



6 March 2023

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DEPUTY LEADER OF THE COUNCIL AND CABINET MEMBER FOR FINANCE DECISION-MAKING MEETING

A meeting of the Deputy Leader of the Council and Cabinet Member for Finance Decision-Making Meeting will be held at on **Tuesday, 14 March 2023 at 5.00 pm.**

Rob Weaver
Chief Executive

To: Members of the Deputy Leader of the Council and Cabinet Member for Finance Decision-Making Meeting
(Councillors Mike Evely)

Recording of Proceedings – The law allows the public proceedings of Council, Cabinet, and Committee Meetings to be recorded, which includes filming as well as audio-recording. Photography is also permitted.

As a matter of courtesy, if you intend to record any part of the proceedings please let the Committee Administrator know prior to the date of the meeting.

AGENDA

1. **Declarations of Interest**
To note any declarations of interests from the Cabinet Member or Officers present.

2. **Application for Discretionary Rate Relief Report First Report (Pages 3 - 10)**
This report seeks the approval of the Deputy Leader of the Council and Cabinet Member for Finance of the recommendations for the applications of rate relief.

Reporting Officer: Julie Beaumont (julie.beaumont@publicagroup.uk)

DATE OF DECISION: NO EARLIER THAN 14 MARCH 2023

DEADLINE FOR COMMENTS: NOON ON 13 MARCH 2023

Note: Any Member who wishes to comment on an item is requested to send those comments (preferably by e-mail) to the Reporting Officer, copied to Democratic Services, by the deadline identified.

Any comments received will be reported to the Decision-Maker prior to the decision(s) being taken.

3. **Discretionary Rate Relief Report Second Report (Pages 11 - 18)**
This report seeks the approval of the Deputy Leader of the Council and Cabinet Member for Finance of the recommendations for the applications of rate relief.

Reporting Officer: Julie Beaumont (julie.beaumont@publicagroup.uk)

DATE OF DECISION: NO EARLIER THAN 14 MARCH 2023

DEADLINE FOR COMMENTS: NOON ON 13 MARCH 2023

Note: Any Member who wishes to comment on an item is requested to send those comments (preferably by e-mail) to the Reporting Officer, copied to Democratic Services, by the deadline identified.

Any comments received will be reported to the Decision-Maker prior to the decision(s) being taken.

(END)

Agenda Item 2



COTSWOLD
DISTRICT COUNCIL

Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	DECISION MAKING MEETING – DEPUTY LEADER AND CABINET MEMBER FOR FINANCE
Subject	APPLICATION FOR DISCRETIONARY RATE RELIEF FIRST REPORT
Wards affected	<p>Campden & Vale Abbey Bourton Vale Ermin Moreton West Lechlade, Kempsford & Fairford South The Ampneys & Hampton Siddington & Cerney Rural Kemble Fosserridge Sandywell St Michael’s Northleach</p>
Accountable member	<p>Cllr Mike Evemy. Deputy Leader and Cabinet Member for Finance Tel: 01285 623000 Email: mike.evemy@cotswold.gov.uk</p>
Accountable officer	<p>Michelle Clifford. Business Manager Customer Experience & Resources Tel: 01993 861221 Email: michelle.clifford@publicagroup.uk</p>
Author	<p>Julie Beaumont. Revenues & Benefits Officer Tel: 01993 861222 Email: julie.beaumont@publicagroup.uk</p>
Summary/Purpose	<p>To determine five new application and twenty one renewal applications for Discretionary Rate Relief submitted under Section 47 of the Local Government Finance Act 1988 for the financial years 2022/23.</p>
Annexes	<p>Appendix A – Details of Discretionary Rates Relief Applications Appendix B - Policy Criteria</p>
Recommendation(s)	<p>It is recommended that the Deputy Leader and Cabinet Member for Finance approves the following Discretionary Rates Relief applications because the entities are carrying out activities which support the Council’s</p>



	<p>priorities and have provided evidence of financial circumstances which meet the criteria (set out at Appendix B section 3) to justify an award.</p> <ul style="list-style-type: none"> a) Trustees of Old School Committee b) Tarbarrow Cricket Club c) Churn Neighbourhood Project d) SLM <p>It is recommended that the Deputy Leader and Cabinet Member for Finance refuses the following Discretionary Rates Relief applications as they fail to meet the criteria (set out at Annex B section 3) to justify an award;</p> <ul style="list-style-type: none"> e) Trustees of Weston-sub-Edge Village Hall f) Cirencester Open Air Swimming Pool Association g) Lower Slaughter Village Hall h) King Georges Hall Committee i) Trustees of Oddington Village Hall j) Frampton Mansell Village Hall Committee k) Trustees of Guiting Power Village Hall l) Trustees of Upper Slaughter Village Hall. m) Paxford Village Hall n) Trustees of Birdlip Village Hall o) 1st Fairford Scout Group p) Fairford Bowling Club q) Elkstone Village Hall . r) Trustees of Meysey Hampton Village Hall s) Trustees of Edgeworth Reading Room t) Trustees of South Cerney Village Hall u) Kemble Village Hall Committee v) Baden Powell Centre w) Trustees of Evenlode Village Hall x) Hazelton Village Hall Committee y) Trustees of Weston- sub-Edge Village Hall z) Trustees of Broadwell Village Hall
Corporate priorities	<ul style="list-style-type: none"> • Delivering our services to the highest standards • Helping residents and communities access the support they need for good health and wellbeing • Supporting businesses to grow in a green, sustainable manner, and to provide high value jobs
Key Decision	NO
Exempt	NO
Consultees/	Deputy Leader & Cabinet Member for Finance, Deputy Chief Executive



Consultation	Officer, Interim Head of Legal Services, Monitoring Officer and Finance Director Publica.
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1. BACKGROUND

- 1.1 Cotswold District Council has the power (exercised through powers delegated to the Deputy Leader and Cabinet Member for Finance) to consider granting, on an individual basis, Discretionary Rate Relief to non-profit making organisations and organisations suffering financial hardship.
- 1.2 In the decision making meetings for previous financial years The Deputy Leader and Cabinet Member for Finance agreed that successful applications would be granted Discretionary Rates Relief for one year. To be consistent with the previous decisions and in view of the Revaluation of all Business Premises in England for 01 April 2023, it is recommended that consideration be given for one year to these current applications.

2. MAIN POINTS

- 2.1 The Council has received five new applications and twenty one renewal applications for Discretionary Rate Relief in relation to Business Rate liability for the 2022/23 financial year. An overview of the applications is detailed in the supporting documentation at Annex A.

3. FINANCIAL IMPLICATIONS

- 3.1 Should Discretionary Rate Relief be awarded in line with the report's recommendations, it will result in a loss of Non-Domestic Rates income of £4320.12 for the financial year 2022/23. Non-Domestic rating income collected by Cotswold District Council is shared between the District, County and Central Government. The Government's share is 50% and the County share is 10% leaving 40% with Cotswold District Council. The value of the relief recommended for award in this report therefore represents a cost to the Council of £1728.05
- 3.2 Based on the NNDR1 return submitted to Central Government in January 2022, collectable Non-Domestic Rating income is estimated to be £22.647 million for 2022/23, of which £11.059 million (40%) is the Council's share.
- 3.4 As of 01 March 2023 the collection in respect of National Non Domestic Rates is £27,037,812 this represents 90.52% collected for 2022/23.

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. The Council exercises its discretion with regard to its published Policy on Discretionary Rate Relief.

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.

6. EQUALITIES IMPACT

6.1 There are no equalities impacts for these Discretionary Rates Relief Applications

7. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

7.1 There are no direct climate change implications for the Council.

8. ALTERNATIVE OPTIONS

8.1 Cabinet could decide to award a different level of Rates Relief to that recommended.

9. BACKGROUND PAPERS

9.1 There are no background papers.

(END)

ID	Ward	Type	Business Name	Type of Business	Overall Financial Position	Comments	Mandatory Relief Already Awarded*		Rateable Value £	Total Rates	Annual Rates Payable by claimant After Deduction for Mandatory Relief, SBR, Transition & Expanded Retail Discount	Value of Expanded Retail Discount	2021/2022 Relief Granted			2022/2023 Recommendations			Basis for Recommendation	
							Type	%					Total Discretionary Relief Granted for Previous Year	Leaving Customer to pay	Cost to CDC of Relief Granted at rate of 40%	2022/23 Recommendation	Cost to CDC of Proposal	Total Relief Proposed including Recommendation		Leaving Customer to Pay
NEW APPLICATIONS FOR 2022/2023 FINANCIAL YEAR																				
1	Campden & Vale	Top-Up	Trustees Of Weston Subedge Village Hall	Bowling Green & Premises	As at 31 March 2022 Net loss of £6711 due to Essential maintenance of £12,324 for Hall & Bowling Club premises. Cash in operational a/c £33,094. Capital a/c £9,831 Emergency Contingency £12,493.	The club premises are owned by Trustees of Weston Subedge Village Hall and are now used to store furniture for the Village Hall. The bowling club has been dissolved, the green is maintained by the Trustees, but not to a sufficient standard for use as a bowling green.	Charitable Relief	80%	1,375	£704.00	£70.40	£70.40	Zero	£23.87	Zero	Zero	Zero	£633.60	£70.40	The Organisation has sufficient reserves to meet the annual Business Rates Charge for the 2022/23 financial year. Would like consideration to be given to 2021/2022 financial years charge of £23.87. (Cost to CDC £70.21 x 40% = £28.08)
2	Abbey	Top-up	Cirencester Open Air Swimming Pool Association	Provision of Open Air Swimming Pool	As at 31 October 2021 Net Profit was £13,983 Cash at Bank and in hand £138,959. Total Expenditure £24,934. All cash funds are unrestricted.	The 27 metre outdoor heated pool is open each year from May to September. In 2021 there were over 30,000 attendances. The pool is used for Fitness swims, Aqua aerobics and inclusive swims. The pool is open to all. Restricted funds of £674,121 have been donated for a specific improvement scheme.	Charitable Relief	80%	10,500	£5,376.00	£537.60	£537.60	Zero	£274.43	Zero	Zero	Zero	£4,838.40	£537.60	The Organisation has sufficient reserves to meet the annual Business Rates Charge for the 2022/23 financial year.
3	Campden & Vale	Top-Up	King Georges Hall Committee	Village Hall	As At 31 Dec 2021, Cash at Bank £46,773. Profit £3818. Expenditure £9821. Income of £13,639 including Mickle Charity Trust Capital Grant £4000	The Village Hall is 112 years old with original roof and timbers. It is not a listed building. Trustees have been informed of necessity to provide a new roof over the next 20-25 years (previous roof installed in 2003) and have been accumulating a balance of money to meet the anticipated cost and loss of hiring income. Estimated costs £50,000 - £60,000.	Charitable Relief	80%	3,450	£1,766.40	£1,413.12	£176.64	Zero	£78.71	Zero	Zero	Zero	£1,589.76	£176.64	The Organisation has sufficient reserves to meet the annual Business Rates charge for the 2022/2023 financial year. Would like consideration to be given to 2021/2022 financial years charge of £78.71. (Cost to CDC £229.66 x 40% = £91.86)
4	Campden & Vale	Top-Up	Trustees of Oddington Village Hall	Village Hall	All funds are unrestricted. As at 31 March 2022 Cash at Bank £38,230. Net Loss £113. Expenditure £6665. There are no restricted funds.	The village hall is well supported by villagers and the wider community for parties, wakes, coffee mornings, yoga etc. Stow Art Group, Longborough & Swell Primary School also use the premises.	Charitable Relief	80%	3,350	£1,715.20	£139.08	£171.52	Zero	£62.03	Zero	Zero	Zero	£1,576.12	£139.08	The Organisation has sufficient reserves to meet the annual Business Rates charge for the 2022/2023 financial year. Would like consideration to be given to 2021/2022 financial years charge of £62.03. Cost to CDC £243.02 x 40% = £97.21)
5	Ermin	Top-Up	Elkstone Village Hall	Village Hall	As at 30 Sept 2021, Cash at Bank £731, Cash on Deposit £10,608. Expenditure £5625. Profit £479. Previous financial year loss of £197.	Village Hall used by residents and others for Social Events, the local Art Club and Bowls Club. A one off grant of £500 was received from Gloucester Community Foundation.	Charitable Relief	80%	1,850	£947.20	£77.25	£94.72	Zero	£34.45	£0.00	Zero	Zero	£869.85	£77.25	The Organisation has sufficient reserves to meet the annual Business Rates charge for the 2022/2023 financial year. The Organisation has requested that consideration be given to the previous financial years charge of £68.10 (Cost to CDC of £134.98 x 40% = £53.99)
RENEWAL APPLICATIONS FOR 2022/23 FINANCIAL YEAR																				
1	Bourton Vale	Top-Up	Lower Slaughter Village Hall Committee	Village Hall	All funds are unrestricted. As at September 2020 the Village Hall Committee recorded a Net Profit of £1065.85	The Village Hall income is primarily from Artists Exhibitions and hire charges. The Village Hall made a small profit of £1065.85. The balance of reserves is £55,756. The property is a listed building and it is claimed that some of these funds are earmarked for upgrading the village hall, boiler and heating system. However running cost at end of Sept 2021 amounted to just £4147.	Charitable Relief	80%	3,050	£1,561.60	£133.70	£156.16	£59.61	Zero	£23.84	Zero	Zero	£1,427.90	£133.70	Although the Organisation meets the aims of the Council, the hall has sufficient reserves to meet the annual Business Rates Charge for the 2022/23 financial year.
2	Ermin	Top-Up	Frampton Mansell Village Hall Committee	Village Hall	As At 31 March 2022 Excluding National Lottery monies and donations expenditure was £3,215 income £2,872. Net Loss £342. Cash in Deposit account £27,834 + £1457 in current a/c. Funds in deposit account are not restricted.	The Village Hall has an estimated life of only another 10 - 15 years and there are plans to rebuild. It is the intention funds in the deposit account will be used to renovate/replace the hall in the years to come.	Charitable Relief	80%	2,020	£1,049.60	£84.50	£104.96	£110.84	Zero	£44.34	Zero	Zero	£965.10	£84.50	Although the Organisation meets the aims of the Council, the hall has sufficient reserves to meet the annual Business Rates charge for the 2022/2023 financial year.
3	Bourton Vale	Top-Up	Trustees of Guiting Power Village Hall	Village Hall	As at 31 May 2022 Net profit was £11,333. Total Cash in hand £63,506. Annual Expenditure £5,173.	The Village Hall is used by the local community for Keep Fit, Social Groups, Food Bank Functions, children's parties and for church functions. There is a long term goal to replace the hall in the future.	Charitable Relief	80%	4,300	£2,201.60	£220.16	£220.16	£288.53	Zero	£115.41	Zero	Zero	£1,981.44	£220.16	Although the Organisation meets the aims of the Council, the hall has sufficient reserves to meet the annual Business Rates charge for the 2022/2023 financial year.
4	Bourton Vale	Top-Up	Trustees of Upper Slaughter Village Hall	Village Hall	As at October 2021 Net profit was £503. All funds are unrestricted. Total Cash in hand £10,777. Annual Expenditure was £1641.	The Village Hall is used for church meetings, coffee mornings, private functions and village gatherings.	Charitable Relief	80%	1,750	£896.00	£51.18	£89.60	£67.26	Zero	£26.90	Zero	Zero	£844.82	£51.18	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.

ID	Ward	Type	Business Name	Type of Business	Overall Financial Position	Comments	Mandatory Relief Already Awarded*		Rateable Value £	Total Rates	Annual Rates Payable by claimant After Deduction for Mandatory Relief, SBR, Transition &	Value of Expanded Retail Discount	Total Discretionary Relief Granted for	Leaving Customer to pay	Cost to CDC of Relief Granted at rate of 40%	2022/23 Recommendation	Cost to CDC of Proposal	Total Relief Proposed including Recommendation	Leaving Customer to Pay	Basis for Recommendation
5	Bourton Vale	Top Up	Paxford Village Hall	Village Hall	As At 30 April 2022 unrestricted funds were £17,979. Without the refurbishment costs, total expenditure would have been £1,084.	The Village Hall is used by an art group, for children's parties, wakes and parish meetings. The Hall has undertaken a refurbishment project costing £6,382. A further £1000 of funds were received from Blockley Parish Council and are restricted for acoustic treatment. The Hall received £2667 Business Support Grant up to 30 April 2022.	Charitable Relief	80%	2,200	£1,126.40	£112.64	£112.64	£147.62	Zero	£59.05	Zero	Zero	£1,013.76	£112.64	Although the Organisation meets the aims of the Council, the hall has sufficient reserves to meet the annual Business Rates charge for the 2022/2023 financial year.
6	Moreton West	Top Up	Trustees Of Old School Committee	Village Hall	As at Dec 2021, Deficit was £3620.00. Income of £4305.81 largely due to Gardens Fete. Cash in hand £7,408.38. Average Expenditure is £7877.	The Village Hall was closed for 18 months due to Covid, only reopening in late 2021. The hall is regularly used by North Cotswold Bridge Club, U3A, Children's Drama Club, Tai Chi Classes and for private parties.	Charitable Relief	80%	2,425	£1,241.60	£99.96	£124.16	£131.12	Zero	£52.45	£224.12	£89.65	£1,241.60	Zero	The Organisation Supports the aims of the Council by supporting the Councils priority of delivering a high standard of service and helping support a vibrant economy.
7	Ermin	Top Up	Trustees of Birdlip Village Hall	Village Hall	As At 31 March 2022. Balance at Bank £22,341 Income £12,128 Expenditure £7726. Profit 4402.	The Village Hall is used during the day time to support local school and playgroup activities. Income from GCC for School Fees has amounted to £7340 for the period to 31 March 2022. In the evening the hall is used by a local art group, flower arranging group, Girl Guides and for Church fundraising events.	Charitable Relief	80%	2,450	£1,254.40	£89.01	£125.44	£116.84	Zero	£46.74	Zero	Zero	£1,254.40	£89.01	Although the Organisation meets the aims of the Council, the hall has sufficient reserves to meet the annual Business Rates charge for the 2022/2023 financial year.
8	Lechlade, Kempsford & Fairford South	Top Up	1st Fairford Scout Group	Scout Clubhouse	As at 31 March 2022 Total Expenditure £2,914 Total Income £12,624. Cash at bank £26,962. Excluding restricted funds of £750. Final accounts not scrutinised.	The Scout Clubhouse provides a venue for Scouting activities for your people aged 6 to 15 years. The Scout Group has recorded in most recent accounts receipt of a Re-Start Grant and Omicron Grant totalling £10,667. Last financial year Covid and Business Support Grants totalled £20,603.21. District Membership Fees of approx £1,600 had not been paid at the time accounts were prepared.	Charitable Relief	80%	7,100	£3,635.20	£363.52	£363.52	£727.04	Zero	£290.82	Zero	Zero	£3,271.68	£363.52	The Organisation has sufficient reserves to meet the annual Business Rates charge for the 2022/2023 financial year.
9	Lechlade, Kempsford & Fairford South	Top Up	Fairford Bowling Club	Bowling Club	As at 30 Sept 2021, Expenditure £41,989.1. Cash in Bank £31,633. Other deposits in Trusts £99,452. Deficit of £22,541 partially due to repairs of £12,228.	The Bowling Club provides facilities for both indoor and outdoor bowling. The Club House has changing facilities and a Bar/ club room for social interaction.	Charitable Relief	80%	13,750	£7,040.00	£704.00	£704.00	Zero	£359.37	Zero	Zero	£6,336.00	£704.00	The Organisation has sufficient reserves to meet the annual Business Rates charge for the 2022/2023 financial year.	
10	Page 8 The Ampneys & Hampton	Top Up	Trustees Of Meysey Hampton Village Hall	Village Hall	As at 31 March 2022 net loss of £731.13. Expenditure was £5089.63. Restricted funds of £10,000. Cash at bank £23,427. Expenditure at March 2021 was £2,976.00	The Village Hall is used by the local school for lunches, sports activities, social gatherings. A mother and toddlers group, a yoga group, the guides and an exercise class also use the hall. The roof of the hall will need remedial works - sum required to cover costs not specified.	Charitable Relief	80%	3,200	£1,638.40	£163.84	£163.84	£245.98	Zero	£98.39	Zero	Zero	£1,474.56	£163.84	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
11	Ermin	Top Up	Trustees Of Edgeworth Reading Room	Hall & Premises	As At 31 October 2021 Net Loss of £413. Cash at Bank £11,865 (including funds from Covid Grant). Expenditure was £763. Previous years Expenditure £1198 due to building works of £366. No Restricted Funds	The Reading Room is used for Educational, Recreational and Social use by the Local Community, according to the Trust Deed.	Charitable Relief	80%	980	£501.76	£32.71	£50.18	£42.95	Zero	£17.18	Zero	Zero	£469.05	£32.71	Although the Organisation meets the aims of the Council, the hall has sufficient reserves to meet the annual Business Rates charge for the 2022/2023 financial year.
12	Abbey	Top-Up	Tarbarrow Cricket Club	Clubhouse & Premises	As At 31 Dec 2021 Net Profit £42. Cash at bank £1772. Expenditure £2,245. Reserves of £1500 needed for maintenance of Pavilion are included within the £1772 cash at bank. CEF Grant of £781 included income.	Cricket Club Pavilion and grounds used weekday evenings and at weekend	Charitable Relief	80%	1,000	£512.00	£51.20	£51.20	£102.40	Zero	£40.96	102.40	£40.96	£512.00	Zero	The Organisation supports the Council's priority of supporting health and wellbeing, thereby enabling a vibrant economy
13	Siddington & Cerney Rural	Top-Up	Trustees Of South Cerney Village Hall	Village Hall	As at 28 Feb 2022 Bank deposit and current a/c £26,018 net loss of £433. Expenses amounted to £6,376.	The Village Hall is used by a large number of groups including two art classes, a bridge club, South Cerney Players, a ladies group, Tai Chi, Brownies a PND support group and parties for children and adults.	Charitable Relief	80%	4,600	£2,355.20	£138.21	£55.33	£241.93	Zero	£96.77	Zero	Zero	£2,216.99	£138.21	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
14	Kemble	Top-Up	Kemble Village Hall Cttee	Village Hall	As at 31 Dec 2021 Cash at bank £15,884. Investments of £12,001. Total Expenditure £6837, Total income £11,840 (including Grants of £8335). Profit £5002.65	The Village hall is used for rural cinema, weekly group meetings, mother and toddler group and for parties. Funds of £12,001 are being held for Roof Restoration which estimated to cost £12,500 and is imminently needed due to damp issues.	Charitable Relief	80%	2,450	£1,254.40	£125.44	£125.44	£218.99	Zero	£87.60	Zero	Zero	£1,128.96	£125.44	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.

ID	Ward	Type	Business Name	Type of Business	Overall Financial Position	Comments	Mandatory Relief Already Awarded*		Rateable Value £	Total Rates	Annual Rates Payable by claimant After Deduction for Mandatory Relief, SBR, Transition &	Value of Expanded Retail Discount	Total Discretionary Relief Granted for	Leaving Customer to pay	Cost to CDC of Relief Granted at rate of 40%	2022/23 Recommendation	Cost to CDC of Proposal	Total Relief Proposed including Recommendation	Leaving Customer to Pay	Basis for Recommendation
15	Campden & Vale	Top-Up	Baden Powell Centre	Hall & Premises	As At 31 May 2022 net loss was £3,910. Total Cash in Bank £9,945. Annual Expenditure £7577. Grant of £500 Received.	The Hall is used for Guides, Brownies, Rainbows, Scouts, Cubs and Beavers. It is also occasionally used by a small number of local organisations for fundraising. This provided an income of £355.50 for the period up to 31 May 2022.	Charitable Relief	80%	3,450	£1,766.40	£141.71	£176.64	£247.63	Zero	£99.05	Zero	Zero	£1,624.69	£141.71	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
16	Fossebridge	Top-Up	Trustees of Evenlode Village Hall	Village Hall	As At 28 Feb 2022 net loss of £1160 Cash in Bank £15,183. All funds unrestricted. Income £3530.63, Expenditure £4691.	The Village Hall is used for Coffee Mornings, Country Companions, Pilates, Bridge, Puppy Training and is available for private hire.	Charitable Relief	180%	2,050	£1,049.60	£63.54	£104.96	£111.20	Zero	£44.48	Zero	Zero	£986.06	£63.54	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
17	Sandywell	Top-up	Hazleton Village Hall Committee	Village Hall	As at 30 April 2022 net profit was £5729.58. Cash in Bank £33,108 Expenditure £8241.	The Village Hall is used for community events such as quiz nights, steak nights and by the WI, and Mothers Union. The Village Hall is also available for private hire. Grants from CDC have considerably increased Village Hall funds some of which will be used to finance £4,500 of maintenance expenditure.	Charitable Relief	80%	1,050	£537.60	£32.80	£32.80	£57.40	Zero	£22.96	Zero	Zero	£0.00	£32.80	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
18	Campden & Vale	Top-Up	Trustees Of Weston Subedge Village Hall	Village Hall	As at 31 March 2022 net loss of £6711.24 due to Essential maintenance of £12,324 for Hall & Bowling Club premises. Cash in operational a/c £33,094, Capital a/c £9,831 Emergency Contingency £12,493.	The Village Hall is used for Coffee Mornings, Keep Fit, Zumba, Pilates and as a Rural Cinema. The Village Hall is also available for private hire. Essential Maintenance and repairs have needed to be undertaken to part of the Village Hall roof and part of the roof of the bowling club premises.	Charitable Relief	80%	7,100	£3,635.20	£263.72	£363.52	£461.06	Zero	£184.42	Zero	Zero	£3,371.48	£263.72	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
19	St Michael's	Top-Up	Churn Neighbourhood Project	Community Support for Vulnerable People	As at 31 July 2022, Income £137,799, Expenditure £155,845, Loss £17,797. Cash at Bank £70,127 Unrestricted funds £70,127, Restricted funds £90,413.	Provision of community based support for family groups, older people including those living with bereavement, toddler groups, anti natal classes and vulnerable families in Cirencester. A weekly friendship café also use the premises and there is a room used by people with mental health to undertake art courses.	Charitable Relief	80%	15,000	£7,680.00	£768.00	£768.00	£1,536.00	Zero	£614.40	£1,536.00	£614.40	£7,680.00	Zero	The Organisation supports the Council's priority of supporting health and wellbeing, thereby enabling a vibrant economy
20	Fossebridge	Top-Up	Trustees Of Broadwell Village Hall	Village Hall	As at 30 Sept 2021 Cash at Bank £34,072. Total Income including Covid Grants £18,628, Total Expenses £9112.	Local Clubs are slowly returning and hiring the village hall. The hall is available to anyone in the local area for meetings.	Charitable Relief	80%	2,700	£1,382.40	£103.31	£138.24	£180.58	Zero	£72.23	Zero	Zero	£1,279.09	£103.31	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
21	Northleach	Top-Up	SLM	Storage Facility for Corinium Museum	As at 31 July 2022 the unaudited accounts show a deficit of £161,797 on the SLM Cotswold Contract. The audited statement of accounts for the SLM Community Leisure Trust for the year ending 2021/22 reports a surplus of £2m achieved in 2021/22 which has been used to offset the £10.5m deficit recorded in the year to 31/3/21.	This is a storage facility to house collections of artefacts not currently on display at the Corinium Museum. SLM have faced a difficult set of financial circumstances during 2021/22 and throughout 2022/23 from the continued impact of the pandemic as well as the impact of a competitor opening within Cirencester which has resulted in a reduction in membership numbers at their other establishments. Cotswold District Council has need to provide financial support during the period April to July 2021 when covid-19 restrictions were in place.	Charitable Relief	80%	24,000	£12,288.00	£1,228.80	£1,228.00	Zero	£627.26	Zero	£2,457.60	£983.04	£12,288.00	Zero	The Organisation supports the Council's priority of supporting health and wellbeing, thereby enabling a vibrant economy. The Organisation has requested consideration for the previous financial years application of £2457.60 at a cost to CDC of £983.04.

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Agenda Item 3



COTSWOLD
DISTRICT COUNCIL

Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	DECISION MAKING MEETING – DEPUTY LEADER AND CABINET MEMBER FOR FINANCE
Subject	APPLICATION FOR DISCRETIONARY RATE RELIEF SECOND REPORT
Wards affected	Fosseridge Sandywell Chedworth & Churn Valley Ermin Moreton East Bourton Vale Grumbolds Ash with Avening Campden & Vale Northleach The Ampneys & Hampton Lechlade, Kempsford & Fairford South Blockley Coln Valley Bourton Vale St Michael's Kemble Four Acres Watermoor
Accountable member	Cllr Mike Evemy. Deputy Leader and Cabinet Member for Finance Tel: 01285 623000 Email: mike.evemy@cotswold.gov.uk
Accountable officer	Michelle Clifford. Business Manager Customer Experience & Resources Tel: 01993 861221 Email: michelle.clifford@publicagroup.uk
Author	Julie Beaumont. Revenues & Benefits Officer Tel: 01993 861222 Email: julie.beaumont@publicagroup.uk
Summary/Purpose	To determine three new applications and twenty six renewal applications for Discretionary Rate Relief submitted under Section 47 of the Local Government Finance Act 1988 for the financial years 2022/23.
Annexes	Appendix A – Details of Discretionary Rates Relief Applications Appendix B - Policy Criteria



<p>Recommendation(s)</p>	<p>It is recommended that the Deputy Leader and Cabinet Member for Finance approves the following Discretionary Rates Relief applications because the entities are carrying out activities which support the Council’s priorities and have provided evidence of financial circumstances which meet the criteria (set out at Appendix B section 3) to justify an award.</p> <ul style="list-style-type: none"> a) Brimpsfield Village Hall b) Trustees Of Longborough & Sezincote Village Hall c) Lechlade Library Ltd d) Stroud & Cotswold District CAB e) 1st Cirencester Scouts f) New Brewery Arts- Hostel Accommodation g) New Brewery Arts – Artists’ Studio & Shop <p>It is recommended that the Deputy Leader and Cabinet Member for Finance refuses the following Discretionary Rates Relief applications as they fail to meet the criteria (set out at Annex B section 3) to justify an award;</p> <ul style="list-style-type: none"> h) Trustees of Adlestrop Village Hall i) Trustees of Shipton Reading Room j) National Star Foundation – Storage Facility k) Trustees of Chedworth Village Hall l) Withington Villa Hall Committee m) Todenham Village Hall n) Trustees of Compton Abdale Village Hall. o) Trustees Of Temple Guiting Village Hall p) Kingscote Village Hall Committee q) Broad Campden Village Hall Committee r) Aldsworth Village Hall s) Trustees of Sapperton Village Hall t) Poulton Village Hall Committee u) Trustees of Bledington Village Hall v) Blockley Heritage Society w) Coln Valley Village Hall Committee x) Cold Aston Village Hall y) Trustees of Ampney Crucis Village Hall z) Trustees of Rodmarton Village Hall aa) Trustees of Winstone Village Hall bb) National Star Foundation – Offices & Assessment Centre cc) Barnsley & Beeches Cricket Club
<p>Corporate priorities</p>	<ul style="list-style-type: none"> • Delivering our services to the highest standards • Helping residents and communities access the support they need for good health and wellbeing • Supporting businesses to grow in a green, sustainable manner, and to provide high value jobs



Key Decision	NO
Exempt	NO
Consultees/ Consultation	Deputy Leader & Cabinet Member for Finance, Deputy Chief Executive Officer, Interim Head of Legal Services, Monitoring Officer and Finance Director Publica.

1. BACKGROUND

- 1.1 Cotswold District Council has the power (exercised through powers delegated to the Deputy Leader and Cabinet Member for Finance) to consider granting, on an individual basis, Discretionary Rate Relief to non-profit making organisations and organisations suffering financial hardship.
- 1.2 In the decision making meetings for previous financial years The Deputy Leader and Cabinet Member for Finance agreed that successful applications would be granted Discretionary Rates Relief for one year. To be consistent with the previous decisions and in view of the Revaluation of all Business Premises in England for 01 April 2023, it is recommended that consideration be given for one year to these current applications.

2. MAIN POINTS

- 2.1 The Council has received three new applications and twenty six renewal applications for Discretionary Rate Relief in relation to Business Rate liability for the 2022/23 financial year. An overview of the applications is detailed in the supporting documentation at Annex A.

3. FINANCIAL IMPLICATIONS

- 3.1 Should Discretionary Rate Relief be awarded in line with the report's recommendations, it will result in a loss of Non-Domestic Rates income of £6365.33 for the financial year 2022/23. Non-Domestic rating income collected by Cotswold District Council is shared between the District, County and Central Government. The Government's share is 50% and the County share is 10% leaving 40% with Cotswold District Council. The value of the relief recommended for award in this report therefore represents a cost to the Council of £2546.14.
- 3.2 Based on the NNDR1 return submitted to Central Government in January 2022, collectable Non-Domestic Rating income is estimated to be £22.647 million for 2022/23, of which £11.059 million (40%) is the Council's share.



3.4 As of 01 March 2023 the collection in respect of National Non Domestic Rates is £27,037,812 this represents 90.52% collected for 2022/23.

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. The Council exercises its discretion with regard to its published Policy on Discretionary Rate Relief.

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.

6. EQUALITIES IMPACT

6.1 There are no equalities impacts for these Discretionary Rates Relief Applications

7. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

7.1 There are no direct climate change implications for the Council.

8. ALTERNATIVE OPTIONS

8.1 Cabinet could decide to award a different level of Rates Relief to that recommended.

9. BACKGROUND PAPERS

9.1 There are no background papers.

(END)

ID	Ward	Type	Business Name	Type of Business	Overall Financial Position	Comments	Mandatory Relief Already Awarded*		Rateable Value £	Total Rates	Annual Rates Payable by claimant After Deduction for Mandatory Relief, SBR, Transition & Expanded Retail Discount	Value of Expanded Retail Discount	2021/2022 Relief Granted			2022/2023 Recommendations			Basis for Recommendation	
							Type	%					Total Discretionary Relief Granted for Previous Year	Leaving Customer to pay	Cost to CDC of Relief Granted at rate of 40%	2022/23 Recommendation	Cost to CDC of Proposal	Total Relief Proposed including Recommendation		Leaving Customer to Pay
NEW APPLICATIONS FOR 2022/2023 FINANCIAL YEAR																				
1	Fossersidge	Top-Up	Trustees of Adlestrop Village Hall	Village Hall	As at 31 Dec 2022, Income £10,357, Expenses £14,989. Net Loss £4632. Cash at Bank £24,178.	The Village Hall is used for Private functions, keep fit classes, dancing classes, band practice and other village events. Due to a periodic review of the Village Hall bank account some bills for the 2021 financial year could not be account for until the 2022 financial year. The halls finances were effectively supported by a loan of £2615 from a private individual.	Charitable Relief	80%	2,750	£1,408.00	£140.80	£140.80	Zero	£69.38	Zero	Zero	Zero	£1,267.20	£140.80	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
2	Sandywell	Top-up	Trustees of Shipton Reading Room	Village Hall	As at 31 Dec 2021 Net incoming resources were £22,562.25. Expenses excluding building costs was £2184.12. Cash at bank and in hand £28,546. (cash was £5984 in 2020).	The village hall is used for social events, fitness classes, craft sessions, parish meetings, private family events and first aid training. Using restricted grants amounting to £103,518 and a public works loan of £280,000 the hall has undergone a major renovation and extension in the summer of 2021..	Charity Relief	80%	1,850	£57.29	£57.29	£94.72	Zero	£25.59	Zero	Zero	£889.91	£57.29	Although the Organisation supports the aims of the Council by supporting health and wellbeing , the income and reserves are sufficient to meet the Business Rates Liability for 2022/2023. Would like consideration to be given to 2021/2022 financial years charge of £25.59 (cost to CDC £189.44 x40% = £75.78).	
3	Sandywell	Top-Up	National Star Foundation	Storage Facility for the National Star Foundation	The latest available financial statements (dated 31/8/21) disclose annual expenditure of £30.815m and unrestricted funds of £31.463m.	National Star Foundation is a charity provider of specialist education for people with disabilities. The National Star Foundation took the lease for the premises on 9 May 2022 for Storage of Charity Shop Stock and Specialist Medical Equipment	Charitable Relief	80%	23,000	£11,776.00	£2,064.83	Zero	Zero	Zero	Zero	Zero	£8,259.34	£2,064.83	Although the Organisation supports the aims of the Council by supporting health and wellbeing , the income and reserves are sufficient to meet the Business Rates Liability for 2022/2023.	
RENEWAL APPLICATIONS FOR 2022/23 FINANCIAL YEAR																				
1	Chedworth & Churn Valley	Top-up	Trustees Of Chedworth Village Hall	Village Hall	As at 31 March 2022 a net profit of £11,615.27. No restricted funds. Expenditure £18,303 down by £3326 on last year. Cash at bank £28,271.	The village hall is used for Fitness Classes, Film shows, Training Programs, Indoor Games competitions, Dinners, Dances, Orchestral Concerts and by Chedworth Pre-School.	Charitable Relief	80%	6,100	£3,123.20	£312.32	£312.32	£624.64	Zero	£249.86	Zero	Zero	£2,810.88	£312.32	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
2	Sandywell	Top-up	Withington Village Hall Committee	Village Hall	As at 31 Dec 2021 net loss of £1369. Cash at Bank £19,473. Expenditure £4359. Income £2990.	The village hall is used for School P.E. lessons, family celebrations, M.S. Society and Railway Enthusiast Club	Charitable Relief	80%	2,550	£1,305.60	£88.14	£130.56	£154.16	Zero	£61.66	Zero	Zero	£1,217.46	£88.14	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
3	Ermin	Top-up	Brimpsfield Village Hall	Village Hall	As at 31 March 2022 Net Loss of £231.03. Funds of £31,552 are ring-fenced for Building Reserve. Current A/c and cash £2260. Gross Expenditure £6287.	The hall is used for charitable village events and is rented out to local villagers and societies for other events, e.g. birthday parties, garden society, WI meetings, etc. The committee has ring-fenced £31,552 to support an initiative to extend and refurbish the current village hall, to reduce the increasing levels of maintenance. Grant funding to replace the Village Hall has been unsuccessful.	Charitable Relief	80%	2,125	£1,088.00	£70.62	£108.80	£123.55	Zero	£49.42	£217.60	£87.04	£1,088.00	Zero	The Organisation supports the aims of the Council by supporting the Councils priority of delivering a high standard of service and helping to support a vibrant economy.
4	Moreton East	Top-up	Todenham Village Hall	Village Hall	As at 31 March 2022 the hall made a net loss of £117. Expenditure was £3,346.95 Total Cash at bank £36,596. All funds are unrestricted.	The village hall is used for community meetings and social events such as Bingo, Jubilee Celebrations and Breakfast Butties.	Charitable Relief	80%	2,275	£1,164.80	£81.80	£116.48	£143.03	Zero	£57.21	Zero	Zero	£1,083.00	£81.80	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
5	Chedworth & Churn Valley	Top-up	Trustees of Compton Abdale Village Hall	Village Hall	As at 31 March 2022 Net Profit £7117.81 . Total Expenses £10,512 including Maintenance expenditure of £8,891.25. Cash in Bank has increased to £27,567.73.	The village hall is used for Village Meetings, WI Meetings, Supper Club, Church Services during winter months and is available for private hire. There is a membership subscription of £1 for persons which to purchase alcohol.	Charitable Relief	80%	1,175	£601.60	£48.93	£60.16	£85.50	Zero	£34.20	Zero	Zero	£552.67	£48.93	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
6	Bourton Vale	Top-Up	Trustees Of Temple Guiting Village Hall	Village Hall	As At 31 Dec 2021 Net profit was £98.27. Expenditure was £3,369.89. Balance at Bank £5,154.24. There are no restricted funds.	The village hall is regularly used by the local school for assemblies, PE, Lunches etc. The Village Hall is also used for Parties and social events in the village. Temple Guiting Parish Council gave the Trustees a £500 grant for general maintenance. Without this sum the village hall would have made a loss.	Charity Relief	80%	6,100	£3,123.20	£157.63	£312.32	£276.21	Zero	£110.48	Zero	Zero	£2,965.57	£157.63	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.

ID	Ward	Type	Business Name	Type of Business	Overall Financial Position	Comments	Mandatory Relief Already Awarded*		Rateable Value £	Total Rates	Annual Rates Payable by claimant After Deduction for Mandatory Relief, SBR, Transition & Expanded Retail	Value of Expanded Retail Discount	Total Discretionary Relief Granted for Previous	Leaving Customer to pay	Cost to CDC of Relief Granted at rate of 40%	2022/23 Recommendation	Cost to CDC of Proposal	Total Relief Proposed including Recommendation	Leaving Customer to Pay	Basis for Recommendation
7	Fosseridge	Top-up	Trustees Of Longborough & Sezincote Village Hall	Village Hall	As at 31 Jan 2022 Net loss was £558. Expenditure was £25,440. Income was £24,882. Cash at bank £13,816	The village hall is a grade 2 listed building used for clubs such as Pilates, Tai Chi, and the Film Club. It is also used by the local school 3 times a week and by the mother and toddler group. Income increased by £4707 on previous year and expenditure increase by £9018.	Charity Relief	80%	1,875	£960.00	£62.32	£96.00	£81.84	Zero	£32.74	£192.00	£76.80	£960.00	Zero	The Organisation supports the aims of the Council by supporting the Councils priority of delivering a high standard of service and helping to support a vibrant economy.
8	Grumbold Ash with Avening	Top-up	Kingscote Village Hall Committee	Village Hall	As At 31 Dec 2021 Net profit £670. Expenditure was £2276. Cash reserves were £12,233	The village hall is used for coffee mornings, by the bridge club for Parish Council meetings, weddings at the church and is available for private hire. The village hall accounts have shown a surplus for the last 3 years.	Charity Relief	80%	1,725	£883.20	£54.14	£88.32	£94.74	Zero	£37.90	Zero	Zero	£829.06	£54.14	Although the Organisation supports the aims of the Council by supporting health and wellbeing, the income and reserves are sufficient to meet the Business Rates Liability for 2022/2023.
9	Campden & Vale	Top-up	Broad Campden Village Hall Committee	Village Hall	As at 31 Mar 2022 Net profit £160.35. Expenditure £2581.14 including donations of £700. All Funds are unrestricted. Cash in deposit a/c £19,501.49	The village hall is used for Yoga, Pilates Harvest Festivals and fund raising events.	Charity Relief	80%	1,825	£934.40	£44.78	£93.44	£78.51	Zero	£31.40	Zero	Zero	£889.62	£44.78	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
10	Northleach	Top-up	Aldsworth Village Hall	Village Hall	As At 31 Mar 2021 Income 13,306.24 including Covid grants of £9669.21. Expenditure £14,325.21 including transfer to deposit account. Net loss £1220.97. Cash in bank a/cs £35,284.20	The village hall has a meeting room and is used by an art club keep fit club and for village events. Funds are held for the ongoing maintenance of village hall.	Charity Relief	80%	5,400	£2,764.80	£276.48	£276.48	£552.96	Zero	£221.18	Zero	Zero	£2,488.32	£276.48	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
11	Ermin	Top-up	Trustees of Sapperton Village Hall	Village Hall	As At 31 March 2022 Total Income £12,223 including £10,667 from government grants. Total Expenditure £25,117. Cash in fundraising account £6316 plus £1443 in bank account	Village hall for use of the community. In the last financial year The hall has spent £20,630 improving the hall, including £16,857.60 on heating installation plus cost of oil, £2396 on windows, £949 on chairs and £427 on handyman expenses. The hall receives regular monthly donations of £20, plus adhoc anonymous donations. General running costs of the hall amounted to approximately £3453.	Charity Relief	80%	3,500	£1,746.50	£104.35	£179.20	£182.66	Zero	£73.06	Zero	Zero	£1,687.65	£104.35	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
12	The Ampreys & Hampton	Top-Up	Poulton Village Hall Committee	Village Hall	As at 31 Oct 2021 Net profit £16,526. Income £62,491 Expenditure £45,965 Bank a/c £48,357	The village hall is used for Post Office out-reach, the Table Tennis club, for yoga and Pilates classes, the Film Club and a village Hall Community Café.	Charity Relief	80%	2,800	£1,433.60	£115.91	£143.36	£202.54	Zero	£81.02	Zero	Zero	£1,317.69	£115.91	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
13	Lechlade, Kempford & Fairford South	Top-Up	Lechlade Library Ltd	Library & Voluntary Tourist Information Centre which is registered as a charity.	As at 30 June 2022 Total Income £12,006 (including grant of £7500), Total Expenditure £10,717. Cash at Bank £36,314 (of which £7500 is attributed to future years) so £28,814 is unrestricted.	The property is used as a community library under an agreement with Gloucestershire County Council and is managed by volunteers, who also manage a Visitor Information Centre. In the last full year of operation there were 14,783 visitors to the library. Letter to support application received from Lechlade Town Council. A grant of £10,000 per year is received from GCC until 2025.	Charitable Relief	80%	12,500	£6,400.00	£640.00	£640.00	£1,280.00	Zero	£512.00	640.00	£256.00	£6,400.00	Zero	The Organisation supports the aims of the Council by supporting health and well being and enabling a vibrant economy.
14	Fosseridge	Top-Up	Trustees of Bledington Village Hall	Village Hall	As at 31 March 2021 Net Profit was £7,373.69. Income including Donations & Grants £12,834.52, Expenditure £5460.83. Cash and Bank £24,817.93. Restricted funds are £139.00.	The hall is used by the Brownies, Guides, a Toddler Group for Yoga, Coffee Mornings, sales and parties. The trustees intend to use £15,000 of the bank balance for refurbishment.	Charitable Relief	80%	3,300	£1,689.60	£85.13	£168.96	£149.17	Zero	£59.67	Zero	Zero	£1,604.47	£85.13	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
15	Blockley	Top-Up	Blockley Heritage Society	Meeting Room	As at 5 Apr 2022. Income £10,588, Expenditure £9814, Surplus £774.00. Cash at Bank £28,324	The Societies objective are to promote the local history of Blockley by preservation and display of antiquities and other object's. The premises are also used by Blockley Parish Council, the Heritage Society, Over 60's Exercise Classes, Yoga & Pilates Classes, Mother & Toddler Group and various other groups.	Charitable Relief	80%	3,100	£1,587.20	£158.72	£158.72	£317.44	Zero	£126.98	Zero	Zero	Zero	£158.72	Although the Organisation meets the aims of the Council, the total income and reserves of the society are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
16	Coln Valley	Top-Up	Coln Valley Village Hall Committee	Village Hall	As At 30 June 2022 Cash at Bank £18,057. Income £4428 Expenditure £3464, Profit £964. There are no restricted reserves.	The Village Hall is used by Coln Churches and Choir for meetings. The hall is also used for Fitness Classes, community events and is available for private hire.	Charitable Relief	80%	1,850	£923.15	£94.72	£94.72	£189.44	Zero	£75.77	Zero	Zero	£852.48	£94.72	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.

ID	Ward	Type	Business Name	Type of Business	Overall Financial Position	Comments	Mandatory Relief Already Awarded*		Rateable Value £	Total Rates	Annual Rates Payable by claimant After Deduction for Mandatory Relief, SBR, Transition & Expanded Retail	Value of Expanded Retail Discount	Total Discretionary Relief Granted for Previous	Leaving Customer to pay	Cost to CDC of Relief Granted at rate of 40%	2022/23 Recommendation	Cost to CDC of Proposal	Total Relief Proposed including Recommendation	Leaving Customer to Pay	Basis for Recommendation
17	Bourton Vale	Top-Up	Cold Aston Village Hall	Village Hall	As at 31 May 2022 Net Profit was £1571. Cash at Bank £15,001 (Excluding Drystone Repair Fund of £7000). Total Expenditure £7750, Total Income £9142.	The Village Hall is used for Upholstery Classes, Dog Training Classes, Coffee and Breakfast mornings, quiz nights and for private bookings. The hall is also used by the village church.	Charitable Relief	80%	1,775	£908.80	£52.21	£90.88	£91.40	Zero	£36.56	Zero	Zero	£856.59	£52.21	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
18	The Ampneys & Hampton	Top-up	Trustees of Ampney Crucis Village Hall	Village Hall	As at 31 Dec 2021 Deficit £7473. Income £5,516, Expenditure £12,988 due to £10,585 spent on heating system. Bank account £14,046.	Used by Toddler Group, Adult Ballet, Pilates, Yoga, Art Group, W.I. Gardening Club and is available for private parties and social events. Bookings are down but are slowly starting to recover. Heating system cost £10,585 and this contributed to deficit. Expenditure in 2021 was £5237.	Charitable Relief	80%	3,800	£1,945.60	£122.20	£194.56	£213.82	Zero	£85.53	Zero	Zero	£1,823.40	£122.20	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
19	St Michael's	Top-Up	Stroud & Cotswold District CAB	Citizens Advice Bureau Offices	As at 31 March 2022 Total Income was £136,297, total expenses £99,386. Total Profit for year £36,911. Last year loss was £3617. Bank account is combined with finances for Stroud.	Providing general advice and associated administration on a wide range of issues including benefits, debt, employment etc. The offices are also used as a collection point for clients to collect the Aldi and Co-op Vouchers distributed for a household support fund.	Charitable Relief	80%	8,600	£4,403.20	£880.64	Zero	£880.64	Zero	£352.26	£880.64	£352.26	£4,403.20	Zero	The Organisation supports the aims of the Council by supporting the Councils priority of delivering a high standard of service and helping support a vibrant economy.
20	Kemble	Top-Up	Trustees of Rodmarton Village Hall	Village Hall	As at 31 March 2022 Net Profit was £1690. Income £9740 & Expenditure £8049.49. Cash at Bank unknown by the chartered accountants appointed to audit the accounts.	The local school regularly uses the hall for lunches, lessons and P.E. The hall is also used for church fundraising, christening parties and children's parties.	Charitable Relief	80%	3,600	£1,843.20	£146.89	£184.32	£256.69	Zero	£102.68	Zero	Zero	£1,696.31	£146.89	Although the Organisation meets the aims of the Council, the halls has not provided financial information to suggest that it's reserves are insufficient to meet the Business Rates Liability for the 2022/2023 financial year.
21	Page 17 Four Acres	Top-up	1st Cirencester Scouts	Scout Hut	As At 31 March 2022 Total Income £3798, Total Expenditure £2608.38 (excluding missing insurance payment figure) which average £1100 per annum, Net Profit £1,189 Cash at Bank £10,939.	The Scout Hut is used by approximately 60 members comprising Beavers, Cubs, Scouts and Explorers who use the Scout Hut 4 nights a week. The Scout hut is also used by the Churn Project - Men's Sheds and is also used by a Knit & Natter Group.	Charitable Relief	80%	7,000	£3,584.00	£313.49	£358.40	£547.58	Zero	£219.03	£313.49	£125.40	£3,584.00	Zero	The Organisation supports the aims of the Council by supporting health and well being and enabling a vibrant economy.
22	Colin Valley	Top-up	Trustees of Winstone Village Hall	Village Hall	As at 28 February 2022 Cash at Bank and in hand £40,818.12. Income £3,682.43 & Expenditure £2,011.00. Several Covid grants have been awarded including £8000 awarded May 2021.	The hall is used for community events for the village and is also used by the Women's Institutes and the Bowls Club . The hall has also been used to tuition lessons in English.	Charitable Relief	80%	2,475	£1,267.20	£117.98	£126.72	£206.03	Zero	£82.41	Zero	Zero	£1,149.22	£117.98	Although the Organisation meets the aims of the Council, the halls total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.
23	Ermin	Top-up	National Star Foundation	Offices, Assessment Centre for National Star Foundation Charity	As at 31 August 2021, Restricted Funds £2,734,756, Unrestricted funds £31,462,620. Total Expenditure from unrestricted funds was £30,815,134. Total net income in year was £1,958,162.	The National Star Centre provides both residential and day services for people of all ages who have complex disabilities, so that they can develop and sustain personal skills. The National Star Centre is a centre of excellence offering specialist expert advice for both professionals and individuals with disabilities.	Mandatory Relief	80%	14,750	£7,552.00	£1,510.40	Zero	Zero	£1,510.40	Zero	Zero	£6,041.60	£1,510.40	Although the Organisation supports the aims of the Council by supporting health and wellbeing , the income and reserves are sufficient to meet the Business Rates Liability for 2022/2023.	
24	Watermoor	Top-Up	New Brewery Arts Ltd	Affordable Hostel Accommodation	The latest available financial statements (dated 28/2/22) disclose annual expenditure of £735,819 and unrestricted funds of £206,694. There are therefore insufficient funds to continue to operate for more than 12 months.	The Barrel Store offers hostel accommodation to a wide range of people visiting Cirencester and the Cotswolds. The Barrel store accommodates 43 people over 14 rooms and is organised so individuals, couples, families and groups can stay in private rooms or expanded dorms. Accommodation is offered in partnership with YHA. The Barrel Store works closely with Cotswold Tourism and in the past 12 months guests have been welcomed from around the world. Income from the Barrel Store is used to directly support the charitable income of New Brewery Arts.	Charitable Relief	80%	17,500	£8,960.00	£896.00	£896.00	£1,792.00	Zero	£716.80	£1,792.00	£716.80	£8,960.00	Zero	The Organisation supports the Council's priority of supporting health and wellbeing, thereby enabling a vibrant economy.
25	Watermoor	Top-Up	New Brewery Arts Ltd	Contemporary Galleries, Artists' Studio and Shop	The latest available financial statements (dated 28/2/22) disclose annual expenditure of £735,819 and unrestricted funds of £206,694. There are therefore insufficient funds to continue to operate for more than 12 months.	New Brewery Arts support local crafts and visual arts through subsidised studios on site, as well as selling their work through the shop, use of Etsy Made Local and arranging craft fairs or by employing local crafts people as tutors. Support is provided to the local community by working with groups who find arts and creativity difficult to access, this is done through a bursary scheme .Work is also undertaken alongside local organisations such as Churn Project, local schools, colleges and universities. Visitor figures for the current year are 168,000. The footfall is considered a factor for the Cotswolds having one of the highest levels of arts and culture engagement in the country at 62% (Active Lives Survey). The cafe space (approximately 12% of floor space) is operated by Glaze Cafe who have been running the cafe since 12 January 2022.	Charitable Relief	80%	91,000	£46,592.00	£4,659.20	£4,659.20	£6,988.80	£594.59	£2,795.52	£2,329.60	£931.84	£44,262.40	2329.60 (5% of charge)	The Organisation supports the Council's priority of supporting health and wellbeing, thereby enabling a vibrant economy. The Independent Café occupies just over 10% of floor space.

ID	Ward	Type	Business Name	Type of Business	Overall Financial Position	Comments	Mandatory Relief Already Awarded*		Rateable Value £	Total Rates	Annual Rates Payable by claimant After Deduction for Mandatory Relief, SBR, Transition & Expanded Retail	Value of Expanded Retail Discount	Total Discretionary Relief Granted for Previous	Leaving Customer to pay	Cost to CDC of Relief Granted at rate of 40%	2022/23 Recommendation	Cost to CDC of Proposal	Total Relief Proposed including Recommendation	Leaving Customer to Pay	Basis for Recommendation
26	The Ampneys & Hampton	Top-Up	Barnsley & Beeches Cricket Club	Cricket Pavilion	As at 30 Sept 2022 Balance in bank account £10,292.55. Expenses £5294.32 Income £4644.80. Net Loss £646.72.	Barnsley & Beeches Cricket Club is a small village cricket club, providing facilities to support two teams in the Cotswold District Cricket League. There are currently 14 adult members, 2 Junior members and 3 Vice presidents. The club has raised over £15,000 for the MacMillan & Cotswold Prostrate Caner charities through fund raising cricket tournaments.	CASC	80%	405	£207.36	£20.73	£20.73	£41.47	Zero	£16.59	Zero	Zero	Zero	£20.73	Although the Organisation meets the aims of the Council, the clubs total income and reserves are sufficient to meet the Business Rates Liability for the 2022/2023 financial year.