

21 AUGUST 2018

KEY DECISION? ~~YES~~/NO

APPLICATION FOR DISCRETIONARY RATE RELIEF

SUMMARY AND RECOMMENDATIONS:

SUMMARY

This report sets out one new application for Discretionary Rate Relief for The Brain Tumour Charity.

RECOMMENDATIONS

Cabinet are recommended to approve the award of 5% Discretionary Rate Relief to The Brain Tumour Charity for the period 1 April 2018 to 31 March 2021, which coincides with the end of the current rating list.

1. INTRODUCTION

1.1 The purpose of this report is to:

- Outline the background and financial implications of Discretionary Rate Relief.
- Consider one new application for Discretionary Rate Relief.
- Examine the overall budget position for cost impact of Discretionary Rate relief applications for 2018/19.

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 APPLICATION FOR RELIEF

- 3.1 Full details of the application is set out in Appendix 1 and is for The Brain Tumour Charity, formerly known as Samantha Dickson Brain Tumour Trust which is located on Victoria Road, Farnborough.
- 3.2 The Brain Tumour Charity is entitled to 80% Mandatory Relief and therefore this application is for the “top up” 20% Discretionary Relief.
- 3.3 The Brain Tumour Charity had previously applied for Discretionary Rate Relief in 2013 under their former name, Samantha Dickson Brain Tumour Trust.
- 3.4 The application was unsuccessful as Cabinet felt that at that time, the Charity did not have a specific enough local focus. Cabinet did stipulate that once the Charity has been established in this area for a while they would be happy to receive another application with more information based on the impact the charity has on the local community.
- 3.5 The Charity has now applied for Discretionary Rate Relief under their new name, The Brain Tumour Charity.
- 3.6 The portfolio holder for Concessions and Community Support met with the Principal Revenues and Benefits Officer on 11th July 2018 in respect of this application.
- 3.7 During this meeting the Portfolio Holder examined the application in detail, and has set out a recommendation for the level and period of support that could be provided for The Brain Tumour Charity as outlined in paragraph 3.8 to 3.12 below.
- 3.8 The suggested level of support is 5% Discretionary Rate Relief for the period 1 April 2018 to 31 March 2021, which coincides with the end of the current rating list.
- 3.9 This decision was made on the basis that the Charity are in a good financial position and although they show some involvement within the community, they do not have a specific local focus.
- 3.10 However, should their position change in the future, then the level of relief can be reviewed?
- 3.11 If 5% Discretionary were to be awarded this would reduce The Charity's business rates payable from £10,057.20 to £7,542.90 for the year 2018/19.
- 3.12 The level of award is consistent with other Large Charitable Organisations where the level of support ranges from 10% to 20%, meaning that these organisations are contributing towards the local economy.

4 FINANCIAL IMPLICATIONS

- 4.1 Since 1st 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, taking into account any payment levies or safety net contributions payable or receivable.
- 4.2 Appendix 2 shows those charitable organisations that qualify for 80% mandatory relief and which have been granted additional "top up" discretionary relief. The organisations are grouped together under generic headings, and the period of grant.
- 4.3 Appendix 2 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.

5 RISKS

- 5.1 If the suggested level of Discretionary Relief is awarded, the financial effect on the Council remains relatively low at £1,005.72 for the year 2018/19.

6 CONCLUSIONS

- 6.1 In conclusion, Cabinet are asked to approve the award of Discretionary Rate Relief to The Brain Tumour Charity to the value of 5%.
- 6.2 The Portfolio Holder for Corporate and Democratic Services is supportive of the application from The Brain Tumour Charity.
- 6.3 This case was reviewed on its own merit and the decision made is within the criteria of the Discretionary Relief Policy and is in line with other similar organisation.

BACKGROUND DOCUMENTS:

1. Local Government Finance Act 1988, Section 47.
2. Non-Domestic Rating (Discretionary Relief) Regulations 1989 (SI 989/1059).
3. Office of Deputy Prime Minister "Guidance on rate reliefs for charities and other non-profit organisations, issued December 2002.
4. Full application case file in respect of the applicant.

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Application for Discretionary Rate Relief
The Brain Tumour Charity
Hartshead House, 61-65 Victoria Road, Farnborough, Hampshire, GU14 7PA
Billing No. 92105019



The Brain Tumour Charity are a charity dedicated to funding research, raising awareness of brain tumours, reducing diagnosis times and providing support and information for people with brain tumours, their families and friends. They have a range of support and facilities available to those affected by brain tumours.

The Brain Tumour Charity head office is in Farnborough and they receive a large amount of support from local businesses and have extensive volunteering opportunities for local residents.

On their website, they state the following:

We are determined to increase survival and reduce the effect that brain tumours have on quality of life. We are funding clinical trials and novel methods of drug development to help drugs get to the clinic. We will invest in new technologies that will aid the early and accurate diagnosis of brain tumours.

As an organisation, we are committed to funding research that will increase survival and will take every step necessary to improve quality of life for everyone affected by brain tumours.

More information about The Brain Tumour Charity can be found on their website: www.thebraintumourcharity.org

The Brain Tumour Charity currently occupy Hartshead House, 61-65 Victoria Road, Farnborough, Hampshire, GU14 7PA. As a registered charity, The Brain Tumour Charity are entitled to 80% Mandatory Relief and this application is for 20% Discretionary Rate Relief.

The Brain Tumour Charity have been liable for rates at this premise since 12th July 2012. They applied for Discretionary Rate Relief in April 2013, and were declined the 20% top up as it was felt the charity did not demonstrate the impact they have on the local community.

The Brain Tumour Charity business rates liability for 2018/19 is £10,057.20. If the 20% Discretionary Rate Relief were to be awarded, the financial effect on Rushmoor Borough Council would be £4,022.88

In their application The Brain Tumour Charity advise the following:-

What are the main objects of the charity?

To Support research into caring and treating brain tumours; To provide support and information to brain tumour patients and their carers; To promote awareness of brain tumours.

Outline ways in which the local organisation is involved, at local, regional or national level, in developing its particular interests:

We work across the UK providing direct support to people through our regionally based teams and our central support office here in Farnborough. This includes a support line, information and facts about brain tumours, live chat and various closed Facebook groups. We offer regular meet ups and Lab tours for supporters to see first-hand the important work they are funding. We hold a variety of national and regional events ranging from information days for healthcare staff, family days for people affected by a brain tumour and hospital based information stands.

What purpose does your organisation use the premises and facilities?

Head Office

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

The Brain Tumour Charity is a major employer in and contributor to the local economy in the Rushmoor area. 91 of its 106 employees are based at the Farnborough office with the 15 regional staff making regular visits, 19 of the head offices based staff (i.e. 21%) live in the borough.

By being based in Farnborough the charity brings a significant amount of spending into the area. The charity uses local suppliers where possible and entertains staff and visitors in local venues. Staff and visitors make purchases in local shops and visitors use local hotels.

The charity provides an opportunity for local residents to take up volunteering opportunities. This particularly benefits the unemployed, particularly where this is due to a change in circumstance as a result of a brain tumour, to make a valuable contribution and to develop skills and experience that will help improve their employability. The charity benefits from the contributions of 612 volunteers, 20 of whom volunteer at the Farnborough office and 9 of whom live in the borough. In a recent survey 88% of volunteers said that volunteering with the Charity has had a positive impact on their wellbeing.

The charity engages many local businesses as corporate partners providing the opportunity for them to fundraise and/or volunteer for a local based good cause. Through being a local charity, the Rushmoor community have a local cause to support and fundraise for and are more aware of brain tumours than residents in other areas. The Charity's strong local support resulted in it winning a vote to be Eagle Radio's Morning Mat's London Marathon.

People affected by brain tumours in the Rushmoor area are able to obtain face-to-face support by visiting the office. The Charity campaigns for equal access to the best treatment for brain tumours. At present Rushmoor residents receive a lower standard of treatment than e.g. Cambridge residents. The Charity is campaigning to change this.

More generally, Rushmoor residents benefit from the national impact of the charity. One example is the reduction in diagnosis times for children with brain tumours achieved through HeadSmart programme, which has halved diagnosis times and consequently saved lives. The charity is developing a similar campaign for adults. Rushmoor residents also benefits from the improvements in treatment that result from the research that the Charity funds.

Billing Number	Name	Address	Rateable Value	Yearly Rates	MR %	MR Value	DR%	DR Value	Cost of Award to RBC	Expiry Date
	Scouts/Guides									
9000743	6th Farnborough Scout Group	123 Cheyne Way, Farnborough	2,900	1,429.70	80	1,143.76	20	285.94	114.38	31/03/2021
9110756	3rd Farnborough Scout Group	Scout Hut, Sand Hill, Farnborough	5,700	2,810.10	80	2,248.08	20	562.02	224.81	31/03/2021
9000745	2nd Aldershot Scouts	Church Hill, Aldershot	5,400	2,662.20	80	2,129.76	20	532.44	212.98	31/03/2021
9001013	1st Aldershot Scouts	Eastern Road, Aldershot	4,650	2,292.45	80	1,833.96	20	458.49	183.40	31/03/2021
9001549	1st Cove Scouts	11 Fleet Road, Farnborough	4,650	2,292.45	80	1,833.96	20	458.49	183.40	31/03/2021
9001905	5th Farnborough Scouts	9 High Street, Farnborough	4,100	2,021.31	80	1,617.05	20	404.26	161.70	31/03/2021
9002718	14th Aldershot Scouts	72 North Lane, Aldershot	3,750	1,848.75	80	1,479.00	20	369.75	147.90	31/03/2021
9002994	8th Farnborough Air Scouts	Rectory Road Scout Hut, Priory Street, Farnborough	2,500	1,273.90	80	1,179.12	20	294.78	117.91	31/03/2021
9004421	4th Aldershot Scout Group	Western Road, Aldershot, GU11 3PL	3,550	1,750.15	80	1,400.12	20	350.03	140.01	31/03/2021
9003179	2nd Farnborough Scout Group	Curly Bridge Close	3,650	1,568.44	80	1,254.75	20	313.69	125.48	31/03/2021
				20,149.45		16,119.56		4,029.89	1,611.96	
	Charity Shops									
9110401	Phyllis Tuckwell Hospice	9 Union Street, Aldershot	10,500	5,176.50	80	4,141.20	15	776.48	310.59	31/03/2021
9207795	Phyllis Tuckwell Hospice	52 Kingsmead, Farnborough	15,500	4,620.98	80	3,696.78	15	693.15	277.26	31/03/2021
9207635	Parity for Disabled	92-94 Whetstone Road, Farnborough	3,300	1,563.89	80	1,251.11	20	312.78	125.11	31/03/2021
9201455	Parity for Disabled	69 Camp Road, Farnborough	9,900	4,880.70	80	3,904.56	15	732.11	292.84	31/03/2021
9202688	British Heart Foundation	107 Victoria Road, Aldershot	66,000	35,496.00	80	28,396.80	15	5,324.40	2,129.76	31/03/2021
9204789	British Heart Foundation	30 Union Street, Aldershot	16,750	8,257.75	80	6,606.20	15	1,238.66	495.47	31/03/2021
9200446	British Heart Foundation	96b Queensmead, Farnborough	29,000	14,297.00	80	11,437.60	15	2,144.55	857.82	31/03/2021
				74,292.82		59,434.26		11,222.12	4,488.85	
	Local Charities									
9000007	Farnborough Cove War Memorial	Albert Road, Farnborough	15,750	7,764.75	80	6,211.80	20	1,552.95	621.18	31/03/2018
9209976	The Source Young Peoples Charity	Suite 3, Wesley Chambers, Queens Road, Aldershot	17,750	8,750.75	80	7,000.60	20	1,750.15	700.06	31/03/2021
9209977	The Source Young Peoples Charity	Car Park Spaces 8,10 and 12, Wesley Chambers, Queens Road, A	600	295.80	80	236.64	20	59.16	23.66	31/03/2021
9206468	Farnborough Community Centre	Elles Hall, Meudon Avenue, Farnborough	27,500	13,557.50	80	10,846.00	20	2,711.50	1,084.60	31/03/2021
9000006	Bevan Lodge Community Pre-School	Ground Floor, 67 Albert Road, Farnborough	4,450	2,193.85	80	1,755.08	20	438.77	175.51	31/03/2018
9206536	The Gurkha Welfare Trust	First Floor East, 35-39 High Street, Aldershot	7,100	3,249.07	80	2,599.26	20	649.81	259.93	31/03/2021
9000981	Rowhill Nature Reserve	95 Cranmore Lane, Aldershot	1,575	776.48	80	621.18	20	155.30	62.12	31/03/2021
9206467	Rushmoor Voluntary Services	Community Centre, Farnborough	12,750	6,285.75	80	5,028.60	20	1,257.15	502.86	31/03/2021
9205534	Soldiers and Airmens Scripture Readers Association	Havelock House, Barrack Road, Aldershot	2,375	1,117.10	80	1,133.68	20	283.42	113.37	31/03/2021
9110359	Rushmoor Gymnastics Academy	Pool Road, Aldershot	11,500	5,669.50	80	4,535.60	20	1,133.90	453.56	31/03/2021
9111133	Farnborough Christian Outreach (The Triangle)	64 Kingsmead, Farnborough	13,500	4,021.02	80	3,216.82	20	804.20	321.68	31/03/2021
9205672	Step by Step Partnership Ltd	36 Crimea Road, Aldershot	70,500	34,756.50	80	27,805.20	20	6,951.30	2,780.52	31/03/2021
9208665	Parkside (Fab Cafe)	Farnborough Library, Pinehurst Avenue	9,300	4,584.90	80	3,667.92	20	916.98	366.79	31/03/2021
9205023	Rushmoor Healthy Living	Suite 17 Second Floor The Meads Business Centre, Kingsmead, F	4,250	2,095.25	80	1,676.20	20	419.05	167.62	31/03/2021
9206386	The Vine Drop in Centre	The Institute, 33 Station Road, Aldershot	7,900	3,894.70	80	3,115.76	20	778.94	311.58	31/03/2021
9111721	Farnborough Air Sciences Trust	85 Farnborough Road, Farnborough	55,000	27,115.00	80	21,692.00	20	5,423.00	2,169.20	31/03/2021
9208682	The Well of Life	Ground Floor Rear, 57 Lynchford Road, Farnborough	4,750	2,341.75	80	1,873.40	20	468.35	187.34	31/03/2021
9208962	Limbicare Ltd	Kingsmead Car Park	6,900	3,401.70	80	2,721.36	20	680.34	272.14	31/03/2021
9208962	Limbicare Ltd	Suite 3C third Floor Westmead House, Farnborough	5,700	2,810.10	80	2,248.08	20	562.02	224.81	31/03/2021
9209059	Aldershot Town And District Football In The Community Trust	Unit 3, 48 Camp Road, Farnborough	2,550	1,257.15	80	1,005.72	20	251.43	100.57	31/03/2021
9206535	Relate	35-39 High Street, Aldershot	8,000	3,662.54	80	2,930.03	20	732.51	293.00	31/03/2021
9210123	The Lisa May Foundation	Office 8, Third Floor Abbey House, 282 Farnborough Road, Farn	1,300	640.90	80	512.72	20	128.18	51.27	31/03/2021
				140,542.06		112,433.65		28,108.41	11,243.36	
	Large Charitable Organisations with Specific Local Focus									
9204865	Breakthrough Deaf-Hearing Integration	Part Second Floor, 35-39 High Street, Aldershot	2,350	920.19	80	736.15	10	92.02	36.81	31/03/2021
9002985	Farnborough CAB	Citizens Advice Bureau, Meudon Avenue, Farnborough	18,500	9,120.50	80	7,296.40	20	1,824.10	729.64	31/03/2021
9204526	Aldershot CAB	Ground Floor, 35-39 High Street, Aldershot	23,500	9,547.71	80	7,638.17	20	1,909.54	763.82	31/03/2021
9204863	Aldershot CAB	Citizens Advice Bureau Part Second Floor, 35-39 High Street	9,400	4,254.70	80	3,403.76	20	850.94	340.38	31/03/2021
9007274	First Wessex	232 North Lane, Aldershot	11,000	5,423.00	80	4,338.40	10	542.30	216.92	31/03/2021
9203788	Royal Aeronautical Society	The Secret Factory Grd Flr Q134 The Hub, Fowler Avenue, Farnb	17,500	8,119.43	80	6,495.54	10	811.94	324.78	31/03/2021
9202889	Royal Aeronautical Society	East Wing Ground Floor The Hub Q134, Fowler Avenue, Farnbor	37,000	18,241.00	80	14,592.80	10	1,824.10	729.64	31/03/2021
9207735	Tamba - Twins & Multiple Birth Assoc	Second Floor Manor House, Church Hill, Aldershot	16,500	7,532.47	80	6,025.98	10	753.25	301.30	31/03/2021
9202477	Active Nation UK Limited	Alpine Ski Centre, Galwey Road, Aldershot	39,000	19,227.00	80	15,381.60	15	2,884.05	1,153.62	31/03/2021
9001328	Samaritans of Farnborough & District	182A Farnborough Road, Farnborough	12,000	5,916.00	80	4,732.80	15	887.40	354.96	31/03/2021
9209776	Andover Mind	121-123 Victoria Road, Aldershot	15,500	7,641.50	80	6,113.20	10	764.15	305.66	31/03/2021
				95,943.50		76,754.80		13,143.79	5,257.52	
	Community Amateur Sports Clubs									
9001491	Cove Bowling Club	53 Horn Road, Farnborough	6,800	3,352.40	80	2,681.92	20	670.48	268.19	31/03/2021
9000246	Cove Cricket Club	Grasmere Road, Farnborough	4,750	2,341.75	80	1,873.40	20	468.35	187.34	31/03/2021
9207269	Farnborough Gate Bowling Club	Ringwood Road, Farnborough	5,900	2,908.70	80	2,326.96	20	581.74	232.70	31/03/2021
9205885	Aldershot And Fleet Rugby Union Football Club Limited	Guildford Road, Aldershot	11,250	5,546.25	80	4,437.00	20	1,109.25	443.70	31/03/2021
9001837	Aldershot Cricket Club	Guildford Road, Aldershot	11,000	5,423.00	80	4,338.40	20	1,084.60	433.84	31/03/2021
9003521	Farnborough Rugby Football Club	Tilebarn Close, Farnborough	12,500	6,162.50	80	4,930.00	20	1,232.50	493.00	31/03/2021
				25,734.60		20,587.68		5,146.92	2,058.77	
	Sports and Non-Profit Organisations									
9001252	Aldershot Underwood Bowling	Eggars Hill, Aldershot	4,600	2,208.00	-	-	0	-	-	*100% SBRE
9203837	Rushmoor Community Football Club	The Pavilion, Grasmere Road, Farnborough	13,500	6,480.00	-	-	50	3,240.00	1,296.00	31/03/2022
9203884	Southwood Management Organisation Ltd	Kennels Lane, Farnborough	6,800	3,264.00	-	-	0	-	-	*100% SBRE
9003522	Farnborough Lawn Tennis Club	Tile-Barn Close, Farnborough	9,000	4,320.00	-	-	0	-	-	*100% SBRE
9004371	Enterprise First (Southern) Ltd	11 Wellington Street, Aldershot	11,250	5,400.00	-	-	0	-	-	*100% SBRE
9001895	Aldershot Dolphins Club	103 Hawley Lane	465	223.20	-	-	0	-	-	*100% SBRE
9004435	Aldershot Traction Co. Athletic Club	The Traction Club, Weybourne Road, Aldershot	10,750	5,160.00	-	-	0	-	-	*100% SBRE
9001253	Aldershot Methodist Tennis Club	Tennis Courts, Eggars Hill, Aldershot	2,650	1,272.00	-	-	0	-	-	*100% SBRE

9206753	Places For People Leisure Limited	Farnborough Leisure Centre, Westmead, Farnborough	352,500	173,782.50	-	-	100	173,782.50	69,513.00	Feb-19
9206754	Places For People Leisure Limited	Aldershot Pools Complex, Guildford Road, Aldershot	208,000	102,544.00	-	-	100	102,544.00	41,017.60	Feb-19
9207023	Boro FC Limited	The Aimita Stadium, Cherrywood Road, Farnborough	29,500	14,160.00	-	-	80	11,328.00	4,531.20	31/03/2022
9207025	Love Of The Game Ltd T/A Aldershot Town Fc	Recreation Ground, High Street, Aldershot	41,500	19,920.00	-	-	80	15,936.00	6,374.40	31/03/2022
				338,734			0	306,830.50	122,732.20	
	NEW APPLICATION									
9210501	The Brain Tumour Charity	Hartshead House, Victoria Road, Farnborough	102,000	50,286	80	40,228.80	5	2,514.30	1,005.72	31/03/2021
				50,286				2,514.30	1,005.72	
Total Yearly Rates		695,396.13								
Total Mandatory Relief		285,329.94								
Total 20% Top Up Relief		56,504.21								
Total 20% CASC Relief		5,146.92								
Total Sports and Non-Profit		306,830.50								
Total Discretionary Rate Relief		368,481.63								
Total Hardship Relief		-								
Total Relief Awarded		368,481.63								
Total Cost to RBC		147,392.65								