

REPORT TO: Executive Board

DATE: 17 September 2020

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 an application for discretionary non-domestic rate relief, under Section 47 of the Local Government Finance Act 1988.

2.0 RECOMMENDATION: That;

- (i) **Consideration be given to the application from Sports Traider for the award of 15% discretionary rate relief in respect of Unit 39, Orchard Way, Runcorn Shopping Centre, Runcorn.**

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 The Council currently meets the full cost of all mandatory and discretionary rate relief granted, as part of the Liverpool City Region 100% Business Rates Retention Pilot Scheme.
- 3.3 An application for discretionary rate relief has been received from Sports Traider who are a registered charity, in respect of their new premises located at Unit 39, Orchard Way, Runcorn Shopping Centre.
- 3.4 Currently, where the Council has granted discretionary rate relief to registered charities, it has been awarded until 31st March 2022 in order to provide the organisations with some degree of certainty.

Sports Traider

Unit 39, Orchard Way, Runcorn Shopping Centre, Runcorn

- 3.5 Sports Traider is a registered charity whose mission is to support people with complex needs, and specifically ex-offenders and/or those at risk of offending, to become work ready. They provide support for children and young adults to engage in sport, across disadvantaged communities.
- 3.6 The Charity seeks to provide a number of outcomes including;
- Improving the employment opportunities for people with complex needs
 - Improving mental and physical health and wellbeing
 - Giving young persons from disadvantaged backgrounds access into sport
 - Providing low cost or no cost, high quality sportswear and kit for all abilities
- 3.7 A letter detailing the Charity's aims and activities is included at Appendix 2.
- 3.8 As a registered charity, Sports Traider receives 80% mandatory rate relief and has requested further top-up discretionary rate relief. The Council's policy is to only provide 15% top-up discretionary rate relief, with the organisation themselves meeting the remaining 5%.
- 3.9 Sports Traider is a national charity. Historically the Council has chosen not to provide top-up discretionary rate relief to national charities and has therefore only awarded it to local charities. Each application for top-up discretionary rate relief is however considered on its own merit.
- 3.10 The cost of awarding top-up discretionary rate relief to Sports Traider is detailed in Appendix 1 and is summarised as follows;

Actual cost of 80% mandatory relief from 01/04/20-31/03/21	£12,800
Actual cost of 15% discretionary relief from 01/04/20-31/03/21	<u>£2,400</u>
Total	<u>£15,200</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 Appendix 1 presents the potential cost to the Council of granting 15% top-up discretionary rate relief for the 2020/21 financial year.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Children and Young People in Halton

The Charity works with children and young people from disadvantaged backgrounds to provide them with access into sport.

6.2 Employment, Learning and Skills in Halton

The Charity supports and assists individuals with gaining employment opportunities.

6.3 A Healthy Halton

The Charity works with individuals to improve mental and physical health and wellbeing.

6.4 A Safer Halton

The Charity works with individuals to prevent them offending or re-offending.

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 applicant offers 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 form	DCBL Stadium, Lowerhouse Lane, Widnes	Louise Bate Business Rates Officer

APPENDIX 1

Ratepayer	Address	Annual Rates Liability 2020/21	Mandatory Rate Relief Awarded 2020/21	Annual Cost of Mandatory Rate Relief to HBC 2020/21	Disc. Rate Relief	Annual Cost of Disc. Rate Relief to HBC 2020/21	Total Cost of Rate Relief to HBC 2020/21
		£		£		£	£
Sports Traider	Unit 39, Orchard Way, Runcorn Shopping Centre, Runcorn, WA7 2EU.	16,000	80%	12,800	15%	2,400	15,200