

REPORT TO: Executive Board

DATE: 12th February 2026

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 an application for discretionary non-domestic rate relief, under Section 47 of the Local Government Finance Act 1988.
- 2.0 **RECOMMENDED That the application for 75% discretionary rate relief from Power In Partnership Ltd in respect of Unit 10, Expressway Industrial Estate, Pimlico Road, Runcorn, be approved for the period 1 April 2023 to 23rd June 2025.**

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 An application for discretionary rate relief has 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-profit organisations).

Power In Partnership Ltd
Unit 10 , Expressway Industrial Estate, Pimlico Road, Runcorn,

3.6 Power In Partnership Ltd is a company limited by guarantee. Their aims and objectives stated within their memorandum and articles of association, include the following:

- The engagement and empowerment of the Community within local decisions, local commissioning and consultations in partnership with other partners;
- To increase, promote and deliver projects to achieve further skills and life chances;
- Providing opportunities to residents so they can achieve economic and personal health and wellbeing;
- To work with partners within local areas including public bodies to provide placement opportunities within the local labour market;
- To provide, improve and manage houses and premises providing drop in services, residential accommodation, training and information and advice for men and women of all ages upon terms appropriate to their means.

3.7 The application relates to Unit 10 , Expressway Industrial Estate, Pimlico Road, Runcorn, which Power In Partnership Ltd used for the period from 07 November 2022 to 23 June 2025. The premises were used to provide skills to NEET young people aged 16-18 and up to the age of 24 with a health need in the Halton area, using accessible and local premises to train in a broad range of skills. The premises were specifically used for training in car and motor bike mechanics.

3.8 However, the backdating of discretionary business rate reliefs under section 47 of the Local Government Finance Act 1988 is limited to 1st April 2023.

3.9 Power in Partnership Ltd continues to occupy other commercial premises in Halton, namely, 5 Alcock Street, Runcorn and 108 Royal Avenue, Widnes and at both of these sites they are receiving discretionary rate relief.

3.10 If 75% discretionary rate relief is granted at Unit 10 Expressway Industrial Estate for the period from 1 April 2023 to 23 June 2025, the cost to the Council would be £4,063.

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.

Power in Partnership used the premises for the purposes of providing skills to NEET young people aged 16-18 and up to the age of 24 with a health need in the Halton area using accessible and local premises to train in a broad range of skills. This site was used for training in car and motor bike mechanics.

6.2 Building a Strong, Sustainable Local Economy

Power In Partnership provides training and skills to NEET young people such as training in car and bike mechanics

6.3 Supporting Children, Young People and Families.

Power In Partnership provides training and skills to NEET young people

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

Power in Partnership Ltd provides community learning within socially disadvantaged wards across Halton.

6.5 Working Towards a Greener Future

According to their website, Power In Partnership is in partnership with Riverside college to set targets yearly for innovative ways to tackle sustainability issues together

6.6 Valuing and Appreciating Halton and Our Community

Power In Partnership want to get away from the stigmatizing 'NEET' label and treat the young people not as failures, but as valuable members of society with skills to offer.

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

Ratepayer	Address	Rates Liability 01.04.23- 23.06.25	Mandatory Rate Relief Awarded	Cost of Mandatory Relief to HBC	Amount of Discretionary Rate Relief If awarded	Cost of Disc. Rate Relief to HBC for period 01.04.23- 23.06.25	Cost of Mandatory & Disc. Relief for period 01.04.23-23.06.25 £
Power In Partnership Ltd	Unit 10 , Expressway Industrial Estate, Pimlico Road, Runcorn, Cheshire, WA7 4US	5,417.98	n/a	n/a	75%	4,063.49	4,063.49