

Tuesday, 12 October 2021

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DELEGATED DECISIONS – CABINET MEMBER FOR FINANCE

You are summoned to a meeting of Delegated Decisions which will be held in Committee Room 1, Woodgreen, Witney OX28 1NB on **Wednesday, 20 October 2021 at 9.00 am.**



Giles Hughes
Chief Executive

To: Members of the Delegated Decisions

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 Democratic Services officers 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 7 June 2021.
2. **Discretionary Business Rate Relief - New applications and renewals (Pages 5 - 8)**

Purpose

To consider both new Discretionary Rate relief applications and renewals.

Recommendation

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

WEST OXFORDSHIRE DISTRICT COUNCIL

Record of Decisions taken by the
Cabinet Member for Finance
Held in G22 at 3.00 pm on **Monday, 7 June 2021**

PRESENT

Councillors: Councillors; Suzi Coul, Julian Cooper

Officers: Mandy Fathers (Business Manager - Operations Support and Enabling), Adrienne Frazer (Strategic Support Officer)

1 Notice of Decisions

The record of decisions taken at the meeting held on 14 April 2021, copies of which had been circulated, were noted.

2 Discretionary Council Tax Discount

The report of the Business Manager for Operational Support and Enabling to determine an application for Discretionary Council Tax discount was considered.

The Council was approached by the executor of a deceased resident to request a discretionary discount be applied to their Council Tax account because the preparation of the property for sale by the executor (who lives in North Yorkshire) was delayed due to covid-19 lockdown restrictions.

The financial burden of awarding a Section 13A discount falls to the billing authority (this Council) rather than from the Collection Fund. The Council has no budget for granting such relief and so any expenditure would be met from general fund balances. If relief was granted for the period in question this would have amounted to £411.91.

Having considered the report, and acknowledging that the coronavirus pandemic created a difficult time for everyone last year, Councillor Coul rejected the recommendation.

DECISION: No discretionary discount be applied.

REASONS: The award of a discretionary discount would result in setting a precedent that the Local Authority may be liable for circumstances that are beyond their control. The Cabinet Member for Finance did not agree that there would be no benefit to the executor as he will benefit from the sale of the property and that there was time available over the preceding years to carry out the work to make the property ready for sale.

OPTIONS: An alternative option would be to agree the application for a Discretionary Council Tax discount.

3 Discretionary Rate Relief - Business Rates. Expanded Retail Discount and Nursery Discount

The Cabinet Member received the report of the Business Manager for Operational Support and Enabling which set 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

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- Nursery Discount Relief

It was noted that the following amendments to the text of the report were requested:

2.10 The current road map is that non-essential retail businesses and outdoor hospitality were prevented from reopening until 12 April 2021. Indoor hospitality was prevented from reopening until the 17 May 2021.

DECISION: The following recommendations were noted and endorsed:

- a) Expanded Retail Relief as detailed in paragraph 2.1
- b) Expanded Retail Relief as detailed in paragraph 2.2

REASONS:

The Cabinet Member for Finance considered that it is important that central government proposals to support businesses as a result of the Coronavirus pandemic be implemented.

4 **Discretionary Business Rate Relief - New Applications and Renewals**

The Cabinet Member received the report of the Revenues Manager which asked for consideration of applications for Discretionary Rate Relief (DRR).

Annex A to the report contained details of the applications for DRR along with the cost to the Council in each case.


DECISION: That the recommendations set out in Annex A to the report be approved.

REASONS: To consider both new Discretionary Rate Relief applications and renewals and enable the Council to continue to support the local community.

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

The Meeting closed at 3.04 pm

CHAIRMAN

 <p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>	<p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>
<p>Name and date of Committee</p>	<p>Delegated Decision Meeting – Cabinet Member for Finance Wednesday 20 October 2021</p>
<p>Report Number</p>	<p>Agenda Item No. 2</p>
<p>Subject</p>	<p>DISCRETIONARY BUSINESS RATES RELIEF – NEW APPLICATIONS AND RENEWALS</p>
<p>Wards affected</p>	<p>Long Hanborough, Chipping Norton, Westcott Barton, Witney, Carterton & 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@publicagroup.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>a) 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.

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	
											£111,695.70	£5,143.07		£5,143.07	£2,057.23		£896.00	£358.40			£6,400.93	£2,560.57				
NEW APPLICATIONS FOR 2021/22											£107,215.70	£4,247.07		£4,247.07	£1,698.83		£0.00	£0.00			£5,504.93	£2,202.17				
1.1	Witley	90092941	Top-up	Madley Park Hall Trust	Hall & Premises	Funds at 31 May 2020 £18865 following Government covid grants totalling £27317	Used by community groups including summer & Christmas charitable events & Blood transfusion. Youth groups, toddler groups, exercise classes. Leased from Town Council & run by volunteers. Previously had top up until last year when Expanded Retail discount covered the balance	Mandatory Relief Already Awarded* and Expanded Retail Discount	80% and then 66% of remaining balance	16,500	£8,448.00	£431.24	20%	£431.24	£172.50	0%	£0.00	£0.00	0%	£0.00	20%	£1,689.60	£675.84	100%	£0.00	The organisation supports the aims of the Council by helping to sustain the town as a place to live - they did not get discretionary relief last year as the Government introduced 100% Expanded Retail Discount for village halls
1.2	Woostock	90120962	Top-up	Soldiers of Oxfordshire Trust	Museum with research facility with all profits going to SOFO Trust	2020 accounts show deficit of £24,317, they have since received £58,500 in covid related grants	Countrys only military history museum - funding from MOD for educational programme - previously in receipt of Top-up until Governemtgave Expnbbed Retail Disocunt at 100% for 2021	Mandatory Relief Already Awarded* and Expanded Retail Discount	80% and then 66% of remaining balance	146,000	£74,752.00	£3,815.83	20%	£3,815.83	£1,526.33	0%	£0.00			100%	£3,815.33	£1,526.33	100%	£0.00	The organisation supports the aims of the Council by helping to sustain the town as a place to live - they did not get Discretionary relief last year as 100% Expanded Retail Discount was available for museums but this has reduced to 66%	
1.3	Witley	90158618	Discretionary	Inclusive Care & Education Ltd	Activities for people with learning disabilities	Balance at 31/5/21 £24,799	Employing carers providing daytime support for people with learning disabilities/ evening weekend social groups to improve social opportunities also used by Age Concern & Guideposts	Expanded retail Discount	66%	17,500	£8,732.50	£2,228.82	33%	£2,228.82	£8,915.28	0%	£0.00	£0.00	0%	£0.00	17%	£1,114.42	£445.77	84%	£0.00	The organisation is based in Langdale Hall as a base for its activities and allows other charitable organisations to use the property BUT is NOT a registered charity - previously given 50% relief so have recommended 50% of remaining balance
1.4	Long Hanborough	91005896	Top-up	Hanborough Parochial Church	Pastoral care & Youth work - due to covid unable to use manor school and so blenheim agreed they could use this site	Balance at 31 December 2020 shows a deficit of £12,521	Used for Sunday School, children activities and Youth Services	Mandatory Relief already awarded	80%	13,750	6017.75 from 21/5/2021	£1,203.55	20%	£1,203.55	£481.42	0%	£0.00	£0.00	0%	£0.00	20%	£1,203.55	£481.42	100%	£0.00	The organisation is using this as a temporary base and supports the aims of the Council by helping to sustain the village as a great place to live
1.5	Carterton	91005152	Top-up	Carterton Gymnastics Club CIC	New sports facility in purpose built facility	Initial grant of £100,000 from Sports England as well as £47090 from WODC and many other organisaions to get this facility up and running, membership fees £19234/year	Gymnastics and other sporting activities and sporting clubs. Membership open to all with 88% coming for local area.	Mandatory Relief already awarded	80%	32,000	16384 plus 5386.52 for period 2/12/20 - 31/3/21	3276.80 + 1077.30 = 4354.10	20%	3276.80 + 1077.30 = 4354.10	£1,741.64	0%	£0.00	£0.00	0%	£0.00	20%	£4,354.10	£1,741.64	100%	£0.00	The organisation supports the aims of the Council through the promotion of healthy living
1.6	Long Hanborough	30763305	Top-up	Hanborough Playing Field Association	Hall & Premises	Accounts at 31/10/20 show a profit of £3941.63 withunrestricted funds of £15,429.63 due to covid grants awarded last year	Village hall used regularly by pre-school and after school club, karate, dance, dog training, football & cricket clubs. Also used for village events, fetes, fireworks and hired for parties	Mandatory Relief already awarded and Expanded Retail Discount	80% then 66% of remaining balance	11,000	£5,632.00	£287.49	20%	£287.49	£115.00	0%	£0.00	£0.00	0%	£0.00	20%	£287.49	£115.00	100%	£0.00	The organisation supports the aims of the Council by helping to sustain the villahe as a great place to live
1.7	Westcott Barron	30408305	Top-up	Deddington & District Rifle & Revolver Club	Shooting Club	Accounts for 2020 show surplus of £14581 which includes £10,000 covid grant, outgoings were down due to covid and membership subs have been reduced	Rifle Range. Membership £72/£18 for students. 63 members open to all. 15% members in WODC. Promote shooting & encourage youngsters to participate in regional & National competitions	Mandatory Relief Already Awarded and Expanded retailDiscount	80%	1,600	£819.20	£41.82	20%	£41.82	£16.73	0%	£0.00	£0.00	0%	£0.00	20%	£41.82	£16.73	100%	£0.00	The organisation supports the aims of the Council by providing sports facilities BUT only 15% of members in WODC
1.8	Chipping Norton	90040327	Top-up	Chipping Norton Lido Ltd	Outdoor Swimming Pool	Current funds £60112 of which £7100 ring fenced for redevelopment of café, £15,000 for electricity & water costs for 2017,18,19 not yet billed and £35000 repairs carried out to be billed shortly	Open April - September to public with special swimming sessions such as free for over 60s, synchro & water polo. Used by schools & community groups. Registered RLLS training centre offering lifeguard training	Mandatory Relief already awarded and Expanded Retail Discount	80%	17,250	£8,832.00	£450.84	20%	£450.84	£180.34	0%	£0.00	£0.00	0%	£0.00	20%	£450.34	£180.34	100%	£0.00	The organisation supports the aims of the Council through the promotion of healthy living

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RENEWAL APPLICATIONS FOR 2021/22 FINANCIAL YEAR										£4,480.00	£896.00		£896.00	£358.40			£896.00	£358.40												
2.1	Witney	90135448	Top-up	The Besom at Witney	Local Christian Charity providing help for local people in need	Accounts at 31 October 20 show funds of £36434	Local charity providing food parcels donated by local churches, good quality second hand furniture & clothing as well as gardening & DIY services and tents and sleeping bags for homeless	Mandatory Relief Already Awarded	80%	5,500	£2,816.00	20%	£563.20	£225.28	20%	£563.20	£225.28	100%	£0.00	20%	£563.20	£225.28	100%	£0.00	The organisation supports the aims of the Council					
2.2	Witney	90135330	Top-up	The Besom at Witney	Local Christian Charity providing help for local people in need	Accounts at 31 October 20 show funds of £36434	Local charity providing food parcels donated by local churches, good quality second hand furniture & clothing as well as gardening & DIY services and tents and sleeping bags for homeless	Mandatory Relief Already Awarded	80%	3,250	£1,664.00	20%	£332.80	£133.12	20%	£332.80	£133.12	100%	£0.00	20%	£332.80	£133.12	100%	£0.00	The organisation supports the aims of the Council					