

REPORT TO: Executive Board

DATE: 19 September 2019

REPORTING OFFICER: Strategic Director – Enterprise, Community and Resources

SUBJECT: Discretionary Non-Domestic Rate Relief Applications

PORTFOLIO: Resources

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is to consider four applications for discretionary non-domestic rate relief, under Section 47 of the Local Government Finance Act 1988.

2.0 RECOMMENDATION: That

- 1) the application from Halton Citizens Advice Bureau for 15% discretionary rate relief for Store E within Grosvenor House, Runcorn from 1 April 2018 to 31 March 2022, be approved;**
- 2) the application from Trade Training UK for 15% discretionary rate relief for their premises at 122 Bancroft Road, Widnes from 8 January 2019 to 31 March 2022, be approved;**
- 3) the application from Halton Credit Union Ltd. for 90% discretionary rate relief for their premises at 110 Widnes Road, Widnes from 24 June 2019 to 31 March 2022, be approved; and**
- 4) the application from United Giving Ltd. for 90% discretionary rate relief for their premises at 28A Albert Square, Widnes from 13 April 2019 to 31 March 2022, be approved.**

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 Four applications for discretionary rate relief have been received as outlined below, from Halton Citizens Advice Bureau and Trade Training UK who are both registered charities, from Halton Credit Union which is a not-for-profit organisation and from United Giving Ltd which is a social enterprise limited by guarantee without share capital.
- 3.4 Currently, where discretionary rate relief has been granted to registered charities etc., it has been provided until 31 March 2022 in order to provide the organisations with some degree of certainty.

Halton Citizens Advice Bureau

Store E, Basement, Dee Building, Grosvenor House, Halton Lea, Runcorn, WA7 2HF

- 3.5 Halton Citizens Advice Bureau is a registered charity which provides free, independent, confidential and impartial advice to residents of Halton on their rights and responsibilities. Store E is used by Halton CAB to store archived files and records regarding the CAB's advice provided from their offices in Grosvenor House, Runcorn.
- 3.6 Halton CAB currently receive 80% mandatory relief and 15% discretionary rate relief for their offices in Grosvenor House, Runcorn and Victoria Square, Widnes. As they are a registered charity, 80% mandatory rate relief has already been awarded for Store E, but they have now requested 15% discretionary rate relief from 1st April 2018.
- 3.7 The cost of 15% discretionary relief for Store E from April 2018 to March 2020 would be £73.

Trade Training UK

122 Bancroft Road, Widnes, Cheshire, WA8 0LL

- 3.8 Trade Training UK is a registered charity whose main objectives and purposes are to provide education and training for students in the electrical industry for the relief of unemployment for the public benefit in such a way as may be thought fit, including assistance to find employment.
- 3.9 Their premises at 122 Bancroft Road are being used for educational and training purposes through the provision of accredited courses that are required by employers and trade bodies for an individual to be able to work as an electrician or in related fields.
- 3.10 As a registered charity, the organisation has been awarded 80% mandatory rate relief but they have also requested 15% discretionary rate relief. The cost of 15% discretionary relief to the Council for 122 Bancroft Road from 8 January 2019 to 31 March 2020 would be £202.

Halton Credit Union Ltd

110 Widnes Road, Widnes, WA8 6AX

- 3.11 Halton Credit Union Ltd is a not-for-profit company, operating under the Credit Unions Act 1979 as a savings and loan co-operative. The organisation is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation and is affiliated to the Association of British Credit Unions Ltd.
- 3.12 From 24 June 2019, the premises at 110 Widnes Road have been used for credit union activities. As Halton Credit Union Ltd is not a registered charity the organisation does not qualify for mandatory rate relief. They have therefore applied for 90% discretionary rate relief.
- 3.13 The organisation currently receives 90% discretionary rate relief for their premises at 115-116 Runcorn Shopping Centre, Runcorn and 27 Queens Avenue, Widnes. The cost of 90% discretionary relief to the Council for 110 Widnes Road from 24 June 2019 to 31 March 2020 would be £3,661.

United Giving Ltd

28A Albert Square, Widnes, Cheshire, WA8 6JW

- 3.14 United Giving Ltd is a registered social enterprise, limited by guarantee without share capital. They provide opportunities for employment and training for people suffering mental health issues, long term unemployment and social exclusion as well as relieve financial hardship and poverty in the community.
- 3.15 Their premises at 28a Albert Square, Widnes opened on 13 April 2019 and is being used to repair, restore, recycle and sell second hand items. It also provides employment and training, working with the Council's "Households into work" initiative and the "ILM scheme" to employ staff and actively seek out volunteers that fall within their remit. The organisation's employees include those suffering from physical and mental health issues and those not in education, employment or training.
- 3.16 Currently United Giving Ltd does not have any other premises in Halton, although they are looking for a storage unit within the Borough. The cost of 90% discretionary relief to the Council in 2019/20 for 28a Albert Square, Widnes would be £10,685.

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 The potential annual cost to the Council of granting rate relief in each instance are as shown above within the report.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Children and Young People in Halton

United Giving Ltd makes baby clothes free of charge and childrens books and toys available for 'whatever you can pay'

6.2 Employment, Learning and Skills in Halton

Halton Credit Union and Halton Citizens Advice Bureau provide financial and other advice to residents. United Giving Ltd provides training and employment to people suffering from mental health issues and those suffering from social exclusion. Trade Training UK provides education and training in the electrical industry for students, for the relief of unemployment for the public benefit

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 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	Halton Stadium Widnes	Adel Tomkins Senior Rating Officer