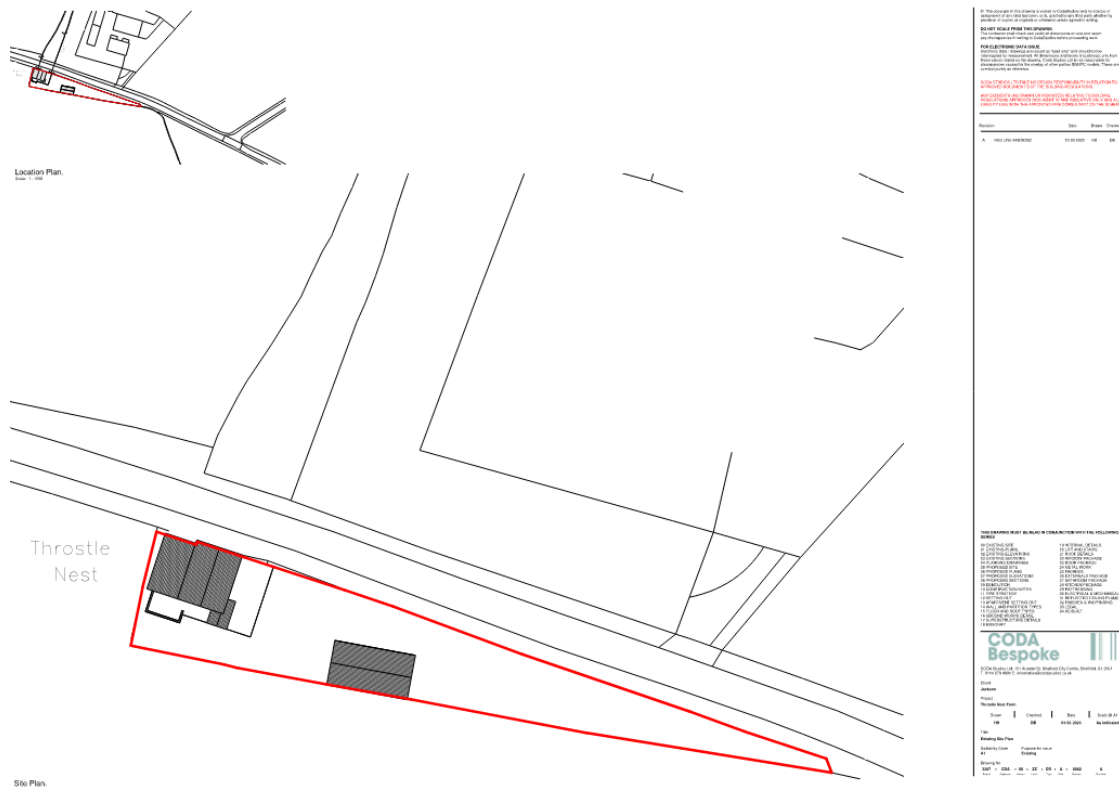
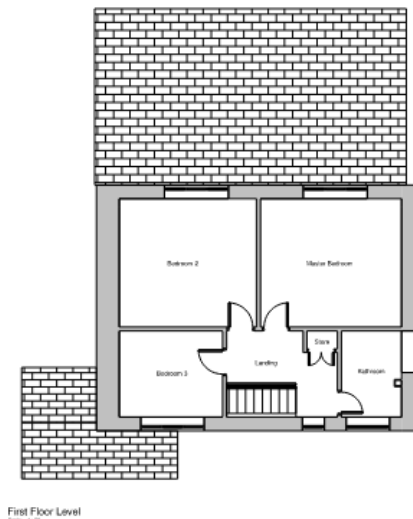
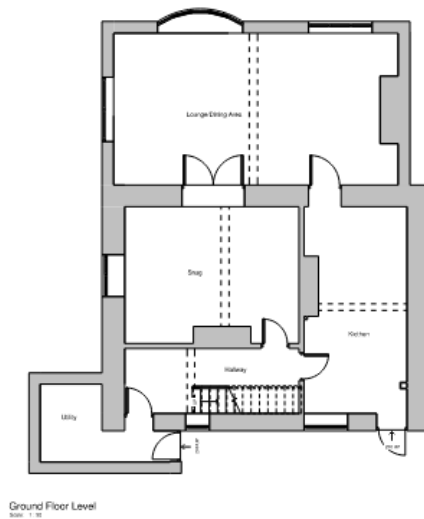
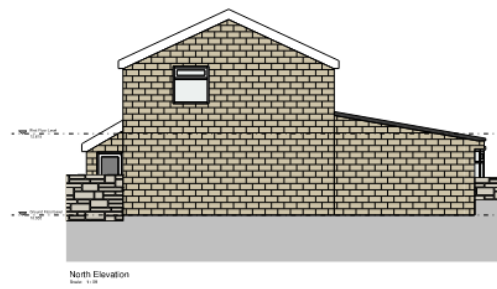


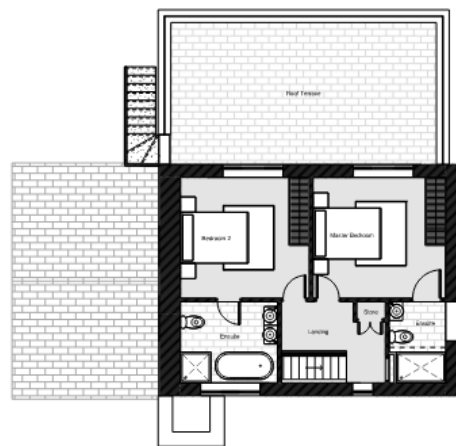
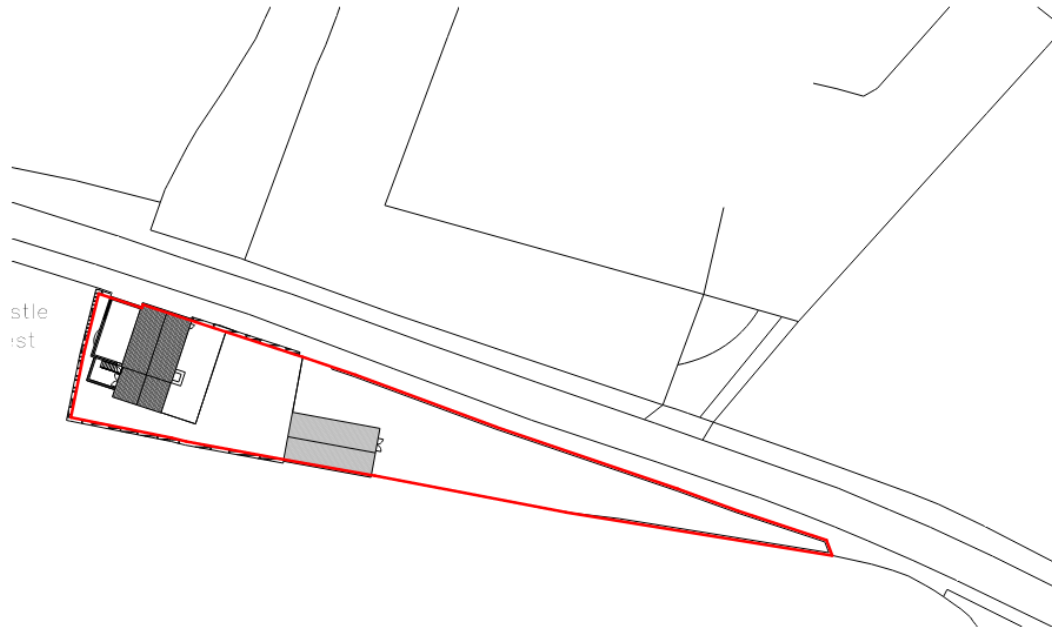
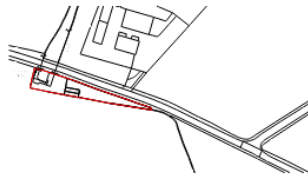




Proposed Development

The proposal is for the removal of the low-pitched roof over the rear extension to be replaced with a flat roof terrace. The terrace will be bound by a glass balustrade partly obscured. Access to the terrace will be by the erection of an external staircase.

The plans also show the erection of a side and front extension. These fall within permitted development and do not form part of this application.



As the company's chief financial officer, I understand the importance of accurate financial reporting and the impact of various accounting treatments on the company's financial statements. I am particularly interested in the treatment of goodwill and the impact of the new accounting standards on the company's financial performance.

Goodwill Impairment: Goodwill is an intangible asset that represents the excess of the purchase price over the fair value of the identifiable intangible assets. It is subject to impairment testing, which is required to be performed annually or more frequently if there are indicators of impairment. The impairment loss is recognized in the income statement and reduces the carrying amount of goodwill on the balance sheet.

Goodwill Impairment Test: The impairment test is performed by comparing the carrying amount of goodwill with its fair value. The carrying amount is the original cost of goodwill, less any accumulated impairment losses. The fair value is determined by estimating the present value of the future cash flows that the goodwill is expected to generate.

Goodwill Impairment Loss: If the carrying amount of goodwill is greater than its fair value, an impairment loss is recognized. The impairment loss is calculated as the difference between the carrying amount and the fair value. The impairment loss is recognized in the income statement and reduces the carrying amount of goodwill on the balance sheet.

Goodwill Impairment and Financial Performance: Goodwill impairment can have a significant impact on the company's financial performance. It can result in a decrease in the company's net income and a decrease in the company's book value. It can also result in a decrease in the company's market value and a decrease in the company's credit rating.

Goodwill Impairment and Accounting Standards: The new accounting standards require the use of the fair value method for the impairment test. This method is more objective than the previous method, which was based on the company's internal estimates. The new standards also require the disclosure of the results of the impairment test and the reasons for any impairment loss.

Goodwill Impairment and Management: Management should be aware of the potential for goodwill impairment and should monitor the company's goodwill for signs of impairment. Management should also be aware of the impact of goodwill impairment on the company's financial performance and should take steps to minimize the risk of impairment.

Goodwill Impairment and Investors: Investors should be aware of the potential for goodwill impairment and should monitor the company's goodwill for signs of impairment. Investors should also be aware of the impact of goodwill impairment on the company's financial performance and should take steps to minimize the risk of impairment.

Goodwill Impairment and Creditors: Creditors should be aware of the potential for goodwill impairment and should monitor the company's goodwill for signs of impairment. Creditors should also be aware of the impact of goodwill impairment on the company's financial performance and should take steps to minimize the risk of impairment.

Goodwill Impairment and Regulators: Regulators should be aware of the potential for goodwill impairment and should monitor the company's goodwill for signs of impairment. Regulators should also be aware of the impact of goodwill impairment on the company's financial performance and should take steps to minimize the risk of impairment.

Goodwill Impairment and the Public: The public should be aware of the potential for goodwill impairment and should monitor the company's goodwill for signs of impairment. The public should also be aware of the impact of goodwill impairment on the company's financial performance and should take steps to minimize the risk of impairment.

Goodwill Impairment and the Future: Goodwill impairment is a complex issue that will continue to be a topic of discussion in the future. As the accounting standards continue to evolve, the treatment of goodwill will continue to be a topic of discussion. It is important for management, investors, creditors, regulators, and the public to be aware of the potential for goodwill impairment and to take steps to minimize the risk of impairment.

Revision	Date	Drawn	Checked
A	10-03-2005	HB	DB

THE DRAWING MUST BE MADE IN CONJUNCTION WITH THE FOLLOWING NOTES:

10. CRISTALINO (GLASS)	19. NEI DALLI, DISTANTI
11. CROCEVIRGOLARE	20. LATI DA 150 MM.
12. CROCEVIRGOLARE FORATO	21. PROF. DI 150 MM.
13. CROCEVIRGOLARE FORATO	22. PROF. DI 150 MM.
14. PLACCA DI CROCEVIRGOLARE	23. PROF. DI 150 MM.
15. PROF. DI 150 MM.	24. PROF. DI 150 MM.
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108. PROF. DI 15	

CODA
Bespoke

0006 Duxford Rd, 401-Accrington, Bradford City Centre, Bradford, Gt 062
www.coda-bespoke.co.uk

Sheet
 Jackson
 Project
 Riverside Water Plant

Drawn JH	Checked DB	Date 12/06/2004	Scale (If A) As Indicated
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Title
Proposed Site

Accessibility Code
 #1 (Response for Issue #1)
 P00P000L

Drawing No.
 JWC2 - CDA - 00 - 00 - 00 - 00 - 0000 0



Relevant History

B/78/2196/PR - Erection of private double garage, two loose boxes and store
 B/91/1434/PR - Erection of extension to dwelling.

Policy Context

Planning decision should be made in accordance with the local plan unless material considerations indicate otherwise and the NPPF does not change the statutory status of the development plan as the starting point for decision making. The Council has also adopted a series of Supplementary Planning Documents and Supplementary Planning Guidance Notes, which are other material considerations.

NPPF

The National Planning Policy Framework sets out the Government's planning policies for England and how these are expected to be applied. At the heart is a presumption in favour of sustainable development. Development proposals that accord with the development plan should be approved unless material considerations indicate otherwise. Where the development plan is absent, silent, or relevant policies are out-of-date, permission should be granted unless any adverse impacts of doing so would significantly and demonstrably outweigh the benefits, when assessed against the policies in the Framework as a whole; or where specific policies in the Framework indicate development should be restricted or unless material considerations indicate otherwise.

In respect of this application, relevant sections include:

Section 12: Achieving well designed places - The Government attaches significant importance to the design of the built environment. Good design is a key aspect of

sustainable development, creates better places in which to live and work and helps make development acceptable to communities.

It is important to plan positively for the achievement of high quality and inclusive design for all development, including individual buildings, public and private spaces, and wider area development schemes.

Paragraph 139 – Development that is not well designed should be refused, especially where it fails to reflect local design policies and government guidance on design taking into account any local design guidance and supplementary planning documents such as design guides and codes.

Section 13: Protecting Green Belt Land – Paragraph 142 - The Government attaches great importance to Green Belts. The fundamental aim of Green Belt policy is to prevent urban sprawl by keeping land permanently open; the essential characteristics of Green Belts are their openness and their permanence.

Paragraph 143 - Green Belt serves five purposes: a) to check the unrestricted sprawl of large built-up areas; b) to prevent neighbouring towns merging into one another; c) to assist in safeguarding the countryside from encroachment; d) to preserve the setting and special character of historic towns; and e) to assist in urban regeneration, by encouraging the recycling of derelict and other urban land.

Paragraph 153 states that, inappropriate development is, by definition, harmful to the Green Belt and should not be approved except in very special circumstances. When considering any planning application, local planning authorities should ensure that substantial weight is given to any harm to the Green Belt. “Very special circumstances” will not exist unless the potential harm to the Green Belt by reason of inappropriateness, and any other harm resulting from the proposal, is clearly outweighed by other considerations.

Paragraph 154 states that a local planning authority should regard the construction of new buildings as inappropriate in the Green Belt. Exceptions to this are:

- a) buildings for agriculture and forestry;
- b) the provision of appropriate facilities (in connection with the existing use of land or a change of use) for outdoor sport, outdoor recreation, cemeteries, and burial grounds and allotments; as long as the facilities preserve the openness of the Green Belt and do not conflict with the purposes of including land within it;
- c) the extension or alteration of a building provided that it does not result in disproportionate additions over and above the size of the original building;
- d) the replacement of a building, provided the new building is in the same use and not materially larger than the one it replaces;
- e) limited infilling in villages;
- f) limited affordable housing for local community needs under policies set out in the development plan (including policies for rural exception sites); and
- g) limited infilling or the partial or complete redevelopment of previously developed land, whether redundant or in continuing use (excluding temporary buildings), which would: - not have a greater impact on the openness of the Green Belt than the existing development; or - not cause substantial harm to the openness of the Green Belt, where the development would re-use previously developed land and contribute to meeting an identified affordable housing need within the area of the local planning authority.

Paragraph 187 states that planning decisions should contribute to and enhance the natural and local environment by d) minimising impacts on and providing net gains for biodiversity, including by establishing coherent ecological networks that are more resilient to current and future pressures.

Paragraph 193 states that when determining a planning application, local authorities should apply the following principles a) if significant harm to biodiversity, resulting from development, cannot be avoided (through locating on an alternative site with less harmful impacts) adequately mitigated, or, as a last resort, compensated for, then planning permission should be refused.

Local Plan

The property is located within the rural Barnsley and is designated as Green Belt in the adopted Local Plan.

In reference to this application, the following Local Plan policies are relevant:

Policy SD1: Presumption in favour of Sustainable Development

Policy GD1: General Development

Policy GB1: Protection of the Green Belt

Policy GB2: Replacement, extension, and alteration of existing buildings in the Green belt

POLL1: Pollution Control and Protection

BIO1: Biodiversity and Geodiversity

Policy T3: New Development and Sustainable Travel

Policy T4: New Development and Highway Improvement

Policy D1: High quality design and place making

SPD: Biodiversity and Geodiversity

SPD: House Extensions and Other Domestic Alterations

SPD: Parking

SPD: Trees and Hedgerows

These policies are considered to reflect the Principles in the NPPF, which relates to high quality design and good standard of amenity for all existing and future occupants of land and buildings.

Consultations

Langsett Parish Council – No comments received.

Oxspring Parish Council – No comments received.

Hunshelf Parish Council – No objections

Representations

None

Assessment

Principle of development

The Council will seek to ensure that development is appropriate to its context, and improves what needs improving, whilst protecting what is good about what we have. Policy GB1 of the Local Plan states that the Green Belt will be protected from inappropriate development in accordance with National Planning Policy.

The scheme is for the extension of an existing building within the Green Belt therefore GB2 is appropriate. Planning permission for extensions to existing buildings are acceptable provided they will not have a harmful impact on the appearance, or character and will

preserve the openness of the Green Belt. Extensions are acceptable if the extension or alteration of a building where the total size of the proposed and previous extensions does not exceed the size of the original building.

All such development will be expected to be of a high standard of design and respect the character of the existing building and its surroundings. Respect the character of the existing footprint, scale and massing, elevation design and materials. The proposal should also have no adverse effect on the amenity of local residents, the visual amenity of the area, or highway safety.

The property is located within Green Belt where the extension of existing buildings is acceptable where the impacts are not materially greater than existing and any development in the Green Belt must preserve the openness of the Green Belt and not conflict with the purposes of including land in Green Belt.

The existing floor space to take as original build is 122.9m²; any additional extensions must not exceed this amount by more than 100%. Rooms in the roof space are not counted towards the floor area.

The original property is 122.9m².

Existing side/ front extension	08.13m ²
Existing rear extension	38.52m ²
Existing Garage	75.98m ²
Existing Shed	08.46 m ²
Proposed staircase	02.69 m ²
Total additions old and new:	<u>133.78m²</u>
Allowance used:	109%

It is acknowledged that the existing structures exceed the total area of the original build therefore any addition made to this property will result in overdevelopment. That said, permitted development rights have not been removed from the property therefore the applicant is free to erect a number of extensions within the realms of permitted development.

The formation of the external terrace will be located on top of the existing rear extension and therefore is not expected to impact the openness of the Green Belt. It can be argued that although the staircase will result in another structure which will have an impact when viewed collectively, is small scale compared to what could be erected within the realms of permitted development and is therefore in this instance acceptable.

In terms of the proposed side and front extensions, as these fall within permitted development rights they cannot be assessed within this application, however, to reduce any additional impact to the openness of the greenbelt permitted development rights will be removed for this property.

The proposals would not result in disproportionate additions to the original property, therefore in principle the proposal is acceptable in terms of the impact to the surrounding Green Belt.

Visual Amenity and Impact to Green Belt

The assessment in terms of impact to the Green Belt has been made. The proposed extensions are relatively small in size. The proposed extensions result in 109% of the Green

Belt allowance used. As the extensions are well within the boundary of the site and exceed marginally over the 100% allowance, given the nature of the proposals and what could be erected under permitted development, the proposals are acceptable in terms of impact to the Green Belt.

The proposed staircase will be constructed in stone to match the existing property. The balustrade will be glazed which is not expected to severely impact the visual appearance of the host property.

As a result of the above it is concluded that the proposals are in compliance with Local Plan Policy GB1, GB2 and D1 and SPD: House Extensions and other domestic alterations.

Residential Amenity

The proposed terrace and staircase are located at the rear of the property away from neighbouring dwellings. The proposals are therefore not expected to be of detriment to the surrounding residual amenity in line with Local Plan Policy.

Highway Safety

The proposals are small scale and will be located within the confines of the existing site. The proposals will not require changes to the existing parking provision; therefore, the proposals are in line with Local Plan Policy T4 and SPD: Parking.

Recommendation

Approve with conditions.