

REPORT TO: Executive Board Sub-Committee
DATE: 26th January 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 for members to consider 8 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 2011 or the commencement of liability, whichever is the later, to 31st March 2013:**

Age Concern Mid Mersey	20%
Four Estates Ltd	20%
Halton Credit Union Ltd	100%
Halton Haven Hospice	20%
Halton Speak Out	20%
RSPCA Warrington, Halton & St Helens Branch	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 or the commencement of liability, whichever is the later:**

Four Estates Ltd	20%
Halton Credit Union Ltd	100%

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 not for profit 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**.

Age Concern Mid Mersey
Unit 5 Salisbury Street, Widnes

Age Concern Mid Mersey is a registered charity, which has the working name of Age UK Mid Mersey. The organisation operates in Halton, St Helens and Warrington and promotes the wellbeing of all older people within the branch area.

The property is used as an administrative base for the organisation, in order to deliver services to older people in Halton. The charity also offers support, information, advice and advocacy services from the office, to assist in making the lives of older people more fulfilling and enjoyable.

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 previously traded as Age Concern Halton at 106 Albert Road, Widnes until 31st May 2011 and was awarded the additional relief.

Cost to Taxpayer (75%) 2011/12 £438.33

Four Estates Ltd
Hillcrest Centre, Halton Brook, Runcorn

Four Estates Ltd is a registered charity, which is engaged in a diverse range of community projects and initiatives. Such schemes are undertaken with the overall aim of improving the quality of life of residents and, in particular, those of Hallwood Park, Halton Brook, Murdishaw, Palacefields and the surrounding areas.

The premises are used as the main administrative office for the organisation, which provides social, recreation and leisure facilities to the community. In addition, the offices offer amenities which are utilised to provide ICT and other associated training to the public.

As a registered charity, 80% mandatory rate relief has already been awarded but the application includes a request for the additional relief. Four Estates Ltd has previously been awarded the 20% discretionary rate relief for this operation but the premises have recently been reconstituted by the Valuation Office Agency, with effect from 1st April 2010.

Cost to Taxpayer (75%) 2011/12 £640.76

Halton Credit Union Ltd

72 Halton Lea, Runcorn and 27 Queens Avenue, Widnes

Halton Credit Union Ltd is established as a not for profit company, operating under the Industrial and Provident Act. The organisation is authorised and regulated by the Financial Services Authority and is also affiliated to the Association of British Credit Unions Ltd.

Both premises are used as administrative offices and as bases for this community led organisation, which promotes thrift and provides a saving and loan co-operative, in order to alleviate poverty. The services are available to people residing or working within the borough.

As Halton Credit Union Ltd is not a registered charity, the company does **not** qualify for mandatory rate relief. Consequently, the application is for discretionary rate relief only. The organisation has been awarded discretionary rate relief until 5th March 2011 for the previous application in respect of their former premises at 21 Queens Avenue, Widnes.

Cost to Taxpayer (25%)	2011/12	£1,921.44	(72 Halton Lea)
		£497.95	(27 Queens Ave)

Halton Haven Hospice

114 Bancroft Road, Widnes & 98 Russell 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 applications are in respect of shops, which are used for the sale of donated goods to the public, in order to raise funds to 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 has previously been awarded the additional relief, in respect of 57-61 and 136 Widnes Road, Widnes, Units 18 & 21, Expressway Industrial Estate and 25 High Street, Runcorn.

Cost to Taxpayer (75%)	2011/12	£85.52*	(114 Bancroft Road)
		£121.24*	(98 Russell Road)

* based on charge for 1st August 2011 to 31st March 2012 only.

Halton Speak Out
102 Halton Lea, Runcorn

Halton Speak Out is a registered charity, which offers support and advocacy services to young people and adults with a learning disability. The organisation works within the community, in order to feed information supplied by members, to partner agencies by way of consultation.

The property is predominantly used for the delivery of a shopmobility service to the community. The premises are also used to provide information for people with disabilities and to offer meeting facilities, in order to consult with those affected, service providers and partners, to strive to improve the services available.

As a registered charity, 80% mandatory rate relief has already been awarded but the application includes a request for the additional relief. Warrington Disability Partnership, which utilised the same property until 1st April 2011, was awarded 20% discretionary rate relief for a similar operation.

Cost to Taxpayer (75%) 2011/12 £1,061.92*

* based on charge for 1st August 2011 to 31st March 2012 only.

Royal Society for the Prevention of Cruelty to Animals Warrington,
Halton & St Helens Branch
75 Widnes Road, Widnes

RSPCA Warrington, Halton & St Helens Branch is a registered charity providing almoning services to assist people with veterinary treatment, neutering services, micro chipping and associated advice within the relevant area. The branch operates clinics in both Runcorn and Warrington, to offer such services to the public.

The organisation uses the shop in Widnes as a retail operation for the sale of donated goods, to raise funds to support the work undertaken by the branch, which aims to prevent cruelty to animals and to offer welfare assistance to owners of animals on certain benefits.

As a registered charity, the organisation qualifies for mandatory rate relief and has applied for the additional relief. The organisation was previously awarded 20% discretionary rate relief for the premises at Windmill Street in Runcorn.

Cost to Taxpayer (75%) 2011/12 £665.74

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, where applicable, 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 application. The applicant provides 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

None specifically applicable.

6.2 Employment, Learning and Skills in Halton

Four Estates Ltd provides ICT training to the local community.

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 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, 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

Ratepayer	Address	Annual Rates 2011/12 £	Actual Rates Liability 2011/2012 £	Mandatory Rate Relief Awarded	Actual Rates Payable 2011/2012 £	Discretionary Rate Relief Claimed	Annual Cost of Relief to HBC 2011/2012 £	Actual Cost of Relief to HBC 2011/2012 £
Age Concern Mid Mersey	5 Salisbury St, Widnes	2,922.19	2,922.19	80%	584.44	20%	438.33	438.33
Four Estates Ltd	Hillcrest Centre, Runcorn	4,271.74	4,271.74	80%	854.35	20%	640.76	640.76
Halton Credit Union Ltd	72 Halton Lea, Runcorn	7,685.75	7,685.75	Nil	7,685.75	100%	1,921.44	1,921.44
	27 Queens Ave, Widnes	1,991.80	1,991.80	Nil	1,991.80	100%	497.95	497.95
Halton Haven Hospice	114 Bancroft Rd, Widnes	855.18	570.12	80%	114.02	20%	128.28	85.52
	98 Russell Rd, Runcorn	1,212.40	808.27	80%	161.65	20%	181.86	121.24
Halton Speak Out	102 Halton Lea, Runcorn	7,361.00	7,079.43	80%	1,415.89	20%	1,104.15	1,061.92
RSPCA Warrington Halton, & St Helens	75 Widnes Rd, Widnes	4,438.25	4,438.25	80%	887.65	20%	665.74	665.74