

REPORT TO: Executive Board Sub-Committee
DATE: 15 January 2009
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 3 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 organisation at the percentage indicated, for the period from 1st April 2008 or the commencement of liability, whichever is the later, to 31st March 2009:

1st Weston & Weston Point Scouts **20%**

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

Rathbone Training **20%**
The Social Partnership Ltd **20%**

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.

1st Weston & Weston Point Scouts **Weston Road, Runcorn**

1st Weston & Weston Point Scouts provides Beaver, Cub and Scout groups for boys and girls from 6 to 14 years of age. Membership is

available to any interested party and between 60 and 80 children attend on a regular basis.

The property is used as a headquarters for the organisation, providing an administrative base for the group and a centre for the majority of activities, undertaken by the children and young people. The building is also used for meetings by the leaders of the group and, on occasion, the district organisation.

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

Cost to Taxpayer (75%) 2008/09 £263.34

Rathbone Training

1st Floor (Part), Belgrave Building, Grosvenor House, Runcorn

Rathbone is a UK-wide voluntary youth sector organisation providing opportunities for young people to transform their life-circumstances by re-engaging with learning, discovering their ability to succeed and achieving progression to further education, training and employment.

The premises are used as a base for the group within Halton and are used to deliver training, education and support to young people in the borough.

The organisation qualifies for 80% mandatory rate relief, as they are a registered charity and their application includes a request for an award of discretionary rate relief. Rathbone has previously occupied premises at Queensway Trading Estate, Widnes and was not granted the additional relief for this property.

Cost to Taxpayer (75%) 2008/09 £659.39

The Social Partnership Ltd

Room 1-2, Public Hall Properties, Runcorn

The Social Partnership Ltd aims to reintegrate socially excluded people into the community, both socially and economically, through the provision of education, training and employment opportunities. Their work involves those who are in danger of, or are already, addicted to or dependent upon illegal drugs of any description.

The property is used to provide office accommodation for the organisation within the borough, as the charity operates in Halton and throughout Merseyside.

As a registered charity, the organisation receives 80% mandatory rate relief but the application also includes a request for discretionary rate relief. Addaction was not awarded the additional relief, in respect of their operations in Runcorn and Widnes.

Cost to Taxpayer (75%) 2008/09 £102.22

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

1st Weston & Weston Point Scouts provides facilities for children and young people, whilst Rathbone Training offers services designed for young people. The Social Partnership Ltd also provides assistance to children and young people.

6.2 Employment, Learning and Skills in Halton

Both Rathbone and the Social Partnership Ltd offer training and education, in line with their main objectives.

6.3 A Healthy Halton

1st Weston & Weston Point Scouts provide recreational opportunities, which should assist in improving the health of participants. The social Partnership Ltd aims to alleviate problems with addiction, or dependency, to drugs.

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

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

APPENDIX 1

Ratepayer	Address	Annual Rates 2008/2009 £	Actual Rates Liability 2008/2009 £	Mandatory Rate Relief Awarded	Actual Rates Payable 2008/2009 £	Discretionary Rate Relief Claimed	Annual Cost of Relief to HBC 2008/2009 £	Actual Cost of Relief to HBC 2008/2009 £
1 st Weston & Weston Point Scouts	Weston Road, Runcorn	1,755.60	351.12	80%	351.12	20%	263.34	263.34
Rathbone Training	First Floor (Part), Belgrave Building, Runcorn	10,626.00	4,395.96	80%	879.19	20%	1,593.90	659.39
Social Partnership Ltd	Room 1-2 Public Hall Properties, Runcorn	681.45	681.45	80%	136.29	20%	102.22	102.22