

## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY & FINANCE COMMITTEE

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meeting date: 13 SEPTEMBER 2022  
title: COVID 19 ADDITIONAL RELIEF FUND - UPDATE  
submitted by: DIRECTOR OF RESOURCES  
principal author: MARK EDMONDSON, HEAD OF REVENUES AND BENEFITS

### 1. PURPOSE

- 1.1. To update Committee about the Covid 19 Additional Relief Fund (CARF) that was announced by the Chancellor on 21 December 2021.
- 1.2. To decide on the next steps regarding granting relief to eligible applicants and determining what to do with the remaining funding.

### 2. BACKGROUND

- 2.1. Liability for Business Rates is based upon the rateable value of the property. Rateable Values are set by the Valuation Office Agency (VOA) and appear in the Business Rates Valuation List.
- 2.2. Rateable Values are updated at revaluations – the most recent being 2017 when they were based on the rental market on 1 April 2015. The next revaluation is planned for 1 April 2023 with a valuation date of 1 April 2021.
- 2.3. The revaluations ensure that rateable values reflect changes in economic factors, market conditions or changes in the general level of rents.
- 2.4. Between revaluations rateable values can only be changed to reflect 'material changes of circumstances' including, for example, physical changes to the property or locality.
- 2.5. Since the start of the pandemic the VOA have received many checks arguing that interventions concerning the use of property (such as requirements to close businesses or maintain social distancing to comply with health and safety legislation) are a material change of circumstances. If successful, there would be a major impact on the level of rateable values across a wide range of properties.
- 2.6. The Government did not believe that the challenges to rateable values and the removal of properties from the rating list was the right mechanism to help businesses that needed support in the pandemic. On 25 March 2021 the Government announced that they would introduce primary legislation with retrospective effect to clarify that Coronavirus and the Government's response to it are not an appropriate use of the material change of circumstances provision.
- 2.7. The Government introduced the Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Bill to give effect to their position and it received Royal assent on 15 December 2021.
- 2.8. On 25 March 2021 the Government announced a new Covid 19 Additional Relief Fund (CARF) of £1.5 billion. The fund is intended to be available to support businesses affected by the pandemic that are ineligible for the existing support linked to business rates, i.e., Small Business Rates Relief, Expand Retail Discount and Nursery Discount.

2.9. On 15 December 2021 the Government issued guidance to local authorities detailing how the scheme should operate and how much each authority has been allocated. Ribble Valley Borough Council's allocation totals £1,239,191.

### 3. ISSUES

3.1. The guidance states that billing authorities are responsible for designing a discretionary relief scheme in their area, however they must not award relief to ratepayers who have received Expanded Retail Discount or Nursery Discount, are liable for unoccupied properties (except where they are temporarily closed due to Government advice on Covid 19) and should direct support towards ratepayers who have been adversely affected by the pandemic and have been unable to adequately adapt to the impact.

3.2. The relief will be granted using powers contained in Section 47(8A) of the Local Government Finance Act 1988 which prevents awards to certain precepting authorities and prevents awards being made more than 6 months after the financial year that they relate to i.e., awards cannot now be made in respect of 2020/21.

3.3. It is for local authorities to determine how much relief shall be awarded to each eligible business subject to subsidy control rules detailed in the guidance.

3.4. The funding is limited to the allocation referred to at 2.9.

3.5. This committee agreed to open an initial application window for eligible businesses to apply for CARF which closed on 28 February 2022.

3.6. We received 33 applications, 5 of which were rejected as the ratepayer was not eligible as they already received full Small Business Rates Relief or the Expanded Retail Discount. Relief was awarded totalling £161,353.21 (Appendix 1). Please note due to changes in rateable value the amount of this relief may increase/decrease.

3.7. A second application window was opened and all potentially eligible businesses were invited to apply. A further 17 applications were received, 3 of which were rejected as the ratepayer was not eligible as they already received full Small Business Rate Relief or was a duplication application. Relief was awarded totalling £42,670.39. (Appendix 2).

3.8. A third application window was opened, until 31 August 2022, and a further 16 applications have been received, 6 of which have rejected as the ratepayer was not eligible i.e. they receive full Small Business Rates Relief, Expanded Retail Discount or were duplicate applications. (Appendix 3).

3.9. The number of applications has been very disappointing, but each eligible business has been contacted on several occasions and invited to apply. A key requirement of the Government is that the business has been adversely affected by the pandemic and this may have an impact on the number of applications received.

### 4. OPTIONS

4.1. We have identified 3 options for members to consider:

1. Awarding each of the applicant's relief at a rate of **50%** of the net rates payable for 2021/22 as we did for the first two tranches of applications will result in a total of £179,178.80 of CARF being granted bringing the total to approximately £383,000 leaving a balance of £856,191.

2. Awarding each of the applicant's relief from all three tranches at **75%** of the net rates payable for 2021/22, would result in a total of approximately £575,000 leaving a balance of £664,191.
  3. Awarding each of the applications relief from all three tranches at **100%** of the net rates payable for 2021/22, would result in a total of approximately £766,000 leaving a balance of £473,191.
- 4.2 If members agree we suggest the Council write to the Department for Levelling Up, Housing and Communities (DLUHC) requesting that the balance of the relief be retained to help businesses adversely impacted by the cost-of-living crisis.
5. RECOMMENDED THAT COMMITTEE
- 5.1. Consider the 3 options put forward in order to allocate further CARF relief.
  - 5.2. Decide whether to award 50%, 75% or 100% of the net rates payable for the eligible applicants detailed in Appendix 1,2 and 3.
  - 5.3. Agree to write to the DLUHC requesting that the balance of the relief be retained to help business adversely impacted by the cost-of-living crisis.

HEAD OF REVENUES AND BENEFITS

DIRECTOR OF RESOURCES

PF44-22/ME/AC  
1 September 2022

## February 2022 – Relief Awarded

Name of Business	Address	Nature of Business	RV	Rates Payable	50%
DCC Concepts Ltd	Unit 7 Deanfield Way Clitheroe	Model Railway retail, manufacture and distribution	13,500	£6,736.50	£3,368.25
Ribble Valley Shelving Ltd	Unit 1 Shay Lane Industrial Estate Shay Lane, Longridge	Suppliers of Pallet Racking and Shelving systems	92,000	£47,104.00	£23,552.00
Mark Clegg & Co Ltd	Mark Clegg And Company Limited Higher College Farm Lower Road, Longridge	Food Wholesaler supplying other wholesale, cafe's, hospitals and schools with chilled and ambient food products	31,500	£15,718.50	£7,859.25
Oakhill College (Whalley) Ltd	Oakhill College Wiswell Lane, Whalley	Independent School & Nursery. Leisure & Gym facility	128,000	£65,536.00	£32,768.00
OBAS UK LTD	Unit 1 Chapel Hill Trading Estate Chapel Hill, Longridge	Supply of Building, Plumbing and Personalised Clothing	16,750	£8,358.25	£4,179.13
Thwaites Brewery	Thwaites Brewery Myerscough Road, Mellor	Brewery & Hospitality company operating 23 managed properties and owning c200 tenanted pubs	137,000	£70,144.00	£35,072.00
Bowland Pennine MRT (Smelt Mill)	1-4 Smelt Mill Cottages Trough Road, Dunsop bridge	A self catering residential and day visit facility operated by the local Mountain Rescue Team	4,050	£414.72	£207.36
CAR PARK ADJ PENDLETON VILLAGE HALL	Pendleton Village Hall Main Street, Pendleton	Private car park solely for use of public house and village hall	1,500	£748.50	£374.25
Whittle Eastern Europe Logistics Ltd	Suite 1 The Printworks Hey Road, Barrow	Freight Forwarding	8,700	£4,341.30	£2,170.65
Whittle Eastern Europe Logistics Ltd	Suite 1 The Printworks Hey Road, Barrow	Freight Forwarding	3,850	£1,921.15	£960.58
Whittle Eastern Europe Logistics Ltd	Suite 1 The Printworks Hey Road, Barrow	Freight Forwarding	3,850	£1,921.15	£960.58
Whittle Eastern Europe Logistics Ltd	Suite 1 The Printworks Hey Road, Barrow	Freight Forwarding	8,800	£4,391.20	£2,195.60
Whittle Eastern Europe Logistics Ltd	Suite 1 The Printworks Hey Road, Barrow	Freight Forwarding	9,000	£4,491.00	£2,245.50
Longridge Teaching Centre Limited	Input Training Centre 11 Berry Lane Longridge	Teaching Further and Higher Education courses in Engineering and Computing.	5,400	£2,694.60	£1,347.30

Name of Business	Address	Nature of Business	RV	Rates Payable	50%
Shinn Thon (UK) Limited	Unit Oa Time Technology Park Blackburn Road, Simonstone	Wholesale of radio, television goods & electrical household appliances	29,000	£14,471.00	£7,235.50
Powerclean UK Limited	Unit 1 Deanfield Court Deanfield, Clitheroe	High pressure water jetting, Grit blasting - commercial, industrial & domestic	19,250	£9,605.75	£4,802.88
P&S Nelson Ltd	Bays 9 10 Pendle Trading Estate Clitheroe Road, Chatburn	Passenger Transport & Road Haulage	5,100	£1,927.39	£963.70
D. Byrne & Co. Fine Wines Ltd.	Victoria Brewery Shawbridge Street, Clitheroe	Fine wine and spirit retail and wholesale	20,250	£6,954.90	£3,477.45
P&S Nelson Ltd	Bay 3 Pendle Trading Estate Clitheroe Road, Chatburn	Passenger Transport & Haulage	4,950	£2,470.05	£1,235.03
MM Physiotherapy	Unit 7 Mitton Road Business Park Mitton Road, Whalley	Healthcare/ rehabilitation/ physiotherapy services	4,550	£2,270.45	£1,135.23
University of Central Lancashire	The Observatory Alston Lane, Longridge	University	3,150	£322.56	£161.28
Lancashire County Federation of Young Farmers Clubs	Ribblesdale Centre Lincoln Way, Clitheroe	Rural Youth Organisation (Registered Charity)	7,800	£798.72	£399.36
The North west Police Benevolent Fund	St Michaels Lodge Northcote Road Langho	We are a charity whose offer is to provide support to serving or retired police officers and staff from the 6 constituent forces of the North West Region. These services can be treatment of physical, emotional or phycological need. St Michaels has 24 bedrooms to provide residential stays, or treatment can be as an outpatient.	18,000	£1,843.20	£921.60
Woven Art Company	Unit 16, Deanfield Drive Clitheroe	Fabric Print and Manufacturer	34,500	£17,215.50	£8,607.75
Automotive Tools & Supplies Ltd	Automotive Tools Hambledon View, Read	Supply of tools, garage equipment and engineering services - mainly to the automotive sector.	13,000	£2,162.33	£1,081.17
Primesight Ltd	77 Garage Gisburn Road, Gisburn	outdoor advertising	900	£449.10	£224.55
RV Pure Clean Limited	Unit 45 Twin Brook Business Park Twin Brook Road, Clitheroe	Commercial Laundry Services and Linen Rental to the Hospitality Sector	22,750	£11,352.25	£5,676.13
FX Motorsport ltd	Unit 7 Barrow Brook Trade Park Lodge Close, Barrow	Design, supply and fit of graphics to vehicles and shop signage	32,705	£16,342.25	£8,171.13
			<b>679,805</b>	<b>£322,706.32</b>	<b>£161,353.21</b>

## June 2022 – Relief Awarded

Name of Business	Address	Nature of Business	RV	Rates Payable	50%
Clitheroe Light Engineering Co Ltd	Unit A-D, Up Brooks, Clitheroe	Precision engineering	65,550	£33,536.00	£16,768.00
RV Pure Clean Ltd	Unit 46, Twin Brook Business Park, Clitheroe	Commercial laundry hospitality	12,000	£3,477.96	£1,738.98
Squashgoblin Ltd	Suite 1 Gisburn Business Park, Gisburn	Online and shows retailer	12,250	£509.40	£254.70
Driscolls Antiques Ltd	Unit 6 Deanfield Drive, Clitheroe	Restoration and sales of antique furniture	13,250	£2,754.90	£1,377.45
Hills Fine Food Limited	Unit B1, Shay Lane, Longridge	Foods to hospitality	1,550	£773.45	£386.73
Little Town Dairy Ltd	Chipping Road, Thornley	Dairy manufacture	26,500	£13,223.50	£6,611.75
Bowland Ecology Limited	2nd Floor, Unit 4 Holmes Mill, Clitheroe	Ecological Consultancy	1,050	£381.84	£190.92
H M Sowerbutts and Co Ltd	St John's Ambulance Hall, Church Brow, Clitheroe	Store for furniture retailer	3,150	£1,571.85	£755.93
Cheeky Monkey Co Ltd T/A Melt	Upper Open Barn, Back Ridge Farm Bashall Eaves	Manufacture candles etc	6,600	£3,293.40	£1,646.70
Primesight Limited	Adj Petrol Station, Whalley Road, Billington	Advertising right	900	£449.10	£224.55
Primesight Limited	Adj Roundabout Filling Station, Chatburn Road, Clitheroe	Advertising right	900	£449.10	£224.55
Monks Contractors Ltd	Myerscough Smithy Road, Mellor	Environmental and ecological services	23,000	£11,477.00	£5,738.50
The Grand at Clitheroe Ltd	Car park, Back York Street, Clitheroe	Car park separately rated	11,250	£1,152.00	£576.00
Forrest Joinery and Construction Contracts Ltd	Unit 1-4and 608 Ramsgreave Works, Blackburn	Joinery manufacture	24,750	£12,350.25	£6,175.13
			<b>202,700</b>	<b>£85,399.75</b>	<b>£42,670.39</b>

## Applications received for third tranche

Name of Business	Address	Nature of Business	RV	Rates Payable	50%
Valley Hydraulics Limited	Unit B Venture House Pendle Trading Estate, Clitheroe Road, Chatburn BB7 4JY	Engineering - Manufacture of Hydraulics Cylinders	24750	£12,350.25	£6,175.13
Total Foodservice Solutions Limited	Total Food Service Solutions Limited North Road, Barrow BB7 9QZ	Foodservice - distribution of frozen, chilled and ambient goods to the hospitality/catering industry and other associated products e.g. cleaning products and disposables	119000	£60,982.00	£30,491.00
Ribble Farm Fare Ltd	Unit 10 Shay Lane Industrial Estate Shay Lane, Longridge PR3 3BT	Fruit & Vegetable Wholesaler to the Catering Trade	3500	£1,746.60	£873.30
Ribble Farm Fare Ltd	Unit 12 Shay Lane Industrial Estate Shay Lane, Longridge PR3 3BT	Fruit & Vegetable Wholesaler	3350	£1,671.65	£835.83
Ribble Farm Fare Ltd	Unit 11 Shay Lane Industrial Estate Shay Lane, Longridge PR3 3BT	Fruit & Vegetable Wholesaler to the Catering Trade	3600	£1,796.40	£898.20
Ribble Farm Fare Ltd	Unit 13 Shay Lane Industrial Estate Shay Lane, Longridge PR3 3BT	Fruit & Vegetable Wholesaler to the Catering Trade	4500	£2,245.50	£1,122.75
Ribble Farm Fare Ltd	Unit 14 Shay Lane Industrial Estate Shay Lane, Longridge PR3 3BT	Fruit and Vegetable wholesaler to the catering trade	25750	£12,849.25	£6,424.63
ICS live limited	ICS Live Ltd Union Mill Watt Street, Sabden BB7 9ED	Exhibition and conference organisers company	1050	£523.95	£261.98
The Academy Blackburn Rovers Football and Athletic Limited	Blackburn Rovers Academy Franklin Hill, Old Langho BB6 8BA	Football Club	460000	£235,520.00	£117,760.00
The Blackburn Rovers Football and Athletic Ltd	Blackburn Rovers Senior Training Centre, Gleneagles Drive, Old Langho BB6 8FA	Football Club	56000	£28,672.00	£14,336.00
				<b>£358,357.60</b>	<b>£179,178.80</b>