

REPORT TO: Executive Board

DATE: 25 February 2025

REPORTING OFFICER: Director of Finance

PORTFOLIOS: Corporate Services

SUBJECT: Discretionary Non-Domestic Rate Relief Renewals

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

- 1.1 The Localism Act 2011 amended the provisions of the Local Government Finance Act 1988, such that councils may grant discretionary business rates relief to any business ratepayer in any circumstance.
- 1.2 The purpose of this report is to consider the renewal of discretionary business rate relief for existing registered charities, not-for-profit organisations and Community Amateur Sports Clubs (CASCs) who continue to satisfy the appropriate criteria.

2.0 RECOMMENDED: That

- (1) Discretionary business rate relief of 10% be granted for those registered charities and CASC organisations currently in receipt of such relief, for the period of three years commencing 1st April 2026, as listed in the Appendix; and**
- (2) Discretionary business rate relief of 75% be granted for those not-for-profit organisations currently in receipt of such relief (with 60% relief for one organisation as indicated), for the period of three years commencing 1st April 2026, as listed in the Appendix.**

3.0 BACKGROUND

- 3.1 The Council has previously granted discretionary business rate relief to a number of organisations which are registered charities or Community Amateur Sports Clubs (CASCs). The Council currently grants discretionary business rate relief for these organisations for a period of three years.
- 3.2 The organisations automatically receive mandatory 80% business rates relief and the Council funds the full cost of such relief as part of the Liverpool City Region 100% business rates retention pilot scheme.
- 3.3 Not-for-profit organisations are not entitled to mandatory rate relief and therefore the full cost of any discretionary relief granted is funded by the Council.

4.0 LEVEL AND PERIOD OF BUSINESS RATES RELIEF AWARDED

- 4.1 Given the significant financial challenges and constraints facing the Council, it is proposed to provide 10% discretionary business rate relief for registered charities and CASC organisations, rather than the current 15%. These organisations also receive 80% mandatory rate relief, therefore, they would then meet the remaining 10% of their business rates liability themselves.
- 4.2 For not-for-profit organisations it is proposed to provide 75% discretionary rate relief, rather than the current 90%. The organisations would then meet the remaining 25% of their business rates liability themselves. There is one exception to this where it is proposed to provide the organisation with 60% discretionary rate relief rather than the current 75%.
- 4.3 The Council currently grants discretionary business rate relief to organisations for a three-year period. It is recommended that this practice continues, in order to provide the organisations with certainty in order to assist with their financial planning.
- 4.4 The Council is required to provide the organisations with approximately twelve months' notice of any changes to their discretionary rate relief. Hence, if approved the renewals will apply from 1st April 2026.

5.0 FINANCIAL IMPLICATIONS

- 5.1 The registered charities, not-for-profit organisations and community amateur sports clubs (CASC) currently in receipt of discretionary rate relief, are listed in the Appendix along with the cost of such relief.
- 5.2 The Council funds 100% of both mandatory and discretionary business rates relief awarded. The total cost of mandatory relief is £377,298.63 per annum and for discretionary relief is £125,595.61 per annum.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

- 6.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence
- 6.2 Building a Strong, Sustainable Local Economy
- 6.3 Supporting Children, Young People and Families
- 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

The organisations for whom discretionary rate relief is granted may engage with one or more of the Council's priorities.

7.0 RISK ANALYSIS

7.1 There are none.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 There are none.

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 There are none.

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

10.1	Document	Place of Inspection	Contact Officer
	Application forms and supporting evidence	DCBL Stadium, Lower House Lane, Widnes	Louise Bate Business Rates Manager

APPENDIX

Registered Charities and Community Amateur Sports Clubs

These organisations automatically receive 80% mandatory rate relief. The table below presents the cost to the Council in each case of both the 80% mandatory rate relief and awarding 10% discretionary rate relief. The remaining 10% of rates liability would then be met by the organisation themselves.

Liabile Party	Annual Rates Liability £	Cost to the Council of 80% Mandatory Relief £	Cost to the Council of 10% Discretionary Relief £
10th Hough Green Scout & Guide Group	3,393.20	2,539.52	339.32
1st Halton Scout Group	1,122.75	898.20	112.28
1st Moore Scouts	1,185.13	948.10	118.51
1st Weston & Weston Point Scouts	2,020.95	1,616.76	202.10
4th Runcorn Scout Group	2,345.30	1,876.24	234.53
4th Widnes (St Bede's) Scout Group	748.50	598.80	74.85
Age UK – Church Street	4,740.50	3,792.40	474.05
Age UK – Albert Square	7,110.75	5,688.60	711.08
Age Concern Mid Mersey	5,738.50	4,590.80	573.85
Cathy Stankevitch Foundation T/A Resport Uk	6,861.25	5,345.00	686.13
Cathy Stankevitch Foundation T/A Resport Uk	8,233.50	6,586.80	823.35
Cheshire Asbestos Victim Support Group	1,896.20	1,516.96	189.62
Chester Diocesan Board of Finance	57,330.00	45,864.00	5,733.00
Feeding Britain	1,696.60	1,357.28	169.66
Four Estates Ltd – Hillcrest	6,112.75	4,890.20	611.28
Four Estates Ltd – Brook Centre	1,671.65	1,337.32	167.17
Four Estates Ltd – Palacefields Community Centre	10,229.50	8,183.6	1,022.95
Hale Village Hall Management Committee	7,110.75	5,688.6	711.08

Liabile Party	Annual Rates Liability	Cost to the Council of 80% Mandatory Relief	Cost to the Council of 10% Discretionary Relief
	£	£	£
Hale Youth Club	1,235.03	988.02	123.50
Halebank Youth Club	1,422.15	1,137.72	142.22
Mind Halton – Day Centre	1,122.75	898.20	112.28
Halton Carers Centre Ltd	6,736.50	5,389.20	673.65
Halton Community Transport	8,233.50	6,586.80	823.35
Halton Disability Partnership	2,270.45	1,816.36	227.05
Halton District Citizen Advice Bureaux Service	8,483.00	6,786.40	848.30
Halton District Citizen Advice Bureaux Service	6,861.25	5,489.00	686.13
Halton District Citizen Advice Bureaux Service	1,671.65	1,337.32	167.17
Halton Farnworth Hornets ARLFC - meeting room	1,846.30	1,477.04	184.63
Halton Farnworth Hornets ARLFC – changing rooms & playing field	9,356.25	7,485.00	935.63
Halton Farnworth Hornets ARLFC – old changing rooms	2,022.95	1,618.36	202.50
Halton Haven Hospice – 23 Queens Avenue	2,644.70	2,115.76	264.47
Halton Haven Hospice – Barnfield Avenue	30,849.00	24,679.20	3,084.90
Halton Play Council Ltd	14,221.50	11,377.20	1,422.15
Halton & St Helens Voluntary & Community Action	20,084.75	12,185.60	2,008.48
Have A Heart Foundation	11,477.00	9,181.60	1,147.70
Loose	5,489.00	4,391.20	548.90
Norton Priory Museum Trust Ltd – Norton Priory Museum	2,994.00	2,395.20	299.40
Norton Priory Museum Trust Ltd – Walled Garden	8,358.25	6,686.60	835.83
Onward Homes Ltd	1,636.90	1,309.52	163.69
Runcorn Frodsham & District MENCAP Society	1,821.35	1,457.08	182.14
Runcorn And District Foodbank – Runcorn	3,093.80	2,475.04	309.38
Runcorn West District Guide Association	960.58	768.46	96.06
Sandymoor Community Association	5,489.00	4,391.20	548.90
SHAP Ltd	18,338.25	14,670.60	1,833.83
Shetland Rescue	5,489.00	4,391.20	548.90
Stick N Step	3,143.70	2,514.96	314.37

Liabile Party	Annual Rates Liability	Cost to the Council of 80% Mandatory Relief	Cost to the Council of 10% Discretionary Relief
	£	£	£
St John Ambulance	3,892.20	3,113.76	389.22
St Lukes Scouts & Guides	3,692.60	2,954.08	369.26
The Steve Morgan Foundation	19,585.75	16,668.61	1,958.58
Trustees Of Preston Brook Village Hall	2,944.10	2,355.28	294.41
Trade Training UK	2,495.00	1,996.00	249.50
Vicarage Lodge Pre-School Community Play Group	7,984.00	6,387.20	798.40
Widnes & Runcorn Cancer Support Group	5,489.00	4,391.20	548.90
Widnes Fellowship Centre	2,944.10	2,355.28	294.41
Widnes Gymnastics Academy	7,984.00	6,387.20	798.40
Widnes Gymnastics Academy	13,972.00	11,177.60	1,397.20
Widnes RUFC	15,344.25	12,275.40	1,534.43
Widnes Unit 365 of The Sea Cadet Corps	5,239.50	4,191.60	523.95
Widnes Tennis Club	67,158.00	53,726.40	6,715.80
TOTAL	475,624.84	377,298.63	47,562.78

Not-For-Profit Organisations

These organisations are not registered charities and therefore do not receive 80% mandatory rate relief. The table below presents the cost to the Council of awarding 75% discretionary rate relief in all but one case. The remaining 25% of the rates liability would then be met by the organisations themselves.

Liabe Party	Annual Rates Liability £	Cost to the Council of 75% Discretionary Relief £
Astmoor Community Nursery Ltd (Acorn Centre)	13,972.00	10,479.00
Bridgewater Motor Boat Club	3,343.30	2,507.48
Gateway Community Ltd	6,861.25	5,145.94
Gentlemen Of Moore RUFC	5,114.75	3,836.06
Halebank Football Club	439.12	329.34
Halton Community Radio	2,345.30	1,758.98
Halton Credit Union Ltd – Halton Lea	12,475.00	9,356.25
Halton Credit Union Ltd – Widnes Road	6,237.50	4,678.13
Hazlehurst Craft Studios CIC – 73 High Street	4,141.70	3,106.28
Hazlehurst Craft Studios CIC – 71 High Street	6,861.25	5,145.94
Kingsway Bike Project	1,322.35	991.76
Pavilions Arena Ltd	6,986.00	5,239.50
Power In Partnership Ltd	1,671.40	1,253.55
Power In Partnership – Royal Avenue	2,594.80	1,946.10
Power in Partnership Ltd – 5 Queens Avenue	1,696.60	1,272.45
Power in Partnership Ltd – 7 Queens Avenue	2,245.50	1,684.13
Runcorn ABC – 206B Halton Lea	4,041.90	3,031.42
Runcorn ABC – 206a Halton Lea	1,996.00	1,497.00
Runcorn Rowing Club	536.43	402.32

Runcorn Sports Club	4,890.20	3,667.65
Runcorn Subscription Bowling Club	1,197.60	898.20
West Bank Boat Club	1,422.15	1,066.61
Weston Rifle & Pistol Club ⁽¹⁾	1,621.75	973.05
Widnes Cricket Club	6,112.75	4,584.56
Widnes Rugby League Club Ltd	1,397.20	1,047.90
Widnes Rugby League Club Ltd	2,844.30	2,133.23
TOTAL	104,368.10	78,032.83

(note 1) receives 60% relief.