

REPORT TO: Executive Board

DATE: 22 February 2018

REPORTING OFFICERS: Strategic Director - Enterprise, Community & Resources

PORTFOLIOS: Resources

SUBJECT: Discretionary Non-Domestic Rate Relief - Renewals

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

- 1.1 The Localism Act 2011 amended the provisions of the Local Government Finance Act 1988, such that councils may grant discretionary business rates relief to any business ratepayer in any circumstance.
- 1.2 The purpose of this report is to consider the renewal of discretionary business rate relief for existing registered charities, not-for-profit organisations and Community Amateur Sports Clubs (CASC) who continue to satisfy the appropriate criteria.

2.0 RECOMMENDED: That

- 1) Discretionary business rate relief of 15% be granted for those registered charities and CASC organisations currently in receipt of such relief, for the period of three years commencing 1 April 2019; and**
- 2) Discretionary business rate relief of 90% be granted for the not-for-profit organisations currently in receipt of such relief (with lower amounts for two as indicated in the Appendix), for the period of three years commencing 1 April 2019.**

3.0 REGISTERED CHARITIES AND CASCs

- 3.1 The Council has previously granted discretionary business rate relief to a number of organisations which are Registered Charities or Community Amateur Sports Clubs (CASC). The Council currently grants discretionary business rate relief for these organisations for a period of three years.
- 3.2 The organisations automatically receive mandatory 80% business rates relief and the Council funds the full cost of such relief as part of the 100% business rates retention pilot scheme.

4.0 NOT-FOR-PROFIT ORGANISATIONS

- 4.1 Not-for-profit organisations are not entitled to mandatory rate relief and therefore the full cost of any discretionary relief granted is funded by the Council.

5.0 LEVEL AND PERIOD OF BUSINESS RATES RELIEF AWARDED

- 5.1 Given the current financial challenges and constraints facing the Council, discretionary business rate relief of only 15% is currently awarded for Registered Charities and CASC organisations. The organisations themselves then have to meet the remaining 5% of their business rates liability.
- 5.2 For not-for-profit organisations the Council has in the main granted 90% discretionary rate relief, except in the case of two organisations who received less than 90% for specific reasons. The organisations themselves then have to meet the remaining 10% of their business rates liability.
- 5.3 The Council currently grants discretionary business rate relief to organisations for a three year period. It is recommended that this practice continues, in order to provide the organisations with some certainty so as to assist with their financial planning.
- 5.4 Regulations require that these organisations are given twelve months' notice of any changes to discretionary rate relief. The current period of relief ends on 31st March 2019, therefore, if the Council wishes to make any changes the organisations must be notified by 31st March 2018.

6.0 FINANCIAL IMPLICATIONS

- 6.1 The registered charities, not-for-profit organisations and community amateur sports clubs (CASC) currently in receipt of discretionary rate relief, are listed in the Appendix along with the cost of such relief.
- 6.2 The Council funds 100% of any mandatory and discretionary business rates relief awarded.

7.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

- 7.1 The organisations for whom discretionary rate relief is granted may engage with one or more of the Council's priorities.

8.0 RISK ANALYSIS

- 8.1 None.

9.0 EQUALITY AND DIVERSITY ISSUES

- 9.1 None.

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

10.1 Document	Place of Inspection	Contact Officer
Application forms and supporting evidence	Kingsway House, Caldwell Road, Widnes	Louise Bate Business Rates Manager

APPENDIX

Registered Charities and Community Amateur Sports Clubs

These organisations automatically receive 80% mandatory rate relief. The table below presents the cost to the Council in each case of both the 80% mandatory rate relief and the 15% discretionary rate relief.

Liable Party	Annual Rates Liability £	Cost to the Council of 80% Mandatory Relief £	Cost to the Council of 15% Discretionary Relief £
10th Hough Green Scout & Guide Group	2,969.80	2,375.84	445.47
1st Halton Scout Group	1,197.50	958.00	179.63
1st Moore Scouts	658.63	526.90	98.79
1st Weston & 0 Weston Point Scouts	1,748.35	1,398.68	262.25
4th Runcorn Scout Group	1,293.30	1,034.64	194.00
5th Widnes (Highfield) Scout Group	538.88	431.10	80.83
Age Concern (Mid Mersey)	7,774.92	6,219.94	1,166.24
Age Concern (Mid Mersey)	754.43	603.54	113.16
Age Concern (Mid Mersey)	718.50	574.80	107.78
Catalyst Science Discovery Centre & Museum Trust Ltd	82,879.94	66,303.95	12,431.99
Cheshire Asbestos Victim Support Group	2,078.82	1,663.06	311.82
Chester Diocesan Board Of Finance	63,020.37	50,416.30	9,453.06
Focus Institute Of Gymnastics	12,334.25	9,867.40	1,850.14
Four Estates Ltd – Hillcrest	5,149.25	4,119.40	772.39
Four Estates Ltd – Brook Centre	1,676.50	1,341.20	251.48
Four Estates Ltd – Palacefields Community Centre	7,065.25	5,652.20	1,059.79
Hale Village Hall Management Committee	2,299.20	1,839.36	344.88
Hale Youth Club	766.40	613.12	144.96
Halebank Youth Club	1,221.45	977.16	183.22

Liabile Party	Annual Rates Liability	Cost to the Council of 80% Mandatory Relief	Cost to the Council of 15% Discretionary Relief
	£	£	£
Mind Halton – Day Centre	898.13	718.50	134.72
Halton Autistic Family Support Group Ltd	7,636.94	6,109.55	1,145.54
Halton Autistic Family Support Group Ltd	4,745.89	3,796.71	711.88
Halton Community Transport	7,610.94	6,088.75	1,141.64
Halton Community Partnership Trust Ltd	15,744.76	12,595.81	2,361.67
Halton Disability Partnership	2,251.30	1,801.04	337.70
Halton District Citizen Advice Bureaux Service	6,586.25	5,269.00	987.94
Halton District Citizen Advice Bureaux Service	6,978.53	5,582.82	1,046.78
Halton District Citizen Advice Bureaux Service	1,240.12	992.10	1,860.18
Halton Farnworth Hornets ARLFC - meeting room	1,317.25	1,053.80	197.59
Halton Farnworth Hornets ARLFC - playing field	6,107.25	4,885.80	916.09
Halton Farnworth Hornets ARLFC – old changing rooms	1,892.05	1,513.64	283.81
Halton Haven Hospice – High Street, Runcorn	4,168.04	3,334.72	625.21
Halton Haven Hospice – Barnfield Avenue	26,001.78	20,801.42	3,900.27
Halton Haven Hospice – Unit 12A Expressway	2,682.40	2,145.92	402.36
Halton Haven Hospice – Unit 21 Expressway	4,694.20	3,755.36	704.13
Halton Haven Hospice – Widnes Road	12,440.48	9,952.38	1,866.07
Halton Play Council Ltd	10,916.99	8,733.59	1,637.55
Halton & St Helens Voluntary & Community Action	14,604.73	11,683.78	2,190.71
Halton Speak Out – Halton Lea	6,554.34	5,243.47	983.15
Age UK – Church St, Runcorn	5,764.45	4,611.56	864.67
Age UK – Albert Square, Widnes	8,001.64	6,401.31	1,200.25
Liverpool Housing Trust Ltd	1,185.53	948.42	177.83
Loose	5,508.50	4,406.80	826.28
Lords Taverners Woodside Youth Centre	1,724.40	1,379.52	258.66
Norton Priory Museum Trust Ltd – Norton Priory Museum	18,162.48	14,529.98	2,724.37
Norton Priory Museum Trust Ltd – Walled Garden	4,742.10	3,793.68	711.32
Our Lady's Pre-School	992.12	793.70	148.82

Liabile Party	Annual Rates Liability	Cost to the Council of 80% Mandatory Relief	Cost to the Council of 15% Discretionary Relief
	£	£	£
RSPCA (Warrington, Halton & St Helens Branch)	1,460.95	1,168.76	219.14
Runcorn Frodsham & District MENCAP Society	1,556.75	1,245.40	233.51
Runcorn West District Guide Association	790.35	632.28	118.55
Sandymoor Community Association	4,454.70	3,563.76	668.21
Shetland Rescue	2,951.92	2,361.54	442.79
Stick N Step	2,534.74	2,027.79	380.21
St Edwards Playgroup (Busy Bees Pre School)	2,161.95	1,729.56	324.29
St John Ambulance	3,687.59	2,950.07	553.14
St Lukes Scouts & Guides	4,167.30	3,334.84	625.10
Trustees Of Mrs T H Browns Trust	3,113.50	2,490.80	467.03
Trustees Of Preston Brook Village Hall	3,305.10	2,644.08	495.77
Vicarage Lodge Pre-School Community Play Group	3,644.48	2,915.58	546.67
West Runcorn Youth Club	2,490.80	1,992.64	373.62
Widnes & Runcorn Cancer Support Group	3,203.78	2,563.02	480.57
Widnes Fellowship Centre	2,442.90	1,954.32	366.44
Widnes RUFC	14,130.50	11,304.40	2,119.58
Widnes Unit 365 Of The Sea Cadet Corps	3,640.40	2,912.32	546.06
Widnes Tennis Club	57,001.00	45,600.80	8,550.15
TOTAL	504,038.04	403,231.68	77,309.90

Not-For-Profit Organisations

These organisations are not registered charities and therefore do not receive 80% mandatory rate relief. The Council currently provides 90% discretionary rate relief in all but two cases (which are indicated below).

Liabe Party	Annual Rates Liability £	Cost to the Council of Discretionary Relief £
Astmoor Community Project Ltd	15,412.07	13,870.86
Birchfield Park Sports & Social	5,126.00	4,613.40
Bridgewater Motor Boat Club	2,376.60	2,138.94
Gentlemen Of Moore RUFC	4,287.20	3,858.48
Halebank Football Club	377.46	339.71
Halton Access To Media	2,516.40	2,264.76
Halton Credit Union Ltd – Halton Lea	15,662.00	14,095.80
Halton Credit Union Ltd – Queens Avenue, Widnes	2,384.47	2,146.02
Moorfield Sports & Social Club	5,082.00	4,573.80
Kingsway Bike Project	487.26	438.53
Pavilions Arena Ltd	4,776.50	4,298.85
Runcorn Rowing Club	433.38	390.04
Runcorn Sports Club	3,355.20	3,019.68
Runcorn Subscription Bowling Club	733.95	660.56
Runcorn War Memorial Club Ltd ⁽¹⁾	5,359.00	535.90
West Bank Boat Club	943.65	849.29
Weston Rifle & Pistol Club ⁽²⁾	1,234.90	926.18
Widnes Cricket Club	6,990.00	6,291.00
TOTAL	77,538.04	65,311.80

(1) Currently receives 10% relief.

(2) Currently receives 75% relief.