

# North Yorkshire Council

## Executive

17 September 2024

### Maple Park (Hambleton) LLP and Hambleton District Holdings Limited

#### Report of the Assistant Director – Regulatory Services & Registration, Coroner and Bereavement Services

#### **1.0 PURPOSE OF REPORT**

- 1.1 To seek approval to wind up Maple Park (Hambleton) LLP and Hambleton District Holdings Limited and to bring in-house the operations currently run through them.
- 1.2 To seek approval to transfer any associated assets to the Council.

#### **2.0 BACKGROUND**

- 2.1 Maple Park (Hambleton) LLP and Hambleton District Holdings Limited were established in November 2021 and October 2019 respectively by Hambleton District Council.
- 2.2 Hambleton District Holdings Limited is a dormant company. It is a private company limited by shares. The single shareholder is North Yorkshire Council. There are three directors who are all officers of North Yorkshire Council.
- 2.3 Maple Park (Hambleton) LLP is a limited liability partnership. The North Yorkshire Council and Hambleton District Holdings Limited are persons with significant control.
- 2.4 The main objective of Maple Park (Hambleton) LLP was to provide an appropriate governance mechanism for Hambleton District Council to establish and operate a crematorium. The company transferred to North Yorkshire Council as part of the Local Government Reorganisation process and has continued to operate the crematorium at Maple Park since then.
- 2.5 North Yorkshire Council operates four crematoria, with three crematoria operating in-house within the Environment Directorate. Staff at Maple Park are employed directly by the Council and recharged to the company.

#### **3.0 ALTERNATIVE OPTIONS CONSIDERED**

- 3.1 The two alternatives are to maintain the status quo of operating Maple Park through a separate company or to bring the crematorium in-house to provide a harmonised service and realise cashable benefits as detailed in 4.0 Financial Implications.

#### **4.0 FINANCIAL IMPLICATIONS**

- 4.1 Maple Park (Hambleton) LLP is not VAT-registered. This means that the company cannot recoup from HMRC any VAT that it pays. Through bringing the service in-house, the Council will benefit from a VAT saving of approx. £100k per annum by virtue of being able to reclaim that VAT. This is possible post Local Government Reorganisation as the service can be contained within the VAT Partial Exemption limit of North Yorkshire Council and therefore does not give rise to additional costs.

- 4.2 There will also be financial and administrative savings achieved through no longer needing to operate the service as a separate company; the service will no longer require a separate finance system and will not need to produce separate company accounts.
- 4.3 There may be tax implications arising from the winding up of the company such as the transfer of any assets to North Yorkshire Council which will need to be worked through, but these will be one off in nature.

## **5.0 LEGAL IMPLICATIONS**

- 5.1 A Company or LLP must have been dormant for at least 3 months or more before an application for striking off can be made to Companies House.
- 5.2 Hambleton District Holdings is already dormant and, should the Executive approve the recommendations, the council will immediately cease to trade through Maple Park (Hambleton) LLP.
- 5.3 Once an application for striking off has been received by Companies House, a formal notice will be published in the London Gazette. If there are no objections, the Company or LLP will be struck off the register after a period of 2 months has passed as stated in the notice. A second notice will then be published in the London Gazette confirming this and the Company or LLP will no longer exist.

## **6.0 EQUALITIES IMPLICATIONS**

- 6.1 There are no equality implications, staff are already North Yorkshire Council employees and there is no proposal to make any changes to employee terms and conditions or working practices. See the initial screening form at Appendix A

## **7.0 CLIMATE CHANGE IMPLICATIONS**

- 7.1 There are no climate change implications arising from this report. See initial screening form at Appendix B

## **8.0 HUMAN RESOURCES IMPLICATIONS**

- 8.1 There are no human resource implications as all staff are employed directly by North Yorkshire Council. There will be no implications in respect of redundancies or payment of final wages, PAYE, and national insurance contributions. As part of the requirement to inform HMRC of its plans, the LLP and Company will confirm this position.

## **9.0 REASONS FOR RECOMMENDATIONS**

- 9.1 To realise the cashable and non-cashable benefits from savings made in respect of VAT and through not having to operate a separate entity, and to ensure that the crematoria under North Yorkshire Council's control are managed with one harmonised operating model.

## **10.0 RECOMMENDATIONS**

10.1 The Executive are requested to:

- i. Approve the transfer to the council of the services currently operated through Maple Park (Hambleton) LLP and Hambleton District Holdings Limited.
- ii. Approve the winding up of Maple Park (Hambleton) LLP and Hambleton District Holdings Limited.
- iii. Authorise the Company's directors to apply to Companies House for the voluntary Strike Off of the LLP and Company.
- iv. Delegate any decisions relating to the financial implications of winding up the LLP and Company to the Corporate Director Resources; and
- v. Authorise the Assistant Chief Executive (Legal and Democratic Services) to take all other necessary steps to facilitate the strike off the LLP and Company.

### **APPENDICES:**

Appendix A - Initial equality impact assessment screening form

Appendix B - Initial Climate Change Impact Assessment

### **BACKGROUND DOCUMENTS:** None

Karl Battersby  
Corporate Director – Environment  
County Hall  
Northallerton  
17 September 2024

Report Author – Adrian Clarke, Head of Registration, Coroner and Bereavement Services.

Presenter of Report – Callum McKeon, Assistant Director, Regulatory Services

Note: Members are invited to contact the author in advance of the meeting with any detailed queries or questions.

<b>Initial equality impact assessment screening form</b> This form records an equality screening process to determine the relevance of equality to a proposal, and a decision whether or not a full EIA would be appropriate or proportionate.			
<b>Directorate</b>	Environment		
<b>Service area</b>	Regulatory Services		
<b>Proposal being screened</b>	Executive Decision re Maple Park (Hambleton) LLP and Hambleton District Holdings Limited		
<b>Officer(s) carrying out screening</b>	Adrian Clarke		
<b>What are you proposing to do?</b>	To seek approval to wind up Maple Park (Hambleton) LLP and Hambleton District Holdings Limited and to bring in-house the operations currently run through them.  To seek approval to transfer any associated assets to the Council.		
<b>Why are you proposing this? What are the desired outcomes?</b>	To benefit from recouping VAT savings from change of status.		
<b>Does the proposal involve a significant commitment or removal of resources? Please give details.</b>	No		
<b>Impact on people with any of the following protected characteristics as defined by the Equality Act 2010, or NYC's additional agreed characteristics</b> As part of this assessment, please consider the following questions:			
<ul style="list-style-type: none"> <li>To what extent is this service used by particular groups of people with protected characteristics?</li> <li>Does the proposal relate to functions that previous consultation has identified as important?</li> <li>Do different groups have different needs or experiences in the area the proposal relates to?</li> </ul>			
<b>If for any characteristic it is considered that there is likely to be an adverse impact or you have ticked 'Don't know/no info available', then a full EIA should be carried out where this is proportionate. You are advised to speak to your directorate representative for advice if you are in any doubt.</b>			
Protected characteristic	Potential for adverse impact		Don't know/No info available
	Yes	No	
Age		X	
Disability		X	
Sex		X	
Race		X	
Sexual orientation		X	
Gender reassignment		X	
Religion or belief		X	
Pregnancy or maternity		X	
Marriage or civil partnership		X	
People in rural areas		X	
People on a low income		X	
Carer (unpaid family or friend)		X	

**APPENDIX A**

Are from the Armed Forces Community		X	
<b>Does the proposal relate to an area where there are known inequalities/probable impacts</b> (for example, disabled people's access to public transport)? Please give details.	No		
<b>Will the proposal have a significant effect on how other organisations operate?</b> (for example, partners, funding criteria, etc.). <b>Do any of these organisations support people with protected characteristics?</b> Please explain why you have reached this conclusion.	No		
<b>Decision (Please tick one option)</b>	EIA not relevant or proportionate:	<input checked="" type="checkbox"/>	Continue to full EIA:
<b>Reason for decision</b>	Change of legal status does not impact on operation		
<b>Signed (Assistant Director or equivalent)</b>	Callum McKeon		
<b>Date</b>	06/09/24		

**Initial Climate Change Impact Assessment (Form created August 2021)**

The intention of this document is to help the council to gain an initial understanding of the impact of a project or decision on the environment. This document should be completed in consultation with the supporting guidance. Dependent on this initial assessment you may need to go on to complete a full Climate Change Impact Assessment. The final document will be published as part of the decision-making process.

If you have any additional queries, which are not covered by the guidance please email [climatechange@northyorks.gov.uk](mailto:climatechange@northyorks.gov.uk)

<b>Title of proposal</b>	<b>Maple Park (Hambleton) LLP and Hambleton District Holdings Limited</b>
<b>Brief description of proposal</b>	1.1 To seek approval to wind up Maple Park (Hambleton) LLP and Hambleton District Holdings Limited and to bring in-house the operations currently run through them.  1.2 To seek approval to transfer any associated assets to the Council.
<b>Directorate</b>	<b>Environment</b>
<b>Service area</b>	<b>Regulatory Services – Registration, Coroner and Bereavement Services</b>
<b>Lead officer</b>	<b>Adrian Clarke</b>
<b>Names and roles of other people involved in carrying out the impact assessment</b>	<b>None</b>

The chart below contains the main environmental factors to consider in your initial assessment – choose the appropriate option from the drop-down list for each one.

Remember to think about the following;

- Travel
- Construction
- Data storage
- Use of buildings
- Change of land use
- Opportunities for recycling and reuse

**APPENDIX B**

<b>Environmental factor to consider</b>	<b>For the council</b>	<b>For the county</b>	<b>Overall</b>
Greenhouse gas emissions	No effect on emissions	No Effect on emissions	No effect on emissions
Waste	No effect on waste	No effect on waste	No effect on waste
Water use	No effect on water usage	No effect on water usage	No effect on water usage
Pollution (air, land, water, noise, light)	No effect on pollution	No effect on pollution	No effect on pollution
Resilience to adverse weather/climate events (flooding, drought etc)	No effect on resilience	No effect on resilience	No effect on resilience
Ecological effects (biodiversity, loss of habitat etc)	No effect on ecology	No effect on ecology	No effect on ecology
Heritage and landscape	No effect on heritage and landscape	No effect on heritage and landscape	No effect on heritage and landscape

If any of these factors are likely to result in a negative or positive environmental impact then a full climate change impact assessment will be required. It is important that we capture information about both positive and negative impacts to aid the council in calculating its carbon footprint and environmental impact.

<b>Decision (Please tick one option)</b>	Full CCIA not relevant or proportionate:	<input checked="" type="checkbox"/>	Continue to full CCIA:	<input type="checkbox"/>
<b>Reason for decision</b>	The change of legal status has no impact on the operation of the crematoria and no change in any impact on climate change.			
<b>Signed (Assistant Director or equivalent)</b>	Callum McKeon			
<b>Date</b>	06/09/2024			