



# Agenda

## Finance, Assets, Investment & Recovery Committee

Wednesday, 6 March 2024 at 7.00 pm  
Council Chamber, Brentwood Borough Council, Ingrave Road,  
Brentwood, Essex CM15 8AY

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### Membership (Quorum – 3 )

Cllrs Kendall (Chair), Lewis (Vice-Chair), Barber, Barrett, Bridge, Laplain, Parker, Poppy and Worsfold

### Substitute Members

Cllrs Aspinell, Dr Barrett, Mrs Murphy, Mynott and Russell

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### Agenda

Item	Item	Wards(s) Affected	Page No
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### Live broadcast

[Live broadcast to start at 7pm and available for repeat viewing.](#)

- |    |   |  |         |
|----|---|--|---------|
| 1. | Apologies for absence   |  |         |
| 2. | Minutes of the previous meeting   |  | 5 - 10  |
| 3. | Chairs update   |  | 11 - 12 |
| 4. | UK Shared Prosperity Fund update  |  | 13 - 20 |
| 5. | Amendment to the existing Policy for the granting of Discretionary Non-Domestic Rate Relief |  | 21 - 72 |

- 6. EXEMPT - Seven Arches Investments Limited Quarterly report**  
The public will be excluded from the meeting for this item of business on the grounds that the disclosure of exempt information as defined in Schedule 12A of the Local Government Act 1972 is involved.
- 7. EXEMPT - Pay by Phone Contract**  
The public will be excluded from the meeting for this item of business on the grounds that the disclosure of exempt information as defined in Schedule 12A of the Local Government Act 1972 is involved.
- 8. EXEMPT - Hutton Poplars Bowls Club**  
The public will be excluded from the meeting for this item of business on the grounds that the disclosure of exempt information as defined in Schedule 12A of the Local Government Act 1972 is involved.
- 9. Urgent business**



Jonathan Stephenson  
Chief Executive

Town Hall  
Brentwood, Essex  
27.02.2024

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### Information for Members

#### Substitutes

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The names of substitutes shall be announced at the start of the meeting by the Chair and the substitution shall cease at the end of the meeting.

Where substitution is permitted, substitutes for quasi judicial/regulatory committees must be drawn from Members who have received training in quasi- judicial/regulatory decision making. If a casual vacancy occurs on a quasi judicial/regulatory committee it will not be filled until the nominated member has been trained.

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#### Rights to Attend and Speak

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Any Members may attend any Committee to which these procedure rules apply.

A Member who is not a member of the Committee may speak at the meeting. The Member may speak at the Chair's discretion, it being the expectation that a Member will be allowed to speak on a ward matter.

Members requiring further information, or with specific questions, are asked to raise these with the appropriate officer at least two working days before the meeting.

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#### Point of Order/ Personal explanation/ Point of Information

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##### Point of Order

A member may raise a point of order at any time. The Mayor will hear them immediately. A point of order may only relate to an alleged breach of these Procedure Rules or the law. The Member must indicate the rule or law and the way in which they consider it has been broken. The ruling of the Mayor on the point of order will be final.

##### Personal Explanation

A member may make a personal explanation at any time. A personal explanation must relate to some material part of an earlier speech by the member which may appear to have been misunderstood in the present debate, or outside of the meeting. The ruling of the Mayor on the admissibility of a personal explanation will be final.

##### Point of Information or clarification

A point of information or clarification must relate to the matter being debated. If a Member wishes to raise a point of information, he/she must first seek the permission of the Mayor. The Member must specify the nature of the information he/she wishes to provide and its importance to the current debate. If the Mayor gives his/her permission, the Member will give the additional information succinctly. Points of Information or clarification should be used in exceptional circumstances and should not be used to interrupt other speakers or to make a further speech when he/she has already spoken during the debate. The ruling of the Mayor on the admissibility of a point of information or clarification will be final.

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### Information for Members of the Public

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#### Access to Information and Meetings

You have the right to attend all meetings of the Council and Committees. You also have the right to see the agenda, which will be published no later than 5 working days before the meeting, and minutes once they are published.

Dates of the meetings are available at [www.brentwood.gov.uk](http://www.brentwood.gov.uk).

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#### Guidelines on filming, photography, recording and use of social media at council and committee meetings

The council welcomes the filming, photography, recording and use of social media at council and committee meetings as a means of reporting on its proceedings because it helps to make the council more transparent and accountable to its local communities.

Where members of the public use a laptop, tablet device, smart phone or similar devices to make recordings, these devices must be set to 'silent' mode to avoid interrupting proceedings of the council or committee.

If you wish to record the proceedings of a meeting and have any special requirements or are intending to bring in large equipment then please contact the Communications Team before the meeting.

The use of flash photography or additional lighting may be allowed provided it has been discussed prior to the meeting and agreement reached to ensure that it will not disrupt proceedings.

The Chair of the meeting may terminate or suspend filming, photography, recording and use of social media if any of

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these activities, in their opinion, are disrupting proceedings at the meeting.

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 **Private Session**

Occasionally meetings will need to discuss some of its business in private. This can only happen on a limited range of issues, which are set by law. When a Committee does so, you will be asked to leave the meeting.

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  **Access**

There is wheelchair access to the meeting venue from the Main Entrance. If you do wish to attend this meeting, please contact the clerk should you have specific accessibility needs. There is an induction loop in the meeting room.

 **Evacuation Procedures**

Evacuate the building using the nearest available exit and congregate at the assembly point in the Car Park.



## Minutes

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### Finance, Assets, Investment & Recovery Committee Wednesday, 7th February, 2024

#### Attendance

Cllr Kendall (Chair)	Cllr Laplain
Cllr Barber	Cllr Parker
Cllr Barrett	Cllr Poppy
Cllr Bridge	Cllr Worsfold

#### Apologies

Cllr Lewis

#### Substitute Present

Cllr Aspinell

#### Also Present

Cllr Mrs Murphy  
Cllr Mynott  
Cllr Hirst  
Cllr Mrs Pound  
Cllr Sankey

#### Officers Present

Stuart Anderson	- Facilities Manager
Phoebe Barnes	- Director - Assets & Investments
Zoey Foakes	- Governance & Member Support Officer
Nichola Mann	- Acting Joint Director of People & Governance
Jonathan Stephenson	- Chief Executive
Tim Willis	- Interim Director - Resources
Sam Wood	- Corporate Manager - Finance

#### LIVE BROADCAST

[Live broadcast to start at 7pm and available for repeat viewing.](#)

#### 361. Apologies for absence

Apologies were received from Cllr Lewis with Cllr Aspinell substituting. It was **AGREED** that Cllr Laplain be Vice Chair for this meeting only.

**362. Minutes of the previous meeting**

The minutes of the Finance, Assets, Investment & Recovery Committee held on the 20<sup>th</sup> December 2023 were approved as a true record.

**363. Chairs report**

The report began on page 13 of the agenda and highlighted the work the Officers have done.

The Chair gave further updates on:

Multi Storey Car Park – still looking at installation by the end of March 2024.

Overnight residents parking permits – details of the scheme on councils website.

WHW – Mr Anderson meeting with Brentwood North Ward members to discuss the works and make sure all their concerns are addressed. If they can make sure they get back to Mr Anderson on their availability.

Basildon & Brentwood NHS Alliance, a meeting took place last night (6<sup>th</sup> February 2024), slides will be circulated to be sent to all members of the Council.

**364. Workforce Overview 2021-22, 2022-23 & 2023-24**

The purpose of the report was to provide an organisational overview of workforce information and data in respect of Brentwood Borough Council (BBC).

The report provided information with regards to resource levels (by Directorate) and provided an overview of the health of the organisation, using data available to include regional and national benchmarking.

The report included data up to 31 December 2023.

Cllr Barber asked for officers to circulate to Members similar information (as in 2.3 of the report – resignation, retirement and redundancy) based on Senior Directors and above.

The report was for information only so no voting was required.

**365. Q3 2023/24 Budget update report**

The purpose of the report was to set out the forecast revenue and capital budget positions as at period 9 for 2023/24 and to give an overall financial update.

The commentary of the report does not attempt to cover all budgetary changes but draws attention to the key factors affecting net expenditure differences.

The General Fund is forecasting a balanced budget, this means the income generated covers the council's expenditure. The result of a balanced budget is the general fund working balance will remain unchanged.

The Housing Revenue Account (HRA) is currently forecasting a surplus position of £756k. The main cause of this underspend is due to utility bills falling. We are predicting an underspend of £632k for premises related costs, £423k specifically for utility bills. If this £756k underspend materialises it will increase the HRA's working balance or stored in to reserves to pay for future developments. The director of Housing and CLT are exploring ways to prioritise some urgent works in 2023/24 to reduce this underspend by 31st March 2024.

The overall capital programme is forecast to underspend by £40.7mil. £20mil of this is due to the delays around the regeneration fund. The total underspend will be considered as slippage into next year's programme.

The current financial backdrop poses further financial risks to the Council's budget. It should be noted that the Local Government Association has issued a statement "The lack of funding for local services in the Autumn Statement has left councils facing a growing financial crisis and 1 in 5 council leaders & CEO are very or fairly likely to issue a section 114 in this or next financial year". This statement can be found on LGA website: [www.local.gov.uk](http://www.local.gov.uk).

For Brentwood, there are further financial risks to pay inflation forecasts as well as cost pressures from the current high rates of inflation. The high inflation rates, increasing bank rates and national living wage pressure will have further impact onto the ongoing budgets.

Whilst the Council is not anticipating the need to reduce any services, the financial position will have to be monitored over the year and will make the MTFS for 2024/25 and beyond even more of a challenge.

Cllr Barrett thanked the work of the officers.

The motion was **MOVED** by Cllr Kendall and **SECONDED** by Cllr Laplain. A vote was taken by a show of hands and was **RESOLVED UNANIMOUSLY**:

**R1: The recommendation is for the report to be noted.**

### **REASONS FOR RECOMMENDATIONS**

Financial monitoring of the budget throughout the year complies with the duties under the Local Government Act 2003, the Housing Act 1985, the Local Government and Housing Act 1989 and the Local Government Finance Act 1992 and subsequent legislation.

#### **366. Budget 2024/25 and Medium Term Financial Strategy 2024-29**

The report and appendices set out all the relevant information in support of the Council's Budget for General Fund services and Council Tax for 2024/25, together with financial forecast information through to 2028/29. Also included is information on the Housing Revenue Account (HRA) budget for 2024/25 and the Capital Programme 2024/25 to 2028/29.

- (i) Appendix A - The General Fund budget proposals for 2024/25 to 2028/29.
- (ii) Appendix B - The Housing Revenue Account (HRA) budget proposals for 2024/25 onwards.
- (iii) Appendix C - The Capital Programme 2024-29.
- (iv) Appendix D – Fees & Charges Schedule 2024/25.
- (v) Appendix E - Pay Policy Statement.

The report summarised the detailed service budgets, together with known adjustments including the impact of the provisional central government grant funding.

The key elements of the proposed budget are:

#### General Fund

- 1) A proposed 2.99% increase in Council Tax for 2024/25 for Brentwood Borough Council services.
- 2) Earmarked Reserves to set aside appropriate balances to mitigate future financial risk and build up in borough regeneration.
- 3) Future uncertainty of local government financing.
- 4) The budget will be balanced in 2024/25 & 2025/26. However, there will be a budget gap in 2026/27 which will grow during the remainder of the Medium Term Financial Strategy (MTFS).

#### Housing Revenue Account

- 1) A balanced budget across the MTFS.
- 2) There will be a contribution to reserves to pay for the deficit in 2025/26 of £212k.
- 3) Proposed increase in rents of 7.7%
- 4) Continued investment in the delivery of Decent Homes and development of Housing within the Borough.
- 5) Significant investment in the Strategic Housing Delivery Programme ensuring the 30-year business plan is sustainable.



## Capital

- 1) Total capital investment of £27.2m (General Fund) and £26.1m (HRA) in 2024/25.
- 2) Subsequent investment of £20.1m (General Fund) and £69.1m (HRA) from 2025 to 2029.

The Chair amended R6 from *Approve* the Fees & Charges Schedule in Appendix D to *Note* the Fees & Charges Schedule in Appendix D.

The Chair advised of an amended Appendix C which was tabled on the night for the committee and appended to these minutes. This was with the £18m regeneration fund removed.

The Chair thanked Mr Willis, Mr Wood and the finance team for their work on this.

Cllr Barber asked with the current state of rent arrears and the current climate, the proposed rent increase is likely to impact and increase the rent arrears. What is the current rent arrears cumulatively is and what the impact of the 7.7% increase will be on rent arrears being estimated as part of this budget. Mr Willis did not have that information to hand and would respond to this offline.

The recommendations was **MOVED** by Cllr Kendall and **SECONDED** by Cllr Laplain. A vote was taken by a show of hands and was **RESOLVED**:

### **Members are asked to:**

- R1. Approve the General Fund Budget 2024/25 and Medium-Term Financial Strategy as set out in Appendix A.**
- R2. Approve a proposed Council Tax increase of 2.99% for 2024/25, the charge of Band D property increases to £210.70 per annum for Brentwood Council services only.**
- R3. Approve the HRA budget 2024/25 including the 30-year HRA Business Plan within Appendix B.**
- R4. Approve a proposed increase to rents of 7.7% for 2024/25.**
- R5. Approve the Capital Programme 2024-29 in Appendix C.**
- R6. Approve Note the Fees & Charges Schedule in Appendix D.**
- R7. Approve the Pay Policy Statement in Appendix E.**

### **REASON FOR RECOMMENDATION**

Effective financial management underpins all the priorities for the Council and will enable the Council to operate within a sustainable budget environment.

The Council is required to approve the Budget as part of the Budget and Policy Framework.

## **367. Treasury Management Strategy 2024/25**

The report and appendices set out all the relevant information in support of the Council's Treasury management strategy for 2024/25.

Cllr Poppy thanked officers for the work on producing this report.

The recommendation was **MOVED** by Cllr Kendall and **SECONDED** by Cllr Laplain. A vote was taken by a show of hands and was **RESOLVED UNANIMOUSLY**:

**R1. Approve the council's Treasury management strategy for 2024/25.**

**Reasons for Recommendation**

Effective financial management underpins all the priorities for the Council and will enable the Council to operate within a sustainable budget environment.

The Council is required to approve the Treasury management strategy in accordance with the 2021 CIPFA prudential code

**368. Urgent business**

There were no items of urgent business and the meeting closed at 8:30pm.



**COMMITTEE TITLE: Finance, Assets, Investment and Recovery Committee**

**DATE: 6<sup>th</sup> March 2024**

<b>REPORT TITLE:</b>	Chairs Update
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## **REPORT SUMMARY**

This report provides an update to Members in relation to the areas covered under the Terms of Reference of the Finance, Assets, Investment and Recovery Committee.

### **Multi Storey Car Park Update**

Works have commenced on site to start installation of cabling to entrance and exit gates and to provide necessary wiring to integrate the parking system into the on-site fire alarm system. Preparations continue off site in terms of the build-up of the payment machines and control/access systems that will eventually control entry and exit of vehicles.

Work is also being completed by the Finance team to permit the integration of the payment system into the Council's own Financial Management System to ensure income is correctly received and recorded. At this stage works are still on track to be completed in the first quarter of this calendar year.

### **William Hunter Way Car Park**

The tender process for the works to enhance William Hunter Way Car Park has now been completed, Officers have reviewed the tenders received and awarded the contract for works. This was communicated to the successful contractor at the end of w.c. 19<sup>th</sup> February.

A site meeting has now been held with Ward Members to address concerns around any removal of vegetation and other possible enhancements around the 'greening' of the car park are now being considered by Officers.

Officers are now awaiting an 'on site' start date from the contractor.

### **South Essex Business Expo**

The South Essex Business Expo will be held on 14 March at The Brentwood Centre. Over 150 exhibitors from across the county are booked in. Brentwood Borough Council will have a stand at the event to promote its business support offer. All of the

members of South Essex Councils are sponsoring the expo, which should attract an estimated 1,000 visitors. Brentwood-based law firm, Tees, is the headline sponsor.

### **TFL Meeting with Members**

Following a letter from Cllr Aspinell to the Mayor of London, a response was received from Shirley Rodriguez offering a meeting for Brentwood Councillors and TFL. Officers have been working with TFL since early January to establish a meeting date which is still ongoing and will hopefully take place mid March subject to availability of all concerned.

### **Hutton Poplars Lodge**

Officers continue to work with the Council's insurers on this matter to progress settlement of the claim and allow works to repair the building to take place. A revised schedule of works for repairs for approval is currently being drawn up and will be submitted to the Insurer's Major Loss Team as soon as possible.



## FINANCE, ASSETS, INVESTMENT AND RECOVERY COMMITTEE

6 MARCH 2024

<b>REPORT TITLE:</b>	UK Shared Prosperity Fund update
<b>REPORT OF:</b>	Leigh Nicholson, Interim Director of Place
<b>REPORT OF FOR:</b>	INFORMATION ONLY
<b>WARDS:</b>	All

### REPORT SUMMARY

This report provides a summary of the projects for the UK Shared Prosperity Fund (UKSPF) since the last report to the Finance, Assets Investment and Recovery committee on 13 September 2023.

### SUPPORTING INFORMATION

#### 1.0 BACKGROUND INFORMATION

- 1.1 The UK Shared Prosperity Fund (UKSPF) was launched in April 2022 and provides £2.6 billion in funding for local investment by 31 March 2025. It is the government's replacement for the European Structural and Investment Fund (ESIF).
- 1.2 The Fund supports the ambitions of the Levelling Up White Paper and aims to build pride in place and increase life chances across the country.
- 1.3 The council has been allocated exactly £1,000,000 through the UKSPF.
- 1.4 An annual funding profile providing a breakdown of the funding for the three financial years has been developed by the Department for Levelling Up, Housing and Communities (DLUHC) for Brentwood. The breakdown is as follows:

Year	2022-23	2023-24	2024-25
<b>Allocation</b>	£51,262	£102,524	£846,214

- 1.5 After consultation with a wide range of community stakeholders as per the UKSPF guidance, the council prioritised the following interventions in its UKSPF Investment Plan:
- a. **E1:** Funding for improvements to town centres and high streets, including better accessibility for disabled people, including capital spend and running costs;

b. **E6:** Support for local arts, cultural, heritage and creative activities;

c. **E10:** Funding for local sports facilities, tournaments, teams and leagues; to bring people together;

d. **E23:** Strengthening local entrepreneurial ecosystems, and supporting businesses at all stages of their development to start, sustain, grow and innovate, including through local networks.

1.6 The council has budgeted its £1m UKSPF funding between the interventions as follows:

	Capital 22/23	Revenue 22/23	Capital 23/24	Revenue 23/24	Capital 24/25	Revenue 24/25	Totals
E1	£1,640	£13,121	£4,265	£25,263	£54,157	£189,553	<b>£288,000</b>
E6	£1,641	£13,122	£4,265	£25,261	£54,158	£189,552	<b>£288,000</b>
E10	£1,642	£13,120	£4,265	£25,262	£54,158	£189,552	<b>£288,000</b>
E23	£0	£4,923	£0	£9,843	£0	£81,234	<b>£96,000</b>
Admin (4% of UKSPF)		£2,050		£4,100		£33,850	<b>£40,000</b>

1.7 On 8 February 2023, members of the Policy, Resources and Economic Development (PRED) committee delegated authority to the Strategic Directors, in consultation with the Chair of PRED Committee (now the Finance, Assets, Investment and Recovery Committee), to distribute UKSPF funding in line with the council's submitted Investment Plan.

1.8 UKSPF can be used flexibly to support interventions via:

- a. grant to public or private organisations;
- b. commissioning third party organisations;
- c. procurement of service provision;
- d. in-house provision.

1.9 Current UKSPF Year 2 projects are shown below:

Intervention	Projects	Status	Method of Award
<b>E1</b> Improvements to town centres and high streets	Ingatestone High Street accessibility report	Completed	Commissioned
	New seating for Crown Street	Completed	Commissioned
	Shop improvement grant scheme	In progress	Grant
<b>E6</b> Local arts, cultural, heritage & creative activities	<b>Big Smile Collective - Youth Art Factory:</b> Teaching creative and craft skills whilst supporting young people aged 11-17 to explore opportunities available to them in the local community	Completed	Grant
	<b>Creative Hub at King George's Playing Fields:</b> Local artist, Charlotte Robinson, will create a new hub at King George's Playing Fields to provide a unique opportunity for creative collaboration, including visual arts, music groups and young makers	Completed	Grant
	<b>Hutton and Shenfield Choral Society Christmas Concert:</b> A Christmas concert at The Brentwood Centre featuring amateur and professional musicians and dancers	Completed	Grant
	<b>Brentwood Youth Centre Refurb:</b> Volunteer It Yourself will work with challenging young people aged 14-24, who are NEET (not in employment, education or training) or at risk of NEET, to develop new vocational trade skills by working alongside professional trades people to renovate the Brentwood Youth Centre (formerly known as The Hermit)	Completed	Grant
<b>E10</b> Local sports facilities, tournaments, teams & leagues	<b>Try a Tri:</b> Tri Sport Essex hosted a fun intro to Triathlon and Multi-sport events on 2 July, giving local residents the chance to "have a go" in a friendly and inclusive	Completed	Grant

	environment at The Brentwood Centre		
	<b>Wheelchair Rugby League:</b> The Brentwood Eels will supply, field and maintain a Wheelchair Rugby League (WRL) team based at The Brentwood Centre. This will be the only WRL team to be active in Essex.	Completed	Grant
	<b>Improved toilet facilities for disabled bowlers and visitors:</b> Brentwood Bowling Club will upgrade its toilet facilities to provide dedicated disabled toilets and improve the standard of the current toilets	In progress	Grant
	<b>Weekly football sessions for newly-arrived Afghan and Ukrainian refugee girls in Brentwood:</b> Afghanistan and Central Asian Association will hold 32 weekly football sessions for up to 30 Afghan or Ukrainian girls (aged 11-16) at The Brentwood Centre and host 8 tournaments, held monthly	In progress	Grant
<b>E23</b> Strengthening local entrepreneurial ecosystems	Start-up business support scheme to be delivered in partnership with Rochford District Council	In progress	Competitive tender

- 1.10 Two new UKSPF projects have launched since the last update to FAIR on 13 September 2023, the UKSPF Shop Improvement Grant and the Get Set Grow business support scheme.
- 1.11 The UKSPF Shop Improvement Grant scheme was launched on 19 January 2024 to provide funding for high street businesses in Brentwood, Shenfield and Ingatestone to make repairs and refurbishments to the exterior of their premises. £30k of UKSPF E1 funding has been ringfenced for this scheme. Businesses can apply for maximum grant of £2k. To date, nine grants have been distributed, with other applications in the pipeline awaiting further supporting documentation.
- 1.12 The GET SET GROW business support scheme was jointly commissioned with Rochford District Council to maximise our UKSPF spend. A total of 23 businesses from Brentwood have joined one of the peer support cohorts created:



- Start-ups
- Growing businesses
- Innovative businesses
- Female entrepreneurs

- 1.13 GET SET GROW will culminate in The Big Pitch. Ten businesses who took part in one of the GET SET GROW cohorts, including seven from Brentwood, will deliver a 5-minute “Dragon’s Den” pitch at an event on 5 March 2024 at The Launchpad in Rochford. The pitches will demonstrate how the business would spend a **theoretical** £10,000 investment. A panel of independent judges will select the top three pitches, with the winners receiving additional one-to-one expert business support.
- 1.14 Looking ahead to UKSPF Year 3, the council will be distributing up to £388,668 through an E6 and E10 grant scheme for projects to be delivered from April 2024 to March 2025. Expressions of interest (EOI) for Year 3 projects opened on 11 December 2023, resulting in 67 EOIs. An officer panel recommended 37 projects to progress to the full application stage, which closed on 19 February 2024. An independent judging panel will make final decisions by 15 March 2024.
- 1.15 Year 3 E23 spend will be informed by the outputs and outcomes of the GET SET GROW scheme, which may be extended for another year. Feedback from BEST Growth Hub on current business support needs across Essex will also factor into the types of projects commissioned.
- 1.16 A list of Year 3 E1 high street improvements for Brentwood, Shenfield and Ingatestone will be compiled in consultation with key stakeholders, including relevant ward members. It is expected that Essex Highways will need to undertake any capital works.
- 1.17 Year 3 E10 projects include the Strawberry Sports Festival which will be held on 9 June from 12-6pm at King George’s Playing Fields. Local sports groups will be able to bid for micro grants of £250 to run have-a-go activities at the event. Up to £10k has been ringfenced for the festival.
- 1.18 Other Year 3 E6 projects are being considered, including refurbishment of the heritage boards outside of Town Hall. More details will be included in the next UKSPF update.

## **2.0 OTHER OPTIONS CONSIDERED**

- 2.1 The council is working closely with a range of stakeholders when choosing priorities for UKSPF spend.
- 2.2 A more detailed report with the spend-to-date and project updates for UKSPF Year2 (2023/24) will be shared at the first FAIR meeting of 2024/25.

## **3.0 RELEVANT RISKS**

3.1 Lead local authorities will be asked to return any underspends at the end of each financial year.

3.2 The UKSPF guidance sets out that 4% of the fund can be used for administration. To ensure that projects are delivered on time and that data is collected to report back to DLUHC every quarter, a council officer has been seconded to monitor and evaluate the UKSPF scheme.

#### **4.0 ENGAGEMENT/CONSULTATION**

4.1 Government has indicated that lead authorities must create a Local Partnership Group to provide advice on strategic fit and deliverability – taking care to avoid conflicts of interest. This will ensure that Fund investments complement other activities in the area and meets Fund and local objectives. This group is advisory and not a decision-making body. It meets every quarter.

#### **5.0 FINANCIAL IMPLICATIONS**

**Name & Title: Tim Willis, Director – Resources & Section 151 Officer**  
**Tel & Email: 01277 312500 / tim.willis@brentwood.rochford.gov.uk**

5.1 The Fund has been allocated to cover the cost of projects that deliver local benefits. The Investment Plan has identified the council's strategic priorities for the Fund, along with expected outputs and outcomes.

5.2 In addition to the £1m UKSPF allocation, a further one-off allocation of £20k will be provided from DLUHC for consultancy support.

5.3 The Council will be able to use up to 4% of our UKSPF allocation to undertake necessary fund administration, such as project assessment, contracting, monitoring and evaluation and ongoing stakeholder engagement.

## 6.0 LEGAL/GOVERNANCE IMPLICATIONS

**Name & Title: Claire Mayhew, Acting Joint Director – People & Governance & Monitoring Officer**

**Tel & Email 01277 312500 / [claire.mayhew@brentwood.rochford.gov.uk](mailto:claire.mayhew@brentwood.rochford.gov.uk)**

6.1 All spend associated with the Fund must be compliant with the Public Contracts Regulations 2015 and follow the Council's procedures.

## 7.0 ECONOMIC IMPLICATIONS

**Name & Title: Laurie Edmonds, Corporate Manager – Economic Development Tel & Email 01277 312500 / [laurie.edmonds@brentwood.rochford.gov.uk](mailto:laurie.edmonds@brentwood.rochford.gov.uk)**

7.1 The economic implications are included within this report. The Fund provides investment for projects that help to deliver economic growth.

## 8.0 EQUALITY & HEALTH IMPLICATIONS

**Name & Title: Kim Anderson, Corporate Manager - Communities, Leisure and Health**

**Tel & Email 01277 312500 /[kim.anderson@brentwood.gov.uk](mailto:kim.anderson@brentwood.gov.uk)**

8.1 Equality implications will be considered as individual work streams are developed.

## 9.0 ENVIRONMENTAL IMPACT

**Name & Title: Henry Muss, Sustainability & Climate Officer**

**Tel & Email 01277 312500 /[henry.muss@brentwood.gov.uk](mailto:henry.muss@brentwood.gov.uk)**

9.1 There are no specific Environmental issues that the setting of the priorities have created at present

**REPORT AUTHOR:**                      **Name:** Laurie Edmonds  
**Title:** Corporate Manager – Economic Development  
**Phone:** 01277 312500  
**Email:** [laurie.edmonds@brentwood.gov.uk](mailto:laurie.edmonds@brentwood.gov.uk)

## APPENDICES

None

## BACKGROUND PAPERS

UK Shared Prosperity Fund guidance:

<https://www.gov.uk/government/publications/uk-shared-prosperity-fund-prospectus/uk-shared-prosperity-fund-prospectus>

**SUBJECT HISTORY (last 3 years)**

<b>Council Meeting</b>	<b>Date</b>
Finance, Assets, Investment and Recovery	13 September 2023
Policy, Resources and Economic Development Committee	8 February 2023
Community, Environment and Enforcement Committee	19 December 2022
Policy, Resources and Economic Development Committee	13 July 2022



## FINANCE, ASSETS, INVESTMENT & RECOVERY COMMITTEE

6 MARCH 2024

<b>REPORT TITLE:</b>	Amendment to the existing Policy for the granting of Discretionary Non-Domestic Rate Relief
<b>REPORT OF:</b>	Tim Willis, Interim Director of Resources
<b>WARDS:</b>	ALL

### REPORT SUMMARY

To approve the amendment to the existing policy for the granting of Discretionary Non-Domestic Rate Relief required as a result of a change in legislation effective from 1 April 2023. The change is in relation to backdating of discretionary rate reliefs.

### RECOMMENDATION

**Members are asked to:**

**To approve the amendment to the existing policy for the granting of Discretionary Non-Domestic Rate Relief.**

### SUPPORT ING INFORMATION

#### 1.0 REASON FOR RECOMMENDATION

The policy is required to comply with Section 47 of the Local Government Finance Act 1998, Localism Act 2011 and the Non-Domestic Rating Act Regulations 2023.

#### 2.0 BACKGROUND INFORMATION

- 1) The Council has an existing policy which sets out the criteria for granting of discretionary Non-Domestic Rate Relief. Non-Domestic Rate Relief provides support to defined ratepayers within the borough by reducing their Non-Domestic Rates charge. These reliefs are funded either wholly or in part by Central Government.

- 2) Under Section 47 of the Local Government Finance Act 1998 rating authorities are given the discretion to award relief to businesses in the following circumstances:
  - Registered charities and community and amateur sports clubs (CASCs) are entitled to mandatory relief of 80%, the Council has the discretion to award a further discretionary relief of up to 20%.
  - The Council has the discretion to award discretionary relief to rural properties who are not entitled to mandatory rural rate relief, providing the relevant criteria are met.
  - The Council has the discretion to award relief of up to 100% to organisations which are established as not for profit and meet the relevant criteria. The amount of discretionary relief awarded is entirely at the discretion of the Council.
- 3) The Localism Act 2011 gave rating authorities the power to decide locally to award relief in any circumstances, if it would be reasonable to do so having regard to the interest of Council Tax payers in its area. Guidance issued by the Secretary of State must be followed when granting this relief. In 2017 as a result of the business rates revaluation exercise, more reliefs were introduced by the government. This has included the Supporting Small Businesses Scheme, Local Newspaper Relief, and Retail, Hospitality and Leisure Relief which are awarded following government guidance.
- 4) In November 2023 the Non-Domestic Rating Act (Consequential and Other Amendments) Regulations 2023 were passed. These regulations revoked the previous rules concerning the application of discretionary relief by local authorities.
- 5) Currently discretionary relief should be backdated (if the business is entitled) to the April of the previous financial year, if the claim is made by the September of the current financial year. Claims made after September are backdated to the beginning of the current financial year.
- 6) From April 2024 local authorities are able to decide whether to award backdating of discretionary relief locally. This then becomes part of the Discretionary Non-Domestic Rate Relief policy.
- 7) The Discretionary Non-Domestic Rate Relief policy sets out the backdating award criteria for each relief. For any discretionary rate relief schemes fully funded by the Government the council will consider backdating up to six years from the date of application, but not before 1 April 2023 when the legislation came into force. For all other discretionary rate relief schemes the council will backdate from the beginning of the financial year in which the application is made or when liability begins, whichever is later.
- 8) We will carry out a review of all of our discretionary rate relief awards within 2024/25.

### 3.0 OTHER OPTIONS CONSIDERED

N/A

### 4.0 RELEVANT RISKS

The relevant risks are contained in the report.

### 5.0 ENGAGEMENT/CONSULTATION

N/A

### 6.0 FINANCIAL IMPLICATIONS

**Name & Title: Tim Willis, Director – Resources & Section 151 Officer**

**Tel & Email: 01277 312500 / tim.willis@brentwood.rochford.gov.uk**

The Discretionary Non-Domestic Rate Relief policy sets out the backdating award criteria for each relief. For any discretionary rate relief schemes fully funded by the Government the council will consider backdating up to six years from the date of application, but not before 1 April 2023 when the legislation came into force. For all other discretionary rate relief schemes the council will backdate from the beginning of the financial year in which the application is made or when liability begins, whichever is later.

2023/24 expenditure

Relief Type	Amount of cases	Expenditure Government Funded (Section 31)	Expenditure Funded by Brentwood (at 40%)	Total Expenditure
Charity relief at 20%	3	£1,835	£1,222	£3,057
Rural rate relief	0	0	0	0
Localism	0	0	0	0
Local newspaper relief	0	0	N/A	0
Supporting small business relief	114	£271,490	N/A	£271,490
Retail, hospitality and leisure relief	449	£3,824,386	N/A	£3,824,386
Hardship relief	0	0	0	0

The reliefs where this revised policy could impact Council expenditure are charity relief, localism and hardship relief. The discretionary element of the charity relief is 20% of the liability, 40% of which is funded by the Council. The number of applications and costs for localism and hardship relief are unknown at present as we do not have any current cases. The new policy is robust and for any awards of relief to be made in these situations businesses must complete an application process and meet stringent criteria, and be an exception rather than the rule.

## **7.0 LEGAL/GOVERNANCE IMPLICATIONS**

**Name & Title: Claire Mayhew, Acting Joint Director – People & Governance & Monitoring Officer**

**Tel & Email 01277 312500 / Claire.mayhew@brentwood.rochford.gov.uk**

The legislation that covers this report and the recommendations made is as follows:

- Section 69 of the Localism Act 2011 amended Section 47 of the Local Government Act 1988. These provisions allow all Councils to grant discretionary relief in any circumstances where it feels fit having regards to the effect on the Council Tax payers of its area.
- Section 47 of the Local Government Finance Act 1988 (as amended) defines discretionary relief within Non-Domestic rating.
- Non-Domestic Rating Act (Consequential and Other Amendments) Regulations 2023

## **8.0 ECONOMIC IMPLICATIONS**

**Name & Title: Laurie Edmonds, Corporate Manager – Economic Development**

**Tel & Email 01277 312500 / laurie.edmonds@brentwood.rochford.gov.uk**

Delivering a fair and transparent Discretionary Rate Relief policy supports businesses within the borough by defining which reliefs are available and ensures the right reliefs have been awarded. This policy will deliver consistent, fit for purpose, services for the borough.

## **9.0 EQUALITY & HEALTH IMPLICATIONS**

**Name & Title: Kim Anderson, Corporate Manager - Communities, Leisure and Health**

**Tel & Email 01277 312500 kim.anderson@brentwood.gov.uk**

The Public Sector Equality Duty applies to the Council when it makes decisions. The duty requires us to have regard to the need to:



- a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act. In summary, the Act makes discrimination etc. on the grounds of a protected characteristic unlawful
- b) Advance equality of opportunity between people who share a protected characteristic and those who do not.
- c) Foster good relations between people who share a protected characteristic and those who do not, including tackling prejudice and promoting understanding.

The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, marriage and civil partnership, race, religion or belief, gender, and sexual orientation. The Act states that 'marriage and civil partnership' is not a relevant protected characteristic for (b) or (c) although it is relevant for (a).

The proposals in this report will not have a disproportionate adverse impact on anybody with a protected characteristic.

## **10.0 ENVIRONMENTAL IMPACT**

**Name & Title: Henry Muss, Sustainability & Climate Officer**  
**Tel & Email 01277 312500 henry.muss@brentwood.gov.uk**

N/A

**REPORT AUTHOR:                      Name: Rob Manser**  
**Title: Shared Services Revenues & Benefits Manager**  
**Phone:01268 208039**  
**Email: Robert.manser@basildon.gov.uk**

## **APPENDICES**

Appendix 1 - Brentwood Borough Council Policy for the granting of Discretionary Non-Domestic Rate Relief

## **BACKGROUND PAPERS**

None

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# **Brentwood Borough Council Policy for the granting of Discretionary Non-Domestic Rate Relief**

## Version Control

<i>Version</i>	<i>Version date</i>	<i>Revised by</i>	<i>Description</i>
1	July 2017	LM	Policy
2	August 2017	DA	Sign Off
3	November 2017	LM	Amendments CS
4	December 2023 / January 2024	LM/DA	Changes to all reliefs for 2024, including the Non Domestic Rating Act 2023

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## 1.0 Purpose of the Policy

- 1.1 The purpose of this policy is to determine the level of discretionary relief and related areas to be granted to certain defined ratepayers within the Council's area. The policy includes all changes effective from 1<sup>st</sup> April 2024 and includes all new reliefs due to the revaluation of rateable values in April 2023 and the Non Domestic Rating Act 2023.
- 1.2 The Local Government Finance Act 1988 and subsequent legislation requires the Council to grant mandatory relief for premises occupied by Charities and similar organisations that own or occupy them wholly or mainly for charitable purposes. Likewise, certain premises situated within a rural settlement area will be eligible for mandatory relief. Powers have also been granted under the Localism Act 2011, which allow for the granting of discretionary rate relief to any premises where the Council feels the granting of such relief would be of benefit to the local community.
- 1.3 Whilst the Council is obliged to grant relief to premises, which fall within the mandatory category, the Council also has powers to grant discretionary relief and reductions to ratepayers, subject to certain criteria being met. In the case of the new reliefs, some guidance has been issued by Central Government outlining actions expected to be taken by local authorities. This policy includes Government guidance where appropriate but also looks to target discretionary relief in line with the Council's priorities.
- 1.4 This document outlines the following areas:
  - Details of the criteria for receiving Discretionary Reliefs for all relevant areas;
  - The Council's policy for the granting of all types of Discretionary Reliefs;
  - Guidance on granting and administering the reliefs and awards; and
  - The Council's Scheme of Delegation.
- 1.5 Where organisations apply for relief they will be granted (or not granted) relief or reductions in line with the following policy.
- 1.6 In addition to the discretionary relief covered in this policy, it is the Council's policy always to exercise its discretionary powers to approve any rate relief schemes approved by the Government which rely on the Council exercising such powers and which offer 100% compensation under section 31 of the Local Government Act 2003.

## 2.0 Mandatory Relief - Legislative Background

### Charity Relief

- 2.1 The powers relating to the granting of mandatory<sup>1</sup> and discretionary relief are given to the Council under the Local Government Finance Act 1988<sup>2</sup>. Charities and Trustees for Charities are only liable to pay one fifth of the Non-Domestic Rates that would otherwise be payable where property is occupied and used wholly or mainly for charitable purposes. This amounts to mandatory relief of 80%. For the purposes of the Act, a charity is an organisation or trust established for charitable purposes, whether or not it is registered with the Charity Commission. The provision has been extended under the Local Government Act 2003 (effective from 1<sup>st</sup> April 2004) to registered Community Amateur Sports Clubs (CASCs). Full details of the mandatory provisions are given later within this policy.
- 2.2 In the case of charity shops, the premises must meet the criteria laid down by section 64 (10) of the Local Government Finance Act 1988 which states that the premises are to be treated as used for charitable purposes at any time it is wholly or mainly used for the sale of goods donated to the charity and the proceeds of goods (after any deductions for expenses) are applied for the purpose of the charity.
- 2.3 The Council has discretion to grant relief of up to a further 20% for these mandatory cases under its discretionary provisions.

### Rural Rate Relief

- 2.4 From 1<sup>st</sup> April 1998, under powers originally granted to the Council by the Local Government and Rating Act 1997<sup>3</sup>, certain types of business in rural settlements, with a population below 3000 may qualify for mandatory rate relief of 100 per cent. Businesses that qualify for this relief are the sole general store and the sole post office in the settlement, provided it has a Rateable Value of up to £8500; any food shop with a Rateable Value of up to £8500; and the sole pub and the sole petrol station in the settlement provided it has a Rateable Value of up to £12500.
- 2.5 Where businesses in rural settlements have a Rateable Value of up to £16,500 **and** are not in receipt of mandatory relief, the Council may decide to give up to 100 per cent discretionary relief if it is satisfied that the business is of benefit to the community and having regard to the interests of its Council Taxpayers.

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<sup>1</sup> S43 & S45 Local Government Finance Act 1988

<sup>2</sup> S47 & S48 Local Government Finance Act 1988

<sup>3</sup> LGFA 1988, s.47, as amended by Sch. 1 to the Local Government and Rating Act 1997

## 3.0 Discretionary Relief – Legislative Background

### Introduction

- 3.1 The original purpose of discretionary relief was to provide assistance where the property does not qualify for mandatory relief, or to ‘top’ up cases where ratepayers already receive mandatory relief.
- 3.2 Over recent years and particularly since 2011, the discretionary relief provisions have been amended to allow authorities the flexibility to provide more assistance to businesses and organisations.
- 3.3 The range of bodies, which are eligible for discretionary rate relief, is wide and not all of the criteria laid down by the legislation will be applicable in each case.
- 3.4 Unlike mandatory relief, ratepayers are obliged to make a written application to the Council. The Council will expect all businesses to make applications in such a format as is required (which may vary from time to time) and for the business to provide such information and evidence as required in order to determine whether relief should be awarded.
- 3.5 The Council is obliged to consider carefully every application on its merits, taking into account the contribution that the organisation makes to the amenities within the authority’s area. There is no statutory appeal process or Tribunal against any decision made by the Council although, as with any decision of a public authority, decisions can be reviewed by Judicial Review. The authority will however, upon request, review decisions made. Details of the internal review process are given within this policy.
- 3.6 Granting of the relief falls broadly into the following categories:
  - (a) Discretionary Relief – Charities who already receive mandatory relief.
  - (b) Discretionary Relief – Premises occupied by organisations not established or conducted for profit whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts **or** premises occupied by organisations not established or conducted for profit and wholly or mainly used for purposes of recreation;
  - (c) Discretionary Relief – Rural Rate Relief - premises not receiving mandatory relief but of benefit to the local community and less than £16,500 RV;
  - (d) Discretionary Relief – Granted under the Localism Act 2011 provisions;
  - (e) Local Newspaper Relief (from 1 April 2017 until 2025);
  - (f) Supporting Small Businesses Relief (from 1 April 2023 for a period of up to three years);
  - (g) Retail, Hospitality and Leisure (from 1 April 2024 for a period of one year); and



(h) Hardship Relief – Granted under Section 49 of the Local Government Finance Act 1988.

3.7 The decision to grant or not to grant discretionary relief is a matter purely for the Council.

### **The Council’s general approach to granting Discretionary Relief**

3.8 In deciding which organisations should receive discretionary rate relief, the Council has considered the following factors and priorities:

- (a) The awarding of relief will be in line with the Council’s vision and values;
- (b) Be equitable and balance the wider interests of the community with the resources made available by the Council Tax payer;
- (c) Support the delivery of the Council’s objectives and priorities;
- (d) Be clear and transparent;
- (e) Set out, as far as possible, objective criteria rather than subjective judgements for the award of Discretionary Relief;
- (f) Be simple to administer;
- (g) Offer stability to those organisations receiving relief;
- (h) Any award should support business, charities, organisations and groups that help to retain services in the Council’s area and not compete directly with existing businesses in an unfair manner;
- (i) The award should help and encourage business, charities, organisations, groups and communities to become self-reliant;
- (j) Awarding discretionary relief should not distort competition or significantly change the provision of services within the Council’s area;
- (k) Local organisations will be given priority over national organisations. Where requested, the organisation will need to supply the Council with clear evidence of **all** financial affairs (normally two full years) including, and most importantly, the amounts of monies raised, used and invested locally. This will be essential where the organisation is national in nature;
- (l) To enable appropriate organisations to start, develop or continue their activities, which deliver outcomes to the community and that also relate to the priorities of the Council, which without granting discretionary relief they would be unable to do;
- (m) To assist the Council in delivering services which could not be provided otherwise;
- (n) To enable the Council to determine the level of rate change in comparison with the organisation’s financial situation; and
- (o) To ensure that the financial impact of awarding discretionary business rate relief is justified in terms of the local outcomes achieved by the organisation receiving it;

- 3.9 Where any reduction or remission is granted to a ratepayer under S49 Local Government Finance Act 1988 where hardship is proven to the Council, then there will be no requirement to grant Discretionary Rate Relief for that amount.
- 3.10 In certain cases, the order in which relief is granted is specified. Mandatory relief shall be granted in all cases where the criteria is met irrespective of whether discretionary relief can be granted or not.

### **The Council's approach to granting Government led Discretionary Relief schemes.**

- 3.11 For the avoidance of doubt discretionary relief will not be awarded in the following circumstances:
- If the property is used as a charity shop
  - If the organisation's unreserved funds are greater than 50% of their annual net Business Rates charge.
- 3.12 Over the past few years, a number of schemes have been led by Central Government but without specific legislative changes. These are administered under S47 of the Local Government Finance Act 1988 and guidance is often provided. The Council is keen to support such initiatives especially where they are designed to help local businesses and will look to maximise both the reliefs given as well as maximise any grants receivable. However, the Council reserves the right to vary its approach where thought appropriate.

## **4.0 Effect on the Council's Finances**

- 4.1 The granting of discretionary relief will, in the main, involve a cost to the Council. Since the change to the funding for Non-Domestic Rating in April 2013, the effect of the relief is complex.
- 4.2 Any amounts granted prior to 1<sup>st</sup> April 2013 and continuing since that date will be included in the Council's baseline within the Business Rates Retention Scheme. For any amounts granted for similar cases after 1<sup>st</sup> April 2024, the costs of the relief will be borne in accordance with the Business Rates Retention Scheme share namely 50% borne by Central Government, 40% by the Council and 10% by Essex County Council. This also applies where mandatory relief is granted.
- 4.3 Where Central Government leads an initiative, grants are often available through section 31 of the Local Government Act 2003. This is not automatic and Central Government will look to the Council to adopt the recommended approach when granting in these areas.
- 4.4 The financial effects of discretionary reliefs covered by this policy are as follows;

Appendix	Relief Type	Granted after 1 <sup>st</sup> April 2024
	<b>Charity Relief</b>	
A	Discretionary relief granted to Mandatory Relief recipients	40% borne by the Council
B	Non-profit Making Organisations including Sports Clubs and societies	40% borne by the Council
	<b>Rural Rate Relief</b>	
C	Other premises within a rural settlement under £16500 RV	40% borne by the Council
	<b>Localism</b>	
D	Discretionary Relief granted to ratepayers generally and not covered by any other section.	40% borne by the Council
	<b>Local Newspaper Relief</b>	
E	Discretionary Relief granted to local newspapers meeting the criteria (From 1 <sup>st</sup> April 2017 until 2025)	Section 31 Grant fully funded by Government
	<b>Supporting Small Business Relief</b>	
F	Supporting Small Businesses Relief (from 1 April 2023 for a period of up to three years if conditions are met.	Section 31 Grant fully funded by Government
	<b>Retail, Hospitality and Leisure Business Rates Relief</b>	
G	Retail, Hospitality and Leisure Business Rates Relief (from 1 April 2024 for a period of one year);	Section 31 Grant fully funded by Government
	<b>Hardship Relief</b>	
H	Partial or full relief for cases of hardship where it would be reasonable to do so having due regard to the interests of council taxpayers	40% borne by the Council

## 5.0 Administration of Discretionary Relief

- 5.1 The following section outlines the procedures followed by officers in granting, amending, or cancelling discretionary relief and reduction. This is essentially laid down by legislation.

### Applications and Evidence

- 5.2 All reliefs must be applied for. Application forms are available both in hard copy and electronic format. The relevant application forms are available from the

Council. The Council will specify how applications are to be received and this may vary from time to time.

- 5.3 Organisations are required to provide a completed application form plus any such evidence, documents, accounts (normally the last two years), financial statements etc. necessary to allow the Council to make a decision. Where insufficient information is provided, then no relief will be granted. In some cases, it may be necessary for officers to visit premises and we would expect organisations claiming relief to facilitate this where necessary.
- 5.4 Applications should initially be made to the Revenues and Benefits Service and will be determined in accordance with this policy.
- 5.5 **The Council will provide this service and provide guidance free of charge. Ratepayers are encouraged to approach the Council direct and NOT pay for such services through third parties. Applications will be accepted from ratepayers only.**

### **Granting of relief**

- 5.6 Where an application is successful, the ratepayer will be notified. Where relief is not granted, then the following information is provided;
- An explanation of the decision within the context of the Council's statutory duty; and
  - An explanation of the appeal rights (see below).
- 5.7 For any discretionary rate relief schemes approved by the Government which rely on the Council exercising such powers and which offer 100% compensation under section 31 of the Local Government Act 2003 the council will consider backdating up to six years from the date of application, but not before 1<sup>st</sup> April 2023. For all other discretionary relief schemes the council will backdate from the beginning of the financial year in which the application is made or when liability begins, whichever is later.
- 5.8 A fresh application for discretionary relief may be necessary for each financial year **or** at such time-period as the Council determines.
- 5.10 A decision to award discretionary relief and how much relief is given is normally only applicable to the financial year for which the application is made. However, the Council reserves the right to grant relief for any other period as appropriate.
- 5.11 A fresh application for discretionary relief will be necessary for each financial year **or** at such time-period as the Council determines.

## **Variation of a decision**

- 5.12 Variations in any decision will be notified to ratepayers as soon as practicable and will take effect on a date determined by the Council.
- 5.13 A decision may be revoked at any time by the Council.
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## **6.0 Scheme of Delegation**

### **Granting, Varying, Reviewing and Revocation of Relief**

- 6.1 All powers in relation to reliefs are given under the Local Government Finance Act 1988, the Local Government and Rating Act 1997, the Local Government Act 2003 and the Localism Act 2011. However section 223 of the Local Government Act 1992 allows for delegation of decisions by the Council to Cabinet, Committees, Sub-Committees or Officers.
- 6.2 The Council's scheme of delegation allows for the Revenues and Benefits Manager to award, revise or revoke any discretionary relief applications. However, any application which is considered to be of a significant nature will be subject to consultation with the relevant executive or committee prior to final determination.
- 6.3 Applications that are refused will, on request, be reconsidered if additional supporting information is provided or the refusal is subsequently considered to be based on a misinterpretation of the application.

### **Reviews**

- 6.4 The policy for granting relief will be reviewed annually or where there is a substantial change to the legislation or funding rules. At such time, a revised policy will be brought before the relevant committee of the Council.

### **Appeals**

- 6.5 Where the Council receives an appeal from the ratepayer regarding the granting, non-granting or the amount of any discretionary relief, the case will be reviewed by the Revenues and Benefits Manager. Where a decision is revised then the ratepayer shall be informed, likewise if the original decision is upheld.
- 6.6 Where the ratepayer wishes to appeal the decision of the Revenues and Benefits Manager, the case will be considered by the relevant Executive member whose decision on behalf of the Council will be final.

- 6.7 Ultimately the formal appeal process for the ratepayer is Judicial Review although the Council will endeavour to explain any decision fully and openly with the ratepayer.

## **7.0 Reporting changes in circumstances**

- 7.1 Where any award is granted to a ratepayer, the Council will require any changes in circumstances which may affect the relief, to be reported as soon as possible or in any event within 21 days of the change. This will be important where the change would result in the amount of the award being reduced or cancelled e.g. where the premises comes unoccupied or is used for a purpose other than that determined by the Council as eligible for relief.
- 7.2 Where a change of circumstances is reported, the relief will, if appropriate, be revised or cancelled as appropriate. Where any award is to be reduced, the Council will look to recover the amount from the date the change of circumstances occurred.

## **8.0 Fraud**

- 8.1 Where a ratepayer falsely applies for any relief, or where the ratepayer provides false information, makes false representation, or deliberately withholds information in order to gain relief, prosecutions will be considered under the Fraud Act 2006.

## **Appendix A**

### **Discretionary Relief – Mandatory Relief recipients**

## Discretionary Relief – Mandatory Relief recipients

### General Explanation

- A.1 S43 of the Local Government Finance Act 1988 allows mandatory relief (80%) to be granted on premises if the ratepayer is a charity or trustees for a charity and the premises are wholly or mainly used for charitable purposes. No charge is made in respect of unoccupied premises where it appears that *when next in use* it will be used wholly or mainly for those purposes.
- A.2 The legislation has been amended by the Local Government Act 2003 (effective from 1<sup>st</sup> April 2004) to include registered<sup>4</sup> Community Amateur Sports Clubs (CASC). These organisations can now receive the mandatory (80%) relief.

### Charity registration

- A.3 Charities are defined within the legislation as being an institution<sup>5</sup> or other organisation established for charitable purposes only or by persons administering a trust established for charitable purposes only.
- A.4 The question as to whether an organisation is a charity may be resolved in the majority of cases by reference to the register of charities maintained by the Charity Commissioners under s.4 of the Charities Act 1960. Entry in the register is conclusive evidence. By definition, under the Non-Domestic Rating legislation, there is no actual need for an organisation to be a registered charity to receive the relief and this has been supported by litigation<sup>6</sup>, however in all cases the organisation must fall within the following categories:
- trusts for the relief of poverty;
  - trusts for the advancement of religion;
  - trusts for the advancement of education; and
  - trusts for other purposes beneficial to the community, but not falling under any of the preceding heads.
- A.5 Certain organisations are exempted from registration generally and are not required to make formal application to the Charity Commissioners these are:
- the Church Commissioners and any institution administered by them;
  - any registered society within the meaning of the Friendly Societies Acts of 1896 to 1974;
  - units of the Boy Scouts Association or the Girl Guides Association; and

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<sup>4</sup> Registered with HMRC as a CASC

<sup>5</sup> S67(10) Local Government Finance Act 1988

<sup>6</sup> Income Tax Special Commissioners v Pemsell (1891)



- voluntary schools within the meaning of the Education Acts of 1944 to 1980.

A.6 The Council will consider charitable organisations, registered or not, for mandatory relief.

### **Use of Premises – wholly or mainly used**

A.7 Irrespective of whether an organisation is registered as a charity or not, the premises **must** be wholly or mainly used for charitable purposes. This is essential if any relief (either mandatory or discretionary) is to be granted. In most cases this can be readily seen by inspection, but on occasions the Council has had to question the actual use to which the premises are to be put. In some cases, it will be necessary for the Council to inspect any premises fully.

A.8 Guidance from the Department of Communities and Local Government (DCLG) has stated that in the case of ‘mainly’, at least 51% must be used for charitable purposes whether of that charity or of that and other charities

A.9 The following part of this section gives details on typical uses where relief may be given plus additional criteria that have to be satisfied. The list is not exhaustive but gives clear guidance on premises for which mandatory relief can be granted *and therefore* premises which may be equally considered for discretionary rate relief.

### **Offices, administration and similar premises**

A.10 Premises used for administration of the Charity include:

- Offices;
- Meeting Rooms; and
- Conference Rooms.

### **Charity shops**

A.11 Charity shops are required to meet additional legislative criteria if they are to receive mandatory relief. Section 64 (10) of the Local Government Finance Act 1988 provides that a property is to be treated as being wholly or mainly used for charitable purposes at any time if, at the time, it is wholly or mainly used for the sale of goods donated to a charity and the proceeds of the sale of the goods (after any deduction of expenses) are applied for the purposes of the charity.

A.12 In order to ascertain whether an organisation meets these requirements, inspections may be made by an officer of the Council when an application is received

## **Granting of Mandatory Relief - the Council's Policy**

A.13 Where the criteria for awarding mandatory relief are met, the rate charges shall be calculated in accordance with the legislation reducing the liability of ratepayers for each day that the criteria are met.

### **Charity Relief – Mandatory Relief recipients, the Council's Policy for granting discretionary relief.**

A.14 The Council will consider applications for a discretionary rate relief top up from charities based on their own merits, on a case-by-case basis.

A.15 In determining the application, the following matters will be taken in to consideration:

1. How the charity supports and links into the Council's corporate vision and priorities;
2. The purpose of the charity and the specific activity carried out within the premises for which the relief is requested; and
3. Whether the charity operates at a local or national level and where appropriate, the local and national funding streams and financial position of the charity. The Council is keen to ensure that the organisation provides significant benefit to local residents.

A16 The Council is keen to support businesses that have a critical role to play in the local economy and to assist the Council in meeting the Corporate aims and values.

A.17 In the case of registered Community Amateur Sports Clubs, the key criteria in determining the application will be:

1. The ratepayer occupies the whole hereditament;
2. Relief cannot be granted in respect of premises that are occupied by the Council or precepting authority;
3. How the CASC supports and links into the Council's corporate vision and priorities;
4. The membership and fee structure, and whether the CASC is accessible to all residents, including whether there are concessions for certain groups, for example people on a low income or young people under 18;
5. Membership numbers and the number and percentage of these members that are local residents;
6. If the CASC has due regard to equality issues and if it actively encourages members from under-represented groups, for example black and minority ethnic residents, people over 50 and people with disabilities;
7. Whether facilities are available to the wider community regardless of ability; and
8. If the CASC runs a bar or food provision: the level of income from this activity

and how this money is used; and whether the CASC operates at a local or national level and where appropriate, the local and national funding streams and financial position of the CASC.

- A.18 The Council wishes to support and enable appropriate businesses to start, develop and continue with their operations that deliver outcomes directly related to the Council's aims and vision. In the main, this will be done through other means rather than granting discretionary relief. There may be occasions where applications are made for such relief or where a package of measures, including discretionary relief, are appropriate in supporting businesses.
- A.19 The Council's criteria for granting Mandatory and Discretionary Relief is shown in Appendix I.

## **Appendix B**

### **Discretionary Relief – Non-Profit Making Organisations including Recreation**

## Discretionary Relief – Non-Profit Making Organisations including Recreation

### General explanation

#### Non-Profit

- B.1 The legislation<sup>7</sup> allows the Council to grant discretionary relief where the property is not an *excepted* one and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts.
- B.2 Relief cannot be granted to any premises occupied by the Council, or any town, parish council or major Precepting Authority (*excepted premises*).
- B.3 A number of issues arise from the term ‘not established or conducted for profit’. This requires the Council to make enquiries as to the overall purpose of the organisation although if surpluses and such amounts are directed towards the furtherance or achievement of the objects of the organisation then it does not necessarily mean that the organisation was established or conducted for profit.<sup>8</sup>

#### Recreation Clubs

- B.4 Ideally all recreation clubs should be encouraged to apply for Community Amateur sports Club (CASC) status, which would automatically entitle them to 80% relief. The relief granted to CASCs is covered earlier within this policy.
- B.5 Recreation clubs can also apply to the Charity Commissioners for registration as a Charity (thereby falling under the mandatory provisions for 80% relief) where they meet the following conditions:
- a. The promotion of community participation in healthy recreation and by the provision of facilities for the playing of particular sports; and
  - b. The advancement of the physical education of young people not undergoing formal education.
- B.6 Where sports clubs do not meet the CASC requirement, and are not registered charities, discretionary relief can be granted (0-100%) where the property is not an *excepted* one, it is wholly or mainly used for purposes of recreation and all or part of it is occupied for the purpose of a club, society or other organisation not established or conducted for profit.

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<sup>7</sup> S47 Local Government Finance Act 1988

## Definition of Recreation

B.7 Recreation is clearly defined by the Sports Council as any of the following<sup>9</sup>

Aikido	Croquet	Kabaddi	Real Tennis	Tang Soo Do
American Football	Crossbow	Karate	Roller Hockey	Tenpin
Angling	Curling	Kendo	Roller Skating	Bowling
Archery	Cycling	Korfball	Rounders	Trampolining
Arm Wrestling	Disability Sport	Lacrosse	Rowing	Triathlon
Association	Dragon Boat Racing	Lawn Tennis	Rugby League	Tug of War
Football	Equestrian	Life Saving	Rugby Union	Unihoc
Athletics	Fencing	Luge	Sailing	Volleyball
Australian Rules	Fives	Modern Pentathlon	Sand/Land	Water Skiing
Football	Flying	Motor Cycling	Yachting	Weightlifting
Badminton	Gaelic Football	Motor Sports	Shinty	Wrestling
Ballooning	Gliding	Mountaineering	Shooting	Yoga
Baseball	Golf	Movement, Dance,	Skateboarding	
Basketball	Gymnastics	Exercise & Fitness	Skiing	
Baton Twirling	Handball	Netball	Skipping	
Biathlon	Hang/Para Gliding	Orienteering	Snowboarding	
Bicycle Polo	Highland Games	Parachuting	Softball	
Billiards and	Hockey	Petanque	Sombo Wrestling	
Snooker	Horse Racing	Polo	Squash	
Bobsleigh	Hovering	Pony Trekking	Skater/Street	
Boccia	Hurling	Pool	Hockey	
Bowls	Ice Hockey	Quoits	Sub-Aqua	
Boxing	Ice Skating	Racketball	Surf Life Saving	
Camogie	Jet Skiing	Rackets	Surfing	
Canoeing	Ju Jitsu	Raquetball	Swimming &	
Caving	Judo	Rambling	Diving	
Chinese Martial			Table Tennis	
Arts			Taekwondo	
Cricket				

## Access to clubs

B.8 Guidance issued by the DCLG also requires the Council to consider access to clubs within the community before granting discretionary relief.

B.9 Membership should be open to all sections of the community. There may be legitimate restrictions placed on membership which relate for example to ability in sport or to the achievement of a standard in the field covered by the organisation or where the capacity of the facility is limited, but in general membership should not be exclusive or restrictive.

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<sup>9</sup> Definition last reviewed by Sport England in 2002

- B.10 Membership rates should not be set at such a high level as to exclude the general community. However, membership fees may be payable at different rates that distinguish the different classes of membership such as juniors, adults, students, pensioners, players, non-players, employed and unemployed. In general, the club or organisation must be prepared to show that the criteria by which it considers applications for membership are consistent with the principle of open access.
- B.11 The Council also asks the following question to help establish the level of access ‘Does the organisation actively encourage membership from particular groups in the community e.g. young people, women, older age groups, persons with disability, ethnic minorities’ etc.?’

### **Provision of facilities**

- B.12 Clubs which provide training or education are encouraged, as are those who provide schemes for particular groups to develop their skills e.g. young people, the disabled, retired people.
- B.13 A number of organisations run a bar. The mere existence of a bar will not in itself be a reason for not granting relief. However, the Council focuses on the main purpose of the organisation. The Council is encouraged to examine the balance between playing and non-playing members.
- B.14 Within this area, the Council also considers whether the facilities provided relieve the Council of the need to do so, or enhance and supplement those that it does provide.

### **Discretionary Relief - Non-Profit Organisations including Recreation – the Council’s Policy**

- B.15 The Council will consider applications for discretionary rate relief from non-profit making organisations on their own merits on a case-by-case basis. In determining the application, the following matters will be taken in to consideration (The list is not exhaustive):
- How the organisation supports and links into the Council’s corporate vision and priorities;
  - Whether the facilities provided include education and/or training for members as a whole or for special groups;
  - The extent to which the facilities provided reduce the demand for Council services or produce savings;
  - Any membership and fee structure and whether the facilities are accessible to all residents, including whether there are concessions for certain groups, for example people on a low income or young people under 18;
  - If covered by a membership scheme, membership numbers and the number and percentage of these members that are local residents; and

- If the organisation has due regard to equality issues and if its facilities are used by all members of the community, for example black and minority ethnic residents, people over 50 and people with disabilities.
- B.16 The Council will also require additional financial information including:
- If the organisation runs a bar or food provision, the level of income from this activity and how this money is used.; and
  - Whether the organisation operates at a local or national level and where appropriate, the local and national funding streams and financial position of the organisation.
- B.17 The Council's criteria for granting Mandatory and Discretionary Relief is shown in Appendix I.



## **Appendix C**

### **Discretionary Relief – Premises within Rural Settlements**

## **Discretionary Relief – Premises within Rural Settlements**

- C.1 In addition to having the ability to grant discretionary relief to those in receipt of mandatory relief, the Local Government and Rating Act 1997 allows discretionary relief of up to 100% to be granted where the rateable value is £16500 or less and:
- a. Property is used for purposes which are of benefit to the local community; and
  - b. It would be reasonable for the billing authority to award relief, having regards to the Council's Council Taxpayers.
- C.2 As with most discretionary relief, part of the cost, is met by Central Government and the balance from local sources.
- C.3 The main criteria for granting discretionary relief in respect of rural rate relief is that premises are used to benefit the local community.

### **Benefit to the local community.**

- C.4 Whilst each application for the relief will be considered on its own merits, there are certain factors which weigh heavily in the decision-making process. It is this Council's belief that the spirit of the legislation is to assist businesses and amenities, which contribute significantly to the quality of life of the people who have their main home in the Rural Settlement.
- C.5 To be successful for consideration, a business must show that its existence is a significant benefit to the local community with the majority of local residents directly benefiting from services or facilities provided by that business

### **Rural Rate Relief – the Council's Policy for granting discretionary relief.**

- C.6 The Council will also consider applications for a discretionary rural rate relief from all ratepayers, not entitled to mandatory relief up to a maximum of 100%.
- C.7 In determining the application the following matters will be taken in to consideration:
- The granting of any discretionary relief will be essential in ensuring the viability of any business within the rural settlement;
  - The granting of any discretionary relief is proportionate given the level of any business rates charged compared with the overall turnover of the business;
  - The granting of any discretionary relief will assist the business in continuing to be viable and / or prevent the business from failing;

- The business is considered by the Council to be essential to the community and that any reduction or withdrawal of the business will have a serious detrimental effect on the rural settlement;
- The granting of any discretionary relief is reasonable having regard to the effect on taxpayers of the Council;

## **Appendix D**

### **Discretionary Relief – Localism Act 2011**

## Discretionary Relief – Localism Act 2011

### General explanation

- D.1 Section 69 of the Localism Act 2011 amended Section 47 of the Local Government Finance Act 1988. These provisions allow all Councils to grant discretionary relief in **any** circumstances where it feels fit having regards to the effect on the Council Tax payers of its area.
- D.2 The provisions are designed to give authorities flexibility in granting relief where it is felt that to do so would be of benefit generally to the area and be reasonable given the financial effect to Council Tax payers. An example where the Council has granted relief in the past are where premises were affected by flooding.

### Discretionary Relief – Localism – the Council’s Policy

- D.3 Applications will be considered from any ratepayer who wishes to apply. However, where a ratepayer is suffering hardship or severe difficulties in paying their rates liability then relief can be granted under the existing provisions as laid down by Section 49 of the Local Government Finance Act 1988. There will be no requirement to grant relief in such cases under the Council’s discretionary relief policy.
- D.4 Any ratepayer applying for discretionary rate relief under these provisions and who does not meet the criteria for existing relief (charities, non-profit making organisations etc.) must meet **all** of the following criteria and the amount of relief granted will be dependant on the following key factors:
- (a) The ratepayer **must not** be entitled to mandatory rate relief (Charity or Rural Rate Relief);
  - (b) The ratepayer **must not** be entitled to Central Government funded reliefs;
  - (c) The ratepayer **must not** be an organisation that could receive relief as a non-profit making organisation or as a sports club or similar;
  - (d) The ratepayer **must** occupy the premises (no discretionary rate relief will be granted for unoccupied premises);
  - (e) The premises and organisation **must** be of *significant* benefit to residents of the Council’s area;
  - (f) The premises and organisation **must** relieve the Council of providing similar facilities;
  - (g) The ratepayer **must**;
    - i. Provide facilities to certain priority groups such as elderly, disabled, minority groups, disadvantaged groups; **or**
    - ii. Provide *significant* employment or employment opportunities to residents of the Council; **or**

- iii. Provide the residents of the area with such services, opportunities or facilities that cannot be obtained locally or are not provided locally by another organisation;
  - (h) The ratepayer **must** demonstrate that assistance (provided by the discretionary rate relief) will be for a *short time only* **and** that any business / operation is financially viable in the medium and long term; **and**
  - (i) The ratepayer **must** show that the activities of the organisation are consistent with the Council's core values and priorities.
- D.5 Where a ratepayer can demonstrate that **all** of the above criteria are met, relief will be considered for initially a short period. There is a Rateable Value cap on the qualifying criteria of £50,000 and a maximum award of £10,000 with a maximum award of 2 years. The Revenues and Benefits Manager has the delegated authority to approve the granting or refusal of this relief within the restraints of this criteria.
- D.6 A formal application from the ratepayer will be required in each case and any relief will be granted in line with this policy

## **Appendix E**

### **Local Newspaper Relief**

## **General Explanation**

- E.1 This is a relief that will be awarded until 2025 and the Government is not changing the legislation around the reliefs available to these properties. Central Government will reimburse local authorities that use their discretionary relief powers (under section 47(3)) of the Local Government Finance Act 1988 to grant relief in line with the eligibility criteria set out in this guidance.
- E.2 The Council will be compensated by Central Government through a grant under section 31 of the Local Government Act 2003.

## **Eligibility criteria**

- E.3 The scheme will provide a £1,500 relief for office space occupied by local newspapers up to a maximum of one discount per local newspaper title and per hereditament, per annum.

## **Local Newspapers**

- E.4 The relief is to be specifically for local newspapers and by that, the Council means what would be considered a “traditional local newspaper.” The relief will not be available to magazines.

## **Office Space**

- E.5 The hereditament **must** be occupied by a local newspaper and wholly or mainly used as office premises for journalists and reporters.

## **Amount of Relief**

- E.6 The amount of relief is limited to a maximum of one discount per newspaper title (e.g., per newspaper name) **AND** per hereditament.

## **Local Newspaper Relief – the Council’s policy for granting discretionary relief.**

- E.7 The Council has decided to grant relief strictly in accordance with Central Government guidelines.



## **Appendix F**

### **Supporting Small Businesses Relief (2023/24 - 2025/26)**

## **General Explanation**

- F.1 For the financial years 2023/24 to 2025/26, the Government will, in line with the eligibility criteria set out below, reimburse the Council if it uses its discretionary relief powers under section 47 of the Local Government Finance Act 1988 (as amended), to grant 2023 Supporting Small Business relief.
- F.2 It will be for the Council, which administers the 2023 Supporting Small Business (2023 SSB) relief, to adopt a local scheme and determine in each individual case when, having regard to this guidance, to grant relief under section 47.
- F.3 Central government will reimburse the Council and major precepting authorities for the actual cost to them under the rates retention scheme of the 2023 Supporting Small Business relief that falls within the definitions in this policy.

## **Who is eligible for the 2023 Supporting Small Business Relief (2023 SSB) and how much relief will be available?**

- F.4 2023 SSBR will help those ratepayers who as a result of the change in their rateable value at the revaluation are losing some or all of their Small Business, Rural Rate Relief or 2017 SSBR and, as a result, are facing large increases in their bills.
- F.5 Charities and Community Amateur Sports Clubs, who are already entitled to mandatory 80% relief, are not eligible for 2023 SSBR.
- F.6 To support these ratepayers, 2023 SSBR will ensure that the increase in the bills of these ratepayers is limited to a cash value of £600 per year. This cash maximum increase ensures that ratepayers do not face large bill increases in 2023/24 after transitional relief and small business rate relief (as applicable) have been applied. In order to simplify the scheme, the 2023 SSBR will not include minimum percentage bill increases (unlike the 2017 scheme).
- F.7 Those on 2023 SSBR whose 2023 rateable values are £51,000 or more will not be liable to pay the supplement (1.3p) to fund small business rate relief while they are eligible for 2023 SSBR.
- F.8 The 2017 SSBR scheme was provided to support small and medium ratepayers who had seen large increases in their bills at the 2017 revaluation. They have, therefore, had 6 years of support to allow them to adjust to their full 2017 bills. Therefore, for those ratepayers receiving 2017 SSB relief in 2022/23, any eligibility for 2023 SSBR will end on 31 March 2024.
- F.9 The Council will ensure this eligibility criteria is clear in the scheme approved and that relief for these ratepayers is awarded for one year only so that the relief can then be withdrawn on 31 March 2024 without further notice.

- F.10 A change of ratepayers will not affect eligibility for the Supporting Small Business scheme but eligibility will be lost if the property falls vacant or becomes occupied by a charity or Community Amateur Sports Club.
- F.11 There is no second property test for eligibility for the 2023 SSBR scheme. However, those ratepayers who during 2022/23 lost entitlement to Small Business Rate Relief (because they failed the second property test) but have, under the rules for Small Business Rate Relief, been given a 12 month period of grace before their relief ended - can continue on the 2023 SSBR scheme for the remainder of their 12 month period of grace.

### **Sequence of reliefs**

- F.12 Hereditaments eligible for charity or Community Amateur Sports Club relief or hereditaments which are unoccupied are not eligible for 2023 SSBR. For the avoidance of doubt, small business rate relief or rural rate relief will not be applied to further reduce the bill found under 2023 SSBR (to avoid the double counting of relief).
- F.13 The same principle applies to properties for which a Section 44A certificate has been granted (apportionment of rateable values for partly occupied properties). The presence of a section 44A certificate will not further reduce the bill found under 2023 SSBR.
- F.14 All other discretionary reliefs, including those funded by section 31 grants, will be considered after the application of 2023 SSBR.

### **Subsidy control**

- F.15 The 2023 SSBR is likely to amount to a subsidy. Therefore, any relief provided by the Council under this scheme will need to comply with the UK's domestic and international subsidy control obligations.
- F.16 To the extent that the Council is seeking to provide relief that falls below the Minimal Financial Assistance (MFA) thresholds, the Subsidy Control Act allows an economic actor (e.g., a holding company and its subsidiaries) to receive up to £315,000 in a three-year period (consisting of the 2023/24 year and the two previous financial years). MFA subsidies cumulate with each other and with other subsidies that fall within the category of 'Minimal or SPEI financial assistance'. BEIS COVID-19 business grants and any other subsidies claimed under the Small Amounts of Financial Assistance limit of the Trade and Cooperation Agreement should be counted under the £315,000 allowance.
- F.17 In those cases where it is clear to the Council that the ratepayer is likely to breach the MFA limit then the Council will withhold the relief. Otherwise, the Council may

include the relief in bills and ask the ratepayers, on a self-assessment basis, to inform the Council if they are in breach of the MFA limit.

- F.18 MFA subsidies above £100,000 are subject to transparency requirements. This is not cumulated per beneficiary but applies per subsidy award. This means that for every individual subsidy provided of more than £100,000, the Council will include details of the subsidy on the subsidy control database.

### **Recalculations of reliefs**

- F.19 As with other reliefs, the amount of SSBR awarded will be recalculated in the event of a change of circumstances. This could include, for example, a backdated change to the rateable value or to the hereditament. This change of circumstances could arise during the year in question or during a later year.

- F.20 Under regulations made under section 47 of the Local Government Finance Act 1988 authorities must give at least 12 months' notice of a revocation or variation of a rate relief scheme the effect of which would be to increase rate bills. Such a revocation or variation can only take effect at the end of a financial year (other than to comply with international agreements). But within these regulations, the Council may still make decisions which are conditional upon eligibility criteria. If a change in circumstances renders a property ineligible, the relevant bill can be amended in the year to reflect the loss of the relief.

- F.21 Therefore, when making an award for SSBR, the Council will ensure the conditions of the award that the relief are subject to the property's continuing eligibility. If the use of the property changes so that it is no longer eligible, the relevant chargeable amount must be recalculated to reflect that fact.

- F.22 The Council will also ensure that the scheme provides that eligibility for those ratepayers previously in the 2017 SSBR scheme in 2022/23 are eligible for one year of relief only and that the relief will then be withdrawn from those ratepayers on 31 March 2024 without further notice.

### **Effect on the Council's Finances**

- F.23 As this is a government led initiative, grants for the full amount awarded will be available through section 31 of the Local Government Act 2003.

## Administration of Discretionary Relief

F.24 The following section outlines the procedures followed by officers in granting, amending, or cancelling discretionary relief and reduction. This is essentially laid down by legislation<sup>10</sup>

## Applications and Evidence

F.25 Supporting Small Business rates relief will be awarded automatically by the Council.

F.26 **The Council will provide this service and provide guidance free of charge. Ratepayers are encouraged to approach the Council direct and NOT pay for such services through third parties.**

## Granting of relief

F.27 In all cases, the Council will notify the ratepayer of decisions via their rates demand and details will include:

- The amount of relief granted and the date from which it has been granted;
- The new chargeable amount; and
- A requirement that the applicant should notify the Council of any change in circumstances that may affect entitlement to relief.

F.28 This relief is to be granted from the beginning of the financial year in which the decision is made or when liability begins whichever is the later.

F.29 Variations in any decision will be notified to ratepayers as soon as practicable.

## Supporting Small Businesses Relief – the Council’s policy for granting discretionary relief.

F.30 The Council has decided to grant relief strictly in accordance with Central Government guidelines

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<sup>10</sup> The Non-Domestic Rating (Discretionary Relief) Regulations 1989

## **Appendix G**

### **Retail, Hospitality and Leisure Relief (2024/25)**

## **General Explanation**

- G.1 The 2024/25 Retail, Hospitality and Leisure Business Rates Relief scheme will provide eligible, occupied, retail, hospitality, and leisure properties with a 75% relief, up to a cash cap limit of £110,000 per business.

### **How will the relief be provided?**

- G.2 As this is a temporary measure for 2024/25, Government is not changing the legislation relating to the reliefs available to properties. Instead, Government will, in line with the eligibility criteria set out in this guidance, reimburse the Council if it uses its discretionary relief powers under section 47 of the Local Government Finance Act 1988 (as amended) to grant relief. It will be for the Council to adopt a local scheme and determine in each individual case when, having regard to this guidance, to grant relief under section 47.
- G.3 Government will fully reimburse the Council and major precepting authorities for their loss of income under the rates retention scheme as a result of awarding the relief that falls within the definitions in this guidance, using a grant under section 31 of the Local Government Act 2003.
- G.4 The government expects the Council to apply and grant relief to qualifying ratepayers from the start of the 2024/25 billing year.

### **Which properties will benefit from relief?**

- G.5 Hereditaments which benefit from the relief will be those which for a chargeable day in 2024/25:
- (a) meet the eligibility criteria; and
  - (b) the ratepayer for that chargeable day has not refused the relief for the eligible hereditament. The ratepayer may refuse the relief for each eligible hereditament anytime up to 30 April 2025. The ratepayer cannot subsequently withdraw their refusal for either all or part of the financial year.
- G.6 The Council has decided that, for the purposes of section 47 of the 1988 Act, hereditaments where the ratepayer has refused the relief are outside of the scheme and outside of the scope of the decision of which hereditaments qualify for the discount and are therefore ineligible for the relief.
- G.7 In line with the legal restrictions in section 47(8A) of the Local Government Finance Act 1988, the Council may not grant the discount to themselves or precepting authorities.

## How much relief will be available?

- G.8 Subject to the £110,000 cash cap per business, the total amount of government-funded relief available for each property for 2024/25 under this scheme is for chargeable days from 1 April 2024 to 31 March 2025, 75% of the chargeable amount.
- G.9 The relief will be applied after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied, but before those where the Council has used its wider discretionary relief powers introduced by the Localism Act 2011, which are not funded by section 31 grants. However, the former categories of discretionary relief available prior to the Localism Act 2011 (i.e., charitable relief etc.) will be applied first in the sequence of discretionary reliefs and, therefore, before Retail, Hospitality and Leisure relief. Authorities may use their discretionary powers to, at cost to themselves, offer further discounts outside this scheme or additional relief to hereditaments within the scheme. However, where the Council applies a locally funded relief under section 47, this will be applied after the Retail, Hospitality and Leisure relief.
- G.10 The ordering **will** be applied in following sequence:
- Transitional Relief
  - Mandatory Reliefs (as determined in legislation)
  - S.47 Discretionary Relief in the following order:
    - (i) 2023 Supporting Small Business (SSB);
    - (ii) Former categories of discretionary relief available prior to the Localism Act 2011 (i.e., charitable, CASC, rural top up, and not for profit) will be applied first in the sequence of discretionary reliefs, after SSB;
    - (iii) Other discretionary (centrally funded);
    - (iv) 2024/25 Retail Hospitality and Leisure relief scheme; and
    - (v) Other locally funded schemes (such as section 49 hardship).
- G.11 Subject to the cash cap, the eligibility for the discount and the relief itself will be assessed and calculated on a daily basis. The following formula will be used to determine the amount of relief to be granted for a chargeable day for a particular hereditament in the financial year 2024/25:
- Amount of relief to be granted =  $V \times 0.75$  where:
  - $V$  is the daily charge for the hereditament for the chargeable day after the application of any mandatory relief and any certain other discretionary reliefs.
- G.12 This will be calculated ignoring any prior year adjustments in liabilities which fall to be liable on the day.
- G.13 Ratepayers that occupy more than one property will be entitled to relief for each of their eligible properties up to the maximum £110,000 cash cap, per business.



## **The Cash Cap and Subsidy Control**

- G.14 Under the cash cap, no ratepayer can in any circumstances exceed the £110,000 cash cap across all of their hereditaments in England.
- G.15 Where a ratepayer has a qualifying connection with another ratepayer, then those ratepayers will be considered as one ratepayer for the purposes of the cash caps. A ratepayer shall be treated as having a qualifying connection with another:
- (a) where both ratepayers are companies, and
    - (i) one is a subsidiary of the other, or
    - (ii) both are subsidiaries of the same company; or
  - (b) where only one ratepayer is a company, the other ratepayer (the “second ratepayer”) has such an interest in that company as would, if the second ratepayer were a company, result in its being the holding company of the other.
- G.16 The Retail Hospitality and Leisure Scheme is likely to amount to subsidy. Any relief provided by the Council under this scheme will need to comply with the UK’s domestic and international subsidy control obligations.
- G.17 To the extent that the Council is seeking to provide relief that falls below the Minimal Financial Assistance (MFA) thresholds, the Subsidy Control Act allows an economic actor (e.g., a holding company and its subsidiaries) to receive up to £315,000 in a 3-year period (consisting of the 2024/25 year and the 2 previous financial years). MFA subsidies cumulate with each other and with other subsidies that fall within the category of ‘Minimal or SPEI financial assistance’. Expanded Retail Discount granted in 2021/22 does not count towards the £315,000 allowance but BEIS COVID-19 business grants and any other subsidies claimed under the Small Amounts of Financial Assistance limit of the Trade and Cooperation Agreement will be counted.
- G.18 In those cases, where it is clear to the Council that the ratepayer is likely to breach the cash cap or the MFA limit, then the Council will automatically withhold the relief.
- G.19 MFA subsidies above £100,000 are subject to transparency requirements. This is not cumulated per beneficiary but applies per subsidy award. This means that for every individual subsidy provided of more than £100,000, the Council will include details of the subsidy on the subsidy control database.

## **Splits, mergers, and changes to existing hereditaments**

- G.20 The relief will be applied on a day-to-day basis using the formula set out above. A new hereditament created as a result of a split or merger during the financial year, or where there is a change of use, will be considered afresh for the relief on that day.

## Recalculations of relief

G.21 The amount of relief awarded will be recalculated in the event of a change of circumstances. This could include, for example, a backdated change to the rateable value or the hereditament. This change of circumstances could arise during the year in question or during a later year.

## Eligibility for the Retail, Hospitality and Leisure Relief Scheme

G.22 The Council uses the following definitions to establish eligibility for the relief:

**Hereditaments that meet the eligibility for Retail, Hospitality and Leisure scheme will be occupied hereditaments which meet all of the following conditions for the chargeable day:**

- they are wholly or mainly being used:
  - (i) as shops, restaurants, cafes, drinking establishments, cinemas, or live music venues,
  - (ii) for assembly and leisure; or
  - (iii) as hotels, guest & boarding premises, or self-catering accommodation

### ***i. Hereditaments that are being used for the sale of goods to visiting members of the public:***

- Shops (such as: florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licences, chemists, newsagents, hardware stores, supermarkets, etc)
- Charity shops
- Opticians
- Post offices
- Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors)
- Car/caravan show rooms
- Second-hand car lots
- Markets
- Petrol stations
- Garden centres
- Art galleries (where art is for sale/hire)

### ***ii. Hereditaments that are being used for the provision of the following services to visiting members of the public:***

- Hair and beauty services (such as: hairdressers, nail bars, beauty salons, tanning shops, etc)
- Shoe repairs/key cutting
- Travel agents
- Ticket offices e.g., for theatre

- Dry cleaners
- Launderettes
- PC/TV/domestic appliance repair
- Funeral directors
- Photo processing
- Tool hire
- Car hire

**iii. Hereditaments that are being used for the sale of food and/or drink to visiting members of the public:**

- Restaurants
- Takeaways
- Sandwich shops
- Coffee shops
- Pubs
- Bar

**iv. Hereditaments which are being used as cinemas.**

**v. Hereditaments that are being used as live music venues:**

- Live music venues are hereditaments wholly or mainly used for the performance of live music for the purpose of entertaining an audience. Hereditaments cannot be considered a live music venue for the purpose of business rates relief where a venue is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and Country Planning (Use Classes) Order 1987 (as amended).
- Hereditaments can be a live music venue even if used for other activities, but only if those other activities (i) are merely ancillary or incidental to the performance of live music (e.g., the sale/supply of alcohol to audience members) or (ii) do not affect the fact that the primary activity for the premises is the performance of live music (e.g., because those other activities are insufficiently regular or frequent, such as a polling station or a fortnightly community event).
- There may be circumstances in which it is difficult to tell whether an activity is a performance of live music or, instead, the playing of recorded music.

**vi. Hereditaments that are being used for the provision of sport, leisure, and facilities to visiting members of the public (including for the viewing of such activities).**

- Sports grounds and clubs
- Museums and art galleries
- Nightclubs
- Sport and leisure facilities
- Stately homes and historic houses
- Theatres
- Tourist attractions

- Gyms
- Wellness centres, spas, massage parlours
- Casinos, gambling clubs and bingo halls

**vii. Hereditaments that are being used for the assembly of visiting members of the public.**

- Public halls
- Clubhouses, clubs, and institutions

**viii. Hereditaments where the non-domestic part is being used for the provision of living accommodation as a business:**

- Hotels, Guest, and Boarding Houses
- Holiday homes
- Caravan parks and sites

G.23 To qualify for the relief the hereditament should be wholly or mainly being used for the above qualifying purposes. In a similar way to other reliefs (such as charity relief), this is a test on use rather than occupation. Therefore, hereditaments which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

G.24 The list set out above is not intended to be exhaustive as it would be impossible to list the many and varied uses that exist within the qualifying purposes.

**Hereditaments that are being used for the provision of the following services to visiting members of the public:**

G.25 The list below sets out the types of uses that the government does not consider to be an eligible use for the purpose of this discount. Again, it is for the Council to determine for themselves whether particular properties are broadly similar in nature to those below and, if so, to consider them **not** eligible for the discount under their local scheme:

- Financial services (e.g., banks, building societies, cash points, bureaux de change, short-term loan providers, betting shops);
- Medical services (e.g., vets, dentists, doctors, osteopaths, chiropractors);
- Professional services (e.g., solicitors, accountants, insurance agents/ financial advisers, employment agencies, estate agents, letting agents); and
- Post office sorting offices.

**Effect on the Council's Finances**

G.26 As this is a government led initiative, grants for the full amount awarded will be available through section 31 of the Local Government Act 2003.

**Expanded Retail Discount – the Council’s policy for granting discretionary relief.**

G.27 The Council has decided to grant relief in accordance with Central Government guidelines and in accordance with this policy.

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## **Appendix H**

### **Section 49 – Hardship Relief**

## **Section 49 – Hardship Relief**

### **General explanation**

H.1 The Council is able to exercise its discretion under Section 49 of the Local Government Finance Act 1988 to provide either partial or full relief for non-domestic rate payments in cases of hardship where it would be reasonable to do so having due regard to the interests of council tax payers in general.

### **Section 49 Hardship Relief – the Council’s Policy**

H.2 The Council will consider applications for hardship relief from individuals and organisations based on their own merits on a case-by-case basis. The Revenues and Benefits Manager will consider applications. Application forms are available from the Council.

H.3 In making decisions on whether to award the relief the Council takes into account the following criteria (not listed in any priority):

- Any reduction or remission of rates on the grounds of hardship should be the exception rather than the rule;
- Any reduction of the rates must be shown to be significant to the future viability of the business;
- The business must continue to trade;
- Cash flow forecasts for a minimum of the next twelve months must be provided together with a comprehensive Business Plan incorporating a brief history of the business;
- The test of "hardship" is not strictly confined to financial hardship and that this, in itself, is not a deciding factor;
- The loss of the business would reduce amenities of an area if it is the sole provider of a service in the area;
- The loss of the business would worsen the employment prospects in the area;
- The interests of the Council Tax payers of the area would be best served by awarding the relief;
- The business must demonstrate how it is beneficial to the local community and why it is currently suffering financial hardship;
- The business provides employment to local residents in an area where employment opportunities are limited;
- Independent advice given by banks or financial advisors should be sought to demonstrate the future viability of the business;
- Applications will only be considered where signed by the ratepayer, or, where an organisation is the ratepayer, an appropriately authorised representative of the organisation; and
- The ratepayer will provide additional information as deemed necessary by the Council to be essential in order for a fair evaluation of the application.

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## **Members Interests**

Members of the Council must declare any pecuniary or non-pecuniary interests and the nature of the interest at the beginning of an agenda item and that, on declaring a pecuniary interest, they are required to leave the Chamber.

- **What are pecuniary interests?**

A person's pecuniary interests are their business interests (for example their employment trade, profession, contracts, or any company with which they are associated) and wider financial interests they might have (for example trust funds, investments, and asset including land and property).

- **Do I have any disclosable pecuniary interests?**

You have a disclosable pecuniary interest if you, your spouse or civil partner, or a person you are living with as a spouse or civil partner have a disclosable pecuniary interest set out in the Council's Members' Code of Conduct.

- **What does having a disclosable pecuniary interest stop me doing?**

If you are present at a meeting of your council or authority, of its executive or any committee of the executive, or any committee, sub-committee, joint committee, or joint sub-committee of your authority, and you have a disclosable pecuniary interest relating to any business that is or will be considered at the meeting, you must not :

- participate in any discussion of the business at the meeting, of if you become aware of your disclosable pecuniary interest during the meeting participate further in any discussion of the business or,
- participate in any vote or further vote taken on the matter at the meeting.

These prohibitions apply to any form of participation, including speaking as a member of the public.

- **Other Pecuniary Interests**

Other Pecuniary Interests are also set out in the Members' Code of Conduct and apply only to you as a Member.

If you have an Other Pecuniary Interest in an item of business on the agenda then you must disclose that interest and withdraw from the room while that business is being considered

- **Non-Pecuniary Interests**

Non –pecuniary interests are set out in the Council's Code of Conduct and apply to you as a Member and also to relevant persons where the decision might reasonably be regarded as affecting their wellbeing.

A 'relevant person' is your spouse or civil partner, or a person you are living with as a spouse or civil partner

If you have a non-pecuniary interest in any business of the Authority and you are present at a meeting of the Authority at which the business is considered, you must disclose to that meeting the existence and nature of that interest whether or not such interest is registered on your Register of Interests or for which you have made a pending notification.

## **Finance, Assets, Investment and Recovery Committee**

The committee shall consider all matters of policy and strategic importance to the Council including matters referred to it by other Committees and/or Chief Officers.

The function within the remit of the Finance, Assets, Investment and Recovery Committee include all financial matters relating to the budget, (and for avoidance of doubt, being the superior Committee on all such matters including capital, revenue and the Housing Revenue Account (HRA) except where the law otherwise requires), and without prejudice to the generality of this, include the specific functions which are set out below.

### Policy

Generally to review and oversee the co-ordination and governance of all functions of the Council. To undertake and discharge any functions in relation to strategic policies including periodic reviews of the policy framework adopted by full Council from time to time except where required by law to be undertaken elsewhere.

### Finance

- 1) Financial Services
  - 2) Contracts, commissioning, procurement
  - 3) Legal services
  - 4) Health and safety at work (in so far as it relates to the Council as an employer)
  - 5) Corporate communications and media protocols
  - 6) Corporate and Democratic services
  - 7) Human Resources
  - 8) Information Communication Technology
  - 9) Revenues and Benefits
  - 10) Customer Services
  - 11) Assets (strategically)
- 
2. Overall responsibility for monitoring Council performance.
  3. To formulate and develop relevant corporate policy documents and strategies including the Corporate Plan.
  4. To formulate the budget proposals in accordance with the Budget and Policy Framework, including capital and revenue spending, and the Housing Revenue Account Business Plan (including rent setting for Council homes), in accordance with the Council's priorities and make recommendations to Council for approval.
  5. To formulate the Council's Borrowing and Investment Strategy and make recommendations to Council for approval.

6. To take decisions on spending within the annual budget to ensure delivery of the Council's priorities.
7. To approve the write off of any outstanding debt owed to the Council above the delegated limit of £5,000.
8. To determine capital grant applications.
9. To make recommendations on the allocation and use of resources to achieve the council's priorities.
10. To manage and monitor the Council approved budgets and allocation of resources.
11. To provide the lead on partnership working including the joint delivery of services.
12. To consider any staffing matters that are not delegated to Officers, such as proposals that are not contained within existing budgetary provision.
13. To strategically manage any lands or property of the council and provide strategic property advice relating to the council's Housing Stock and without prejudice to the generality of this, to specifically undertake the following-

#### The Council's Asset Management Plan

- (a) The acquisition and disposal of land and property and taking of leases, licenses, dedications and easements.
- (b) The granting variation renewal review management and termination of leases, licenses, dedications and easements.
- (c) Promoting the use of Council owned assets by the local community and other interested parties.
- (d) To manage any lands or property of the Council;
- (e) To include properties within the council's Asset Management Portfolio including Halls etc.
- (f) To take a strategic approach to asset management, ensuring that the use of all of the Council's Property assets achieves Value for Money and supports the achievement of the Council's corporate priorities.
- (g) To review the corporate Asset Management Plan annually.
- (h) The acquisition of land in advance of requirements for the benefit, improvement or development of the Borough.

- (i) Disposal of land surplus to the requirements of a council function.
  - (j) Appropriation of land surplus for the requirements of another Council function.
  - (k) Promote the use of Council owned assets by the local community and other interested parties where appropriate.
  - (l) Property and asset management, including acquisitions and disposals not included in the approved Asset Management Plan.
  - (m) To receive updates reports on the Asset Development Programme and the work of the Asset Development Programme and Project Board.
  - (n) To take a strategic approach to commercial activity, both existing and new, ensuring the Council realises revenue generation opportunities and supports the achievement of the Council's corporate priorities.
  - (o) To agree and monitor the governance arrangements for any commercial and/or partnership arrangement with the Council.
  - (p) Promoting a culture of entrepreneurialism and building the required skills and capacity.
  - (q) To consider and approve business cases and commercial business plans for commercial activity.
14. To consider and propose matters concerning the promotion of economic development throughout the Borough and the interface with countryside or regional economic development initiatives.

#### Economic Development

- (a) To lead, consider and propose matters concerning the promotion of economic development throughout the Borough and the interface with countryside or regional economic development initiatives.
- (b) To promote and encourage enterprise and investment in the Borough in order to maintain and sustain the economic wellbeing and regeneration of the area.
- (c) To develop climate where businesses and individuals can innovate, compete and contribute to the economic development and regeneration of the area; and excellence in local business.
- (d) To encourage the growth of existing businesses in the borough and access to the skills and training necessary to support them.
- (e) To develop and deliver a Borough wide initiative on apprenticeships.

- (f) To consider and determine matters relating to the promotion, maintenance and enhancement of the vitality and viability of shopping centres within the Borough.
  - (g) To consult with the Chamber of Commerce, Federation of Small Businesses, residents and other interested third parties.
  - (h) To maintain a special interest in promoting employment in the Borough.
  - (i) To promote and encourage tourism and heritage.
  - (j) Parking (off street parking provision in Council owned/leased off-street parking places).
  - (k) Any matters relating to Crossrail.
15. To consider a report from the Monitoring Officer at the beginning of the Municipal Year, for the Committee to appoint the membership of the Constitution Working Group, in order for the Monitoring Officer to consult with such Members on the regular review of the Constitution documentation in accordance with Article 12 of the Constitution during the year.
16. To review and facilitate the transformation of delivery of services.

#### Transformation

- (a) To approve and facilitate the transformation of delivery of services.

#### Projects

- (a) To identify, monitor and oversee the implementation of those Corporate Projects that have been agreed by the committee to be major.

#### Scrutiny

- (a) To advise the Audit & Scrutiny Committee of any matters that require scrutiny in accordance with the Audit and Scrutiny Procedure Rules.
  - (b) To receive requests and determine on matters that require scrutiny from any Committee in accordance with the Audit and Scrutiny Procedure Rules.
17. To consider any requests for sponsorship and use of the Council's Coats of Arms and logos.