

<b>FOI REF:</b>	16396
<b>RESPONSE SENT:</b>	22/12/2025

## **Request**

Dear FOI Team,

I am conducting research into local authority governance, financial reporting and risk management in relation to the use of civil enforcement agents and related court processes.

Please treat the following as a request for information under the Freedom of Information Act 2000.

Where possible, please provide documents in electronic form (PDF, DOCX, or machine-readable format). Where you answer "No" to a question, please explicitly confirm that no information is held.

If any part of this request is considered wide for the purposes of s.12 FOIA (cost of compliance), please treat the numbered sections in order of priority (1–10 highest) and discharge your duty under s.16 FOIA by helping me refine the scope rather than refusing the request in its entirety.

1. Liability Orders & "Mazur" Compliance

1.1 Does your Council issue Council Tax Liability Orders using an automated or bulk computer process (i.e. hundreds or thousands generated and submitted together), rather than as individually drafted applications? Please answer Yes/No.

1.2 Does a qualified solicitor or authorised litigator review and certify each individual Liability Order application before it is submitted to the Magistrates' Court? Please answer Yes/No.

1.3 If No to 1.2, please provide: the job title/grade of the officer who authorises bulk applications; and any internal policy, procedure, or guidance describing how bulk Liability Order applications are prepared, checked and authorised.

1.4 Please provide any internal legal advice, risk assessment, briefing note or report (if held) that refers to, discusses, or mentions: *Mazur & Anor v Charles Russell Speechlys LLP [2025]* (or any similar case about unauthorised conduct of litigation); and the potential impact on your Liability Order process.

(Where legal privilege is claimed, please at least confirm whether any such document exists, and the date and owner.)

2. Court Costs / Fees & "Leighton" Compliance

2.1 Please provide the current breakdown of the Council Tax “Court Costs” or “Summons Costs” fee that is added to accounts when summonses/liability orders are issued.

If a formal calculation or working paper exists, please provide the most recent version.

2.2 Does that calculation include elements for: pre-summons billing/administration overheads? post-Liability Order enforcement costs (e.g. bailiff/enforcement actions)?

Please answer each Yes/No.

2.3 Please provide any document, legal advice, internal report, or committee paper produced in the last 5 years which: references R (Leighton) v Bristow & Sutor or other case law on unlawful enforcement fees; or reviews whether your court cost / summons fee is lawful and cost-reflective. 3. Use of External Enforcement Providers & Private Equity Ownership

3.1 Since 1 January 2020, has the Council used any of the following as enforcement / recovery agents? CDER Group Court Enforcement Services Marston Holdings Jacobs, Ross & Roberts, Bristow & Sutor, or any other enforcement firm

Please list all enforcement providers currently used and any used since 2020.

3.2 For each current enforcement provider, please provide: the name of the contracting entity; the start date and (if applicable) end date of the current contract; whether the provider is known to be owned or controlled by a private equity firm (e.g. Bain Capital or similar), if held.

3.3 Please provide any financial stability / credit / going-concern assessment or due diligence report carried out on any enforcement provider in the last 24 months, including any: risk assessment, financial assessment, or ESG / reputational risk analysis.

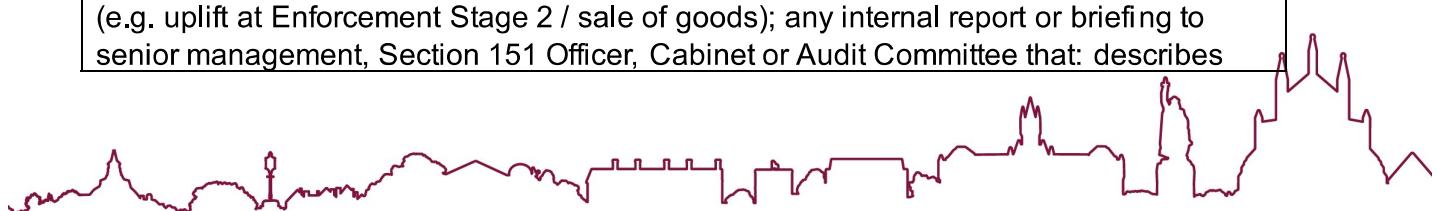
(Where redactions are necessary, please redact narrowly and cite the relevant FOIA exemption.)

#### 4. Revenue Share, Commission & Performance-Linked Payments

4.1 Do any of your enforcement contracts or related arrangements contain: commission or success-fee elements; revenue-sharing arrangements; performance payments linked to amount recovered or number of cases “successfully enforced”?

Please answer Yes/No for each current enforcement provider.

4.2 If Yes, please provide: the relevant contract schedule(s) or clause(s) setting out: the fee structure; any commission or revenue share; any performance-related payments (e.g. uplift at Enforcement Stage 2 / sale of goods); any internal report or briefing to senior management, Section 151 Officer, Cabinet or Audit Committee that: describes



the financial model (e.g. “no-win-no-fee” or “success fee”), or explains why this structure was considered acceptable. 5. BWV, Data Protection & DPIA

5.1 Does the Council hold a Body Worn Video (BWV) policy that applies to enforcement agents acting on its behalf (whether employed or contracted)? If so, please disclose the current version.

If no policy exists, please state:

“No BWV policy held by the Council for enforcement agents.”

5.2 Please provide any Data Protection Impact Assessment (DPIA), risk assessment or similar document that relates to: the use of BWV by enforcement agents when visiting residential properties or business premises; the sharing of BWV with the police, courts, or other third parties; the retention, deletion and audit of BWV.

If none exist, please explicitly state:

“No DPIA or equivalent risk assessment has been carried out in relation to BWV used in civil enforcement activity.”

5.3 For BWV used by enforcement providers, please confirm: whether the Council or the contractor is designated as Data Controller for BWV footage, according to your records; and whether any Data Processing Agreement or data-sharing agreement exists. If so, please provide it.

5.4 Please provide any internal policy or guidance on: how BWV interruptions/gaps, corruption, or multi-clip sequences are handled; how continuity and chain of custody for BWV is assured where footage is later used in criminal or civil proceedings. 6. Delegation of Coercive Powers & Authorisation

6.1 Please provide any document (policy, delegation scheme, legal advice, or protocol) which: authorises enforcement agents to: attend at residential premises, seize / remove goods, enter into Controlled Goods Agreements, remove or destroy caravans / vehicles / homes, or use BWV as an evidential record; and sets out the legal basis relied upon for those powers.

6.2 Please provide any scheme of delegation, contract schedule, or similar document which identifies: who within the Council authorises the use of external enforcement agents; any requirement to verify: bonding, insurance, valid certification, or corporate good standing (e.g. not dissolved). 7. Procurement, Competition & Social Value

7.1 Please provide the procurement documentation relating to your current main enforcement contract(s) (post-2014), including: the Invitation to Tender (ITT) or Request for Quotation; the evaluation / scoring matrix (including weightings); the contract award report or equivalent decision document.

7.2 Please provide any procurement-stage risk assessment or advice that: considered the human rights, equality, or safeguarding implications of outsourcing enforcement;

considered alternative models such as in-house or non-bounty-based recovery (e.g. Scottish-style systems).

7.3 Please provide any Equality Impact Assessment (EIA), Public Sector Equality Duty (PSED) assessment, or similar document specifically related to: civil enforcement, the selection of contractors, or the destruction/removal of caravans/mobile homes.

If none exist, please state that no EIA/PSED assessment specific to enforcement has been carried out. 8. KPIs, Monitoring & Harm Metrics

8.1 Please provide the Key Performance Indicators (KPIs) used to monitor enforcement contractors, including any KPIs relating to: complaints volumes and outcomes; vulnerability / safeguarding; BWV usage and integrity; forced entry, vehicle removal or removal/destruction of caravans; police callouts or incidents.

If you hold no KPIs specific to enforcement conduct, please state this explicitly.

8.2 Please provide any reports to senior management, Cabinet, Scrutiny or Audit Committee in the last three financial years that summarise: enforcement activity; contractor performance; complaints or incidents; safeguarding concerns; or enforcement-related “lessons learned”.

8.3 If held, please provide any statistics (or the most recent report) relating to: homelessness, evictions, caravan/habitation removal, serious incidents, injuries or police involvement arising from civil enforcement.

If no such data is tracked, please confirm that no harm metrics are held. 9. Police Interaction & Criminalisation of Enforcement Incidents

9.1 Please provide any policy, protocol, Memorandum of Understanding (MoU) or guidance that governs: when enforcement agents contact the police during enforcement action; how the Council expects: “breach of the peace” incidents, alleged assaults on enforcement agents, or obstruction events to be handled.

9.2 Please provide any documents (if held) that relate to joint training or joint operations between: the Council; its enforcement provider(s); and the territorial police force in relation to civil enforcement. 10. Complaints & EAC2 / Oversight

10.1 Please provide the Council’s complaints process specifically relating to: actions by enforcement agents; and how a complaint is escalated where the agent is employed by an external contractor.

10.2 Please provide the number of complaints received about enforcement actions in each of the last three full financial years, and if recorded: how many were upheld, how many were partially upheld, and how many resulted in: fees being refunded, or enforcement being cancelled / withdrawn.

10.3 Please provide any internal guidance or policy that deals with: whether complaints about enforcement misconduct are investigated by: Council officers, or the enforcement

company itself. 11. Financial Reporting, Contingent Liabilities & Risk Registers (IAS 37 / IFRS / CIPFA)

11.1 Please provide any risk register entries, internal reports or Section 151 briefings that refer to: potential unlawful fees in enforcement; exposure arising from Leighton v Bristow & Sutor or similar cases; exposure arising from Mazur-type challenges to Liability Orders; human rights claims or Ombudsman risk linked to enforcement.

11.2 Please confirm whether, in the last three financial years, the Council has recognised any provisions or contingent liabilities in its accounts related to: possible refunds of enforcement fees; potential legal claims against enforcement providers or the Council arising from enforcement actions.

If Yes, please provide: the relevant note from the accounts; and any internal paper explaining the nature and basis of those liabilities.

11.3 Please provide any document, briefing, or correspondence (if held) that explicitly refers to: IAS 37, IFRS 9, the CIPFA Code of Practice, or the Prudential Code, in the context of enforcement-related financial risk; the possible misstatement of income where unlawful enforcement fees might need to be refunded. 12. External Audit & ISA 240 / 250 / 540

12.1 Please provide any correspondence in the last three financial years between the Council (including Section 151 Officer or finance team) and its external auditor that: discusses enforcement fees, raises questions about the legality or recoverability of enforcement-related income, or considers the impact of: Leighton, Mazur, or similar cases; enforcement misconduct; or BWV / evidence integrity issues.

12.2 Please provide any audit findings reports, management letters, or similar documents from your external auditor which: refer to ISA 240 (fraud), ISA 250 (laws and regulations), or ISA 540 (accounting estimates & related disclosures) in the specific context of: enforcement-related income; liability orders; or contingent liabilities arising from enforcement.

(Where redactions are necessary, please apply them narrowly and identify the exemption relied upon.) 13. Conflicts of Interest, Gifts & Hospitality

13.1 Please provide the register of interests / gifts / hospitality (or relevant extracts) for officers and members responsible for: enforcement contracts; council tax recovery; Section 151 / finance leadership; for the last three financial years.

13.2 Please identify any declared interest, directorship, employment, consultancy, or hospitality involving: CDER Group, Court Enforcement Services, Marston Holdings, or any other enforcement provider used by the Council.

If easier, you may provide a search result / extract limited to those entities. 14. Monitoring Officer & Section 151 Interventions

14.1 Please provide any report, memo, or advice issued by the Monitoring Officer within the last five years that: touches on the lawfulness of: enforcement activity; liability order processes; use of external enforcement providers; or BWV/data issues in enforcement.

14.2 Please provide any report, note, or briefing by the Section 151 Officer (or equivalent) that: identifies civil enforcement as a financial risk, or discusses the potential need to restate income or recognise liabilities if enforcement fees were found to be unlawful.

14.3 Please confirm whether any Section 114 notice has been considered or issued where enforcement revenue and/or litigation risk was a contributing factor (details if Yes; "No" if not). 15. Public Interest & Exemptions

This request concerns: the use of coercive state powers by private enforcement agents; potential unlawful court processes and fees; delegation of public functions to private equity-owned firms; the adequacy of audit, risk and financial reporting (including IAS 37, IFRS, ISA 240/250/540 and CIPFA/Prudential obligations).

## Response

### 1. Liability Orders & "Mazur" Compliance

1.1	No.
1.2	No.
1.3	Revenues Team Leader
1.4	Internal legal advice has been sought.

### 2. Court Costs / Fees & "Leighton" Compliance

2.1	Please see attached document: <ul style="list-style-type: none"><li>• 2024 Cost calculation Ctax &amp; NDR FINAL</li></ul>
2.2	Please see attached document: <ul style="list-style-type: none"><li>• 2024 Cost calculation Ctax &amp; NDR FINAL</li></ul>
2.3	Please see attached document: <ul style="list-style-type: none"><li>• 2024 Cost calculation Ctax &amp; NDR FINAL</li></ul>

### 3. Use of External Enforcement Providers & Private Equity Ownership

3.1	Marston (Holdings) Limited Dukes Bailiffs Limited
3.2	Both above – July 2025
3.3	No information is held.

### 4. Revenue Share, Commission & Performance- Linked Payments

4.1	No.
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4.2	No information is held.
<b>5. BWV, Data Protection &amp; DPIA</b>	
5.1	No BMV policy held by the Council for enforcement agents.
5.2	No DPIA or equivalent risk assessment has been carried out by enforcement agents.
5.3	Council. Included in contract.
5.4	No information is held.
<b>6. Delegation of Coercive Powers &amp; Authorisation</b>	
6.1	
6.2	The Scheme of Delegation is published on our website here: <a href="#">Microsoft Word - Merged Constitution 11.03.2019.docx</a>
<b>7. Procurement, Competition &amp; Social Value</b>	
7.1	Please see attached documents: <ul style="list-style-type: none"> <li>ITQ – WCC Enforcement Agent</li> <li>WCC Enforcement Award Recommendations</li> </ul>
7.2	WCC do not have the internal capacity in which to carry out enforcement services; no information is held.
7.3	No information is held.
<b>8. KPIs, Monitoring &amp; Harm Metrics</b>	
8.1	We have no KPIs specific to enforcement conducts.
8.2	No information is held.
8.3	No information is held.
<b>9. Police Interaction &amp; Criminalisation of Enforcement Incidents</b>	
9.1	None
9.2	None
<b>10. Complaints &amp; EAC2 / Oversight</b>	
10.1	See our complaints process on our website - <a href="#">Compliments and complaints - Winchester City Council</a>
10.2	22-23: 6 Upheld: 0 Partially Upheld: 2 Fees refunded: 2 23-24: 0 24-25: 2 Upheld: 0 Partially Upheld: 0
10.3	No information held.
<b>11. Financial Reporting, Contingent Liabilities &amp; Risk Registers (IAS 37/ IFRS / CIPFA)</b>	
11.1	No information held.
11.2	No information held.
11.3	There are no documents, briefings or correspondence that explicitly refer to IAS 37, IFRS 9, the CIPFA Code of Practice, or the Prudential Code. Or any that refer to a misstatement of income in respect of unlawful enforcement fees.
<b>12. External Audit &amp; ISA 240 / 250 / 540</b>	
12.1	There is no correspondence in the last 3 years between the council and its external order which discusses, raises questions, or considers the impact of the items referred to.

12.2	There are no documents from the external auditor which refers to the items listed.
<b>13. Conflicts of Interest, Gifts &amp; Hospitality</b>	
13.1	The register of Members' interests is publicly available and can be searched here: <a href="#">Register of Councillors' Interests - Winchester City Council</a>
13.2	No information is held.
<b>14. Monitoring Officer &amp; Section 151 Interventions</b>	
14.1	No information is held.
14.2	No information is held.
14.3	A Section 113 notice has not been considered or issued.
<b>15. Public Interest &amp; Exemptions</b>	
15.1	No information is held.
15.2	No information is held.