

Report of: Executive Member for Homes and Communities

Meeting of:	Date	Agenda item	Ward(s)
Voluntary and Community Sector Committee	11 July 2023		All
Delete as appropriate		Non-exempt	

SUBJECT: DISCRETIONARY RATE RELIEF AWARDS 2023-26
1.Synopsis

1.1 In November 2022 the Council's Executive agreed a new Discretionary Rate Relief (DRR) programme for non-profit and charity organisations for 2023 -26. This report sets out the background to the Council's DRR policy for 2023 -26 (Appendix E) and outlines the recommendations for DRR applications received in Round 1 of the programme which ran from 1 February 2023 – 31 May 2023.

2.Recommendations

2.1 To agree DRR awards to the organisations listed at Appendix A for 3 years from 1 April 2023 to 31 March 2026.

2.2 To agree DRR awards to the organisations listed at Appendix B for 3 years from 1 April 2023 to 31 March 2026 subject to valuations of the premises falling within the threshold for DRR as outlined in the policy (Appendix E).

2.3 To agree DRR awards to the organisations listed in Appendix C for 3 Years from 1 April 2023 to 31 March 2026 subject to further clarification on the kind of investigations taking place for their organisations.

2.4 To agree the rejection of DRR award to the organisation listed at Appendix D as the organisation does not meet the eligibility criteria.

3. Background

3.1 Islington has an extensive range of independent charities, voluntary and community sector organisations and other not-for-profit organisations whose work is central to the Council's ambition of a more equal Islington. Through their reach and responsiveness these organisations support our residents during these tough times, work to improve outcomes for residents across the Council's corporate priorities and support the council's early intervention and prevention ambitions.

3.2 As a "billing authority" Islington has the power to grant DRR to organisations that meet certain criteria. Any relief granted is used to reduce the amount the organisation is required to pay in business rates. Powers granted under the Localism Act 2011 allow

Councils to grant DRR in any circumstances where it feels fit having regard to the effect on the Council Tax payers of its area.

3.3 The Council's DRR 2020-23 programme ended on the 31 March 2023. The programme awarded 170 hereditaments across the borough, with the VCS category receiving the highest number of awards to support 133 hereditaments. Schools, Nurseries and Education with only 28 hereditaments costs the council over £100k in foregone income per annum taking a sizeable amount of the DRR allocation. Also our nine Leisure Centres/Facilities, all of which were Greenwich Leisure (GLL) cost the council over £50k in foregone income per annum.

3.4 The total relief awarded between 1 April 2020 – 31 March 2023 was £1,210,755.40 with £363,226.62 being the cost to Islington Council in foregone income.

3.5 The Council has committed to fund at least 30% of any DRR awarded. In 2020 -23 the 'cost of funding' was in the region of £410k. This £410k represents business rates income the Council would otherwise have collected and used in providing services to Islington residents.

3.6 In recognition of the value that not-for-profit organisations play in improving the lives of local residents, the Council's Executive agreed a new Discretionary Rate Relief Policy 2023 -26 in November 2022, committing to provide Discretionary Rate Relief to not-for-profit organisations and charities at the same level of £410K of forgone business rates income for the Council per annum.

3.7 The Council's 2023 - 2026 DRR programme was launched in February 2023. The programme enables two application deadlines per year for a period of 3 years, however organisations can apply at any point. The date to which any organisation is awarded DRR starts from the date the Council receives the DRR application. No backdated relief will be given to an organisation unless there are extenuating circumstances for the award to commence from an earlier date within that billing year.

3.8 Round 1 of the DRR Application process ran from 1 February 2023 – 31 May 2023, during this period 120 applications were received for 163 hereditaments. These applications were assessed in line with the criteria detailed in the council's DRR Policy 2023-26 (Appendix E).

4. Discretionary Rate Relief Award Recommendation

Following an assessment of the DRR applications submitted the following recommendations are being proposed:

4.1 DRR is applied to 63 organisations occupying 99 hereditaments shown in Appendix A.

The table below indicates the **estimated** total costs of the relief and is indicative, the values for the DRR 2023-26 will be submitted at the next VCS committee, once our business rates team have evaluated and updated them. The applications have been categorised into 4 sections for ease of reference:

TYPE OF ORGANISATIONS	Estimated total relief 2023-24	Estimated Cost to LBI (2023-24)	
Community Centre venues	27,577.05	8,273.12	
Voluntary and Community Sector premises	294,227.55	88,268.33	
Schools and nurseries	121,281.85	36,384.44	
Leisure Centres	169,578.78	50,873.63	
Grand Total	£612,665.23	£183,799.52	

4.2 DRR is applied to 26 organisations as shown at Appendix B subject to the valuations of the premises falling within the thresholds as detailed in the policy (Appendix E).

4.3 DRR is applied to 30 organisations as shown in Appendix C subject to further clarification and information received by these organisations, since these organisations meet the criteria, however, their applications need further information or they are subject to investigations.

4.4 Rejection of 3 DRR applications due to the organisations not meeting the criteria applied to the process. This is shown in Appendix D.

5. Implications

5.1 Financial implications:

DRR is awarded at the Council's discretion. However, under the current business rates retention scheme, the Council bears 30% of the costs of discretionary rate relief, (with 33% and 37% borne by central government and the Greater London Authority respectively). Thus under the current spending plan of £1.36m DRR, the Council will forfeit approximately £410k worth of business rates income annually, which equates to £1.2m over the three-year periods as proposed.

Hence any increase in the overall costs of DRR would represent a budget pressure for the Council and would need to be offset by additional compensatory savings elsewhere. The relief awards in this report will be met through the existing arrangements within the collection fund.

5.2 Legal Implications:

The Council has a discretion to grant rate relief as set out in the policy. The policy provides guidelines as to the circumstances in which awards will be made and as to the total amount of awards that can be made, and permits a departure from those guidelines in exceptional circumstances.

The Council should award any relief in accordance with powers for granting Discretionary Rate Relief under Section 47 of the Local Government Finance Act 1988 (as amended). Under the Subsidy Control Act 2022, financial assistance given to an enterprise will not be subject to the subsidy control regime if the total amount of minimal financial assistance given to that enterprise over the last three years is less than or equal to £315,000. The Act sets out seven subsidy control principles, which, if the subsidy is consistent with, will ordinarily be permitted. The council must consider these principles in the design and granting of subsidies on a case-by-case basis. Failure to do so could leave the council open to judicial review. The council must follow the framework for designing and giving subsidies set out in the UK subsidy control statutory guidance, to ensure that it awards subsidies in a way that is consistent with the Act and to ensure that public money is used in an effective and efficient way.

Granting the relief as recommended here would be reasonable and lawful.

5.3 Environmental Implications:

The policy sees the removal of DRR awards for car parking spaces in line with Islington's ambition to achieve net zero carbon emissions from the borough by 2030.

The awarding of DRR is unlikely to have any significant environmental impacts. However, part of the application process was to ask organisations what they were doing to contribute towards the net zero emissions target. The answer to this question made up 33% of the scoring that formed the basis of the decision on which organisations to award rates relief to. This may encourage organisations to reduce their carbon emissions in order to obtain relief in future years, and rewards organisations that do so.

5.4 Equality Impact Assessment:

The council must, in the exercise of its functions, have due regard to the need to eliminate discrimination, harassment and victimisation, and to advance equality of opportunity, and foster good relations, between those who share a relevant protected characteristic and those who do not share it (section 149 Equality Act 2010). The council has a duty to have due regard to the need to remove or minimise disadvantages, take steps to meet needs, in particular steps to take account of disabled persons' disabilities, and encourage people to participate in public life. The Council must have due regard to the need to tackle prejudice and promote understanding and when considering proposals the VCS Committee will take relevant equalities implications into account.

Organisations recommended for DRR are particularly focussed on serving poor and vulnerable residents and those with protected characteristics. Many groups are based on council housing estates or located in deprived neighbourhoods. The criteria for DRR were drawn up specifically to support organisations that create a fairer Islington by delivering the commitments in Islington's corporate plan.

5.5 Conclusion and reasons for recommendations

The Council has a strong partnership with the voluntary, community and not-for-profit sector and values highly the role that local organisations play in meeting the needs of some of Islington's most disadvantaged communities. The sector is seen as a key

stakeholder in supporting us achieve our corporate priorities and this has been clearly demonstrated throughout their intervention during the pandemic.

Awarding discretionary rate to these organisations plays a vital role in supporting these organisations especially through the current financial climate and the challenges of the cost of living.

Appendices

Appendix A – List of organisations recommended for approval

Appendix B – List of organisations recommended for approval subject to valuations

Appendix C – List of organisations recommended for approval subject to further investigation and information

Appendix D – List of organisations not recommended

Appendix E – DRR Policy 2023 - 2026

Background papers: none

Final report clearance:

Signed by:

Una O'Halloran
Executive Member for Community Development

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Appendix A

List of organisations recommended for DRR

No	ORGANISATION	ADDRESS				ESTIMATED TOTAL RELIEF	ESTIMATED COST TO COUNCIL
1	Aberdeen Park Nursery	Bst & Grd Flr 143	Highbury New Park	London	N5 2LJ	1,075.20	-322.56
2	Andover Pre-School Limited	Playgroup Docura House (Incl Pt Grd Flr	49 Corker Walk	London	N7 7RU	2,560.00	-768
3	Arachne Greek Cypriot Womens Group	13-15 Hercules Street	London	N7 6AT		3,507.20	-1,052.16
4	Awesome Elm Cic	Barnard Park Playground	Copenhagen Street	London	N1 0ST	424.96	-127.49
	Awesome Elm Cic	Waterside Play & Youth Project	50 Dame Street	London	N1 7FR	2,252.80	-675.84
	Awesome Elm Cic	11c	King Henry'S Walk	London	N1 4NX	1,945.60	-583.68
	Awesome Elm Cic	Cape Youth Centre	85 Crouch Hill	London	N8 9EG	5,529.60	-1,658.88
	Awesome Elm Cic	Cornwallis Play & Youth Project	Cornwallis Road	London	N19 4LP	1,664.00	-499.2
	Awesome Elm Cic	Lower Gnd Floor Three Corners Centre	Northampton Road	London	EC1R 0HU	5,094.40	-1,528.32
5	Bennett Court Community Playgroup Limited	Bennett Court Playground, Bennett Court	Axminster Road	London	N7 6BN	1,536.00	-460.8

6	Blackstock Management Organisation	29 Twyford House	Elwood Street	London	N5 1EH	706.56	-211.97
7	Bowlers Community Nursery	Bowlers Community Nursery	81 Crouch Hill	London	N8 9EG	6,297.60	-1,889.28
8	Brecknock Road Estate Tenants Assn	1 Blake House	Brecknock Road Estate	London	N19 5AR	1,172.65	-351.8
9	Brunswick Tmo	Ground Floor	Brunswick Court	Tompion Street	London	8,483.00	-2,544.90
10	Caxton House Settlement	Community Centre	129 St Johns Way	London	N19 3RQ	4,198.40	-1,259.52
11	Central Foundation Schools Of London	Central Foundation Boys School	Cowper Street	London	EC2A 4AP	37,506.00	-11,251.80
12	Christ The King Rc Primary School	Christ The King R C Primary School	55 Tollington Park	London	N4 3QW	10,427.20	-3,128.16
13	Claremont Project (Islington)	Room 1 2nd Flr	24-27 White Lion Street	London	N1 9PD	353.28	-105.98
	Claremont Project (Islington)	Ground Floor	24-27 White Lion Street	London	N1 9PD	3,788.80	-1,136.64
	Claremont Project (Islington)	Lwr Gnd Flr Office, 24-27	White Lion Street	London	N1 9PD	2,252.80	-675.84
	Claremont Project (Islington)	1st Flr Front	24-27 White Lion Street	London	N1 9PD	2,355.20	-706.56
	Claremont Project (Islington)	1st Flr Rear Left	24-27 White Lion Street	London	N1 9PD	522.24	-156.67

	Claremont Project (Islington)	Room 4 2nd Flr	24-27 White Lion Street	London	N1 9PD	532.48	-159.74
14	Cripplegate Foundation	Lower Gnd & Gnd Flrs	13 Elliotts Place	London	N1 8HX	28,994.00	-8,698.20
15	Culpeper Community Garden Association Trust	Culpeper Community Garden	2 Dignum Street	London	N1 0FJ	583.68	-175.1
16	Elfrida Society	Inc 5-6 Purley Place	34 Islington Park Street	London	N1 1PX	1,689.60	-506.88
17	Essex Road Pre-School	Unit 2, Common Rm Sickert Court	Play-Group Canonbury Crescent	London	N1 2FB	6,487.00	-1,946.10
18	Finsbury Park Trust	Gnd Flr (Office), Unit G2	225-229 Seven Sisters Road	London	N4 2DA	243.2	-72.96
	Finsbury Park Trust	Storage, Gnd Flr Unit G2	225-229 Seven Sisters Road	London	N4 2DA	82.94	-24.88
	Finsbury Park Trust	3rd Flr, Unit 3.3	225-229 Seven Sisters Road	London	N4 2DA	829.44	-248.83
	Finsbury Park Trust	3rd Flr, Storage Room	225-229 Seven Sisters Road	London	N4 2DA	39.94	-11.98
	Finsbury Park Trust	Meeting Room, Gnd Flr, Unit G2	225-229 Seven Sisters Road	London	N4 2DA	1,203.20	-360.96
	Finsbury Park Trust	Gnd Flr (Office), Unit G3	225-229 Seven Sisters Road	London	N4 2DA	343.04	-102.91

	Finsbury Park Trust	2nd Flr, Unit 2.4	225-229 Seven Sisters Road	London	N4 2DA	307.20	-92.16
19	Friends Of King Henry's Walk Gardens	King Henry's Walk Gardens	King Henry's Walk	London	N1 4NX	143.36	-43.01
20	Gambier Tenant Management Organisation	Betty Brunker Hall	Gambier House	Mora Street	London	2,245.50	-673.65
21	Greenwich Leisure Ltd	Ironmonger Row Baths	1-11 Ironmonger Row	London	EC1V 3QN	47,082.00	-14,124.60
	Greenwich Leisure Ltd	Archway Leisure Pool	Macdonald Road	London	N19 5NA	24,152.80	-7,245.84
	Greenwich Leisure Ltd	Caledonian Road Baths	Caledonian Road	London	N1 0NH	10,374.00	-3,112.20
	Greenwich Leisure Ltd	Finsbury Leisure Centre (Inc Pt Norman S	Helmet Row	London	EC1V 3QL	15,428.00	-4,628.40
	Greenwich Leisure Ltd	Highbury Leisure Centre	Highbury Crescent	London	N5 1RR	10,640.00	-3,192.00
	Greenwich Leisure Ltd	Michael Sobell Sports Centre	Hornsey Road	London	N7 7NY	37,240.00	-11,172.00
	Greenwich Leisure Ltd	Islington Tennis Centre Caledonian Park	Market Road	London	N7 9PW	18,194.40	-5,458.32

	Greenwich Leisure Ltd	Finsbury Leisure Centre	3/610333 Central Street	London	EC1V 8AG	16.38	-4.91
	Greenwich Leisure Ltd	Market Rd Pitches	Market Road	London	N7 9PL	6,451.20	-1,935.36
22	Hargrave Hall Community Association	Hargrave Hall	Hargrave Road	London	N19 5SH	1,766.40	-529.92
23	Holloway Neighbourhood Group		84, Mayton Street	London	N7 6QT	1,638.40	-491.52
	Holloway Neighbourhood Group	Gnd Flr & Pt 1st Flr	38-40 Mayton Street	London	N7 6QR	4,864.00	-1,459.20
	Holloway Neighbourhood Group	The Stress Project, Islington Mental Hea	2 Shelburne Road	London	N7 6DL	3,276.80	-983.04
24	Hornsey Lane Estate Community Association	(Adj Mary Mcarthur House) Community Cent	Hazelville Road	London	N19 3YJ	5,364.25	-1,609.28
25	Imece Womens Centre	1st Floor	2 Newington Green Road	London	N1 4RB	1,331.20	-399.36
	Imece Womens Centre	Grd Floor	2 Newington Green Road	London	N1 4RB	1,612.80	-483.84
26	Inca Cgil	124 Canonbury Road	London	N1 2UT		13,972.00	-4,191.60
27	Isledon Arts Cic	White Lion Youth Centre	45 White Lion Street	London	N1 9PW	9,682.40	-2,904.72
28	Islington Bangladesh Association	71 Caledonian Road	London	N1 9BT		1,331.20	-399.36

29	Islington Community Sports Academy	20 Hazellville Road	London	N19 3LP		1,382.40	-414.72
30	Islington Law Centre	38 Devonia Road	London	N1 8UY		8,724.80	-2,617.44
31	Islington Mind	Unit 4. Grd Flr Archway Business Centre	19-23 Wedmore Street	London	N19 4RU	1,766.40	-529.92
	Islington Mind	Unit 10 Archway Business Centre	19-23 Wedmore Street	London	N19 4RU	1,715.20	-514.56
32	Islington Play Association	Timbuktu Adventure Playground	Grenville Road	London	N19 4EH	3,737.60	-1,121.28
	Islington Play Association	Hanover Playschool Priors Heights	2a Wynford Road	London	N1 9SG	1,075.20	-322.56
	Islington Play Association	Paradise Childrens Centre	164 Mackenzie Road	London	N7 8SE	8,458.80	-2,537.64
33	Islington Somali Community	1st Flr, Unit 1.1	225-229 Seven Sisters Road	London	N4 2DA	445.44	-133.63
	Islington Somali Community	1st Flr, Unit 1.2	225-229 Seven Sisters Road	London	N4 2DA	445.44	-133.63
34	Jannaty Women's Society	Unit G1 (Shop) Gnd Flr	225-229 Seven Sisters Road	London	N4 2DA	1,177.60	-353.28
	Jannaty Women's Society	Gnd Flr (Office), Unit G6	225-229 Seven Sisters Road	London	N4 2DA	563.2	-168.96
35	K&M Decorating Ltd	Pt Gnd Flr	30 Brewery Road	London	N7 9NH	30,976.00	-9,292.80

36	King Square Community Nursery Ltd	Day Nursery Rahere House	Central Street	London	EC1V 8DQ	4,684.80	-1,405.44
37	Light Project Pro International	The Exchange	Watkinson Road	London	N7 8DE	7,980.00	-2,394.00
38	Manor Gardens Welfare Trust	(Excl Attic Flr 6-7) 6-9	Manor Gardens	London	N7 6JZ	6,963.20	-2,088.96
39	Mildmay Community Partnership	Mayville Community Centre	Woodville Road	London	N16 8NA	2,764.80	-829.44
40	Miranda Users Assn	Community Centre	Henfield Close	London	N19 3UL	2,794.40	-838.32
41	Nafsiyat Intercultural Therapy Centre	Unit 4, Grd Flr Lysander Mews	Lysander Grove	London	N19 3QP	3,763.20	-1,128.96
42	Nailour & Boston Tenants Association	Nailour Hall Community Centre	52 Blundell Street	London	N7 9DD	3,992.00	-1,197.60
43	North London Scout District	Ramsay Scout Centre	319 Holloway Road	London	N7 9FU	2,508.80	-752.64
44	Refugee Therapy Centre	Gnd Flr	1a Leeds Place	London	N4 3RF	7,660.80	-2,298.24
	Refugee Therapy Centre	1st Flr	1a Leeds Place	London	N4 3RF	8,557.11	-2567.13
	Refugee Therapy Centre	2 nd Flr	1a Leeds Place	London	N4 3RF	10,327.46	-3098.23
45	Rosemary Gardens Playgroup	Rosemary Gardens	1 Southgate Road	London	N1 3JP	409.6	-122.88
46	Shelter From The Storm	91 Holland Walk	London	N19 3XU		7,660.80	-2,298.24

47	South Mildmay Tenants Co-Op Ltd	Grd Flr 52	Mildmay Park	London	N1 4PR	921.6	-276.48
48	Spa Green Tenant Association	34 Wells House	Rosebery Avenue	London	EC1R 4TR	1,203.20	-360.96
49	St John The Evangelist Rc Primary School	St John Evangelist Catholic Primary Scho	Duncan Street	London	N1 8BL	8,458.80	-2,537.64
50	St Josephs Primary School	St Josephs Primary School	Dartmouth Park Hill	London	N19 5NE	14,470.40	-4,341.12
51	St Judes And St Pauls C Of E Primary School	St Judes & St Pauls C.O.E Primary School	10 Kingsbury Road	London	N1 4AZ	12,342.40	-3,702.72
52	St Lukes Community Centre And Trust	90-92	Central Street	London	EC1V 8AQ	12,661.60	-3,798.48
53	Stafford Cripps Tenants Organisation	1 Paramoor Court Stafford Cripps Estate	Gee Street	London	EC1V 3PP	1,821.35	-546.41
54	The Blessed Sacrament Rc Primary School	The Blessed Sacrament R C Primary School	Boadicea Street	London	N1 0UF	4,915.20	-1,474.56
55	The Bomb Factory Art Foundation	Pt Grd & 1st Flrs Unit 2 At 9-15	Elthorne Road	London	N19 4AJ	3,251.20	-975.36
56	The Little Angel Theatre	12 - 14 Dagmar Passage	London	N1 2DN		2,048.00	-614.4

	The Little Angel Theatre	Pt Gnd-1st Flrs Community Centre	Sebbon Street	London	N1 2EH	686.08	-205.82
57	The Maya Centre	Pt 2nd Flr Unit 8	9-15 Elthorne Road	London	N19 4AJ	3,840.00	-1,152.00
58	The Parent House Trust	55 Calshot Street	London	N1 9AS		1,920.00	-576
59	Voluntary Action Islington Ltd	200a Pentonville Road	London	N1 9JP		33,516.00	-10,054.80
60	Whittington Park Community Association	Adjacent 86a	Yerbury Road	London	N19 4RS	1,664.00	-499.2
61	Wu Shi Taji & Qi Gong Association Uk	Ground Floor	20 Blackstock Road	London	N4 2DW	1,971.20	-591.36
62	St Mark's C of E Primary School	Sussex Way		London	N19 4JF	1,792.00	-537.60
63	Mildmay Community Nursery	19-23	Mildmay Park	London	N1 4NA	9,855.25	-2,956.58

Appendix B

List of organisations recommended for DRR and are subject to valuation

Organisation	Address	Type
Brunswick Estate Community Centre	Brunswick Court, Tompion St, ECIV 0ER	COMMUNITY CENTRE
Highbury Roundhouse Association	71 Ronalds Road, London, N5 1XB	COMMUNITY CENTRE
Yorkway court Community Hall	35 Tiber Gardens, Treaty Street, London N1 0XF	COMMUNITY CENTRE
St Andrew's (Barnsbury) CE Primary School	Matilda Street, Islington, N1 0LB	SCHOOL
St Augustine's Nursery	108 Highbury New Park, London N5 2DR	SCHOOL
St Joan of Arc Catholic Primary School	Northolme Road, Islington, N5 2UX	SCHOOL
William Tyndale Primary School	76 Parkhurst Road, London N7 0FF	SCHOOL
ALAG/Autism Hub	Jean Stokes Community Centre, Coatridge House, London N1 0DX	VCS
Chabad Lubavitch	Ground Floor, 1-3 Elliots Place Islington N1 8HX	VCS
Community Language Support Services	St Mellitus Church, Tollington Park, London N4 3AG	VCS
DAII - Disability Action in Islington		VCS
Eritrean Community in The UK	The Old Fire Station, HNG, 84 Mayton Street, N7 6QT	VCS
Finsbury and Clerkenwell Volunteers		VCS
Healthwatch Islington	Room 1, Ground Floor, 10 Manor Gardens, N7 6JY	VCS
Maa Shanti	Resource For London, 365 Holloway Rd, London N7 6PA	VCS
minik Kardes @ The Factory Children's Centre	107 Matthias Rd, London N16 8NP	VCS
One true voice women org	Finsbury Park community Hub, Corker Walk, N7 7RY	VCS

Open Data Institute Limited	Kings Place, 90 York Way, London N1 9AG	VCS
Playdell Management Organsation	TMO Office, Pleydell Estate, Radnor St, EC1V 3SR	VCS
Quaker Court TMO	68 Quaker Court, Banner St, London EC1Y 8QB	VCS
Redbrick tmo	Vibast Community Centre 167 Old Street EV1V 9NH	VCS
Finsbury Estate Tenants Association	68, Michael Cliffe House, Skinner St, EC1R	COMMUNITY CENTRE
The Stuart Low Trust	Office 1, The Jean Stoke Community Centre, Carnoustie Drive, N1 0DX	VCS
Islington Play Association	Crumbles Castle Adventure Playground Pembroke Street N1 0DP Martin Luther King Adventure Playground 3 Sheringham Rd N7 8PF Toffee Park Adventure Playground 30 Ironmonger Row EC1V 3QS Lumpy Hill Adventure Playground Market Road N7 9PL	VCS
Finsbury Park Trust	Additional offices, 225 -229 Seven Sisters Rd, London N4 2DA	VCS
St Thomas Playgroup	75 Monsell Rd N4 2EF	SCHOOL/NURSERY

Appendix C

List of organisations eligible for DRR but subject to further investigation and information

ORGANISATION	ADDRESS			
Almeida Theatre Co Ltd	1a & 1b Almeida Street	London	N1 1TA	
Almeida Theatre Co Ltd	Adj 108-109	K/A 108 Upper Street	London	N1 1QN
Arch Elm Cooperative	70 Mowatt Close		London	N17 3xz
Arsenal Football Club	The Arsenal Hub	56 Queensland Road	London	N7 7AJ
Betty Bunker Community Centre	Community Hall,	Gambier House	London	EC1V 8EH
Centre 404	404 Camden Road	London	N7 0SJ	
Elthorne 1 ST Tenant Co-op Ltd	158 St John's Way	London	N19 3RL	
Fashion-Enter Ltd	Grd Flr Right 113-115	Fonthill Road	London	N4 3HH
Fourth Monkey Education Limited	1st Flr	97-99 Seven Sisters Road	London	N7 7QP
Fourth Monkey Education Limited	3rd Flr	101 Seven Sisters Road	London	N7 7QP
Fourth Monkey Education Limited	2nd Flr 99-101	Seven Sisters Road	London	N7 7QP
Fourth Monkey Education Limited	1st Flr 101	Seven Sisters Road	London	N7 7QP
Goodinge Community Centre Association	Corner North Road	Goodinge Road	London	N7 9EX
Hanley Crouch Community Association	Community Centre	42 Crouch Hill	London	N4 4BY

Highbury Community Nursery	15 Aubert Park	London	N5 1TU	
Hilldrop Area Community Association	Hilldrop Community Centre	Hilldrop Road	London	N7 0JE
Kids	Hayward Adventure Playground	13 Market Road	London	N7 9PL
Lorraine Estate Community Centre Management Committee	Nw Of Chelmsford House	Holloway Road	London	N7 9ST
New Shift Housing Co-op	12 Pine Grove		London	N4 3LL
Outlandish Co-Operative Limited	2nd Flr	113-115 Fonthill Road	London	N4 3HH
Sacred Heart Rc Primary School	Sacred Heart Rc Primary School	Georges Road	London	N7 8JN
Sacred Heart Rc Primary School	Hall & Classrooms Annex Sacred Heart R C	77 Eden Grove	London	N7 8EE
St Aloysius College	St Aloysius College	Hornsey Lane	London	N6 5LY
St Marys C Of E Primary School	St Marys C Of E Primary School	Fowler Road	London	N1 2EP
The Highbury Vale Blackstock Trust	Elizabeth House	2 Hurlock Street	London	N5 1ED
The Park Theatre	Park Theatre	11 Clifton Terrace	London	N4 3JP
Westbourne Centre Management Committee	43 Roman Way	London	N7 8XF	
Weston Rise Tenants Assn	Weston Rise Community Centre	187 Pentonville Road	London	N1 9NZ
Williamson Street Community Centre Management Committee	Community Centre	76 Parkhurst Road	London	N7 0FF

Arts and Media School	Turle Road. Islington			N4 3LS
Denisa Nenova T/A Mahadevi Yoga	108-109	12 Eden Grove	London	N7 8EQ
Finsbury Park Mosque	7-11 St Thomas's Rd	Finsbury Park	London	N4 2QH
Harry Weston Co-op	70 Cowdenbeath Path		London	N1 0LG
Harry Rice Hall	72-74 Hargrave park		London	N19 5JL
Muslim Welfare House	233 Seven Sisters Road		London	N4 2DA

Appendix D

List of organisations not recommended for DRR – eligibility criteria not met

ClientEarth	The Joinery, Ground floor. 34 Drayton Park. London, N5 1PB	VCS
RSPCA Central London Branch	Box 145, 2 Lansdown Rd, London W1J 6HL	VCS
Stroke Association	Stroke Association House, 240 City Road, London, EC1V 2PR	VCS

Appendix E

Discretionary Rate Relief Policy 2023-26

November 2022.

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Charity and Not-for-Profit Discretionary Rate Relief Policy

1. Introduction

- 1.1. The Local Government Finance Act 1988 makes provision for local authorities to award certain reliefs. This policy relates to the discretionary powers of the Islington Council to award business rates relief under Section 44A, Section 47 and Section 49 of the Local Government Finance Act 1988 as amended by the Localism Act 2011.
- 1.2. This policy document sets out the Council's approach to providing discretionary rate relief to local charities and not-for-profit organisations for the period 1st April 2023 to 31st March 2026. It outlines how we will use the Council's local discretionary powers to grant discretionary rate relief to organisations that meet the schemes criteria.
- 1.3. The policy recognises that public funds are not unlimited and that a proportion of the costs of any relief granted are borne by council tax payers. Therefore, one of the criteria for making an award under the scheme is ensuring that money invested in this way will result in economic and/or community benefit for residents.

2. Scope of this Policy

- 2.1. The Council's Charity and Not-for-Profit Discretionary Rate Relief policy covers Discretionary Rate Relief under which:
 - Up to **20% relief** can be awarded to registered charities and registered sports clubs that qualify for mandatory rate relief.
 - Up to **100%** relief can be awarded to organisations that do not qualify for mandatory relief, but who meet the eligibility criteria stipulated in this policy.

3. General Information

- 3.1. This policy has been agreed by the Council to ensure that:
 - There is a framework under which ratepayers applying for relief are treated in a fair, consistent and equal manner.
 - The overall interest of the Council Tax payers of the borough is safeguarded by ensuring that funds are allocated and used in the most effective and economic way.
- 3.2. The Council will consider each individual case in accordance with the criteria set out in this policy. Consideration may be given to extenuating circumstances falling outside the stated criteria, providing they meet the general principles of the scheme.

- 3.3. In accordance with the Council's Constitution an Executive Director may determine discretionary rate relief applications which fall outside the scope of this approved Policy under exceptional circumstances.
- 3.4. Discretionary Rate Relief is not a matter of right; the Council is entitled through this policy to determine different levels of relief according to the nature and circumstances of individual organisations and the benefits they deliver to the wider community of Islington.
- 3.5. The Council's ability to grant Discretionary Rate Relief may be limited by other factors, such as for example, state aid rules.
- 3.6. Recipients of relief are required to notify the Council immediately of any changes of circumstances which may have an impact upon the award granted.
- 3.7. The Discretionary Rate Relief scheme covered by this policy is funded wholly by the Council foregoing income. The Council will set a limited threshold for the level of income that it will forego each financial year for the award of all Discretionary Rate Relief. This scheme will provide £1.36 million of Discretionary Rate Relief Awards per annum throughout the duration of this policy. Once the forgone income levels have been reached the scheme will be closed and any further awards that will take the overall level of relief awarded above this level, be not considered, regardless of whether applications meet the criteria set out in this policy.

4. Maximum Awards

- 4.1. This Council can grant the following levels of relief to organisations applying for Charity and Not-for-Profit Discretionary Rate Relief:

- **Up to 20% Top Up Discretionary Rate Relief for Registered Charities and Registered Amateur Sports Club:**

Charity Top Up Relief of up to 20 per cent can be awarded on premises occupied by organisations in receipt of Mandatory Rate Relief, including:

- Registered Charities (registered with the Charity Commission) for premises which are wholly or mainly used for charitable purposes.
- Registered Community Amateur Sports Clubs (CASC) registered as such under the Corporation Tax Act 2010, for premises wholly or mainly used for the purpose of the club, or for the purpose of the club and other CASCs.

This is because the Local Government Finance Act 1998 (LGFA) requires Local Authorities to grant 80% Mandatory business rate relief reduction to businesses meeting the conditions above.

- **Up to 100% Discretionary Rate Relief for Charities and Not-for-Profits:**

Islington council will consider awarding Discretionary Rate Relief of up to 100% on premises occupied by certain organisations or institutions that do not qualify for Mandatory Rate Relief, but that meet the criteria in this scheme, including:

- Properties occupied by organisations or institutions that are not-for-profit, and whose main objects are charitable or otherwise philanthropic.
- Properties occupied by not-for-profit sports or social clubs or societies, or other organisations for the purpose of recreation.
- Other organisations meeting the policy criteria that the Council believes should receive relief having regard to the interests of persons liable to pay council tax.

- 4.2. The sum available for awards of Discretionary Rate Relief is fixed annually for the duration of this programme. In each round of applications, priority will be given to organisations with the lowest rateable values. However, the number of organisations benefiting, and the value of any awards made will be dependent on the number of applications received.
- 4.3. Leisure facilities operated on behalf of the council in the borough will receive Discretionary Rate Relief, in recognition of the unique role played by these facilities in meeting the health and social needs of council taxpayers in the borough.

5. Eligibility

- 5.1. Applicants must fulfil all of the following criteria for any application for Discretionary Rate Relief to be considered (evidence may be required):

- The relevant premises must be in the borough of Islington.
- The organisation must be directly liable for the rates on the property.
- The organisation's registered address must be within Islington.
- The organisation must be a not-for-profit organisation such as a charity, unincorporated association, community interest company, cooperative society, or a charitable company (i.e. an organisation that is registered with the charity commission whose purpose is something other than making private profit for directors, members or shareholders).
- 75% or more of the primary beneficiaries of the organisation's services must be Islington residents.
- The organisation must adhere to the Equality Act 2010 to legally protect people from discrimination in the workplace and in the wider society.
- All of the organisation's employees must be paid the London Living Wage as a minimum, and must review this annually.
- The organisation must not be subject to investigation by a relevant regulator, which may include the Charity Commission, Ofsted or Care Quality Commission.
- The organisation must have filed up-to-date accounts with the appropriate national authority at the time of application, where relevant.

- 5.2. Not all charities and not-for-profit organisations will qualify for Charity and Not-for-Profit Discretionary Rate Relief, though may qualify for Mandatory Rate Relief. The following

organisations or premises will not be considered for Discretionary Rate Relief regardless of their status:

- Profit making organisations
- Administration offices for national charities
- Overseas aid organisations
- Charity shops and cafes operated by national charities or associated organisations
- Housing Associations
- Private schools, colleges, nurseries or schools that are not within the Islington family of schools
- Buildings used for worship or promotion of religious belief
- Organisations operating a restrictive membership policy for which a fee is payable
- Empty properties
- Car parking spaces

6. Assessment Criteria

- 6.1. Providing you meet the minimum criteria outlined above we will assess your application for Discretionary Rate Relief using the following scoring criteria. All criteria will carry equal weighting.

Criteria	Criteria Points
1. Council Priorities	1.1 How well your charitable objects or the aims set out in your constitution aligns with the council's strategic priorities as set out in Islington Together For a more equal future - Strategic Plan 2021
2. A more equal Islington	2.1 How well the services that you provide serve the needs of sections of the community experiencing social or economic exclusion and groups protected under the Equality Act 2010
3. Net zero carbon emissions from the borough by 2030.	3.1 How your organisation is supporting Islington's ambition to have net zero carbon emissions from the borough by 2030.

- 6.2. In assessing your responses, we will score your answers using the framework below. We will require a minimum score of three or above for all criteria in order to recommend applications for a discretionary rate relief award.

Score	Response Assessment
0	There is no response to the question
1	An attempt has been made to respond, but does not meet requirements/solution does not cover any essential points
2	The response/solution partially meets requirements (covers some essential points)
3	The response/solution meets requirements (covers all essential points, may have included clear examples)
4	The response/solution exceeds requirements (covers more than the essential points, giving clear examples)
5	The response/solution will add significant value (covers more than the essential points, giving clear thorough examples to illustrate how value will be added)

- 6.3. The following limits to awards will apply to Discretionary Rate Relief applications by hereditaments:

Rates Bill (Net of reliefs)	Cost to the Council	Indicative Levels of Funding
Up to £67,000	Up to £20,100	Organisations will normally be awarded Discretionary Rate Relief of up to 100% of their outstanding rates bill.
Over £67,000	Over £20,100	Awards will be proportionate to the level of local benefit which may be less than 100% discretionary rate relief on their outstanding rates bill

7. Duration of Awards

- 7.1. Awards made after the billing year has started will commence from the date on which they are received unless there are extenuating circumstances for the award to commence from an earlier date within that billing year.
- 7.2. General discretionary relief awards are fixed awards made for the period covered by this policy 1st April 2023 to 31st March 2026.
- 7.3. A change of ratepayer or a change to the property that the ratepayer occupies will automatically end their award of Discretionary Rate Relief from the date of the change. A new application based on the changed circumstances would have to be made for further Discretionary Rate Relief to be considered.
- 7.4. The Local Government Finance Act 1988 requires that the local authority give 12 months' notice for the withdrawal of Discretionary Rate Relief. This notice will be given alongside the award of relief to successful applicants where applicable.

8. Applications Process

- 8.1. Applications must be made by the registered ratepayer using the Council's standard forms which are available on the Council website at:

[Islington.gov.uk/discretionaryraterelief](https://www.islington.gov.uk/discretionaryraterelief)

- 8.2. The application must be made by a person with the authority to act on behalf of the applying organisation. The Council may ask for evidence that the person making the application is entitled to act in that capacity. There will be two application rounds per year. Details will be advertised on the Council's website.
- 8.3. Applications must explain the purpose and activities of the organisation, providing details of the charitable objects, or organisational purpose as set out in the organisation's constitution or articles of association, clearly showing how that organisation supports or will support the Council's priorities.
- 8.4. Applicants may be required to supply supporting information with their application as detailed in the application form. If any organisation fails to provide information/evidence within the required time limits, their application will not be considered.
- 8.5. If an organisation is unable to provide any of the above, then a detailed explanation outlining your reason(s) must be provided. In some circumstances we may decide that it is necessary to visit the rated property to assist the decision process.

- 8.6. Business Rates are still due and payable as previously billed during the application process and until a final decision has been advised. Any overpayment will be refunded.
- 8.7. Applicants will be notified in writing of the outcome of their application once a decision has been made.

9. Applications for Retrospective Periods

- 9.1. Discretionary Rates Relief will not normally be awarded in respect of any day prior to the day that an application is received. However, in exceptional circumstances consideration may be given to awarding rate relief for a retrospective period where the ratepayer can demonstrate good cause for not submitting the application earlier.
- 9.2. No consideration shall be given to an award for a retrospective period where the Council is not able to verify to its satisfaction that the circumstances giving rise to the application pertained for that period.

10. Circumstances that may prevent an award being made or result in an award being terminated

- 10.1. Where the organisation's business premises include the running of a commercially operated bar serving alcohol this must be incidental to the main purpose of the organisation to qualify for relief. Running a bar in itself is not a reason for declining relief, but a club which is primarily a commercial bar is unlikely to qualify.
- 10.2. In addition to the circumstances above under which no award will be made under this scheme; awards will be terminated early under the following circumstances:
 - The organisation ceases from activities which the Council deems to meet the above eligibility criteria. The organisation is required to advise the Council of any such change as soon as possible in writing.
 - The organisation ceases trading.

11. Review/Reconsideration process

- 11.1. Discretionary Rate Relief is awarded entirely at the discretion of the local authority so there is no formal right of appeal. The assessment panel may in some cases seek further information or have some clarification questions for the applicant before making their decision.
- 11.2. Where an application is refused, further applications will not be considered unless:
 - The use of the property changes
 - The objectives of the organisation changes
 - There have been other material changes that may affect the Council's decision

12. Conditions

12.1. All organisations will be expected on request to:

- Make available annual accounts or financial statements
- Provide evidence of activity over the past year
- Demonstrate plans for services and activities over the coming year
- Provide evidence that all employees are paid the London Living Wage as a minimum