



ADVANCE PUBLICATION OF REPORTS

This publication gives five clear working days' notice of the decisions listed below.

These decisions are due to be signed by individual Cabinet Members and operational key decision makers.

Once signed all decisions will be published on the Council's Publication of Decisions List.

1. **COMMERCIAL LEASES FOR THE ALMA ESTATE** (Pages 1 - 10)
2. **OPE - NEW SOUTHGATE GLA LAND FOR COUNCIL HOUSING FUND**
(Pages 11 - 18)
3. **DISCRETIONARY RATE RELIEF POLICY** (Pages 19 - 50)

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London Borough of Enfield

Title of Report:	<i>Commercial leases for the Alma Estate</i>
Report to:	<i>Strategic Director of Housing and Regeneration, Joanne Drew</i>
Cabinet Member:	<i>Leader of the Council, Cllr Nesil Caliskan</i>
Directors:	<i>Joanne Drew, Strategic Director for Housing and Regeneration</i>
Report Author:	<i>Amena Matin Amena.Matin@Enfield.gov.uk</i>
Ward(s) affected:	Ponders End
Key Decision Number	KD 5675
Classification:	Part 1 & 2 (Para 5)
Reason for exemption	Information in respect of which a claim to legal professional privilege could be maintained in legal proceedings.

Purpose of Report:

1. As part of the Alma Estate regeneration scheme, Countryside Partnerships (UK) Limited are responsible for delivering five new commercial units as part of the works carried out in phase 2A. One commercial unit has been delivered in phase 1. The commercial units will be Council owned and managed within the Housing Revenue Account (HRA) asset portfolio.
2. The new commercial units in phase 2A are targeting a phased handover. The first unit handed over in January 2024, and the remainder three units to be handed over in late March 2024.
3. All commercial units will be handed over to Enfield as “shell and core”. The tenant will be responsible for the works to fit out the interior of the new building to create a functional building. This report seeks approval of the lease terms for commercial units where the income is expected to exceed £500k.

Recommendations

- I. Approve the granting of a commercial lease in respect of unit 170B and unit 160C South Street upon terms set out in the table at paragraph 4, within the part 2 report.
- II. Approve the granting of commercial leases for units 172, 170A, 160B, 160A South Street to parties set out in the table at paragraph 4, within the part 2 report.
- III. Delegate Authority to the Head of Regeneration and Growth to finalise heads of terms that are commercially acceptable to the HRA for the commercial leases where the rent is to be under the key decision threshold, including agreeing a rent free period up to maximum of 12 months.
- IV. Delegate authority to the Director of Law and Governance to finalise the form of lease to be entered into.

Background and Options

- 4 The principal outcomes of the Alma Estate Regeneration included a comprehensive masterplan, delivering of 1080 homes (comprising 40% affordable housing overall), a medical centre, a youth centre, a new community hall as well as new commercial units.
- 5 There are 8 phases in total including sub phases. To date, Phase 1, Phase 2a(i) and Phase 2a(ii) have completed. Phases 2a(iii), phase 2A and phase 4 are currently on site and will complete by the end of 2024 and deliver 369 homes. There are 69 council owned homes for the remaining council tenants on the Alma estate, which will support the decant of Curlew House. To date, 97 Council owned units have been completed and are now occupied.
- 6 The Development Agreement for the redevelopment of the Alma Estate (dated 13 November 2014), Countryside Partnerships (UK) Limited are required to

provide the Council with six shell and core commercial units. The commercial units will be delivered in phase 1, and phase 2A.

- 7 The shell and core of one commercial unit was handed over to Enfield Council in January 2024, the remainder four commercial units in phase 2A are due to handover to Enfield Council in a phased approach by end of March 2024. The prospective tenants will be responsible for the fit out works which will be agreed by the Council and form part of the lease.
- 8 The one shell and core commercial café unit in phase 1 is due to handover by March 2024.
- 9 As part of a commitment that was made to the existing businesses on South Street, all businesses would be offered first right of refusal on the new commercial units.(set out in Cabinet report no 46 dated 18th July 2021) The Council appointed Spencer Craig Partnership to act as surveyors on behalf of the Council and to lead on all commercial negotiations.
- 10 At present, there are four existing businesses from South Street that have been allocated a new commercial unit. (within phase 1 and phase 2A)
- 11 The table below shows the new Council owned commercial units and whom the units have been allocated to.

Phase	Commercial Unit	Unit address	Allocated to
1	Café	172 South Street Enfield EN3 4FU	Premier Café
2A	East 1	170A, South Street, Enfield, EN3 4GE	Greggs
2A	East 2	170B, South Street, Enfield, EN3 4GE	Pharmacy
2A	West 3	160C, South Street, Enfield, EN3 4GE	Mini Market
2A	West 2	160B, South Street, Enfield, EN3 4GE	Unallocated
2A	West 1	160A, South Street, Enfield, EN3 4GE	Unallocated

- 12 The remaining two commercial units have been advertised on both the Councils and Spencer Craig website.
- 13 Spencer Craig Partnership have confirmed that the rental income achieved on the allocated commercial units to date represent best consideration to the Council.

Preferred Option and Reasons For Preferred Option:

- 14 Due to the imminent handovers, it is within the Councils interest to ensure that the appropriate authority is obtained allowing for the conveyancing of the leases to progress and complete ahead of the handovers.

Relevance to Council Plans and Strategies:

- 15 Enfield Council priorities as set out in Enfield Council Plan 2023-2026. The delivery of the community centre is linked to strong, healthy and safe communities.
- 16 The new Alma Commercial units will act as a focus point for the local community benefitting all residents living on and around the estate. The new commercial units bring local people together to help them form new relationships and support networks.

Financial Implications:

- 17 This report is requesting approval to grant commercial leases for six commercial units as part of the Alma Regeneration project.
- 18 Countryside are delivering these commercial units, with the first two units due to be handed over in December 2023 and the remainder four units in February 2024. These units will form part of the HRA shop portfolio managed by Spencer Craig.
- 19 The Heads of Terms have been agreed on two of the Commercial units, with rent-free periods being agreed for these units. The rent-free period will result in a loss of income of £53.2k.
- 20 The six commercial units are expected to generate £192k rental income per annum to the HRA.
- 21 Risk - Delays in handover could result in a loss of income to the HRA

Legal Implications

- 22 Pursuant to S.123 of the Local Government Act 1972 the Council has the power to dispose of land in any manner it wishes, subject to certain provisions. A disposal in this context includes the granting of a lease.
- 23 Any disposal of property (which includes the granting of leases) must also comply with the Council's Constitution, including its Property Procedure Rules which set out mandatory procedures regarding (amongst other things) the acquisition, management and disposal of property assets. Cabinet in April 2015 approved a commitment to be made to businesses displaced by the redevelopment on South Street to be offered newly constructed commercial units and 4 business have taken up that offer. Spencer Craig Partnership will market the unallocated units in accordance with the Council's Property Procedure Rules.
- 24 The Council also has a general power of competence under section 1(1) of the Localism Act 2011 to do anything that individuals may do, provided it is not

prohibited by legislation. A local authority may exercise the general power of competence for its own purpose, for a commercial purpose and/or for the benefit of others. This power encompasses the power for the Council to enter into contracts.

- 25 Public law principles will apply to the decisions made by the Council, including the Council's duty to take account of its fiduciary duty and to act prudently. The Council is also under a general duty to act reasonably and show that its decisions are made after having given due and proper consideration to all relevant factors.
- 26 The form of Lease must be approved by Legal Services on behalf of the Director of Law and Governance

Equalities Implications

- 27 There are no equality implications arising from this decision as the commercial leases will benefit a range of residents.

Public Health Implications

- 28 Housing is a basic human right essential to health as evidenced by the 30 year+ gap in life-expectancy experienced by the homeless. This work will contribute to increasing the housing stock and should therefore benefit health.

Procurement Implications

- 29 There are no procurement implications as the Property Procedure Rules apply to commercial leases.

Property Implications

- 30 There are no property implications arising from this report.

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Appendices

Background Papers

#Departmental reference number, if relevant: HRD2324_042

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By virtue of paragraph(s) 5 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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London Borough of Enfield

Title of Report:	OPE - New Southgate GLA Land for council housing fund
Report to:	Joanne Drew - Director of Housing and Regeneration
Cabinet Member:	Leader of the Council, Cllr Nesil Caliskan
Directors:	Joanne Drew - Director of Housing and Regeneration
Report Author:	Amena Matin - Amena.Matin@enfield.gov.uk
Ward(s) affected:	New Southgate
Key Decision Number	KD 5691
Classification:	Part 1

Purpose of Report

1. This report seeks authority to accept revenue funding from the GLA under their Land for Council Homes programme, that has been awarded to Enfield. The funding is to support the preparation of feasibility studies, delivery of a design code and small sites supplementary document for New Southgate. Enfield will be the lead partner working with Barnet Council to deliver the agreed outputs within the timescales required by the GLA.

Recommendations

- I. To accept the award of grant up to £670k and entering into a Grant Funding Agreement with the GLA.
- II. To approve expenditure related to the delivery of the project including commissioning consultants for the period 2023/2024 to 2024/2025.
- III. To note the funding will contribute to savings in the Housing and Regeneration and Planning departments.

Background and Options

2. Barnet and Enfield Council established the One Public Estate partnership in 2020 to work collaboratively on public land release for housing. Jointly working with Barnet, the Council undertook an exercise in 2022 related to the New Southgate growth area, commissioning external consultants to assess and identify potential for housing supply across the public sector asset and land holdings.
3. This review was completed in December 2022 and outlined the potential scale of growth for New Southgate, identifying key priorities for ensuring good growth in line with the joint commitment of both boroughs to unlock the placemaking potential of the area. The review provided an initial high-level assessment of transformative principles for the area considering a long-term vision for regeneration and identifying short term opportunities for early investment. The partnership aims to build on this work going forward to address strategic matters relating to housing growth, infrastructure provision and place-making around the New Southgate area, where both authorities have identified the need to work together.
4. A joint bid was made to the GLA under the GLA's Land for Council Housing Revenue fund to enable to build on the findings of that Report. The bid focused on commissioning consultants to undertake a feasibility study up to RIBA stage 1 of identified sites in New Southgate. The identified site ownership includes both Barnet and Enfield Councils, and will require other stakeholder engagement with Network Rail, Registered providers, private organisations, and other public sector organisations such as TFL. The study will explore a wide range of volumetric and programmatic options that would enhance these sites for the delivery of affordable housing. The outcomes will provide a strong justification for an Outline Business Case and the development of a pipeline of developable land in New Southgate for the delivery of affordable housing.
5. This funding awarded to Enfield will support the following roles and work:

		Spend Forecast 2023/2024	Spend Forecast 2024/2025	GF/HRA
Enfield Project Management including cost consultancy	£90000	£60,000	£30,000	HRA
Enfield Architects- site assessments, capacity, options development, architecture	£361,801	£120,000	£241,801	GF
Urban Design- Planning input	£46,787	£46,787	£0	GF
Enfield Plan Making- Policy Input	£21,897	£21,897	£0	GF
Enfield lead commission - other advisors /	£149,515	£74,758	£74,758	External

consultants as per bid (transport, planning, employment and social infrastructure study and QS				
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6. The Council will enter into a Funding Agreement which will enable the grant to be transferred to the Council.

Preferred Option and Reasons for Preferred Option

7. The preferred option is to accept the grant as it creates an opportunity to further the New Southgate vision, achieve savings against costs and extend the partnership. The Barnet and Enfield partnership already has a strong track record in bringing different teams, delivery partners and wider stakeholders together to work on a range of housing initiatives. Specifically, the Barnet and Enfield Partnership meets every quarter, and these meetings are attended by wider stakeholders including representatives from the TfL, GLA, NHS estates, Network Rail, and also internal colleagues in both councils from functions ranging from estates to infrastructure delivery, schools, housing, Town Centres and regeneration.
8. The knowledge, capabilities, and skills of both councils' inhouse staff in developing and delivering housing and regeneration schemes would be improved by being involved in these projects.

Relevance to Council Plans and Strategies

9. The objectives of this project will be achieved by taking into consideration the relevant policy planning and strategic policy documents in the area and consulting with stakeholders such as the GLA (Greater London Authority), TfL (Transport for London) and the LB Haringey, in addition to LB Barnet and LB Enfield.
10. The project objectives will fulfil a range of policy within the London Plan, The Regulation 19 Draft Barnet Local Plan and The Regulation 18 Draft Enfield Local Plan in relation to sustainable placemaking, high quality affordable housing provision and good, strategic housing growth to meet local need.

Financial Implications

Summary

11. This report is requesting approval to:
- a. approve a revenue budget of £670k for feasibility studies, delivery of a design code and small sites supplementary document for New Southgate (Ladderswood Project)
 - b. enter into a Grant Funding Agreement with the GLA and Barnet Council and accept grant funding of £670k to support revenue expenditure

Revenue budget

12. This report seeks approval to establish a budget of £670k to support the feasibility studies for developing a business case of pipeline developable land in the New Southgate area for delivery of social housing. This revenue budget will be fully funded by the GLA's OPE grant.
13. The revenue expenditure will be incurred during 2023-24 and 2024-25, with the grant being paid as the spend is incurred:

	2023-24	2024-25	Total
Additional Expenditure	323,441	346,559	670,000
Grant	(323,441)	(346,559)	(670,000)
Net (Saving)	0	0	0

14. This budget will be included within the HRA rent setting report.

Capital budget impact

15. There will be no capital impact.

Borrowing Impact

16. There will be no borrowing impact.

Taxation

17. The grant is outside the scope of VAT and applicable input tax recoverable through normal mechanisms.

Key Grant conditions

18. Terms of the grant requires expenditure to be on eligible works and properties, set out in the criteria of the grant agreement.
19. Eligible expenditure funded by the grant must be spent or committed by 31st March 2025. It has been assumed approval of this decision constitutes commitment of the grant
20. Breach of the grant conditions set out in the grant agreement, will result in some or all of the grant to be repaid.

Financial Risks

21. Any expenditure incurred above the cost of the grant will be a cost to the HRA.

Legal Implications

22. The Council, having made a funding bid to the Greater London Authority (GLA) now seeks to secure a grant allocation pursuant to section 31 of the Local Government Act 2003 for council housing revenue (GLA Grant). The

Council has an obligation to obtain the Best Value as set out under section 3 of the Local Government Act, 1999. Section 3 (1) of the 1999 Act provides that a best value authority makes arrangement to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness. The revised Best value Statutory Guidance issued in 2015 provides that under the duty of Best Value, authorities should consider overall value including economic, environmental and social value when reviewing service provision.

23. The Council has a general power of competence under section 1(1) of the Localism Act 2011 to do anything that individuals generally may do provided it is not prohibited by legislation and subject to Public Law principles. There is no express prohibition, restriction or limitation contained in a statute against use of the power in the way anticipated in this report. As provided under section 1(4), the conferred powers (subject to sections 2 to 4), to do it in any way whatever include:
 - a. power to do it anywhere in the United Kingdom or elsewhere,
 - b. power to do it for a commercial purpose or otherwise for a charge, or without charge, and
 - c. power to do it for, or otherwise than for, the benefit of the authority, its area or persons resident or present in its area.
24. The Council also has the power pursuant to section 111 (1) of the Local Government Act, 1972 (subject to the provisions of the Act or any other Act passed before or after) 'to do anything (whether or not involving the expenditure, borrowing or lending of money or the acquisition or disposal of any property or rights) which is calculated to facilitate, or is conducive or incidental to, the discharge of any of their functions'. It may exercise its general power of competence for its own purpose, commercial purpose or for the benefit of others.
25. The Council must also have due regard to the public sector equality duty under section 149 of the Equality Act 2010, in the exercise of its functions – on the need to eliminate unlawful discrimination, harassment, victimisation and any conduct prohibited by the Equality Act; and should take this equality duty into account when assessing specific proposals for the GLA Grant.
26. Public law principles will apply to the decision made by the Council. The Council is under a general duty to act reasonably and fairly and show that its decisions are made after having given due and proper consideration to all relevant factors including an implied duty to consult where the nature and impact of a decision may mean that fairness will require a consultation. The more serious the impact, the more likely that fairness requires the involvement of affected bodies.
27. The procurement of works and professional services should be carried out in compliance with the Council's Contract Procedure Rules (CPR), and where applicable, the Public Contracts Regulations 2015 and the Council's obligations relating to the obtaining of best value under the Local

Government (Best Value Principles) Act (1999). It should be noted that the Procurement Act 2023 (‘the Act’) recently received royal assent and that the Act is due to come into force in October 2024. The Act shall replace the current regime of UK based procurement law and as such, officers must ensure that they continue to seek legal advice when required in this area so that the most up to date legal position is understood and complied with.

28. When commissioning public services, the Public Services (Social Value) Act 2012 requires the Council to think about how it can also secure wider social, economic, and environmental benefits.
29. The Council will need to ensure that all funding received under the GLA Grant is managed and utilised in accordance with subsidy control law and in accordance with the terms and conditions of the grant agreement.
30. The Council must ensure that all guidance available to it regarding the grant and all grant conditions are adhered to at all times and it must further ensure that all legal agreements entered into in consequence of the approval of the proposals set out in this report must be approved by Legal Services on behalf of the Director of Law and Governance and must be executed under seal.
31. The Council using powers under section 120 of the Local Government Act 1972 has powers to acquire land by agreement for the purposes of any of its functions. Equally, the Council as a local housing authority may acquire land as a site for the erection of housing using powers contained in section 17 of the Housing Act 1985.
32. An application for any form of development would need to be submitted to the Local Planning Authority pursuant to the Town and Country Planning Act 1990.

Equalities Implications

33. Both London Boroughs of Barnet and Enfield have robust Equity, Diversity, and Inclusion policies. At a strategic level, the delivery of high quality, secure, affordable housing will help meet the acute and growing demand for genuinely affordable homes and particularly disadvantaged communities who are over-represented in this cohort in both boroughs. Thereby achieving the EDI outcomes outlined in the Barnet Plan and Growth Strategy and the Fairer Enfield – Equality, Diversity, and Inclusion Policy

34. Property Implications

There are no corporate property implications arising from this report. Implications may follow in the future when recommendations are made from the feasibility work.

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Appendices None

Background Papers None

#Departmental reference number, if relevant: HRD2324_046

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London Borough of Enfield

Report Title	Discretionary Rate Relief Policy
Report to	Cabinet Member for Finance & Procurement, Cllr Tim Leaver, in consultation with Cabinet Member for Public Spaces, Culture & Local Economy, Cllr Chinelo Anyanwu
Cabinet Member	Cllr Tim Leaver, Cabinet Member for Finance & Procurement
Executive Director / Director	Fay Hammond, Executive Director of Resources
Report Author	Heather Adeyemi
Ward(s) affected	All
Key Decision Number	5719
Classification	Part 1 Public

Purpose of Report

1. To seek approval from the Cabinet Member to adopt and implement the guidelines in the attached discretionary business rate relief policy in relation to applications for this relief in a consistent manner in the whole of the borough.

Recommendations

- I. Approve and adopt the discretionary business rate relief policy which provides guidance for officers in assessing applications for this rate relief in a consistent manner.

Background and Options

2. Section 47 of The Local Government Finance Act 1988 governs the way in which discretionary rate relief should be granted. Registered charities are entitled to receive 80% mandatory rate relief and Enfield Council as a Billing Authority has power to grant discretionary relief of up to a further 20%. Non-profit making organisations can be given up to 100% discretionary relief.
3. The Council currently awards discretionary rate relief on a case-by-case basis referring to the government guidance regarding discretionary rate relief. This relief is awarded to 118 organisations and totals just over £419,000. The purpose of this report is to set out a policy on how this discretionary relief is awarded. This will provide clarity for businesses applying for this relief. Currently the breakdown of the organisations that are in receipt of this relief are set out in the table below:

Type	No of organisations	Discretionary
Scouts /Guides	30	£17,272.84
Local Charities/Charity shops	30	£50,867.08
Community Interest Companies	2	£19,860.20
Sports Clubs	15	£189,268.79
Community Organisations	10	£23,000.95
Education	6	£68,243.10
Religious (Churches, Mosques, Synagogues)	9	£18,029.54
Other	16	£32,656.20
TOTAL	118	419,198.70

4. The cost of this relief is borne by the Council (30%) central government (33%) and the GLA (37%) in the same ratios as business rates.

The aim of this discretionary relief is for the Council to provide support (via a reduced business rate bill) for charities and other not-for-profit organisations

that are supporting the priorities of the Council and community groups that support residents and their families.

5. The guidelines in this policy are based on the Department of Levelling Up, Housing and Communities (formerly the Office Deputy Prime Minister) guidelines to Local Authorities on matters to consider in exercising discretion. The guidelines have taken into account the Council's need to consider the revenue budget reductions and the general shift where charities and community groups take on responsibility for services traditionally provided by the local authority.

The policy guidance considers the following when awarding discretionary relief (full policy is in appendix A):

- Which aspects of the Council's priorities would be met by the award of discretionary rate relief.
 - Whether the ratepayer is in direct competition with other ratepayers in the immediate vicinity or outside the Borough.
 - The benefit the ratepayer brings to the residents of the Borough
 - The cost to the Council Tax payer.
 - Whether the ratepayer is a local organisation, a national organisation or a branch of a national organisation.
 - Membership costs.
 - Whether the organisation encourages representation from disadvantaged or under-represented groups in the community.
 - Whether membership is determined by existing members.
 - Whether the organisation provides training or education for its members.
 - Whether the organisation or the facilities provided are being funded largely by self-help rather than relying on external funding.
 - Whether the organisation operates a licensed bar.
6. The rating regulations require a Billing Authority to give one year's written notice if the level of discretionary rate relief is to be reduced or to be discontinued. Such decisions can only take effect from the commencement of a financial year. All organisations currently in receipt of discretionary rate relief were given written notice before 31st March 2023 that the relief they are currently receiving is to be withdrawn with effect from 1st April 2024. This enables any reduction in relief or withdrawal of relief resulting from the implementation of the policy to be implemented with effect from 1 April 2024.
 7. The organisations were informed that the reason for the notification was that a review of relief was being carried out. They were also advised if it was decided following the review, that the rate relief they would receive remained at the current levels, the decision would have effect from 1 April 2024. This would result in the organisation concerned having no change to their rate relief.
 8. All applications will be assessed against the same set of criteria set out in the policy to determine the level of relief to be awarded.

Preferred Option and Reasons for Preferred Option

9. The preferred option follows the government guidance to local authorities for considering applications for discretionary rate relief and ensures that the Councils priorities are considered through the application process.
10. The Council could have considered providing no discretionary support; however, this proposal reflects the importance of the charitable and voluntary sector in our communities and therefore this option was discarded.

Relevance to Council Plans and Strategies

11. The Council's corporate vision and priorities are considered as applicants must demonstrate how they support and link into the Councils priorities.
12. The size and area of operation of the organisation as well as the purpose for which the specific premises that relief is applied for are also considered in making an assessment.

Financial Implications

13. The cost of Discretionary Rate Relief is borne by with the Council (30%) Central Government (33%) and the GLA (37%) in the same ratios as business rates.
14. The current cost of the Discretionary Rate Relief was provided for as part of the 2023/24 Business Rates income when calculating the amount due to the Council.
15. Any new discretionary rate relief awarded would have an impact on future business rates income.

Legal Implications

16. The main provision conferring the discretionary power on billing authorities to grant rate relief appears in Section 47 of the Local Government Finance Act 1988 (as amended by section 69 of the Localism Act 2011).
17. The Council has a duty to carefully consider every application on its merits, taking into account the contribution that the organisation makes to the amenities of the area. There is no statutory appeal process against any decision made by the Council on this type of application. However, as with any decision of a public authority, decisions can be challenged by Judicial Review.
18. The Council must bear in mind that it must give at least one year's notice of a decision to revoke a decision to grant discretionary rates relief or to increase the amount of relief granted. That revocation or variation must take effect at the end of a financial year (Non-Domestic Rating

(Discretionary Relief) Regulations 1989 (SI 1989/1059)). It has been confirmed in this report that the Council has complied with this legal requirement as a notice has been served.

19. The Council must take into account the Public Sector Equality Duty and the requirement to have due regard to the need to eliminate discrimination and advance equality of opportunity and foster good relations between persons who share certain protected characteristics and those who do not, which will involve an analysis and assessment of the equality implications of the proposals. The 'protected characteristics are:

- Age
- Disability
- Gender reassignment
- Marriage and civil partnership
- Pregnancy and maternity
- Race
- Religion and belief
- Sex
- Sexual orientation
- Care experience (this not currently on the list of protected characteristics in the Equality Act 2010)

20. The Council has completed an initial Equality Impact assessment which is provided with this report.

Equalities Implications

21. Please see the Equalities Impact Assessment Appendix B

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Appendices

Appendix A - Discretionary Rate Relief Policy
Appendix B – Equalities Impact Assessment

Background Papers

ODPM Guidance on Rate Relief for Charities and Other Non-Profit Making Organisations December 2002



1. BACKGROUND

Non-Domestic Rates, or business rates, collected by local authorities are the way that those who occupy non-domestic property contribute towards the cost of local services. Under the business rates retention arrangements introduced from 1st April 2013, authorities keep a proportion of the business rates paid locally. This provides a direct financial incentive for authorities to work with local businesses to create a favourable local environment for growth since authorities will benefit from growth in business rates revenues. The money, together with revenue from council tax payers and certain other sums, is used to pay for the services provided by local authorities in your area. Further information about the business rates system, including transitional and other reliefs, may be obtained at www.gov.uk.

Apart from properties that are exempt from business rates, each non-domestic property has a rateable value which is set by the valuation officers of the Valuation Office Agency (VOA), an agency of Her Majesty's Revenue and Customs. They draw up and maintain a full list of all rateable values, available at www.gov.uk/government/organisations/valuation-office-agency.

Charitable and Discretionary Rate Relief Scheme Guidelines

The Local Government Finance Act 1988 (LGFA 1988) requires Enfield Council to maintain a Discretionary Rate Relief Scheme to consider applications for business rates relief of up to 100% to certain organisations which operate within specified criteria. This includes:

- Charitable bodies (who receive mandatory 80% relief). The Council has further discretion to 'top up' this relief to up to 100% of the rates due.
- Registered community amateur sports clubs (CASCs) (who receive mandatory 80% relief). The Council has further discretion to 'top up' this relief to up to 100% of the rates due.
- Not-for-profit organisations. The Council has discretion to grant discretionary rate relief of between zero and 100% of the business rates due.

The Council will invite applications from charities, CASCs and not-for-profit organisations under the discretionary scheme. The Council will also request that all organisations in receipt of mandatory rate relief complete and sign an application form to confirm that they fulfil the criteria for the award of the mandatory relief in accordance with S43 (5 and 6) and S45 (5 and 6) of the LGFA 1988. Applications made by agents on behalf of these organisations must include written confirmation signed by the ratepayer that the application is being made on their behalf.

In determining applications for discretionary rate relief, the Council can:

- grant relief up to a maximum of 100% of the rates due.
- grant relief for a sum less than 100% of the rates due; or
- refuse any application for relief.

Applications should be made promptly; if an application for discretionary relief is made in good time to allow a decision to be made before the end of September in the current year, relief will be applied from the beginning of the previous financial year if appropriate.

The Council reserves the right to cancel or reduce any award of discretionary relief covered in this section if the business in receipt of that award is found to be behaving in a way that is not in the best interests of Enfield residents.

Guidance for granting discretionary rate relief

ORGANISATION	RATE RELIEF
Scouts, Guides and exempt organisations etc	Usually qualify for 80% mandatory relief and may be assessed for up to 20% top up.
Village Halls, Community Centres Youth Clubs Welfare Groups	If registered charities, they usually qualify for 80% mandatory relief and assessed for up to 20% top up. Alternatively, up to 100% discretionary relief may be considered for such organisations if they are not registered as charities.
Charity shops	Usually qualify for 80% mandatory relief, not discretionary top up, to ensure they are not given an unfair advantage over other shops. The shop must be wholly or mainly used for the sale of goods donated to the charity and the proceeds of the sale of goods must be applied for the purposes of the charity (after deduction of expenses).
Organisations sharing a building which is hosting more than two voluntary and community sector organisations	Mandatory rate relief and discretionary rate relief may be considered depending on whether the organisations are charities or not.
Organisations sharing premises with limited companies or businesses	Will not be considered for any rate relief.
Administration offices for national charities	Usually apply 80% mandatory relief only
Voluntary aided, voluntary controlled or grant aided schools	Usually allow 80% mandatory relief only
Places of public religious worship, church halls and administrative offices for religious denominations	Usually qualify for 80% mandatory relief and considered for up to 20% discretionary top up relief.
Sports and Recreational	
Leisure Trusts/Charities providing sport and active leisure facilities and services from the Enfield local leisure and sports centres.	Usually allow 80% mandatory and considered for up to 20% top up relief.
Community Amateur Sports Club (CASC)	Premises occupied by a CASC registered with the HM Revenues and Customs will receive 80% mandatory relief.

Community Interest Companies	
These are hybrid companies that able to own shares and distribute profit and dividends.	May only be considered for a maximum of 40% discretionary rate relief ONLY if they satisfy three or more of the Council's priorities. Otherwise, these organisations will not receive discretionary rate relief.

2.1 Charitable bodies (charities)

Mandatory rate relief of 80% is granted to charities in the following circumstances:

- The ratepayer of a property is a charity or the trustees of a charity, **and**
- The property is wholly or mainly used for charitable purposes (including charity shops, where the goods sold are wholly or mainly donated and the proceeds are used for the purpose of the charity).

Registration under the Charities Act 2006 (and subsequent Acts) is conclusive evidence of charitable status. Bodies which, under the 2011 Act, are exempted from registration are also eligible for mandatory relief. Providing the above criteria are met, 80% mandatory rate relief is granted.

As this is a mandatory award, any challenge to the Council's decision can be made through the Council's Complaints Procedure and then to the Magistrates Court by way of a defence against the application for a liability order, rather than any other internal review.

In cases where a charity is in receipt of mandatory rate relief of 80%, the Council has discretion to grant up to 20% additional rate relief.

The Council will consider applications for 'top up' discretionary rate relief from charities based on their own merits, on a case-by-case basis. The principal consideration is that any relief is in the best interests of the taxpayers of Enfield Council, as the Council taxpayers must bear a part of the cost of any relief granted.

In determining the application, the following matters will be taken in to consideration

- How the charity supports and links into the Council's corporate vision and priorities.
- The purpose of the charity and the specific activity carried out within the building/premises for which the relief is requested; and
- Whether the charity operates at a local or national level and where appropriate, the local and national funding streams and financial position of the charity.

2.2 Registered Community Amateur Sports Clubs

Mandatory rate relief of 80% is granted to registered community amateur sports clubs (CASC). To qualify as a CASC, a sports club must fulfil all the following criteria:

- Open to the whole community
- Run as an amateur club
- Be a non-profit making organisation; and
- Aim to provide facilities for, and encourage people to take part in, eligible sport.

Registration with HMRC is required to be recognised as a CASC. An entry in the list of all registered CASCs on the HMRC website is sufficient to award 80% mandatory rate relief.

In cases where a CASC is in receipt of mandatory rate relief of 80%, the Council has discretion to grant up to 20% additional rate relief as a discretionary 'top up'.

The Council will consider applications for a discretionary rate relief 'top up' from CASCs based on their own merits on a case-by-case basis in line with these guidelines. The principal consideration is that any relief is in the best interests of the taxpayers of Enfield Council, as the Council must bear part of the cost of any relief granted.

In determining the application, the following matters will be taken in to consideration (the list is not exhaustive):

- How the CASC supports and links into the Council's corporate vision and priorities.
- The membership and fee structure and whether the CASC is accessible to all residents, including whether there are concessions for certain groups, for example people on a low income or young people under 18.
- Membership numbers and the number and percentage of these members that are Enfield Council residents.
- If the CASC has due regard to equality issues and if it actively encourages members from under-represented groups, for example black and minority ethnic residents, more mature people and people with disabilities; and
- Whether facilities are available to the wider community regardless of ability.

The Council will also require additional financial information including:

- If the CASC runs a bar and/or food provision, the level of income from this activity and how this money is used; and
- Whether the CASC operates at a local or national level and where appropriate, the local and national funding streams and financial position of the CASC.

2.3 Not-for-profit organisations

The Council has the power to grant discretionary rate relief of up to 100% of the rates due to other not-for-profit organisations. The relief could be given to properties used by not-for-profit organisations for recreational, charitable or philanthropic purposes or in connection with education, social welfare, science, literature or the fine arts.

The Council will consider applications for discretionary rate relief from not-for-profit organisations on their own merits on a case-by-case basis.

The principal consideration is that any relief is in best interests of the taxpayers of Enfield Council, as the Council must bear the cost of any relief granted

In determining the application, the following matters will be taken in to consideration (list is not exhaustive):

- How the organisation supports and links into the Council's corporate vision and priorities.
- Whether the facilities provided include education and/or training for members as a whole or for special groups.
- The extent to which the facilities provided reduce the demand for Council services or produce savings.
- Any membership and fee structure and whether the facilities are accessible to all residents, including whether there are concessions for certain groups, for example people on a low income or young people under 18;
- If covered by a membership scheme, membership numbers and the number and percentage of these members that are Enfield residents; and

- If the organisation has due regard to equality issues and if its facilities are used by all members of the community, for example black and minority ethnic residents, mature people and people with disabilities.

The Council will also require additional financial information including:

- If the organisation runs a bar or food provision, the level of income from this activity and how this money is used; and
- Whether the organisation operates at a local or national level and where appropriate, the local and national funding streams and financial position of the organisation.

2.4 Community Interest Companies (CIC's)

Community Interest Companies are set up as limited companies and as CIC's. They do not have the same regulation as charities, the directors receive remuneration and they have the advantages of limited companies by being able to issue shares and pay dividends. They are commercial in nature and may be found to be unfairly gaining advantage in comparison to small companies in the same area of business. These organisations can distribute 35% of any profits they generate to their members. In exceptional circumstances they may be considered for discretionary rate relief and any relief awarded will be restricted to a maximum of 40%

Factors considered when assessing an application

(a) Which aspects of the Council's priorities would be met by the award of discretionary rate relief?

The level of discretionary rate relief that can be awarded depends on whether and how well an organisation can demonstrate that it helps the Council to achieve its priorities. These are listed below.

The Councils corporate vision and priorities

1. *Clean and green spaces*

Enfield's priorities are to:

- Enhance biodiversity and protect our parks, open spaces, woodlands, watercourses, wetlands, trees and shrubs
- Keep our streets and public spaces clean and welcoming
- Enable active and low carbon travel
- Facilitate reuse of materials, reduce waste and increase recycling rates
- Reduce carbon emissions from our buildings, street lighting, fleet and the goods and services we procure

2. *Strong, healthy and safe communities*

The priorities are to :

- Improve feelings of safety and tackle crime and antisocial behaviour
- Protect vulnerable adults from harm and deliver robust early help and social care services
- Work with our partners to provide high quality and accessible health services

- Support communities to access healthy and sustainable food
- Improve our leisure and sports opportunities to enable more active lifestyles
- Nurture our arts, heritage and creative sectors to connect people through culture

3. *An economy that works for everyone*

The priorities are to:

- Enable local people to develop skills to access good quality work
- Support local businesses and encourage inward investment in growing sectors which offer sustainable employment to local people
- Provide support and advice for residents on low incomes
- Develop town centres that are vibrant, healthy and inclusive
- Transform our industrial land to create modern and low carbon spaces for business

4. *Thriving children and young people*

- Help all children to have the best start in life
- Safeguard children and young people and increase support in-borough for looked after children with complex needs
- Improve educational outcomes for all children and young people
- Increase local education, play and leisure opportunities for children and young people with special educational needs and disabilities
- Engage children and young people in positive activities
- Involve children and young people in decisions that affect their lives

5. *More and better homes*

- Build and facilitate more good quality homes that local people can afford
- Deliver low carbon, and climate-resilient new-build homes and facilitate retrofitting of existing homes
- Create well-connected, digitally enabled and well-managed neighbourhoods
- Invest in and improve our council homes
- Drive up standards in the private rented sector
- Provide a range of specialist housing for those who need it

(b) Whether the ratepayer is in direct competition with other ratepayers in the immediate vicinity or outside the Borough.

The Council would not wish to give any organisation a competitive advantage by the award of rate relief. It is therefore unlikely that a charity shop or the office of an organisation providing a similar service elsewhere would receive discretionary relief.

(c) The benefit the ratepayer brings to the residents of the Borough

The Council needs to ensure that the award of discretionary rate relief is to the benefit of the wider population of Enfield. Any ratepayer who is customer based or whose membership is over 50% from outside Borough is unlikely to qualify for relief unless they can prove a sound case for a specific and unequivocal benefit to residents of the Borough.

(d) The cost to the Council Tax payer

The cost to the Enfield Council Tax payer of awarding relief is 30% of the discretionary relief granted. The Council will need to be satisfied that value for money is being provided, bearing in mind the level of subsidy an organisation will receive.

(e) Whether the ratepayer is a local organisation, a national organisation or a branch of a national organisation

The Council will need to consider the overall significance to the community of the organisation and what effect the award of rate relief will have upon the organisation. If the benefit of the rate relief is kept locally, the relief is more likely to be awarded than if it goes to a national organisation which is based elsewhere.

(f) Membership costs

Joining fees and/or subscriptions should not be used to restrict membership, directly or indirectly. Organisations with excessive membership fees will be excluded from rate relief.

(g) Whether the organisation encourages representation from disadvantaged or under-represented groups in the community

Organisations that do so may be considered more worthy of rate relief. Are there specific schemes for particular groups e.g. young people, the disabled, elderly or unemployed etc?

(h) Whether membership is determined by existing members

Where an organisation determines membership based on election by existing members this could be construed as restrictive. Such organisations will need to be carefully evaluated as to whether they should receive discretionary rate relief.

Other factors – organisations displaying restrictions upon membership and access will not be considered. The Council will include in its consideration

- membership open to all
- are membership discounts available (e.g. elderly, disabled etc)
- are the organisations facilities available generally or at certain times
- does not discriminate against any section of the community
- No payments should be made to playing members (of any sports organisations)

(i) Whether the organisation provides training or education for its members

An organisation which provides training packages or educational aspects for its members may be more worthy of relief than ones that do not.

(j) Is the organisation or the facilities provided being funded largely by self-help rather than relying on external funding?

Whilst many organisations do depend on grant-aid and awards from statutory bodies, those which undertake fundraising themselves by various methods may be more worthy of rate relief than those who do not make additional efforts.

(k) Whether the organisation operates a licensed bar

An organisation which operates a licensed bar is generating income, although this should not be confused with the self-help detailed in note (j) above.

Discretionary rate relief should not be awarded to give additional subsidy. Are bar receipts excessive? If the net income of the bar and gaming machines exceeds 30% of total income, discretionary relief will be restricted to 50% of whatever would have been awarded based on the assessment score.

What if our circumstances change?

If the aims and objectives of the organisation, or the use in which the premises are used for, change then the Council needs to be notified of this immediately. All successful applications will be subject to a review every year to ensure relief is still applicable.

2.5 Decision making process for Discretionary Rate Relief applications

All applications will be assessed based on the criteria agreed by the members of Enfield Council. Where the financial award would be less than £10,000 per annum based on an annual rates bill will be agreed by the Business Rates Manager. If the award is £10,000 or more it will be subject to a financial assessment and then agreed by the Head of Income & Debt

Where the application is refused, any requests for a review of the decision will be considered by the Head of Income & Debt

Cost of rate relief

A proportion of the cost of the scheme is borne by Central Government, The Greater London Council and the Council. Currently, this is summarised in the table below:

Percentage met by the Greater London Authority	Percentage met by Enfield Council	Percentage met by Central Government
33%	30%	37%

Successful applications will be notified of the award in writing and a revised rate demand issued. Any resulting credit will be automatically refunded by the Council. The award will relate to the financial year when the application was determined. Unsuccessful applicants will be notified in writing. All discretionary awards will be reviewed annually in accordance with Government guidance.

Appeals

There is no right of appeal against a decision of the Council not to award discretionary rate relief. If an applicant is dissatisfied with the outcome of their application, they can ask for a review of that decision. The decision will be reviewed by the Head of Service within 20 working days of the refusal decision being made. Any further challenge relating to the Council not granting the relief would be in accordance with Section 138 of the Local Government Act 1988 by way of Judicial Review.

Enfield Council - Local Discounts

Enfield Council has a general power to grant discretionary local discounts to any ratepayer who does not qualify for any of the other government funded/shared cost reliefs. The Council bears 100% of the costs of awarding these local discounts.

Section 69 of The Localism Act 2011 amends Section 47 of the Local Government Finance Act 1988 and allows the Council to grant locally determined business rate discounts (in addition to the already available discretionary rate reliefs).

This power recognises that the current business rates scheme is broadly prescribed by central government and its aim is to provide increased flexibility to local authorities to support organisations, recognising the variations in economic conditions across and within local authority boundaries.

Enfield Council will consider exceptional applications for a local business rates discount from organisations, based on their own merits and on a case-by-case basis. When deciding whether to award a local business rates discount, the principal consideration will be that in granting any discount there should be a resultant substantial, positive impact for residents and taxpayers, as the Council must bear the full cost of any relief granted.

The following criteria will also be taken into account when considering applications:

- Whether the organisation provides substantial and essential long-term benefits to both the community and the council tax payer, such as increasing employment or improving amenities available to the local community; and
- Consideration of whether there are other businesses in the area which provide the same or similar services or facilities and whether the award could have an anti-competitive effect on other businesses.

Any award will be made as a credit to the business rates account. If the account is in credit as a result this can be refunded on request to the ratepayer.

The Council reserves the right to cancel or reduce any award of any local discount if the business in receipt of that award is found to act in a way that is prejudicial to the Council.

Any applications for local discounts must be authorised by the ED for Resources or designated deputy

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Enfield Equality Impact Assessment (EqIA)

Introduction

The purpose of an Equality Impact Assessment (EqIA) is to help Enfield Council make sure it does not discriminate against service users, residents and staff, and that we promote equality where possible. Completing the assessment is a way to make sure everyone involved in a decision or activity thinks carefully about the likely impact of their work and that we take appropriate action in response to this analysis.

The EqIA provides a way to systematically assess and record the likely equality impact of an activity, policy, strategy, budget change or any other decision.

The assessment helps us to focus on the impact on people who share one of the different nine protected characteristics as defined by the Equality Act 2010 as well as on people who are disadvantaged due to socio-economic factors. The assessment involves anticipating the consequences of the activity or decision on different groups of people and making sure that:

- unlawful discrimination is eliminated
- opportunities for advancing equal opportunities are maximised
- opportunities for fostering good relations are maximised.

The EqIA is carried out by completing this form. To complete it you will need to:

- use local or national research which relates to how the activity/ policy/ strategy/ budget change or decision being made may impact on different people in different ways based on their protected characteristic or socio-economic status;
- where possible, analyse any equality data we have on the people in Enfield who will be affected eg equality data on service users and/or equality data on the Enfield population;
- refer to the engagement and/ or consultation you have carried out with stakeholders, including the community and/or voluntary and community sector groups you consulted and their views. Consider what this engagement showed us about the likely impact of the activity/ policy/ strategy/ budget change or decision on different groups.

The results of the EqIA should be used to inform the proposal/ recommended decision and changes should be made to the proposal/ recommended decision as a result of the assessment where required. Any ongoing/ future mitigating actions required should be set out in the action plan at the end of the assessment.

Section 1 – Equality analysis details

Title of service activity / policy/ strategy/ budget change/ decision that you are assessing	Discretionary Rate Relief Policy
Team/ Department	Business Rates/ Resources
Executive Director	Fay Hammond, Executive Director Resources
Cabinet Member	Cllr Leaver, Cabinet Member for Finance and Procurement
Author(s) name(s) and contact details	Heather Adeyemi heather.adeyemi@enfield.gov.uk
Committee name and date of decision	Delegated Authority Report (DAR) for Cabinet Member for Finance and Procurement
Date of EqIA completion	2 February 2024

Date the EqIA was reviewed by the Corporate Strategy Service	2 February 2024
Name of Head of Service responsible for implementing the EqIA actions (if any)	Bridgette Cowley, Head of Income and Debt
Name of Director who has approved the EqIA	

The completed EqIA should be included as an appendix to relevant EMT/ Delegated Authority/ Cabinet/ Council reports regarding the service activity/ policy/ strategy/ budget change/ decision. Decision-makers should be confident that a robust EqIA has taken place, that any necessary mitigating action has been taken and that there are robust arrangements in place to ensure any necessary ongoing actions are delivered.

Section 2 – Summary of proposal

Please give a brief summary of the proposed service change / policy/ strategy/ budget change/project plan/ key decision

Please summarise briefly:

What is the proposed decision or change?
 What are the reasons for the decision or change?
 What outcomes are you hoping to achieve from this change?
 Who will be impacted by the project or change - staff, service users, or the wider community?

What is the proposed decision or change?

The decision is to adopt a discretionary rate relief policy that provides guidance for officers to assess applications for discretionary business rates relief from organisations that are either Charities, Community Amateur Sports Clubs or 'not for profit' organisations in a consistent manner..

The policy guidance considers the following when awarding discretionary relief:

- Which aspects of the Council's priorities would be met by the award of discretionary rate relief.
- Whether the ratepayer is in direct competition with other ratepayers in the immediate vicinity or outside the Borough.
- The benefit the ratepayer brings to the residents of the Borough
- The cost to the Council Tax payer.
- Whether the ratepayer is a local organisation, a national organisation or a branch of a national organisation.
- Membership costs.
- Whether the organisation encourages representation from disadvantaged or under-represented groups in the community.
- Whether membership is determined by existing members.
- Whether the organisation provides training or education for its members.
- Whether the organisation or the facilities provided are being funded largely by self-help rather than relying on external funding.
- Whether the organisation operates a licensed bar.

What are the reasons for the decision or change? What outcomes are you hoping to achieve from this change?

The Council currently awards discretionary rate relief on a case-by-case basis referring to the government guidance regarding discretionary rate relief. The policy will clearly set out to organisations and businesses how discretionary relief is awarded. The policy will also ensure that the Council's priorities are considered through the application process. All applications will be assessed against the same set of criteria set out in the policy to determine the level of relief to be awarded.

The policy confirms the criteria that have previously been applied to applications for discretionary business rates relief. This criteria is in line with the government guidance on discretionary rates relief. Therefore, the adoption of the policy is not expected to have a negative impact on businesses and organisations who have

claimed relief in previous financial years.

Who will be impacted by the project or change - staff, service users, or the wider community?

This change impacts ratepayers that are either charities, community amateur sports clubs or not for profit organisations who apply for discretionary rate relief on their business rates. It also impacts on residents who access advice, guidance or services from these ratepayer organisations.

Section 3 – Equality analysis

This section asks you to consider the potential differential impact of the proposed decision or change on different protected characteristics, and what mitigating actions should be taken to avoid or counteract any negative impact.

According to the Equality Act 2010, protected characteristics are aspects of a person's identity that make them who they are. The law defines 9 protected characteristics:

1. Age
2. Disability
3. Gender reassignment.
4. Marriage and civil partnership.
5. Pregnancy and maternity.
6. Race
7. Religion or belief.
8. Sex
9. Sexual orientation.

At Enfield Council, we also consider care experience and socio-economic status as an additional characteristic.

“Differential impact” means that people of a particular protected characteristic (eg people of a particular age, people with a disability, people of a particular gender, or people from a particular race and religion) will be significantly more affected by the change than other groups. Please consider both potential positive and negative impacts, and provide evidence to explain why this group might be particularly affected. If there is no differential impact for that group, briefly explain why this is not applicable.

Please consider how the proposed change will affect staff, service users or members of the wider community who share one of the following protected characteristics.

Detailed information and guidance on how to carry out an Equality Impact Assessment is available [here](#). (link to guidance document once approved)

Age

This can refer to people of a specific age e.g. 18-year olds, or age range e.g. 0-18 year olds.

Will the proposed change to service/policy/budget have a **differential impact [positive or negative]** on people of a specific age or age group (e.g. older or younger people)?

Please provide evidence to explain why this group may be particularly affected.

The Council is seeking to adopt a policy that provides guidance for officers to assess applications fairly and consistently for discretionary business rates relief from organisations that are either charities, Community Amateur Sports Clubs or not for profit organisations.

The policy is not expected to have a differential impact on people of any age group.

In determining the application, among other criteria the Council will take into consideration how the organisation supports and links into the Council's corporate vision and priorities as set out in the [Council Plan 2023-26](#). This includes a focus on creating a Fairer Enfield and reducing inequalities in the borough.

Organisations who may be eligible for business rates relief under the scheme include those who provide support, advice and provision targeted at specific age groups, including children and young people (e.g., local Girlguiding and Scouts groups) and older people.

Mitigating actions to be taken

None required

Disability

A person has a disability if they have a physical or mental impairment which has a substantial and long-term adverse effect on the person's ability to carry out normal day-day activities.

This could include: physical impairment, hearing impairment, visual impairment, learning difficulties, long-standing illness or health condition, mental illness, substance abuse or other impairments.

Will the proposed change to service/policy/budget have a **differential impact [positive or negative]** on people with disabilities?

Please provide evidence to explain why this group may be particularly affected.

The Council is seeking to adopt a policy that provides guidance for officers to

assess applications fairly and consistently for discretionary business rates relief from organisations that are either charities, Community Amateur Sports Clubs or not for profit organisations. The policy is not expected to have a differential impact on people with a disability.

In determining the application, among other criteria the Council will take into consideration how the organisation supports and links into the Council's corporate vision and priorities as set out in the [Council Plan 2023-26](#). This includes a focus on creating a Fairer Enfield and reducing inequalities in the borough.

Organisations who may be eligible for business rates relief under the scheme include those who provide support, advice and provision for disabled people and carers.

Mitigating actions to be taken

None required

Gender Reassignment

This refers to people who are proposing to undergo, are undergoing, or have undergone a process (or part of a process) to reassign their sex by changing physiological or other attributes of sex.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on transgender people?

Please provide evidence to explain why this group may be particularly affected.

The Council is seeking to adopt a policy that provides guidance for officers to fairly and consistently assess applications for discretionary business rates relief from organisations that are either charities, Community Amateur Sports Clubs or not for profit organisations. The policy is not expected to have a differential impact on people who are proposing to undergo, are undergoing, or have undergone a process (or part of a process) to reassign their sex by changing physiological or other attributes of sex.

In determining the application, among other criteria the Council will take into consideration how the organisation supports and links into the Council's corporate vision and priorities as set out in the [Council Plan 2023-26](#). This includes a focus on creating a Fairer Enfield and reducing inequalities in the borough.

Organisations who may be eligible for business rates relief under the scheme

include those who provide support, advice and provision for people who are proposing to undergo, are undergoing, or have undergone a process (or part of a process) to reassign their sex by changing physiological or other attributes of sex.

Mitigating actions to be taken

None required

Marriage and Civil Partnership

Marriage and civil partnerships are different ways of legally recognising relationships. The formation of a civil partnership must remain secular, where-as a marriage can be conducted through either religious or civil ceremonies. In the U.K both marriages and civil partnerships can be same sex or mixed sex. Civil partners must be treated the same as married couples on a wide range of legal matters.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people in a marriage or civil partnership?

Please provide evidence to explain why this group may be particularly affected.

This policy is not expected to have a differential impact on people because they are either married or in a civil partnership.

The Council is seeking to adopt a policy that provides guidance for officers to fairly and consistently assess applications for discretionary business rates relief from organisations that are either charities, Community Amateur Sports Clubs or not for profit organisations.

In determining the application, among other criteria the Council will take into consideration how the organisation supports and links into the Council's corporate vision and priorities as set out in the [Council Plan 2023-26](#). This includes a focus on creating a Fairer Enfield and reducing inequalities in the borough.

Mitigating actions to be taken

None required

Pregnancy and maternity

Pregnancy refers to the condition of being pregnant or expecting a baby. Maternity refers to the period after the birth and is linked to maternity leave in the employment context. In the non-work context, protection against maternity

discrimination is for 26 weeks after giving birth, and this includes treating a woman unfavourably because she is breastfeeding.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on pregnancy and maternity?

Please provide evidence to explain why this group may be particularly affected.

The Council is seeking to adopt a policy that provides guidance for officers to assess applications fairly and consistently for discretionary business rates relief from organisations that are either charities, Community Amateur Sports Clubs or not for profit organisations. The policy is not expected to have a differential impact on people who are pregnant or in the maternity period.

In determining the application, among other criteria the Council will take into consideration how the organisation supports and links into the Council's corporate vision and priorities as set out in the [Council Plan 2023-26](#). This includes a focus on creating a Fairer Enfield and reducing inequalities in the borough.

Organisations who may be eligible for business rates relief under the scheme include those who provide support, advice and provision for people who are pregnant or in the maternity period. The scheme is expected to have a positive impact on residents, in particular those who are currently, or may in the future, access support from the organisations accessing the business rates relief.

Mitigating actions to be taken

None required

Race

This refers to a group of people defined by their race, colour, and nationality (including citizenship), ethnic or national origins.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people of a certain race?

Please provide evidence to explain why this group may be particularly affected.

The Council is seeking to adopt a policy that provides guidance for officers to assess applications fairly and consistently for discretionary business rates relief from organisations that are either charities, Community Amateur Sports Clubs or not for profit organisations. The policy is not expected to have a differential impact

on people because of their ethnicity.

In determining the application, among other criteria the Council will take into consideration how the organisation supports and links into the Council's corporate vision and priorities as set out in the [Council Plan 2023-26](#). This includes a focus on creating a Fairer Enfield and reducing inequalities in the borough.

Organisations who may be eligible for business rates relief under the scheme include those who provide support, advice and provision for people from ethnic minority groups. The scheme is expected to have a positive impact on residents, in particular those who are currently, or may in the future, access support from the organisations accessing the business rates relief.

Mitigating actions to be taken

None required

Religion and belief

Religion refers to a person's faith (e.g. Buddhism, Islam, Christianity, Judaism, Sikhism, Hinduism). Belief includes religious and philosophical beliefs including lack of belief (e.g. Atheism). Generally, a belief should affect your life choices or the way you live.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people who follow a religion or belief, including lack of belief?

Please provide evidence to explain why this group may be particularly affected.

The Council is seeking to adopt a policy that provides guidance for officers to assess applications fairly and consistently for discretionary business rates relief from organisations that are either charities, Community Amateur Sports Clubs or not for profit organisations. The policy is not expected to have a differential impact on people because of their religion or belief.

In determining the application, among other criteria the Council will take into consideration how the organisation supports and links into the Council's corporate vision and priorities as set out in the [Council Plan 2023-26](#). This includes a focus on creating a Fairer Enfield and reducing inequalities in the borough.

Under the proposed policy, places of public religious worship, church halls and administrative offices for religious denominations may be eligible for up to 20% discretionary top up relief.

Mitigating actions to be taken

None required

Sex

Sex refers to whether you are a female or male.

Will this change to service/policy/budget have a differential impact [positive or negative] on females or males?

Please provide evidence to explain why this group may be particularly affected.

The Council is seeking to adopt a policy that provides guidance for officers to assess applications fairly and consistently for discretionary business rates relief from organisations that are either charities, Community Amateur Sports Clubs or not for profit organisations. The policy is not expected to have a differential impact on people because of their sex.
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In determining the application, among other criteria the Council will take into consideration how the organisation supports and links into the Council's corporate vision and priorities as set out in the Council Plan 2023-26 . This includes a focus on creating a Fairer Enfield and reducing inequalities in the borough.
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The scheme is expected to have a positive impact on residents, in particular those who are currently, or may in the future, access support from the organisations accessing the business rates relief.
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Mitigating actions to be taken

None required

Sexual Orientation

This refers to whether a person is sexually attracted to people of the same sex or a different sex to themselves. Please consider the impact on people who identify as heterosexual, bisexual, gay, lesbian, non-binary or asexual.

Will this change to service/policy/budget have a differential impact [positive or negative] on people with a particular sexual orientation?
--

Please provide evidence to explain why this group may be particularly affected.

The Council is seeking to adopt a policy that provides guidance for officers to assess applications fairly and consistently for discretionary business rates relief from organisations that are either charities, Community Amateur Sports Clubs or not for profit organisations. The policy is not expected to have a differential impact on people because of their sexual orientation.

In determining the application, among other criteria the Council will take into consideration how the organisation supports and links into the Council's corporate vision and priorities as set out in the [Council Plan 2023-26](#). This includes a focus on creating a Fairer Enfield and reducing inequalities in the borough.

Organisations who may be eligible for business rates relief under the scheme include those who provide support, advice and provision for LGBT+ people. The scheme is expected to have a positive impact on residents, in particular those who are currently, or may in the future, access support from the organisations accessing the business rates relief.

Mitigating actions to be taken

None required

Care Experience

This refers to a person who has spent 13 weeks or more in local authority care.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people with care experience?

Please provide evidence to explain why this group may be particularly affected.

The The Council is seeking to adopt a policy that provides guidance for officers to assess applications fairly and consistently for discretionary business rates relief from organisations that are either charities, Community Amateur Sports Clubs or not for profit organisations. The policy is not expected to have a differential impact on people with care experience.

In determining the application, among other criteria the Council will take into consideration how the organisation supports and links into the Council's corporate vision and priorities as set out in the [Council Plan 2023-26](#). This includes a focus on creating a Fairer Enfield and reducing inequalities in the borough.

Organisations who may be eligible for business rates relief under the scheme include those who provide support, advice and provision for people with care

experience.

Mitigating actions to be taken

None required

Socio-economic deprivation

This refers to people who are disadvantaged due to socio-economic factors e.g. unemployment, low income, low academic qualifications or living in a deprived area, social housing or unstable housing.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people who are socio-economically disadvantaged?

Please provide evidence to explain why this group may be particularly affected.

The Council is seeking to adopt a policy that provides guidance for officers to assess applications fairly and consistently for discretionary business rates relief from organisations that are either charities, Community Amateur Sports Clubs or not for profit organisations. The policy is not expected to have a differential impact on people who are socio-economically disadvantaged.

In determining the application, among other criteria the Council will take into consideration how the organisation supports and links into the Council's corporate vision and priorities as set out in the [Council Plan 2023-26](#). This includes a focus on creating a Fairer Enfield and reducing inequalities in the borough.

Organisations who may be eligible for business rates relief under the scheme include those who provide support, advice and provision for people who are socio-economically disadvantaged.

Mitigating actions to be taken.

None required

Section 4 – Monitoring and review

How do you intend to monitor and review the effects of this proposal?

Who will be responsible for assessing the effects of this proposal?

The policy and relief awarded will be reviewed annually in line with professional best practice guidelines. The number of applications will be monitored and there will be a list of all organisations in receipt of relief and the levels of relief they are in receipt of. This will be assessed against the Council's priorities to ensure that organisations supporting the council's priorities are considered in line with the guidance.

A report from the Business Rates Manager in late 2024 will be sent to the Head of Service, and ultimately to the Portfolio holder to advise of the outcome and the points observed during this review.

Section 5 – Action plan for mitigating actions

Any actions that are already completed should be captured in the equality analysis section above. Any actions that will be implemented once the decision has been made should be captured here.

Identified Issue	Action Required	Lead officer	Timescale/By When	Costs	Review Date/Comments

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