



22 February 2024

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

A Deputy Leader of the Council and Cabinet Member for Finance Decision Meeting will be held at the Council Chamber - Council Offices, Trinity Road, Cirencester, GL7 1PX on **Monday, 4 March 2024 at 2.00 pm.**

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 interest by either the Cabinet Member and any Officers or other Members present.

2. **Applications for Discretionary Rate Relief (Pages 3 - 10)**

Purpose

To determine one new application and fourteen renewal applications for Discretionary Rate Relief submitted under Section 47 of the Local Government Finance Act 1988 for the financial years 2023/24 and 2024/2025.

Recommendations

That the Deputy Leader and Cabinet Member for Finance

Approve applications for;

1. Cotswold Conservation Board, premises at Upper Rissington
2. Trustees Old School Committee
3. Brimpsfield Village Hall
4. Churn Neighbourhood Project
5. New Brewery Arts Ltd
6. New Brewery Arts Ltd
7. Stroud & District Citizens Advice Bureau
8. Cirencester Opportunity Group
9. Cotswold Conservation Board, premises at Coln Rogers
10. Cotswold Conservation Board, vacated premises at Northleach
11. Lechlade Library Ltd
12. Headspace

And refuses applications for;

13. Tarbarrow Cricket Club
14. Withington Village Hall Committee
15. Trustees of Longborough & Sezincote Village Hall

DEADLINE FOR COMMENTS: NOON ON 1 MARCH 2024

Note: Any Member who wishes to comment on an item is requested to send those comments (preferably by e-mail) to democratic@cotswold.gov.uk

(END)

Agenda Item 2



COTSWOLD
DISTRICT COUNCIL

Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	DEPUTY LEADER AND CABINET MEMBER FOR FINANCE DECISION MEETING
Subject	APPLICATIONS FOR DISCRETIONARY RATE RELIEF
Wards affected	Abbey, Moreton West, Sandywell, Ermin, St Michael's, Fosserridge, Watermoor, Coln Valley, The Rissingtons, Northleach, Lechlade Kempford & Fairford South, Bourton Village
Accountable member	Councillor Mike Evemy, Deputy Leader and Cabinet Member for Finance Email: mike.evemy@cotswold.gov.uk
Accountable officer	Jon Dearing, Assistant Director Resident Services Email: jon.dearing@cotswold.gov.uk
Author	Julie Beaumont, Revenues & Benefits Officer Email: democratic@cotswold.gov.uk
Summary/Purpose	To determine one new application and fourteen renewal applications for Discretionary Rate Relief submitted under Section 47 of the Local Government Finance Act 1988 for the financial years 2023/24 and 2024/2025.
Annexes	Annex A – Details of Discretionary Rates Relief Applications Annex B - Policy Criteria
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 either support the Council's priorities or have provided evidence of financial circumstances which meet the criteria (set out at Appendix B section 3) to justify an award.</p> <p>That the Deputy Leader and Cabinet Member for Finance approves applications for:</p> <ol style="list-style-type: none"> 1. Cotswold Conservation Board, premises at Upper Rissington 2. Trustees Old School Committee 3. Brimpsfield Village Hall 4. Churn Neighbourhood Project 5. New Brewery Arts Ltd



	<ol style="list-style-type: none">6. New Brewery Arts Ltd7. Stroud & District Citizens Advice Bureau8. Cirencester Opportunity Group9. Cotswold Conservation Board, premises at Coln Rogers10. Cotswold Conservation Board, vacated premises at Northleach11. Lechlade Library Ltd12. Headspace <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> <p>That the Deputy Leader and Cabinet Member for Finance refuses applications for:</p> <ol style="list-style-type: none">13. Tarbarrow Cricket Club14. Withington Village Hall Committee15. Trustees of Longborough & Sezincote Village Hall
Corporate priorities	<ul style="list-style-type: none">• Delivering Good Services• Responding to the Climate Emergency• Supporting Communities• Supporting the Economy
Key Decision	NO
Exempt	NO
Consultees/ Consultation	Deputy Leader & Cabinet Member for Finance, Chief Executive Officer, Chief Finance Officer, Interim Head of Legal Services, Director of Governance, Business Manager for Environmental, Welfare & Revenue, Interim Managing Director, and Finance Team.



1. EXECUTIVE SUMMARY

- 1.1 This report is to determine one new application for discretionary rate relief, and fourteen renewal applications.

2. BACKGROUND

- 2.1 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.
- 2.2 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. The revaluation of all business premises in England for 01 April 2023 is complete and it is therefore recommended that consideration be given for two financial years to these current applications.

3. MAIN POINTS

- 3.1 The Council has received one new application and fourteen renewal applications for Discretionary Rate Relief in relation to business rate liabilities for the 2023/24 financial year. An overview of the applications is detailed in the supporting documentation at Annex A.

4. FINANCIAL IMPLICATIONS

- 4.1 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 £15,739.85 for the financial year 2023/24. 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 £6295.94
- 4.2 Based on the NNDR1 return submitted to Central Government in January 2024, collectable Non-Domestic Rating income is estimated to be £33.737 million for 2024/25, of which £13.49 million (40%) is the Council's share.

5.0 LEGAL IMPLICATIONS

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 regarding its published Policy on Discretionary Rate Relief.



6. RISK ASSESSMENT

- 6.1 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.

7. EQUALITIES IMPACT

- 7.1 There are no equalities impacts for these Discretionary Rates Relief Applications

8. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

- 8.1 There are no direct climate change implications for the Council.

9. ALTERNATIVE OPTIONS

- 9.1 The Deputy Leader could decide to award a different level of Rates Relief to that recommended within the report.

10. BACKGROUND PAPERS

- 10.1 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	2022/2023 Relief Granted			2023/2024 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%	2023/24 Recommendation	Cost to CDC of Proposal	Total Relief Proposed including Recommendation		Leaving Customer to Pay
NEW APPLICATIONS FOR 2023/24 FINANCIAL YEAR																				
1	The Risingtons	Discretionary Rates Relief	Cotswold Conservation Board	A Not for Profit independent statutory body	As at 31 March 2023 a net profit of £18,642. Total unrestricted Funds are £227,523 comprising £76,357 of General Fund balances and £151,166 of earmarked reserves. Total Expenditure was £2,485,984 Expenditure is largely financed by DEFRA Grants and local authority contributions.	The statutory purpose of Cotswold Conservation Board is to conserve, enhance and increase the understand and enjoyment by the public of the Cotswold Area of Outstanding Natural Beauty. The board operated to a budget based on grant aid from Defra, Natural England, Water Authorities, Rural Payment Agency and local authorities. The Secretary of State appoints fourteen members of the Board and another 15 are appointed by Local Authorities and 8 are appointed by Parish & Town Councils. Cotswold Conservation Board moved to Cotswold Business Centre in April 2023.	None		£1,175	£586.33	£500.37	Zero	Zero	Zero	£500.37	£200.15	£500.37	Zero	The Organisation supports the aims of the Council by supporting health and well being and enabling a vibrant economy.	
RENEWAL APPLICATIONS FOR 2023/24 FINANCIAL YEAR																				
1	Abbey	Top-Up	Tarbarrow Cricket Club	Clubhouse & Premises	As at 31 Dec 2022 Net Profit £543. Cash at Bank £2315. Expenditure £1547. Just over £2000 is held for maintenance of equipment. Rateable Value of premises has reduced from 01 April 2023.	Cricket Club Pavilion and grounds used weekday evenings and at weekends	Charitable Relief	80%	860	£440.32	£22.01	£66.05	£102.40	Zero	£40.96	Zero	Zero	£22.01	Although the Organisation meets the aims of the Council the Cricket Clubs Total income and reserves are sufficient to meet the Business Rates Liability for the 2023/2024 Financial Year.	
2	Moreton West	Top Up	Trustees Old School Committee Bourton On-The Hill	Village Hall	As at 31 Dec 2022 Net Loss of £1,138. Cash at Bank £6240. Expenditure £10,231. (including Equipment and Renovations totalling £3755) No Grants received just donation of £320 towards costs. Funds are unrestricted.	The village hall is used for community events, Toddler Group, Bridge Club, U3a ,dancing and as a Rural Cinema. The hall is hired by local organisations. A major failure of the hall boiler at the end of 2022 resulted in a loss of income as all activities needed to be cancelled.	Charitable Relief	80%	3,050	£1,561.60	£65.51	£196.54	£248.32	Zero	£99.33	£262.05	£104.82	£1,310.23	Zero	The Organisation supports the aims of the Council by supporting the Council's priority of delivering a high standard of service and help to support a vibrant economy
3	Sandywell	Top Up	Withington Village Hall Committee	Village Hall	As at 31 Dec 2022 net loss of £1943.00. Cash at bank £18,142.49 (excluding creditors amounting to £944). Expenditure £9279. All funds are unrestricted.	The village hall is used for School P.E. lessons, family celebrations and Railway Enthusiasts Club. Grant of £750 received from Parish Council in return for free use of premises.	Charitable Relief	80%	2,125	£1,088.00	£54.40	£163.20	Zero	£88.14	Zero	Zero	£1,033.60	£54.40	Although the Organisation meets the aims of the Council the Cricket Clubs Total income and reserves are sufficient to meet the Business Rates Liability for the 2023/2024 Financial Year.	
4	Ermin	Top Up	Brimpsfield Village Hall	Village Hall	The latest available financial statements dated 31 March 2023 disclose an annual income of £18,335.65, expenditure of £39,612.72 and a deficit of £21,277.07. There are funds of £12,534.89. There are therefore insufficient funds to continue to operate for more than 12 months.	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, village meetings, national and local elections, etc. The Village hall is a timber construction which has undergone an extension to the front of the premises (phase 1 of works). As the hall is a timber construction it requires a lot of routine maintenance and refurbishment (phase 2 of works) is due to be completed next financial year.	Charitable Relief	80%	2,550	£1,305.60	£57.33	£171.98	£217.60	Zero	£87.04	£229.31	£91.72	£1,146.55	Zero	The Organisation supports the aims of the Council by supporting the Council's priority of delivering a high standard of service and help to support a vibrant economy
5	St Michael's	Top-Up	Churn Neighbourhood Project	Community Support for Vulnerable People	As at 31 July 2023, Income £482,817 . Expenditure £429,478 . Profit £53,339 . Cash at Bank £215,132 Unrestricted funds £86,237, Restricted funds £127,642.	Provision of community based support for family groups, toddler groups, anti natal classes, women's support group and other community based projects. The community room is regularly used by Adult Education and Cirencester College to deliver training courses in Maths and English as well as art based projects. Over 1000 people each year access the services of Churn Neighbourhood Project.	Charitable Relief	80%	18,250	£9,344.00	£404.82	£1,214.48	£1,536.00	Zero	£614.40	£1,619.30	£647.72	£9,344.00	Zero	The Organisation supports the Council's priority of supporting health and wellbeing, thereby enabling a vibrant economy.
6	Fossieridge	Top Up	Trustees of Longborough & Sezincote Village Hall.	Village Hall	As at 31 Jan 2023 the balance at the bank was £15,370. Income including grants and donations £16,137.53 Expenses £14,562.19 Profit £1,575.34	The Village Hall is used by Mother and Toddler groups, for Films and quiz nights and by Longborough Opera in the summer. The local school also use the hall for three afternoons a week.	Charitable Relief	80%	2,250	£1,152.00	£50.58	£151.75	£192.00	Zero	£76.80	Zero	Zero	£961.08	£50.58	Although the Organisation meets the aims of the Council the Village Halls total income and reserves are sufficient to meet the Business Rates Liability for the 2023/2024 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%	2023/24 Recommendation	Cost to CDC of Proposal	Total Relief Proposed including Recommendation	Leaving Customer to Pay	Basis for Recommendation	
7	Watermoor	Top-up	New Brewery Arts Ltd	Affordable Hostel Accommodation	The latest available financial statements (dated 28/02/23) disclose unrestricted annual income of £819,254, expenditure of £882,722 and a deficit of £63,468. There are unrestricted funds of £143,226. 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 has 14 rooms and is organised so individuals, couples, families and groups can stay in private rooms or expanded dorms. Room rates are kept low. Accommodation is offered in partnership with YHA. The Barrel Store works closely with Cotswold Tourism to support the local tourism industry and in the past 12 months has welcomed guests to the Cotswold from around the World. Income from the Barrel Store is used to directly support the charitable income of New Brewery Arts.	Charitable Relief	80%	16,750	£8,576.00	£428.80	£1,286.40	£1,792.00	Zero	716.80	£1,715.20	£686.08	£8,358.25	Zero	The Organisation supports the Council's priority of supporting health and wellbeing, thereby enabling a vibrant economy.
8	Watermoor	Top-up	New Brewery Arts Ltd	Contemporary Galleries, Artists' Studio and Shop	The latest available financial statements (dated 28/02/23) disclose unrestricted annual income of £819,254, expenditure of £882,722 and a deficit of £63,468. There are unrestricted funds of £143,226. There are therefore insufficient funds to continue to operate for more than 12 months.	New Brewery Arts uses its premises to connect people with hand-made crafts through free exhibitions, programmes of classes and the provision of support to professional craftspeople. It supports 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 with The Churn Project, local schools and colleges. New Brewery Arts is considered one of the most significant cultural organisations in the district and is one of the highest levels of arts and culture in the country at 62% (Active Lives survey). Visitor figures were 155,046 last year. There is a cafe operated by Glaze Cirencester and 10% of the business rates is recovered through this arrangement which has been in place since January 2022.	Charitable Relief	80%	104,000	£53,248.00	£2,662.40	£7,987.20	£4,659.20	£2,329.60	1863.68	£5,324.80	£2,129.92	£51,916.80	£1,331.20	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 and the business rates are recovered for this café area.
9	St Michael's	Top-up	Stroud & District Citizens Advice Bureau	Citizens Advice Bureau Office located in Cirencester	Simplified accounts for Cirencester Office record as at 31 March 2023 a Total Income £152,631, Total Expenditure £123,934 and Total Profit £28,707. Cotswold Money Advice is restricted and made a loss of £21,796.	Providing general and specialist advice and administration on a wide range of issues including benefits, debt, employment, energy, relationships and the EU Settlement Scheme.	Charitable Relief	80%	£11,500	£5,888.00	£931.09	Zero	£880.64	Zero	352.26	£931.09	£372.44	£5,888.00	Zero	The Organisation supports the aims of the Council by supporting the Council's priority of delivering a high standard of service and helping support a vibrant economy.
10	St Michael's	Top-Up	Cirencester Opportunity Group	Pre-School	As at 31 August 2023 unrestricted annual income of £117,894, expenditure of £194,940 and a deficit of £77,046. There are unrestricted funds of £80,927. There are therefore insufficient funds to continue to operate for more than 12 months.	Cirencester Opportunity Group is a charity providing integrated education for preschool children and support for their families. The Early Intervention Outreach Team arrange home visits and help vulnerable families with support, counselling and liaise with family support workers, social workers and medical professionals when necessary. In 2022 The Cirencester Food Bank started hiring the annex part of the Opportunity Group Building at a minimal hire fee to cover basic energy usage and operational costs.	Charitable Relief	80%	£4,200	£2,150.40	£430.08	Zero	£1,996.80	Zero	798.72	£430.08	£172.03	£2,150.40	Zero	The Organisation supports the aims of the Council by supporting health and wellbeing and enabling a vibrant economy.
11	Coln Valley	Discretionary Rates Relief	Cotswold Conservation Board	A Not for Profit independent statutory body	As at 31 March 2023 a net profit of £18,642. Total unrestricted Funds are £227,523 comprising £76,357 of General Fund balances and £151,166 of earmarked reserves. Total Expenditure was £2,485,984 Expenditure is largely financed by DEFRA	The statutory purpose of Cotswold Conservation Board is to conserve, enhance and increase the understand and enjoyment by the public of the Cotswold Area of Outstanding Natural Beauty. The board operated to a budget based on grant aid from Defra, Natural England, Water Authorities, Rural Payment Agency and local authorities. The Secretary of State appoints fourteen members of the Board and another 15 are appointed by Local Authorities and 8 are appointed by Parish & Town Councils. Upper Coln Farm is used as Storage Space for Cotswold Conservation Board.	None	£6,200	£3,093.80	£2,410.17	Zero	£565.99	Zero	£226.40	£2,410.00	£964.00	£3,093.80	Zero	The Organisation supports the aims of the Council by supporting health and wellbeing and enabling a vibrant economy.	
12	Northleach	Discretionary Rates Relief	Cotswold Conservation Board	A Not for Profit independent statutory body	As at 31 March 2023 a net profit of £18,642. Total unrestricted Funds are £227,523 comprising £76,357 of General Fund balances and £151,166 of earmarked reserves. Total Expenditure was £2,485,984 Expenditure is largely financed by DEFRA	The statutory purpose of Cotswold Conservation Board is to conserve, enhance and increase the understand and enjoyment by the public of the Cotswold Area of Outstanding Natural Beauty. The board operated to a budget based on grant aid from Defra, Natural England, Water Authorities, Rural Payment Agency and local authorities. The Secretary of State appoints fourteen members of the Board and another 15 are appointed by Local Authorities and 8 are appointed by Parish & Town Councils. Premises were previously occupied at The Old Prison, Northleach.	None	£12,000	£409.01 Pro Rata for 25 days	£375.78	Zero	£5,239.50	Zero	2095.8	£375.78	£150.31	£409.01	Zero	The Organisation supports the aims of the Council by supporting health and wellbeing and enabling a vibrant economy.	

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%	2023/24 Recommendation	Cost to CDC of Proposal	Total Relief Proposed including Recommendation	Leaving Customer to Pay	Basis for Recommendation
13	Lechlade, Kempsford & Fairford South	Top-up	Lechlade Library Ltd	Library & Voluntary Tourist Information Centre which is registered as a charity.	As at 30 June 2023 Total Income £12,769 (including grant of £7,500), Total Expenditure £13,591, Cash at Bank £35,492 (of which £7500 is attributed to future years) so £27,992 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 at not cost to Cotswold District Council. The library also provides computers and print facilities for customers and other members of the public. In the last full year of operation the library had 21,000 visitors. A grant of £10,000 per year is received from GCC until 2025 to fund essential operating costs.	Charitable Relief	80%	£14,500	£7,424.00	£336.89	£1,010.69	Zero	512	£1,347.58	£539.03	£6,737.88	Zero	The Organisation supports the aims of the Council by supporting health and wellbeing and enabling a vibrant economy
14	Bourton Village	Top-up	Headspace	Free Counselling Service for Young People aged 11 to 19 years in Bourton-On-the- Water area	Income amounted to £45,087. Expenditure was £29,596 and unrestricted funds were £185,740. Although there are sufficient funds to continue to operate for more than 12 months, Headspace have stated these funds support their business plan which aims to increase support for children from	Occupied in May 2021, the unit is used as a Bicycle workshop and for wellbeing activities including gardening. Headspace rely mainly on donations, events and grants for their income. They work closely with The Cotswold School. Originally set up using donations of £150,920. Over 90% of costs have been spent directly on counselling and wellbeing. Demand for the services has grown considerably in recent years.	Charitable Relief	80%	£6,900	£3,535.80	£594.29	Zero	Zero	225.28	£594.29	£237.72	£3,535.80	Zero	The Organisation supports the aims of the Council by supporting health and wellbeing.

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