

REPORT TO: Executive Board

DATE: 16th March 2023

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 the report is to consider two applications for discretionary non-domestic rate relief, under Section 47 of the Local Government Finance Act 1988.

2.0 RECOMMENDATION: That

- (i) the application for 15% discretionary rate relief from Widnes Gymnastics Academy with effect from 14th July 2022, be approved; and**
- (ii) the application for 90% discretionary rate relief from Runcorn Amateur Boxing Club with effect from 1st June 2022, 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 Two applications for discretionary rate relief have been received as outlined below.

3.4 Currently, where discretionary rate relief has been granted to registered charities and non-profit organisations, it has been provided until 31st March 2025 in order to provide the organisations with some degree of certainty.

Widnes Gymnastics Academy
Haresdon Property , Alexandra Street, Widnes, WA8 7RX

- 3.5 Widnes Gymnastics Academy is a registered charity. The organisation aims to provide facilities for recreation or leisure time in the sport of gymnastics, in the interest of social welfare for young people under the age of 18.
- 3.6 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.
- 3.7 As a registered charity the organisation automatically qualifies for 80% mandatory rate relief on the premises in Alexandra Street, Widnes which it moved into from 14 July 2022. Widnes Gymnastics Academy has now applied for discretionary rate relief from the same date. Similar sporting organisations have benefited from the award of 15% discretionary rate relief.
- 3.8 The organisation is already in receipt of 15% discretionary relief and 80% mandatory relief in respect of adjoining premises in Witt Road, Widnes.
- 3.9 The total cost of the relief to the Council in 2022/23, if awarded, would be as follows;

| | |
|---|------------------|
| 80% mandatory relief 14.07.22 – 31.03.23 | £3,368.26 |
| 15% discretionary relief 14.07.22– 31.03.23 | <u>£631.55</u> |
| Total cost to the Council in 2022/23 | <u>£3,999.81</u> |

- 3.10 The total annual cost to the Council would be £5,593.60 as detailed in the Appendix.

Runcorn Amateur Boxing Club (Runcorn ABC)
206b Runcorn Shopping Centre, Runcorn, WA7 2EU

- 3.11 Runcorn ABC aims to help the community with improved fitness and physical health, helping to boost self-confidence and improve mental health. Runcorn ABC provides opportunities to make new friends and teaches self-discipline and respect for others through education and the provision of role models
- 3.12 Runcorn Amateur Boxing Club is a not-for-profit organisation affiliated to England Boxing and has applied for discretionary rate relief from 01 June 2022. Where discretionary rate relief has previously been awarded to not-for-profit organisations it has been awarded as 90% relief.
- 3.13 The property is used for boxing training and community fitness and the organisation offers an open-door policy to people of all ages and

backgrounds. Runcorn ABC has strong working relationships with the local police and schools, and ran an anti-knife campaign aimed at youths. In addition, the club provides training classes for the elderly, disabled, juniors and women only.

3.14 The total cost of 90% discretionary rate relief to the Council in 2022/23 from 01.06.22 to 31.03.23, if awarded, would be £4,020.98.

3.15 The total annual cost to the Council would be £4,838.16 as detailed in the Appendix.

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

Widnes Gymnastics Academy provides gymnastics facilities for children and young people. Runcorn ABC provides boxing and fitness facilities for children and young people

6.2 Employment, Learning and Skills in Halton

None

6.3 A Healthy Halton

Both organisations provide sporting facilities for the community, which should assist with improving the health and wellbeing of residents.

6.4 A Safer Halton

Runcorn ABC ran an anti-knife campaign.

6.5 Halton's Urban Renewal

None.

7.0 RISK ANALYSIS

7.1 There are no key risks associated with the proposed action.

8.0 EQUALITY AND DIVERSITY ISSUES

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

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 There are no implications.

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

| 10.1 | Document | Place of Inspection | Contact Officer |
|-------------|---|--|---|
| | Discretionary Rate Relief Application Forms | Halton Stadium, Lower House Lane, Widnes | Adel Tomkins Senior Rating Officer – Business Rates |

APPENDIX

| Ratepayer | Address | Annual Rates Liability 2022/23 | Mandatory Rate Relief | Annual Cost of Mandatory Rate Relief | Disc. Rate Relief | Annual Cost of Disc. Rate Relief | Actual Rates Liability 2022/23 | Actual Cost of Mandatory Relief 14.07.22 to 31.03.23 | Actual Cost of Disc. Rate Relief 14.07.22 to 31.03.23 |
|-----------------------------|--|---------------------------------------|------------------------------|---|--------------------------|---|---------------------------------------|---|--|
| | | £ | | £ | | £ | £ | £ | £ |
| Widnes Gymnastics Academy | Haresdon Property, Alexandra Street, Widnes, WA8 7RX | 5,888.00 | 80% | 4,710.40 | 15% | 883.20 | 4,210.32 | 3,368.26 | 631.55 |
| Ratepayer | Address | Annual Rates Liability 2022/23 | Mandatory Rate Relief | Annual Cost of Mandatory Rate Relief | Disc. Rate Relief | Annual Cost of Disc. Rate Relief | Actual Rates Liability 2022/23 | Actual Cost of Mandatory Relief 01.06.22 to 31.03.23 | Actual Cost of Disc. Rate Relief 01.06.22 to 31.03.23 |
| | | £ | | £ | | £ | £ | £ | £ |
| Runcorn Amateur Boxing Club | 206b Runcorn Shopping Centre, Runcorn, WA7 2EU | 5,375.73 | nil | nil | 90% | 4,838.16 | 4,467.76 | nil | 4,020.98 |