



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)