

REPORT TO: Executive Board

DATE: 14 July 2022

REPORTING OFFICER: Operational Director - Finance

SUBJECT: Discretionary Non-Domestic Rate Relief

PORTFOLIO: Leader

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is to consider an application for discretionary non-domestic rate relief, under Section 47 of the Local Government Finance Act 1988.

2.0 RECOMMENDATION: That the application for 15% discretionary rate relief for Widnes Gymnastics Academy from 21 June 2021, be approved.

3.0 SUPPORTING INFORMATION

3.1 Under the amended provisions of the Local Government Finance Act 1988, the Council is able to grant discretionary rate relief to any business ratepayer. This relief had previously only been available to organisations that were a registered charity, a community amateur sports club or a not-for-profit organisation.

3.2 From 1st April 2017 the Council became responsible for meeting the full cost of all mandatory and discretionary relief granted, as part of the Liverpool City Region 100% Business Rates Retention Pilot Scheme.

3.3 An application for 15% discretionary rate relief has been received as outlined below, from Widnes Gymnastics Academy. Currently, where discretionary rate relief has been granted to registered charities, it has been provided until 31 March 2025 in order to provide the organisations with some degree of certainty.

Widnes Gymnastics Academy
Alexandra Street, Widnes, WA8 7RX

3.4 Widnes Gymnastics Academy is a registered charity. The organisation aims to provide facilities for the recreation or leisure time in the sport of

gymnastics, in the interest of social welfare for young people under the age of 18.

- 3.5 The premises are used as a club by the group and offers coaching and competitive opportunities in the sport. The institute is affiliated to British Gymnastics, the appropriate governing body.
- 3.6 As a registered charity the organisation automatically qualifies for 80% mandatory rate relief and has now applied for an additional 15% discretionary rate relief from 21 June 2021, when they moved into the premises.
- 3.7 The annual cost of providing both mandatory and discretionary rate relief is as follows;

80% mandatory rate relief for 2022/23	£ 8,089.60
15% discretionary rate relief for 2022/23	<u>£ 1,516.80</u>
Total	<u>£ 9,606.40</u>

4.0 POLICY IMPLICATIONS

- 4.1 The Board is required by the regulations to consider each application on its own merit. Any recommendations provided are given for guidance only, are consistent with Council policy and, wherever possible, previous decisions.

5.0 FINANCIAL IMPLICATIONS

- 5.1 The Appendix presents the potential costs to the Council of granting rate relief.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Children and Young People in Halton

The organisation provides gymnastics facilities for children and young people.

6.2 Employment, Learning and Skills in Halton

None

6.3 A Healthy Halton

Provides sporting facilities for the community, which should assist with improving the health of residents.

6.4 A Safer Halton

None

6.5 Halton's Urban Renewal

None.

7.0 RISK ANALYSIS

7.1 There are no risks associated with the proposed action.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 The applicant offer their services to all sections of the community, without any prejudice.

9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

9.1	Document	Place of Inspection	Contact Officer
	Application form	Halton Stadium, Lower House Lane, Widnes	Louise Bate Revenues Manager – Business Rates

APPENDIX

Ratepayer	Address	Annual Rates Liability 2022/23	Mandatory Rate Relief Awarded 2022/23	Annual Cost of Mandatory Rate Relief to HBC 2022/23	Disc. Rate Relief	Annual Cost of Disc. Rate Relief to HBC 2022/23	Actual Rates Liability 2022/23	Actual Cost of Mandatory Relief to HBC from 01.04.22 – 31.03.22	Actual Cost of Disc. Rate Relief to HBC from 01.04.22 – 31.03.22
		£		£		£	£	£	£
Widnes Gymnastics Academy	Alexandra Street, Widnes, WA8 7RX	10,112.00	80%	8,089.60	15%	1,516.80	10,112.00	8,089.60	1,516.80