

REPORT TO: Executive Board

DATE: 17 June 2021

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 Have a Heart Foundation for the award of 15% discretionary rate relief in respect of 47 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 'Have a Heart Foundation' who are a registered charity, in respect of their new premises located at 47 Runcorn Shopping Centre, Runcorn.

3.4 Currently, where the Council has granted discretionary rate relief to registered charities, it has been awarded until 31st March 2025 in order to provide the organisations with some degree of certainty.

Have a Heart Foundation
47 Runcorn Shopping Centre, Runcorn

- 3.5 Have a Heart Foundation is a registered charity who raise money to distribute defibrillators and other lifesaving equipment to the local community. The charity also provides help and support for people suffering with heart disease.
- 3.6 The charity provides training for the use of defibrillators, they also first response and first aid training.
- 3.7 As a registered charity, Have a Heart Foundation 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%.
- 3.8 Have a Heart Foundation is a local charity. Historically the Council has chosen to provide top-up discretionary rate relief to local charities. Each application for top-up discretionary rate relief is however considered on its own merit.
- 3.9 The cost of awarding top-up discretionary rate relief to Have a Heart Foundation is detailed in Appendix 1 and is summarised as follows;

Actual cost of 80% mandatory relief from 01/04/21-31/03/22	£14,131.20
Actual cost of 15% discretionary relief from 01/04/21-31/03/22	<u>£2,649.60</u>
Total	<u>£16,780.80</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 2021/22 financial year.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Children and Young People in Halton

The Charity works providing training and life-saving equipment to the local community.

6.2 Employment, Learning and Skills in Halton

Providing training on the use of defibrillator, first response and first aid training.

6.3 A Healthy Halton

The Charity works with individuals to offer advice and support to people suffering heart disease.

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 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 2021/22	Mandatory Rate Relief Awarded 2021/22	Annual Cost of Mandatory Rate Relief to HBC 2021/22	Disc. Rate Relief	Annual Cost of Disc. Rate Relief to HBC 2020/21	Total Cost of Rate Relief to HBC 2020/21
		£		£		£	£
Have a Heart Foundation	47 Runcorn Shopping Centre, Runcorn, WA7 2BU	17,664.00	80%	14,131.20	15%	2,649.60	16,780.80