82	85.42%
Estate Management	10	9	9.38%
ASB	0	1	1%
Housing Allocations	3	1	1%
Housing Options	2	0	
MSO/HSG	1	1	1%
Rental	0	1	1%
Community Development	0	0	
DFG	0	1	1%
Total	40	96	100%

4. Learning Points

a. Planning Service

The Planning Service complaints are holding at the same level and there is a fairly even split between decision making complaints and complaints relating to alleged service failure. The service failure complaints have mostly been driven by delays in determining planning applications. This has been attributed, on the whole, to an issue with staffing levels, volume of work being processed and changes to the legislation such as the introduction of biodiversity net gain which have all impacted on capacity.

Key Planning Actions:

• New officers have been recruited and the number of complaints for delays in determining planning applications is beginning to fall.

b. Housing Service

There has been a significant increase in the number of housing complaints in the last two financial years. The trends that are driving the complaints remain the same and these are related to the condition of properties; delays in carrying out repairs; quality of repairs; and communication challenges around appointments that ensures we are communicating efficiently and promptly with tenants.

The Senior management team in Housing are implementing a number of changes and bringing in new officers to better manage the volume of complaints coming into the service. This has already seen a significant reduction in the backlog of Housing complaints at stage 1. The focus is now on reducing the number of overdue stage 2 complaints and then the aim is to respond within the time frames set by the Housing Ombudsman to both stage 1 and 2 complaints going forward.

We are taking a "lessons learnt" approach to how we deal with the complaints. We have revised our approach to how we respond to complaints in order to demonstrate an open, honest approach to where things have gone wrong. We are providing customers with more information in relation to what learnings we have taken from the complaint they have raised and this is positively raising the profile of changes we are making across the service.

We therefore consider this focus on resolution is driving a renewed energy for customers to access the complaints system with a confidence that they are being heard. This is likely in the short term to continue to drive higher numbers of complaints coming through but in the longer term we would hope to start to see complaint numbers in each category coming down.

Key housing actions:

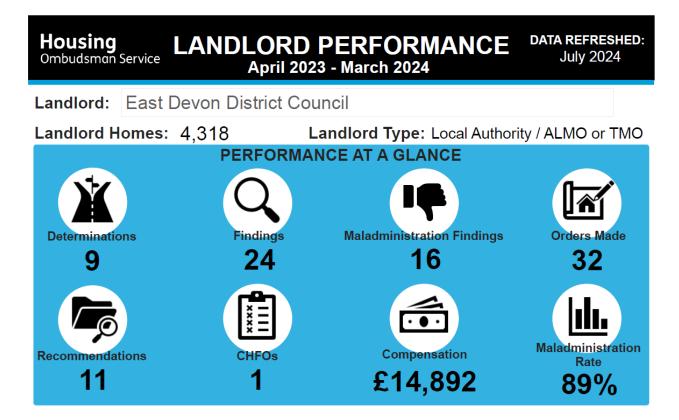
- Weekly meetings with contractors to discuss high profile cases and complaints and ensure complex repairs are on track.
- Staff training to improve communication both internally and externally with customers.
- Improvements in the sharing of information between teams relating to void properties
- Review of team set-up to ensure we have the right resources available to deal with demands coming into the service.
- Expanding the sub-contractor network to ensure no unnecessary delay in completing works
- Updating the asset management strategy with a focus on the planned and cyclical maintenance programme
- Working more closely and frequently with our contractors to learn from poor customer experiences
- Weekly meeting between complaints team and housing service to discuss complaints and weekly priorities.

5. Landlord Performance Report from the Housing Ombudsman

A copy of the most recent landlord performance report is available here <u>Complaint</u> <u>outcomes – East Devon</u> This shows the council's performance for the period 2023/24 as this is currently the most up to date performance data available. The Housing Ombudsman requires the council to make a copy of this report available with our annual self-assessment

submission and they are therefore reviewing the timing of the publication of their performance reports, going forward.

In terms of our performance in 2023/24, this is summarised below:

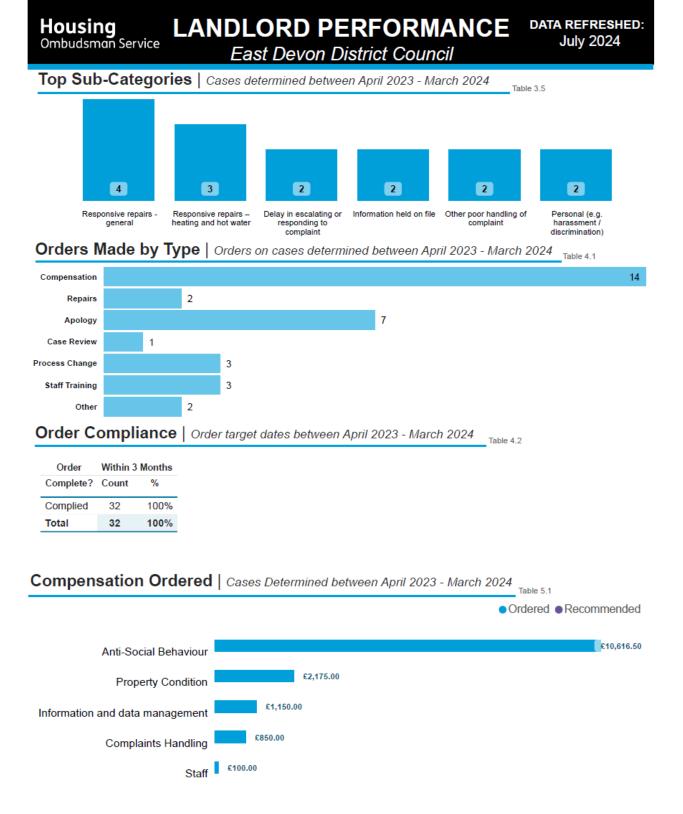


Key to definitions:

- Determinations: The number of cases decided upon during the year
- Findings: The number of findings on cases determined. Each category on a determined case has one finding
- Orders: Orders are made where the investigation has resulted in a finding on some level of maladministration. They are intended to put things right for the resident
- Recommendations: Can be made in any case as a way to improve service delivery and promote learning
- · CHFO: Complaint handling failure order

Landlord Findings by Category | Cases determined between April 2023 - March 2024 Table 2.3

Category	Severe Maladministration	Maladministration	Service failure	Mediation	Redress	No maladministration	Outside Jurisdiction	Withdrawn	Total ▼
Property Condition	0	6	2	0	0	1	1	0	10
Complaints Handling	0	2	2	0	0	0	0	0	4
Information and data management	0	2	0	0	0	0	1	0	3
Anti-Social Behaviour	1	0	0	0	0	1	0	0	2
Moving to a Property	0	0	0	0	0	0	2	0	2
Buying or selling a property	0	0	0	0	0	0	1	0	1
Estate Management	0	0	0	0	0	0	1	0	1
Staff	0	0	1	0	0	0	0	0	1
Total	1	10	5	0	0	2	6	0	24



6. Annual performance report from the Local Government and Social Care Ombudsman 2023/24

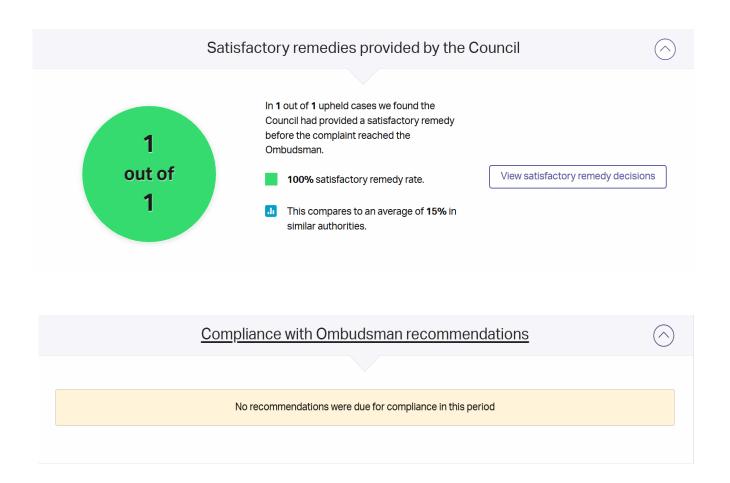
A copy of the most recent **Annual Review letter 2024-25** is available here <u>Complaint</u> <u>outcomes – East Devon</u> (the link needs to be added) This shows the council's performance for the period 2024/25 as this is currently the most up to date performance data available.

During 2024/25 there were 30 Local Government and Social Care Ombudsman complaints. Of those 11 were not for the Ombudsman or not ready for them to investigate, 16 complaints were closed after initial enquiries where the LGO decided not to investigate further. 3 complaints were investigated and 1 was upheld. The one complaint that was page 15

upheld related to the approval of planning permission based on inaccurate plans. Whilst fault was found, the Ombudsman did not consider this caused injustice to the complainant and was satisfied that the apology provided by the Council was a suitable remedy.

In terms of our performance in 24/25 this is summarised as follows:-





Report to: Scrutiny Committee

Date of Meeting 10th July 2025

Document classification: Part A Public Document

Exemption applied: None Review date for release N/A



Changes to Agricultural Property Relief and Business Property Relief

Report summary:

The meeting of the Scrutiny Committee on the 30th January considered a scoping report regarding the impact of reforms to agricultural property relief and business property relief from inheritance tax. These had been announced by the UK Government at the Autumn Budget 2024. The proposed changes have proved to be particularly controversial with the farming community and prompted a subsequent motion from Council on the 4th December 2024.

The proposed scope of work focused on gathering evidence around the likely impact that the forthcoming changes will have on the District, particularly in relation to family farms. This report provides an update on this activity following engagement with the National Farmers Union.

is the proposed dec	cision in accordance with:
Budget	Yes $oxtimes$ No $oxtimes$
Policy Framework	Yes ⊠ No □

Recommendation:

That members:

 Note the contents of this report and acknowledge the lack of granular level data through which to accurately measure the likely impact of the proposed changes in relation to inheritance liabilities for farming enterprises in the District

Recommends to Council that;

- this issue is best addressed at a national level, taking a lead from the Environment, Food and Rural Affairs Select Committee report
- there is continued support for the farming community in the District by pushing for improved consultation, the undertaking of a full impact assessment and consideration being given to both delaying the implementation of the reforms and to alternative proposals

Reason for recommendation:

To provide an update on the work that has been undertaken to understand the likely impact of the proposed changes in terms of inheritance tax.

Officer: Andy Wood, Director of Place, email andy.wood@eastdevon.gov.uk	
Portfolio(s) (check which apply):	

Portiolo(s) (check which apply).	
☐ Communications and Democracy	
□ Council, Corporate and External Engagement	ent
Di	age 17

 □ Culture, Leisure, Sport and Tourism □ Environment - Nature and Climate □ Environment - Operational □ Finance □ Place, Infrastructure and Strategic Planning □ Sustainable Homes and Communities
Equalities impact Low Impact
Climate change Low Impact
Risk: Low Risk;
Links to background information MPs call on Government to delay changes to inheritance tax reforms until 2027 - Committees - UK Parliament
Link to Council Plan
Priorities (check which apply)
 ☑ A supported and engaged community ☑ Carbon neutrality and ecological recovery ☑ Resilient economy that supports local business ☐ Financially secure and improving quality of services

Background and context

The government announced planned reforms to Agricultural Property Relief (APR) and Business Property Relief (BPR) from inheritance tax in the Autumn Budget 2024. From 6 April 2026, the full 100% relief from inheritance tax will be restricted to the first £1 million of combined agricultural and business property. The reforms have proved to be controversial and a lingering source of resentment for the farming community.

Members have signalled their concern about the potential impact of these reforms on the farming community in the District. In December 2024 Council agreed the following motion;

In light of the confusing government department figures related to the number of farms affected by the recent Budget changes, and given that farmers' IHT is not an issue that all Members will have sufficient detailed knowledge about, and in order to give maximum consideration of what positive broad support this council might provide to the district's farmers, Council agrees to refer this motion to the Scrutiny Committee requesting that it considers the motion, its recommendations and their implications and to report back to council on the outcome of its deliberations.

This Council urges Councillors to stand with Britain's family farmers, to support our rural communities, and that the Chief Executive sends a letter to the Chancellor of the Exchequer and the Minister of State for Food Security and Rural Affairs signed by all Group Leaders requesting them to reconsider the proposed changes to the Agricultural Property Relief and farming/agricultural related Business Property Relief.

Impact of the reforms in East Devon

A scoping paper was subsequently considered by the 30th January Scrutiny Committee meeting. A particular focus on this was to understand and scrutinise the likely impact of the forthcoming changes on farm enterprises in East Devon.

Subsequently contact was made with Devon County Advisor at the NFU to understand what data was available at the District level. The subsequent response is set out at Appendix A. Whilst helpful, this analysis focuses primarily on the national level. It was subsequently confirmed that

the level of granularity for data stopped at the regional level and that no district level data available to help better understand the potential impacts. This position is accentuated by the fact that the impact on specific farm enterprises will also be determined by individual succession and tax planning arrangements.

The Environment, Food and Rural Affairs (EFRA) Select Committee

The Environment, Food and Rural Affairs (EFRA) Select Committee has recently considered the issue of the planned reforms. The Committee's subsequent report (May 2025) has expressed significant concerns regarding the UK government's proposed changes to inheritance tax liabilities for farmers. This includes;

- Lack of Consultation and Impact Assessment: The Committee strongly criticises the
 government for announcing these changes in the Autumn Budget 2024 without adequate
 consultation, impact assessment, or affordability assessment. This lack of due diligence
 means the full impact on family farms, land values, tenant farmers, food security, and
 farmers in devolved administrations remains "disputed and unclear."
- Risk of Unintended Consequences: The report highlights a "considerable risk" that the
 reforms could lead to negative, unintended consequences for vulnerable farming groups,
 potentially forcing the sale of land that has been in families for generations.
- Calls for Delay: The EFRA Committee urges the government to delay the final
 announcement of its APR and BPR reforms until October 2026, with implementation
 pushed back to April 2027. This delay, they argue, would allow for better formulation of tax
 policy, proper consideration of alternative proposals, and more time for farmers to plan and
 seek professional advice.
- Support for Reform (with caveats): While the Committee acknowledges and supports the
 government's stated aim of reforming APR and BPR to close loopholes that allow wealthy
 investors to buy agricultural land primarily for inheritance tax avoidance, they emphasise
 that this should not come at the expense of genuine farming businesses.
- Alternative Proposals: The Committee notes that stakeholders, including the National Farmers' Union (NFU) and the Country Land and Business Association (CLA), have proposed alternative solutions, such as a "clawback mechanism." This mechanism would retain 100% relief at the point of inheritance but impose a tax on assets sold within a set period post-death. The Committee calls on the government to publish its evaluation and rationale for following or not following these alternative policy measures.
- **Erosion of Trust:** The report highlights a breakdown of trust between the government and the farming community due to these tax changes, alongside other policy decisions like the sudden closure of the Sustainable Farming Incentive (SFI). This lack of trust makes it difficult for the government to convey a positive long-term vision for the agricultural sector.
- Impact on Mental Health: A survey referenced in the report indicated a significant drop in farmer optimism and a negative impact on mental health following the Autumn Budget announcements, with inheritance tax changes being a key concern.
- **Data Discrepancies:** The Committee points out that the government's estimate of only 500 estates being affected by the changes is contradicted by figures from industry bodies, which suggest a much larger number of farming businesses could be impacted.

In essence, the EFRA Committee's position is that while reform of inheritance tax reliefs might be necessary to prevent misuse, the current government approach is rushed, lacks proper assessment, and risks severely damaging legitimate family farming businesses. They advocate for a pause to allow for a more consultative, evidence-based, and farmer-friendly approach to tax policy.

Conclusion

The motion agreed at full Council clearly highlights members' concerns about the potential impact of the reforms on the farming community in the District. However, following further exploration, it

is clear that there is a paucity of data from which to properly understand this issue below the regional level. The comprehensive report by the EFRA select committee also helps to demonstrate that this issue is best addressed at a national level.

Financial implications:

There are no direct financial implications on this Council from the recommendations in the report.

Legal implications:

There are no legal implications requiring comment

Appendix A

Changes to investment

Almost half of all family farms have paused or cancelled planned investment in the wake of changes announced to Agricultural Property Relief and Business Property Relief. The NFU partnered with Family Business UK and 30 other UK trade associations to assess the impact of recent changes to inheritance tax on family-owned businesses and farms. Conducted by independent consultancy CBI-Economics, the study saw more than 4,000 businesses and farms across the UK take part.

Key findings revealed that:

- 49% of family farms have paused or cancelled planned investments since the budget, while 43% say they will do so before April 2026.
- An additional 34% say they have deferred or reduced investment already.
- 14% say they plan to sell off assets or part of the farm.
- One in ten say they've downsized farming operations since the Budget and 21% plan to do so before April 2026.

More info: 200,000 jobs lost from BPR & APR Change - FBUK

NFU suggest a Clawback mechanism

The NFU is proposing an alternative approach to the government's planned reforms to APR and BPR, known as a 'clawback' mechanism. We envisage the best way of meeting these aims is by way of a "clawback", where IHT is only applied to qualifying assets (those currently eligible for both APR and BPR) if they are disposed of within a seven-year period after death, and so tax is paid only when the finance is available to do so, in keeping with sound principles of taxation. Applying a clawback would maintain the ongoing day-to-day operations of businesses after a death while disincentivising the use of IHT reliefs as a tax avoidance measure. Importantly, it would still allow the Exchequer to raise the revenue it needs. Such clawback mechanisms are used in many other European countries.

AHDB analysis

AHDB analysis has found that the government's proposed changes to inheritance tax will affect more than 75% of English and Scottish farms. AHDB has calculated 42,204 out of 54,938 farms (76.8%) in England and Scotland that are 50 hectares (124 acres) or more in size will be affected.

That is 33,286 farms out of 41,602 (80%) for England and 8,918 farms out of 13,336 for Scotland (67%). The study looks at average balance sheet data mainly sourced from Defra, the Farm Business Survey and the Scottish Government.

OBR Forecast

OBR released a report: Supplementary forecast information release Costing of changes to agricultural and business property relief. See report: Costing of changes to agricultural and business property relief: OBR supplementary forecast information release

The Office for Budget Responsibility has said that government changes to inheritance tax on farms will likely leave elderly farmers horribly exposed, with no time to manage their way through the new policy. The OBR published a supplementary forecast on the costing of changes to agricultural and business property relief. In its report, the OBR says that it is 'highly uncertain' whether the measures will raise the £500m the claims it will raise.

Retailer support:

All of the UK's major supermarkets have publicly stated their shared concerns over the government's proposed changes to inheritance tax.

Some worked examples

This NFU page provides some worked examples of what the tax could mean for farmers: What will pay in inheritance tax on my farm under the family farm tax? – NFUonline

Scrutiny Committee Work Programme 2025 - 2026

Work for scoping and/or allocation to the Work Programme 2025 - 2026

Updated: 25 June 2025

Proposed date	Topic
10 July 2025	 Update on corporate complaints (following report to Scrutiny in January 2024) (Officer: Monitoring Officer) Update on impact of IHT changes on farms in East Devon following response from the NFU (Officer: Director of Place) Update on progress with Scrutiny Action Plan (Officer: Democratic Services Manager)
15 July 2025	Overview Spotlight Session: update on public conveniences provision (Officer: AD Place, Assets & Commercialisation)
4 September 2025	 Emergency Planning: update report (follow up from report on 11 July 2024) Review of Emergency Responses 2024-25 (update following annual review 13 June 2024) (Officers: AD Environmental Health; Emergency Planning & Business Continuity Officer) Safeguarding Annual Review 2024-25 (update following first annual review 11 July 2024) (Officers: AD Environmental Health; Emergency Planning & Business Continuity Officer)
2 October 2025	
6 November 2025	Follow up report from StreetScene on wildlife improvement areas (from June 2024 meeting) (Officers: Horticultural Technical Officer; StreetScene Operations Manager) (Note: the new Wildlife Improvement Policy will go to the Overview Committee. Scrutiny Committee will receive an update on other matters relating to wildlife improvement areas following the report in June 2024)

6 November 2025 TBC	Climate change report: update on progress with the climate change action plan 2020-2040 (follow up from report on 7 November 2024)
	(Officers: AD Environmental Health; Climate Change Officer)
3 December 2025	Joint meeting with Overview Committee to consider Directorate Plans for 2026-27
4 December 2025	
14 January 2026	Joint budget meeting with Overview Committee
5 February 2026 TBC	UKSPF evaluation update report (Officers: Economic Development Manager & Economy Projects Assistant) (previous update January 2025)
5 March 2026	Invitation to Community Safety Partnership Councillor representative (Cllr Dan Wilson) to update the Committee, with a focus on current priorities for the Partnership, including update on anti-social behaviour. (Officer: Anti-Social Behaviour & Community Safety Co-ordinator)
2 April 2026	
Dates TBC	Topic – dates to be confirmed with lead Officers
Date TBC	Report on consultancy and agency spend 2023-24 (Officer: Finance Manager)
Date TBC	Agreed at Council meeting on 26 February 2025 Motion 2: Highways (Agenda item 22)
	Recommends that East Devon District Council's Scrutiny Committee consider undertaking an investigation of these issues in support of and in addition to other measures agreed at the meeting.
	Scrutiny Spotlight Session with senior officer(s) from DCC proposed, to cover input from DCC Highways as consultee on planning applications and attendance at EDDC Planning Committee meetings. Director of Place to follow up, subject to Deputy Monitoring Officer checking Constitution regarding most appropriate Committee to scrutinise item (Scrutiny or Strategic Planning).
TBC	Portfolio Holder reports: Awaiting the Scrutiny Action Plan and recommendations from the Constitution Working Group regarding changes to the Committee's terms of reference
	page 23

Correspondence regarding Scrutiny Committee topics					
Date received	Details				

EAST DEVON DISTRICT COUNCIL

Forward Plan of Key Decisions - For the 4-month period: 1 July 2025 to 31 October 2025

This plan contains all the Key Decisions that the Council's Cabinet expects to make during the 4-month period referred to above. The plan is rolled forward every month.

- 12.1.1 Key decisions: A "key decision" means an executive decision which is likely:
 - (a) to result in the Council incurring expenditure or the making of savings of £100,000 or more; or
 - (b) to be significant in terms of its effects on communities living or working in an area comprising two or more wards in the Council's area:
 - (i) In accordance with section 38 of the Local Government Act 2000, in determining the meaning of "significant" regard shall be had to any guidance for the time being issued by the Secretary of State
 - (ii) A decision taker may only make a key decision in accordance with the requirements of the Executive Procedure Rules set out in Part 4 of this Constitution.

A public notice period of 28 clear working days is required when a Key Decision is to be taken by the Council's Cabinet even if the meeting is wholly or partly to be in private.

The Cabinet may only take Key Decisions in accordance with the requirements of the Executive Procedure Rules set out in Part 4 of the Constitution and the Local Authorities (Executive Arrangements) (Meetings and Access to information) (England) Regulations 2012. A minute of each Key Decision is published within 2 days of it having been made. This is available for public inspection on the Council's website http://www.eastdevon.gov.uk, and at the Council Offices, Blackdown House, Border Road, Heathpark Industrial Estate, Honiton. The law and the Council's constitution permit urgent Key Decisions to be made without 28 clear days' notice of the proposed decisions having been published provided certain procedures are followed. A decision notice will be published for these in exactly the same way.

This plan also identifies Key Decisions which are to be considered in the private part of the meeting (Part B) and the reason why. Any written representations that a particular decision should be moved to the public part of the meeting (Part A) should be sent to the Democratic Services Team (address as above) as soon as possible. **Members of the public have the opportunity to speak on the relevant decision at the meeting in accordance with the Council's public speaking rules.**

Obtaining documents

Committee reports in respect of Key Decisions include links to the relevant background documents. If a printed copy of all or part of any report or background document is required, please contact Democratic Services (address as above) or by calling 01395 517546.

Members of the public who wish to make any representations or comments concerning any of the Key Decisions referred to in this Forward Plan may do so by writing to the Leader of the Council c/o Democratic Services (as above).

Key Decision Portfolio (Lead Officer)	Documents to be considered before Cabinet take decision	Whether other documents will be considered before decision taken [Y/N]	Other meetings where matter is to be debated / considered	Date of Cabinet meeting	Part A = Public meeting Part B = private meeting [with reasons]
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Towards Zero Carbon Development in the West End: Interconnector Project Final Investment Decision (Parts 2)	Director of Place	Full Business Case			3 September 2025 Part 2	Part B
Use of Climate Change Badget to support Green Loans to Householders	Health					Part A
Air Quality/Contaminated Land Strategies	Assistant Director Environmental Health					Part A
Annual Ombudsman report and complaints update	Director of Governance				2 July 2025	Part A
Anti-Poverty Strategy	Asst Director Revenues, Benefits, CSC, Fraud & Compliance	Outcomes from consultation		Poverty Working Panel	1 October 2025	Part A
Place and Prosperity Fund acquisition	Assistant Director Place Assets & Commercialisation	None	Business case/Appraisal of proposal	Place and Prosperity Investment Board		Part B

Key Decision	Portfolio (Lead Officer)	Documents to be considered before Cabinet take decision	Whether other documents will be considered before decision taken [Y/N]	Other meetings where matter is to be debated / considered	Date of Cabinet meeting	Part A = Public meeting Part B = private meeting [with reasons]
Site Acquisition	Project Manager Place, Assets & Commercialisation					Part B
Formation of an Exmouth Town and Seafront Subgroup	Assistant Director Place Assets & Commercialisation	Steering Group ToR		Placemaking in Exmouth Town and Seafront Group		Part A
Gouncil Depots Review	Project Manager Place, Assets & Commercialisation					Part B
Hayne Lane Masterplan	Assistant Director Place Assets & Commercialisation	Hayne Lane Masterplan	No	Asset Management Forum		Part A
Strategic Development Review – Exeter Science Park Limited	Director of Place		No			Part B
Public Toilets Review	Assistant Director Place Assets & Commercialisation					Part A
Housing Strategy	Director Housing and Health				1 October 2025	Part A

Key Decision	Portfolio (Lead Officer)	Documents to be considered before Cabinet take decision	Whether other documents will be considered before decision taken [Y/N]	Other meetings where matter is to be debated / considered	Date of Cabinet meeting	Part A = Public meeting Part B = private meeting [with reasons]
Stewardship strategy for new developments	Director of Place				2 July 2025	Part A
Dog Control Enforcement Policy	Assistant Director Environmental Health				Spring 2025	Part A
Cranbox Project Update	Frances Wadsley / Naomi Harnett			Cranbrook Placemaking Group		Part A
Reivate Sector Housing Enforcement Policy	Assistant Director Environmental Health				Spring 2025	Part A
Enterprise Zone Implementation Plan	Frances Wadsley / Naomi Harnett	No	No	None	2 July 2025	Part A
District Heating Expansion Areas Project – project update	Naomi Harnett	No	No	None		Part A

Key Decision	Portfolio (Lead Officer)	Documents to be considered before Cabinet take decision	Whether other documents will be considered before decision taken [Y/N]	Other meetings where matter is to be debated / considered	Date of Cabinet meeting	Part A = Public meeting Part B = private meeting [with reasons]
Review the findings of the Leisure Review including a final Options Appraisal of the preferred Leisure Contract Arrangements	Economy & Assets / Culture, Sport, Leisure & Tourism Assistant Director Place Assets & Commercialisation	Options Appraisal	N	Leisure Delivery Forum 11 June 2025 Full Council 16 July 2025	2 July 2025	Part B
Pranbrook Leisure – Approval of Consultant Procurement Route and Fee Budgets to secure a Planning Consent and tender the works	Thea Billeter / Mike O'Mahony	Consultant Procurement Strategy Options Appraisal and Recommendation	N	Leisure Delivery Forum 11 June 2025 Full Council 16 July 2025	2 July 2025	Part B
Household Support Fund 7	Asst Director Revenues, Benefits, CSC, Fraud & Compliance				30 July 2025	Part A
Recycling & Waste future operating model business case	Assistant Director StreetScene				2 July 2025	Part B
Supported Housing Services	Assistant Director Statutory Housing Services				2 July 2025	Part A

Key Decision	Portfolio (Lead Officer)	Documents to be considered before Cabinet take decision	Whether other documents will be considered before decision taken [Y/N]	Other meetings where matter is to be debated / considered	Date of Cabinet meeting	Part A = Public meeting Part B = private meeting [with reasons]
Jurassic Coast Flood & Coastal Erosion Risk Management (FCERM) Mitigation Study	Engineering Projects Manager				2 July 2025	Part A
Community Grant funding	Asst Director Revenues, Benefits, CSC, Fraud & Compliance				30 July 2025	Part A
ထို Climate Change မ Strategy	Assistant Director Environmental Health				Summer 2025	Part A
Public Space Protection Orders	Assistant Director Environmental Health				Winter 2025	Part A
Asset acquisition in Exmouth	Project Manager Estates					Part B
Update re Management Funding for Clyst Meadows Country Park	Assistant Director Place Assets & Commercialisation			Strategic Planning Committee	30 July 2025	Part A
EDDC Local Nature Recovery Plan	Assistant Director Countryside and Leisure				26 November 2025	Part A
EDDC National Landscape Management Plan 2025-2030	Assistant Director Countryside and Leisure				30 July 2025	Part A

Key Decision	Portfolio (Lead Officer)	Documents to be considered before Cabinet take decision	Whether other documents will be considered before decision taken [Y/N]	Other meetings where matter is to be debated / considered	Date of Cabinet meeting	Part A = Public meeting Part B = private meeting [with reasons]
Housing Revenue Account – Business Plan Update Report	Assistant Director – Programmes, Investment & Development	No		Housing Review Board 31 July 2025	3 September 2025	Part A *possibly some Part B commercially sensitive
Housing Investment & Delivery Plan (The Build & Buy Plan)	Assistant Director – Programmes, Investment & Development	No		Housing Review Board 31 July 2025	3 September 2025	Part A *possibly some Part B commercially sensitive
Procurement of CBRE through the Crown Commercial Services Framework to undertake work in relation to the second new community	Delivery Manager					Part A
Colyford Road and Fosse Way Viability Assessment	Assistant Director Place Assets & Commerialisation	Colyford Road and Fosse Way Viability Assessment	No	Asset Management Forum		Part A *possibly some Part B commercially sensitive
Cloakham Lawns Employment Site Viability Assessment	Assistant Director Place Assets & Commercialisation	Colyford Road and Fosse Way Viability Assessment	No	Asset Management Forum		Part A *possibly some Part B commercially sensitive

	Key Decision	Portfolio (Lead Officer)	Documents to be considered before Cabinet take decision	Whether other documents will be considered before decision taken [Y/N]	Other meetings where matter is to be debated / considered	Date of Cabinet meeting	Part A = Public meeting Part B = private meeting [with reasons]
Г	Exmouth Town and	Assistant Director	Placemaking	Yes some Strategic	Placemaking		Part A
	Seafront Placemaking	Place Assets &	Plan and	Outline Business	in Exmouth		*possibly some
	Plan Adoption	Commercialisation	appendices	Cases (SOBC)	Town and Seafront		Part B commercially
					Group		sensitive

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Key Officer Decisions

Individual property: external and internal repairs and refurbishment	Assistant Director Housing			Part B Officer Decision
Individual property: external and internal repairs and refurbishment	Assistant Director Housing			Part B Officer Decision
Individual property: external and internal repairs and refurbishment	Assistant Director Housing			Part B Officer Decision

Key Decision	Portfolio (Lead Officer)	Documents to be considered before Cabinet take decision	Whether other documents will be considered before decision taken [Y/N]	Other meetings where matter is to be debated / considered	Date of Cabinet meeting	Part A = Public meeting Part B = private meeting [with reasons]
Procurement Support from Devon County Council – renew 5- year SLA	Director of Finance					Officer Executive Decision
Household Support Fund – Determining groups for targeted support	Assistant Director Customer Services, Revenues & Benefits		As per Cabinet recommendation at their meeting 30 October 2024			Officer key decision
Sewerage Treatment Plant Replacement Programme 2025/26	Planned Works &					Appointment of contractor. Request for Officer Executive Decision
20 properties	Planned Works & Climate Change Manager					Appointment of contractor. Request for Officer Executive Decision
to properties	Planned Works & Climate Change Manager					Appointment of contractor. Request for Officer Executive Decision

Key Decision	Portfolio (Lead Officer)	Documents to be considered before Cabinet take decision	Whether other documents will be considered before decision taken [Y/N]	Other meetings where matter is to be debated / considered	Date of Cabinet meeting	Part A = Public meeting Part B = private meeting [with reasons]
Refurbishment –	Planned Works & Climate Change Manager					Appointment of contractor. Request for Officer Executive Decision
Refurbishment of Flats, Langford Avenue, Honiton	Planned Works & Climate Change Manager					Appointment of contractor. Request for Officer Executive Decision
	Planned Works & Climate Change Manager					Appointment of contractor. Request for Officer Executive Decision
Refurbishment & Extension of 1 School Lane, Newton Poppleford	Planned Works & Climate Change Manager					Appointment of contractor. Request for Officer Executive Decision
various properties	Planned Works & Climate Change Manager					Appointment of contractor. Request for Officer Executive Decision
LAD 1 Completion – Heating & Fabric Upgrades	Planned Works & Climate Change Manager					Appointment of contractor. Request for Officer Executive Decision

Key Decision	Portfolio (Lead Officer)	Documents to be considered before Cabinet take decision	Whether other documents will be considered before decision taken [Y/N]	Other meetings where matter is to be debated / considered	Date of Cabinet meeting	Part A = Public meeting Part B = private meeting [with reasons]
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Officer Decisions to enter into Contract

Sidmouth and East Beach BMP – Approval to enter design and construction contracts	Assistant Director StreetScene	Date
Recycling and Waste: - MRF/Baling Plant Refurbishment/Site Compliance - vehicle refurbishment programme	Assistant Director StreetScene	
Seaton Wetlands souther expansion and habitat creation project – HLF bid over £100K	ern Countryside Manager	EOI by January/Feb 2025 TBC
East Devon National Landscape HLF Open Programmes bid for	East Devon NL Manager	EOI Dec 2024

Key Decision	Portfolio (Lead Officer)	Documents to be considered before Cabinet take decision	Whether other documents will be considered before decision taken [Y/N]	Other meetings where matter is to be debated / considered	Date of Cabinet meeting	Part A = Public meeting Part B = private meeting [with reasons]
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Landscape Connections project		
Clyst Meadows Main Contract page 36	Assistant Director Countryside and/or the Assistant Director Place, Assets and Commercialisation, in consultation with Director of Place	July/August 2025

Key Decision	Portfolio (Lead Officer)	Documents to be considered before Cabinet take decision	Whether other documents will be considered before decision taken [Y/N]	Other meetings where matter is to be debated / considered	Date of Cabinet meeting	Part A = Public meeting Part B = private meeting [with reasons]
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