**REPORT TO:** Executive Board Sub-Committee

**DATE:** 5 March 2009

**REPORTING OFFICER:** Strategic Director, Corporate and Policy

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 a new application for discretionary non-domestic rate relief and to review all of the current recipients, 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 1<sup>st</sup> April 2008 or the commencement of liability, whichever is the later, to 31<sup>st</sup> March 2013:

## **Halton Haven Hospice**

20%

(2) Under the same provisions, all current recipients of discretionary rate relief still satisfying the appropriate criteria are re-awarded the relief from 1<sup>st</sup> April 2009 to 31<sup>st</sup> March 2013.

## 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 non-profit making organisation. This relief may also be awarded to Community Amateur Sports Clubs. A summary of the application follows and details of the associated figures are included in Appendix 1. Organisations currently receiving the relief are listed in Appendix 2.

# **Halton Haven Hospice** 57-61 Widnes Road, Widnes

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 premises operate as a shop, which is used for the sale of donated goods to the general public, in order to raise funds for the organisation and to support their work. The property is also used to provide information on the hospice and the facilities available. The premises were occupied by the charity with effect from 5<sup>th</sup> January 2009.

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 their premises at 136 Widnes Road, Widnes, Unit 21, Expressway Industrial Estate, Runcorn and 25 High Street, Runcorn.

Cost to Taxpayer (75%) 2008/09 £355.14

# **Review of Current Recipients**

All current recipients of discretionary rate relief are included in Appendix 2, along with the relevant details of the awards. Appendix 3 lists charitable organisations in receipt of **mandatory rate relief only** for comparison purposes.

If a decision is taken to terminate or reduce the award of discretionary rate relief to any organisation currently in receipt of discretionary rate relief and still satisfying the appropriate criteria, legislation dictates that one year's notice of the amendment must be given to that group. This would result in any such alteration becoming effective from 1<sup>st</sup> April 2010, following the appropriate period of notice.

## 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 and council policy.

#### 5.0 OTHER IMPLICATIONS

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 new application. All the applicants provide support and/or 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

Many of the current recipients provide facilities for children and young people.

# 6.2 Employment, Learning and Skills in Halton

A number of the current recipients offer training and education.

# 6.3 **A Healthy Halton**

The sporting organisations and other groups provide recreational opportunities, which should assist in improving the health of participants.

#### 6.4 **A Safer Halton**

None 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.

# 9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

9.1	Document	Place of Inspection	<b>Contact Officer</b>
	Application forms and supporting evidence	Catalyst House, Widnes	Phil Murphy, Business Rates Manager

# **APPENDIX 1**

Ratepayer	Address	Annual Rates 2008/2009 £	Actual Rates Liability 2008/2009 £	Mandatory Rate Relief Awarded	Actual Rates Payable 2008/2009 £	Discretionary Rate Relief Claimed	Annual Cost of Relief to HBC 2008/2009	Actual Cost of Relief to HBC 2008/2009
Halton Haven Hospice	57-61 Widnes Road, Widnes	10,048.50	2,367059	80%	473.52	20%	1,507.28	355.14

# **APPENDIX 2**

Registered Charities (In Receipt of 80% Mandatory Relief)	Hereditament Address	% Discretionary Relief Awarded
10th Hough Green Scout & Guide Group	4 Hall Avenue, Widnes	20
1st Halton Scout Group	Castle Rise, Runcorn	20
1st Moore Scouts	Moss Lane, Moore, Warrington	20
1st Runcorn Scout Group	Scout Hut, Pool Lane, Runcorn	20
1st Weston & Weston Point Scout Group	Weston Road, Runcorn	20
3rd Runcorn Scout Group	Moughland Lane, Runcorn	20
4th Runcorn Scout Group	Park Road, Runcorn	20
5th Widnes (Highfield) Scout Group	Scout Hut, After 33 Appleton Village, Widnes	20
Runcorn West District Guide Association	Moughland Lane, Runcorn	20
St Lukes Scouts & Guides	35 Farnworth Street, Widnes	20
Hale Youth Club	Hale Youth Centre, Adj, 4 High Street, Hale Village, Liverpool	20
Halebank Youth Club	Baguley Avenue, Widnes	20
Lords Taverners Woodside Youth Centre	Palacefields Avenue, Runcorn	20
West Runcorn Youth Club	Russell Road, Runcorn	20
Widnes Unit 365 Of The Sea Cadet Corps	Cliffe Street, Widnes	20
Age Concern (Halton)	44 Church Street, Runcorn	20
Age Concern (Halton)	106 Albert Road, Widnes	20
Catalyst Science Discovery Centre & Museum Trust Ltd	Mersey Road, Widnes	20
Cheshire Asbestos Victim Support Group	3 Fryer Street, Runcorn	20
Cheshire Asbestos Victims Support Group	5 Fryer Street, Runcorn	20
Four Estates Ltd	Hillcrest Centre, Halton Brook Avenue, Runcorn	20
Four Estates Ltd	Hillcrest Centre, Halton Brook Avenue, Runcorn	20
Four Estates Ltd	Brook Centre, Hillcrest, Halton Brook, Runcorn	20
Four Estates Ltd	Hillcrest Centre, Halton Brook Avenue, Runcorn	20
Hale Village Hall Management Committee	Village Hall, High Street, Hale Village, Liverpool	20
Halton & District Womens Aid	Address Withheld	20

Registered Charities (In Receipt of 80% Mandatory Relief) (Continued)	Hereditament Address	% Discretionary Relief Awarded
Halton Association For Mental Health T/A Mind Halton	3 Wellington Street, Runcorn	20
Halton Association For Mental Health T/A Mind Halton	30A Widnes Road, Widnes	20
Halton Autistic Family Support Group Ltd	Part 1st Floor, 78-80 Victoria Road, Widnes	20
Halton Community Transport	Ditton Road, Widnes	20
Halton Credit Union Ltd	21 Queens Avenue, Widnes	20
Halton Disability Services	102 Halton Lea, Runcorn	20
Halton Disability Services	87 Albert Road, Widnes	20
Halton District Citizen Advice Bureaux Service	Unit 3 Victoria Square, Lugsdale Road, Widnes	20
Halton District Citizen Advice Bureaux Service	Grosvenor House, Runcorn	20
Halton Haven Hospice	136 Widnes Road, Widnes	20
Halton Haven Hospice	25 High Street, Runcorn	20
Halton Haven Hospice	Unit 21 Expressway Industrial Estate, Pimlico Road, Runcorn	20
Halton Play Council	Mersey Road, Runcorn	20
Halton Voluntary Action Group Ltd	Sefton House, Public Hall Street, Runcorn	20
Halton YMCA Ltd	3 Alcock Street, Runcorn	20
Halton, Warrington & St Helens RSPCA	Animal Clinic, Windmill Street, Runcorn	20
Help The Aged	65-65A Church Street, Runcorn	20
Liverpool Housing Trust Ltd	231/233 Lockgate West, Runcorn	20
Norton Priory Museum Trust Ltd	Museum, Warrington Road, Runcorn	20
Norton Priory Museum Trust Ltd	Walled Garden, Warrington Road, Runcorn	20
Relate Cheshire & Merseyside Marriage Guidance	33A Church Street, Runcorn	20
Runcorn Frodsham & District Mencap Society	The Acorn Club, Adjacent 55 Laburnum Grove, Runcorn	20
Sandymoor Community Association	Pitts Heath Lane, Runcorn	20
St Edwards Playgroup T/A Busy Bees Pre School	62 Greenway Road, Runcorn	20
St John Ambulance in Cheshire	3 Halton Road, Runcorn	20
Trustees Of Mrs T H Browns Trust	Belvedere, Cooper Street, Runcorn	20
Trustees Of Preston Brook Village Hall	Sandy Lane, Preston Brook	20
Vicarage Lodge Pre-School Community Play Group	1A Highlands Road, Runcorn	20

Registered Charities (In Receipt of 80% Mandatory Relief) (Continued)	Hereditament Address	% Discretionary Relief Awarded
Widnes & Runcorn Cancer Support Group	21-23 Alforde Street, Widnes	20
Widnes Fellowship Centre	Kingsway, Widnes	20

Sporting Organisations	Hereditament Address	% Discretionary Relief Awarded
Birchfield Park Sports & Social Club Ltd	Birchfield Road, Widnes	100
Bridgewater Motor Boat Club	Victoria Road, Runcorn	100
Gentlemen Of Moore RUFC	Moss Lane, Moore, Warrington	100
Hale Juniors Football Club	Hale Park, Hale, Liverpool	100
Hale Recreation Association	Hale Park, Hale, Liverpool	75
Halebank Football Club	R/O 44 Blackburne Avenue, Widnes	100
Moorfield Sports & Social Club	Moorfield Road, Widnes	100
Pavillions Arena Ltd	Sandy Lane, Weston Point, Runcorn	100
Runcorn Boys Club	Boston Avenue, Runcorn	100
Runcorn Golf Club Ltd	Clifton Road, Runcorn	10
Runcorn Rowing Club	Cholmondely Road, Clifton, Runcorn	100
Runcorn Sports Club	Moughland Lane, Runcorn	100
Runcorn Subscription Bowling Club	137 Greenway Road, Runcorn	100
Runcorn War Memorial Club Ltd	York Street, Runcorn	10
St Maries ARLFC	Brentfield, Widnes	100
West Bank Boat Club	Upper Mersey Road, Widnes	100
Weston Rifle & Pistol Club	Russell Road, Runcorn	75
Widnes Cricket Club	Beaconsfield Road, Widnes	100
Widnes Golf Club	Highfield Road, Widnes	10
Widnes Recreation Club	99 Liverpool Road, Widnes	100
Widnes RUFC	Heath Road, Widnes	100

Not For Profit Organisations	Hereditament Address	% Discretionary Relief Awarded
Astmoor Community Project Ltd	Acorn Centre, Kingshead Close, Castlefields, Runcorn	100
Greater Merseyside Connexions Partnership Ltd	43 Albert Road, Widnes	100
Greater Merseyside Connexions Partnership Ltd	107 Albert Road, Widnes	100
Greater Merseyside Connexions Partnership Ltd	9 Halton Lea, Runcorn	100
Halton Community Partnership Trust Ltd	The Old Police Station, Mersey Road, Runcorn	100
Halton Leisure Community Association Ltd	Public Baths, Bridge Street, Runcorn	100
Halton Leisure Community Association Ltd	Kingsway Leisure Centre, Kingsway, Widnes	100
Halton Leisure Community Association Ltd	Brookvale Recreation Centre, Barnfield Avenue, Runcorn	100
Kingsway Bike Project	Adjacent 105 Kingsway, Widnes	100
Stewards Avenue Residents Association	2 Kipling Crescent, Widnes	100

Community Amateur Sports Clubs	Hereditament Address	% Discretionary Relief Awarded
Focus Institute Of Gymnastics	8B Block E Oldgate, Widnes	20
Halton Farnworth Hornets ARLFC	Wilmere Lane, Widnes	20

# **APPENDIX 3**

Registered Charities (In Receipt of 80% Mandatory Relief)	Hereditament Address	% Discretionary Relief Awarded
Addaction	Ashley House, Victoria Road, Widnes	Nil
Addaction	5 Alcock Street, Runcorn	Nil
Age Concern England	12 Church Street, Runcorn	Nil
All Saints C Of E School	Church Street, Runcorn	Nil
Arena Housing Association	Depot, Brookvale Avenue North, Runcorn	Nil
Arena Housing Association	Brookvale Community Centre, Northwich Road, Runcorn	Nil
Barnardos	1 Albert Square, Widnes	Nil
Barnardos	Grosvenor House, Runcorn	Nil
British Heart Foundation	31 Albert Square, Widnes	Nil
Cancer Research UK	69-71 Widnes Road	Nil
CLS Care Services Ltd	Whitchurch Way, Runcorn	Nil
Community Integrated Care Ltd	18G Oldgate, Widnes	Nil
Community Integrated Care Ltd	Old Market Court, Miners Way, Widnes	Nil
Cosmopolitan Housing Association Ltd	Halton Lodge Local Centre, Whitchurch Way, Runcorn	Nil
Cosmopolitan Housing Association Ltd	Unit 1A, Halton Lodge Local Centre, Whitchurch Way, Runcorn	Nil
Ditton C Of E Primary School	Spinney Avenue, Widnes	Nil
Farnworth C Of E Primary School	Pit Lane, Widnes	Nil
Groundwork Merseyside	Phoenix House, Spring Street, Widnes	Nil
Hale C Of E Primary School	Hesketh Road, Hale Village, Liverpool	Nil
Halton Housing Trust Ltd	35 Queens Avenue, Widnes	Nil
Halton Housing Trust Ltd	Pump Lane, Runcorn	Nil
Halton Housing Trust Ltd	R/O 17 Queens Close, Runcorn	Nil
Halton Housing Trust Ltd	62 Castle Rise, Runcorn	Nil
Halton Housing Trust Ltd	The Cottage, Grangeway, Runcorn	Nil

Registered Charities (In Receipt of 80% Mandatory Relief) (Continued)	Hereditament Address	% Discretionary Relief Awarded
Halton Housing Trust Ltd	23 Queens Avenue, Widnes	Nil
Halton Housing Trust Ltd	11 Sunningdale Avenue, Widnes	Nil
Halton Housing Trust Ltd	Green Wood Drive, Manor Park, Runcorn	Nil
Halton Housing Trust Ltd	120-124 Widnes Road, Widnes	Nil
Halton Housing Trust Ltd	114 Bancroft Road, Widnes	Nil
Halton Housing Trust Ltd	11 Queens Avenue, Widnes	Nil
Halton Housing Trust Ltd	Foundry Lane, Widnes	Nil
Halton Housing Trust Ltd	94 Russell Road, Runcorn	Nil
Halton Housing Trust Ltd	64 Castle Rise, Runcorn	Nil
Hanover Housing Association	Hanover Court, Runcorn	Nil
Help The Aged	34A Albert Square, Widnes	Nil
Holy Spirit RC Primary School	Halton Brook, Runcorn	Nil
Hope Inclusion Time Success T/A HITS	84 Grangeway, Runcorn	Nil
Liverpool Housing Trust Ltd	Store Adjacent 205 Lockgate West, Windmill Hill, Runcorn	Nil
Liverpool Housing Trust Ltd	Priory House, Northway, Runcorn	Nil
Liverpool Housing Trust Ltd	441 Eastwood, Windmill Hill, Runcorn	Nil
Milner Church Institute	108 Runcorn Road, Moore, Warrington	Nil
Our Lady Mother Of The Saviour Catholic Primary School	Lapwing Grove, Palacefields, Runcorn	Nil
Our Lady Of Perpetual Succour Catholic Primary School	Clincton View, Widnes	Nil
Rathbone Training	Grosvenor House, Runcorn	Nil
Rathbone Training	Unit 5 Queensway Trading Estate, Widnes	Nil
Red Apple Community Trust Ltd T/A TWL	Grosvenor House, Runcorn	Nil
Riverside College Halton	Cronton Lane, Widnes	Nil
Riverside College Halton	Kingsway Campus, Widnes	Nil
Riverside College Halton	37 Arkwright Road, Runcorn	Nil
Riverside College Halton	Campus Drive, Runcorn	Nil
Riverside Housing Association Ltd	Adjacent 28 Halton Brook Avenue, Runcorn	Nil

Registered Charities (In Receipt of 80% Mandatory Relief) (Continued)	Hereditament Address	% Discretionary Relief Awarded
Riverside Housing Association Ltd	Hillcrest Centre, Runcorn	Nil
Saints Peter & Paul Catholic College	Highfield Road, Widnes	Nil
Science & Technology Facilities Council	Daresbury Laboratory, Keckwick Lane, Daresbury	Nil
Scope	3 Albert Square, Widnes	Nil
SHAP Ltd	5 Queens Avenue, Widnes	Nil
Shetland Rescue (Horse & Pony Sanctuary)	Hale Village, Liverpool	Nil
St Augustines RC Primary School	Nigel Walk, Castlefields, Runcorn	Nil
St Basil's Catholic Primary School	Hough Green Road, Widnes	Nil
St Bede's RC Primary School	R/O 27 Appleton Village, Widnes	Nil
St Bede's RC Primary School	Leigh Avenue, Widnes	Nil
St Bertelines C Of E Primary School	Norton Lane, Runcorn	Nil
St Chad's Catholic High School	Grangeway, Runcorn	Nil
St Clements RC Primary School	Oxford Road, Runcorn	Nil
St Edwards RC Primary School	Wyvern Place, Runcorn	Nil
St Gerard's Catholic Primary School	Lugsdale Road, Widnes	Nil
St John Fisher RC Primary School	Castle Street, Widnes	Nil
St Martins RC Primary School	St Martins Lane, Murdishaw, Runcorn	Nil
St Marys C Of E Primary School	Pump Lane, Runcorn	Nil
St Michael's Catholic Primary School	St Michael's Road, Widnes	Nil
The Alzeimers Society	Room 11 Public Hall Properties, Runcorn	Nil
The Children's Society	70/72 Church Street, Runcorn	Nil
The Guinness Trust	3 Iveagh Close, Palacefields, Runcorn	Nil
The Social Partnership Ltd	Room 1-2 Public Hall Properties, Runcorn	Nil
University Of Liverpool	Daresbury Innovation Centre, Keckwick Lane, Daresbury	Nil
William Sutton Housing Association	265 Cherry Sutton, Widnes	Nil