COTSWOLD
District Council

Notification of Draft
Decisions Monday, 7 September 2026

Notice of Draft
Decisions of Cabinet Member for Finance Decision Meeting -
Monday, 7 September 2026

1. Cabinet Member Introduction

The Cabinet Member welcomed attendees and confirmed the meeting was being held in public and streamed in accordance with the Council's Constitution, given that Member discretion was involved in the decisions to be made. Officers introduced themselves. The Cabinet Member confirmed there had been no comments received by Democratic Services or officers since publication of the agenda.

2. Declarations of Interest

The Cabinet Member confirmed he had checked the applicant organisations against his interests and had none to declare. No officers present declared any interest.

3. S13A - Rissingtons

4. Officer overview of the report

The Officer introduced the report, an application for a discretionary Council Tax discount under Section 13A of the Local Government Finance Act 1992, from a resident of Upper Rissington. They summarised that:

- The applicant had requested support to clear Council Tax arrears of £1,184.26 relating to the 2025/26 financial year, on a Band B property with an annual net Council Tax liability of £1,792.93.
- The household's financial circumstances had deteriorated significantly due to ongoing health issues: one member of the household ceased employment due to ill health in September 2020, and a second member suffered a stroke during 2025 and also had to leave employment, leaving the household reliant solely on welfare benefits.
- An income and expenditure assessment by Citizens Advice showed a monthly budget deficit of £7.26, with no available resource to address the arrears.

- From January 2026 the household had been awarded 100% Council Tax Support and had no ongoing liability.

Officers recommended that the Cabinet Member approve Option 1 as set out at paragraph 9.1 of the report: award of the full discretionary discount of £1,184.26.

5. Public Questions

There were no members of the public present and no questions were raised.

6. Cabinet Member questions

The Cabinet Member confirmed with the officer that the recommendation before him was Option 1 of paragraph 9.1, which the officer confirmed. There were no further questions from the Member, who noted that this was a straightforward and clear case involving a household where both members had severe health challenges that had ended their ability to work, and that the household had appropriately sought support from Citizens Advice.

7. Decision

DECISION: The Cabinet Member for Finance accepted the officer's recommendation and approved a discretionary Council Tax discount of £1,184.26 to clear the Council Tax arrears for the Rissingtons Ward property for the 2025/26 financial year.

Reason for decision: The household comprises two adults, both of whom have severe health conditions that have ended their capacity to work; the property is a modest (Band B) dwelling; the household has engaged appropriately with Citizens Advice and is now in receipt of full Council Tax Support; and there is no capacity to repay the arrears.

8. S13A Kemble

9. Officer overview of the report

The Officer introduced the second application, from a resident of the Kemble Ward, for support under Section 13A with Council Tax arrears of £65 relating to 2025/26 and with their Council Tax liability for 2026/27. The summary was as follows:

- The property is a Band B dwelling occupied by a single resident already in receipt of the 25% Single Person Discount; the annual net Council Tax charge for 2026/27 is £1,360.47.
- The applicant is in full-time employment in the adult social care sector, with a gross annual income of £40,800, reduced to approximately £20,000 net after income tax, National Insurance, pension contributions, student loan repayments and child maintenance payments.
- An income and expenditure assessment showed monthly expenditure of £2,317.72, driven substantially by rent of £1,000 per month, high oil heating costs, and vehicle running costs necessary for the applicant's employment.

Officers recommended a discretionary discount of £65 to clear the 2025/26 arrears, together with a discretionary discount equivalent to 50% of the applicant's net Council Tax liability for 2026/27 (£680.24).

10. Public Questions

There were no members of the public present and no questions were raised.

11. Cabinet Member questions

The Cabinet Member sought confirmation that approval of the recommendation would mean the applicant's Council Tax for 2026/27 was reduced by 50%, with the remaining balance spread across the remaining instalments for the year. The Member observed that this was a striking case, noting that although the applicant was in professional employment, pressures such as student loan repayments and private rental costs represented challenges not faced by previous generations at a comparable stage of working life.

12. Decision

DECISION: The Cabinet Member for Finance accepted the officer's recommendation and approved Option 1: a discretionary discount sufficient to

clear the 2025/26 arrears of £65, and a discretionary discount equivalent to 50% of the applicant's net Council Tax liability for 2026/27, amounting to £680.24, with the remaining balance to be apportioned across the remaining instalments for 2026/27.

Reason for decision: The applicant, despite being in full-time professional employment, faces genuine financial hardship as a result of unavoidable costs including rent, oil heating and vehicle running costs necessary for their employment; officers' assessment found no realistic scope to reduce expenditure sufficiently to resolve the hardship.

13. Discretionary Rates Relief Decision - Northleach, Fairford North and Bourton village

14. Officer overview of the report

The Cabinet Member introduced this item as a separate set of applications relating to Discretionary Rate Relief under Section 47 of the Local Government Finance Act 1988, for four voluntary/community sector organisations: Baden Powell Hall, Palmer Hall Management, King George V Playing Field Northleach Trust, and Friends of the Cotswolds.

Officers advised that the recommendation to approve relief for Baden Powell Hall and Palmer Hall Management was based on their income and finances as set out in the exempt Annex A. Baden Powell Hall, located in Bourton Village, was described as a not-for-profit community hall used weekly by Scouts, Cubs, Beavers, Squirrels and other community groups, run wholly by volunteers, and supporting the Council's priorities around health, wellbeing and a vibrant economy.

Officers advised that the recommendation to refuse relief for King George V Playing Field Northleach Trust and Friends of the Cotswolds was based on an assessment of those organisations' income, expenditure and reserves, which indicated they held sufficient resource to meet their business rates liability. Officers noted that further detail on the finances of all four organisations was contained in the exempt Annex A and could not be discussed in open session.

15. Public Questions

There were no members of the public present and no questions were raised.

16. Cabinet Member questions

The Cabinet Member asked officers to confirm whether it was open to him to move into private session to discuss the exempt financial detail relating to the two applications recommended for refusal. Officers confirmed this was possible. The Cabinet Member Decision Meeting entered private session to consider the exempt information in Annex A relating to King George V Playing Field Northleach Trust and Friends of the Cotswolds, before returning to public session to conclude the item.

17. Decision

DECISION: The Cabinet Member for Finance approved the discretionary rate relief applications from Baden Powell Hall and Palmer Hall Management, and refused the discretionary rate relief applications from King George V Playing Field Northleach Trust and Friends of the Cotswolds.

Reason for decision: Baden Powell Hall and Palmer Hall Management were considered to be carrying out activities that support the Council's priorities and/or had provided evidence of financial circumstances meeting the criteria to justify an award, as set out in the exempt Annex A. King George V Playing Field Northleach Trust and Friends of the Cotswolds were assessed, based on their income, expenditure and reserves, as not meeting the criteria to justify an award. The Cabinet Member noted that the refusals should not be taken as any reflection on the value of the work undertaken by those organisations for their communities.

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