

## AGENDA ITEM No. 2

CABINET

HEAD OF FINANCIAL SERVICES

07 MARCH 2017

REPORT NO. FIN1711

KEY DECISION? ~~YES~~/NO

### APPLICATIONS FOR DISCRETIONARY RATE RELIEF

#### SUMMARY AND RECOMMENDATIONS:

Cabinet are requested to:

- a) Consider whether to award any Discretionary Rate Relief to the applicants as set out in the report, and
- b) If so, for what period(s).

## 1. INTRODUCTION

1.1 The purpose of this report is to:

- Outline the background and financial implications of Discretionary Rate Relief.
- Consider two new applications for Discretionary Rate Relief.
- Examine the overall budget position for cost impact of Discretionary Rate relief applications for 2016/17.

## 2. BACKGROUND

2.1 Mandatory Relief is available at 80% of the rates payable, and to qualify an organisation must:

- Occupy a property or rating hereditament which is used wholly or mainly for charitable purposes, and
- Be established for charitable purposes only, or
- Be accredited as a community amateur sports club.

2.2 A local authority had discretion to grant “top up” relief of up to the additional 20% to charities that have received the 80% mandatory relief.

2.3 In addition, an authority can grant relief of up to 100% to other ratepayers.

### 3 Financial Implications

- 3.1 Since 1<sup>st</sup> April 2013, the Business Rates Retention Scheme has introduced a fundamentally new set of arrangements for dealing with the cost of rates. The cost to the council of granting any relief is most reliably estimated at being 40% of the value of relief granted. Although the total cost is ultimately determined by a range of factors, such as the Council's total rate receipts measured against its estimated threshold for growth and taking into account whether any payment levies or safety net contributions are payable or receivable.
- 3.2 Appendix 1 shows those charitable organisations that qualify for 80% mandatory relief and which have been granted the additional 20% "top up" discretionary relief. The organisations are grouped together under generic headings, and the period of grant.
- 3.3 Appendix 1 also sets out summary details of the non-charitable organisations that are currently in receipt of relief. The appendix includes the value and costs of relief and period of grant.
- 3.4 If 20% Discretionary Relief is awarded to both applications, the financial effect on the council would be £688.46

### 4 Risks

- 4.1 The financial effect on the council is relatively low and therefore the risk on the council financially is relatively low.

### 5 The Applications

- 5.1 **The Well of Life (Previously KC21)**  
**Ground Floor Rear, 57 Lynchford Road**  
**Farnborough, Hants, GU14 6EJ**  
**Billing No. 92086822**



The Well of Life are a group of people from the Surrey and Hampshire area who are followers of Jesus and through churches, groups and ministries, seek to be living the future now and serve their community.

They are a local network of churches upholding and advancing the Christian faith with a vision to be a resource of gifts and ministries to the region, the nation and nations of the world.

They currently occupy 57 Lynchford Road, Farnborough and this is the base for the admin team.

More information about The Well of Life can be found at [www.thewelloflife.net/](http://www.thewelloflife.net/)

As a registered charity, Well of Life are entitled to 80% mandatory relief and this application is for 20% discretionary rate relief.

The Well of Life have been responsible for rates at 57 Lynchford Road, Farnborough since 24 Sep 2015 and their liability for the year 2015-16 = £225.22 and 2016/17 = £437.36.

If 20% discretionary rate relief were to be awarded the financial effect on Rushmoor BC would be:-

2015/16 - £90.09

2016/17 - £179.94

In their application, Well of Life advise the following:-

***What are the main objects of the charity?***

Advance the Christian faith and provide/assist in the provision of social welfare/recreation/leisure time occupation of individuals who have need of such facilities.

***Outline ways the organisation is involved at local level:***

Practical help in the Community

Toddlers Group

English Classes for Nepalese Community

Football Club.

Hands on (helping local people practically i.e. gardening etc)

***What purpose does the organisation use the premises and facilities?***

Administrative base for the work of KC21

***Are the premises and facilities made available to anyone else?***

No

***What proportion of the membership is resident in the Rushmoor area?***

90% of the membership are resident in the Rushmoor area.

***How would an award of relief to your organisation benefit the local community?***

As all of our income is received from members of KC21, not by fundraising, grants etc, any relief received will aid the work we do in the community, which is supported by us.

***Response to Additional Information Requested about local activity***

Our offices in Lynchford Road are the administrative base for the organisation and our work in the local community includes:

- Faith & Football Farnborough: this is headed up by one of our supported ministries and he works with local children providing a local football club for Yrs 1-6 based at Cove Junior School. They have over 50 children registered for the next season, an increase of 25% on last year.
- Hands on: this is a group of volunteers who provide practical help to those in the local community i.e. gardening, small diy jobs, painting & decorating.
- Nepalese English Classes: This is run by one of our members together with help from other church members. They now hire Holy Trinity Church Hall (since we no longer have a building) but we assist with the photocopying etc of the material they use.
- Cove Contact Centre: Our Office Staff undertake the admin for the Cove Contact Centre, which again is a voluntary organisation providing a secure place for separated parents to meet with their children.
- Toddler Group (hires a room at Talavera School on a Wednesday morning)

**5.2 Limbcare (Shop Mobility)  
Mobility Scooter Hire Store,  
Kingsmead, Farnborough  
Billing No. 92089622**



Limbcare is a charity which offers hope, help and support to amputees, the Limb Impaired and those around them including their families, carers and friends, providing complete help and support to amputees and the limb-impaired.

Limbcare offers mobility help for the Disabled and Elderly and have opened their first Shopmobility centre in Farnborough.

Limbcare take unwanted wheelchairs and electric powered scooters that are donated by the public. All equipment is checked, repaired and services as required. The equipment is then put back into service at their shop mobility unit in Farnborough. This allows disabled shoppers in the area to access their local shopping centre.

More information about Limbcare Limited and the Shop Mobility Centre can be found at [www.limbcare.org/](http://www.limbcare.org/)

On their website they advise the following:

*Limbcare offers mobility help for Disabled and Elderly by opening their First Shopmobility centre in Farnborough, making access for all. All our mobility vehicles and aids would have been thrown away, thanks to the generosity of the general public and various organisations including Royal British Legion our Charity is able to offer this unique service and use these unwanted items to help our community.*

They currently occupy a space in Kingsmead Multi-Storey Car Park, Farnborough where they store and hire out mobility scooters.

As a registered charity, Limbcare are entitled to 80% mandatory relief and this application is for 20% discretionary rate relief.

Limbcare Limited have been responsible for rates at Kingsmead Multi-Storey car park, Farnborough since 31 July 2015 and their liability for the year 2015-16 = £422.42 and 2016/17 = £636.16.

If 20% discretionary rate relief were to be awarded the financial effect on Rushmoor BC would be:-

2015/16 - £168.97

2016/17 - £254.46

In their application, Limbcare advise the following:-

***What are the main objects of the charity?***

To provide a service for disabled individuals to access the town centre.

***What purpose does the organisation use the premises and facilities?***

To operate a shop mobility scheme.

***Membership of the organisation?***

There are 46 members.

Membership Fees: No Concessions. Fees £10.00 per annum for membership of the shop mobility scheme.

Hire charges for members is £3.50 for 4 hours or £6.00 per day.

Hire charges for non-member is £4.00 for 6 hours or £6.50 per day.

***What proportion of the membership is resident in the Rushmoor area?***

90% of members live in the Rushmoor area.

***Does the organisation actively encourage membership from under represented members of the community?***

Limbcare currently advertises on the Rushmoor Voluntary Services website, in the Arena magazine, in the local library on the Limbcare website and the meads website.

***What training or educational facilities are provided for members?***

Prior to hiring of equipment, Limbcare provides a 15-minute training session for all customers that hire equipment, including health and safety.

***How would an award of relief to your organisation benefit the local community?***

By receiving a further 20% relief, it would enable Limbcare shopmobility, as a non-profit organisation to continue to operate the business for the benefit of all residents using the service.

**BACKGROUND DOCUMENTS:**

1. Local Government Finance Act 1988, Section 47.
2. Non-Domestic Rating (Discretionary Relief) Regulations 1989 (SI 989 1059).
3. Dept of the Environment Practice Note – Non-Domestic Rates, discretionary rate relief, issued 1989.
4. Full application case file in respect of the applicants.

**CONTACT DETAILS:**

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Billing No	Name	Address	Yearly Rates	MR %	MR Value	DR%	DR Value	Cost of Award	Expiry Date
<b>Scouts /Guides</b>									
9000743	6th Farnb'oro Scouts	123 Cheyne Way	1,292.20	80	1,033.76	20	258.44	103.38	31/03/2017
9000745	2nd Aldershot Scout	Church Hill	2,460.15	80	1,968.12	20	492.03	196.81	31/03/2017
9001013	1st Aldershot Scouts	Eastern Road	2,087.40	80	1,669.92	20	417.48	166.99	31/03/2017
9001549	1st Cove Scouts	11 Fleet Road	2,485.00	80	1,988.00	20	497.00	198.80	31/03/2017
9001905	5th Farnb'oro Scouts	9 High Street	1,863.75	80	1,491.00	20	372.75	149.10	31/03/2017
9002718	14th Aldershot Scout	72 North Lane	1,689.80	80	1,351.84	20	337.96	135.18	31/03/2017
9004421	4th Aldershot Scouts	Western Road	1,590.40	80	1,272.32	20	318.08	127.23	31/03/2017
9110756	3rd Farnborough Scouts	Sand Hill	3,081.40	80	2,465.12	20	616.28	246.51	31/03/2017
9002994	8th Farnborough Air Scout	Rectory Road Scout Hut, Priory Street	1,242.50	80	994.00	20	248.50	99.40	31/03/2017
9003179	2nd Farnborough Scout Group	Scout Hut, Curly Bridge Close	1,317.05	80	1,053.64	20	263.41	105.36	31/03/2017
			<b>19,109.65</b>		<b>15,287.72</b>		<b>3,821.93</b>	<b>1,528.77</b>	
<b>Charity Shops</b>									
9110401	Phyllis Tuckwell Hospice	9 Union Street	6,958.00	80	5,566.40	20	1,391.60	556.64	31/03/2017
9201455	Parity for the Disabled	69 Camp Road	4,671.80	80	3,737.44	20	934.36	373.74	31/03/2017
9207795	Phyllis Tuckwell Hospice	52 Kingsmead	3,826.90	80	3,061.52	20	765.38	306.15	31/03/2017
9202688	British Heart Foundation	107 Victoria Road, Aldershot	36,281.00	80	29,024.80	20	7,256.20	2,902.48	31/03/2017
9204789	British Heart Foundation	30 Union Street, Aldershot	11,555.25	80	9,244.20	20	2,311.05	924.42	31/03/2017
9200446	British Heart Foundation	96B Queensmead, Farnborough	10,809.75	80	8,647.80	20	2,161.95	864.78	31/03/2017
			<b>74,102.70</b>		<b>59,282.16</b>		<b>14,820.54</b>	<b>5,928.22</b>	
<b>Local Charities</b>									
9000006	Community Pre-School	67 Albert Road	3,329.90	80	2,663.92	20	665.98	266.39	31/03/2017
9000007	Farnb'oro Cove War Mem	Albert Road	7,827.75	80	6,262.20	20	1,565.55	626.22	31/03/2017
9000981	Rowhill Nature Reserve	95 Cranmore Lane	658.53	80	526.82	20	131.71	52.68	31/03/2017
9206468	* Farnb'oro Comm Centre	Pinehurst Avenue	13,667.50	80	10,934.00	20	2,733.50	1,093.40	31/03/2017
9206467	Rushmoor Voluntary Servs	Pinehurst Avenue	6,336.75	80	5,069.40	20	1,267.35	506.94	31/03/2017
9205534	Sasra	Havelock House, Barrack Road	1,180.38	80	944.30	20	236.08	94.43	31/03/2017
9207635	B V Scope Parity for Disabled	92 - 94 Whetstone Road, Farnborough	1,317.05	80	1,053.64	20	263.41	105.36	31/03/2017
9110359	Rushmoor Gym Club	Pool Road	5,715.50	80	4,572.40	20	1,143.10	457.24	31/03/2017
9111133	Farnb'g Christian Outreach	64 Kingsmead	3,329.80	80	2,663.92	20	665.98	266.39	31/03/2017
9208392	The Source	Suite 3 Wesley Chambers, Queens Road, Aldershot	8,821.75	80	7,057.40	20	1,764.35	705.74	31/03/2017
9205672	Step By Step	36 Crimea Road, Aldershot	34,790.00	80	27,832.00	20	6,958.00	2,783.20	31/03/2017
9207076	Step By Step Partnership Limited	Ground Floor, 157 High Street	1,714.65	80	1,371.72	20	342.93	137.17	31/03/2017
9208665	Parkside (Fab Café)	Farnborough Library, Pinehurst	4,622.10	80	3,697.68	20	924.42	369.77	31/03/2017
9206535	Relate	35/39 High Street	3,081.40	80	2,465.12	20	616.28	246.51	31/03/2017
9205023	Rushmoor Healthy Living	Suite 17 Second Floor The Meads Business Centre	2,087.40	80	1,669.92	20	417.48	166.99	31/03/2017
9111721	Farnborough Air Services Trust	Farnborough Air Sciences Trust, 85 Farnborough Road	20,625.50	80	16,500.40	20	4,125.10	1,650.04	31/03/2017
9207166	The Clear Stone Trust	119 Lynchford Road, Farnborough	4,552.70	80	3,618.16	20	904.54	361.82	31/03/2017
9206536	The Gurkha Welfare Trust	First Floor East, 35-39 High Street	2,733.50	80	2,186.80	20	546.70	218.68	31/03/2017
9206386	The Vine Drop In Centre	The Institute, 33 Station Road., Aldershot	3,628.10	80	2,902.48	20	725.62	290.25	31/03/2017
			<b>130,020.26</b>		<b>103,992.28</b>		<b>25,998.08</b>	<b>10,399.23</b>	





9208795 Fabrica NCV Ltd	16 Camp Road, Farnborough	1,455.37	0	100	1,455.37	582.15	31/03/2017
9207551 Rushmoor Schools Plus Cic	15 The Galleries, High Street	1,987.49	0	100	1,987.49	795.00	31/03/2017
		<b>344,789.58</b>			<b>317,035.58</b>	<b>126,814.23</b>	

**Cost of Discretionary Relief**

Total Yearly Rates	701,517.39
Total Mandatory Relief	285,640.72
Total 20% Top Up Relief	67,393.21
Total 20% CASC Top Up	3,946.18
Sports and Non-Profit	317,035.58
Hardship Relief	7,830.99
<b>Total Discretionary Awarded</b>	<b>388,374.97</b>
<b>Total Hardship Awarded</b>	<b>7,830.99</b>
<b>Financial Effect on RBC</b>	<b>155,349.99</b>

**New Applications**

**Discretionary Relief**

Billing No	Name	Address	Yearly Rate	MR %	MR Value	DR%	DR Value	Cost of Award
92086822	The Well of Life	Ground Floor Rear, 57 Lynchford Road, Farnborough	1,126.09	80	900.87	20	225.22	90.09 2015
92086822	The Well of Life	Ground Floor Rear, 57 Lynchford Road, Farnborough	2,186.80	80	1,749.44	20	437.36	174.94 2016
92089622	Limbcare (Shop Mobility)	Kinsmead Car Park, Farnborough	2,112.09	80	1,689.67	20	422.42	168.97 2015
92089622	Limbcare (Shop Mobility)	Kinsmead Car Park, Farnborough	3,180.80	80	2,544.64	20	636.16	254.46 2016
							<b>1,721.16</b>	<b>688.46</b>