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COTSWOLD District Council

16 June 2026

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CABINET MEMBER FOR FINANCE DECISION MEETING

A meeting of the Cabinet Member for Finance Decision Meeting will be held in the Council Chamber - Council Offices, Trinity Road, Cirencester, GL7 1PX on **Thursday, 25 June 2026 at 10.00 am.**

Jane Portman
Chief Executive

To: Members of the Cabinet Member for Finance Decision Meeting
(Councillors Patrick Coleman)

Recording of Proceedings – The law allows the public proceedings of Council, Cabinet, and Committee Meetings to be recorded, which includes filming as well as audio-recording. Photography is also permitted.

As a matter of courtesy, if you intend to record any part of the proceedings please let the Committee Administrator know prior to the date of the meeting.

AGENDA

1. **Cabinet Member Introduction**
   To welcome the public and introduce all participants.

2. **DECISION ONE: APPLICATION FOR A SECTION 13A COUNCIL TAX DISCOUNT**
   (Pages 5 - 8)

   The purpose of this report is for the Cabinet Member for Finance to consider an application submitted to the Council for a discretionary Council Tax discount under Section 13A.

3. **Declarations of Interest**
   To receive any declarations of interest by the Cabinet Member or any officers present.

4. **Officer overview of the Application for a Section 13A Council Tax Discount report**

   The purpose of this report is for the Cabinet Member for Finance to consider an application submitted to the Council for a discretionary Council Tax discount under Section 13A of the Local Government Finance Act 1992 (as amended).

5. **Confirmation of Comments**
   To confirm any additional comments received since publication of the agenda.

6. **Public Questions**
   The Cabinet Member may invite public contributions or representations verbally at the meeting from members of the public present. Questions must relate directly to the decision. If a question is asked which in the view of the Cabinet Member is not relevant to the decision the member of the public will be advised where to direct their question.

7. **Cabinet Member Questions**
   Cabinet Member to ask for any clarifications regarding the report and the decision which is required, including any alternative options which might be considered.

8. **Decision**
   The Cabinet Member will verbally confirm the decision, stating whether
   1. they accept the recommendations of the officer;
   2. they decide to take a different decision contrary to the officer's recommendation;

3. or whether to refer the decision to a meeting of Cabinet.

The Cabinet Member then must inform the Democratic Services officer present of the reason for the decision which will be formally recorded on the decision notice.

9. **DECISION TWO: APPLICATIONS FOR DISCRETIONARY RATE RELIEF**

10. **Declarations of Interest**
To receive any declarations of interest by the Cabinet Member or any officers present.

11. **Officer Overview of the Applications for Discretionary Rate Relief** (Pages 9 - 12)
To consider three new applications and thirteen renewal applications for Discretionary Rate Relief submitted under Section 47 of the Local Government Finance Act 1988 for the financial years 2026/2027.

12. **Confirmation of Comments**
To confirm any additional comments received since publication of the agenda.

13. **Matters Exempt from Publication**
If the Cabinet Member wishes to exclude the press and the public from the meeting during consideration of any of the items on the exempt from publication part of the agenda, it will be necessary to pass a resolution in accordance with the provisions of Paragraph 4(2)(b) of the Local Authorities (Executive Arrangements) (Access to Information) (England) Regulations 2012 on the grounds that their presence could involve the likely disclosure of exempt information as described in paragraph 3 of Schedule 12A of the Local Government Act 1972.

The Cabinet Member may maintain the exemption if and so long as, in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

Recommendation

That, in accordance with Regulation 11 of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012, the public be excluded from the meeting during consideration of Agenda Item 12 on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 3 as per of Part 1 of Schedule 12A to the Local Government Act 1972

14. **Exempt Annex A : Details of Discretionary Rates Relief Applications (Exempt)** (Pages 13 - 16)
Annex A to Applications for Discretionary Rate Relief report

This report contains exempt information within the meaning of Paragraph 3 of Part 1 of Schedule 12A to the Local Government Act 1972, as it contains information relating to the financial and business affairs of any particular person, including the authority holding that information.

The Annex A to the report is therefore not for publication in accordance with Regulation 12 of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012.

A public summary of the decision will be published following determination of the matter.

15. **Cabinet Member Questions**

Cabinet Member to ask for any clarifications regarding the report and the decision which is required, including any alternative options which might be considered.

16. **Decision**

The Cabinet Member will verbally confirm the decision, stating whether

1. they accept the recommendations of the officer;
2. they decide to take a different decision contrary to the officer's recommendation;
3. or whether to refer the decision to a meeting of Cabinet.

The Cabinet Member then must inform the Democratic Services officer present of the reason for the decision which will be formally recorded on the decision notice.

(END)

COTSWOLD
District Council

Council name	**COTSWOLD DISTRICT COUNCIL**
Name and date of Committee	**CABINET MEMBER FOR FINANCE DECISION MEETING – 25 JUNE 2026**
Subject	**APPLICATION FOR A SECTION 13A COUNCIL TAX DISCOUNT**
Wards affected	Campden & Vale
Accountable member	Councillor Patrick Coleman – Cabinet Member for Finance Email: patrick.coleman@cotswold.gov.uk
Accountable officer	Mandy Fathers – Head of Environmental Protection, Revenues and Benefits Email: Democratic@Cotswold.gov.uk
Report author	Mandy Fathers – Head of Environmental Protection, Revenues and Benefits Email: Democratic@Cotswold.gov.uk
Summary/Purpose	To consider a Section 13A Council Tax Discount
Annexes	None
Recommendation(s)	That the Cabinet Member for Finance considers an: a) Application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended and approve for reasons given within the report
Corporate priorities	• Delivering Good Services • Supporting Communities
Key Decision	NO
Exempt	NO
Consultees/ Consultation	Chief Executive Officer, Deputy Chief Executive and Section 151 Officer, Director of Governance and Development, Director of Communities and Place, Chief Accountant, Head of Legal Services, Cabinet Member for Finance, Managing Director (Publica)

COTSWOLD
District Council

1. EXECUTIVE SUMMARY

2. The purpose of this report is for the Cabinet Member for Finance to consider an application submitted to the Council for a discretionary Council Tax discount under Section 13A.

3. BACKGROUND

3.1 The Council has received an application from a former resident of Chipping Campden requesting the application of a discretionary discount to the arrears on their Council Tax account for the period 1 April 2023 to 18 September 2023.

3.2 The property concerned was assessed as Band C, with a 2023/24 net charge of £641.42 for the period of liability.

3.3 Under Section 13A of the Local Government Finance Act 1992 (as amended), the Council has the discretion to reduce Council Tax liability in individual cases where applicants are experiencing exceptional financial hardship.

4. MAIN POINTS

4.1 The application relates to the applicant's former address, which was vacated in September 2023.

4.2 During the relevant period, the applicant was financially supported by their elderly parents. Although they would likely have been eligible for Council Tax Support and other benefits, no claims were made due to mental health and related medical issues.

4.3 The applicant is currently in receipt of Universal Credit and Personal Independence Payment at their present address and is unable to increase their income due to ongoing health conditions. They are also in receipt of full Council Tax Support.

4.4 An income and expenditure assessment indicates a marginal surplus; however, this does not provide sufficient capacity to absorb unforeseen or additional expenses. The applicant also has no savings available to address the outstanding debt.

4.5 To date, the applicant has made a payment of £8.44 towards the Council Tax arrears, leaving a remaining balance of £632.98.

5. FINANCIAL IMPLICATIONS

5.1 The full cost of any discretionary discount granted under this provision must be met by the billing authority, as there is no statutory mechanism to recover these costs from major precepting authorities. Such costs would therefore need to be met from the provision allocated within the Council Priorities Fund.

COTSWOLD
District Council

6. LEGAL IMPLICATIONS

6.1 Under Section 13A of the Local Government Finance Act 1992 (as amended by Section 76 of the Local Government Act 2003), the Council is permitted to award a discretionary council tax discount.

7. RISK ASSESSMENT

7.1 The determination of this application does not establish a precedent, as each case is assessed on its individual merits. Accordingly, there is no significant risk to the Council or its residents.

8. EQUALITIES IMPACT

8.1 No adverse impacts on protected characteristics, as defined by the Equality Act, have been identified in relation to this application.

8. CIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

8.1 There are none associated with this report.

9. ALTERNATIVE OPTIONS

9.1 There are three options that the Cabinet Member for Finance may wish to consider:

1) Awarding a full discount to cover the arrears
2) Awarding a partial discount to reduce the arrears
3) Not awarding a discount

10. BACKGROUND PAPERS

10.1 None

(END)

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COTSWOLD
District Council

Council name	**COTSWOLD DISTRICT COUNCIL**
Name and date of Committee	**CABINET MEMBER FOR FINANCE DECISION MEETING – 25 JUNE 2026**
Subject	**APPLICATIONS FOR DISCRETIONARY RATE RELIEF**
Wards affected	St. Michaels, Bourton Vale, Bourton Village, Watermoor, Ermin, Moreton West, Lechlade, Kempsford and Fairford South, Kemble, Fairford North
Accountable member	Councillor Patrick Coleman – Cabinet Member for Finance Email: patrick.coleman@cotswold.gov.uk
Accountable officer	Mandy Fathers – Head of Environmental Protection, Revenues and Benefits Email: Democratic@Cotswold.gov.uk
Report author	Mandy Fathers – Head of Environmental Protection, Revenues and Benefits Email: Democratic@Cotswold.gov.uk
Summary/Purpose	To determine three new applications and thirteen renewal applications for Discretionary Rate Relief submitted under Section 47 of the Local Government Finance Act 1988 for the financial years 2026/2027
Annexes	Annex A – Details of Discretionary Rates Relief Applications (Exempt) Annex B – Policy Criteria
Recommendation(s)	It is recommended that the Cabinet Member for Finance **approves** the following Discretionary Rate Relief applications because the entities are carrying out activities which either support the Council's priorities or have provided evidence of financial circumstances which meet the criteria (set out at Annex B, section 3) to justify an award: 1. Headspace 2. GWAS Ambulance 3. Bourton Gymnastics Club Ltd 4. Palmer Hall Management 5. Churn Project 6. Cirencester Opportunity Group

	7. New Brewery Arts Ltd 8. Bourton-on-the-Hill Old School Village Hall 9. Lechlade Library Ltd 10. North Cotswold Foodbank 11. Heart Safe Clinical Academy 12. The Village Committee 13. Trustees Old School Committee 14. Cirencester Citizens Advice
Corporate priorities	• Delivering Good Services • Supporting Communities • Supporting the Economy
Key Decision	NO
Exempt	Annex A
Consultees/ Consultation	Chief Executive Officer, Deputy Chief Executive and Section 151 Officer, Director of Governance and Development, Director of Communities and Place, Chief Accountant, Head of Legal Services, Cabinet Member for Finance, Managing Director (Publica)

COTSWOLD
District Council

1. EXECUTIVE SUMMARY

1.1 This report is to determine two new applications for discretionary rate relief and thirteen renewal applications.

2. BACKGROUND

2.1 Cotswold District Council has the power (exercised through powers delegated to the Cabinet Member for Finance) to consider granting, on an individual basis, Discretionary Rate Relief to non-profit making organisations and organisations suffering financial hardship.

3. MAIN POINTS

3.1 The council has received three new applications and thirteen renewal applications for Discretionary Rate Relief in relation to business rates liabilities for the 2026/27 financial year.

3.2 An overview of the applications is detailed within Annex A (Exempt), attached to this report.

4. FINANCIAL IMPLICATIONS

4.1 Should Discretionary Rate Relief be awarded in line with the report's recommendations, it will result in a loss on non-domestic rates income of £19,988.41 for the financial year 2026/2027.

4.2 The non-domestics rating income collected by the council is shared between the District, County and Central Government. The Government's share is 50% and the County share is 10% leaving 40% with Cotswold District Council. The value of the relief recommended for award in this report therefore represents a cost to the council of £8,022.37.

4.3 Based on the NNDR1 return submitted to Central Government in January 2025, collectable non-domestic rating income is estimated to be £25.2 million for 2026/2027.

5. LEGAL IMPLICATIONS

5.1 Section 47 of the Local Government Finance Act 1988 permits the bill authority to grant discretionary rate relief to charities and other organisations of prescribed types. The council exercises its discretion regarding its published Policy on discretionary rate relief.

6. RISK ASSESSMENT

6.1 The approval or otherwise of the individual applications does not set a precedent or carry any significant risk to the council or its residents as each application is considered on an individual basis.

7. EQUALITIES IMPACT

7.1 There are no equalities impacts for these discretionary rate relief applications.

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8. CIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

8.1 None

9. ALTERNATIVE OPTIONS

9.1 The Cabinet Member for Finance could decide to award a different level of rates relief to that recommended within the report.

10. BACKGROUND PAPERS

10.1 None

(END)

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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