CoGrammar

Welcome to this session:

Open Session

The session will start shortly...

Any Questions?

Drop them in the questions section.







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



Scan to report a safeguarding concern



or email the Designated Safeguarding Lead: Ian Wyles safeguarding@hyperiondev.com



Ronald Munodawafa



Rafig Manan

Democracy

Every person's opinions matter.

Respect

We look after each other.

Tolerance

We accept each other's differences.





Rule of Law

We keep to the rules.

Liberty

We are free to make choices.







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.







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.









Decision-Making Styles

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



Question

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









Potential Risks

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





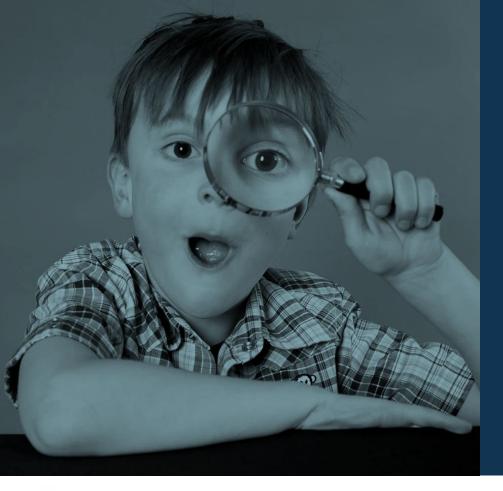
Mitigation Strategies

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









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?









Fairness & Social Responsibility

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











Question

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



Thank you for attending







