



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	The Ampneys and Hampton, St. Michaels, Grumbolds Ash with Avening, Bourton Vale, Bourton Village, Watermoor, Fairford North, Abbey, Northleach, Ermin, Moreton West, Lechlade, Kempsford and Fairford South
Accountable member	Councillor Patrick Coleman – Cabinet Member for Finance Email: patrick.coleman@cotswold.gov.uk
Accountable officer	Jon Dearing – Interim Executive Director Email: Democratic@Cotswold.gov.uk
Report author	Mandy Fathers – Business Manager for Environment, Revenues and Welfare Email: Democratic@Cotswold.gov.uk
Summary/Purpose	To determine ten 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 2023/2024, 2024/2025 and 2025/2026
Annexes	Annex A – Details of Discretionary Rates Relief Applications (Exempt) Annex B – Policy Criteria
Recommendation(s)	<p>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:</p> <ol style="list-style-type: none">1. Big Yellow Bus Company2. North Cotswold Food Bank3. Heart Safe Clinic Academy (six accounts)4. Palmer Hall Management



COTSWOLD

District Council

	<ol style="list-style-type: none">5. Churn Project Ltd6. Headspace7. Cirencester Opportunity Group8. SLM Community Leisure Charity Trust (three accounts)9. New Brewery Arts (two accounts)10. Brimpsfield Village Hall11. Cirencester Citizens Advice12. Bourton-on-the-Hill Old School Village Hall13. Lechlade Library Ltd <p>It is recommended that the Cabinet Member for Finance refuses applications for:</p> <ol style="list-style-type: none">14. The Cotswolds Canals Trust15. Didmarton Village Hall & Community Committee
Corporate priorities	<ul style="list-style-type: none">• 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, Chief Accountant, Head of Legal Services, Cabinet Member for Finance, Interim Managing Director (Publica), Interim Executive Director (Publica)



1. EXECUTIVE SUMMARY

- 1.1** This report is to determine ten 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 ten new applications and thirteen renewal applications for Discretionary Rate Relief in relation to business rates liabilities for the 2023/24, 2024/25 and 2025/2026 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 £24,783.50 for the financial year 2025/2026.
- 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 £9,913.18.
- 4.3** Based on the NNDR1 return submitted to Central Government in January 2025, collectable non-domestic rating income is estimated to be £36.8 million for 2025/2026, of which £14.7 million (40%) is the council's share.

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.



COTSWOLD
District Council

7. EQUALITIES IMPACT

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

8. CLIMATE 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)