

REPORT TO: Executive Board

DATE: 16th June 2022

REPORTING OFFICER: Operational Director, Finance

SUBJECT: Discretionary Non-Domestic Rate Relief Applications

PORTFOLIO: Leader

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 application for discretionary rate relief for Feeding Britain in relation to 21 Queens Avenue, Widnes, WA8 8HR , be approved at 15%;**
- (ii) The application for discretionary rate relief for Halton Citizens Advice Bureau in relation to units 1-2 Runcorn Shopping Centre, Runcorn, WA7 2BS, be approved at 15%;**
- (iii) The application for discretionary rate relief for Power in Partnership in relation to 5 Queens Avenue, Widnes, WA8 8HR and 108a Royal Avenue, Widnes, WA8 8HN, be approved at 90%.**

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 as outlined below.
- 3.4 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.

Feeding Britain

21 Queens Avenue, Widnes, WA8 8HR

- 4.0 Feeding Britain is a registered charity that has been set up for the prevention or relief of poverty within Halton and the surrounding areas. The charity uses the premises for the collection and distribution of food for people in need.
- 4.1 The organisation helps to provide affordable food to people in the Borough.
- 4.2 They receive the food items from national charity organisations such as Fairshare and Neighbourly who receive donations from major supermarkets and then distribute to smaller local food initiatives. Feeding Britain pay for the delivery and admin charges to receive the donations.
- 4.3 Any member of the community can be a customer and purchase more affordable food from the shop.
- 4.4 The charity also provides learning opportunities to adult with learning difficulties.
- 4.5 The organisation have occupied 21 Queens Avenue, Widnes from 3 November 2021 and have requested discretionary rate relief in respect of these premises from this date. The full year cost of providing such relief is shown in the Appendix.

Halton Citizens Advice Bureau

Units 1-2 Runcorn Shopping Centre, Runcorn, WA7 2BS

- 5.0 Halton Citizens Advice Bureau is a registered charity that provides free, independent, confidential and impartial advice to residents of Halton on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination. The service aims to provide the advice people need for the problems they face and to improve the policies and practices that affect peoples' lives. The Charity's objects are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular but without limitation for the benefit of the community in Halton and the

surrounding areas, and to provide free, impartial, confidential advice to residents.

- 5.1 Halton Citizens Advice Bureau is currently receiving 80% mandatory relief and 15% discretionary rate relief at Unit 3, Victoria Square, Widnes, WA8 6DJ. They have now requested relief in respect of units 1-2 Runcorn Shopping Centre.
- 5.2 The organisation have occupied the premises from 21 February 2022 and have requested discretionary rate relief from that date. The cost of providing such relief is presented in the Appendix.

Power in Partnership

5 Queens Avenue, Widnes, WA8 8HR & 108a Royal Avenue, Widnes, WA8 8HN

- 6.0 Power in Partnership Ltd is a not-for-profit organisation and the application for discretionary rate relief relates to their two premises at 5 Queens Avenue, Widnes and 108a Royal Avenue, Widnes.
- 6.1 Power in Partnership Ltd is described as a not-for-profit “community college” who work with young people in the community and whose aims and purposes are providing foundation learning and skills to disengaged and disadvantaged young people. All funds generated by the organisation are reinvested back into the organisation to support the delivery of its aims and objectives.
- 6.2 The organisation has provided a statement of its key objectives which are as follows;
 - (i) To increase, promote and deliver projects to achieve further skills and life chances.
 - (ii) To provide opportunities to achieve economic, personal health and wellbeing.
 - (iii) To work with first level steps to new skills for those with barriers to learning and employment, including those with special needs and the vulnerable.
 - (iv) To provide or assist in the provision, in the interests of social welfare, of facilities for recreation and other leisure time occupation for men and women.
 - (v) To provide, improve and manage houses and premises providing drop in services, Residential accommodation, training and information and advice for men and women of all ages upon terms appropriate to their means.
- 6.3 The organisation has advised that they currently have around 140 young people currently involved in their programmes. They provide data to the Council’s 14-19 team so they can collate young people not in education, employment or training (NEET) statistics. Young people are referred to Power in Partnership from a variety of sources including; Young Offender

Teams, the Council's 14-19 team, vulnerable NEET group referrals, college referrals, housing referrals, care homes, and self-referrals.

6.4 The organisation also has premises at 7 Queens Avenue, Widnes and 5 Alcock Street in respect of which the Board awarded discretionary rate relief for both of these premises.

6.5 If 90% discretionary rate relief were awarded to the organisation the annual cost to the Council for would be as follows;

- 5 Queens Avenue, Widnes £1,257.48
- 108a Royal Avenue, Widnes £2,133.23

6.6 The organisation has requested 90% discretionary rate relief in respect of 5 Queens Avenue from 01/04/21 and 108a Royal Avenue from 07/09/21, the dates on which they occupied both premises.

7.0 POLICY IMPLICATIONS

7.1 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.

8.0 FINANCIAL IMPLICATIONS

8.1 The Appendix presents the potential costs to the Council of granting rate relief for 2022/23 financial year.

9.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

9.1 Children and Young People in Halton

Power in Partnership Ltd supports young people in Halton.

9.2 Employment, Learning and Skills in Halton

Feed Britain provides learning skills to Adult Day Services.

Power in Partnership Ltd provides learning and skills to NEET young people in Halton

9.3 A Healthy Halton

None

9.4 A Safer Halton

None

9.5 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 Suite, DCBL Stadium, Lower House Lane, Widnes	Louise Bate Revenues Manager

APPENDIX

Ratepayer	Address	Annual Rates Liability 2022/23	Mandatory Rate Relief Awarded 2022/23	Annual Cost of Mandatory Rate Relief to HBC 2022/23	Disc. Rate Relief	Annual Cost of Disc. Rate Relief to HBC 2022/23	Balance due to Ratepayer 2022/23
		£		£		£	£
Feeding Britain	21 Queens Avenue, Widnes, WA8 8HR	1,433.20	80%	1,146.88	15%	215.04	71.28
Halton Citizens Advice Bureau	1-2 Runcorn Shopping Centre, Runcorn, WA7 2BS	10,624.00	80%	8,499.20	15%	1,593.60	531.20
Power In Partnership Ltd	5 Queens Avenue, Widnes, WA8 8HR	1,397.20	0	0	90%	1,257.48	139.72
Power In Partnership Ltd	108 Royal Avenue, Widnes, WA8 8HN	2,370.25	0	0	90%	2,133.23	237.02