



POLICY AND RESOURCES SCRUTINY COMMITTEE - 5TH AUGUST 2014

SUBJECT: DISCRETIONARY RATE RELIEF APPLICATIONS

**REPORT BY: ACTING DIRECTOR OF CORPORATE SERVICES & SECTION 151
OFFICER**

1. PURPOSE OF REPORT

- 1.1 This report sets out details of an application for discretionary rate relief and notes the decision proposed by the Acting Head of Corporate Finance under delegated powers.

2. SUMMARY

- 2.1 The Council is able to assist a wide range of voluntary and sporting organisations by granting rate relief. This report contains details of an application received for discretionary rate relief and the proposal for the determination of the application to be formally implemented on the 12th day of August 2014.

3. LINKS TO STRATEGY

- 3.1 The granting of rate relief is a very cost effective way in which the Council can pursue its Regeneration objective by giving financial assistance to local organisations.

4. THE REPORT

4.1 Background

- 4.1.1 Under the Council's Scheme of Delegation applications for discretionary rate relief submitted to the Council are determined by the Council's Head of Corporate Finance.
- 4.1.2 The determination is exercised following consideration of the Council's Policy on discretionary rate relief supplemented by guidance from Welsh Government and Central Government.

4.2 The Application

All Creatures Great and Small

- 4.2.1 An application for top-up discretionary rate relief has been received from the above registered charity for their charity shop premises in respect of its premises at 50-51 Tredegar Street, Risca from 1st January 2014 onwards.
- 4.2.2 The organisation is a registered charity and has therefore already been awarded 80% mandatory rate relief in accordance with rating legislation.

- 4.2.3 Members should be aware that currently the Authority would bear 75% of any top-up discretionary rate relief awarded, with the Welsh Government Pool bearing the remaining 25%.
- 4.2.4 The shop receives donated goods which are then sold to raise funds for the charity's animal sanctuary in Llanfrechfa, near Cwmbran, Torfaen.
- 4.2.5 The sanctuary is funded by public donations and receives no government funding; it aims to provide animals with the best quality veterinary care. The members tirelessly campaign for a better quality of life for all animals and do what they can to help them avoid any pain or unnecessary suffering.
- 4.2.6 To be eligible for discretionary rate relief, the organisation must satisfy the following conditions:
- a) the organisation or institution occupying the premises must not be established or conducted for profit; and
 - b) each of the organisation's main objects must be charitable, or otherwise philanthropic or religious, or concerned with education, social welfare, science, literature, or fine arts.
- 4.2.7 All Creatures Great and Small Animal Sanctuary has served the community since 1992 and the charity's main objects are to:
- Operate a programme of rehabilitation and re-homing of injured, abused, unwanted and orphaned animals; and
 - Educate the public as to the care and treatment of all animals and provides an advisory service.
- 4.2.8 The organisation is clearly not established or conducted for profit. In addition, each of the organisation's main objects is either wholly or mainly charitable, or concerned with education, as required under the regulations.
- 4.2.9 The current annual business rate liability of the organisation's charity shop premises in Risca is £4162 and the cost to the Authority of awarding 20% top-up discretionary relief at current levels would be £624, with the Welsh Government pool bearing the remainder of £208.
- 4.2.10 It has previously been the policy of the Authority to award 20% top-up discretionary relief to organisations registered as a charity with the Charity Commission.
- 4.2.11 Taking the above matters into consideration, it appears that the organisation 'All Creatures Great and Small' and its use of the shop premises satisfy all of the relevant qualifying criteria.
- 4.2.12 Proposal (to be implemented on 12th day of August 2014):
- 20% top-up discretionary rate relief be awarded.

5. EQUALITIES IMPLICATIONS

- 5.1 This report is to advise Members of the proposed determination of the application for discretionary rate relief so the Council's full Equalities Impact Assessment process does not need to be applied.

6. FINANCIAL IMPLICATIONS

- 6.1 These are contained within the report.

7. PERSONNEL IMPLICATIONS

7.1 There are no personnel implications.

8. CONSULTATIONS

8.1 There are no consultation responses which have not been reflected in this report.

9. RECOMMENDATIONS

9.1 Members note the proposed determination of the application for discretionary rate relief under delegated powers which will be implemented on the 12th day of August 2014.

10. REASONS FOR THE RECOMMENDATIONS

10.1 As set out throughout the report.

11. STATUTORY POWER

11.1 Section 47 of the Local Government Finance Act 1988.

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Background Papers:
Rate Relief Application Forms, contact ext 3421