



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



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 meet the criteria (set out at Appendix B section 3) to justify an award.</p> <ul style="list-style-type: none">a) Brimpsfield Village Hallb) Trustees Of Longborough & Sezincote Village Hallc) Lechlade Library Ltdd) Stroud & Cotswold District CABe) 1st Cirencester Scoutsf) New Brewery Arts- Hostel Accommodationg) 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 Halli) Trustees of Shipton Reading Roomj) National Star Foundation – Storage Facilityk) Trustees of Chedworth Village Halll) Withington Villa Hall Committeem) Todenham Village Halln) Trustees of Compton Abdale Village Hall.o) Trustees Of Temple Guiting Village Hallp) Kingscote Village Hall Committeeq) Broad Campden Village Hall Committeer) Aldsworth Village Halls) Trustees of Sapperton Village Hallt) Poulton Village Hall Committeeu) Trustees of Bledington Village Hallv) Blockley Heritage Societyw) Coln Valley Village Hall Committeex) Cold Aston Village Hally) Trustees of Ampney Crucis Village Hallz) Trustees of Rodmarton Village Hallaa) Trustees of Winstone Village Hallbb) National Star Foundation – Offices & Assessment Centrecc) Barnsley & Beeches Cricket Club
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	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)