



COTSWOLD DISTRICT COUNCIL

Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	CABINET - 2 MARCH 2020
Report Number	AGENDA ITEM 7
Subject	APPLICATION FOR DISCRETIONARY RATE RELIEF
Wards affected	Fosseridge
Accountable member	Cllr Mike Evemy - Deputy Leader and Member for Finance Email: mike.evemy@cotswold.gov.uk
Accountable officer	Jon Dearing. Group Manager for Resident Services Tel: 01993 861221 Email: jon.dearing@publicagroup.uk
Author	Julie Beaumont. Revenues & Benefits Officer Tel: 01993 861222 Email: Julie.beaumont@publicagroup.uk
Summary/Purpose	To determine one new application for Discretionary Rate Relief submitted under Section 47 of the Local Government Finance Act 1988 for the financial year 2019/2020
Annexes	None
Recommendation/s	a) <i>That Cabinet approve the discretionary rate relief in respect of North Cotswold Food Bank for the 2019/2020 Financial Year</i> b) <i>That Cabinet also approve the discretionary rate relief for North Cotswold Food Bank for the 2020/2021 Financial Year.</i>
Corporate priorities	Ensure that all services delivered by the Council are delivered to the highest standard. Help residents, business and communities access the support they need to achieve their ambitions.
Key Decision	NO
Exempt	NO
Consultees/ Consultation	Leader and Deputy Leader of the Council. Section 151 Officer. Monitoring Officer. Head of Paid Service. Group Manager. Senior Management Team.

1. BACKGROUND

- 1.1.** Cotswold District Council has the power (exercised through the Cabinet) to consider granting, on an individual basis, Discretionary Rate Relief to non-profit making organisations and organisations suffering financial hardship.
- 1.2.** The Council generally awards discretionary reliefs to accord with the Rating List. Specifically awards are made for the full period of the List where the value to the customer is below £500 per annum and for a maximum of two years where the value to the customer is in excess of £500 per annum. However, the Council has the discretion to award for any period it deems to be appropriate.
- 1.3.** The current Rating List ends on 31 March 2021. The new request therefore relates to the List which commenced on 01 April 2017.

2. MAIN POINTS

- 2.1.** The Council has received one new application for Discretionary Rate Relief in relation to Business Rate liability for the financial years 2019/2020 and 2020/2021.
- 2.2.** An overview of the application is as follows
 - 1) North Cotswold Food Bank: This is a registered charity that benefits people in need in the North Cotswold area by providing emergency food supplies. Unit 2, Adj Glebe Farm Building, Guiting Power is used as a central depot for donations of food which are then distributed to the five food bank outlets in Bourton-on-the-Water, Chipping Campden, Bishops Cleeve, Wincombe and Moreton-in-Marsh.
 - 2) The North Cotswold Food Bank currently receives 80% mandatory relief and relies on donations, bequests, and grants to fund charitable operations. The charity has needed to draw on its reserves and has therefore introduced schemes offering meat vouchers to people in need in order to reduce the deficit.

3. FINANCIAL IMPLICATIONS

- 3.1.** Cotswold District Council is part of the Gloucestershire 50% Business Rates pool and the costs of awarding discretionary rate relief is shared as follows:
 - Central Government 50%
 - County Council 10%
 - District Council 40%

Therefore the cost to the Council of applying discretionary rate relief is as follows:

	Current		Recommendation			
	Total Rates £	Rates After Relief	% Relief	Value to Applicant £	Cost to CDC £	Applicant To pay £
The North Cotswold Food Bank	1,823.61	364.72	20%	364.72	£145.89	0.00

4. LEGAL IMPLICATIONS

- 4.1. Section 47 of the Local Government Finance Act (1988) permits the billing authority to grant discretionary rate relief to charities and other organisations of prescribed types.

5. RISK ASSESSMENT

- 5.1. The approval, or otherwise, of the individual application does not set a precedent or carry any significant risk to the Council or its residents as each application is considered on an individual basis. There is a risk that if we fail to approve due only to Council budget considerations, when others have been granted relief in similar circumstances, the decision could be challenged.

6. ALTERNATIVE OPTIONS

- 6.1. Cabinet could decide to award a different level of Rate Relief to that recommended.

7. BACKGROUND PAPERS

- 7.1. Applications and supporting documentation for North Cotswold Food Bank.

(END)