

REPORT TO: Executive Board
DATE: 13th December 2012
REPORTING OFFICER: Strategic Director – Policy & Resources
PORTFOLIO: Resources
SUBJECT: Discretionary Non-Domestic Rate Relief
WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is to consider 5 new applications for discretionary non-domestic rate relief, under the provisions of the Local Government Finance Act 1988, and to consider the renewal of relief for those existing organisations who continue to satisfy the appropriate criteria.

2.0 RECOMMENDED: 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 2012 or the commencement of liability, whichever is the later, to 31st March 2016:**

Halton & St Helens Voluntary & Community Action	20%
Halton Haven Hospice	20%
Halton YMCA Ltd	20%
Widnes RUFC	20%

(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 from 1st April 2010 and from the commencement of liability, respectively;**

Halton Haven Hospice	20%
Widnes RUFC	20%

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

Alzheimer's Society	20%
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- (4) Under the same provisions, all current recipients of discretionary rate relief who still satisfy the appropriate criteria, as listed in Appendix 2, be re-awarded relief from 1st April 2013 to 31st March 2016.

3.0 SUPPORTING INFORMATION

- 3.1 Under the provisions of Section 47 of the Local Government Finance Act 1988, the Council is allowed to grant discretionary rate relief to organisations that are either a charity or a not for profit organisation. This relief may also be awarded to Community Amateur Sports Clubs. The Council currently grants discretionary rate relief for a period of three years. Details are given below of each new application to assist the Board in considering those applications and a summary of the financial implications is shown in Appendix 1.

Alzheimer's Society - Ground Floor West, Victoria House, Croft Street, Widnes

The Alzheimer's Society is a registered charity, which offers an array of services to people affected by dementia. The organisation provides day care, home care, support and befriending services across England, Wales and Northern Ireland, whilst also campaigning for the rights of people with dementia.

The premises are used as an administrative office for the organisation, which is used to provide support, training and information to people living with dementia, their carers and family members. In addition, the offices offer a base for staff within the borough.

As a registered charity, 80% mandatory rate relief has already been awarded but the application includes a request for discretionary rate relief. The Alzheimer's Society operated from offices in Public Hall Street, Runcorn until 6th December 2011 and did not receive the additional relief for this property.

Cost to Taxpayer (75%) 2012/13 £611.43

Halton & St Helens Voluntary & Community Action - Ground Floor, Sefton House, Public Hall Street, Runcorn

Halton & St Helens Voluntary & Community Action is a registered charity. The organisation support, develop and advise local voluntary, community and faith groups across both boroughs, whilst promoting co-operation and partnership working between the third sector, statutory and other relevant bodies.

The property is used as an administrative base for the organisation within Halton and is utilised to offer training, funding advice and network support. A volunteer centre is also operated from the premises and it also provides a base for the local involvement network in the borough.

As a registered charity, 80% mandatory rate relief has already been awarded but a request has now been submitted for 20% discretionary rate relief. The charity operated from both floors of the building until 19th April 2012 and was awarded the additional relief for that assessment.

Cost to Taxpayer (75%) 2012/13 £971.03*

* based on charge for 28th May 2012 to 31st March 2013 only.

Halton Haven Hospice - Unit 12A Expressway Industrial Estate, Pimlico Road, Runcorn

Halton Haven is an independent hospice providing palliative care for 15 in-patients and day care for another 50 patients. The organisation provides extensive care for the terminally ill and also offers respite facilities to the community. Although they will not exclude affected parties, their services are intended to provide assistance to the residents of Halton.

The application is in respect of a warehouse which is used as a storage facility and recycling centre for donated goods. Suitable goods can subsequently be supplied to the organisation's shops and offered, for sale to the general public, in order to raise funds and financially assist the provision of care offered by the Hospice.

As they are a registered charity, 80% mandatory rate relief has already been awarded but their application also includes a request for 20% discretionary rate relief. The hospice is currently awarded such relief for 57-61 Widnes Road, Widnes, 25 High Street and Unit 21, Expressway Industrial Estate, Runcorn.

Cost to Taxpayer (75%) 2012/13 £357.24

Halton YMCA Ltd - 5 Alcock Street, Runcorn

The fundamental aim of Halton YMCA Ltd is to assist young people fulfil their potential by providing a number of services, which can be integrated into the various aspects of their lives. The company operates predominantly in Halton, with 16 to 25 year olds being the main focus of the services offered.

The premises are used as an advice centre by the group, providing training, advice, guidance and support to young people in the borough. Such provision is intended to specifically assist homeless and vulnerable young people, in order to prepare them for independent living but other parties are not excluded.

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. Halton YMCA Ltd has previously been awarded the additional relief for the neighbouring premises at 3 Alcock Street, Runcorn.

Cost to Taxpayer (75%) 2012/13 £224.34*

* based on charge for 1st July 2012 to 31st March 2013 only.

Widnes RUFC - Heath Road, Widnes

Widnes RUFC has become registered as a Community Amateur Sports Club (CASC), with effect from 18th February 2010. The organisation was previously awarded 100% discretionary rate relief but this was prior to the club attaining CASC status. The club provides facilities for and to promote participation of the whole community in sport.

The organisation supports and promotes sporting activity within Halton and the surrounding areas, with the main emphasis focusing on Rugby Union. The club is based at Heath Road, Widnes, with the provision of recreational facilities and the associated training amenities required for any such participation, provided on a 'not for profit' basis.

As a registered CASC, the organisation now qualifies for 80% mandatory rate relief and has applied for the additional relief. An award of 20% discretionary rate relief to provide 100% rate relief, (as previously granted to the club), would reduce the Authority's financial contribution from that needed to fund the previous award. This is due to the change in status of the club, which has reduced the amount of discretionary rate relief required to maintain the overall level of rate relief previously granted.

Cost to Taxpayer (75%) 2012/13 £2,053.76

- 3.2 The Council currently grants discretionary rate relief to organisations for a three year period and Regulations require that organisations are given twelve months' notice of ceasing that relief. In March 2012 the Council therefore gave the required twelve months' notice to all existing recipients, as 2012/13 is their third year of receiving relief.

3.3 The Board has in previous years chosen to support these organisations by granting them discretionary rate relief for a period of three years. In light of the current financial constraints upon the Council the Board could however decide not to grant relief to organisations, or to renew it for a shorter period, or at a lower percentage.

3.4 It is proposed that discretionary rate relief is granted from 1st April 2013 for a further three years at the current percentage, for all existing recipients who meet the appropriate criteria. The organisations who would receive this relief are shown in Appendix 2, along with the associated costs.

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 and are consistent with previous decisions, where applicable, and Council policy.

5.0 FINANCIAL IMPLICATIONS

5.1 For any discretionary rate relief granted to organisations who receive mandatory rate relief 75% of the cost will be funded by the Council. Whilst in cases where mandatory rate relief has not been awarded by Government 25% of the cost of discretionary rate relief will be funded by the Council. Appendices 1 and 2 identify the cost to the Council for each application, the total of which can be met from the existing discretionary rate relief budget.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Children and Young People in Halton

Halton YMCA Ltd and Widnes RUFC engage heavily within this particular demographic.

6.2 Employment, Learning and Skills in Halton

None specifically applicable.

6.3 A Healthy Halton

None specifically applicable.

6.4 A Safer Halton

None specifically applicable.

6.5 Halton's Urban Renewal

None applicable.

7.0 RISK ANALYSIS

7.1 There are no 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, 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 and supporting evidence	Kingsway House, Caldwell Road, Widnes	Phil Murphy, Business Rates Manager

APPENDIX 1**New Applications for Discretionary Rate Relief**

Ratepayer	Address	Annual Rates 2012/13 £	Actual Rates Liability 2012/2013 £	Mandatory Rate Relief Awarded	Actual Rates Payable 2012/2013 £	Discretionary Rate Relief Claimed	Annual Cost of Relief to HBC 2012/2013 £	Actual Cost of Relief to HBC 2012/2013 £
Alzheimer's Society	Ground Floor West, Victoria House, Croft Street, Widnes	4,076.20	4,076.20	80%	815.24	20%	611.43	611.43
Halton & St Helens Voluntary & Community Action	Ground Floor, Sefton House, Public Hall Street, Runcorn	7,671.50	6,473.48	80%	1,294.70	20%	1,150.73	971.03
Halton Haven Hospice	Unit 12A, Expressway Industrial Estate, Pimlico Road, Runcorn	2,381.60	2,381.60	80%	476.32	20%	357.24	357.24
Halton YMCA Ltd	5 Alcock Street, Runcorn	1,992.30	1,495.59	80%	299.12	20%	298.85	224.34
Widnes RUFC	Heath Road, Widnes	13,691.73	13,691.73	80%	2,738.35	20%	2,053.76	2,053.76

APPENDIX 2

Discretionary Rate Relief Only (Not for Profit Organisations)

These are “not for profit” organisations and as such are not entitled to mandatory rate relief from Government. They have previously applied to the Council and been granted up to 100% discretionary rate relief. All the organisations below have previously been granted 100% relief except for two indicated by footnotes. The cost of discretionary rate relief for “not for profit” organisations is funded 75% by Government and 25% by the Council.

Liabile Party	Amount of Relief Awarded	25% Cost to HBC (2012/13)
Astmoor Community Project Ltd	£12,709.50	£3,177.38
Birchfield Sports Ltd T/A Birchfield Park Sports & Social	£5,512.50	£1,378.13
Bridgewater Motor Boat Club	£2,565.00	£641.25
Gentlemen Of Moore RUFC	£4,140.00	£1,035.00
Hale Juniors Football Club	£1,215.00	£303.75
Halebank Football Club	£364.50	£91.13
Halton Access To Media	£2,430.00	£607.50
Halton Credit Union Ltd	£10,057.5	£2,514.38
Halton Leisure Community Association Ltd	£162,475.50	£40,618.88
Kingsway Bike Project	£423.00	£105.75
Moorfield Sports & Social Club	£4,725.00	£1,181.25
Pavillions Arena Ltd	£3,580.85	£895.21
Runcorn Resident's Federation	£3,150.00	£787.50
Runcorn Rowing Club	£418.50	£104.63
Runcorn Sports Club	£3,600.00	£900.00
Runcorn Subscription Bowling Club	£708.75	£177.19
Runcorn War Memorial Club Ltd ^(note 1)	£585.00	£146.25
West Bank Boat Club	£945.00	£236.25
Weston Rifle & Pistol Club ^(note2)	£894.38	£223.60
Widnes Cricket Club	£6,750.00	£1,687.50
TOTAL	£238,699.98	£59,675.01

(1) This organisation was deemed to be primarily social related and therefore only 10% relief was granted.

(2) This organisation's relief was reduced to 75% following the Dunblane tragedy.

Top-Up Discretionary Rate Relief (Community Amateur Sports Clubs)

These organisations have Community Amateur Sports Club status and as such receive 80% mandatory rate relief from Government. In respect of the remaining 20% they have previously applied to the Council and been granted the full top-up discretionary rate relief to provide 100% relief. The cost of top-up discretionary rate relief in these cases is funded 25% by Government and 75% by the Council.

Liable Party	Amount of Relief Awarded	75% Cost to HBC (2012/13)
Focus Institute Of Gymnastics	£2,358.70	£1,769.03
Halton Farnworth Hornets ARLFC	£251.90	£188.93
TOTAL	£2,468.10	£1,851.08

Top-Up Discretionary Rate Relief (Mandatory Rate Relief Also Awarded)

These organisations are in the main registered charities and as such receive 80% mandatory rate relief from Government. In respect of the remaining 20% they have previously applied to the Council and been granted the full top-up discretionary rate relief to provide 100% relief. The cost of top-up discretionary rate relief in these cases is funded 25% by Government and 75% by the Council.

Liable Party	Amount of Relief Awarded	75% Cost to HBC (2012/13)
10th Hough Green Scout & Guide Group	£567.92	£425.94
1st Halton Scout Group	£229.00	£171.75
1st Moore Scouts	£144.27	£108.20
1st Runcorn Scout Group	£114.50	£85.88
1st Weston & Weston Point Scouts	£334.34	£250.76
4th Runcorn Scout Group	£247.32	£185.49
5th Widnes (Highfield) Scout Group	£103.05	£77.29
Age Concern Mid Mersey	£2,441.94	£1,831.46
Catalyst Science Discovery Centre & Museum Trust Ltd	£10,534.00	£7,900.50
Cheshire Asbestos Victim Support Group	£357.24	£267.93
Four Estates Ltd	£1,305.3	£978.98
Hale Village Hall Management Committee	£439.68	£329.76

Liabile Party	Amount of Relief Awarded	75% Cost to HBC (2012/13)
Hale Youth Club	£146.56	£109.92
Halebank Youth Club	£233.58	£175.19
Halton & District Womens Aid	£2,404.50	£1,803.38
Halton Association For Mental Health T/A Mind Halton	£1,820.55	£1,365.41
Halton Autistic Family Support Group Ltd	£190.07	£142.55
Halton Carers Centre Ltd	£576.50	£432.38
Halton Speak Out	£1,557.20	£1,167.90
Halton District Citizen Advice Bureaux Service	£2,584.65	£1,938.49
Halton Haven Hospice	£3,549.5	£2,662.13
Halton Play Council Ltd	£2,473.20	£1,854.90
Halton YMCA Ltd	£1,259.5	£944.63
Age UK	£3,405.68	£2,554.26
Liverpool Housing Trust Ltd	£226.71	£170.03
Lords Taverners Woodside Youth Centre	£370.98	£278.24
Norton Priory Museum Trust Ltd	£7,785.22	£5,838.92
RSPCA Warrington, Halton & St Helens Branch	£1,241.18	£930.89
Runcorn, Frodsham & District MENCAP Society	£297.70	£223.28
Runcorn West District Guide Association	£151.14	£113.36
Sandymoor Community Association	£851.88	£638.91
Shetland Rescue	£304.87	£228.65
St Edwards Playgroup T/A Busy Bee's Pre School	£398.46	£298.85
St John Ambulance	£833.56	£625.17
St Lukes Scouts & Guides	£796.92	£597.69
Trustees Of Mrs TH Brown's Trust	£595.40	£446.55
Trustees Of Preston Brook Village Hall	£632.04	£474.03
Vicarage Lodge Pre-School Community Play Group	£622.88	£467.16
West Runcorn Youth Club	£476.32	£357.24
Widnes & Runcorn Cancer Support Group	£549.60	£412.20
Widnes Fellowship Centre	£467.16	£350.37
Widnes Unit 365 Of The Sea Cadet Corps	£696.16	£522.12
TOTAL	£56,628.46	£42,471.40