

Deputy Leader of the Council and Cabinet Member
for Finance Decision Meeting
04/March2024



COTSWOLD
DISTRICT COUNCIL

Notification of Decision of the Deputy Leader and Cabinet Member for Finance

Present: Councillor Mike Every

Officers: David Stanley - Deputy Chief Executive, Julie Beaumont – Revenues and Benefits Officer, Caleb Harris - Senior Democratic Services Officer

1. Declarations of Interest

There were none from the Deputy Leader or the Officers present.

2. Applications for Discretionary Rate Relief

The purpose of this report was to determine one new application and fourteen renewal applications for Discretionary Rate Relief submitted under Section 47 of the Local Government Finance Act 1988 for two financial years 2023/24 and 2024/2025.

The Revenues and Benefits Officer then introduced the report and made the following points:

- It was noted that every year, applications are submitted for discretionary relief. It was noted that 80% mandatory relief is automatically awarded for charities or community amateur sport clubs, which means that many of the applications submitted are to seek a top up of Discretionary Relief of 20%.
- Discretionary relief can be awarded based on the financial accounts of the organisation and their ability to pay. Officers assess each individual application form and set of accounts.
- It was noted that there were two applications from organisations for whom a large percentage of their income was provided by local authority grants and this is taken into consideration when recommending discretionary relief.
- For those organisations that don't qualify for 80% mandatory relief, it was noted that some may seek a discretionary top-up up to 100% relief.
- It was explained that the Retail Hospitality and Leisure discount was 75% rate relief, had reduced the charges for organisations which receive the 80% Mandatory Relief but are refused or do not receive the Discretionary Rates Relief. The Retail Hospitality and Leisure discount could be awarded after Discretionary Rates Relief had been awarded if the combined Mandatory and Discretionary Reliefs award fell short of 100%.
- Should Discretionary Rates Relief be awarded, it was highlighted that the Council's contributes 40% towards the cost of awarding this relief.

The Cabinet Member asked about Cotswold Conservation Board and whether the different applications were under different properties. It was confirmed that Cotswold Conservation Board had relocated their office premises part way through the current financial year and this is the reason why there were pro-rata charges for application 12.

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The Cabinet Member noted the good work of all the organisations for the benefit of their community.

It was also noted that the applications being refused were very low amounts to pay due to the retail hospitality and leisure relief already awarded in addition to the 80% Mandatory Relief. Unlike Discretionary Rates Relief the Council does not contribute to the retail hospitality and leisure relief.

The Cabinet Member asked about New Brewery Arts and the amount within Annex A which is smaller by approximately £500 than the amount payable for the previous financial year. It was noted that retail and hospitality and leisure relief had increased from 50% to 75% and this increase had reduced the total amount payable.

It was noted by the Senior Democratic Services Officer that no comments had been received for this item.

Decision

The Deputy Leader considered the recommendation of the officer and the contents of the report and resolved to **APPROVE** applications 1 – 12 as recommended within the report and **REFUSE** applications 13-15 as recommended within the report.

Reason for Decision of the Deputy Leader and Cabinet Member for Finance

The Cabinet Member explained that the decision supports the good work of these organisations within the District and the additional relief proposed will support this. It was highlighted that the balance for refusal is based on the finances of the organisation and the finances of the Council which needs to be taken into consideration.

ACTIONS BY:

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Action Embargoed until:	13 March 2024

Chair

(END)