

Agenda

Extraordinary Policy and Resources Committee Meeting

Date: Monday, 21 July 2025

Time 7.00 pm

Venue: Council Chamber, Swale House, East Street, Sittingbourne, ME10 3HT

Membership:

Councillors Mike Baldock, Lloyd Bowen (Vice-Chair), Charles Gibson, Tim Gibson (Chair), Angela Harrison, James Hunt, Elliott Jayes, Mark Last, Rich Lehmann, Ben J Martin, Kieran Mishchuk, Richard Palmer, Julien Speed, Ashley Wise and Dolley Wooster.

Quorum = 5

Pages

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Aside from disclosable interests, where a fair-minded and informed observer would think there was a real possibility that a Member might be biased or predetermined on an item, the Member should declare this and leave the room while that item is considered.

Members who are in any doubt about interests, bias or predetermination should contact the monitoring officer for advice prior to the meeting.

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|----|--|---------|
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| 5. | Community Governance Review | 11 - 18 |
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Issued on Friday, 11 July 2025

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**Chief Executive, Swale Borough Council,
Swale House, East Street, Sittingbourne, Kent, ME10 3HT**

Policy and Resources Meeting	
Meeting Date	21 July 2025
Report Title	Council Tax Reduction Scheme – Permission to consult
EMT Lead	Lisa Fillery, Director of Resources
Head of Service	Zoe Kent, Head of Revenues and Benefits
Lead Officer	Zoe Kent, Head of Revenues and Benefits
Classification	Open
Recommendations	<ol style="list-style-type: none"> 1. To note the report and approve that a consultation making changes to the Council Tax Reduction Scheme for 2026/27 is carried out. 2. To approve that the consultation should review whether support for working age claimants should increase to 90% or 100% or give options for both 90% and 100%.

1 Purpose of Report and Executive Summary

- 1.1 The purpose of this report is to request permission to undertake a consultation with both the public and the Major Precepting Authorities in respect of proposed changes to the Council's Council Tax Reduction Scheme with effect from 1st April 2026.
- 1.2 Each year the Council is required to review its Council Tax Reduction Scheme in accordance with the requirements of schedule 1A of the Local Government Finance Act 1992 and to either maintain the scheme or replace it.
- 1.3 Council Tax Reduction (CTR) was introduced from 1 April 2013 when it replaced the Central Government funded Council Tax Benefit regime. From its inception, the funding available to the Council from government has reduced year on year.
- 1.4 Since 2013 the major preceptors have provided funding towards the collection of Council Tax from working age residents. The funding was provided to acknowledge the difficulties in collecting Council Tax from those on a low income. This funding was removed from 1 April 2025.
- 1.5 This report requests permission to consult on changes required to the scheme and makes recommendation to members for the 2026/27 scheme.
- 1.6 It requests that Members agree whether the consultation should give options to consultant on 90%, 100% or both 90% and 100%.

2 Background and proposals

- 2.1 Council Tax Reduction (CTR) was introduced by Central Government in April 2013 as a replacement for the Council Tax Benefit scheme administered on behalf of the Department for Work and Pensions (DWP). As part of the introduction, the Government:
- Placed the duty to create a local scheme for **Working Age** applicants with billing authorities;
 - Reduced initial funding by the equivalent of ten per cent from the levels paid through benefit subsidy to authorities under the previous Council Tax Benefit scheme; and
 - Prescribed that persons of **Pension age** would be dealt with under regulations set by Central Government and not the authorities' local scheme.
- 2.2 Since that time, funding for the Council Tax Reduction scheme has been amalgamated into other Central Government grants paid to Local Authorities and also within the Business Rates Retention regime. It is now generally accepted that it is not possible to identify the amount of funding actually provided from Central Government sources.
- 2.3 The current CTR scheme administered by the Council is divided into two schemes, with pension age applicants receiving support under the rules prescribed by Central Government, and the scheme for working age applicants being determined solely by the local authority.
- 2.4 Pensioners, subject to their income, can receive up to 100 per cent support towards their council tax. The Council has no power to change the level of support provided to pensioners and therefore any changes to the level of CTR can only be made to the working age scheme.
- 2.5 CTR provides financial assistance in the form of a rebate on the Council Tax bill and this has generally increased over recent years since the Covid pandemic
- 2021/22 £10,000,329
2022/23 £10,025,014
2023/24 £10,241,101
2024/25 £10,864,960
2025/26 £11,480,331
- 2.6 An agreement was reached in 2012 for the major preceptors (Kent County Council, Kent Police and Kent Fire and Rescue) to provide an administration grant based on the level of support provided to working age claimants. This was an acknowledgement that if a scheme was less generous, there was more Council Tax to collect, and this would provide a burden on the districts.
- 2.7 The agreement was put in place for three years and reviewed a number of times. It also provided funding for the removal of empty property discounts and the charging of empty property premiums.

- 2.8 In 2024/25 a proposal was put forward to KCC members to remove the grant from the district authorities as part of the county's proposed savings to reduce their budget deficit. Representations were put forward by the district authorities providing evidence of how the administration grants helped towards collection of Council Tax however the saving was still made.

Table1. – Grant funding removed by the major preceptors

District	Preceptor Support Subsidy	Police Share	Fire Share	KCC Share	Additional KCC Incentive	Total KCC
Swale	£131,012	£15,085	£7,039	£108,889	£62,325	£171,214

- 2.9 The amount of Council Tax that is collectable on behalf of the major preceptors has increased significantly over the last 10 years. State benefits were frozen for many years, so those claiming CTR have struggled to meet the increased amounts.

Table 2. – Council Tax charges Band D

Council Tax Charge – Band D	2013/14 – minimum support 8.5%	2015/16 minimum support 15%	2020/21 minimum support 20%	2025/26 minimum support 20%
Kent County Council	£1,047.78	£1,089.99	£1,351.26	£1,691.19
Kent Police	£141.47	£147.15	£203.15	£270.15
Kent Fire & Rescue	£67.95	£70.65	£79.29	£94.86
Swale Borough Council	£159.93	£159.93	£179.37	£206.64
Total	£1,417.13	£1,467.72	£1,813.07	£2,262.84

- 2.10 The minimum amount payable by a claimant in 2013/14 for a Band D property was £120.46 (£90.35 with Single Person Discount (SPD)). This increased to £362.61 (£271.96 with SPD) in 2020/21 and for the current year is £452.57 (£339.43 with SPD). Many working age claimants are in work, so receive a reduced award of CTR. This means the actual amount that has to be paid is far higher. This increase shows that the administration grant was necessary to help collect these higher amounts. Those on low incomes have needed far more support in the collection of their Council Tax.
- 2.11 For those claimants on a low-income Universal Credit, basic payments are low. For those who are under 25 a couple receive £400.14 per month and for a single

claimant £316.98 per month. This means that almost 10% of their benefit needs to go towards Council Tax. With recent increases in energy bills and inflationary rises in food bills Council Tax gets harder to pay. If a monthly instalment is missed or if there are arrears from the previous year the amounts for the rest of the year quickly become unmanageable.

- 2.12 The increasing burden of Council Tax has meant that the administration grant was necessary in order to help collect these higher amounts, as CTRS claimants require a higher intensity of collection effort. Without the administration grant, the net benefit to the Council of collection activity in this area is reduced.
- 2.13 The cost of moving to a 90% or 100% scheme for all preceptors is shown in table 3. Table 4 gives a breakdown of the increase in cost to the Borough Council alone.
- 2.14 Additionally, as much of the arrears are difficult to collect, increasing the level of support would partly be offset by reducing future arrears. The level of debt being chased is increasing: the current total level of arrears for those in receipt of CTR is £2,406,080. Last year's arrears currently stand at £752,280. Reducing this would reduce the amount of recovery work that needs to be carried out, so it is hoped that there will be a staff saving when any changes to the scheme have bedded in.
- 2.15 It is also proposed that as part of the consultation we consult on increasing the percentages for band 2 to band 4 by 10% to 70%, 50%, and 30% respectively. The banded scheme grid can be found at paragraph 3.2 below, table 6.

Table 3 – Estimated additional cost of schemes

Preceptor	90% Estimated additional cost of scheme	100% Estimated additional cost of scheme
Kent County Council	£1,055,504	£1,691,975
Kent Police	£173,507	£278,133
Swale Borough Council	£159,049	£254,955
Kent Fire & Rescue	£57,836	£92,711
Total	£1,445,896	£2,317,774

Table 4 – Net cost of increasing support

Authority	90%	100%
Swale BC Headline Cost (as per table 3 above)	£159,000	£255,000
Less reduction in collection shortfall	£60,000	£90,000
Future staff saving	£64,000	£85,000
Net additional cost	£35,000	£80,000

- 2.16 Details of overall numbers affected are set out in table 5 below. The population within the Swale area is increasing, which can be seen in a slight rise in the

caseload over the past 5 years. However, there has also been a slight reduction in pensioner age claims, due to the pension age rising and people working longer.

- 2.17 Caseloads continue to stay fairly static. There has been a slight reduction in pensioner age claims. This is due to the pension age rising and people working longer.

Table 5 – caseload figures

	2021/22	2022/23	2023/24	2024/25	2025/26
Working Age	6,138	6,068	6,384	6,451	6,399
Elderly	3,744	3,639	3,584	3,560	3,547
Total	9,882	9,707	9,968	10,011	9,946

3 Proposals

- 3.1 To carry out a consultation to seek the views of local residents, CTR claimants, the major preceptors and local stakeholders.

- 3.2 To decide if the consultation should consult on increasing the maximum amount of support from 80% to 90% or 100% or to consult on 90% and 100%. It is also proposed to consult on increasing the other bands within the grid by 10%. This helps those claimants who are working and on a low income and encourages those on Universal Credit to work. Other minor changes will be included to reduce the administration of the scheme.

Table 6 - Weekly CTR bands – 2025/26

2025/26										
Group Description	Band 1	Rate (%) Band 1	Band 2	Rate (%) Band 2	Band 3	Rate (%) Band 3	Band 4	Rate (%) Band 4	Band 5	Rate (%) Band 5
group_desc										
Working Age - Passported - Other	0.00	80.00								
Working Age - Non-Passported - Other	0.00	80.00	108.17	60.00	159.40	40.00	216.32	20.00	307.40	0.00
Working Age - UC - Other	0.00	80.00	108.17	60.00	159.40	40.00	216.32	20.00	307.40	0.00
Working Age - Passported - Single	0.00	80.00								
Working Age - Non-Passported - Single	0.00	80.00	108.17	60.00	159.40	40.00	216.32	20.00	307.40	0.00
Working Age - UC - Single	0.00	80.00	108.17	60.00	159.40	40.00	216.32	20.00	307.40	0.00
Working Age - Passported - Couple	0.00	80.00								
Working Age - Non-Passported - Couple	0.00	80.00	165.09	60.00	216.32	40.00	273.25	20.00	364.33	0.00
Working Age - UC - Couple	0.00	80.00	165.09	60.00	216.32	40.00	273.25	20.00	364.33	0.00
Working Age - Passported - 1 Child +	0.00	80.00								
Working Age - Non-Passported - Lone Parent - 1 Child +	0.00	80.00	170.78	60.00	227.71	40.00	284.63	20.00	364.33	0.00
Working Age - UC - Lone Parent - 1 Child +	0.00	80.00	170.78	60.00	227.71	40.00	284.63	20.00	364.33	0.00
Working Age - Non-Passported - Couple - 1 Child +	0.00	80.00	227.71	60.00	284.63	40.00	341.56	20.00	421.25	0.00
Working Age - UC - Couple 1 Child +	0.00	80.00	227.71	60.00	284.63	40.00	341.56	20.00	421.25	0.00
Working Age - Passported - 2 Child +	0.00	80.00								
Working Age - Non-Passported - Lone Parent 2 Child +	0.00	80.00	250.48	60.00	307.40	40.00	364.33	20.00	455.41	0.00
Working Age - UC - Lone Parent 2 Child +	0.00	80.00	250.48	60.00	307.40	40.00	364.33	20.00	455.41	0.00
Working Age - Non-Passported - Couple - 2 Child +	0.00	80.00	307.40	60.00	364.33	40.00	421.25	20.00	512.33	0.00
Working Age - UC - Couple - 2 Child +	0.00	80.00	307.40	60.00	364.33	40.00	421.25	20.00	512.33	0.00

3.3 The cost of changing to a 90% or 100% maximum award is shown in table 3.

4 Alternative Options Considered and Rejected

4.1 To not increase the maximum level of support awarded to working age CTR funding.

4.2 This is not recommended. It is unlikely that the major preceptors will reinstate the administration grant that was provided in previous years. Without this grant the cost of collection will fall on the borough and will become increasingly difficult to collect.

5 Consultation Undertaken or Proposed

5.1 It is proposed to carry out an online consultation for a period of eight weeks. The consultation will cover the proposed changes to the maximum amount of support and a number of minor suggested changes to the scheme which will simplify the administration of the scheme. The changes should allow the team to automate more of the information received on Universal Credit claims therefore reducing administration.

5.2 An equality impact assessment will be carried out as part of the consultation process.

6 Implications

Issue	Implications
Corporate Plan	The objectives and priorities in the corporate plan. Performance is measured through BV9 Percentage of Council Tax collected in year.
Financial, Resource and Property	The cost of increasing the maximum level of support is shown in table 3. This cost will support those living in the borough on low incomes. By reducing the amount of Council Tax that is payable, it increases the amount of income that is available for other necessary expenditure. Financial modelling will continue to be undertaken throughout the project.
Legal, Statutory and Procurement	Schedule 1A (3) of the Local Government Finance Act 1992, states: Before making a scheme, the authority must: <ul style="list-style-type: none">• consult any major precepting authority which has power to issue a precept to it,• publish a draft scheme in such manner as it thinks fit, and

	<ul style="list-style-type: none"> consult such other persons as it considers are likely to have an interest in the operation of the scheme. <p>In addition, in order to set a new scheme, the Council is obliged to make a resolution by 11th March of the year prior to the scheme coming into place</p>
Crime and Disorder	Not directly applicable.
Environment and Climate/Ecological Emergency	The proposed changes should provide a reduction in administration leading to less notification letters being sent. This will have a positive environmental impact.
Health and Wellbeing	<p>Residents who have difficulty in paying their Council Tax can put in a claim for a Section 13A discretionary award. Those whose health appears to be affected will be signposted to appropriate advice.</p> <p>The Revenues and Benefits team works with other sections of the authority, CA, financial charities, and the major housing providers in the area to ensure those residents who are struggling with debt or other problems are signed posted to the correct advice and agencies.</p>
Safeguarding of Children, Young People and Vulnerable Adults	Any new scheme will look to protect the most vulnerable and those households on the lowest incomes.
Risk Management and Health and Safety	The risks of increasing the level of support will be reviewed through the financial modelling
Equality and Diversity	A full EQA will be undertaken
Privacy and Data Protection	All requirements have been adhered to.

7 Appendices

7.1 The following documents are to be published with this report and form part of the report:

- Appendix I: Draft Consultation – to follow
- Appendix: Council Tax Reduction Scheme policy 2024/25 – to follow

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POLICY AND RESOURCES	
Meeting Date	21 July 2025
Report Title	Undertaking a Community Governance Review in Swale
EMT Lead	Larissa Reed – Chief Executive
Head of Service	Larissa Reed – Chief Executive
Lead Officer	Larissa Reed – Chief Executive
Classification	Open
Recommendations	<p>That Policy and Resources recommends to Council:</p> <ol style="list-style-type: none"> 1. That they agree to undertake a Community Governance Review in Swale with the objective to extend Town or Parish Council coverage to all of Swale 2. That Policy and Resources agree the political configuration of the Steering Group and Recommend this to Full Council. 3. That Policy and Resources note the draft TOR at appendix B, understanding that these will not be put before Full Council until the areas covered by the CGR have been agreed by the Steering Group

1 Purpose of Report and Executive Summary

- 1.1 This report sets out the process the council will need to undertake in order to create additional town and parish councils within the Borough.

2 Background

- 2.1 The Local Government and Public Involvement in Health Act 2007 (Chapter 3 of Part 4 of the 2007 Act) devolves the power to local authorities to take decisions about matters such as the creation of parishes and their electoral arrangements to local government and local communities in England. Before a Parish or Town Council can be created the Council is required to undertake a Community Governance Review (CGR).
- 2.2 Community Governance Reviews provide the opportunity for principal councils (SBC is the principal council), to review and make changes to community governance within their areas.
- 2.3 In addition to creating parishes, reviews also offer the chance to principal councils to consider the future of what may have become redundant or moribund parishes,

often the result of an insufficient number of local electors within the area who are willing to serve on a parish council.

- 2.4 In addition to the principal council undertaking a review, Community governance reviews may also be triggered by local people presenting public petitions to the principal council to trigger community governance reviews. The 2007 Act allows principal councils to determine the terms of reference under which a community governance review is to be undertaken. It requires the terms of reference to specify the area under review and the principal council to publish the terms of reference. If any modifications are made to the terms of reference, these must also be published.
- 2.5 Ultimately, the recommendations made in a community governance review ought to bring about improved community engagement, better local democracy and result in more effective and convenient delivery of local services.
- 2.6 The Borough of Swale is largely served by Town and Parish Councils, however there are some notable exceptions to this, the largest being Sittingbourne Town and some surrounding areas which, although are villages, are seen as some as being part of Sittingbourne Town (eg Murston)
- 2.7 The Swale Corporate Plan sets out a desire to hold Community Governance Reviews to enable the whole of the Borough to be covered by Town or Parish Councils.
- 2.8 The process to undertake a Community Governance Review is set out at Appendix A.
- 2.9 The process requires the council to set up a steering group. There are a number of options for this steering group.
 - One member from each political group
 - One member from each political group plus the unaligned independent member
 - A more politically balanced group (eg 2 Labour, 2 Conservatives, 2 SIA, 1 member each from Liberal Democrats, Reform and Green)
 - A more politically balanced group (eg 2 Labour, 2 Conservatives, 2 SIA, 1 member each from Liberal Democrats, Reform and Green) plus the unaligned independent
- 2.10 **Timing of community governance reviews**

There is no requirement to carry out a Community Governance Review in any particular part of the electoral cycle, but there is good practice to suggest they link in with the electoral cycle so if there are any new councils formed they fall within the cycle (eg elections in May 2027). This is not to say that a new council may not be formed earlier but the tenure of the members will be shortened to fit in with the main electoral cycle of the principal council.

- 2.11 Under the act, there is a requirement to complete the review, within 12 months of the start of the community governance review. The review begins when the council publishes terms of reference of the review and concludes when the council publishes the recommendations made in the review
- 2.12 Section 93 of the 2007 Act allows principal councils to decide how to undertake a community governance review, provided that they comply with the duties in that Act which apply to councils undertaking reviews. Swale Borough Council as the principal council will need to consult local people, and take account of any representations received in connection with the review. When undertaking the review it is important that community governance reflects the identities and interests of the community in the area under review, and the need to secure that community governance in that area is effective and convenient.
- 2.13 Under the 2007 Act the council is required to consult local government electors in any area under review, and others who may have an interest in the review. Other bodies might include local businesses, local public and voluntary organisations - such as schools or health bodies.
- 2.14 In addition, the council must take into account any representations received as part of a community governance review. We must also consider the wider picture of community governance in carrying out their reviews. In some areas there may be well established forms of community governance such as local residents' associations, or community forums which local people have set up and which help make a distinct contribution to the community. In undertaking a review, section 93(5) requires the council to take these bodies into account.

3.0 Alternative Options Considered and Rejected

Not to undertake a Community Governance Review. It would be possible to pause any Community Governance Reviews (except any which are the result of a petition). This has been discounted as it is a piece of work which is in the Corporate Plan

4.0 Consultation Undertaken or Proposed

The bodies which the principal council must consult under section 93 of the 2007 Act include other local authorities which have an interest in the review (It is unlikely we have any of these other than KCC).

There will be statutory and non statutory consultation periods during this piece of work. Officers will carryout roadshows, drop ins, will provide FAQ's and will work with KALC to ensure the consultation is robust and residents views are clearly articulated to members

5.0 Implications

Issue	Implications
Corporate Plan	The work required to carry out Corporate Governance Reviews is in the Corporate Plan
Financial, Resource and Property	The cost of undertaking the CGR will be in the region of £10,000. Although we have no specific budget to undertake this piece of work, we have an officer working on Local Government Reorganisation and they will lead this piece of work
Legal, Statutory and Procurement	The Local Government and Public Involvement in Health Act 2007 (Chapter 3 of Part 4 of the 2007 Act) devolves the power to local authorities to take decisions about matters such as the creation of parishes and their electoral arrangements to local government and local communities in England
Crime and Disorder	There are no direct crime and disorder implications of this proposal
Environment and Climate/Ecological Emergency	There are no direct Environmental Emergency implications of this proposal
Health and Wellbeing	Although there is not direct Health and Wellbeing impact of this decision, Town and Parish Councils are able to undertake work to improve Health and Wellbeing
Safeguarding of Children, Young People and Vulnerable Adults	There are no direct safeguarding implications of this proposal
Risk Management and Health and Safety	There are no direct health and safety implications of this proposal
Equality and Diversity	There are no direct Equality and Diversity implications of this proposal
Privacy and Data Protection	There are no direct privacy or data protection implications of this proposal

7 Appendices

- Appendix A
- Appendix B

8 Background Papers

A research paper which was presented to Group Leaders. The contents of which have been transferred to this report.

Appendix A

Proposed Timetable	Outline of Action
Month 1	P&R makes recommendations to Council on the CGR process. Cross Party Member steering group is set up (informally agreeing ToR) (draft ToR at appendix B (these are not for agreement at the current time)
Month 1	Full Council approves recommendations from P&R, sets ToR for CGR, appoints Steering Group and agrees ToR for Steering Group. Kent County Council to be notified of intention to undertake review and sent ToR
Month 2/3	Meetings of CGR Steering Group to consider the proposed timetable for review, consultation methods and geography for CGR
Month 3-5 (Month 1 of 12 month required timescale)	Formal publication of ToR and launch of public consultation (12 months' timescale starts from now), timetable for review, consultation methods etc. Consultation period of 6 weeks All Parish and town councillors to be notified of intention to review and sent ToR MP's to be notified of intention to review and sent ToR Local groups and interested parties such as local businesses, local residents' associations, local public and voluntary organisations such as schools or health bodies to be informed.
Month 5/6 (Month 2/3 of 12 month required timescale)	CGR Steering Group considers submissions and develops draft recommendations for submission to P&R for approval by Full Council
Month 6/7 (Month 3/4 of 12 month required timescale)	Publish draft proposals (within Council Agenda).
Month 7/8 (Month 4/5 of 12 month required timescale)	Formal Publication of draft recommendations and launch of stage 2 of public consultation (6 weeks)
Month 9/10 (Month 6/7 of 12 month required timescale)	CGR Steering Group considers submissions and develops final recommendations for submission to P&R for approval by Full Council
Month 10/11	Full Council makes final decision and approves the creation of Community Governance Orders (CGO),

(Month of 12 month required timescale)	if any, in relation to any proposed parish / town councils.
Membership	Cross Party – need to agree the number
Officer Leads	Larissa Reed – Chief Executive Steph Curtis - Policy & Communities Manager Jo Millard – Electoral and Democratic Services Manager

Drafts TOR for Steering Group

Swale Borough Council

Community Governance Review – Draft Terms of Reference

A community governance review will be carried out by Swale Borough Council under the provisions of the Local Government and Public Involvement in Health Act 2007 (“the 2007 Act”). The review shall comply with the legislative requirements, have regard for the associated statutory guidance and will be conducted in accordance with these terms of reference.

The review will consider the establishment of a Town Council for xxxx encompassing the following electoral wards x xxxxxxx. The review will also consider the establishment of Parish Councils for the following areas

It shall have particular regard for the need to secure that community governance within the area under review:

- reflects the identities and interests of the communities in that area; and
- is effective and convenient.

When carrying out the Community Governance Review, Swale Borough Council must also take into account other existing or potential community governance arrangements.

Following the review the Community Governance Review Steering Group shall make recommendations as to:

- whether or not to establish a new Town/Parish Council in xxxx and whether or not to create new Parish Councils in xxxx,
- The electoral arrangements of any new parish or town council – including the ordinary year of election, warding and number of councillors; The review shall invite and take account of submissions from all interested parties.

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