

REPORT TO: Executive Board

DATE: 12 December 2019

REPORTING OFFICER: Strategic Director – Enterprise, Community and Resources

SUBJECT: Discretionary Non-Domestic Rate Relief

PORTFOLIO: Resources

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is to consider two applications for discretionary non-domestic rate relief, under Section 47 of the Local Government Finance Act 1988.

2.0 RECOMMENDATION: That

- 1) the request for 15% discretionary rate relief from Halton Haven Hospice in respect of premises at 23 Queen's Avenue, Widnes from 14th October 2019, be approved; and**
- 2) the request for 15% discretionary rate relief from the Cathie Stankevitch Foundation in respect of premises at 25 Albert Square, Widnes from 14th June 2019, be approved.**

3.0 SUPPORTING INFORMATION

3.1 Under the amended provisions of the Local Government Finance Act 1988, the Council is able to grant discretionary rate relief to any business ratepayer. This relief had previously only been available to organisations that were a registered charity, a community amateur sports club or a not-for-profit organisation.

3.2 From 1st April 2017 the Council became responsible for meeting the full cost of all mandatory and discretionary relief granted, as part of the Liverpool City Region 100% Business Rates Retention Pilot Scheme.

3.3 Applications for discretionary rate relief have been received from two registered charities as outlined below. Currently, where discretionary rate relief has been granted to registered charities, it has been provided until 31st March 2022 in order to provide the organisations with some degree of certainty.

Halton Haven Hospice
23 Queen's Avenue, Widnes, WA8 8HR

- 3.4 Halton Haven is an independent hospice providing palliative care for people whose illness is treatable but cannot be cured, with the goal of achieving the best quality of life for patients and their families. The organisation provides extensive care free of charge for terminally ill patients and their families in our local community. Although they will not exclude affected parties, their services are intended to provide assistance to the residents of Halton.
- 3.5 Their premises at 23 Queen's Avenue, Widnes are used as a charity shop to sell donated items to support the work of the hospice. As a registered charity, the organisation is automatically entitled to receive 80% mandatory rate relief. The application is to request 15% discretionary rate relief.
- 3.6 The hospice also currently receives 15% discretionary rate relief for premises at 57-61 Widnes Road, Widnes and 25 High Street, Runcorn.
- 3.7 The total annual cost of relief to the Council would be as follows;

Actual cost of 80% mandatory relief	£1,774.08
Actual cost of 15% discretionary relief	<u>£ 332.64</u>
Total	<u>£2,106.72</u>

Cathie Stankevitch Foundation (Trading As Resport UK)
25 Albert Square, Widnes, WA8 6JW

- 3.8 The Cathie Stankevitch Foundation delivers community projects and initiatives. The objectives of the organisation are to promote social inclusion for the public benefit, by preventing people from becoming socially excluded, relieving the needs of those people who are already socially excluded and assisting them to integrate back into society.
- 3.9 The property in Albert Square is being used as a workshop and youth centre. The workshop on the ground floor offers projects to local youths to help with self-esteem and build confidence. The first floor of the premises is used as a youth centre, which is open some evenings throughout the week, for youths aged between 7 and 13. The youth centre offers a safe place for youngsters in the area to visit and use the facilities, which include pool tables, game stations, beauty areas and craft areas.
- 3.10 As a registered charity the organisation automatically receives 80% mandatory rate relief. The application is to request 15% discretionary rate relief. The organisation currently also receives discretionary rate relief in respect of their premises at 20 Albert Square, Widnes which is used as a charity shop.

3.11 The total annual cost of relief to the Council would be as follows;

Annual cost of 80% mandatory relief	£ 7,963.20
Annual cost of 15% discretionary relief	£ 1,493.10
Total	<u>£ 9,456.30</u>

4.0 POLICY IMPLICATIONS

4.1 The Board is required by the regulations to consider each application on its own merit. Any recommendations provided are given for guidance only, are consistent with Council policy and, wherever possible, previous decisions.

5.0 FINANCIAL IMPLICATIONS

5.1 The Appendix presents the potential annual costs to the Council of granting rate relief, along with the cost in the current financial year.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Children and Young People in Halton

None.

6.2 Employment, Learning and Skills in Halton

None

6.3 A Healthy Halton

None

6.4 A Safer Halton

None

6.5 Halton's Urban Renewal

None.

7.0 RISK ANALYSIS

7.1 There are no key risks associated with the proposed action.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 The organisations both offer their services to all sections of the community, without any prejudice.

9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

9.1	Document	Place of Inspection	Contact Officer
	Application forms	Halton Stadium, Lower House Lane, Widnes	Louise Bate Revenues Manager – Business Rates

APPENDIX

Ratepayer	Address	Annual Rates Liability	Mandatory Rate Relief Awarded	Annual Cost of Mandatory Rate Relief to HBC	Disc. Rate Relief Claimed	Annual Cost of Disc. Rate Relief to HBC	Actual Rates Liability 2019/20	Actual Cost of Mandatory Relief to HBC from 1st April 2019 to 31st March 2020	Actual Cost of Disc. Rate Relief to HBC from 1st April 2019 to 31st March 2020
		£		£		£	£	£	£
Halton Haven Hospice	23 Queens Avenue, Widnes, WA8 8HR	2217.60	80%	1774.08	15%	332.64	1199.69	824.03	179.95
Cathie Stankevitch T/A Resport UK	25 Albert Square, Widnes, WA8 6JW	9954.00	80%	7963.20	15%	1493.10	7941.44	6353.15	1191.22