

# EXECUTIVE DECISION

made by a Cabinet Member



## REPORT OF ACTION TAKEN UNDER DELEGATED AUTHORITY BY AN INDIVIDUAL CABINET MEMBER

Executive Decision Reference Number – L35 21/22

Decision	
1	<b>Title of decision:</b> COVID Additional Relief Fund
2	<b>Decision maker (Cabinet member name and portfolio title):</b> Councillor Nick Kelly, Leader of the Council
3	<b>Report author and contact details:</b> Paul Walshe, Revenues, Benefits and Financial Transactions Service Manager, <a href="mailto:paul.walshe@plymouth.gov.uk">paul.walshe@plymouth.gov.uk</a>
4	<p><b>Decision to be taken:</b></p> <p>Following the government announcement on 15<sup>th</sup> December 2021 to provide financial support to Businesses impacted by the Covid pandemic, Plymouth City Council have been allocated £5.86m to administer as a Business Rates Relief award. This decision asks to;</p> <ol style="list-style-type: none"> <li>I. Approve the proposal to provide 38% Business Rates Relief to 1,285 businesses (total relief of £5.68m to be reimbursed by Central Government) with remaining £177K to be used as a Discretionary fund.</li> </ol>
5	<p><b>Reasons for decision:</b></p> <p>Government guidance has been issued to support billing authorities in administering the COVID Additional Relief Fund (CARF) using Section 47 discretionary powers. This means it is for local authorities to determine the level of relief, with Central Government reimbursing any award.</p> <p>Using the criteria provided by government, Plymouth City Council Business Rates team have identified 1,285 businesses that could benefit from 38% reduction in their business rates.</p> <p>The government guidance specifies some businesses that must not be included, however it also does allow for some discretion. Plymouth has worked with other Devon authorities to agree principals across this scheme so it is mostly consistent across Devon, as well as agreeing the final list with Finance (Brendan Arnold) and Economic Development (Anthony Payne).</p> <p>The relief is to be applied for the year 2021/2022, and given we are nearing the end of the financial year it will mean that business benefiting from CARF will be in credit with their business rates accounts. As these rates have been paid it is our recommendation to automatically carry forward this credit towards next year's business rates demands; however, we will also be asking customers to contact us if they would prefer a refund.</p>
6	<p><b>Alternative options considered and rejected:</b></p> <p>As this contains some discretionary decisions, the Business Rates team have made decisions, using the government guidance, to decide which business are felt as being 'adversely affected by the pandemic'. A final list of those businesses who are entitle to CARF has been agreed with both Finance and Economic</p>

	<p>Development, as well as in conjunction with neighbouring Devon authorities.</p> <p>There are options to add other businesses to the list however to do this would also result in the reduction in the 38% allocation.</p> <p>Do nothing is not an option, as this would mean we do not use our allocation of £5.86m to benefit business rates payers in Plymouth.</p>			
<b>7</b>	<p><b>Financial implications and risks:</b> The relief will be fully reimbursed by central government and therefore there is no cost to Plymouth City Council other than to administer the scheme.</p>			
<b>8</b>	<p><b>Is the decision a Key Decision?</b> (please contact <a href="#">Democratic Support</a> for further advice)</p>	<b>Yes</b>	<b>No</b>	<b>Per the Constitution, a key decision is one which:</b>
			x	in the case of <b>capital</b> projects and contract awards, results in a new commitment to spend and/or save in excess of <b>£3million</b> in total
			x	in the case of <b>revenue</b> projects when the decision involves entering into new commitments and/or making new savings in excess of <b>£1 million</b>
		x	is <b>significant</b> in terms of its effect on communities living or working in an area comprising <b>two or more</b> wards in the area of the local authority.	
	<p><b>If yes, date of publication of the notice in the <a href="#">Forward Plan of Key Decisions</a></b></p>			N/A
<b>9</b>	<p><b>Please specify how this decision is linked to the Council's corporate plan/Plymouth Plan and/or the policy framework and/or the revenue/capital budget:</b></p>	<p><b>UNLOCKING THE CITY'S POTENTIAL</b></p> <p><b>A green, sustainable city that cares about the environment:</b></p> <ul style="list-style-type: none"> <li>- Business relief will financially support businesses to continue to trade and overcome financial difficulties due to Covid pandemic.</li> </ul> <p><b>CARING FOR PEOPLE AND COMMUNITIES:</b></p> <ul style="list-style-type: none"> <li>- Providing extra financial support to our business communities and in extension positively affecting residents of Plymouth.</li> </ul>		
<b>10</b>	<p><b>Please specify any direct environmental implications of the decision (carbon impact)</b></p>	<p>There is no environmental implications of this decision if the award is agreed before year-end billing (11<sup>th</sup> March 2022) as the relief can be applied prior to annual bills being printed and posted to customers. This will avoid the need to re-bill those businesses receiving the relief.</p>		

Urgent decisions			
11	Is the decision urgent and to be implemented immediately in the interests of the Council or the public?	Yes	(If yes, please contact Democratic Support ( <a href="mailto:democraticsupport@plymouth.gov.uk">democraticsupport@plymouth.gov.uk</a> ) for advice)
		No	x (If no, go to section 13a)
12a	Reason for urgency:		
12b	Scrutiny Chair Signature:		Date
	Scrutiny Committee name:		
	Print Name:		
Consultation			
13a	Are any other Cabinet members' portfolios affected by the decision?	Yes	
		No	x (If no go to section 14)
13b	Which other Cabinet member's portfolio is affected by the decision?		
13c	Date Cabinet member consulted		
14	Has any Cabinet member declared a conflict of interest in relation to the decision?	Yes	If yes, please discuss with the Monitoring Officer
		No	x
15	Which Corporate Management Team member has been consulted?	Name	Brendan Arnold
		Job title	Service Director for Finance
		Date consulted	9 February 2022
Sign-off			
16	Sign off codes from the relevant departments consulted:	Democratic Support (mandatory)	DS116 21/22
		Finance (mandatory)	djn.21.22.281
		Legal (mandatory)	MS/2/23.02.21



<b>Cabinet Member Signature</b>			
<b>20</b>	I agree the decision and confirm that it is not contrary to the Council's policy and budget framework, Corporate Plan or Budget. In taking this decision I have given due regard to the Council's duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not. For further details please see the EIA attached.		
<b>Signature</b>		<b>Date of decision</b>	02 March 2022
<b>Print Name</b>	Councillor Nick Kelly, Leader of Plymouth City Council		