



Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	CABINET – 4 APRIL 2024
Subject	DISCRETIONARY RATE RELIEF IN EXCESS OF £10,000
Wards affected	Four Acres, Bourton Village, Abbey and Northleach
Accountable member	Cllr Mike Every. Deputy Leader and Cabinet Member for Finance Email: mike.every@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 four new applications for discretionary rate relief for the 2023/2024 Business Rates liability in respect of Freedom Leisure, two of which are in excess of £10,000.
Annexes	Annex A – Details of Discretionary Rate Relief applications (Exempt)
Recommendation(s)	That Cabinet resolves to: <ol style="list-style-type: none">1. Approve the Discretionary Rate Relief applications in respect of Bourton on the Water Leisure Centre and Cotswold Swimming Pool, Leisure Centre, Corinium Museum and The Resource Store;2. Approve the automatic administration of Discretionary Rate Relief on an annual basis in line with the Leisure Contract;3. Delegate authority to the Assistant Director for Resident Services to administer the annual Discretionary Rate Relief awards.
Corporate priorities	<ul style="list-style-type: none">• Supporting Communities
Key Decision	NO
Exempt	YES (Annex A)
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 four new applications for discretionary rate relief in respect of Freedom Leisure, two of which are 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 four new applications from its leisure operator, Freedom Leisure.
- 3.2** The applications are in respect of Bourton on the Water Leisure Centre, Cotswold Swimming Pool and Leisure Centre, Cirencester, the Corinium Museum, Cirencester and the Resource Centre Store, Northleach, which is used to store collections of artefacts not currently on display at the Corinium Museum.
- 3.3** Freedom Leisure is a not-for-profit charitable leisure and cultural trust who provides the districts local communities with accessible quality health and wellbeing services; with programmes designed to support healthy lifestyles, rehabilitation, active aging and the prevention of physical, mental and social ill health as well as education and cultural services.
- 3.4** Two of the applications are in excess of £10,000, and two are below £2,000. As the applications are in respect of the council's main leisure contractor, and full rate relief formed part of the tender specification, proposals are being made for the Council to consider the applications as a whole, and for a 20% discretionary rate relief top-up to be automatically applied on an annual basis for the length of the contract. This will avoid the need for Freedom Leisure to apply for the relief on an annual basis, and for reports drafted for Cabinet consideration.
- 3.5** The contract term is 10 years for the period 1 August 2023 to 31 July 2033.



4. ALTERNATIVE OPTIONS

- 4.1 The Council could decide to approve the discretionary rate relief for a shorter period, meaning Freedom Leisure would be expected to complete further applications once any approved award period had expired.

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 each application, if approved is as follows:

Applicant	Net Liability (after 80% mandatory applied)	Central Government	County Council	District Council
Freedom Leisure	£1,887.89	£943.94	£188.79	£755.16
Freedom Leisure	£1,450.67	£725.33	£145.07	£580.27
Freedom Leisure	£22,528	£11,264	£2,252.80	£9,011.20
Freedom Leisure	£10,103.47	£5,051.73	£1,010.35	£4,041.39
Total	£35,970.03	£17,985.00	£3,597.01	£14,388.02

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)