

Report to Cabinet Member for:	Regulatory, Compliance and Corporate Services	Date of Issue:	26 th July 2022
		Date of Decision:	3 rd August 2022
Subject:	Application for Discretionary Top Up Rate Relief		
Report of:	The Executive Director of Corporate Resources and Customer Services	Wards Affected:	Dukes
Is this a Key Decision?	No	Included in Forward Plan:	No
Exempt / Confidential Report:	NO - but the Appendices to the report are NOT FOR PUBLICATION by virtue of Para 1, Part 1 of Schedule 12A Local Government Act 1972. The Public Interest Test has been applied and favours the exclusion of the information from the press and public.		

Summary

This report seeks consideration to approve the award of discretionary top-up rate relief to a non-profit making organisation under the provisions of section 47 of the Local Government Finance Act 1988 (as amended by section 69 of the Localism Act 2011).

Recommendation:

That the Cabinet Member approves the application from Southport Offshore Rescue Trust for 20% discretionary top up rate relief for the financial year 2022-2023 amounting to £8,704.00.

Reasons for the Recommendation

Southport Offshore Rescue Trust is a registered charity, registered with the Charities Commission, Registration number 1146805 and in line with other registered charities is entitled to 80% mandatory rate relief in respect of their business rate liability at Southport Lifeboat Station, Marine Drive, PR8 1SD.

Southport Offshore Rescue Trust provide lifeboat and land-based search and rescue services along the Sefton coast. The main aim of the organisation is the preservation of life along the Southport coastline. Indeed, Southport Lifeboat has helped in the safe return of over 400 people since being formed.

Southport Offshore Rescue Trust pay no salaries and all members and Trustee Directors are volunteers who provide and commit their time freely. They are not part of the Royal National Lifeboat Institution (RNLI) and therefore do not receive any funding from them.

The organisation relies on income from its charity shop, lottery, and public donations to be able to purchase essential life-saving equipment. An award of relief will enable the organisation re-allocate funds to the purchase of equipment that will positively impact the safety of Sefton's coastline.

Under rate retention 99% of discretionary top up rate relief must borne by the Council and 1% by the Fire Authority.

Alternative Options Considered and Rejected: (including any Risk Implications)

Southport Offshore Rescue Trust has applied for 20% discretionary top up rate relief to reduce their rate liability at Southport Lifeboat Station, Marine Drive, PR8 1SD for the period 1 April 2022 to 31 March 2023.

The discretionary top up rate relief application can be refused, or a different percentage of relief granted, as shown in the table below: -

2022-2023	5% Relief	10% Relief	15% Relief	20% Relief
Reduction in Non-Domestic Rates Income	£2,176.00	£4,352.00	£6,528.00	£8,704.00
Funded by Sefton Council 99%	£2,154.24	£4,308.48	£6,462.72	£8,616.96
Funded by Fire Authority 1%	£21.76	£43.52	£65.28	£87.04

What will it cost and how will it be financed?

(A) Revenue Costs

Southport Offshore Rescue Trust has applied for 20% discretionary top up rate relief in respect of 1 April 2022 to 31 March 2023 amounting to £8,704.00.

For 1 April 2022 to 31 March 2023, Southport Offshore Rescue Trust's liability after the award of 80% Mandatory Relief is £8,704.00.

The table below illustrates total expenditure if relief is granted as requested and how it will be funded.

	Reduction in Non-Domestic Rates Income	Funded by Sefton 99%	Funded by Fire Authority 1%
2022-2023	£8,704.00	£8,616.96	£87.04

(B) Capital Costs

None

Implications of the Proposals:

Resource Implications (Financial, IT, Staffing and Assets):	
None	
Legal Implications:	
None	
Equality Implications:	
There are no equality implications.	
Climate Emergency Implications:	
The recommendations within this report will	
Have a positive impact	N
Have a neutral impact	Y
Have a negative impact	N
The Author has undertaken the Climate Emergency training for report authors	Y
There are no Climate Emergency implications	

Contribution to the Council's Core Purpose:

Protect the most vulnerable: N/A
Facilitate confident and resilient communities: The main aim of Southport Offshore Rescue Trust is to preserve life for Sefton residents and visitors to the Southport coastline.
Commission, broker and provide core services: N/A
Place – leadership and influencer: - N/A
Drivers of change and reform: N/A
Facilitate sustainable economic prosperity: N/A
Greater income for social investment: N/A
Cleaner Greener: - N/A

What consultations have taken place on the proposals and when?

(A) Internal Consultations

The Executive Director of Corporate Resources and Customer Services (FD 6859/21) and the Chief Legal and Democratic Officer (LD 5059/21) have been consulted and have no comments on the report.

(B) External Consultations

Not applicable

Implementation Date for the Decision

Following the expiry of the “call-in” period for the Minutes of the Cabinet Meeting

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