Review of Northern Ireland’s non-domestic rating system: Consultation response from Marie Curie

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Introduction
Marie Curie welcomes the opportunity to respond to this consultation on the review of Northern Ireland’s non-domestic rating system.

Marie Curie is a leader in the provision of care and support for approximately 2,500 people living with a terminal illness Northern Ireland each year. We provide a range of bespoke regional services for patients, carers and families across Northern Ireland, encompassing our Marie Curie Hospice in Belfast, our Nursing Service and our Helper Service.

The Marie Curie Nursing Service operates in all five HSC (Health and Social Care) Trusts in Northern Ireland. We provide free generalist health and social care for those with terminal illness – irrespective of diagnosis – in their own homes and emotional support for families, giving them the best possible quality of life.

Our 18-bed Marie Curie Hospice, Belfast is a centre of excellence providing a comprehensive range of free palliative care services to patients in the Greater Belfast area, including an in-patient unit, day hospice services with satellite day services that extend care into the community, and support for families and carers.

In providing all of these services across Northern Ireland, Marie Curie makes a matching contribution out of its own charitable funds to augment those provided the health service. Most of our services in Northern Ireland are provided as a result of being commissioned by the health service and are vital to ensure the proper care and support for people living with a terminal illness, when and where they need it.
Marie Curie operates 18 shops in Northern Ireland to help raise vital funds to care for people with a terminal illness. The money generated through these shops goes directly to the charitable funds we use to support the services we provide on behalf of the HSC.

Marie Curie needs to raise approximately £3.5m annually to sustain existing caring services in Northern Ireland. Last year, Marie Curie’s 18 shops brought a profit of £354,938 toward that £3.5m annual target (10.1%).

Given the scope of the consultation, we have chosen to address only those questions which directly apply to Marie Curie.

10 – What changes (if any) should be made to the current level of 100% non-domestic exemption

None.

From our perspective charitable exemption is vital for Marie Curie to continue to raise the funds needed to sustain existing services in caring for people with a terminal illness and their families.

10a – Should a reduced exemption or cap apply to those organisations competing with commercial interests

No.

We do not find that we are competing with commercial interests. Indeed quite the opposite is true as we are occupying units that have often been vacant for some considerable time. It can additionally be argued that charity shops bring additional footfall to the high streets.

Marie Curie’s charity shops vary depending on the demography of its locality. We cater to the retailing needs of the local area and fill premises that would otherwise lie vacant.

10b – Should all charity shops pay some rates?

No.

Marie Curie strongly recommends that charity exception from paying rates should continue. We believe, in our own case, that the benefit to people living with a terminal illness outweighs any potential revenue. Raising charitable funds in the current economic climate is very challenging and any reduction in shop profits resulting from the review of
the non-domestic rating system will inevitably have an impact on what services we are able to provide to people with a terminal illness in Northern Ireland, and their families.

We strongly refute the suggestion in the consultation document that charity shops “have led to a reduction in the overall retail mix and can represent competition for existing business” and would ask for evidence to support this claim.

We challenge the narrative in the consultation document, implying that charity shops are a malign addition to Northern Ireland’s high streets. When we take over a shop unit we invest considerable sums in ensuring the quality image of the shop both internally and externally.

All of our shops are staffed by a core team of a full time employee and a part time employee together with a team of volunteers. The charity currently benefits from the support of 260 people volunteering their time, and donating their skills and life experience in our 18 shops. These volunteers are often people who have family experience of Marie Curie support and they use volunteering in our shops as a means of giving something back to the charity. For some, the time in our shops eliminates social exclusion and provides purpose in their lives. Equally, volunteering in our shops is used by people, particularly young people, as a route into other employment opportunities.

10c – Should charities have their rate relief capped so that they do not take over expensive properties simply to help the owner avoid empty property rates?

No.

Marie Curie believes there is insufficient evidence to support the claim expressed in the consultation document that “once a property becomes vacant, rather than pay the 50% rates liability, landlords often rent these premises out to charities thereby qualifying for 100% relief”.

We would therefore ask the Department of Finance and Personnel to provide evidence that this is a significant problem in Northern Ireland and if so, how enforcing rates on the charitable sector would prevent this from happening?