



Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	DECISION MAKING MEETING – DEPUTY LEADER AND CABINET MEMBER FOR FINANCE
Report Number	AGENDA ITEM 2
Subject	APPLICATION FOR DISCRETIONARY RATE RELIEF
Wards affected	Northleach Chedworth & Churn Valley Abbey Sandywell Fairford North Moreton West Kemble Lechlade, Kempsford & Fairford South The Rissingtons Bourton Vale Blockley Siddington & Cerney Rural The Ampneys & Hampton Coln Valley Fosseridge Glumbolds, Ash With Avening Bourton Village St Michael's
Accountable member	Cllr Mike Evemy. Deputy Leader and Member for Finance Tel: 01285 623000 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 and nineteen renewal applications for Discretionary Rate Relief submitted under Section 47 of the Local



	Government Finance Act 1988 for the financial years 2021/22.
Annexes	Appendix A – Details of Discretionary Rates Relief Applications
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 priorities and have provided evidence of financial circumstances which justify an award.</p> <ul style="list-style-type: none">a) Headspace (Account 7600007123)b) The Trustees of Little Barrington Village Hall (Account 7100266991)c) Trustees of Rendcomb Village Hall (Account 7100135345)d) Tarbarrow Cricket Club (Account 7500002857)e) Andoversford Village Hall Committee (Account 7100264014)f) Palmer Hall Management Committee (Account 710010231X)g) Trustees of Old School Committee (Account 7101105223)h) 1st Fairford Scout Group (Account 7100713347)i) Trustees of Wyck Rissington Village Hall (Account 7500057897)j) Trustees of Naunton Village Hall (Account 7100233984)k) South Cerney Sailing Club Ltd (Account 7100840937) Recommended 33% of Business Rates costs in recognition of contribution to charitable and community leisure activities.l) Barnsley Church Hall Committee (Account 7101104193)m) Coln Valley Village Hall Committee (Account 7500141621)n) Trustees of Winstone Village Hall (Account 7100743008)o) Trustees of Bledington Village Hall (Account 7100174142)p) Avening Playgroup (Account 7500020082) <p>It is recommended that the Deputy Leader and Cabinet Member for Finance refuses the following Discretionary Rates Relief applications;</p> <ul style="list-style-type: none">q) Trustees of Coates Village Hall (Account 7100086585) Reserves amounted to £39,711 as at 31 March 2021.r) Trustees of St Georges Hall (Account 7100181457) Reserves amounted to £63,401 as at 31 March 2021.s) Trustees of Somerford Keynes Village Hall (Account 7100145155) Reserves amounted to £36,753 as at 31 March 2021.t) Churn Neighbourhood Project Ltd (Account 7500136283) Reserves amounted to £55,341 as at 31 July 2020.
Corporate priorities	<ul style="list-style-type: none">• Delivering our services to the highest standards



	<ul style="list-style-type: none">• 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 of the Council, Chief Executive Officer, Deputy Chief Executive Officer, Interim Head of Legal, Finance Business Partner and Group Manager.

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 meeting of 30 November 2021 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, it is recommended that consideration is given for one year to these current applications.

2. MAIN POINTS

- 2.1 The Council has received one new application and nineteen renewal applications for Discretionary Rate Relief in relation to Business Rate liability for the 2021/22 financial year.
- 2.2 An overview of the applications are detailed in the supporting documentation at Annex A.

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%
- 3.2 The Trustees of Little Barrington Village Hall, Tarbarrow Cricket Club, Palmer Hall Management Committee, Coln Valley Village Hall Committee, Headspace and Churn



Neighbourhood Project Ltd did not receive Covid Business grants. All other organisations have received Covid19 business support grants as detailed on the supporting documentation.

- 3.3 The financial impact on the Council on the provision of unfunded discretionary relief of this type is minimal. In 2020/21 the total loss of income to the Collection Fund for unfunded discretionary reliefs was £41,231 of which the Council's proportion was £16,492. The recommendations contained in this report represent a cost to the Council in 2021/22 of £2905.28.
- 3.4 As of 28th March 2022 the collection in respect of National Non Domestic Rates is £22,446,498 this represents 92.96% collected for 2021/22.

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.

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 Rate Relief to that recommended.

9. BACKGROUND PAPERS

- 9.1 There are no background papers.

(END)