

CLAS CIRCULAR 2010/23 (21 December 2010)

Disclaimer

CLAS is not qualified to advise on the legal and technical problems of members and does not undertake to do so. Though every care is taken to provide a service of high quality, neither CLAS, the Secretary nor the Governors undertake any liability for any error or omission in the information supplied. It would be very helpful if members could let us know of anything that appears to indicate developments of policy or practice on the part of Government or other matters of general concern that should be pursued.

CHARITIES & CHARITY LAW	2
Charities and investment.....	2
Small charities	3
SORP, charity accounts and reports	3
NORTHERN IRELAND.....	4
Charities Act (Northern Ireland) 2008 amendment: update	4
ODDS & ENDS.....	5
Cheque clearing: update.....	5
Localism Bill.....	7
SCOTLAND	12
Scotland Bill.....	12
TAXATION	14
Office of Tax Simplification review of tax reliefs: interim report.....	14
Select committee inquiry on tax policy	15
VAT changes in January 2011	16
WALES.....	17
Welsh Language (Wales) Measure 2010	17
Overriding easements and other rights	18

CHARITIES & CHARITY LAW

Charities and investment

For action.

The Charity Commission has launched a [public consultation](#) on its new version of [Charities and Investment Matters](#), last revised in 2003. The latest draft confirms that charities can validly consider seeking a return which brings social as well as financial benefits.

Many charities are now investing to deliver both a financial return and a direct social benefit, often described generally as 'social investment'. This may involve considering ethical issues or how an investment helps further the charity's aims directly. Sometimes, these ways of investing can achieve even more for beneficiaries and can therefore represent the best overall return for the charity.

The Commission has set out in draft guidance all the options for investments in order to enable trustees to make the best use of their assets, while also managing risks. The guidance makes clear that it is ultimately for trustees to decide the best approach for their charity but sets out their duties and responsibilities when making these decisions. For some, this will mean seeking best financial return, for others it will mean a combination of both furthering their charitable aims directly and achieving a financial return. The draft guidance also explains the different rules that apply to each form of investment. Charities can choose to concentrate on one approach or a combination of different approaches.

The consultation will cover the key forms of investment that charities engage in, which include financial investment, ethical investment, mission-connected investment and programme-related investment. The consultation is open until **28 February**.

The Commission has also published a note on the relevant law alongside the investment guidance: [Legal underpinnings: Charities and investment matters](#).

[Source: *Charity Commission News* – 12 & 15 December 2010]

Small charities

For information.

The Charity Commission has redesigned its web pages bring to together into one place key [information for small charities](#) (which will include the vast majority of individual congregations) and for anyone thinking of setting one up. The web pages have been designed in consultation with bodies that represent or work with smaller charities and with small charities themselves. Topics covered include choosing trustees, dealing with property, preparing accounts and annual reports and the small charities constitution designed for charities that are unlikely to reach the £5,000 registration threshold.

At the same time, the Commission reported that a survey of users of the website suggested that most people who use the Commission's online services find them easy to use and information easy to find.

[Source: *Charity Commission Press Release* – 25 November 2010]

SORP, charity accounts and reports

For information.

The Charity Commission has posted a web-page which it describes as [Charity reporting top tips](#) that brings together into one place the material on [The Charities SORP 2005](#), with the full text of the SORP together with the Commission's guidance, information sheets and other resources to help practitioners preparing charity accounts. It also includes the various versions of CC15, [Charity Reporting and Accounting: The essentials](#) (the version to use depends on the date of the accounts, the Commission's [Guidance on reporting trustees' expenses and response to the Expert Group on Expenses](#) and [Podcast guidance](#) from the Association of Chartered Certified Accountants (ACCA) and the Charity Commission on the preparation of accounts.

[Source: *Charity Commission What's New* - 14 December 2010]

NORTHERN IRELAND

Charities Act (Northern Ireland) 2008 amendment: update

For information.

The Minister for Social Development, Alex Attwood, intends to seek approval from the Northern Ireland Executive at its meeting on 16 December to introduce a Charities Amendment Bill to the Assembly and to seek support for its accelerated passage. He attended the meeting of the Assembly's Social Development Committee on 9 December at which he briefed the Committee on the proposed amendment to section 3 of the Charities Act (Northern Ireland) 2008 to address the technical issue surrounding the public benefit test.

The problem with the Act as passed is that though it basically follows the Charities Act 2006 it includes concepts from the Scottish legislation of 2005 – and the draft Guidance on the public benefit test made reference to a “charity test” (borrowed from Scots law) which is nowhere to be found in the Northern Ireland Act. The latest information is that the wording taken from the Scottish legislation would be removed from the 2008 Act and be replaced with wording from the (England and Wales) Charities Act 2006.

Roy McGivern, head of charity policy at the Northern Ireland Department for Social Development, has told [Third Sector](#) that a paper outlining the change had been sent to the Northern Ireland Executive, which would have to approve its introduction to the Assembly. If the amending legislation is given an accelerated passage it could be passed within two weeks and bypass scrutiny from the Committee for Social Development.

The change is expected to be considered by the Assembly in January. The Assembly is to be dissolved in March, ahead of the elections in May.

[Source: *CLAS Summary* - 20 December 2010]

ODDS & ENDS

Cheque clearing: update

For information.

the Payments Council has published a series of commitments to customers on the run-up to 2016, when the decision will actually be taken whether or not the target date for closing down the clearing system is feasible. The commitments will be reviewed at two-yearly intervals to ensure that they remain appropriate and relevant for customers as work progresses. The ten commitments made by the industry are as follows:

- The process by which we take the final decision in 2016 on whether to close cheque clearing will be transparent and open for public scrutiny and will include an independent evaluation of costs and benefits.
- Our members recognise that their customers who are reliant on the cheque will need time to migrate to the alternatives which will be introduced over the next few years; therefore, members confirm that they will continue to make cheque facilities available to these customers until either there are available, acceptable and widely adopted alternatives in place, or the closure of the cheque clearing itself.
- We will continue listening to and working with charities, clubs, societies and other voluntary organisations to ensure that we understand and address their requirements, both as writers and receivers of cheques.
- We will ensure that the needs of harder-to-reach and vulnerable groups are identified and addressed in our work to develop a choice of alternatives to cheques.
- We recognise the importance to older people and disabled people of services that meet their needs and will ensure that these are understood and addressed in developing alternatives.
- We will ensure that the needs of the small business sector, both as the senders and receivers of payments, are understood and addressed in developing viable alternatives.
- Where there are gaps in the current range of payment options, we will look to foster innovation and investigate the feasibility of providing a paper-based method of payment, to address the needs of some consumers who are highly dependent on cheques and who may find it difficult to migrate to the electronic alternatives.
- We will ensure that security and consumer protection remain paramount in our work on alternatives to cheques.

- We will commission robust and independent market research to be undertaken with consumers, businesses and the charitable and voluntary sector to measure awareness of alternatives to cheques and levels of acceptability of those alternatives; we will also make the results of this research public.
- We will work together as an industry to ensure that any change introduced is communicated in a way that educates and informs our customers and supports their move to alternative methods of payment.

In addition, on 20 December the Council published the final report of the customer research workshops carried out on its behalf: *Charities, clubs and societies use of cheques and requirements for alternatives*. It has six main conclusions:

- **Protecting against losing donors and subscribers:** Charities, clubs and societies made it clear that the potential for reduced donations and subscriptions is a primary concern. Going forward, it is seen as critical to address the needs of elderly and more vulnerable consumers as they represent the core audience for most charities, clubs and societies. There is a great deal of concern that even if organisations are able to adapt systems to meet the requirements of any change, their donors, subscribers and suppliers will not and that this could impact on the continued viability of their organisation.
- **Simplicity of administration:** Cheques are valued for their ease of administration, both when making and receiving payments. Making alternatives easy and simple to administer – particularly for authorising, reconciling and tracing payments – is key to making them attractive.
- **Smaller organisations will need help to change:** Smaller organisations have limited resources for training and equipment. Many are reliant on volunteers rather than paid staff with limited time and who may be more unfamiliar and uncomfortable with electronic formats. For these representatives, it was felt that the cost of change (including equipment, software and training) may be considerable.
- **Larger organisations are already experimenting and using alternative methods** including Bacs, internet banking, fundraising websites and prepaid cards – but even larger organisations rely on cheques, particularly for receipt of spontaneous donations payment and making *ad hoc* payments.
- **Alternatives to cheques, such as pre-paid cards and internet banking have potential** so long as the benefits are understood and they are simple to administer – but more clarity is needed.
- **Alternative formats need to replicate the unique features of cheques:** the ability to attach information, portability, tangibility and helping to maintain a two-way relationship between payer and payee.

In short, ***there is not yet any magic solution***. We at CLAS remain convinced that the Payments Council is taking the concerns of charities and churches very seriously – pastorally as well as administratively – but we are continuing to monitor the situation very carefully indeed.

[Source: *Payments Council Press Releases* - 8 & 20 December 2010]

Localism Bill

For information.

The much-trailed Localism Bill was introduced on 13 December. The Bill is surprisingly miscellaneous: it makes provision about

- the functions and procedures of local and certain other authorities;
- the functions of the Local Commission for Administration in England;
- the recovery of financial sanctions imposed by the Court of Justice of the European Union on the United Kingdom from local and public authorities;
- local government finance;
- town and country planning, the Community Infrastructure Levy and the authorisation of nationally significant infrastructure projects;
- social and other housing; and
- regeneration in London.

Stripped of the inevitable spin, the accompanying press release from DCLG said that the Bill will:

- require councillors to approve and publish new chief executive pay rules;
- provide a new power to create directly elected mayors in 12 cities;
- give communities a right to seek to take over services and bid to buy local assets such as libraries, pubs (!) and shops;
- introduce a referendum on 'excessive' council tax;
- repealed the so-called 'bin tax';
- replacing the Infrastructure Planning Commission with an 'efficient and democratically accountable' system for major infrastructure;

- abolish regional planning strategies and replace them with neighbourhood plans under which planning permission may be granted if a local majority is in favour;
- introduce a 'Community Right to Build' (details fairly vague as yet):
- abolish Home Information Packs;
- put councils in charge of allocation and tenure of social housing;
- introduce a National Homeswap Scheme for social housing;
- give councils power to offer flexible solutions to people at risk of homelessness;
- replace the Housing Revenue Account Subsidy System with 'a more transparent system that serves local communities'.
- abolish the Tenant Services Authority;
- allow local authorities to grant discretionary business rate discounts;
- give affected businesses a greater say in rate supplements; and
- cancel certain backdated business rates.

Perhaps the most important elements for churches and the charity sector generally are the changes to the law on social housing and (though not in the above list) the introduction of Community Infrastructure Levy.

In the Commons statement on the day that the Bill was published, Communities Secretary Eric Pickles said that the average decrease in central government grant to local authorities for 2011/12 would be 4.4%, with no local authority losing more than 8.9%. In interviews, Pickles talked about 'doing more with less', though he did not specify how that might be achieved.

As to the detail, probably the most important aspects for CLAS members are these:

Community Empowerment

Part 4 of the Bill deals with 'community empowerment':

Right to veto excessive council tax rises - The public will be given the power to approve or veto excessive council tax rises - any local authority (including police and fire authorities) and larger parishes setting an increase above a ceiling set by the Secretary of State and approved by the House of Commons will trigger a referendum of all registered electors in their area.

Community 'Right to Challenge' - A right for voluntary and community groups, social enterprises, parish councils and local authority employees delivering a service, to challenge a local authority by expressing an interest in running any service for which it is responsible.

A local authority must consider and respond to this challenge and the challenge may trigger a procurement exercise for that service in line with the relevant procedure, in which the challenging organisation could then bid alongside others.

Local Referendums - This will give people, councillors and councils the power to instigate a local referendum on any local issue. Although these referendums will be non-binding, local authorities and other public authorities will be required to take the outcomes into account in decision-making.

Community Right to Buy - This will require local authorities to maintain a list of public or private assets of community value put forward for consideration by communities.

Reform of the Planning System

Part 5 of the Bill deals with planning:

Abolition of Regional Strategies - Regional planning strategies will be abolished and replaced with neighbourhood plans under which planning permission may be granted if a local majority is in favour of a proposal.

Community Infrastructure Levy - The Bill introduces three changes to the Community Infrastructure Levy:

- It includes provisions to make regulations requiring some of the funds raised from CIL to be passed to neighbourhoods where the development has taken place;
- It makes clear that funds can be spent on the ongoing costs of infrastructure as well as on the initial costs of new infrastructure; and
- It gives local authorities greater control over setting their charging levels – though independent examiners will still consider whether the charging schedule is unreasonable it will be for the authority to decide how to make it reasonable.

Crucially, the charity exemption in s 211 of the Planning Act 2008 remains untampered with.

Local Plan Reform – The Bill proposes a series of reforms:

- The Planning Inspectorate will lose its existing power to rewrite local plans and current procedures on timetabling and monitoring, which many authorities have found bureaucratic;
- Planning inspectors will continue to assess local plans at a public examination and authorities will only be able to adopt plans judged 'sound' by the inspector; but the inspector will only be able to suggest changes at the request of the local authority;

- Local authorities will be able to suggest changes during the examination and withdraw development plan documents before their adoption without seeking clearance from central Government;
- Local authorities will have to publish up-to-date information direct to the public on what planning documents they are preparing, while central government powers to direct changes will be more limited; and
- Neighbourhood plans will enable communities to permit development – in full or in outline – without the need for planning applications.

Community Right to Build - This will give local communities the power to take forward development in their areas without the need to apply for planning permission, subject to meeting certain safeguards and securing 50 per cent support of the community through a referendum.

Duty to cooperate - Local authorities and public bodies cooperate will be placed under a duty to cooperate with each other.

Pre-application consultation – There will be a new requirement for prospective developers to consult local communities before submitting planning applications for very large developments. Developers will be required to have regard to any opinions offered during this consultation when deciding whether or not to make changes before submitting their planning applications.

Enforcement – The Bill contains proposals to tackle abuses like making deliberately-misleading planning applications and running retrospective planning applications and enforcement appeals simultaneously.

Nationally Significant Infrastructure Projects – As previously announced, the Infrastructure Planning Commission will be abolished and replaced with 'an efficient and democratically accountable system that provides a fast-track process for major infrastructure projects and ensures Parliamentary approval of National Policy Statements (NPSs) before they can be designated'.

Decentralisation and the Localism Bill

DCLG has also published [*Decentralisation and the Localism Bill: an essential guide*](#), a twelve-page document which describes 'the six essential actions required to deliver decentralisation down through every level of government to every citizen'. At headline level, these are (with government additional commentary in italics):

- Action 1: Lift the burden of bureaucracy. *The first thing that Government should do is to stop stopping people from building the Big Society.*
- Action 2: Empower communities to do things their way *Getting out of the way is not enough, Government must get behind the right of every community to take action.*

- Action 3: Increase local control of public finance *Government must will the means, as well as the ends, of community power.*
- Action 4: Diversify the supply of public services *Local control over local spending requires a choice of public service providers.*
- Action 5: Open up Government to public scrutiny *Public service providers should be subject to transparency not bureaucracy.*
- Action 6: Strengthen accountability to local people *Public services shouldn't just be open to scrutiny, but also subject to the individual and collective choices of active citizens.*

[Source: *CLAS Summary* – 14 & 20 December 2010]

SCOTLAND

Scotland Bill

**For action if you wish to make representations to the
Committee considering the Bill.**

The [Scotland Bill](#) was introduced in the Westminster Parliament on St Andrew's Day. The provisions of the Bill extend and develop the arrangements set out in the Scotland Act 1998, and seek, in particular, to address the call by the Calman Commission for reform in relation to financial accountability. Full details can be found in the [Explanatory Notes](#).

Finance

The Bill creates a new Scottish rate of income tax. The current block grant funding from the UK Government to Scotland will be adjusted in exchange for power for the Scottish Parliament to raise its own taxes and this new tax-raising power will apply alongside the existing UK-wide income tax. The UK rates of income tax will be reduced by 10p from the lower, higher and top rates of income tax and the Scottish Parliament will then make a tax decision to levy a single additional rate, which can either match UK rates, or go higher or lower. (This will replace the Scottish Parliament's existing power to vary income tax in Scotland by up to 3p, upwards or downwards.) In line with the Calman Commission's recommendations the changes will be introduced with transitional arrangements in place to ensure there is no windfall gain or adverse shock to the Scottish budget and the new tax-raising power will be in place for the Scottish Parliament elected in 2015.

The Bill also devolves to the Scottish Government responsibility for stamp duty land tax and landfill tax. In addition, it will give the Scottish Government a substantial power to borrow to finance capital expenditure and to finance current expenditure when tax receipts are less than expected.

Other reforms

The Bill sets out a number of adjustments to the distribution of reserved and devolved responsibilities. The Scottish Parliament and Government will take on power to regulate air weapons, to set the drink-drive limit and to set national speed limits. On the other hand, the regulation of the health professions and the administration of corporate insolvency will be transferred back to the UK Parliament and Ministers.

The Scottish Parliament reaction

On 1 December the Minister for Culture and External Affairs, Fiona Hyslop, made a statement to the Scottish Parliament welcoming many aspects of the Bill and the further

devolution that it provides, while adding that 'it is no secret that the proposals in the Bill do not meet the ambitions that the Scottish Government and many people in Scotland have for Scotland'.

The Parliament has established a Scotland Bill Committee to consider the Bill and report to the Parliament on any relevant Legislative Consent Memorandum. Its six members are Wendy Alexander (Lab), Peter Peacock (Lab), Tricia Marwick (SNP), Brian Adam (SNP), David McLetchie (Con) and Robert Brown (LD) and it will continue in operation until the Bill has received Royal Assent, falls or is withdrawn. The Committee has now issued a [call for evidence](#) on the Bill: *please note the short deadline for submissions*.

According to the Committee's [press release](#) it wishes to focus on issues including:

- whether the Bill's proposals will improve working conditions between Westminster and Holyrood Parliaments and Governments;
- whether it is a good idea to substitute revenue from taxes levied by the Scottish Parliament for some of the grant from the UK Government which supports the Scottish Government; and
- what interested parties think of the proposed new borrowing powers.

The Committee is also looking for written evidence on a number of other issues in the Bill, including: the proposed Scottish rate of income tax, how proposals will affect Scotland's economic growth prospects, the creation of devolved taxes (Stamp Duty Land Tax and Landfill Tax) and proposed changes in non-financial areas, such as speed limits and air weapons.

The Committee is working to a very short deadline and the closing date for written submissions is **Friday, 14 January 2011**. Owing to the timescale required for the processing and analysis of evidence, late submissions will only be accepted with the advance agreement of the Clerk.

For churches *as institutions*, probably the most important issue is the proposed Scottish rate of Income Tax, which will have serious implications for the operation and administration of Gift Aid.

[Sources: *Scottish Parliament Official Report* - 1 December 2010: *Scottish Parliament Minutes of Proceedings* - 1 December 2010: Committee Press Release, 15 December 2010]

TAXATION

For information.

Office of Tax Simplification review of tax reliefs: interim report

The Office of Tax Simplification (OTS) has published an [interim report](#) as part of its [review of tax reliefs](#). The report acts as a test to gauge reaction to the OTS methodology for the rest of the review. The OTS has provisionally looked at 13 reliefs for the report and provided a recommendation as to the future of each relief based on the review criteria in place. In each case the OTS recommends whether potentially to *retain*, to *simplify* or to *abolish* the relief. It should be emphasised that *this is a sample study* – the OTS has not looked at the whole range of reliefs. The following may be interest:

Potentially retain:

None of interest.

Potentially simplify:

- VAT: supplies to charities/ sales by charities – retain 'due to the current commitment to retaining the charities zero rates and the benefits these provide to the charity sector; however the guidance could be revised and clarified'.
- Gift aid – retain, however 'we would recommend that the process for the charities be simplified ... and that guidance notes are produced to make taxpayers aware of the limited reasons for not completing the gift aid declaration'.

Potentially abolish:

None of interest.

[Source: *HM Treasury Website* – 13 December 2010]

Select committee inquiry on tax policy

**For information or (possibly) for action if you wish to
make separate representations.**

The House of Commons Treasury Committee has announced [an inquiry into the fundamental principles of tax policy](#). The inquiry comes after the publication of the IFS's Mirrlees Review and the recent OECD report that found that the tax system should distort economic incentives as little as possible. The Committee also draws attention to the revelation by the Office of Tax Simplification that there are over 1,000 reliefs in the UK tax system.

The Committee invites written evidence on the following points:

- What are the key principles which should underlie tax policy?
- How can tax policy best support growth?
- To what extent should the tax system be structured to support other specific policy goals?
- How much account should be taken of the ease and efficiency with which a particular tax can be imposed and collected?
- Are there aspects of the current tax system which are particularly distorting?

Written evidence not exceeding 3,000 words should be sent in Word or rich text format (not PDF) by e-mail to treascom@parliament.uk. The body of the e-mail must include a contact name, telephone number and postal address and make clear who the submission is from. The deadline is **12 noon on Friday 14 January 2011**. Paragraphs should be numbered for ease of reference, and the document must include an executive summary. Further guidance on the submission of evidence can be found [here](#).

It is probable that CLAS will submit a brief memorandum, if only to remind the Committee of the problems of the complexities of Gift Aid and the problem of irrecoverable VAT for charities.

[Source: *House of Commons Treasury Committee Press Release* – 24 November 2010]

VAT changes in January 2011

**For action if you have a trading subsidiary registered for
VAT.**

HMRC's [Revenue & Customs Brief 52/10](#) is a reminder that the standard rate of VAT increases from 17.5 per cent to 20 per cent on **4 January 2011**. The rate change only applies to the standard VAT rate. *There are no changes to sales that are zero-rated or reduced-rated for VAT.* Similarly, there are no changes to the VAT exemptions. The VAT rate increase means that there will be consequential changes to the VAT Payment on Account (POA) thresholds. The POA entry and exit thresholds will go up from £1.6m and £2m to £1.8m and £2.3m.

The deadlines for submitting VAT returns remain the same, so you should continue to submit VAT returns in the usual way – whether you send them monthly, quarterly or annually. For returns that span the change in rate, taxpayers will need to add together both the VAT on sales charged at 17.5 per cent and those charged at 20 per cent and put the total in box 1 of the VAT return.

In order to counter arrangements where businesses aim to take advantage of the VAT rate change by applying the 17.5 per cent VAT rate to goods or services to be delivered or performed on or after 4 January 2011, anti-forestalling legislation has been introduced. Detailed guidance on the rate change can be found at [Business Link-VAT rate change](#).

[Source: *HMRC What's New* – 14 December 2010]

WALES

Two items: one which Welsh members will almost certainly be aware of, the other that they may not yet have picked up.

Welsh Language (Wales) Measure 2010

For information.

On 7 December, the National Assembly for Wales [approved](#) the [Welsh Language \(Wales\) Measure 2010](#). The Measure:

- confirms the official status of the Welsh language;
- creates a new system of placing duties on bodies to provide services through the medium of Welsh;
- creates a Welsh Language Commissioner with strong enforcement powers to protect the rights of Welsh speakers to access services through the medium of Welsh;
- establishes a Welsh Language Tribunal;
- gives individuals and bodies the right to appeal decisions made in relation to the provision of services through the medium of Welsh;
- creates a Welsh Language Partnership Council to advise Government on its strategy in relation to the Welsh language; and
- allows for an official investigation by the Welsh Language Commissioner of instances where there is an attempt to interfere with the freedom of Welsh speakers to use the language with one another.

The Measure is not yet in force and no date has yet been set for Royal Approval.

[Source: NAW Record of Proceedings - 7 December 2010]

Overriding easements and other rights

**For action if you wish to make representations in relation
to your property holdings.**

The Welsh Assembly Government is seeking views about a proposal to amend the powers of Welsh Ministers to override property rights that impede development.

The Welsh Development Agency Act 1975 provides the Welsh Ministers with powers compulsorily to purchase lands and new rights needed to help deliver social and economic improvements. These powers include the ability to override existing easements and other rights in land in their ownership to the extent that the rights impede development that has the benefit of planning permission. Similar powers within other statutes such as the Town and Country Planning Act 1990 have recently been amended in England by the Planning Act 2008. This Act authorized the Welsh Ministers to amend the Welsh Development Agency Act 1975 in a similar manner.

A court decision in 1998 cast doubt upon the extent to which the powers remove impediments created by existing easement and rights. The decision was that the power applied only to the works stated in the statute and not to the implied right to use the property where that use breached existing rights.

The current proposal is that, subject to the affirmative resolution of the National Assembly for Wales, the Welsh Ministers amend the Welsh Development Agency Act 1975 to enable them to override existing easements and rights that would impede uses that have the benefit of planning permission. As with other overriding powers this would be subject to the payment of compensation.

The [consultation paper](#) explains the proposals. Comments should be submitted by **8 March 2011** by e-mail to adrian.edwards@wales.gsi.gov.uk or by post to Adrian Edwards, Department for the Economy and Transport, QED Building, Treforest Industrial Estate, Pontypridd CF10 3NQ.

[Source: *WAG Consultations* - 14 December 2010]