

**REPORT TO:** Executive Board

**DATE:** 12<sup>th</sup> June 2025

**REPORTING OFFICER:** Operational Director - Finance

**PORTFOLIO:** Corporate Services

**SUBJECT:** Discretionary Non-Domestic Rate Relief

**WARD(S)** Borough-wide

## **1.0 PURPOSE OF THE REPORT**

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

## **2.0 RECOMMENDED: That**

- (i) Discretionary rate relief for any new applications received during 2025/26, be awarded at the rates approved on 25 February 2025 for the renewal of existing awards, as outlined in paragraph 3.5;**
- (ii) The application for discretionary rate relief from the Cathie Stankevitch Foundation in respect of Unit 9, Foundry 10, Waterside Lane, Widnes with effect from 1<sup>st</sup> July 2024, be approved at 10%;**
- (iii) The application for discretionary rate relief from The Autism Wellbeing Project in respect of Suite A8, The Business Hub, Simms Cross, Widnes Road, Widnes with effect from 14<sup>th</sup> March 2025, be approved at 75%;**
- (iv) The application for discretionary relief from The Autism Wellbeing Project in respect of Suite B2, The Business Hub, Simms Cross, Widnes Road, Widnes with effect from 14<sup>th</sup> March 2025, be approved at 75%.**

## **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 Three applications for discretionary rate relief have been received as outlined below.
- 3.4 Currently, where discretionary rate relief has been granted it has been awarded until 31 March 2026, in order to provide organisations with some degree of certainty.
- 3.5 On 25 February 2025 the Board approved the renewal from 1 April 2026 of existing discretionary rate relief awards for registered charities, community amateur sports clubs (CASC) and not-for-profit organisations. It was also agreed given the Council's financial challenges, to reduce the rate percentages awarded to 10% (charities), 10% (CASCs) and 75% (not-for-profits). It is therefore proposed that the same reduced percentages be applied for any new discretionary rate relief applications during 2025/26.

**Cathie Stankevitch Foundation**

**Unit 9, Foundry 10, Waterside Lane, Widnes, WA8 8GU**

- 3.6 The Cathie Stankevitch Foundation is a registered charity that delivers community projects and initiatives to alleviate the disadvantages and remove the barriers for social inclusion. The Foundation supports disadvantaged families by providing furniture and household items. The Foundation promotes social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of the people who are socially excluded and assisting them to integrate into society. They may be socially excluded as a result of one or more of the following factors: unemployment, financial hardship, youth or old age, ill physical or mental health, poor educational skills or skills attainment and housing that does not meet basic habitable standards. The main purposes of the organisation are to:
  - a) work to alleviate the impact that poverty has upon children and young people;
  - b) provide inclusion opportunities for those who find themselves excluded from society due to poverty and deprivation and
  - c) give disadvantaged people a purpose through learning interventions and create opportunities for people to grow their skills.
- 3.7 The organisation operates at 20 and 25 Albert Square, Widnes, both of which are subject to mandatory rate relief and discretionary top up relief. They previously also occupied Unit 2, Ditton Court , Foundry Lane, Widnes but moved out on 1<sup>st</sup> February 2023.

- 3.8 The latest application for discretionary rate relief relates to Unit 9, Foundry 10, Waterside Lane, Widnes which the organisation took over from 1<sup>st</sup> July 2024 as a donation warehouse for storage of furniture and household items.
- 3.9 As a registered charity, the annual cost to the Council of awarding 10% discretionary rate relief would be £474 as detailed in the Appendix.

**The Autism Wellbeing Project**  
**1st Floor, Suite A8, Grenfell House, Widnes Road, WA8 6AX**

- 3.10 The organisation supports autistic adults in the local community by providing inclusive services such as wellbeing workshops, free peer support groups, therapy, independence support and providing meaningful work to autistic adults. It is a non-profit organisation, and all their efforts are focused on enhancing the quality of life, independence, and inclusion of the people we support. The Autism Wellbeing Project is based in Widnes and provides free face to face activities for autistic adults in the local area, provides training for local organisations to ensure the wider community becomes more autism informed and provides employment opportunities for neurodivergent individuals.
- 3.11 The application for discretionary rate relief relates to the 1<sup>st</sup> Floor, Suite A8, Grenfell House, Widnes Road which the organisation uses as a group room to provide cooking classes, social meetings, training and additional group activities for autistic adults.
- 3.12 The annual cost to the Council of awarding 75% discretionary rate relief as a not-for-profit organisation is £1,497 as detailed in the Appendix.

**The Autism Wellbeing Project**  
**Suite B2, Grenfell House, Widnes Road, WA8 6AX**

- 3.13 The organisation supports autistic adults in the local community by providing inclusive services such as wellbeing workshops, free peer support groups, therapy, independence support and providing meaningful work to autistic adults. It is a non-profit organisation, and all their efforts are focused on enhancing the quality of life, independence, and inclusion of the people we support. The Autism Wellbeing Project is based in Widnes and provides free face to face activities for autistic adults in the local area, provides training for local organisations to ensure the wider community becomes more autism informed and provides employment opportunities for neurodivergent individuals.

- 3.14 The application for discretionary rate relief relates to Suite B2, Grenfell House, Widnes Road, which is used as an office and for providing therapy/mentoring support.
- 3.15 The annual cost to the Council of awarding 75% discretionary rate relief as a not-for-profit organisation is £2,657 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 appendices present 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.**

The Autism Wellbeing Project supports independence for autistic adults

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

There are no implications.

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

The Cathie Stankevitch Foundation provides furniture and household items to disadvantaged families and works to alleviate the impact that poverty has upon children and young people

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

The Cathie Stankevitch Foundation provides furniture and household items to disadvantaged families and delivers community projects to help the disadvantaged and socially excluded

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

There are no implications.

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

The Autism Wellbeing Project provides training for local organisations to ensure the wider community becomes more autism informed and provides employment opportunities for neurodivergent individuals. Cathie Stankevitch Foundation delivers community projects to help the disadvantaged and socially excluded

## **7.0 RISK ANALYSIS**

7.1 There are no 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 none.

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

10.1 There are none under the meaning of the Act.

APPENDIX I - 2025/26 CHARGES							
Ratepayer	Address	Annual Rates Liability 2025/26  £	Mandatory Rate Relief Awarded	Annual Cost of Mandatory Relief to HBC 2025/26  £	Discretionary Rate Relief Awarded	Annual Cost of 10% Disc. Rate Relief to HBC 2025/26  £	Annual Cost of Mandatory & Disc. Relief for 2025/26  £
Cathie Stankevitch Foundation	Unit 9, Foundry 10, Waterside Lane, Widnes, Cheshire, WA8 8GU	4,740.50	80%	3,792.40	10%	474.05	4,266.45
Ratepayer	Address	Rates Liability 2025/26  £	Mandatory Rate Relief Awarded	Cost of Mandatory Relief to HBC 2025/26  £	Discretionary Rate Relief Awarded	Cost of 90% Disc. Rate Relief to HBC 2025/26 £	Cost of Mandatory & Disc. Relief for 2025/26  £
The Autism Wellbeing Project	1st Flr, Suite A8, Grenfell House, Widnes Road, Widnes, WA8 6AX	1,996.00	N/A	N/A	75%	1,497.00	1,497.00
The Autism Wellbeing Project	Suite B2, Grenfell House, Widnes Road, Widnes, WA8 6AX	3,542.90	N/A	N/A	75%	2,657.18	2,657.18

**APPENDIX 2 - 2024/25 CHARGES**

<b>Ratepayer</b>	<b>Address</b>	<b>Rates Liability 01.07.24- 31.03.25</b>	<b>Mandatory Rate Relief Awarded</b>	<b>Annual Cost of Mandatory Relief to HBC 01.07.24- 31.03.25</b>	<b>Discretionary Rate Relief Awarded</b>	<b>Cost of 10% Disc. Rate Relief to HBC 01.07.24-31.03.25</b>	<b>Actual Cost of Mandatory &amp; Disc. Relief for 01.07.24-31.03.25</b>
		<b>£</b>		<b>£</b>		<b>£</b>	<b>£</b>
Cathie Stankevitch Foundation	Unit 9, Foundry 10, Waterside Lane, Widnes, Cheshire, WA8 8GU	3,028.57	80%	2,422.86	10%	302.86	2,725.72
<b>Ratepayer</b>	<b>Address</b>	<b>Rates Liability 14.03.25- 31.03.25</b>	<b>Mandatory Rate Relief Awarded</b>	<b>Cost of Mandatory Relief to HBC 14.03.25- 31.03.25</b>	<b>Discretionary Rate Relief Awarded</b>	<b>Cost of 75% Disc. Rate Relief to HBC 14.03.25-31.03.25</b>	<b>Cost of Mandatory &amp; Disc. Relief for 14.03.25-31.03.25</b>
		<b>£</b>		<b>£</b>		<b>£</b>	<b>£</b>
The Autism Wellbeing Project	1st Flr, Suite A8, Grenfell House, Widnes Road, Widnes, WA8 6AX	98.43	N/A	N/A	75%	73.82	73.82
The Autism Wellbeing Project	Suite B2, Grenfell House, Widnes Road, Widnes, WA8 6AX	174.72	N/A	N/A	75%	131.04	131.04