COTSWOLD
District Council

28 August 2026

CABINET MEMBER FOR FINANCE DECISION MEETING

A Cabinet Member for Finance Decision Meeting will be held at the Council Chamber - Council Offices, Trinity Road, Cirencester, GL7 1PX on **Monday, 7 September 2026 at 10.00 am.**

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.

Cotswold District Council, Trinity Road, Cirencester, Gloucestershire, GL7 1PX
Tel: 01285 623000 www.cotswold.gov.uk

AGENDA

1. **Cabinet Member Introduction**
The Cabinet Member will welcome the public and introduce all participants, and confirm any comments received by the officer or Democratic Services since the publication of the Agenda.

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

3. **S13A - Rissingtons** (Pages 5 - 8)

3.1 Officer overview of the report
The Officer will provide a brief verbal summary of the report, highlighting key details relevant to the decision, and include any updates the Cabinet Member might need to consider.

3.2 Public Questions
Members of the public will be invited to ask any questions relating directly to the decision. If a question is not relevant, the public member will be advised where to direct it.

3.3 Cabinet Member questions
The Cabinet Member may seek clarification regarding the report or the decision they are being asked to make.

3.4 Decision
The Cabinet Member to confirm their decision verbally, stating whether they:

- Accept the officer's recommendations,
- Make a different decision contrary to the officer's recommendation, or
- Refer the decision to a Cabinet meeting.

The Cabinet Member will also provide the reason for the decision to the Democratic Services officer, who will record it in the decision notice.

4. **S13A Kemble** (Pages 9 - 12)

4.1 Officer overview of the report
The Officer will provide a brief verbal summary of the report, highlighting key details relevant to the decision, and include any updates the Cabinet Member might need to consider.

4.2 Public Questions
Members of the public will be invited to ask any questions relating directly to the decision. If a question is not relevant, the public member will be advised where to direct it.

4.3 Cabinet Member questions
The Cabinet Member may seek clarification regarding the report or the decision they are being asked to make.

4.4 Decision
The Cabinet Member to confirm their decision verbally, stating whether they:

- Accept the officer's recommendations,
- Make a different decision contrary to the officer's recommendation, or
- Refer the decision to a Cabinet meeting.

The Cabinet Member will also provide the reason for the decision to the Democratic Services officer, who will record it in the decision notice.

5. **Discretionary Rates Relief Decision - Northleach, Fairford North and Bourton village** (Pages 13 - 16)

5.1 Officer overview of the report
The Officer will provide a brief verbal summary of the report, highlighting key details relevant to the decision, and include any updates the Cabinet Member might need to consider.

5.2 Public Questions
Members of the public will be invited to ask any questions relating directly to the decision. If a question is not relevant, the public member will be advised where to direct it.

5.3 Cabinet Member questions
The Cabinet Member may seek clarification regarding the report or the decision they are being asked to make.

5.4 Decision

The Cabinet Member to confirm their decision verbally, stating whether they:

- Accept the officer's recommendations,
- Make a different decision contrary to the officer's recommendation, or
- Refer the decision to a Cabinet meeting.

The Cabinet Member will also provide the reason for the decision to the Democratic Services officer, who will record it in the decision notice.

COTSWOLD
District Council

Council name	**COTSWOLD DISTRICT COUNCIL**
Name and date of Committee	**CABINET MEMBER FOR FINANCE DECISION MEETING**
Subject	**APPLICATION FOR A SECTION 13A COUNCIL TAX DISCOUNT**
Wards affected	The Rissingtons
Accountable member	Councillor Patrick Coleman – Cabinet Member for Finance Email: patrick.coleman@cotswold.gov.uk
Accountable officer	Mandy Fathers – Head of Environmental, Revenues and Benefits Email: Democratic@Cotswold.gov.uk
Report author	Mandy Fathers – Head of Environmental, 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

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

2. BACKGROUND

2.1 The Council has received an application from a resident of Upper Rissington seeking discretionary assistance in respect of Council Tax arrears. The applicant has requested support to clear Council Tax arrears of £1184.26 relating to the 2025/26 financial year.

2.2 The property is assessed as a Band B dwelling and is occupied by two adults The annual net Council Tax liability for 2025/67 was £1,792.93.

3. MAIN POINTS

3.1 The household's financial circumstances have deteriorated significantly as a result of ongoing health issues. In September 2020, one member of the household was required to cease employment due to ill health, resulting in a reduction in household income. Despite this, Council Tax payments continued to be maintained until the 2025/26 financial year.

3.2 During 2025, the second member of the household suffered a stroke and, due to continuing health complications, was also required to leave employment. As a result, the household now relies solely on welfare benefits, including Universal Credit and Personal Independence Payments (PIP), and is experiencing financial hardship.

3.3 An income and expenditure assessment undertaken by Citizens Advie demonstrates that the household has a monthly budget deficit of £7.26. The assessment identifies no available surplus from which the Council Tax arrears could reasonably be repaid.

3.4 From January 2026 the household has been awarded 100% Council Tax Support (CTS). Had a claim for CTS been submitted earlier during the 2025/26 financial year, the household would have qualified for support from an earlier date, substantially reducing their Council Tax liability and preventing the majority of the arrears from arising.

3.5 The delay in submitting a CTS application has been attributed to the significant health challenges experienced by both members of the household. Information provided indicates that these circumstances adversely affected their ability to manage financial matters and seek entitlement to available support.

3.6 Given the exceptional circumstances of the case, the absence of any capacity to repay the debt, and the fact that the household now receives full CTS, it is considered appropriate for the Cabinet Member to consider the award of a discretionary reduction to clear the outstanding balance of £1,184.26.

COTSWOLD
District Council

4. FINANCIAL IMPLICATIONS

4.1 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.

4.2 The financial impact of the recommendation contained within this report is £1,184.26.

5. LEGAL IMPLICATIONS

6.1 Section 13A of the Local Government Finance Act 1992 (as amended by Section 76 of the Local Government Act 2003), provides billing authorities with discretionary powers to reduce an individual's council tax liability where they consider it appropriate to do so.

6. RISK ASSESSMENT

6.1 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.

7. EQUALITIES IMPACT

7.1 No adverse impacts on protected characteristics, as defined by the Equality Act, have been identified arising from the recommendations contained within this report.

8. CIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

8.1 There are none associated with this report.

9. ALTERNATIVE OPTIONS

9.1 The Cabinet Member for Finance may wish to consider the following options:

1) Approve a discretionary reduction of £1184.26 to clear the Council Tax arrears for 2025/26.
2) Approve an alterative level of discretionary reduction to reduce the 2025/26 council tax liability.
3) Refuse the application and award no discretionary discount.

10. BACKGROUND PAPERS

10.1 None

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COTSWOLD
District Council

Council name	**COTSWOLD DISTRICT COUNCIL**
Name and date of Committee	**CABINET MEMBER FOR FINANCE DECISION MEETING**
Subject	**APPLICATION FOR A SECTION 13A COUNCIL TAX DISCOUNT**
Wards affected	Kemble
Accountable member	Councillor Patrick Coleman – Cabinet Member for Finance Email: patrick.coleman@cotswold.gov.uk
Accountable officer	Mandy Fathers – Head of Environmental, Revenues and Benefits Email: Democratic@Cotswold.gov.uk
Report author	Mandy Fathers – Head of Environmental, 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

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

2. BACKGROUND

2.1 The Council has received an application from a resident of Kemble seeking discretionary assistance in respect of Council Tax liabilities. The applicant has requested supported to clear Council Tax arrears of £65 relating to the 2025/26 financial year and assistance with their Council Tax liability for 2026/27.

2.2 The property is assessed as a Band B dwelling and is occupied by a single resident who currently receives the applicable Single Person Discount. The annual net Council Tax charge for 2026/27 is £1,360.47.

3. MAIN POINTS

3.1 The applicant is a single occupant residing in privately rented accommodation.

3.2 The applicant is in full-time employment within the Adult Social Care sector and has a gross annual income of £40,800. However, following deductions from income tax, National Insurance contributions, pension contributions, student loan repayments and child maintenance payments, their annual net income is approximately £20,000.

3.3 An income and expenditure assessment has been undertaken, which shows a monthly expenditure of £2317.72.

3.4 Whilst there are limited areas where expenditure could potentially be reduced, officers consider that any savings achieved would not be sufficient to resolve the applicant's financial hardship. The applicant faces significant unavoidable costs, including:

- Monthly rent of £1,000;
- High domestic heating and hot water costs associated with oil fuel; and
- Vehicle running costs necessary to enable them to undertake their employment responsibilities.

3.5 The applicant has advised that the demands of their role within Adult Social Care prevent them from undertaking additional employment to supplement their income. The ongoing financial pressures are reported to be having a detrimental impact of their mental wellbeing.

3.6 The applicant has also applied for assistance through Gloucestershire County Council's Crisis and resilience Fund. At the time of writing, no decision has been received.

3.7 Having considered the circumstances of the case, it is proposed that the Council awards:

- A discretionary Council Tax discount of £65 to clear the outstanding arrears relating to 2025/26; and

- A discretionary discount equivalent to 50% of the applicant's net council tax liability for 2026/27, amounting to £680.24.

3.8 Should this be approved, the remaining balance of £680.23 would be apportioned across the remaining instalments for 2026/27 financial year, thereby reducing the monthly payments to a more affordable level.

4. FINANCIAL IMPLICATIONS

4.1 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.

5. LEGAL IMPLICATIONS

6.1 Section 13A of the Local Government Finance Act 1992 (as amended by Section 76 of the Local Government Act 2003), provides billing authorities with discretionary powers to reduce an individual's council tax liability where they consider it appropriate to do so.

6. RISK ASSESSMENT

6.1 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.

7. EQUALITIES IMPACT

7.1 No adverse impacts on protected characteristics, as defined by the Equality Act, have been identified arising from the recommendations contained within this report.

8. CIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

8.1 There are none associated with this report.

9. ALTERNATIVE OPTIONS

9.1 The Cabinet Member for Finance may wish to consider the following options:

1) Awarding a full discount sufficient to clear the 2025/26 arrears and meet the full net council tax liability for 2026/27.

2) Award an alterative level of discretionary discount to reduce the 2025/26 arrears and/or the 2026/27 council tax liability.
3) Decline the application and award no discretionary discount.

10. BACKGROUND PAPERS

10.1 None

(END)

COTSWOLD
District Council

Council name	**COTSWOLD DISTRICT COUNCIL**
Name and date of Committee	**CABINET MEMBER FOR FINANCE DECISION MEETING**
Subject	**APPLICATIONS FOR DISCRETIONARY RATE RELIEF**
Wards affected	Northleach, Fairford North, Bourton Village
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 two renewal applications for Discretionary Rate Relief submitted under Section 47 of the Local Government Finance Act 1988 for the financial years 2026/2027, 2023/24 and 2024/25
Annexes	Annex A – Details of Discretionary Rates Relief Applications (Exempt)
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 to justify an award: 1. Baden Powell Hall 2. Palmer Hall Management It is also recommended that the Cabinet Member for Finance **refuses** the following Discretionary Rate Relief application due to the financial circumstances which do not meet the criteria to justify an award:

	1. King George V Playing Field Northleach Trust 2. Friends of the Cotswolds
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 three new applications for discretionary rate relief and two 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 two renewal applications for Discretionary Rate Relief in relation to business rates liabilities for the 2023/24, 2024/25 and 2026/27 financial year.

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

3.3 It should be noted that although Discretionary Rate Relief can typically be backdated to 1 April of the previous financial year, providing that an application has been received by 30 September of the current financial year, Palmer Hall Management had submitted applications for renewal during 2023/24 and 2024/25, but these were missed by officers.

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 £2,997.63 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 £1,199.06.

4.3 Based on the NNDR1 return submitted to Central Government in January 2026, collectable non-domestic rating income is estimated to be £36.5 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.

5.2 RISK ASSESSMENT

COTSWOLD
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5.3 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.

6. EQUALITIES IMPACT

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

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)