

Thursday, 27 May 2021

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## DELEGATED DECISIONS

You are summoned to a meeting of the Delegated Decisions Panel which will be held in person at the Council Offices, Woodgreen, Witney on **Monday, 7 June 2021 at 3.00 pm.**



Giles Hughes  
Chief Executive

To: Members of the Delegated Decisions Panel

Councillors: Councillor Suzi Coul

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. By participating in this meeting, you are consenting to be filmed.

As a matter of courtesy, if you intend to record any part of the proceedings please let the Committee Administrator know prior to the start of the meeting.

# AGENDA

1. **Notice of Decisions (Pages 3 - 4)**

To receive notice of the decisions taken at the meeting held on 14 April 2021.

2. **Discretionary Council Tax Discount (Pages 5 - 12)**

Purpose

To determine an application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended.

Recommendation

That the:

Application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended be determined by the Cabinet Member with responsibility for finance.

3. **Discretionary Rate Relief - Business Rates. Expanded Retail Discount and Nursery Discount (Pages 13 - 16)**

Purpose

This report sets out amendments to the Council's Discretionary Rate Relief Policy to reflect government proposals in supporting businesses as a result of the Coronavirus pandemic and provides details on two ongoing temporary measures;

- Expanded Retail Discount Relief
- Nursery Discount Relief

Recommendation

That the Cabinet Member for Finance and the Chief Executive Officer notes the contents of this report and endorses the following :

- Expanded Retail Relief as detailed in paragraph 2.1*
- Expanded Retail Relief as detailed in paragraph 2.2*

4. **Discretionary Business Rate Relief - New Applications and Renewals (Pages 17 - 24)**

Purpose

To consider both new Discretionary Rate relief applications and renewals.

Recommendation

*To approve the recommendations set out in Annex A of this report.*

(END)

# Agenda Item 1

## WEST OXFORDSHIRE DISTRICT COUNCIL

Record of decisions taken by the **Cabinet Member for Resources** at a meeting held via video conferencing on **Wednesday 14 April 2021** at 9:00 am in accordance with powers delegated by the Leader of the Council

### PRESENT

Councillor Toby Morris (Cabinet Member for Resources and Deputy Leader)

Officers in Attendance: Mandy Fathers (Business Manager Operational Services); Ben Amor (Senior Strategic Support Officer); and Adrienne Frazer (Strategic Support Officer)

The meeting started with a minutes silence to pay our respects to the late HRH Prince Philip, Duke of Edinburgh.

#### 1. NOTICE OF DECISIONS

The record of decisions taken at the meeting held on 7 April 2021, copies of which had been circulated, were agreed.

#### 2. FLOOD SUPPORT FOR COUNCIL TAX RESIDENTS AND BUSINESSES

The Cabinet Member received the report of the Business Manager for Operational Support and Enabling which requested support for households and businesses affected by flooding in the winter of 2020/2021.

It was noted that the Councillor referred to in the report was incorrect and should be amended to Councillor Morris. The Cabinet Member also noted that the risk mentioned in section 3.1, that more than six households may be flooded and therefore due an award, was unlikely to increase as the weather is now improving.

**DECISION:** The following recommendations were approved:


- a) The use of the Council's discretionary powers, in relation to Council Tax, as detailed within paragraph 2.4 of this report for those residential properties severely impacted by flooding;
- b) The award of additional discretionary council tax discounts as detailed in paragraph 2.3 of this report;
- c) The use of the Council's discretionary powers, in relation to Business Rates, as detailed within paragraph 2.7 of this report for those business properties severely impacted by flooding;
- d) That delegated authority be given to the Group Manager for Resident Services to review and approve such discounts in respect of Council Tax and Business Rates in consultation with the Deputy Leader and Cabinet Member for Finance.

**REASONS:** The Cabinet Member for Resources and Deputy Leader considered that it is important that residents are supported by the Council when their homes are affected.

The meeting closed at 9.10 am

Cabinet Member for Resources

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 <p><b>WEST OXFORDSHIRE DISTRICT COUNCIL</b></p>	<p><b>WEST OXFORDSHIRE DISTRICT COUNCIL</b></p>
<p>Name and date of Committee</p>	<p><b>PORTFOLIO HOLDER DELEGATED DECISION MAKING MEETING</b> <b>7 June 2021</b></p>
<p>Report Number</p>	<p><b>Agenda Item No. 2</b></p>
<p>Subject</p>	<p><b>DISCRETIONARY COUNCIL TAX DISCOUNT</b></p>
<p>Wards affected</p>	<p>Carterton South</p>
<p>Accountable member</p>	<p>Cllr Suzi Coul – Cabinet Member for Finance Email: <a href="mailto:suzi.coul@westoxon.gov.uk">suzi.coul@westoxon.gov.uk</a> Tel: 07775 464349</p>
<p>Accountable officer  Author</p>	<p>Jon Dearing – Group Manager for Resident Services Tel: 01993 861221 Email: <a href="mailto:jon.dearing@publicagroup.uk">jon.dearing@publicagroup.uk</a> Mandy Fathers – Business Manager for Operational Support and Enabling Tel: 01993 861232 Email: <a href="mailto:mandy.fathers@pubicagroup.uk">mandy.fathers@pubicagroup.uk</a></p>
<p>Summary/Purpose</p>	<p>To determine an application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended</p>
<p>Annexes</p>	<p>Annex A – Photographic evidence</p>
<p>Recommendation/s</p>	<p>That the: <i>a) Application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended be determined by the Cabinet Member with responsibility for finance</i></p>
<p>Corporate priorities</p>	<p>Delivering excellent modern services whilst ensuring the financial sustainability of the Council</p>
<p>Key Decision</p>	<p>NO</p>
<p>Exempt</p>	<p>NO</p>
<p>Consultees/ Consultation</p>	<p>Chief Executive Officer, Chief Finance Officer, Monitoring Officer, Group Manager for Resident Services</p>

## **1. BACKGROUND**

- 1.1. The Council has been approached by the executor of a deceased resident; Mrs Joan Huckvale formerly of 9 Oakfield Road, Carterton OX18 3SW to request a discretionary discount be applied to the Council Tax account of the property.

## **2. MAIN POINTS**

- 2.1. Mrs Huckvale passed away on 29 February 2020. A Class F1 Exemption (awaiting probate) was applied to the council tax account for the period 29 February 2020 to 6 April 2020.
- 2.2. Probate was awarded on from 7 April which resulted in a Class F2 being applied to the account for the six month period covering 7 April 2020 to 6 October 2020.
- 2.3. Both exemptions are 100% of the council tax liability and are covered under The Council Tax (Exempt Dwelling) Order 1992 and are for a period of up to six months.
- 2.4. The executor, Mr David Huckvale who resides in North Yorkshire is seeking a discretionary council tax discount for an 88 day period covering 7 April 2020 to 3 July 2020 totalling £411.91. The reason for this is as follows:
  - When probate was awarded on 7 April 2020 the country was in full lockdown due to the Covid-19 pandemic; resulting in restrictions which made it impossible for the executor to carry out any work on the deceased's property. This included care-taking of personal effects, disposing of furniture, goods and chattels, cleaning, repair work and any required decoration of the property in preparation for sale or disposal.
  - The restrictions imposed on the nation overruled the legal right of executors to perform his duties until he was legally able to gain access to the property and engage the services of professional and others to carry out the preparatory work described above.
- 2.5. It wasn't until restrictions began to ease on 4 July 2020 that the executor was able to commence preparations on the property for sale and disposal.
- 2.6. Although the period has been covered by a 100% exemption the executor is stating that due to restrictions resulting in the property not being made ready for sale and disposal there was no benefit to him and that this period should be considered as an addition and awarded a discretionary discount.

## **3. FINANCIAL IMPLICATIONS**

- 3.1. The financial burden of awarding a Section 13A discount falls to the billing authority (this Council) rather than from the Collection Fund and as a consequence Section 13A discounts should only be considered in exceptional circumstances.
- 3.2. The Council has no budget for granting such relief and so any expenditure would be met from general fund balances.
- 3.3. If relief is granted for the period in question this would amount to £411.91 in this case.

## **4. LEGAL IMPLICATIONS**

- 4.1. Under Section 13A of the Local Government Finance Act 1992 (as amended by Section 76 of the Local Government Act 2003) there are no legal implications.

**5. RISK ASSESSMENT**

- 5.1. There is a risk that by approving this award may lead to setting a precedent for similar requests being made; however there is also a risk that if we fail to approve due only to budget considerations the decision could be challenged.

**6. EQUALITIES IMPACT**

- 6.1. There are no unacceptable adverse effects on the protected characteristics covered by the Equalities Act that have been identified

**7. ALTERNATIVE OPTIONS**

- 7.1. The Cabinet Member may decide to apply for lower percentage of discount as follows:

- 80% = £329.52
- 60% = £247.14
- 40% = £164.76
- 20% = £82.38

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**s13A Discretionary Council Tax report - ANNEX A**









 <p><b>WEST OXFORDSHIRE DISTRICT COUNCIL</b></p>	<p><b>WEST OXFORDSHIRE DISTRICT COUNCIL</b></p>
<p>Name and date of Committee</p>	<p><b>Delegated Decisions Meeting with cabinet member with Responsibility for Finance 7<sup>th</sup> June 2021</b></p>
<p>Report Number</p>	<p><b>Agenda Item No. 3</b></p>
<p>Subject</p>	<p><b>DISCRETIONARY RATE RELIEF – BUSINESS RATES. EXPANDED RETAIL DISCOUNT AND NURSERY DISCOUNT</b></p>
<p>Wards affected</p>	<p>ALL</p>
<p>Accountable member</p>	<p>Cllr Suzi Coul – Cabinet Member for Finance Email: <a href="mailto:suzi.coul@westoxon.gob.uk">suzi.coul@westoxon.gob.uk</a> Tel: 07775 464349</p>
<p>Accountable officer  Author</p>	<p>Jon Dearing – Group Manager for Resident Services Tel: 01993 861221 Email: <a href="mailto:jon.dearing@publicagroup.uk">jon.dearing@publicagroup.uk</a>  Mandy Fathers – Business Manager for Operational Support and Enabling Tel: 01993 861232 Email: <a href="mailto:mandy.fathers@pubicagroup.uk">mandy.fathers@pubicagroup.uk</a></p>
<p>Summary/Purpose</p>	<p>This report sets out amendments to the Council’s Discretionary Rate Relief Policy to reflect government proposals in supporting businesses as a result of the Coronavirus pandemic and provides details on two ongoing temporary measures;</p> <ul style="list-style-type: none"> <li>• Expanded Retail Discount Relief</li> <li>• Nursery Discount Relief</li> </ul>
<p>Annexes</p>	<p>None</p>
<p>Recommendation/s</p>	<p>That the Cabinet Member for Finance and the Chief Executive Officer notes the contents of this report and endorses the following :</p> <p style="margin-left: 40px;"><i>a) Expanded Retail Relief as detailed in paragraph 2.1</i></p> <p style="margin-left: 40px;"><i>b) Expanded Retail Relief as detailed in paragraph 2.2</i></p>
<p>Corporate priorities</p>	<p>Delivering excellent modern services whilst ensuring financial sustainability of the Council</p> <p>Securing future economic success through supporting existing local businesses</p>
<p>Key Decision</p>	<p>NO</p>
<p>Exempt</p>	<p>NO</p>
<p>Consultees/ Consultation</p>	<p>Leader of the Council and Cabinet Member for Finance, Chief Executive, Chief Finance Officer, Monitoring Officer, Interim Head of Legal, Group Manager, Revenues Manager</p>

## 1. BACKGROUND

- 1.1. In the Autumn Budget on 29 October 2018, and in recognition of the challenges faced by retailers in town centres and high streets, the Chancellor announced that the government would provide a Business Rates Retail Discount scheme for occupied retail properties with a rateable value of less than £51,000 in each of the years 2019-20 and 2020-21.
- 1.2. The value of the relief for 2019-20 was one third of the final bill and had to be granted after mandatory reliefs and other discretionary reliefs funded by Section 31 grants were applied.
- 1.3. In the Queen's Speech on 19 December 2019, the Government announced its intention to increase the level of Relief Discount for 2020-21 to 50%.
- 1.4. However, in the Budget on 11 March 2020, and in response to Covid-19, the Chancellor announced that Retail Discount would be increased to 100% to take effect from 1 April 2020.
- 1.5. The list of qualifying properties was also expanded to include the Leisure and Hospitality sectors, and more recently other property types such as estate agents, bingo halls etc. which had been forced to close as a result of the Covid19 pandemic.
- 1.6. On 18 March 2020 the Chancellor also decided, again in response to Covid-19, that nurseries would also be eligible for 100% retail relief for one year.

## 2. MAIN POINTS

- 2.1. In the more recent Budget on 3 March 2021, the Chancellor announced that the government would continue to provide eligible retail, hospitality and leisure properties in England with 100% business rates relief from 1 April 2021 to 30 June 2021.
- 2.2. This will be followed by 66% business rates relief for the period from 1 July 2021 to 31 March 2022, capped at £2 million per business for properties that were required to be closed on 5 January 2021, or £105,000 per business for other eligible properties.
- 2.3. Nurseries will also qualify for relief in the same way as other eligible properties.
- 2.4. Ratepayers will have the option to refuse either relief
- 2.5. Local authorities are expected to use their discretionary relief powers (under section 47 of the Local Government Finance Act 1988 as amended) to grant these discounts in line with the relevant eligibility criteria. The Council will be compensated for the cost of granting these discounts through a section 31 grant from government
- 2.6. Expanded Retail Discount Relief: In recognition of the challenges faced by retailers in town centres and high streets, the Government introduced a Business Rates Retail Discount from 1 April 2019, representing one third of the final bill for those retail premises with rateable values under £51,000.
- 2.7. For 2020/21 the level of Retail Discount Relief for occupied retail properties was increased to 100% of the final bill and the rateable value threshold limit removed.
- 2.8. Banks and payday lenders do not get the discount and the relief is to be applied across the whole District and not just those retailers that are in the high street or town centres.
- 2.9. Government initially extended the qualifying criteria to include cinemas and music venues for 2020-21, however in the Budget on 11 March 2020, the relief was further expanded again to include leisure and hospitality sectors and other property types such as bingo halls, estate and letting agents.

- 2.10. The current road map is that non-essential retail businesses and outdoor hospitality will not be able to reopen until 12 April 2021. Indoor hospitality will be able to open 17 May 2021. The government has therefore introduced this short-term measure to alleviate the position for these businesses
- 2.11. Government will fully reimburse local authorities for the cost of relief granted under this scheme.
- 2.12. Guidance has been provided as to which types of properties should benefit from this relief and those that should not, and the Discretionary Rate Relief Policy will follow this guidance and set out the qualifying criteria.
- 2.13. The Authority intends to implement the extension of this relief for both sectors immediately to reduce the financial strain on eligible businesses,
- 2.14. In order to meet the timescales for annual billing the Council issued circa 988 bills reflecting 100% Expanded Retail Discount to eligible Business Rate accounts, with a covering letter being sent with each bill by way of explanation and advice.
- 2.15. In June the Council will issue amended bills showing the reduced 66% Expanded Retail Discount for the period July 2021 to March 2022.
- 2.16. Nursery Discount Relief: In 2020, a 100% Nursery Discount Relief applied to hereditaments occupied by providers on Ofsted's Early Years Register and wholly or mainly used for the provision of the Early Years Foundation Stage and which were subject to business rates in the year 2020/21.
- 2.17. There was no rateable value limit on the relief. Government fully reimbursed local authorities for the cost of relief granted under this scheme
- 2.18. In the Budget on 3 March 2021 government announced that this relief would continue at 100% until 30 June 2021 reducing to 66% for the remaining nine months.
- 2.19. In order to meet the timescales for Billing the Council issued 31 bills reflecting 100% Nursery Discount to eligible Business Rate accounts, with a covering letter being sent with each bill by way of explanation and advice.
- 2.20. In June the Council will issue amended bills showing the reduced 66% Nursery Discount Relief for the period July 2021 to March 2022.

### 3. FINANCIAL IMPLICATIONS

- 3.1. Central government will fully reimburse local authorities for the local share of discretionary relief awarded to those qualifying properties entitled to either the Expanded Retail Discount Relief of Nursery Discount Relief using a grant under section 31 of the Local Government Act 2003, providing the council adopts the recommended approach when granting relief.

### 4. LEGAL IMPLICATIONS

- 4.1. The government is not changing the legislation around the reliefs available to properties and expects councils to grant the relief under section 47 of the Local Government Finance Act 1988,

### 5. RISK ASSESSMENT

5.1. There are no risks associated with this report as the Council will be following central government guidance.

**6. EQUALITIES IMPACT**

6.1. None


**7. CLIMATE CHANGE IMPLICATIONS**

7.1. None

**8. ALTERNATIVE OPTIONS**

8.1. None



 <p><b>WEST OXFORDSHIRE DISTRICT COUNCIL</b></p>	<p><b>WEST OXFORDSHIRE DISTRICT COUNCIL</b></p>
<p>Name and date of Committee</p>	<p><b>Delegated Decisions Meeting with Cabinet Member with Responsibility for Finance</b> <b>7<sup>th</sup> June 2021</b></p>
<p>Report Number</p>	<p><b>Agenda Item No. 4</b></p>
<p>Subject</p>	<p><b>DISCRETIONARY BUSINESS RATES RELIEF – NEW APPLICATIONS AND RENEWALS</b></p>
<p>Wards affected</p>	<p>Leafield, Kencott, Ascott-under-Wychwood, Chipping Norton, Churchill, Witney, Carterton &amp; Woodstock</p>
<p>Accountable member</p>	<p>Cllr Suzi Coul, Cabinet Member for Finance Tel: 07775 464349 Email: suzi.coul@westoxon.gov.uk</p>
<p>Accountable officer</p>	<p>Isabel Collins, NDR Accounts Officer Tel: 01993 861226 Email: Isabel.collins@publiagroup.uk</p>
<p>Summary/Purpose</p>	<p>To consider both new Discretionary Rate relief applications and renewals</p>
<p>Annexes</p>	<p>Annex A – Discretionary Rate Relief Report</p>
<p>Recommendation/s</p>	<p><i>To approve the recommendations set out in Annex A of this report</i></p>
<p>Corporate priorities</p>	<p>To support the local community</p>
<p>Key Decision</p>	<p>No</p>
<p>Exempt</p>	<p>No</p>
<p>Consultees/ Consultation</p>	<p>N/A</p>

## **1. BACKGROUND**

- 1.1. To consider applications for Discretionary Rate Relief from Ratepayers for the 2020/21 Business Rates year. 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.

## **2. MAIN POINTS**

- 2.1. Annex A contains details of the applications for Discretionary Rate Relief.
- 2.2. Recommendations have been made taking account of the financial situation of the applicant and the Council's Aims
- 2.3. Under the current hierarchy of reliefs where a ratepayer is a charity this has to be awarded even though the organisation would benefit more by receiving small business rate relief and it would have less financial impact on the authority.

## **3. FINANCIAL IMPLICATIONS**

- 3.1. The cost to the Council in each case is detailed in Annex A of this report
- 3.2. The introduction of the Localised Business Rates Retention scheme from 1st April 2013 means that the cost of Rate Relief will fall differently between organisations than it has historically. Up to 31st March 2013, Mandatory Relief was fully-funded centrally; Discretionary Relief was funded 25% locally and 75% centrally; and 'Top-Up' Relief was funded 75% locally and 25% centrally.
- 3.3. From 1st April 2013, all Rate Relief (both Mandatory and Discretionary) will be funded from the Collection Fund as follows:-
  - Government - 50%
  - County Council - 10%
  - District Council - 40%

## **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 any of the individual applications does not carry any significant risk to the Council or its residents although there is a risk that if we fail to approve due only to budget considerations when others have been granted relief in similar circumstances the decision could be challenged.

## **6. ALTERNATIVE OPTIONS**

- 6.1. The Cabinet Member for Finance could decide to award different levels of Rate Relief to that recommended.

**7. BACKGROUND PAPERS**

**7.1.** none

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ID	Parish	Account	Type	Business Name	Type of Business	Overall Financial Position	Comments	Mandatory Relief Already Awarded*		Rateable Value £	Total Rates	Annual Rates Payable After Relief*	Maximum Percentage Relief	Annual Value of Relief to Claimant	Annual Cost to WODC	2020/21 Awards					2021/22 Recommendations					Basis for Recommendation
								Type	%							Current DRR %	Current DRR value to customer	Current DRR cost to WODC	Total Relief Granted for Previous Year	Leaving Customer to pay	2020/21 Recommendation	Proposed DRR value to customer	Cost to WODC of Proposal	Total Relief Proposed including Recommendation	Leaving Customer to Pay	
											£376,473.70	£75,294.72		£75,294.72	£30,117.89		£75,294.72	£30,117.89			£75,294.72	£30,117.89				
NEW APPLICATIONS FOR 2021/22											£0.00	£0.00		£0.00	£0.00		£0.00	£0.00			£0.00	£0.00				
1.1																0%	£0.00	£0.00	0%	£0.00				100%	£0.00	
1.2																0%	£0.00						100%	£0.00	The organisation supports the aims of the Council by helping to sustain the town as a place to live	
1.3																0%	£0.00	£0.00	0%	£0.00					£0.00	
1.4																0%	£0.00	£0.00	0%	£0.00					£0.00	
1.5																0%	£0.00	£0.00	0%	£0.00	0%	£0.00	£0.00	£0.00	£0.00	
RENEWAL APPLICATIONS FOR 2021/22 FINANCIAL YEAR											£376,473.70	£75,294.72		£75,294.72	£30,117.89		£75,294.72	£30,117.89			£75,294.72	£30,117.89				
2.1	Leafield	30092803	Top-up	New Village Hall Project Committee	Village Hall	Balance at 1/4/20 £55028.37 they have been saving to build an extension which will use almost all of their savings	Large Hall for events sports and local groups including OAPs, Guides, weddings, badminton, pilates, youth club etc Local parties and a pre school	Mandatory Relief Already Awarded*	80%	6,800	£3,481.60	£696.32	100%	£696.32	£278.53	20%	£696.32	£278.53	100%	£0.00	20%	£696.32	£278.53	100%	£0.00	The organisation supports the aims of the Council by helping to sustain the village as a place to live
2.2	Kencott	30072600	Top-up	Carter Institute Trustees	Village Hall	Balance at 31/12/20 shows a balance of £15345.02 due mostly to being able to claim £10,000 grant during pandemic	Village Hall used by local groups and for private hire. The allotments open for National Gardens Scheme and hall provides refreshment. With the removal of mobile library they have also started a book share scheme	Mandatory Relief Already Awarded*	80%	1,250	£640.00	£128.00	100%	£128.00	£51.20	20%	£128.00	£51.20	100%	£0.00	20%	£128.00	£51.20	100%	£0.00	The organisation supports the aims of the Council by helping to sustain the village as a place to live
2.3	Ascott-under-Wychwood	90021650	Top-up	Ascott-u-Wychwood community Shop Ltd	Community owned shop in a rural settlement	small trading profit £140.94 due to 20% increase in sales during 1st lockdown. Balance in bank £51062 of which £22305 ring-fenced for improvements, the £10,000 grant which they are using to replace 15 yr old refrigerators and upgrading till. All profits must be donated to village for charitable purposes.	Community shop serving Ascott and nearby villages, pick-up point for prescriptions, cash back for locals unable to get to banks, collection point for local fundraising. One Part time employee and 35 volunteers including Duke of Edinburgh award scheme	Mandatory Relief Already Awarded*	80%	6,400	£3,276.80	£655.36	100%	£655.36	£262.14	20%	£655.36	£262.14	100%	£0.00	20%	£655.36	£262.14	100%	£0.00	The organisation supports the aims of the Council by helping to sustain the village as a place to live - if they were not a charity they would be eligible for 100% relief

ID	Parish	Account	Type	Business Name	Type of Business	Overall Financial Position	Comments	Mandatory Relief Already Awarded*	Rateable Value £	Total Rates	Annual Rates Payable After Relief*	Maximum Percentage Relief	Annual Value of Relief to Claimant	Annual Cost to WODC	Current DRR %	Current DRR value to customer	Current DRR cost to WODC	Total Relief Granted for Previous Year	Leaving Customer to pay	2020/21 Recommendation	Proposed DRR value to customer	Cost to WODC of Proposal	Total Relief Proposed including Recommendation	Leaving Customer to Pay	Basis for Recommendation	
2.4	Chipping Norton	90140027	Top-up	The ACE Centre	Day care centre for Children aged between 3 months & 3 years	Accounts for year ending 31 March 20 show total reserves of £151,756. The majority of their expenses are staffing and £23,700 reserved for special projects	The charity became responsible for NDR on 1 April 16 when OCC ceased to be liable. They provide day care for children 3 months-3yrs and respite care for children in need, they employ 17 staff	Mandatory Relief Already Awarded*	80%	2,600	£1,331.20	£266.24	100%	£266.24	£106.50	20%	£266.24	£106.50	100%	£0.00	20%	£266.24	£106.50	100%	£0.00	The organisation supports the aims of the town as a place to live
2.5	Chipping Norton	90145481	Top-up	Southill Solar Ltd	Solar Array to create low carbon energy	Current funds 572,066	Community Benefit Society Generating low carbon energy dedicated to providing local community benefit	Mandatory Relief Already Awarded*	80%	17,000	£8,704.00	£1,740.80	100%	£1,740.80	£696.32	20%	£1,740.80	£696.32	100%	£0.00	20%	£1,740.80	£696.32	100%	£0.00	The organisation supports the aims of the Council supporting the community and delivering environmental benefits
2.6	Churchill	90155569	Top-up	Churchill Old Church Preservation Society	Heritage Centre & Museum	Balance at 31/3/21 £24400 for ongoing repairs - they were unable to carry out planned repairs last year due to covid	Charitable organisation run by volunteers providing archive, educational & local Historical attraction run by 45 local volunteers. No entrance fee just donations	Mandatory Relief Already Awarded*	80%	2,650	£1,356.80	£271.36	100%	£271.36	£108.54	20%	£271.36	£108.54	100%	£0.00	20%	£271.36	£108.54	100%	£0.00	The organisation supports the aims of the Council by helping to sustain the village as a place to live
2.7	Witney	90155498	Top-up	Christians Against Poverty	Organisation helping low income, financially & socially disadvantaged people out of debt	Accounts at 31 January 21 show funds of 30,424 to cover running costs, rent, staff expenses (all except one are voluntary) and one off contributions of help for clients	free, face to face debt coaches accessible to anyone, supporting emotionally as well as debt. Currently 78 clients of which 21 have become debt free including emergency shopping & one off contributions for a specific need & Christmas hampers	Mandatory Relief Already Awarded*	80%	1,350	£691.20	£138.24	100%	£138.24	£55.30	20%	£138.24	£55.30	100%	£0.00	20%	£138.24	£55.30	100%	£0.00	The organisation supports the aims of the Council
Page 22 2.8	Witney	90155489	Top-up	Christians Against Poverty	Organisation helping low income, financially & socially disadvantaged people out of debt	Accounts at 31 January 21 show funds of 30,424 to cover running costs, rent, staff expenses (all except one are voluntary) and one off contributions of help for clients	free, face to face debt coaches accessible to anyone, supporting emotionally as well as debt. Currently 78 clients of which 21 have become debt free including emergency shopping & one off contributions for a specific need & Christmas hampers	Mandatory Relief Already Awarded*	80%	1,700	£870.40	£174.08	100%	£174.08	£69.63	20%	£174.08	£69.63	100%	£0.00	20%	£174.08	£69.63	100%	£0.00	The organisation supports the aims of the Council
2.9	Witney	90004867	Top-up	Greenwich Leisure Ltd (nexus Division)	Leisure Centre	Balance at 31/12/19 £388891,439	Management of Leisure facilities in partnership with local authority - aim to increase participation & create Healthy lifestyles within local community	Mandatory Relief Already Awarded*	80%	215,000	£110,080.00	£22,016.00	100%	£22,016.00	£8,806.40	20%	£22,016.00	£8,806.40	100%	£0.00	20%	£22,016.00	£8,806.40	100%	£0.00	The organisation supports the aims of the council through the promotion of healthy living
2.10.	Carrerton	90022664	Top-up	Greenwich Leisure Ltd (nexus Division)	Leisure Centre	Balance at 31/12/19 £388891,439	Management of Leisure facilities in partnership with local authority - aim to increase participation & create Healthy lifestyles within local community	Mandatory Relief Already Awarded*	80%	188,000	£96,256.10	£19,251.20	100%	£19,251.20	£7,700.48	20%	£19,251.20	£7,700.48	100%	£0.00	20%	£19,251.20	£7,700.48	100%	£0.00	The organisation supports the aims of the council through the promotion of healthy living
2.11	Chipping Norton	90018561	Top-up	Greenwich Leisure Ltd (nexus Division)	Leisure Centre	Balance at 31/12/19 £388891,439	Management of Leisure facilities in partnership with local authority - aim to increase participation & create Healthy lifestyles within local community	Mandatory Relief Already Awarded*	80%	234,000	£119,808.00	£23,961.60	100%	£23,961.60	£9,584.64	20%	£23,961.60	£9,584.64	100%	£0.00	20%	£23,961.60	£9,584.64	100%	£0.00	The organisation supports the aims of the council through the promotion of healthy living

ID	Parish	Account	Type	Business Name	Type of Business	Overall Financial Position	Comments	Mandatory Relief Already Awarded*	Rateable Value £	Total Rates	Annual Rates Payable After Relief*	Maximum Percentage Relief	Annual Value of Relief to Claimant	Annual Cost to WODC	Current DRR %	Current DRR value to customer	Current DRR cost to WODC	Total Relief Granted for Previous Year	Leaving Customer to pay	2020/21 Recommendation	Proposed DRR value to customer	Cost to WODC of Proposal	Total Relief Proposed including Recommendation	Leaving Customer to Pay	Basis for Recommendation	
2.12	Carterton	90118824	Top-up	Greenwich Leisure Ltd (nexus Division)	Pavillion	Balance at 31/12/19 £388891,439	Management of Leisure facilities in partnership with local authority - aim to increase participation & create Healthy lifestyles within local community	Mandatory Relief Already Awarded*	80%	4,300	£2,201.60	£440.32	100%	£440.32	£176.13	20%	£440.32	£176.13	100%	£0.00	20%	£440.32	£176.13	100%	£0.00	The organisation supports the aims of the council through the promotion of healthy living
2.13	Carterton	90094849	Top-up	Greenwich Leisure Ltd (nexus Division)	All weather pitch	Balance at 31/12/19 £388891,439	Management of Leisure facilities in partnership with local authority - aim to increase participation & create Healthy lifestyles within local community	Mandatory Relief Already Awarded*	80%	13,000	£6,656.00	£1,331.20	100%	£1,331.20	£532.48	20%	£1,331.20	£532.48	100%	£0.00	20%	£1,331.20	£532.48	100%	£0.00	The organisation supports the aims of the council through the promotion of healthy living
2.14	Woodstock	90091149	Top-up	Greenwich Leisure Ltd (nexus Division)	Outdoor Pool	Balance at 31/12/19 £388891,439	Management of Leisure facilities in partnership with local authority - aim to increase participation & create Healthy lifestyles within local community	Mandatory Relief Already Awarded*	80%	16,500	£8,448.00	£1,689.60	100%	£1,689.60	£675.84	20%	£1,689.60	£675.84	100%	£0.00	20%	£1,689.60	£675.84	100%	£0.00	The organisation supports the aims of the council through the promotion of healthy living
2.15	Witney	90094830	Top-up	Greenwich Leisure Ltd (nexus Division)	All weather pitch	Balance at 31/12/19 £388891,439	Management of Leisure facilities in partnership with local authority - aim to increase participation & create Healthy lifestyles within local community	Mandatory Relief Already Awarded*	80%	24,750	£12,672.00	£2,534.40	100%	£2,534.40	£1,013.76	20%	£2,534.40	£1,013.76	100%	£0.00	20%	£2,534.40	£1,013.76	100%	£0.00	The organisation supports the aims of the council through the promotion of healthy living
2.16																										
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ID	Parish	Account	Type	Business Name	Type of Business	Overall Financial Position	Comments	Mandatory Relief Already Awarded*	Rateable Value £	Total Rates	Annual Rates Payable After Relief*	Maximum Percentage Relief	Annual Value of Relief to Claimant	Annual Cost to WODC	Current DRR %	Current DRR value to customer	Current DRR cost to WODC	Total Relief Granted for Previous Year	Leaving Customer to pay	2020/21 Recommendation	Proposed DRR value to customer	Cost to WODC of Proposal	Total Relief Proposed including Recommendation	Leaving Customer to Pay	Basis for Recommendation
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