



Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	CABINET – 6 JUNE 2024
Subject	DISCRETIONARY RATE RELIEF IN EXCESS OF £10,000
Wards affected	Four Acres
Accountable member	Cllr Mike Evemy. Deputy Leader and Cabinet Member for Finance Email: mike.evemy@cotswold.gov.uk
Accountable officer	Jon Dearing - Assistant Director for Resident Services Email: Democratic@Cotswold.gov.uk
Report author	Mandy Fathers – Business Manager for Environmental, Welfare and Revenues Email: Democratic@Cotswold.gov.uk
Summary/Purpose	To consider an application for discretionary rate relief for the 2023/2024 Business Rates liability in respect of SLM Community Leisure Trust which is in excess of £10,000.
Annexes	Exempt Annex A – Details of Discretionary Rate Relief applications
Recommendation(s)	That Cabinet resolves to: <ol style="list-style-type: none">I. Approve the Discretionary Rate Relief application in respect of Cirencester Leisure Centre.
Corporate priorities	<ul style="list-style-type: none">• Supporting Communities
Key Decision	NO
Exempt	YES – Annex A only
Consultees/ Consultation	Chief Executive, Chief Finance Officer, Monitoring Officer, Interim Head of Legal Services, Finance Business Partner, Assistant Director, Director of Finance (Publica)



1. EXECUTIVE SUMMARY

- 1.1 This report sets out proposals for members to consider an application for discretionary rate relief in respect of SLM Community Leisure Trust, which is in excess of £10,000.

2. BACKGROUND

- 2.1 Cotswold District Council has the power to consider granting on an individual basis, Discretionary Rate Relief (DRR) to non-profit making organisations and organisations experiencing financial hardship.
- 2.2 Such decisions have historically been considered through the powers delegated to the Deputy Leader and Cabinet Member responsible for Finance. However, in May 2022 it was agreed that any request for such reliefs in excess of £10,000 should be considered by Cabinet.

3. MAIN POINTS

- 3.1 The Council has received an application from its previous leisure operator, SLM Community Leisure Trust. The application is in respect of Cirencester Leisure Centre.
- 3.2 SLM Community Leisure Trust is a not-for-profit charitable leisure trust who provided the districts local communities with accessible quality health and wellbeing services prior to the current contract being awarded.
- 3.3 Discretionary rate relief is recommended for the period 1 April 2023 to 31 July 2023. The total charge for this period was £56,320 with 80% mandatory relief of £45,056 having been awarded leaving a balance of £11,264.

4. ALTERNATIVE OPTIONS

- 4.1 None

5. FINANCIAL IMPLICATIONS

- 5.1 The Council is part of the Gloucestershire 50% Business Rates pool and the costs of awarding discretionary rate relief is shared as follows:

- Central Government 50%
- County Council 10%
- District Council 40%



5.2 In monetary terms for the application, if approved is as follows:

Applicant	Net Liability (after 80% mandatory applied)	Central Government	County Council	District Council
SLM Community Leisure Trust (re: Cirencester Leisure Centre)	£11,264	£5,632	£1,126.40	£4,505.60

6. LEGAL IMPLICATIONS

6.1 Section 47 of the Local Government Finance Act 1988 as amended, permits the billing authority to grant discretionary rate relief to charities and other organisations of prescribed types.

7. RISK ASSESSMENT

8. 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.

9. EQUALITIES IMPACT

9.1 None.

10. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

10.1 None

11. BACKGROUND PAPERS

11.1 None

(END)