



Welcome to this session:

Open Session

The session will start shortly...

Any Questions?
Drop them in the questions section.





Welcome
please
Come In

Safeguarding & Welfare

We are committed to all our students and staff feeling safe and happy; we want to make sure there is always someone you can turn to if you are worried about anything.

If you are feeling upset or unsafe, are worried about a friend, student or family member, or you feel like something isn't right, speak to our safeguarding team:



Ian Wyles
Designated Safeguarding
Lead



Simone Botes



Rafiq Manan



Charlotte Witcher



Nurhaan Snyman



Ronald Munodawafa



Tevin Pitts

Scan to report a
safeguarding concern



or email the Designated
Safeguarding Lead:
Ian Wyles

safeguarding@hyperiondev.com



Democracy

Every person's opinions matter.

Respect

We look after each other.

Tolerance

We accept each other's differences.

British Values

Rule of Law

We keep to the rules.

Liberty

We are free to make choices.

OBJECTIVE



Objective



- This session will explore how Labour's recent **inheritance tax reforms**, announced in the UK's 2024 Autumn Budget, impact farmers and how to **address these challenges using decision-making** frameworks.

A man in a plaid shirt and cap stands with his arms crossed in a field. In the background, a combine harvester is visible, and the word "INTRO" is overlaid in large, bold, green letters.

INTRO

INTRODUCTION

Brief Overview

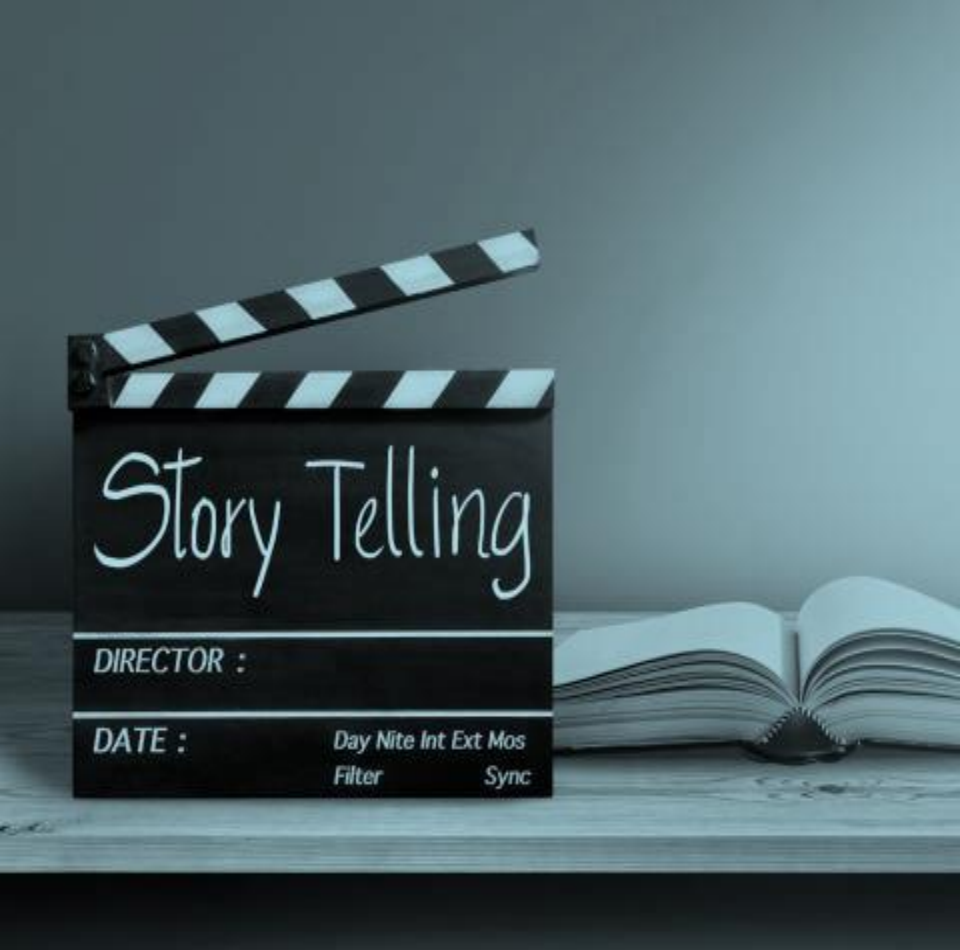
- From April 2026, the first £1 million of agricultural and business property will receive 100% tax relief. Any value above this will attract 50% relief, leading to an effective 20% tax rate. **Average farms, valued at £3 million, may face a £400,000 tax liability, which could destabilise family businesses.**

Key ethical concerns

- Farmers may struggle to transfer land tax-efficiently, **potentially altering land occupation patterns and succession plans.**
- **Farmers are often asset-rich but cash-poor,** raising fairness issues.

A man and a woman are working in a field, possibly a vineyard or garden. The man, wearing a white t-shirt and cargo pants, is kneeling and looking at a smartphone held by the woman. The woman, with blonde hair tied back, is also kneeling and looking at the phone. They are surrounded by large-leafed plants. The image has a dark, teal-tinted background.

DECISION- MAKING STYLES



Decision-Making Styles Introduced During The Lecture

- ✓ Autocratic.
- ✓ Democratic.
- ✓ Laissez-faire.
- ✓ Consensus.
- ✓ Intuitive.

Question

“Which Decision-Making style/s apply to policymakers balancing rural economic stability and revenue generation.



RISK ASSESSMENT & MANAGEMENT



Potential Risks

- Family farms selling assets to meet tax liabilities.
- Reduced farming viability and food security.





Mitigation Strategies

- Diversifying income through environmental schemes.
- Lifetime tax planning to reduce estate values

DATA-DRIVEN DECISION- MAKING





Importance of Evidence

- Over 90% of farmers believe removing Agricultural Property Relief (APR), will harm food security.
 - ✓ Its removal would significantly increase their inheritance tax burden, potentially forcing them to sell off large portions of their land to pay the tax, thus threatening the viability of family farms and impacting the UK's food security
 - ✓ 86% fear they would need to sell land to cover taxes. .

Question

“Do you think the UK Government took all viewpoints and datapoints into consideration?”





ETHICAL DECISION-MAKING

Fairness & Social Responsibility

- Let us discuss the ethical dilemma of taxing farmers for national revenue while risking rural stability.



CONCLUSION



THE END



Question

“What would you propose to Labour’s policymakers to balance fiscal responsibility with ethical considerations?”

Thank you for attending



CoGrammar



Department
for Education