

**REPORT TO:** Executive Board  
**DATE:** 24<sup>th</sup> October 2024  
**REPORTING OFFICER:** Director - Finance  
**SUBJECT:** Discretionary Non-Domestic Rate Relief  
**PORTFOLIO:** Corporate Services  
**WARD(S):** Borough-wide

## **1.0 PURPOSE OF REPORT**

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

## **2.0 RECOMMENDED That;**

- (i) The application for 15% discretionary top up relief from Community Integrated Care, be rejected for the reasons outlined within the report;**
- (ii) The application for discretionary rate relief from Runcorn Amateur Boxing Club, be approved at 90%.**

## **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 1<sup>st</sup> 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 31<sup>st</sup> March 2025 in order to provide the organisations with some degree of certainty.

**Community Integrated Care**  
**Old Market Court, Miners Way, Widnes, WA8 7SP**

- 3.5 Community Integrated Care is a registered charity, and as such receive 80% mandatory rate relief. The organisation has requested top-up discretionary rate relief and if granted the Council's policy is to only provide 15%, with the organisation themselves meeting the remaining 5%.
- 3.6 The main objective of the organisation is to promote for the public benefit the relief of those in need because of youth, age, ill-health, or disability throughout the United Kingdom in various ways including;
- (a) providing specially designed or adapted housing, and items, care or other services or facilities intended to ease the needs of such persons and support individuals with care needs to live independently;
  - (b) assisting in the treatment and care of persons suffering from mental or physical illness of any description or in need of rehabilitation as a result of such illness, by the physical provision of facilities for work and recreation;
  - (c) advancing training (including vocational training) and life-long learning by the funding of research and adding to collective knowledge and understanding of specific areas of study and expertise which shall include (but not limited to) autism, dementia or other illness which the trustees of the charity may agree to include from time to time;
  - (d) supporting research into the care and treatment of persons suffering from illness or disability by the provision of lectures, research, for and by the publication of newsletters devoted to the care and treatment in social healthcare;
  - (e) raising public awareness of the needs and welfare of such persons, their families and carers.
- 3.7 The premises at Old Market Court, Miners Way, Widnes, WA8 7SP is the organisations registered office.
- 3.8 Community Integrated Care works across the whole of the care spectrum delivering diverse support and care services across England and Scotland. The charity provides supported living for people with learning or physical difficulties and/or mental health concerns. Their purpose is to enable their customers to live the best life possible to help increase independence, maximise potential and fulfil their aspirations with dignity and respect while helping to shape an inclusive society that recognises people who have support needs as valued citizens and enables their potential, supports the people who deliver and benefit from social care, and champions the importance of the sector. Community Integrated Care provides supported living and care within the community.

- 3.9 If 15% discretionary top up relief were awarded in respect of the organisation's premises at Old Market Court, Miners Way, Widnes with effect from 1<sup>st</sup> April 2024, the costs to the Council would be as shown in the Appendix.
- 3.10 Community Integrated Care operates throughout England and Scotland. Historically, the Council has chosen to only support organisations who operate solely or mainly within the Borough. On this basis the recommendation is to not award discretionary rate relief in this instance.

**Runcorn Amateur Boxing Club**  
**206a Runcorn Shopping Centre, Runcorn, Cheshire, WA7 2EU**

- 3.11 Runcorn Amateur Boxing Club (Runcorn ABC) aims to help the community with improved fitness and physical health, helping to boost self-confidence and improve mental health. The organisation provides a safe environment for people of all backgrounds to learn boxing, keep fit, build confidence & relationships and learn. They also provide opportunities to make new friends and teaches self-discipline and respect for others through education and the provision of role models
- 3.12 Runcorn ABC is a community non-profit sports club affiliated to England Boxing and has applied for discretionary rate relief.
- 3.13 The property is used for amateur 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 Runcorn ABC already receives 90% discretionary rate relief in respect of the neighbouring property of 206b Runcorn Shopping Centre, Runcorn.
- 3.15 If 90% discretionary rate relief were awarded in respect of the Organisation's premises at 206a Runcorn Shopping Centre, Runcorn with effect from 1<sup>st</sup> April 2024, the costs to the Council would be as shown 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 Improving Health, Promoting Wellbeing and Supporting Greater Independence**

Community Integrated Care assists in the treatment and care of persons suffering from mental or physical illness of any description or in need of rehabilitation as a result of such illness.

Runcorn ABC provide sporting facilities for the community, which should assist with improving the health and wellbeing of residents

### **6.2 Building a Strong, Sustainable Local Economy**

### **6.3 Supporting Children, Young People and Families**

Runcorn ABC provides a safe environment for children and young people of all backgrounds to learn boxing, keep fit, build confidence & relationships and learn. Runcorn ABC provides opportunities to make new friends and teaches self-discipline and respect for others through education and the provision of role models

### **6.4 Tackling Inequality and Helping Those Who Are Most In Need**

### **6.5 Working Towards a Greener Future**

### **6.6 Valuing and Appreciating Halton and Our Community**

## **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 None.

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

<b>10.1 Document</b>	<b>Place of Inspection</b>	<b>Contact Officer</b>
Application forms and supporting documents	DCBL Stadium, Lower House Lane, Widnes	Adel Tomkins Senior Rating Officer – Business Rates

**APPENDIX**

<b>Ratepayer</b>	<b>Address</b>	<b>Annual Rates Liability 2024/25</b>  £	<b>Mandatory Rate Relief Awarded</b>	<b>Annual Cost of Mandatory Relief to HBC 2024/25</b>  £	<b>Discretionary Rate Relief Awarded</b>	<b>Annual Cost of Disc. Rate Relief to HBC 2024/25</b>  £	<b>Actual Cost of Mandatory &amp; Disc. Relief for 2024/25</b>  £
Community Integrated Care	Old Market Court, Miners Way, Widnes, WA8 7SP	74,256.00	80%	59,404.80	15%	11,138.40	70,543.20
Runcorn Amateur Boxing Club	206a Runcorn Shopping Centre, Runcorn, Cheshire, WA7 2EU	1,996.00	n/a	n/a	90%	1,796.40	1,796.40