



## 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



Nurhaan Snyman



Rafiq Manan



Ronald Munodawafa



Tevin Pitts

Scan to report a  
safeguarding concern



or email the Designated  
Safeguarding Lead:  
Ian Wyles

[safeguarding@hyperiondev.com](mailto: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

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- 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 photograph of an older man with grey hair, wearing a dark baseball cap and a plaid shirt, standing in a field with his arms crossed. In the background, a combine harvester is visible in a field under a clear sky. The word "INTRO" is overlaid in large, bold, green letters.

# INTRO

# INTRODUCTION

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## 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 garden or farm. The woman, on the left, has blonde hair tied back and is wearing a dark top. The man, on the right, has a beard and is wearing a white t-shirt and dark pants. They are both looking down at a smartphone held by the man. The background shows rows of plants in a field.

# DECISION-MAKING STYLES



## Decision-Making Styles

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

## Question

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





# RISK ASSESSMENT & MANAGEMENT





## Potential Risks

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





## Mitigation Strategies

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- 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

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





# ETHICAL DECISION-MAKING

## Fairness & Social Responsibility

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







# CONCLUSION

**THE**

**END**





## Question

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What would you propose to Labour's policymakers to balance fiscal responsibility with ethical considerations?

# Thank you for attending



**CoGrammar**



Department  
for Education