

That the discretionary relief set out in the attached appendix A be granted or refused as indicated.

5. **Reasons for Preferred Solution**

Legislation enables the Council to provide financial assistance towards the payment of business rates in respect of charitable and not for profit organisations. The roles these organisations carry out contribute to the health, wellbeing and activity of the area, often helping with the creation of opportunities for individuals and groups who would otherwise be unable to access such services. However, there is a cost to granting such relief and the Council needs to be mindful of this when deciding to grant any relief and assess the overall benefit provide in doing so.

6. **Outcomes Linked to Corporate Priorities**

Granting discretionary relief where appropriate fits well with the Council's corporate priorities of Creating a cleaner, safer and sustainable Borough, Creating a Borough of Opportunity and Creating a Healthy and Active Community.

7. **Legal and Statutory Implications**

Section 47 of The Local Government Finance Act 1988 enables the Council to grant discretionary relief for the payment of rates in respect of business premises where it see fit.

8. **Equality Impact Assessment**

Not applicable

9. **Financial and Resource Implications**

The cost of any discretionary relief is split between the national and local rating pools 50% each. The 50% cost to the local pool is then split 40%, 9% and 1% between Newcastle-under-Lyme Borough Council, Staffordshire County Council and the Fire and Rescue Authority respectively. Although the costs of any discretionary relief are shared, the decision to grant the relief or not lies solely with the billing authority.

10. **Major Risks**

Failure to provide assistance to these charitable or not for profit organisations may lead to undue financial pressures being placed upon them, risking their ability to continue with their activities. This could lead to the loss of important work being carried out on behalf of the wider community.

11. **Key Decision Information**

Not applicable

12. **Earlier Cabinet/Committee Resolutions**

Not applicable

13. **Recommendations**

That, in accordance with Section 47 of The Local Government Finance Act 1988, Discretionary Rate Relief is either granted or refused in respect of the organisations and premises detailed in Appendix A of this report.

14. **List of Appendices**

Local Government Finance Act 1988 – Applications for Discretionary Rate Relief

15. **Background Papers**

Not applicable