

**REPORT TO:** Executive Board Sub-Committee  
**DATE:** 5<sup>th</sup> June 2008  
**REPORTING OFFICER:** Strategic Director – Corporate and Policy  
**SUBJECT:** Discretionary Non-Domestic Rate Relief  
**WARD(S):** Borough-wide

## **1.0 PURPOSE OF REPORT**

1.1 The purpose of this report is for members to consider 4 applications for discretionary non-domestic rate relief, under the provisions of the Local Government Finance Act 1988.

## **2.0 RECOMMENDATIONS: That**

(1) Under the provisions of Section 47, Local Government Finance Act 1988, discretionary rate relief be granted to the following organisations at the percentage indicated, for the period from 1<sup>st</sup> April 2008 or the commencement of liability, whichever is the later, to 31<sup>st</sup> March 2009:

<b>Focus Institute of Gymnastics</b>	<b>20%</b>
<b>Halton Autistic Family Support Group Ltd</b>	<b>20%</b>
<b>Halton District Citizen Advice Bureaux Service</b>	<b>20%</b>

(2) In respect of the following organisations, it is also recommended that they should be granted discretionary rate relief for the backdated element of the charge:

<b>Halton Autistic Family Support Group Ltd</b>	<b>20%</b>
<b>Halton District Citizen Advice Bureaux Service</b>	<b>20%</b>

(3) Under the provisions of Section 47, Local Government Finance Act 1988, the following application for discretionary rate relief be refused:

<b>SHAP Ltd</b>	<b>20%</b>
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## **3.0 SUPPORTING INFORMATION**

3.1 Under the provisions of Section 47 of the Local Government Finance Act 1988, the Authority is allowed to grant discretionary rate relief to organisations that are either a charity or a non-profit making organisation. This relief may also be awarded to Community Amateur

Sports Clubs. A summary of the applications follows and a list of the associated figures are attached in Appendix 1.

**Focus Institute of Gymnastics**  
**8B Block E, Oldgate, Widnes**

Focus Institute of Gymnastics is registered as a Community Amateur Sports Club with HM Revenues & Customs. The organisation aims to provide facilities and promote participation in the sport of gymnastics, to the whole community.

The premises are used as a club by the group and offer coaching and competitive opportunities, in the sport. The institute is affiliated to British Gymnastics, the appropriate governing body.

As a CASC, the organisation qualifies for 80% mandatory rate relief and has also applied for the additional discretionary rate relief. Other sporting organisations have benefited from the award of this relief, to the maximum rate possible.

Cost to Taxpayer (75%)	2008/09	£1,472.63
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**Halton Autistic Family Support Group Ltd**  
**1<sup>st</sup> Floor (Part), 78-80 Victoria Road, Widnes**

HAFS is a registered charity, providing information, support and education for autistic children, their families and carers. This includes the provision of facilities for recreation and other leisure time activities, to improve the condition of life.

The group uses the property as office, providing a point of contact and assisting with the administrative and fundraising duties, performed to assist persons suffering with autistic spectrum disorder.

As a registered charity, the organisation has been awarded mandatory rate relief but their application also includes a request for discretionary rate relief. Similar bodies, such as the Widnes and Runcorn Cancer Support Group, have been awarded 20% discretionary rate relief.

Cost to Taxpayer (75%)	2008/09	£129.94
	2007/08	£124.88

**Halton District Citizen Advice Bureaux Service**  
**CAB, Ground Floor (Part), Eccleston Building, Runcorn**

Halton CAB is a registered charity, promoting any charitable purpose for the benefit of the community in Halton. The service liaises with other charities and voluntary bodies, to promote and assist general charitable causes.

The office is used to provide advice and advocacy to local people, assisting with the relief of poverty within the borough.

As a registered charity, the organisation qualifies for mandatory rate relief and has applied for discretionary rate relief. This has been granted for their premises in Widnes and was previously awarded for the office in Runcorn.

Cost to Taxpayer (75%)	2008/09	£693.00
	2007/08	£666.00

**SHAP Ltd**  
**5 Queens Avenue, Widnes**

SHAP Ltd is a registered charity, providing accommodation for young people in St Helens and the surrounding areas, especially those thought by caring agencies to be unsuitably housed.

The property is used as an office to provide an administrative base in Halton and as a contact point for parties, seeking the assistance of the organisation.

As a registered charity, SHAP Ltd receives 80% mandatory rate relief but the application contains a request for discretionary rate relief. Other housing organisations have been refused the additional 20% rate relief, in respect of similar premises.

Cost to Taxpayer (75%)	2008/09	£149.00
	2007/08	£143.19

#### **4.0 POLICY IMPLICATIONS**

- 4.1 Members are required by the regulations to consider each application on its own merit. Any recommendations provided are given for **guidance only** and are consistent with previous decisions and council policy.

#### **5.0 OTHER IMPLICATIONS**

- 5.1 75% of any discretionary rate relief granted to organisations receiving mandatory rate relief must be met by the Council Taxpayer, whilst 25% must be met if mandatory rate relief has **not** been awarded. Appendix 1 identifies the cost to the Council Taxpayer for each new application.

All the applicants provide support and/or education to the community, which is consistent with the Council's Corporate Plan.

## **6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

### **6.1 Children and Young People in Halton**

Focus Institute for Gymnastics provides facilities for children and young people, whilst HAFS offers assistance and guidance for the same parties. SHAP Ltd makes particular provision for young people.

### **6.2 Employment, Learning and Skills in Halton**

None applicable.

### **6.3 A Healthy Halton**

Focus Institute of Gymnastics provides sporting facilities for the community, which should assist in improving the health of residents.

### **6.4 A Safer Halton**

None applicable.

### **6.5 Halton's Urban Renewal**

None applicable.

## **7.0 RISK ANALYSIS**

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

## **8.0 EQUALITY AND DIVERSITY ISSUES**

8.1 All of the applicants offer their services to all sections of the community.

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

<b>9.1 Document</b>	<b>Place of Inspection</b>	<b>Contact Officer</b>
Application forms and supporting evidence	Catalyst House, Widnes	Phil Murphy, Business Rates Manager

**APPENDIX 1**

<b>Ratepayer</b>	<b>Address</b>	<b>Annual Rates 2008/2009 £</b>	<b>Actual Rates Liability 2008/2009 £</b>	<b>Mandatory Rate Relief Awarded</b>	<b>Actual Rates Payable 2008/2009 £</b>	<b>Discretionary Rate Relief Claimed</b>	<b>Annual Cost of Relief to HBC 2008/2009 £</b>	<b>Actual Cost of Relief to HBC 2008/2009 £</b>
Focus Institute of Gymnastics	8B, Block E, Oldgate, Widnes	9,817.50	9,817.50	80%	1,963.50	20%	1,472.63	1,472.63
Halton Autistic Family Support Group Ltd	1 <sup>st</sup> Floor (Part), 78-80 Widnes Road, Widnes	866.25	866.25	80%	173.25	20%	129.94	129.94
Halton District Citizen Advice Bureaux Service	Ground Floor (Part), Eccleston Building, Runcorn	4,620.00	4,620.00	80%	924.00	20%	693.00	693.00
SHAP Ltd	5 Queens Avenue, Widnes	993.30	993.30	80%	198.66	20%	149.00	149.00