Tendring District Council

Record of Officer's Decision

The Openness of Local Government Bodies Regulations 2014 and the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012

Date of Decision:	22/12/2025
Decision Maker (Officer):	Lee Heeley and Richard Barrett
Authority for Delegated Decision (Cabinet/Committee Decision or Scheme of Delegation – provide reference):	The following delegation was agreed by Cabinet as set out with Item A.1 Adoption of the Freeport East Retained Business Rates Agreement and Annual Business Plan (Cabinet 27 June 2025): b) *authorises the Deputy Chief Executive and the Section 151 Officer to approve and sign the final Freeport East Retained Business Rates Agreement in line with the Council's Freeport East Policy for Managing Retained Business Rates and Freeport East Policy for Granting Non-Discretionary Domestic Rates Relief.* The proposed decision set out below is therefore in accordance with the above.
Identify which Portfolio Holder(s)/Committee Chairman consulted?	N/A
Ward Member(s) consulted?	N/A
Is it a Key Decision?	No
Is it subject to call-in?	No
Decision Made:	That the final Freeport East Retained Business Rates Agreement is approved and signed.
Reason for Decision (if a report was produced to support the Decision, refer to or attach it):	At its meeting on 24 May 2024, Cabinet agreed a Freeport East Business Plan along with a Freeport East Business Rates Relief Strategy (Local Growth & Investment Strategy)

	Within the above report and the agreed Local Growth and Investment Strategy, a number of key elements relating to the retention and use of business rates generated within the relevant sites was set out and included: • Aims and Objectives • Key principles for high level allocation of retained rates income • Decision Making • Financial Management • Programme Management The above also included the following key principle relating to the retention of business rates income: *All business rate income over the specified baseline in each year of the 25-year period commencing on the 1st April 2023 shall accrue for the purposes of the freeport and be subject to the content of this strategy.* In line with the wider agreement, the accrued income referred to above would be payable to the Accountable Body (East Suffolk Council (ESC)) In a later report (Cabinet 27 June 2025) referred to above, a Freeport East Business Plan for 2025/26 was set out for approval along with acknowledging that in respect of the distribution of retained business rates, that the Accountable Body for Freeport East Ltd (ESC) required the completion of a separate standalone agreement ahead of distribution of business rates inline with the wider agreement / investment plan. The same report further acknowledged that the intention of the proposed standalone agreement was to simply ‘translate’ the approach set out within the agreed Local Growth and Investment Strategy rather than create any additional conditions and/or requirements etc. An initial daft of the standalone policy referred to above was also considered by Cabinet at its 27 June 2025 meeting and it was resolved that: *(a) in its role as Billing Authority, notes the progress made to date to complete the Freeport East Retained Business Rates Agreement, and agrees the approach as*

	proposed in Appendix A to the Leader of the Council's report (A.1); Following the above reports / decisions, the standalone policy referred to has been further developed and finalised in discussion with all related stakeholders including the respective S151 Officers of all Local Authority partners. The agreement is attached, and as intended, it 'translates' the requirements set out within the Local Growth and Investment Strategy, which effectively reflects the various 'technical' aspects of the intended arrangements. The retained business rate income that is payable to the Accountable Body includes that generated from businesses operating within the renewables sector as this reflects the broad / strategic intention of accruing all business rate income over the specified baseline in each year of the 25-year period commencing on the 1 April 2023 as highlighted above. In accordance with the delegation above, the Deputy Chief Executive and the S151 Officer are satisfied with the proposed ***Freeport East Retained Business Rates Agreement*** and that it retains the key elements set out within the 'working draft' previously considered by Cabinet and reflects the Local Growth and Retention Strategy along with associated technical and practical accounting / reporting requirements and therefore can be approved on behalf of the Council.
Highlight any associated risks/finance/legal/equality considerations:	Where relevant these are set out within the reports referred to above along with being addressed as part of finalising the ***Freeport East Retained Business Rates Agreement*** Accrued income to date is being held within reserves pending the approval of this agreement, following which it can be paid across to the ESC as the Accountable Body.
Details of Local Government Reorganisation and/or Devolution considerations	There are no direct impact / implications at this stage, but such agreements will form part of wider considerations as part of the various stages associated with LGR implementation plans over the next two years.
Details of any Alternative Options Considered and	These are set out within the earlier reports highlighted above.

<table>
<tr><td colspan="1">rejected (together with reasons):</td><td colspan="2">However, for completeness, the following was included within the last relevant report considered by Cabinet in June 2025 as mentioned above:

The alternative option is for the Council not to approve the Retained Business Rates Agreement; however this could expose Tendring District Council to increased risk in the administration of Freeport East business rates and would not align the Council with partners within Freeport East Ltd. If the Council did not approve the Business Plan, the Council would not be acting in accordance with the Members’ Agreement and Freeport East Ltd would not have the required approval to implement its plans for 2025/6.</td></tr>
<tr><td>Details of any declarations of interest (by Portfolio Holder/Committee Chairman who was consulted by the officer, which related to the decision)

If relevant, a note of the dispensation granted by the Monitoring Officer:</td><td colspan="2">N/A</td></tr>
<tr><td rowspan="9">Reason Decision, or supporting Report, is not published:

Tick one or more of the specific exemptions,

<u>and</u>

Give more information in the final box with regards to why the exemption applies and outweighs the public interest test (which is in favour of disclosure).</td><td>x</td><td>Not applicable – Decision [and report] to be published</td></tr>
<tr><td colspan="2"></td></tr>
<tr><td></td><td>The report supporting the Decision contains confidential information</td></tr>
<tr><td></td><td>The Report supporting the Decision falls within an exemption pursuant to Schedule 12A of the Local Government Act 1972 Information:</td></tr>
<tr><td></td><td>• Relates to an individual</td></tr>
<tr><td></td><td>• Likely to reveal the identity of an individual</td></tr>
<tr><td></td><td>• Relating to financial or business affairs of a person or organisation</td></tr>
<tr><td></td><td>• Relates to a claim for legal professional privilege in legal proceedings</td></tr>
<tr><td></td><td>• Reveals that the Council proposes to give under any enactment a notice under or by virtue of which requirements are imposed on a person; or to make an order or direction under any enactment</td></tr>
</table>

		• Relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime
	And is exempt if and so long, as in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information Reasons:	

Officers

Signed:

LEE HELEY Title: Deputy Chief Executive

In consultation with:

Signed: **Portfolio Holder For Finance & Governance**

Signed: **Section 151 Officer (if required)**

Signed: **Monitoring Officer (if required)**