

REPORT TO: Executive Board

DATE: 16th September 2021

REPORTING OFFICER: Strategic Director – Enterprise, Community and Resources

SUBJECT: Discretionary Non-Domestic Rate Relief

PORTFOLIO: Corporate Services

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:

- (i) **That the request for 15% discretionary rate relief from Mersey Weaver District Scouts in respect of their premises at Unit 3, Ringway Road, Runcorn from 1st April 2021, 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 up to 100% 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 (CASC) 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 In most cases, only 15% discretionary top-up relief has been awarded for registered charities and CASC organisations. The organisations themselves then have to meet the remaining 5% of their business rates liability.
- 3.4 In instances where discretionary business rate relief is granted, the Council currently grants discretionary business rate relief to organisations for a three year period.

- 3.5 An application for 15% discretionary rate relief has been received as outlined below from Mersey Weaver District Scouts, in respect of their premises at 1st Floor, Unit 3, Ringway Road, Runcorn.

Mersey Weaver District Scouts

1st Floor, Unit 3, Ringway Road, Off Halton Road, Runcorn, WA7 1QU

- 3.6 As a registered charity, Mersey Weaver District Scouts already receive 80% mandatory rate relief.
- 3.7 However, an application for 15% discretionary rate relief has now been received. The objectives of the charity as described on the charity commission website are to help young people learn and development life skills which they can use in their adulthood. They also offer opportunities to enjoy and adventure whilst learning these skills.
- 3.8 Mersey Weaver District Scouts also state their main objective is to prepare young people with skills for life and they encourage young people aged between 6 and 25 to have fun, adventure, develop skills, teamwork and leadership.
- 3.9 Currently, the Mersey Weaver District Scouts receives 80% mandatory relief totalling £3,276.80 per annum.
- 3.10 The additional cost to the Council of providing the 15% discretionary relief would be £614.40. If approved, the organisation themselves would be required to meet the remaining £204.80 of their rates liability.

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 Appendix presents the potential annual cost to the Council of granting discretionary rate relief.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Children and Young People in Halton

Mersey Weaver District Scouts support young people in Halton.

6.2 Employment, Learning and Skills in Halton

Mersey Weaver District Scouts skills to young people between 6 and 25 years of age in Halton.

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	Halton Suite, DCBL Stadium, Widnes	Louise Bate, Revenues Manager – Business Rates

APPENDIX

Ratepayer	Address	Rates Liability 01/04/21- 31/03/22	Mandatory Rate Relief Awarded	Cost of Mandatory Rate Relief to HBC	Disc. Rate Relief Claimed	Cost of Disc. Rate Relief to HBC
		£		£		£
Mersey Weaver District Scouts	1 st Floor, Unit 3 Ringway Road Off, Halton Road, Runcorn, WA7 1QU	4096.00	80%	3276.80	15%	614.40