

REPORT TO: Executive Board

DATE: 15 November 2018

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 the request for 15% discretionary rate relief from Child Bereavement UK for the period 26th September 2018 to 31st March 2019, is refused on the grounds of being a charity which operates nationally.

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 From 1st April 2017 the Council became responsible for meeting the full cost of all mandatory and discretionary 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 as outlined below, from Child Bereavement UK who are a registered charity. Currently, where discretionary rate relief has been granted to registered charities, it has been provided until 31st March 2019 in order to provide the organisations with some degree of certainty.

Child Bereavement UK

2nd Floor, Ashley House, Victoria Road, Widnes, Cheshire, WA8 7RP

3.4 Child Bereavement UK is a registered charity that operates throughout England, Northern Ireland and Scotland. Child Bereavement UK's objectives are as follows:

- To advance the education of the public and in particular professionals and families primarily in infant bereavement and the emotional and psychological effects thereof but also in infertility and foetal abnormality.
- The promotion of research into the causes and prevention of shock or depression arising from bereavement and the dissemination of the results thereof.
- The relief of poverty and sickness amongst any persons suffering from bereavement and its psychological effects and those suffering from the psychological effects of infertility or foetal or child abnormality.

3.5 In their relief application, Child Bereavement UK have detailed their main objectives and purposes of the organisation as follows:

Child Bereavement UK supports families and educates professionals when a baby or child of any age dies or is dying, or when a child is facing bereavement. Every year we train more than 9,000 professionals, helping them to better understand and meet the needs of grieving families. We provide ongoing professional support to bereaved children and families and also support the individuals and organisations that become involved with these families. We do this through our training, our national helpline, via our website, and face to face at an increasing number of locations across the UK. We continually strive to raise the profile of child bereavement as an issue, and to ensure that the interest and needs of bereaved children and families are reflected in policy and practice. We map and raise awareness of the support that is available across the UK and are a trusted authority for the media and others on issues related to child bereavement. In the UK, when a baby or child dies, or a child is bereaved, many of those affected are unable to access good quality support which meets their individual needs. Child Bereavement UK believes all families should have the support they need to rebuild their lives when a child grieves or when a child dies. Our aim is to make sure they do.

- 3.6 The application is in respect of 2nd Floor, Ashley House, Victoria Road, Widnes. Child Bereavement UK has stated on their application that the property is used for family bereavement service.
- 3.7 As they are a registered charity, 80% mandatory rate relief has already been awarded automatically, but their application also includes a request for 15% discretionary rate relief.
- 3.8 Child Bereavement UK is not currently receiving discretionary rate relief anywhere in Halton. Up until 28th September 2018, they leased two other premises in Runcorn for which they received 80% mandatory relief only, as discretionary relief had previously been refused.

3.9 The cost to the Council would be as follows for the period 26/09/18 to 31/03/19;

Cost of 80% mandatory rate relief	£ 2,121.66
Cost of 15% discretionary rate relief	£ 397.81
Total	£ 2,519.47

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.

4.2 Historically the Board has chosen to only support applications for discretionary rate relief from locally based charities and has therefore rejected applications from charities which operate nationally such as Child Bereavement UK. It is therefore proposed that the application from Child Bereavement UK is rejected on the grounds that they are a charity which operates nationally.

5.0 FINANCIAL IMPLICATIONS

5.1 The Appendix presents the potential annual costs to the Council of granting rate relief and the cost in the current financial year.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Children and Young People in Halton

The organisation supports families and educates professionals when a child is facing bereavement.

6.2 Employment, Learning and Skills in Halton

None

6.3 A Healthy Halton

None

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 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 form	Kingsway House, Caldwell Road, Widnes	Adel Tomkins Senior Rating Officer

APPENDIX

Ratepayer	Address	Annual Rates Liability	Mandatory Rate Relief Awarded	Annual Cost of Mandatory Rate Relief to HBC	Disc. Rate Relief Claimed	Annual Cost of Disc. Rate Relief to HBC	Actual Rates Liability 2018/19	Actual Cost of Mandatory Relief to HBC from 26th September to 31st March 2019	Actual Cost of Disc. Rate Relief to HBC from 26th September to 31st March 2019
		£		£		£	£	£	£
Child Bereavement UK	2nd Floor, Ashley House, Victoria Road, Widnes, Cheshire, WA8 7RP	5176.50	80%	4,141.20	15%	776.48	2,652.07	2,121.66	397.81