



Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	DEPUTY LEADER AND CABINET MEMBER FOR FINANCE DECISION MEETING
Subject	APPLICATIONS FOR DISCRETIONARY RATE RELIEF
Wards affected	Abbey, Moreton West, Sandywell, Ermin, St Michael's, Fosserridge, Watermoor, Coln Valley, The Rissingtons, Northleach, Lechlade Kempford & Fairford South, Bourton Village
Accountable member	Councillor Mike Evemy, Deputy Leader and Cabinet Member for Finance Email: mike.evemy@cotswold.gov.uk
Accountable officer	Jon Dearing, Assistant Director Resident Services Email: jon.dearing@cotswold.gov.uk
Author	Julie Beaumont, Revenues & Benefits Officer Email: democratic@cotswold.gov.uk
Summary/Purpose	To determine one new application and fourteen renewal applications for Discretionary Rate Relief submitted under Section 47 of the Local Government Finance Act 1988 for the financial years 2023/24 and 2024/2025.
Annexes	Annex A – Details of Discretionary Rates Relief Applications Annex B - Policy Criteria
Recommendation(s)	<p>It is recommended that the Deputy Leader and Cabinet Member for Finance approves the following Discretionary Rates 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 Appendix B section 3) to justify an award.</p> <p>That the Deputy Leader and Cabinet Member for Finance approves applications for:</p> <ol style="list-style-type: none">1. Cotswold Conservation Board, premises at Upper Rissington2. Trustees Old School Committee3. Brimpsfield Village Hall4. Churn Neighbourhood Project5. New Brewery Arts Ltd



	<ol style="list-style-type: none">6. New Brewery Arts Ltd7. Stroud & District Citizens Advice Bureau8. Cirencester Opportunity Group9. Cotswold Conservation Board, premises at Coln Rogers10. Cotswold Conservation Board, vacated premises at Northleach11. Lechlade Library Ltd12. Headspace <p>It is recommended that the Deputy Leader and Cabinet Member for Finance refuses the following Discretionary Rates Relief applications as they fail to meet the criteria (set out at Annex B section 3) to justify an award.</p> <p>That the Deputy Leader and Cabinet Member for Finance refuses applications for:</p> <ol style="list-style-type: none">13. Tarbarrow Cricket Club14. Withington Village Hall Committee15. Trustees of Longborough & Sezincote Village Hall
Corporate priorities	<ul style="list-style-type: none">• Delivering Good Services• Responding to the Climate Emergency• Supporting Communities• Supporting the Economy
Key Decision	NO
Exempt	NO
Consultees/ Consultation	Deputy Leader & Cabinet Member for Finance, Chief Executive Officer, Chief Finance Officer, Interim Head of Legal Services, Director of Governance, Business Manager for Environmental, Welfare & Revenue, Interim Managing Director, and Finance Team.



1. EXECUTIVE SUMMARY

- 1.1 This report is to determine one new application for discretionary rate relief, and fourteen renewal applications.

2. BACKGROUND

- 2.1 Cotswold District Council has the power (exercised through powers delegated to the Deputy Leader and Cabinet Member for Finance) to consider granting, on an individual basis, Discretionary Rate Relief to non-profit making organisations and organisations suffering financial hardship.
- 2.2 In the decision-making meetings for previous financial years the Deputy Leader and Cabinet Member for Finance agreed that successful applications would be granted Discretionary Rates Relief for one year. The revaluation of all business premises in England for 01 April 2023 is complete and it is therefore recommended that consideration be given for two financial years to these current applications.

3. MAIN POINTS

- 3.1 The Council has received one new application and fourteen renewal applications for Discretionary Rate Relief in relation to business rate liabilities for the 2023/24 financial year. An overview of the applications is detailed in the supporting documentation at Annex A.

4. FINANCIAL IMPLICATIONS

- 4.1 Should Discretionary Rate Relief be awarded in line with the report's recommendations, it will result in a loss of Non-Domestic Rates income of £15,739.85 for the financial year 2023/24. Non-Domestic rating income collected by Cotswold District 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 £6295.94
- 4.2 Based on the NNDR1 return submitted to Central Government in January 2024, collectable Non-Domestic Rating income is estimated to be £33.737 million for 2024/25, of which £13.49 million (40%) is the Council's share.

5.0 LEGAL IMPLICATIONS

Section 47 of the Local Government Finance Act (1988) permits the billing 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 application 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.

7. EQUALITIES IMPACT

- 7.1 There are no equalities impacts for these Discretionary Rates Relief Applications

8. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

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

9. ALTERNATIVE OPTIONS

- 9.1 The Deputy Leader could decide to award a different level of Rates Relief to that recommended within the report.

10. BACKGROUND PAPERS

- 10.1 There are no background papers.

(END)