

REPORT TO: Executive Board

DATE: 11th December 2025

REPORTING OFFICER: Director of 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 10% discretionary rate relief from the National Council Of Young Men's Christian Associations (Incorporated) in respect of 12 Runcorn Shopping Centre, Runcorn, Cheshire, WA7 2BS with effect from 04 September 2025, be rejected;**
- (iii) The application for 10% discretionary rate relief from Widnes Gymnastics Academy in respect of Unit 10 Widnes Business Park , Foundry Lane with effect from 25 August 2025, be approved;**
- (iv) The application for 10% discretionary rate relief from Widnes Gymnastics Academy in respect of Unit 11 Widnes Business Park , Foundry Lane with effect from 25 August 2025, 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 Three applications for discretionary rate relief have been received as outlined below.
- 3.4 On 25 February 2025 the Board approved the renewal from 1 April 2026 of existing discretionary rate relief awards, for a period of three years in order to provide certainty for the organisations.
- 3.5 It was also agreed given the Council's financial challenges, to reduce the relief percentages awarded to 10% (charities), 10% (CASCs) and 75% (not-for-profits). It is proposed to apply the same reduced percentages for any new discretionary rate relief applications during 2025/26.
- 3.6 Historically, the Council has chosen to only support organisations who operate solely or mainly within the Borough with discretionary rate relief.

**National Council of Young Men's Christian Associations (inc)
12 Runcorn Shopping Centre, Runcorn, WA7 2BS**

- 3.7 The National Council of Young Men's Christian Associations (incorporated) is a registered charity whose charitable objects are stated as to advance the Christian faith, including by:
 - (i) promoting a Christian environment inspired and motivated by the life, example and teaching of Jesus Christ where people of faith and people of none work together for the transformation of communities;
 - (ii) enabling people of all ages and in particular young people to flourish through experiencing and responding to the love of god demonstrated by the life, example and teaching of Jesus Christ; to further the work of Young Men's Christian Associations (YMCAs) in all parts of the world;
 - (iii) to support, represent and develop the work of YMCAs in England and Wales helping them transform communities so that all young people truly belong, contribute and thrive.
 - (iv) By working with YMCAs that understand local issues, the YMCA movement in England and Wales meets the real needs of young people, supporting them in a way which is nationally significant but locally relevant; to provide and promote the provision in the interests of social welfare of facilities for recreation and other leisure time occupation for men and women with the object of improving their conditions of life; to provide and promote education for people of all ages and in particular young people with the object of developing their

physical, mental or spiritual capacities; to relieve and promote the relief of people of all ages and in particular young people who are in conditions of need, hardship or distress by reason of their social, physical, emotional, spiritual or economic circumstances; and to provide and promote the provision of residential accommodation including social housing for people of all ages and in particular young people who are in need, hardship or distress by reason of their social, physical, emotional, spiritual or economic circumstances.

- 3.8 The charity operates worldwide. Historically, the Council has chosen to only support organisations who operate solely or mainly within the Borough with discretionary rate relief.
- 3.9 The application for discretionary rate relief relates to 12 Runcorn Shopping Centre which the organisation opened as a charity shop selling donated items on 04 September 2025.
- 3.10 As a registered charity, the cost to the Council of 80% mandatory relief is £5,257.41 from 04 September 2025 to 31 March 2026. The annual cost of awarding a further 10% discretionary rate relief would be £657.18 for this period as detailed in the Appendix.

Widnes Gymnastics Academy
Unit 10 and Unit 11 Widnes Business Park , Foundry Lane,
Widnes, Cheshire, WA8 8UD

- 3.11 Widnes Gymnastics Academy is a registered charity. The organisation's main stated objects are: to provide facilities for recreation or other leisure time occupation and in particular facilities for participation in the sport of gymnastics in the interests of social welfare for young people living in the Halton and the surrounding area who have need of such facilities by reason of their youth or age with a view to improving conditions of life of such persons.
- 3.12 The premises are used as a club by the group and offers coaching and competitive opportunities in the sport in the UK and USA. The institute is affiliated to British Gymnastics, the appropriate governing body.
- 3.13 As a registered charity the organisation qualifies for 80% mandatory rate relief and has applied for additional discretionary rate relief from 25 August 2025.
- 3.14 In respect of Unit 10 the cost to the Council of 80% mandatory relief is £4,970.04 from 25 August 2025 to 31 March 2026. The cost to the Council of awarding a further 10% discretionary rate relief is £621.26 for the same period as detailed in the Appendix.

- 3.15 In respect of Unit 11 the cost to the Council of 80% mandatory relief is £3,772.44 from 25 August 2025 to 31 March 2026. The cost to the Council of awarding a further 10% discretionary rate relief is £471.55 for the same period 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 in each instance.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence.

The National Council of Young Men's Christian Associations (inc) promotes and provides facilities for recreation and other leisure time occupation for men and women with the object of improving their conditions of life. Widnes Gymnastics Academy provides gymnastics facilities in the interests of social welfare for young people living in the Halton. in the interests of social welfare for young people living in the Halton.

6.2 Building a Strong, Sustainable Local Economy

There are no implications.

6.3 Supporting Children, Young People and Families.

Widnes Gymnastics Academy provides gymnastics facilities in the interests of social welfare for young people living in the Halton and the surrounding area who have need of such facilities by reason of their youth or age with a view to improving conditions of life of such persons

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

There are no implications

6.5 Working Towards a Greener Future

There are no implications.

6.6 Valuing and Appreciating Halton and Our Community

There are no implications.

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 PART YEAR COST OF RELIEFS

Ratepayer	Address	Rates Liability 2025/26 Part-Year	Mandatory Rate Relief Awarded	Cost of Mandatory Relief to HBC in 2025/26	Amount of Discretionary Rate Relief If awarded	Cost of Disc. Rate Relief to HBC in 2025/26	Cost of Mandatory & Disc. Relief for 2025/26
		£	%	£	%	£	£
National Council Of Young Men's Christian Associations	12 Runcorn Shopping Centre, Runcorn	6,571.76	80%	5,257.41	10%	657.18	5,914.59
Widnes Gymnastics Academy	Unit 10 Widnes Business Park, Foundry Lane, Widnes	6,212.55	80%	4,970.04	10%	621.25	5,591.29
Widnes Gymnastics Academy	Unit 11 Widnes Business Park, Foundry Lane, Widnes,	4,715.55	80%	3,772.44	10%	471.55	4243.99