

Record of individual Cabinet member decision

Local Government Act 2000 and the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012

Decision made by	Andy Crawford
Key decision?	No
Date of decision (same as date form signed)	24 January 2023
Name and job title of officer requesting the decision	Trevor Gaffney Revenues and Benefits Manager
Officer contact details	trevor.gaffney@southandvale.gov.uk
Decision	<p>To approve arrangements for the allocation and distribution of a Council Tax Exceptional Hardship Fund designed and set up in response to the ongoing cost of living crisis.</p> <p>This ICMD specifically requests approval for the following:</p> <ul style="list-style-type: none"> • To utilise £35,000 of Contain Outbreak Management Funding (COMF) and £35,000 matched funding from Oxfordshire County Council, to set up a Council Tax Exceptional Hardship Fund for residents for financial years 2022/2023 and 2023/2024 • to accept aforementioned funding from Oxfordshire County Council and enter into the corresponding funding agreement with Oxfordshire County Council. • to agree the Council Tax Exceptional Hardship Fund Policy as detailed in appendix A. • to delegate the authority to review and amend this policy and any future policies pertaining to the Council Tax Exceptional Hardship Fund to the Head of Finance & S151 officer.
Reasons for decision	<p>Residents across the district are feeling the impact of significant increases in the cost of living not met by increases in income. Inflation in energy and food costs has led to a disproportionate impact on those on the lowest incomes. While government has announced a range of measures to support households, these will not meet all needs and there is significant risk that some households will be put under severe pressure this winter and throughout the new oncoming financial year.</p> <p>Nationally, Citizens Advice report more contacts than at any point since</p>

the start of the pandemic. Citizens Advice's debt service undertakes detailed budgeting exercises with tens of thousands of people every year, trying to help them balance household budgets and find ways to get out of problem debt. Due to the cost-of-living crisis, it is now the case that for many of the people Citizens Advice help, advisers are now unable to create a balanced household budget.

Cost of Living Measures

To date, the council offers the following additional measures to assist with the cost-of-living crisis:

- £30,000 top up from COMF to the discretionary housing payments (DHP).
- Removal of the 91.5% working age council tax reduction scheme cap from 2023/24 onwards, benefiting 1,400 low-income households.
- Emergency Food Voucher Provision through the community hub for people at imminent risk of hunger
- Funding for food banks and larders across the district to be launched in early 2023
- A new household support fund (third one) to launch in early January 2023.
- A further £60,000 top up to the household support fund from COMF to assist more people who cannot afford basic household essentials and bills.
- Community Connectors to work with residents to signpost, refer and advice residents who are struggling to groups, voluntary community groups/organisations and Warm Welcome spaces

While there is support for residents who cannot afford to pay their council tax through the council tax support (CTS) scheme, trusted advice centres report that many residents either fall outside of the scheme, or are entitled to some CTS only and have encountered additional difficulties during this crisis. Some have been left struggling to pay arrears which may have accumulated since any CTS entitlement, while others may be experiencing severe difficulties with their current 2022/2023 instalments on their council tax bill. The changes being introduced to the CTS scheme (making it more generous to working age low-income households) doesn't come into effect until April next year so, this additional hardship funding, will alleviate some of the immediate financial pressures being experienced.

On 20 September 2022, Oxfordshire County Council passed a range of measures aiming to assist residents through the cost-of-living crisis. One of these measures is 'matched funding' for the city and district councils to set up Council Tax Exceptional Hardship Funds.

Council Tax Exceptional Hardship Funds - are allowable as 'discretionary relief' provided under Section 13A(1)(c) of the Local Government Finance Act 1992, as amended by Section 10 of the Local Government Finance Act 2012. This gives councils additional discretionary powers to reduce the amount of council tax payable for individuals, or for classes of council taxpayer. This includes the power to reduce the amount payable to nil. The cost of awarding discretionary relief, unlike the CTS scheme, falls on

	<p>the revenue account rather than impacting the tax base.</p> <p>Setting up a Council Tax Exceptional Hardship Fund would widen the scope to support low-income residents struggling with their council tax. Residents would be referred into the scheme by district advice centres, i.e., Citizens Advice. The funding can be spent during the 2022/2023 and 2023/2024 financial years, enabling assistance to be offered with this year's bill and into next financial year and past the next government budget.</p> <p>Capacity to manage this scheme will be made within the current Revenues and Benefits Client team and each case will be individually vetted and considered on its own merits to avoid any potential for fraud or misuse of the limited funds available.</p> <p>The allocation of spend is to be agreed at district level but is both consistent with the guidance and in line with approaches taken by other councils.</p>
Alternative options rejected	To not set up an additional Council Tax Exceptional Hardship Fund and accept the matched funding on offer from the county council risks not only reputational damage, but also the opportunity to target additional resources available to assist residents, which will be offered by the other Oxfordshire councils.
Climate and ecological implications	None
Legal implications	There are no legal implications emanating from this decision. Council Tax Exceptional Hardship Fund awards will be made in accordance with legislation and applied to the 2022/2023 and 2023/2024 council tax accounts accordingly.
Financial implications	The awards of relief will be part funded by Oxfordshire County Council and the Vale of White Horse District Council. The 'matched funding' (detailed above) would provide a 50/50 split and mean the cost at district level would be £35,000, although this sum would be made available out of COMF and would therefore not be directly detrimental to the council.
Other implications	None
Background papers considered	Oxfordshire County Council funding agreement & Council Tax Exceptional Hardship Fund policy/guidance.
Declarations/ conflict of interest? Declaration of other councillor/	None

officer consulted by the Cabinet member?				
List consultees		Name	Outcome	Date
	Ward councillors			
	Legal legal@southandvale.gov.uk	Patrick Arran		
	Finance Finance@southandvale.gov.uk	Simon Hewings		
	Human resources hadminandpayroll@southandvale.gov.uk			
	Climate and biodiversity climateaction@southandvale.gov.uk			
	Diversity and equality equalities@southandvale.gov.uk	Lynne Mitchel		
	Health and safety healthandsafety@southandvale.gov.uk			
	Risk and insurance risk@southandvale.gov.uk			
	Communications communications@southandvale.gov.uk	Gavin Walton		
Confidential decision? If so, under which exempt category?	No			
Call-in waived by Scrutiny Committee chairman?	Not applicable			
Has this been discussed by Cabinet members?	Yes			
Cabinet portfolio holder's signature To confirm the decision as set out in this notice.	Signature _____ Councillor Andy Crawford Date _____ 24 January 2023 _____			

ONCE SIGNED, THIS FORM MUST BE HANDED TO DEMOCRATIC SERVICES IMMEDIATELY.

For Democratic Services office use only		
Form received	Date: 24 January 2023	Time: 13:14
Date published to all councillors	Date: 24 January 2023	
Call-in deadline	Not applicable as this is not a key decision.	

Guidance notes

1. This form must be completed by the lead officer who becomes the contact officer. The lead officer is responsible for ensuring that the necessary internal consultees have signed it off, including the chief executive. The lead officer must then seek the Cabinet portfolio holder's agreement and signature.
2. Once satisfied with the decision, the Cabinet portfolio holder must hand-sign and date the form and return it to the lead officer who should send it to Democratic Services immediately to allow the call-in period to commence.
Tel. 01235 422520 or extension 2520.
Email: democratic.services@southandvale.gov.uk
3. Democratic Services will then publish the decision to the website (unless it is confidential) and send it to all councillors to commence the call-in period (five clear working days) if it is a 'key' decision (see the definition of a 'key' decision below). A key decision cannot be implemented until the call-in period expires. The call-in procedure can be found in the council's constitution, part 4, under the Scrutiny Committee procedure rules.
4. Before implementing a key decision, the lead officer is responsible for checking with Democratic Services that the decision has not been called in.
5. If a key decision has been called in, Democratic Services will notify the lead officer and decision-maker. This call-in puts the decision on hold.
6. Democratic Services will liaise with the Scrutiny Committee chairman over the date of the call-in debate. The Cabinet portfolio holder will be requested to attend the Scrutiny Committee meeting to answer the committee's questions.
7. The Scrutiny Committee may:
 - refer the decision back to the Cabinet portfolio holder for reconsideration or
 - refer the matter to Council with an alternative set of proposals (where the final decision rests with full Council) or
 - accept the Cabinet portfolio holder's decision, in which case it can be implemented immediately.

Key decisions: assessing whether a decision should be classified as 'key'

The South Oxfordshire and Vale of White Horse District Councils' Constitutions now have the same definition of a key decision:

A key decision is a decision of the Cabinet, an individual Cabinet member, or an officer acting under delegated powers, which is likely:

- (a) to incur expenditure, make savings or to receive income of more than £75,000;**

- (b) to award a revenue or capital grant of over £25,000; or**
- (c) to agree an action that, in the view of the chief executive or relevant head of service, would be significant in terms of its effects on communities living or working in an area comprising more than one ward in the area of the council.**

Key decisions are subject to the scrutiny call-in procedure; non-key decisions are not and can be implemented immediately.

In assessing whether a decision should be classified as 'key', you should consider:

- (a) Will the expenditure, savings or income total more than £75,000 across all financial years?
- (b) Will the grant award to one person or organisation be more than £25,000 across all financial years?
- (c) Does the decision impact on more than one district council ward? And if so, is the impact significant? If residents or property affected by the decision is in one ward but is close to the border of an adjacent ward, it may have a significant impact on that second ward, e.g. through additional traffic, noise, light pollution, odour. Examples of significant impacts on two or more wards are:
 - Decisions to spend Didcot Garden Town funds (significant impact on more than one ward)
 - Changes to the household waste collection policy (affects all households in the district)
 - Reviewing a housing strategy (could have a significant impact on residents in many wards)
 - Adopting a supplementary planning document for a redevelopment site (could significantly affect more than one ward) or a new design guide (affects all wards)
 - Decisions to build new or improve existing leisure facilities (used by residents of more than one ward)

The overriding principle is that before 'key' decisions are made, they must be published in the Cabinet Work Programme for 28 calendar days. Classifying a decision as non-key when it should be a key decision could expose the decision to challenge and delay its implementation.