

**When telephoning, please ask for:** Member Services  
**Direct dial** 0115 914 8481  
**Email** memberservices@rushliffe.gov.uk

**Our reference:**  
**Your reference:**  
**Date:** 4 January 2016

To all Members of the Council

Dear Councillor

A meeting of the CABINET will be held on Tuesday 12 January 2016 at 7.00 pm in the Council Chamber, Civic Centre, Pavilion Road, West Bridgford to consider the following items of business.

Yours sincerely



Service Manager Corporate Governance

## **AGENDA**

1. Apologies for absence.
2. Declarations of Interest.
3. Minutes of the Meeting held on Tuesday 8 December 2015 (pages 1 - 6).

### **Key Decisions**

4. Extension to the Leisure Management Contract With Parkwood Leisure Ltd to Include the Management of the New Arena

The report of the Executive Manager - Communities is attached (pages 7 - 10).

5. Discretionary Rate Relief 2016/17

The report of the Interim Executive Manager – Finance and Commercial is attached (pages 11 - 32).

### **Non Key Decisions**

None

### **Budget and Policy Framework Items**

None

### **Matters referred from Scrutiny**

None

## Membership

Chairman: Councillor J N Clarke

Vice-Chairman: Councillor S J Robinson

Councillors R L Butler, J E Cottee, N C Lawrence, D J Mason

<b>Meeting Room Guidance</b>
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**Fire Alarm Evacuation:** in the event of an alarm sounding please evacuate the building using the nearest fire exit, normally through the Council Chamber. You should assemble in the Nottingham Forest car park adjacent to the main gates.

**Toilets** are located opposite Committee Room 2.

**Mobile Phones:** For the benefit of others please ensure that your mobile phone is switched off whilst you are in the meeting.

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**MINUTES  
OF THE MEETING OF THE  
CABINET  
TUESDAY 8 DECEMBER 2015**

Held At 7.00pm in the Council Chamber, Civic Centre, Pavilion Road, West  
Bridgford

**PRESENT:**

Councillors J N Clarke (Chairman), R L Butler, J E Cottee, N C Lawrence,  
D J Mason, S J Robinson

**ALSO IN ATTENDANCE:**

Councillors H A Chewings, M J Edwards, S J Hull, Mrs C E M Jeffreys,  
A MacInnes, G R Mallender.  
6 Members of the public.

**OFFICERS PRESENT:**

D Banks	Executive Manager – Neighbourhoods
N Carter	Service Manager - Corporate Governance
A Graham	Chief Executive
P Linfield	Interim Executive Manager – Finance and Commercial
K Marriott	Executive Manager - Transformation
D Mitchell	Executive Manager - Communities
V Nightingale	Constitutional Services Officer

**APOLOGIES FOR ABSENCE:**

There were no apologies for absence

**32. Declarations of Interest**

There were none declared.

**33. Minutes**

The minutes of the meeting held on Tuesday 10 November 2015 were approved as a correct record and signed by the Chairman.

**34. Cotgrave Regeneration Scheme**

Councillor Robinson presented the report that outlined proposals for the regeneration of the Cotgrave area. He stated that this was a long term project and he highlighted some of the milestones including work on a masterplan for the area in 2010. To facilitate the project a Cotgrave Strategic Board had been established which had representatives from Cotgrave Town Council, Metropolitan Housing Trust, the Homes and Community Agency, Barratts, David Wilson, Nottinghamshire County Council and Rushcliffe Borough Council. He reminded Members that in 2012 planning permission was granted for 470 houses and he was pleased to say that these were now being built. However, since the start of the project it had to be recognised that there had been a down turn in the economy and this had had a material impact on being able to bring on board a supermarket partner, whilst also affecting the amount

of money available to local authorities. However, he was pleased to say that, thanks to the hard work of the Executive Manager - Operations and Transformation and her team, the Council had been awarded £3,000,000 funding from the Local Enterprise Partnership Growth Fund which had increased the total funding to £10,500,000.

He stated that the Cotgrave Strategic Board had identified two options. With reference to the report he stated that Option 1 had a funding gap of £2,500,000, with a possible return for the Council of £50,000 per annum and a potential 120 additional jobs. Option 2 would have a funding gap of £4,000,000, a possible return for the Council of £75,000 per annum and a potential 194 additional jobs. A third option had been considered, which was to either undertake the work at the town centre or at the employment, however this was not acceptable due to the basis on which the Local Enterprise Partnership funding had been awarded. He said that a fourth option would be to do nothing.

Councillor Robinson stated that there had been an extensive consultation exercise undertaken with the Cotgrave Strategic Board, Cotgrave Town Council and Cotgrave residents. The Town Council had passed a resolution in June 2015 to support Option 2, whereas at the Strategic Board, Metropolitan Housing Trust and the developer partner expressed support for Option 1. With reference to the health centre, he informed Members that a business case had been submitted to NHS England. If the Council agreed to meet the funding gap for, and progress, the project this would assist the proposal. He also stated that there was an 'in principle' agreement from Nottinghamshire County Council and the Police to facilitate a new police station and library.

He outlined the advantages and disadvantages for the various options and outlined the significant risk of the impact to the viability of the scheme if the projected occupation rates were not achieved.

The Chief Executive informed Members that he had received a letter from the Chairman of Cotgrave Town Council, Councillor Keir Chewings, which he would respond in the next seven days. Accompanying the letter had been a petition, although this did not fall into the constitutional lines of a petition. It stated that "We call for RBC to give Cotgrave Precinct a full and complete redevelopment and not a meer refurbishment of cladding and a lick of paint". The petition was from 909 local residents, although this number might vary after it had been validated.

Following a question from Councillor Mason Members were informed that it was proposed for Option 1 to start in March 2017 with design and planning during the summer of 2016. Option 2 was more complex and might involve compulsory purchases to be negotiated, however it was still proposed to start in March 2017. Members were informed that the Local Enterprise Partnership funding was allocated for 2016/17 and that any delay could mean that the funding was allocated to alternative projects.

Councillor Butler agreed that this was a very complex project that had been considered for a number of years. He acknowledged the importance of the various partners but felt that the existing businesses in the precinct needed to be considered, which were mainly small privately owned concerns. There

would be significant implications to them whichever option was progressed. Councillor Robinson assured him that these businesses had been considered and a key consideration was to ensure that they had a chance to survive and to prosper. .

Councillor Mason enquired about the amount of the current investment into the project by the Borough Council. She was informed that the Borough Council had invested £750,000 plus a large amount of staff time.

Councillor Lawrence asked if the partners had given their reasons for supporting Option 1 and if Cotgrave Town Council had supported Option 2. Councillor Robinson stated that the Town Council had always supported Option 2 as they felt it was in the best interest for Cotgrave and the community. The partners had weighed up the advantages and disadvantages of the two options and these were included as Appendix 6 of the report, however they felt that the timescales were key and that those within Option 1 were more beneficial and would assist in keeping the businesses alive. Councillor Lawrence asked the Chief Executive if the Town Council had offered to increase their input into the scheme. He was informed that this was not contained within the letter.

Councillor Clarke asked the Interim Executive Manager – Finance and Commercial to update Members on the Council's reserves. Members were informed that, within the Council's Medium Term Financial Strategy there was £7.4 million earmarked reserves which would reduce to £3.9 million by 2020; also the impact of the Comprehensive Spending Review and its implications to the New Homes Bonus had to be taken into account. In respect of capital schemes Members were informed that the Council had allocated £12.9 million which would be reduced to £5 million in 2020.

Councillor Cottee asked about the public service building and was informed that the County Council had agreed in principle to the project and that the Council's decision would assist the Clinical Commissioning Group with their bid to NHS England.

In conclusion Councillor Robinson stated that this was an important regeneration scheme for the Borough and was a high priority for the Council. He said that this was phase 1 and that, if there was an upturn in the economy there could possibly be a supermarket partner in phase 2. He stated that Cotgrave had wanted this for a long time.

Councillor Lawrence stated that it was fortunate that due to the hard work of officers in bringing in funding, the Council was in a position to move this project forward. He said that it was important to have a high class public sector building, that the centre was visible and open, there was extra parking, that work would be undertaken to the green space and play area and there would be employment land developed on the colliery site.

Councillor Clarke stated that it was important to deliver a vibrant shopping centre for the existing community and the new people that would be coming into the area due to the new homes.

RESOLVED that Cabinet

- a) considers the business case presented for each option proposed taking into account financial and commercial risk and community aspirations; and that Option 1 is pursued based on the findings within the report and the financial risks highlighted at Section 9.8
- b) makes an allocation in the Council's capital programme to support Option 1.

**35. Rushcliffe Housing Delivery Plan 2016-2021**

Councillor Butler presented the report that outlined the Rushcliffe Housing Delivery Plan for 2016-2021 and its Action Plan to address the key housing priorities. He informed Members that this would replace the current Plan which had been adopted in 2009 and that it had initially been considered by the Community Development Group. He stated that legislation had changed and local authorities were not required to produce a Plan, however it was felt that the Plan would be beneficial as it supported the Council's priorities and ensured that the Council's policies were clear and transparent. He said that the Government was committed to the provision of affordable homes and giving young people the opportunity to own their own home. However, this was very challenging for the Rushcliffe area as the average house price was £212,000 which equated to income of £43,000 per annum to buy a starter home. He stated that the lower quartile of earnings was £23,400 and that people on the housing register were earning approximately £15,000. The Government were conducting a consultation exercise on the inclusion of starter homes within the definition of affordable housing and he had prepared a letter informing the Department for Communities and Local Government that the Government's moves were in part welcomed but also made reference to the challenges facing local residents.

RESOLVED that Cabinet

- a) approves the Housing Delivery Plan 2016 - 2021 and associated Action Plan
- b) that the Portfolio Holder for Sustainability provides a written response to the Government's proposal for starter homes to be classed as affordable housing.

**36. Collaboration Proposal (Legal, Member and Electoral Services)**

Councillor Clarke presented a very comprehensive report which outlined the review undertaken by Ms P Osbourne, the Council's Interim Monitoring Officer. The review had identified an opportunity to share a Monitoring Officer with Broxtowe Borough Council and to enter into further collaboration to build capacity and resilience into several services. He reminded Members that it was part of the Government's agenda for local authorities to work in collaboration. He felt that these proposed arrangements were the way forward subject to Council approval.

Councillor Lawrence queried if there could be a possible conflict of interest if the Council was to enter into partnership with other local authorities. The Chief Executive stated that the Monitoring Officer would always work in the

best interest of the Council in any decisions and that he did not see any areas of conflict. He also stated that a report would be presented to Full Council and that he would present a future report on the arrangements to Members when appropriate.

RESOLVED that Cabinet:

- a) Subject to full Council approval, authorises the Chief Executive to make the necessary arrangements to share the post of the Monitoring Officer with Broxtowe Borough Council.
- b) Delegates to the Chief Executive and Executive Manager – Operations in consultation with the Leader of the Council, the authority to enter the necessary partnership governance arrangements with Broxtowe Borough Council, to build capacity and resilience within the services of Legal, Member and Electoral Services.
- c) Delegates the Chief Executive and Executive Manager – Operations in consultation with the Leader of the Council the authority to explore, define and implement an appropriate solution with recognised collaboration partners, designed to improve capacity and resilience within the Human Resources services and increase the capacity to continue to innovate the future models of service delivery.
- d) Delegates authority to the Interim Executive Manager - Finance and Commercial in consultation with the Chief Executive and Deputy Leader of the Council to utilise up to 50 per cent of any savings arising from the first year of sharing the Monitoring Officer post for the purposes of developing the collaboration of Legal, Member and Electoral Services.
- e) Delegates authority to the Interim Executive Manager - Finance and Commercial in consultation with the Chief Executive and Deputy Leader of the Council to allocate an amount equal to the first year's savings for the purpose of further developing the collaboration opportunities identified with other collaboration partners.

### **37. Syrian Vulnerable Persons Relocation Scheme**

Councillor Butler presented a report which informed Members of the Government's proposed expansion of the Syrian Vulnerable Persons Relocation Scheme. He reminded Members that the Council had passed a motion to work with other local authorities and to evaluate the options currently open to the Council. This issue had been discussed by the Community Development Group on 20 October 2015 who had fully supported that the Authority should be involved in the scheme. He said that, as part of the Council's portfolio, there was a bungalow that it was working on to make habitable and available for a family under the scheme. He also informed Members that as part of the Government's Comprehensive Spending Review funding for schemes had been extended from one year to five years on a sliding scale. This had been confirmed by the Home Office.

RESOLVED that Cabinet

- a) Agrees to participate in the Syrian Vulnerable Persons Relocation Scheme and,
- b) Agree that the Executive Manager - Neighbourhoods in liaison with relevant colleagues and the Cabinet Portfolio Holder makes whatever practical and financial arrangements are necessary to action the Council's participation in the scheme

**38. Revenue and Capital Budget Monitoring 2015/16 – Quarter 2 Update**

Councillor Robinson presented the Quarter 2 update of the revenue and capital budget monitoring, which provided information on the Council's finances for the first six months of the year. He highlighted the additional income received from planning applications, £150,000, and from investments, £165,000. It was noted that there had been slippage of £80,000 which would be carried forward into 2016/17 to support the Growth Boards. Other slippages related to the Capital Programme, in particular the Arena project, funding circle financing and the Bridgford Hall project, which was linked to the Heritage Lottery Fund bid.

RESOLVED that Cabinet:

- a) note the projected revenue and capital underspend positions for the year of £666k and £2,815k respectively; and
- b) of the revenue underspend the potential carry forward of the Growth Fund of up to £80k.

The meeting closed at 7.45 pm.

CHAIRMAN





**Cabinet**

**12 January 2016**

**Extension to the Leisure Management Contract  
With Parkwood Leisure Ltd to Include the  
Management of the New Arena**

**4**

## **Report of the Executive Manager - Communities**

### **Cabinet Portfolio Holder Councillor J E Cottee**

#### **1. Summary**

- 1.1. This report seeks Cabinet approval to extend the current leisure management contract with Parkwood Leisure Limited by a further three years to August 2025. The proposal includes the management of the 'New Arena' leisure centre currently under construction and anticipated to open in early 2017 which in turn will result in the closure and removal from the contract of the existing Rushcliffe Leisure Centre.
- 1.2. Overall contract savings associated with the management of the New Arena and the closure of Rushcliffe Leisure Centre will be £32k in year one (2017) increasing to £262k per annum in years two to nine of the remaining contract up to August 2025. This proposal, therefore, results in an overall further leisure management saving to the council of £2.25m which is in accordance with the benefits expected from running a new purpose built facility with its associated efficiency and income generating opportunities.
- 1.3. Parkwood Leisure Limited will purchase all fitness and catering equipment for the 'New Arena' in accordance with agreed specifications at an estimated cost of £360k. This equipment will be vested in the Council's ownership at the end of the contract.

#### **2. Recommendation**

It is RECOMMENDED that:

- a) The proposal put forward by Parkwood Leisure Ltd to establish a new contractual arrangement for the Council's leisure management contract covering the management of the New Rushcliffe Arena be accepted.
- b) A three year extension to the current leisure management contract with Parkwood Leisure Limited to August 2025 be agreed.
- c) The Chief Executive be authorised to agree the final details of the contract variation following discussion with both the Finance and Communities portfolio holders.

### **3. Reasons for Recommendation**

- 3.1. The opening of the New Arena Leisure Centre necessitates the renegotiation of parts of the existing leisure management contract between the Council and Parkwood Leisure Limited.

### **4. Supporting Information**

- 4.1. The Council entered into a 10 year leisure management contract with Parkwood Leisure Limited on 1 August 2007 for the management of five of its leisure centres with associated 15 year leases for each property. The centres included Rushcliffe Arena and Rushcliffe, Bingham, Cotgrave and Keyworth Leisure Centres.
- 4.2. Performance by Parkwood Leisure Limited in the delivery of the contract has been scrutinised annually and they have consistently met all the agreed contractual objectives and performance targets whilst at the same time also developing the leisure provision in partnership with the Council.
- 4.3. Since 2007 the Council has already entered into two variations to the contract as follows:
- Establishment of a Non Profit Distributing Organisation Arrangement with Parkwood Leisure Limited called 'Parkwood Community Leisure' in November 2010. This variation included a five year extension to the contract and resulted in a saving of £102k per annum
  - The removal of Rushcliffe Arena from the Contract in July 2015 when works commenced on building the new office and leisure centre. Parkwood Leisure Limited absorbed all staff and equipment transition arrangements associated with this termination and move with no cost borne by the Council
- 4.4. This report seeks approval to enter into a further variation with Parkwood Leisure Limited to cover the future management of the new leisure centre that is being developed to replace the Rushcliffe Arena, Rugby Road, West Bridgford. When the new centre opens it is proposed the Rushcliffe Leisure Centre, Boundary Road, West Bridgford will close and will therefore be removed from the contract.
- 4.5. Over the last 12 months detailed negotiations have been taking place with Parkwood on the key contractual elements for the future management of the new Centre. Throughout these constructive negotiations Parkwood have been insistent that in order to maximise the opportunities and savings associated with equipping and running this new Centre there is a need for a further three year contract extension.
- 4.6. The Council has been equally insistent that the Council's risk is minimised and that the three year extension continues to provide good value for money. External legal advice has been sought in respect of the procurement issues associated with extending the contract and officers are satisfied that the proposed modifications to the contract can be lawfully made.

4.7. The following proposal summarises the main points of the negotiations and presents an agreed position that meets both parties' aspirations.

- Parkwood Leisure Limited to be granted a further three year extension to the whole contract covering the management of Bingham, Cotgrave, Keyworth and 'New Arena' Leisure Centres running to August 2025
- Parkwood Leisure Limited to purchase all fitness and catering equipment for the 'New Arena' in accordance with agreed specifications at an estimated cost of £360k. This equipment will be vested in the Council's ownership at the end of the contract
- Contract savings associated with the closure of Rushcliffe Leisure Centre and the transfer of all leisure management operations to the new Rushcliffe Arena to be £32k in year one (2017) increasing to £262k in years two to nine of the remaining contract up to August 2025
- Management fees for Keyworth, Cotgrave & Bingham Leisure Centres to remain unchanged.

## **5. Other Options Considered**

5.1. The Council's leisure management contract with Parkwood Leisure Limited commenced in 2007 and covered five of the Council's six leisure centres (East Leake Leisure Centre is run under a Private Finance Initiative arrangement with Carillion). The option to retender the management of the New Arena outside of this existing contractual arrangement is not considered to offer value for money and would potentially result in a disjointed leisure management service. No alternative tenders have therefore been sought.

## **6. Risk and Uncertainties**

6.1. As the 'New Arena' will be a new facility the principal new risk is the lack of information in relation to likely income, usage and how the building will perform. The negotiations have, therefore, in reaching the agreed revised contract figure, considered usage at the existing Rushcliffe Leisure Centre and Arena to reach an agreement of likely performance. In the event that performance significantly exceeds expectations then the leisure management contract contains opportunities for the Council to receive a further share of any additional profit above the contractually agreed level.

6.2. The financial information in this report is subject to on-going negotiations with Parkwood.

## **7. Implications**

### **7.1. Finance**

7.1.1 Financial comments are also contained in the body of the report.

7.1.2 The Council achieved £400,000 per year cost savings when first entering into the 10 year contract for leisure management which has enabled the Council to retain its current level of provision. The opportunity to enter into a NPDO arrangement in 2010 generated an additional saving of £102k per year and included a contract extension of five years.

7.1.3 Should the contract term be extended by three further years then the savings realised would be in the region of £262k per year (this includes the saving from no longer paying Parkwood £32k towards Rushcliffe Leisure Centre). From 2017/18 this gives a net contract budget position of c£10k to be paid to Parkwood. This provides significant value for money, security going forward and savings associated with not having to undertake a further procurement exercise in 2017.

7.1.4 It is considered that the recommendations will provide value for money for the authority by agreeing to this proposal put forward by Parkwood.

7.1.5 There are two areas with potential financial implications subject to ongoing review; the Value Added Tax implications of the contract and agreeing the contractual position surrounding utilities.

## 7.2. Legal

7.2.1 The Council has and continues to take external legal advice in relation to this change to the contract and the associated risks.

7.2.2 The existing contract documentation already provides significant protection against risks such as poor performance, change in the leisure portfolio and economic circumstances. There are both strategic and operational governance regimes in place to monitor these arrangements.

7.2.3 The proposed modifications referred to in this report will be captured in a formal deed of variation to the contract with Parkwood Leisure Limited.

## 7.3. Corporate Priorities

7.3.1 This proposal seeks to deliver against two of the Council's key objectives 'Maintaining and enhancing our residents quality of life' and 'Transforming the Council to enable the delivery of high quality services' through the delivery of a modern leisure centre.

## 7.4. Other Implications

7.4.1 None

<b>For more information contact:</b>	Name: David Mitchell Job title: Executive Manager Communities 0115 914 8267 email <a href="mailto:dmitchell@rushcliffe.gov.uk">dmitchell@rushcliffe.gov.uk</a>
<b>Background papers Available for Inspection:</b>	Cabinet Report – 9 November 2010 – Establishment of a Non Profit Distributing Organisation arrangement for the leisure management contract with Parkwood Leisure Limited
<b>List of appendices (if any):</b>	None

## Report of the Interim Executive Manager - Finance and Commercial

### Cabinet Portfolio Holder Councillor S J Robinson

#### 1. Summary

- 1.1 Charging Authorities have the discretionary power to grant rate relief to eligible National Non Domestic Ratepayers (NNDR) under the provisions contained in Section 47 and 49 of the Local Government Finance Act 1988. Authorities may award relief for all or part of the amount of rates payable, or may “top up” mandatory relief.
- 1.2 The policy for awarding relief was last reviewed by Cabinet on 9 November 2010, where the current policy was approved to run until 31 March 2016. This report gives the revised policy.

#### 2. Recommendation

It is RECOMMENDED that Cabinet approves the revised scheme for 2016/17-2018/19 (**Appendix A**).

#### 3. Reasons for Recommendation

- 3.1 To ensure that there is a consistent approach to the award of any discretionary rate relief (DRR).

#### 4. Supporting Information

- 4.1 The current policy expires on 31 March 2016. Legislation dictates that one year’s notice must be given to all recipients of DRR, this was duly arranged in March 2015 and ratepayers advised that they would be informed of the new scheme.
- 4.2 The cost of awarding any relief is borne by the following bodies at the following rates:
  - 50% Central Government
  - 40% Rushcliffe Borough Council
  - 9% Nottinghamshire County Council
  - 1% Combined Fire Authority
- 4.3 The 3 year timeline for this policy should enable the next review to consider any proposals arising from likely national policy changes in the Business Rates methodology; as business rates is 100% transferred to local

government. If there are any significant legislative changes in the meantime likely to effect DRR then a revised Policy will be produced.

- 4.4 The Council is currently a member of a Business Rates pool comprising all Nottinghamshire Shire Districts and Nottinghamshire County Council. Being a member of the pool results in any surpluses gained on the Business Rates yield being shared across the pool (conversely payments made, resulting from losses, are also shared).
- 4.5 The cost of reliefs can impact on the year-end surplus position in the Nottinghamshire Pool albeit it is the year after they are awarded. Historically the level of reliefs are not material, to put this in perspective payments made amount to circa £400k or 0.58% of rateable value.
- 4.6 The Council carries the risk of volatility in the business rate yield. This includes the effects of successful rating appeals, business closures and new business start-ups or expansion. In the case of the latter the policy dovetails with the Council's economic growth agenda. The cost of reliefs are currently shared with Government, this is likely to change with a revised national business rates scheme.
- 4.7 The current policy contains set amounts that can be awarded to certain types of recipient. The new policy allows full discretion on the amount to be awarded within budgetary constraints. Full details can be found at **Appendix A**.

## **5. Other Options Considered**

- 5.1 A continuation of the current policy was considered, the policy has been enhanced to provide more transparency and links to the Council's economic growth agenda.

## **6. Risk and Uncertainties**

- 6.1 A large number of agreed applications could lead to greater than expected expenditure, however the policy makes it clear that budget constraints could be a factor in determining awards.

## **7 Implications**

### **7.1 Finance**

Detailed in paragraphs 4.4 to 4.5.

### **7.2 Legal**

Covered in paragraph 1.1.

### **7.3 Corporate Priorities**

The policy should actively contribute to supporting economic growth to ensure a sustainable, prosperous and thriving local economy.

## 7.4 Other Implications

None

For more information contact:	Peter Linfield Interim Executive Manager (Finance and Commercial) 0115 914 8439 Email: <a href="mailto:plinfield@rushcliffe.gov.uk">plinfield@rushcliffe.gov.uk</a>
Background papers Available for Inspection:	Existing Policy available on the Council's website.
List of appendices (if any):	Appendix A – Proposed Policy



# **Discretionary Rate Relief Policy 2016/17 – 2018/19**

**Version of document:** Version 1  
**Date of document:** 12 January 2016  
**Date due for review:** January 2019



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## **Appendices**

- A. Full details regarding the range of mandatory and discretionary reliefs available to Business Ratepayers**
- B. Full application for discretionary rate relief**
- C. Renewal application for discretionary rate relief**

## 1. Background

Sections 47 and 49 of the Local Government Finance Act 1988 empowers Local Authorities to grant Discretionary Rate Relief (DRR) to ratepayers under certain circumstances.

Awards of DRR can be made to various categories of ratepayer. These include:

- Charities;
- Organisations which are not established or conducted for profit whose main objectives are charitable and are either:
  - (i) established for philanthropic or religious purposes; or
  - (ii) concerned with education, social welfare, science, literature or the fine arts; or
  - (iii) occupies the property as a club or society.
- Small businesses in the Rural Settlement Area.

A full list regarding the range of mandatory and discretionary reliefs available to Business Ratepayers can be found at Appendix 1.

The Council has no discretion in awarding mandatory relief. Any qualifying organisation that applies automatically receives the appropriate relief.

The cost of all reliefs is currently shared 50/50 between the local and central share, although some reliefs are funded by government through section 31 grants.

Distribution is broken down as follows;

50%	Central Government
40%	Rushcliffe Borough Council
9%	Nottinghamshire County Council
1%	Combined Fire Authority

## 2. Guidance on Reliefs

A Practice Note issued by the Department for the Environment and the Welsh Office in 1990 recommends that although Authorities may wish to have readily understood policies for deciding whether or not to grant relief, and for determining the amount of relief to grant, they should not adopt a policy or rule which allows a case to be disposed of without any consideration as to its individual merits. Discretionary relief should not be awarded unless an Authority is satisfied the hereditament is used for purposes which benefit the local community and that it is reasonable to award relief having regard for the interests of its Council Taxpayers.

Guidance issued by the Office of the Deputy Prime Minister in 2002 warns of the possibility of reliefs contravening European state aid rules. EU competition rules generally prohibit Government subsidies to businesses. Relief from rates may

constitute state aid. There are general exemptions from state aid rules where the aid is below a *de minimis* level. This level is set at €200,000 over a period of three years.

### **3. Reliefs and Rushcliffe Borough Council**

The cost of reliefs impacts wholly on the collection fund, not directly on the in-year council budget. The level and variance of reliefs awarded will impact on the council's funding level and directly affect council finances in the year after they are awarded.

The Council carries the risk of volatility in the business rate yield. This includes the effects of successful rating appeals, business closures and new business start-ups or expansion as well as sharing the cost of reliefs with government.

The Council is currently a member of a Business Rates pool comprising of all Nottinghamshire Shire Districts and Nottinghamshire County Council. Being a member of the pool results in any surplus gained on the Business Rates yield being shared across the pool. However any risk is also shared and payments made from the pool to mitigate losses across the yield.

There is inherent conflict with the other pool authorities that may arise in the award of reliefs. For example Rushcliffe may award DRR to a large business to entice it to relocate to Rushcliffe from a neighbouring authority, this may have a detrimental impact on that authority's budget which is not in the spirit of the pool or existing collaborative arrangements. That said it applies equally to the other authorities.

### **4. Purpose**

The purpose of this policy is to specify how this Council will operate the DRR scheme and to indicate the factors that will be considered when deciding whether to make an award. The Council aims to treat all ratepayers equally when administering the scheme.

### **5. Objectives**

The Council will make awards of DRR to ratepayers who meet the qualifying criteria as specified in this policy, subject to budget limitations and any changes in legislation. The Council will treat all applications on their individual merits, but will seek through the operation of this policy to meet current corporate objectives.

### **6. Applying for Discretionary Rate Relief**

In order to claim DRR, the ratepayer must provide the Council with all of the information necessary to consider the application. The application form is appended to this Policy document (Appendix 2).

- The Council reserves the right to consider applications providing necessary information regardless of whether an application form has been submitted.
- Applications may only be made by the ratepayer or, where the ratepayer is a body corporate, a person authorised to act on behalf of the ratepayer.

- The Council may request any reasonable evidence in support of an application for a DRR. The Council will make such requests in writing. The ratepayer should provide the evidence within one month. This may include, but is not limited to: plans, inspections, audited and non-audited accounts, balance sheets, business plans, details of other funding/grants, written constitutions and memorandum and articles/rules of any association.
- If the required evidence is not provided the Council reserves the right to either treat the application as withdrawn or to consider it in the absence of the missing evidence. However, the Council may disregard any unsubstantiated statements or draw its own conclusions from other evidence available.
- The Council may in any circumstances verify any information or evidence provided by the ratepayer by contacting third parties and other organisations.

Any award of DRR will be for a period of one year only. To renew an award, an applicant will need to complete, and return by email to [revenues@rushcliffe.gov.uk](mailto:revenues@rushcliffe.gov.uk), a shorter Renewal Application Form, by the 31 January each year. This will then be considered in line with any legislative and/or budgetary changes and any changes in circumstance. Every three years a recipient of DRR will be required to complete a fresh substantive application form (Appendix 2).

Where applications, including Renewal Applications, are not completed in full and received by the Council by the due date, the Council reserves the right to make no award of DRR for the following year.

## **7. Period and amount of award**

All awards of DRR will be for a maximum of one financial year subject to the annual renewal process. However the Council reserves the right to;

- Backdate the award to the start of the current financial year;
- Backdate the award to some other specific date (i.e. liability start date);
- Commence the award from some specified future date.

The Council reserves the right to make an award of DRR that does not fully remit a ratepayer's liability, if it considers it appropriate to do so under the terms of this policy or to meet its budgetary constraints.

## **8. Administering applications and making awards of DRR**

The Principal Revenues Officer or Revenues and Benefits Manager will prepare a report detailing the circumstances, costs, risks and benefits of each application for DRR. The Section 151 Officer, in conjunction with the Finance portfolio holder, will decide whether to award DRR and what amount should be granted subject to the parameters of this policy.

Budgetary constraints and legislative changes may influence the amount awarded with the intention that the Council's annual budget for DRR should not be exceeded.

## **9. Matters to be considered in making awards**

When deciding whether to make awards the Council will consider:

### **In all cases:**

- Whether the application satisfies the legal requirements; the Council cannot award relief to any organisation that does not meet the legal requirements of sections 44a, 47 and 49 of the Local Government Finance Act 1988.
- Relief is more likely to be awarded to organisations that can show they are helping the Council to achieve its corporate objectives.
- Whether the ratepayer also receives mandatory relief; the cost to the Council of awarding DRR to an organisation that already qualifies for mandatory relief is 60% of the cost of awarding relief to a body that does not qualify for mandatory relief.
- Whether the ratepayer is in direct competition with other ratepayers in the immediate vicinity, within or without the Borough; the Council would not want to give any organisation a competitive advantage by the award of rate relief.
- The specific benefit the ratepayer brings to the Borough residents. The Council wants to ensure that any award is to the benefit of the wider population of Rushcliffe. It will therefore consider what benefits the ratepayer brings to the residents of the community and of Rushcliffe. Any ratepayer whose customer base comes from largely outside the Borough's boundaries is unlikely to qualify for relief, unless they can show a specific and unequivocal benefit to the residents of the Borough. The impact on unemployment in the event of not awarding relief will also be considered.
- Whether the ratepayer is a local organisation or a local branch of a national organisation. The Council will consider the overall benefit to the community of the organisation and what effect the award of rate relief will have upon the organisation. If the benefit of the relief is kept locally it is more likely to be awarded than if it goes elsewhere or to the national organisation.
- The impact on the ratepayer if the relief was to be refused; the Council is more likely to award relief if the ratepayer can show that the failure to award the relief will have an impact on its service provision and consequently the Council's ability to achieve its own objectives.
- No award will be made that contravenes state aid limits.
- Whether the organisation has received/is eligible for any other funding/grants.
- Whether the organisation has an unnecessarily high level of reserves. Additionally the Council is less likely to award relief to an organisation which has reserves exceeding one year's expenditure (including loan interest and repayments). For this purpose reserves means cash in hand and at the bank,

excluding money designated for major works and ring fenced (i.e. legally restricted) funds. Even where an organisation's reserves do not exceed one year's expenditure, the Council is unlikely to award it relief if it has reserves (defined as above) exceeding £200,000.

### **Applications from Sports Clubs**

The Government has issued guidance (2002) on the award of DRR. The guidance includes details on the award of relief to Sports Clubs. The Council has incorporated that guidance into its policy. Therefore, in addition to the above we will also consider:

- Any restrictions on membership that may exist; the Council is more likely to award relief where no restrictions exist. However it recognises that there may be legitimate restrictions based upon ability or safety factors (for instance a diving club is unlikely to accept someone as a member who cannot swim).
- Whether the organisation encourages greater membership, the development of skills and use by the wider community.
- Cost of membership should not be used as a means to restrict membership.
- Whether the organisation actively promotes representation from disadvantaged or under-represented groups in the community.
- Whether the facilities are available to users other than members, (such as schools or casual use by the public) if appropriate and practicable.
- What proportion of the club's members are active sporting members as opposed to 'social members'.
- Whether the club is affiliated to any appropriate national or local sporting organisations or bodies.
- Whether the membership of the club is drawn mainly from Rushcliffe Borough and whether it attracts members from outside the Borough. The cost of the discretionary relief is met in part by the council taxpayers of the Borough. If the membership was drawn mainly from residents of neighbouring authorities, it may be inappropriate for the Council to award DRR.

### **Applications for Discretionary Rural Rate Relief**

Applications for discretionary rural rate relief may be received from small businesses situated in the Rural Settlement List. These ratepayers are more likely to be private individuals and commercial organisations (as opposed to charitable or not for profit organisations).

In deciding upon these applications the Council will consider all the general items stated above and:

- In the case of ratepayers who are private individuals, the effect that payment of the rates would have on them personally. To do this the Council will need to have full details of the ratepayer's financial circumstances (including details of the income of anyone else who lives with ratepayer).
- The effect that any award would have on other ratepayers in the vicinity.

## **Applications for Hardship Relief**

That it is the Business Rates that is causing the hardship and how this has occurred.

Once above factors have been considered the Section 151 Officer, in conjunction with the Finance portfolio holder shall make a decision as to whether to grant DRR to the ratepayer. If it is decided to make such an award, it shall then be further decided whether the DRR shall be granted in full or in part, and if in part, to what proportion.

## **10. Change of Circumstances**

Any ratepayer who is in receipt of an award who becomes liable for rates on another property during the period of an award shall be required to make a new application for relief on the new property.

## **11. Notification**

The Council will inform ratepayers of the outcome of the application within 14 days of making a decision about their application for DRR. The Council will notify those whose application is unsuccessful with:

- The reasons why the Council have decided not to grant an award.
- The appeals process.

The Council will notify those whose application is successful:

- The amount of rate relief awarded and their revised liability.
- The period of the award.
- A summary of the reasons for the award.
- Any requirement to notify the Council of changes in circumstances that could affect the award.
- The appeals process.

The Council will notify those whose application is successful in part:

- Why they are only partly successful.
- The amount of rate relief awarded and their revised liability.
- The period of the award.
- Any requirement to notify the Council of changes in circumstances that could affect the award.
- What happens next year.

- The appeals process.

## **12. Appeals**

Any ratepayer who is aggrieved by a decision about his/her application for DRR may appeal against it to another Executive Manager. Any such appeal must be:

- In writing; and
- Specify the reasons why the ratepayer feels the decision is wrong; and
- Be made within four weeks of the ratepayer being notified of the Council's decision.

The Council reserves the right to refuse to hear appeals that do not meet these criteria.



## 1. Small Business Rate Relief

The Government introduced this scheme to help small businesses pay rates.

### Eligibility Criteria

Relief is only available to ratepayers with:

- only **one** property in England, or
- one main property and other additional properties providing they have rateable values (RV) less than £2,600 and the total value of all the properties remains under the threshold of £18,000.

### Thresholds

- Eligible properties with RV of up to £5,999 will be entitled to 100%\* relief, this will last until 31 March 2016 and thereafter will revert back to 50%\*.
- A percentage reduction from 100%\* to 0% on a sliding scale for properties with an RV between £5,999 and £12,000, with no entitlement to relief at £12,000 RV.
- Properties with an RV from £12,000 to £17,999 will not qualify for relief but will be eligible to apply to pay a lesser multiplier and will not have to contribute towards the cost of the relief.

\*The Government temporarily increased the award of small business rates relief from a maximum of 50% to 100% relief from the 1 October 2010. On the 1 April 2016, the relief scheme will revert to a maximum 50% reduction.

With effect from 14 February 2014, customers receiving Small Business Rate Relief that take on an additional property which would currently disqualify them from receiving relief will continue to receive their existing relief for 12 months.

## 2. Empty Rate Relief

For Business Rates purposes a property is considered empty if it is unoccupied and empty of stock. Generally full rates are payable on empty properties, however there is a limited period of exemption from rates that can be granted to the owner/ leaseholder of an empty property. This is limited to three months generally or six months for industrial properties.

Some empty properties are exempt from rates, for example, some **empty** properties that are; listed, held by charities or held by liable parties in liquidation/administration. Since 2010 all empty properties with RV of less than £2,600 are exempt from rates.

## 3. Section 44a/Partly Occupied Relief

If a property is partly occupied, the Council has discretion to require the valuation officer to apportion the property's RV between its occupied and unoccupied parts. This relief is intended to be awarded for a short time only.

In determining this award necessary information and plans may be requested along with an inspection of the premises.

The empty part of a property receives an exemption from rates for the first three months it is empty (or, if it is an industrial property, for the first six months). After the

rate-free period expires business rate will apply to the whole property. This will ensure that occupiers can benefit from any occupied business rate relief - such as small business rate relief - on the whole of the property, not just the occupied part. However, if the property qualifies for no business rates payable, the apportionment will continue until the end of the financial year and the owner will not be liable for rates on the empty part.

#### **4. Charitable Rate Relief**

##### **Mandatory Relief**

Registered charities are automatically entitled to 80% mandatory relief who are wholly or mainly occupying the premises for charitable purposes.

Organisations registered with HMRC as Community Amateur Sports Clubs or organisations registered under the Friendly Societies Act 1992, or similar non-profit making organisations, may also be entitled to 80% mandatory relief. This includes charity shops, provided that goods sold are wholly or **mainly** donated.

##### **Discretionary Relief**

All applications will be considered individually, in line with section 9 of the Discretionary Rate Relief Policy and up to the following limits;

- Charities - additional relief on their remaining amount payable
- Non-profit making organisations - relief may be granted up to 100%.

#### **5. Rural Rate Relief**

Rural rate relief may be granted to village shops, post offices, pubs and petrol filling stations within areas that are home to less than 3,000 people.

##### **Mandatory Relief (50% relief of rates payable)**

The business must be situated in an area designated as a Rural Settlement and;

- The business must be the only Post Office in the settlement. General stores and food stores in the settlement may also qualify. Please note that the RV of the premises at the start of the financial year for which relief is applied for less than £8,500; Or;
- The business is the only Public House or the only Petrol Filling Station in the settlement. The RV must be less than £12,500.

##### **Discretionary Relief**

All applications will be considered individually, in line with section 9 of the Discretionary Rate Relief Policy and, if the business does not receive the mandatory element the RV at the start of the financial year to which relief is granted, must be less than £16,500.

The rural settlements in Rushcliffe are:

Aslockton  
Barton-in-Fabis  
Bradmore  
Bunny

Hickling  
Holme Pierrepont  
Kingston-on-Soar  
Kinoulton

Shelton  
Sibthorpe  
Stanford-on-Soar  
Stanton-on-the-Wolds

Car Colston	Kneeton	Sutton Bonington
Clipstone	Langar cum Barnstone	Thoroton
Colston Bassett	Newton	Thorpe in the Glebe
Costock	Normanton-on-Soar	Thrumpton
Cropwell Bishop	Normanton-on-the-Wolds	Tithby
Cropwell Butler	Orston	Tollerton
East Bridgford	Owthorpe	Upper Broughton
Elton	Plumtree	West Leake
Flawborough	Ratcliffe-on-Soar	Whatton
Flintham	Rempstone	Widmerpool
Gamston	Saxondale	Willoughby-on-the-Wolds
Gotham	Scarrington	Wiverton Hall
Granby cum Sutton	Screveton.	Wysall
Hawksworth	Shelford	

## **6. Hardship Relief**

Any business which is suffering hardship can claim for help with their rates. All applications will be considered individually and in line with section 9 of the Discretionary Rate Relief Policy.

## **7. Local discounts**

All applications will be considered individually, in line with section 9 of the Discretionary Rate Relief Policy Any business rate payer may apply for a local discount for any reason. Applicants must show good cause as we may only grant a discount if it is reasonable to do so having regard for the interests of the council tax payers of the Borough.

## **8. Relief for new builds**

Up to 18 months 100% temporary relief can be granted for some new business premises completed between the 1st October 2013 and 30th September 2016.

## **9. Retail Relief**

Any retail property with a RV less than £50,000 may be entitled to relief up to £1,000 for 2014/15 and £1,500 for 2015/16. There are certain exclusions and a reasonable accessibility test in respect of this relief. This relief will end on the 31 March 2016.

## **10. Reoccupation Relief**

From the 1 April 2014 to the 31 March 2016 a 50% business rate relief will be available for up to 18 months for businesses moving into previously empty retail premises.

## APPLICATION FOR RATE RELIEF - CHARITABLE AND OTHER ORGANISATIONS

### Account details:

Name of organisation claiming relief:	
Account/Billing Number:	
Address of the property for which relief is being claimed:	
Date from which relief is being claimed:	

### Application Details:

Please indicate which relief/s you wish to claim;

**Mandatory Relief (section 43 Local Government Finance Act 1988)**

YES / NO

**Discretionary Relief (section 47 Local Government Finance Act 1988)**

YES / NO

Please detail the main objectives and purposes of your organisation:	
Please state the activities undertaken at the premises to which the application relates:	
If the premises are used by any other organisation, other than the applicant, please confirm who uses the premises and for what purposes:	
If a charity shop please confirm the percentage of donated goods sold:	%
please confirm your Charity Commission charity number:	
If exempt from registration please state grounds and provide proof:	
If your organisation is recognised as charitable, but not registered, please state grounds and provide proof:	

**Please only complete the next section if you are claiming Discretionary Rate Relief**

In support of your application please provide copies of; Your memorandum and articles / rules of the association, and; Your audited account and balance sheets for the last 2 years	
Does the organisation have a written constitution or set of rules? If no, how is the	

<b>organisation constituted?</b>	
<b>Are you affiliated to any national organisation? If yes, please provide details:</b>	
<b>If a local branch of a national organisation please detail how the benefit of the award will be kept locally:</b>	
<b>Is the membership open to all sections of the community?</b>	
<b>Is membership encouraged for particular groups in the community? If yes, please provide details:</b>	
<b>What are the qualifications for membership?</b>	
<b>Please confirm details of any membership fees:</b>	
<b>Do you provide training or education for any of your members? Please provide details:</b>	
<b>What percentage of members reside in the Rushcliffe Borough?</b>	%
<b>What percentage of members are classed as 'social members':</b>	%
<b>Are the facilities made available to people other than members? If yes, please provide details:</b>	
<b>Have any grants or other funding been made available to the organisation? If yes, please provide details:</b>	
<b>Please provide details of any sources from which income is received, not showing on your accounts:</b>	

**DECLARATION**

I hereby certify that the information given in this application is correct to the best of my knowledge and belief.

Signature: \_\_\_\_\_ Capacity of signatory \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date \_\_\_/\_\_\_/\_\_\_

Email Address: \_\_\_\_\_ Telephone Number \_\_\_\_\_

## APPLICATION FOR RURAL RATE RELIEF

### Account details:

<b>Name of individual or company claiming relief:</b>	
<b>Account/Billing Number:</b>	
<b>Address of the property for which relief is being claimed:</b>	
<b>Date from which relief is being claimed:</b>	

### **GENERAL GUIDELINES**

Please read in conjunction with the Council's Discretionary Rate Policy and the Rural Settlement List, both of which can be found at [www.rushcliffe.gov.uk/businessrates](http://www.rushcliffe.gov.uk/businessrates).

Application under National Non Domestic Rates – Section 43 and Section 42a (1) as amended by Local Government and Rating Act 1997 Schedule 1

#### **Mandatory Relief** (50% relief of rates payable)

The business must be situated in an area designated as a Rural Settlement and either:

- The business must be the only Post Office in the settlement. General stores and food stores in the settlement may also qualify. Please note that the rateable value (RV) of the premises at the start of the financial year for which relief is applied for less than £8,500. OR
- The business is the only Public House or the only Petrol Filling Station in the settlement. The RV must be less than £12,500.

#### **Discretionary Relief** (For “topping up” mandatory relief)

The percentage of relief given is determined by the Borough Council and the business must already be in receipt of mandatory relief.

#### **Discretionary Relief** (Where mandatory relief does not apply)

The percentage of relief given is determined by the Borough Council and;

- The business must be situated in an area designated as a Rural Settlement.
- The business must be of benefit to the community in which it is located and loss of this facility would have a detrimental effect on village life.
- The RV at the start of the financial year to which relief is granted is less than £16,500.

### **Application Details:**

Please indicate which relief/s you wish to claim;

**Mandatory Relief** YES / NO  
**Discretionary Relief** YES / NO

**Please see overleaf...**

**Please only complete the next section if you are claiming Discretionary Rate Relief**

<b>In support of your application please provide copies of your audited account and balance sheets for the last 2 years</b>	
<b>Are you or your company in direct competition with any other ratepayers in the immediate vicinity, within or without the Borough? If yes, please provide details:</b>	
<b>Are you affiliated to any national organisation? If yes, please provide details:</b>	
<b>If a local branch of a national organisation please detail how the benefit of the award will be kept locally:</b>	
<b>Please detail the specific benefit of your business to the Borough residents.</b>	
<b>Please details the effect on your business if the Council does not award any relief:</b>	
<b>In the case of ratepayers who are private individuals, please detail the effect that payment of the rates has on you personally:</b>	
<b>Roughly what percentage of your customers reside in the Rushcliffe Borough?</b>	%
<b>Have any grants or other funding been made available to the organisation? If yes, please provide details:</b>	
<b>Please provide details of any sources from which income is received, not showing on your accounts:</b>	

**Declaration**

I hereby certify that the information given in this application is correct to the best of my knowledge and belief.

Signature: \_\_\_\_\_ Capacity of signatory \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date \_\_\_/\_\_\_/\_\_\_

Email Address: \_\_\_\_\_ Telephone Number \_\_\_\_\_

# Business Rates Local Discount Application

Property Reference:

Date of Issue:

Any business rate payer may apply for a local discount for any reason. Applicants must show good cause as we may only grant a discount if it is reasonable to do so having regard for the interests of the council tax payers of the Borough.

Address of property where relief is being applied for (this must be an occupied property):	
<b>Please detail below the reasons why you are applying for a Local Discount and how much assistance you are requesting. When completing this section please remember that you must show how being awarded the discount will be in the best interests of the Council Taxpayers within the Borough and how you will monitor this (please use additional sheets if necessary);</b>	

Name of person completing the form:		Position in business/company:	
Telephone number:		Email address:	
Signature:		Date	

**Please note: This is a discretionary discount and it therefore remains entirely at the Council's discretion to award or not award any discount**



# Business Rates Hardship Relief Application

Property Reference:

Date of Issue:

Any business which is suffering hardship can claim for help with their rates. Applications are considered on their individual merits and the following factors will be taken into account:

1. The effect of unemployment if the business closed
2. The effect the closure of the business would have on the community in terms of the loss of service provided to the council taxpayer
3. Evidence to show that it is the Business Rates that are causing the hardship.
4. The financial status of the person/organisation making the application (last three years' audited account must be included with any application).

Address of property where relief is being applied for (this must be an occupied property):	
<b>Please detail below the reasons why you are applying for Hardship Relief (please use additional sheets if necessary);</b>	
1. Please detail the effect of unemployment in the Borough if the business closed:	

<p>2. Please detail the effect the closure of the business would have on the local community in terms of the loss of service provided to the Council Taxpayer:</p>	
<p>3. Please explain how paying the Business Rates is causing hardship:</p>	
<p><b>4. Please attach the last three years' audited accounts in respect of the business.</b></p>	
<p>5. Please provide any other relevant information:</p>	

Name of person completing the form:		Position in business/company:	
Telephone number:		Email address:	
Signature:		Date	

**Please note: This is a discretionary relief and it therefore remains entirely at the Council's discretion to award or not award any relief**