

REPORT TO: Executive Board

DATE: 17th February 2022

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 two applications for discretionary non-domestic rate relief, under Section 47 of the Local Government Finance Act 1988.

2.0 RECOMMENDATION: That;

- (i) The request for 15% discretionary rate relief from NMO Spectrum UK in respect of premises at D1 1st Floor Centre Point, Victoria Square, Widnes from 1st January 2020, be approved;**
- (ii) The request for 15% discretionary rate relief from the Cathie Stankevitch Foundation in respect of premises at Unit 2, Ditton Court, Widnes from 17th June 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 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 Applications for discretionary rate relief have been received from two registered charities as outlined below. Currently, where discretionary rate relief has been granted to registered charities, it has been provided until 31st March 2025 in order to provide the organisations with some degree of certainty.

NMO Spectrum UK

D1, 1st Floor Centre Point, Victoria Square, Widnes, WA8 8WL

- 3.4 NMO Spectrum UK provides funding to the NHS for research into autoimmune illnesses supporting sufferers through their patient advocacy groups. They provide grant procedures for medical equipment, help to fund the NHS National Conference and they are a partner and advocate for N.I.C.E (The National Institute for Health and Care Excellence).
- 3.5 Their premises at D1, 1st Floor Centre Point, Victoria Square, Widnes is used to co-ordinate the charity's activities and to organise local and national events to raise funds and awareness. They also run a care line for people suffering with autoimmune illnesses.
- 3.6 As a registered charity the organisation automatically receives 80% mandatory rate relief. The organisation has requested 15% discretionary business rate relief for its premises.
- 3.7 The total annual cost of relief to the Council would be as follows;

Actual cost of 80% mandatory relief	£788.48
Actual cost of 15% discretionary relief	<u>£147.84</u>
Total	<u>£ 936.32</u>

Cathie Stankevitch Foundation

Unit 2 Ditton Court, Widnes, WA8 8WL

- 3.8 The Cathie Stankevitch Foundation delivers community projects and initiatives. The objectives of the organisation are to promote social inclusion for the public benefit, by preventing people from becoming socially excluded, relieving the needs of those people who are already socially excluded and assisting them to integrate back into society.
- 3.9 The property in Ditton Court is being used as a storage of furniture and household goods. The goods will be used to supply to those in need or will be stocked within their charity shop in Albert Square, Widnes.
- 3.10 As a registered charity the organisation automatically receives 80% mandatory rate relief. This application is to request 15% discretionary rate relief. The organisation currently also receives discretionary rate

relief in respect of the two charity shops they occupy in Albert Square, Widnes.

3.11 The total annual cost of relief to the Council would be as follows;

Annual cost of 80% mandatory relief	£ 5,398.13
Annual cost of 15% discretionary relief	<u>£ 1,012.15</u>
Total	<u>£ 6,410.28</u>

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 costs to the Council of granting rate relief, along with the cost in the current financial year.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Children and Young People in Halton

None.

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 organisations both 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, Lower House Lane, Widnes	Louise Bate Revenues Manager – Business Rates

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 2021/22	Actual Cost of Mandatory Relief to HBC from 1st April 2020 to 31st March 2021	Actual Cost of Disc. Rate Relief to HBC from 1st April 2019 to 31st March 2020
		£		£		£	£	£	£
NMO Spectrum UK	D1 1 st Floor Centre Point, Victoria Square, Widnes	985.60	80%	788.48	15%	147.84	985.60	788.48	147.84
Cathie Stankevitch Foundation	Unit 2, Ditton Court, Foundry Lane, Widnes	6,747.66	80%	5398.13	15%	1012.15	5352.85	4282.28	802.93