



Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	CABINET – 9 MAY 2022
Report Number	AGENDA ITEM 8
Subject	APPLICATIONS FOR DISCRETIONARY RATE IN EXCESS OF £10,000
Wards affected	Abbey Bourton Village Four Acres
Accountable member	Cllr Mike Evemy – Deputy Leader and Cabinet Member with responsibility for Finance Email: mike.evemy@cotswold.gov.uk
Accountable officer	Mandy Fathers – Business Manager for Operations and Enabling Email: mandy.fathers@publicagroup.uk
Summary/Purpose	To consider three renewal applications in respect of Discretionary Rate Relief each in excess of £10,000 for the 2021/22 Business Rates Liability.
Annexes	Annex A – Details of Discretionary Rate Relief applications
Recommendation(s)	That Cabinet: a) <i>Approve the amendment to the Discretionary Rate Relief Policy as set out in paragraph 2.2; and,</i> b) <i>Approve the Discretionary Rate Relief applications in respect of the Corinium Museum, Bourton Leisure Centre and Cotswold Swimming Pool and Leisure Centre</i>
Corporate priorities	<ul style="list-style-type: none"> • Delivering our services to the highest standards • Enable a Vibrant Economy • Support Health and Wellbeing
Key Decision	NO
Exempt	NO
Consultees/ Consultation	Leader and Deputy Leader, Chief Executive and Deputy Chief Executive, Monitoring Officer, Interim Head of Legal Services, Finance Business Partner, Group Manager, Director of Finance (Publica)

I. BACKGROUND



- 1.1 Cotswold District Council has the power to consider granting on an individual basis, Discretionary Rate Relief to non-profit making organisations and organisations experiencing financial hardship.
- 1.2 Such decisions have historically been considered through the powers delegated to the Deputy Leader and Cabinet Member responsible for Finance.

2. MAIN POINTS

- 2.1 The Council has received three renewal applications in respect of Discretionary Rate Relief, each in excess of £10,000.
- 2.2 Decisions on applications for these Reliefs have historically been considered through delegation; however, due to the amounts of relief being considered it is proposed that the Council's Policy is amended so that Discretionary Relief in excess of £10,000 is considered by Cabinet.
- 2.3 The financial overview of the applications is detailed within Annex A, attached to this report. A summary of each application is as follows:

- a) SLM Community Leisure Charitable Trust (SLM)

SLM is contracted to provide the management of the Council's three leisure centres and the Corinium Museum in Cirencester, which are owned by the Authority.

The Council's leisure services play a significant role in the physical and mental wellbeing of residents of the District and support the Council priority to 'Support Health and Well-Being', whilst the Museum provides educational benefits to local schools who regularly visit the premises as well as other visitors and tourists to the District.

When the Council decided to commission the operation of its leisure services provision through an external contractor, one of the benefits was the fact that the contact sum would reflect the Council awarding Discretionary Rate Relief on the premises. It is therefore proposed that Discretionary Relief is awarded on the full amount of the business rates liability after the award of mandatory relief.

5. FINANCIAL IMPLICATIONS

- 5.1 The Council is part of the Gloucestershire 50% Business Rates pool and the costs of warding discretionary rate relief is shared as follows:
 - Central Government 50%
 - County Council 10%
 - District Council 40%
- 5.2 In monetary terms for each application, if approved is as follows:



Applicant	Central Government	County Council	District Council
SLM – Bourton Leisure Centre	£7,219.00	£1,443.80	£5,775.20
SLM - Cotswold Swimming Pool and Leisure Centre	£15,872.00	£3,174.40	£12,697.60
SLM – Corinium Museum	£7,782.40	£1,556.48	£6,225.92
Total	£30,873.40	£6,174.68	£24,698.72

6. LEGAL IMPLICATIONS

- 6.1** Section 47 of the Local Government Finance Act 1988 (LGFA), as amended, permits the billing authority to grant discretionary rate relief to charities and other organisations of prescribed types.
- 6.2** In addition, section 49 of the LGFA allows billing authorities to reduce the business rates of any local ratepayer where that ratepayer would sustain hardship if the authority did not do so, and it is reasonable for the authority to do so, having regard to the interests of local Council Tax payers.

7. RISK ASSESSMENT

- 7.1** 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.

QUALITIES IMPACT

- 8.1** There are no unacceptable adverse effects on the protected characteristics covered by the Equalities Act 2010 that have been identified.

9. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

- 9.1** There are no direct climate change implications for the Council.



10. ALTERNATIVE OPTIONS

- 10.1** Cabinet could decide to award a different percentage of relief than that proposed within Annex A.