

**REPORT TO:** Executive Board

**DATE:** 19 October 2023

**REPORTING OFFICER:** Operational Director, Finance

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

## **2.0 RECOMMENDATIONS: That;**

- (i) The application for 15% discretionary rate relief from the Steve Morgan Foundation in respect of premises at Bridgemere House, with effect from 1 April 2022, be approved;**
- (ii) The application for 15% discretionary rate relief from the Have a Heart Foundation in respect of premises at 103-104 Chadwick Road, with effect from 1 April 2022, be approved;**
- (iii) The application for 15% discretionary rate relief from the Have a Heart Foundation in respect of premises at 110-111 Runcorn Shopping Centre, with effect from 1 April 2022, 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 1 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 Three applications for discretionary rate relief have been received as outlined below. The Council's policy is to only provide 15% top-up

discretionary rate relief, with the organisation themselves meeting the remaining 5%.

- 3.4 Currently, where discretionary rate relief has been granted to registered charities and non-profit organisations, it has been provided until 31 March 2025 to provide the organisations with some degree of certainty.

**The Steve Morgan Foundation**  
**2nd Floor, Bridgemere House, Chester Road, Runcorn**

- 3.5 The Steve Morgan Foundation is a registered charity. The organisation provides charitable support in the form of grants to organisations in Halton and also across Merseyside, Cheshire and North Wales, which specialise in assisting young people, the disabled, the homeless and the disadvantaged.
- 3.6 The grants to individuals and organisations can be for education or training, the advancement of health, supporting disability, the prevention or relief of poverty, housing, economic/community development or employment.
- 3.7 The organisation operates from premises on the 2<sup>nd</sup> floor of Bridgemere House in Runcorn.
- 3.8 As a registered charity the organisation automatically qualifies for 80% mandatory rate relief. They have now applied for an additional 15% discretionary rate relief with effect from 1 April 2022.
- 3.9 The following are the annual costs of both mandatory and discretionary rate relief;

Cost of 80% mandatory relief 2022/23	£13,209.60
Cost of 15% discretionary relief 2022/23	£2,476.80
Cost of 80% mandatory relief 2023/24	£15,213.53
Cost of 15% discretionary relief 2023/24	£2,852.54

**Have a Heart Foundation**  
**103-104 Chadwick Road, Astmoor Industrial Estate, Runcorn**

- 3.10 The Have a Heart Foundation is a registered charity who raise money to distribute defibrillators and other lifesaving equipment to the local community. The organisation also provides help and support for people suffering with heart disease and training for the use of defibrillators, first response and first aid training.
- 3.11 As a registered charity, the organisation automatically qualifies for 80% mandatory rate relief. They have now applied for an additional 15% discretionary rate relief with effect from 1 April 2022.

3.12 The premises at 103-104 Chadwick Road is used to store furniture and household goods that can then be sold to retail customers to raise money for their charitable objectives.

3.13 The Have A Heart Foundation previously received discretionary rate relief in respect of their former premises at 47 Runcorn Shopping Centre.

3.14 The following are the annual costs of both mandatory and discretionary rate relief;

Cost of 80% mandatory relief 2022/23	£6,144.00
Cost of 15% discretionary relief 2022/23	£1,152.00
Cost of 80% mandatory relief 2023/24	£7,143.60
Cost of 15% discretionary relief 2023/24	£1,339.43

**Have a Heart Foundation**  
**110-111 Runcorn Shopping Centre, Runcorn**

3.15 The Have a Heart Foundation have also applied for 15% discretionary rate relief with effect from 1 April 2022, in respect of their premises at 110-111 Runcorn Shopping Centre.

3.16 These premises are used by the organisation to sell furniture to retail customers to raise money for their charitable objectives.

3.17 The following are the annual costs of both mandatory and discretionary rate relief;

Cost of 80% mandatory relief 2022/23	£11,878.40
Cost of 15% discretionary relief 2022/23	£2,227.20
Cost of 80% mandatory relief 2023/24	£9,420.80
Cost of 15% discretionary relief 2023/24	£1,766.40

#### **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 costs to the Council of granting rate relief for the 2022/23 and 2023/24 financial years.

## **6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

### **6.1 Children and Young People in Halton**

Both charities assist young people

### **6.2 Employment, Learning and Skills in Halton**

Both charities assist in learning and skills

### **6.3 A Healthy Halton**

Have A Heart Foundation promotes knowledge of heart disease and heart failure and provides defibrillators to the community and training in their usage. The Steve Morgan Foundation promotes the advancement of health.

### **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 applicants offer their services to all sections of the community, without any prejudice.

## **9.0 CLIMATE CHANGE IMPLICATIONS**

9.1 None

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

<b>10.1 Document</b>	<b>Place of Inspection</b>	<b>Contact Officer</b>
Application forms	DCBL Stadium, Lower House Lane, Widnes	Adel Tomkins Senior Rating Officer – Business Rates

**APPENDIX**

<b>Ratepayer</b>	<b>Address</b>	<b>Annual Rates Liability 2022/23</b> £	<b>Mandatory Rate Relief Awarded 2022/23</b> £	<b>Annual Cost of Mandatory Rate Relief to HBC 2022/23</b> £	<b>Disc. Rate Relief</b>	<b>Annual Cost of Disc. Rate Relief to HBC 2022/23</b> £	<b>Annual Rates Liability 2023/24</b> £	<b>Annual Cost of Mandatory Relief to HBC 2023/24</b> £	<b>Annual Cost of Disc. Rate Relief to HBC 2023/24</b> £	<b>Total Cost of Mandatory &amp; Disc. Relief 01.04.22 to 31.03.24</b> £
The Steve Morgan Foundation	2nd Floor, Bridgemere House, Chester Road	16,512.00	80%	13,209.60	15%	2,476.80	19,016.91	15,213.53	2,852.54	33,752.47
Have A Heart Foundation	103-104 Chadwick Road, Astmoor Industrial Estate	7,680.00	80%	6,144.00	15%	1,152.00	8,929.50	7,143.60	1,339.43	15,779.03
Have A Heart Foundation	110-111 Runcorn Shopping Centre	14,848.00	80%	11,878.40	15%	2,227.20	11,776.00	9,420.80	1,766.40	25,292.80