



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:



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	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)



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



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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. 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)