



Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	DECISION MAKING MEETING – DEPUTY LEADER AND CABINET MEMBER FOR FINANCE
Report Number	AGENDA ITEM 3
Subject	APPLICATION FOR DISCRETIONARY RATE RELIEF
Wards affected	Abbey South Cerney Village Moreton West Stow Campden & Vale The Ampneys & Hampton Coln Valley Kemble Four Acres Grumbolds Ash with Avening St Michael's Blockley Sandywell Lechlade, Kempsford & Fairford South Chedworth & Churn Valley Sandywell Watermoor Ermin
Accountable member	Cllr Mike Evely. Deputy Leader and Cabinet Member for Finance Tel: 01285 623000 Email: mike.evely@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 four new application and twenty two 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) Broad Campden Village Hall (Account 7100192182)b) The Trustees of South Cerney Village Hall (Account 7100146179)c) Trustees of Ampney Crucis Village Hall (Account 7100078936)d) Trustees of Poole Keynes Village Hall (Account 7100129582)e) 1st Cirencester Scouts (Account 7100039440)f) Barnsley & Beeches Cricket Club (Account 7100083435)g) Kingscote Village Hall Committee (Account 7100308948)h) Stroud & District CAB (Account 7500130422) Income & Expenditure details supplied for just the Cirencester Office support the claim that it has operated at a financial loss.i) Trustees of Ebrington Village Hall (Account 7100201112)j) Upper Dowdeswell Village Hall Committee (Account 710027813X)k) Poulton Village Hall Committee (Account 7100130286)l) Trustees of Kempford Village Hall (Account 7100111017)m) North Cerney Village Hall Committee (Account 7100127133)n) Withington Village Hall Committee (Account 710029818X)o) New Brewery Arts Ltd (Account 7500155649)p) New Brewery Arts Ltd (7500155658) Discretionary Rates recommended at reduced rate of 15% of total charge in recognition of a new independent Café operator reopening the café area from 5th January 2022.)q) 1st Moreton Scout Troup (Account 710022048X)r) Progressive Farming Trust Ltd in respect of three different office accommodations. (Account 7500198751, 7500198831 & 7600009189) <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">s) Read Easy UK Ltd (Account 7600014385) The Administrative Head Office serves the whole of England & Wales and has reserves of £188,490 following expenditure costs of £187,117.t) St Edward's Hall Trustees (Account 7100240107) Reserves amounted to £57,671 as at 31 December 2020.u) Trustees of Bibury Village Hall (Account 710026753X) Two Trusts help to support the Village Hall and have substantial reserves at 31 December 2021.v) Cirencester Opportunity Group Ltd (Account 7500141980) Unrestricted reserves amounted to £68,053 as at 31 August 2021. Covid Nursery Relief of £1,046.05 has helped to mitigate the Business Rates charge for the current financial year.
-------------------	---



	<p>w) Blockley Village Hall Committee (Account 7100175667) Reserves of the Elisha Smith Institute amounted to £37,321.</p> <p>x) National Star Centre (Account 7500190041). Net income in the year was £1,958,162 and Reserves are sufficient to meet the Business Rates charge.</p>
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/ Consultation	Chief Executive Officer, Deputy Chief Executive Officer, Interim Head of Legal, Finance Business Partner and Group Manager for Resident Services.

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 be given for one year to these current applications.

2. MAIN POINTS

- 2.1 The Council has received four new applications and twenty two renewal applications for Discretionary Rate Relief in relation to Business Rate liability for the 2021/22 financial year. An overview of the applications is 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 Poole Keynes Village Hall, Kingscote Village Hall, Withington Village Hall, National Star Centre and Progressive Farming Trust did not received any Covid 19 business support grants. All other organisations have received Covid 19 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 £4852.86.

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 Rates Relief to that recommended.

9. BACKGROUND PAPERS

9.1 There are no background papers.

(END)