# **Public Document Pack**



Tuesday, 15 March 2022

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# DELEGATED DECISIONS MEETING CABINET MEMBER FOR FINANCE

You are summoned to a meeting of the Delegated Decisions which will be held in Room G22, Woodgreen, Witney OX28 INB on Wednesday, 23 March 2022 at 1.00 pm.

Giles Hughes
Chief Executive

To: Members of the Delegated Decisions

Councillors: Suzi Coul

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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

To receive notice of the decisions taken at the meeting held on 15 March 2022.

# 2. **Discretionary Rate Relief** (Pages 3 - 12)

## Purpose:

To consider both new Discretionary Rate relief applications and renewals.

## Recommendation:

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

(END)

WEST OXFORDSHIRE DISTRICT COUNCIL	WEST OXFORDSHIRE DISTRICT COUNCIL
Name and date of Committee	DELEGATED DECISIONS
Report Number	Agenda Item No. 2
Subject	DISCRETIONARY BUSINESS RATES RELIEF – NEW APPLICATIONS AND RENEWALS
Wards affected	Ascott-u-Wychwood, Carterton, Charlbury, Chipping Norton, Kencot, Leafield, Westcott Barton, Witney & Woodstock
Accountable member	Cllr Suzi Coul, Cabinet Member for Finance Tel: 07775 464349 Email: suzi.coul@westoxon.gov.uk
Accountable officer	Isabel Collins, NDR Accounts Officer Tel: 01993 861226 Email: Isabel.collins@publiagroup.uk
Summary/Purpose	To consider both new Discretionary Rate relief applications and renewals
Annexes	Annex A – Discretionary Rate Relief Report
Recommendation/s	a) To approve the recommendations set out in Annex A of this report
Corporate priorities	Securing future economic success through supporting existing local businesses  Delivering excellent modern services whilst ensuring the financial sustainability of the Council
Key Decision	No
Exempt	No
Consultation	Chief Executive, Deputy Chief Executive and Chief Finance Officer, Interim Head of Legal Services, Monitoring Officer, Group Manager for Resident Services

#### BACKGROUND

1.1. To consider applications for Discretionary Rate Relief from Ratepayers for the 2022/2023 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.

#### 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



															2	2021/22 Awards				20	022/23 Recommendations			
ID	Parish	Account	Business Name	Type of Business	Overall Financial Position	Comments	Mandatory Relief Alre Awarded*	Rateabi Value <i>i</i>	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		Total Relief Granted for Previous Year	Leaving Customer to pay	2020/21 Recommendati ion	Proposed DRR value to customer	Cost to WODC of Proposal	Total Relief Proposed including Recommend ation	Leaving Customer to Pay	Basis for Recommendation
							Type 9	6	£525,519.86	£100,552.78		£100,168.78	£40,067.52		£88,441.25	£35,376.51				£94,217.34	£37,946.21			
1				NEW APPLICATIONS	S FOR 2016/17 AND 2017/18				£30,080.00	£2,348.75		£2,348.75	£939.50		£0.00	£0.00				£2,348.75	£939.50			
1.1	Charlbury	91011855	ရှိ မီ Specialeffect Org UK	Local charity Helping severly disabled people by giving access to technology	Net profit at 31/1/21 £964,681 - annual running costs £2,218,000	Providing technology to help severely disabled people to comminicate and socialise	Mandatory Relief Already 80 Awarded*	% 30,250	2021 from occupation 1/10/21 7722.79	£1,544.56	100%	£1,544.56	£617.82	0%	£0.00	£0.00	0%	£0.00	20%	£1,544.56	£617.82	100%	£0.00	The organisation supports the aims of the Council
1.2	Charlbury	91011846	요 Specialeffect Org UK	Local charity Helping severly disabled people by giving access to technology	Net profit at 31/1/21 £964,681 - annual running costs £2,218,000	Providing technology to help severely disabled people to comminicate and socialise	Mandatory Relief Already 80 Awarded*	% 15,750	2021 from occupation 1/10/21 4020.95	£804.19	100%	£804.19	£321.68	0%	£0.00	£0.00	0%	£0.00	20%	£804.19	£321.68	100%	£0.00	The organisation supports the aims of the Council
1.3	Charlbury	91011855	Specialeffect Org UK	Local charity Helping severly disabled people by giving access to technology	Net profit at 31/1/21 £964,681 - annual running costs £2,218,000	Providing technology to help severely disabled people to comminicate and socialise	1	% 30,250	£15,488.00	£3,097.60	100%	£3,097.60	£1,239.04	0%	£0.00	£0.00	0%	£0.00	20%	£3,097.04	£1,239.04	100%	£0.00	The organisation supports the aims of the Council
Page 7	Charlbury	91011846	ရှင် င် Specialeffect Org UK	Local charity Helping severly disabled people by giving access to technology	Net profit at 31/1/21 £964,681 - annual running costs £2,218,000	Providing technology to help severely disabled people to comminicate and socialise	1	% 15,750	£8,064.00	£6,451.20	100%	£1,612.80	£645.12	0%	£0.00	£0.00	0%	£0.00	20%	£1,612.80	£645.12	100%	£0.00	The organisation supports the aims of the Council
1.5	Witney	91014655	Witney Buttercross Scoup Group	Scout Group	Net assets at 31/3/21 £114463 of which £68637 restricted for new premises	Storage facility for all local groups - helping young people reach their full potential through 14 groups of Beavers, Cubs & scouts	Mandatory Relief Already 80 Awarded*	% 12,750	£6,528.00	£1,305.60	100%	£1,305.60	£522.26	0%	£0.00	£0.00	0%	£0.00	20%	£1,305.60	£522.26	100%	£0.00	The organisation supports the aims of the Council
1.6	Witney	91014655	Witney Buttercross Scoup Group	Scout Group	Net assets at 31/3/21 £114463 of which £68637 restricted for new premises	Storage facility for all local groups - helping young people reach their full potential through 14 groups of Beavers, Cubs & scouts	Mandatory Relief Already 80 Awarded*	% 12,750	2021 from occupation 1/2/22 1055.21	£211.04	100%	£211.04	£84.42	0%	£0.00	£0.00	0%	£0.00	20%	£211.04	£84.42	100%	£0.00	The organisation supports the aims of the Council
			RE	NEWAL APPLICATIONS	S FOR 2020/21 FINANCIAL YEAR				£495,439.86	£98,204.03		£97,820.03	£39,128.02		£88,441.25	£35,376.51				£91,868.59	£37,006.71			
2.1	Charlbury	90145481	Southill Soalr Ltd	Solar Photovoltaic Array	defecit of £53123 at 30/9/21	community benefit society to produce renewable energy to charlbury and surrounding area	1	% 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 by helping to sustain the town as a place to live
2.2	Ascott under Wychwood	90021650	Ascott under wychwood Community Shop Ltd	shop in a rural	net deficit for year ending 3 l December 2021 £4396.28. Balance in bank £22457. All profits must be donated to village for charitable purposes.	Lunable to get to banks collection	Mandatory Relief	% 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	Bu	usiness Name	Type of Business	Overall Financial Position	Comments	Mandatory Relief 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	eaving Customer to pay	2020/21 Recommendat ion	Proposed DRR value to customer	Cost to WODC of Proposal	Total Relief Proposed including Recommend ation	Leaving Customer to Pay	Basis for Recommendation
2.3	<u>ਰੂ</u>	30006208 Top-up	Charl		Bowls Club open to all & clubhouse is used as		Promoting indoor and outdoor Bowls with 73 members open to all including open days and also hold bingo and hire out hall for womens institute, parties, christenings & funerals		I I	6,700	£3,430.40	£686.08	100%	£686.08	£274.43	20%	£686.08	£274.43	100%	£0.00	20%	£686.08	£274.43	100%	£0.00	The organisation supports the aims of the Council
2.4	Kencot	30072600 Top-up	<b>⊾</b>	arter Institute Trustees	Village Hall	Balance at 31/12/21 £10852.96 of which £529.74 ring fenced for defebrulator consumables. deficit at 31/12/21 £4492.06	for National Gardens Scheme and hall	Mandatory Relief Already Awarded*	80%	1,250	£640.00	£512.00	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
2.5	N 8 N	90155569 Top-up	, I	rchill Old Church servation ociety	Heritage Centre &	Balance at 31/3/21 £27380.10 with a profit of £10579.41 (which includes the covid grant) for ongoing repairs	educational & local Historical	Mandatory Relief Already Awarded*		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
2.6	Witney	90158618 Discretionary	Inc	clusive Care &	Activities & support for people with learning disabilities, also used by Age UK & DITTO	Social enterprise financed by OCC. Balance at 31/5/21 £57620. defecit of £2701		ERD	50%	17,500	£8,732.50	£4,366.25	100%	£4,366.25	£1,746.50	17%	£1,114.42	£445.77	84%	£1,114.42	25%	£2,183.13	£1,132.52	75%	£2,183.13	The organisation supports the aims of the Council
Page 8	Westcott Barton	30408305 Top-up	) I	ddington District & Revolver Club	Shooting Club	Accounts at 31 December 2019 show a profit of £375.83. Balances £34526.37 of which £20,000 for repairs to buildings	Rifle Range. Membership £120/ £30 for students. 62 members open to all. 15% members in WODC. Promote shooting and encourage young shooters to participate in regional & national competitions	ry Relief Already A	4 80%	1,600	£819.36	£163.84	100%	£163.84	£65.54	20%	£122.99	£49.20	%	£0.00	15%	£122.88	£49.15	95%	£40.96	The organisation supports the aims of the Council by providing sports facilities BUT only 15% of members in WODC
2.8	<u>.e</u> .	30082803 Top-up		ew Village Hall nject Committee	Village Hall	Balance at 31 January 21 £46179 currently saving for large extensions to give extra storage space and a second meeting room	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
2.9	lšl	90004867 Top-up	<u> </u>	nwich Leisure Ltd Nexus division)	Leisure centre	Balance at 31/12/20 £38,891,439	Management of Leisure facilities in partnership with local authority - aim to increase participation & create Healthy lifestyles within local community	Mandatory Relief Already Awarded*	ı .	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.	Carterton	90022664 Top-up	<u>.</u>	nwich Leisure Ltd Nexus division)	Leisure centre	Balance at 31/12/20 £38,891,439	Management of Leisure facilities in partnership with local authority - aim to increase participation & create Healthy lifestyles within local community	Mandatory Relief Already Awarded*	ı .	188,000	£96,256.00	£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

ID	Parish	Account	B	Business Name	Type of Business	Overall Financial Position	Comments	Mandatory Relief 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 L Granted for Previous Year	eaving Customer to pay	2020/21 Recommendation	Proposed DRR value to customer	Cost to WODC of Proposal	Total Relief Proposed including Recommend ation	Leaving Customer to Pay	Basis for Recommendation
2.11	Chipping Norton	90018561 Top-up		enwich Leisure Ltd (Nexus division)	Leisure centre	Balance at 31/12/20 £38,891,439	Management of Leisure facilities in partnership with local authority - aim to increase participation & create Healthy lifestyles within local community	Mandatory Relief Already Awarded*	1	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
2.12	1 5 1	90118824 Top-up	\	enwich Leisure Ltd (Nexus division)	Pavillion	Balance at 31/12/20 £38,891,439	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	90004849 Top-up	, I	enwich Leisure Ltd (Nexus division)	All weather pitch	Balance at 31/12/20 £38,891,439	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
<sup>2.14</sup> Page 9	Woodstock	9009149 Top-up	Gree (1	enwich Leisure Ltd (Nexus division)	Outdoor Pool	Balance at 31/12/20 £38,891,439	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	90004830 Top-up		enwich Leisure Ltd (Nexus division)	All weather pitch	Balance at 31/12/20 £38,891,439	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	Witney	90155489 Top-up	Cr.	Christians Against Poverty	Offices for Christians Charity	Balance at 31/12/21 £26829	Christian Charity providing debt management and life skills available to all	Mandatory Releif Already Awarded	1 XU% I	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
2.17	Witney	901545498 Top-up	Cł	Christians Against Poverty	Offices for Christians Charity	Balance at 31/12/21 £26829	Christian Charity providing debt management and life skills available to all	Mandatory Releif Already Awarded	1 80% I	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
2.18	Woodstock	90120962 Top-up	0:	Soldiers of	Museum with research facility with all profits going to SOFO Trust		museum - funding from MOD for	Mandatory Relief Already Awarded*	80%	146,000	£74,752.00	£14,950.40	100%	£14,950.40	£5,980.16	20%	£11,223.04	£4,489.22	100%	£0.00	20%	£11,223.04	£4,489.22	100%	£0.00	The organisation supports the aims of the Council by helping to sustain the town as a place to live

ı	Parish	Account	Туре	Business Name	Type of Business	Overall Financial Position	Comments	Mandatory Relief A 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	2020/2 I Recommendat ion	Proposed DRR value to customer	Cost to WODC of Proposal	Total Relief Proposed including Recommend ation	Leaving Customer to Pay	Basis for Recommendation
2.	9   1	90153610	Top-up	Thomas Gifford Trust	Community Centre/Hall	deficit of 13926 at 31/3/20 - 2021 application arrivedjust too late for las rate relief committee	walking football, futsal, volleyball, st	Mandatory Relief Already	80%	30,500	£15,616.00	£797.14	100%	£797.14	£318.86	0%	£0.00	£0.00	0%	£0.00	20%	£797.14	£318.86	100%	£0.00	The organisation suppors the aims of the Council by providing sports and recreational facilities helping to make the village a great place to live
2.	O, Charlbury	90153610	Top-up	Thomas Gifford Trust	Community Centre/Hall	deficit of 13926 at 31/3/20 - have always previously applied for top-up but didn't last year and balance is still outstanding	Il singuit training ballet classes wage	Already	80%	30,500	£15,616.00	£1,561.60	100%	£1,561.60	£624.64	0%	£0.00	£0.00	0%	£0.00	20%	£1,561.60	£624.64	100%	£0.00	The organisation suppors the aims of the Council by providing sports and recreational facilities helping to make the village a great place to live
2.	Chinning Norton	90140027	Top-up	I The ACF Centre I td	Day care centre for Children aged between 3 months & years	Reserves at 31/3/21 135.722 of whic 112956 unrestricted, a deficit of £15100	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 15 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 Council
Page 10	21																									
2.	22																									
2.	23																									
2.	24																			£0.00						

ID	Parish	Business Name Type of Business	Overall Financial Position	Comments	Mandatory Relief Already  Awarded*  Rateable  Value £	Total Rates	Annual Rates Maximum Payable After Percentage Relief* Relief	Annual Value of Relief to Claimant	Annual Cost to WODC	Current DRR %	Current DRR value to customer	Total Relief Granted for Previous Year	I eaving Clistomeri	2020/2 I ecommendat ion	Proposed DRR value to customer	Cost to WODC of Proposal	Total Relief Proposed including Recommend ation	Leaving  Customer to Pay	Basis for Recommendation
2.25													£0.00						

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