

**REPORT TO:** Executive Board

**DATE:** 7 December 2023

**REPORTING OFFICER:** Operational Director - Finance

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

**PORTFOLIO:** Resources

**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 RECOMMENDATIONS: That;**

- (i) The request from Hazlehurst Craft Studios CIC for 90% discretionary rate relief in respect of premises at 71 High Street, Runcorn, with effect from 1<sup>st</sup> April 2023, be approved;**
- (ii) The request from Hazlehurst Craft Studios CIC for 90% discretionary rate relief in respect of premises at 1st Floor, 73 High Street, Runcorn, with effect 16<sup>th</sup> February 2024, 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 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.

**Hazlehurst Craft Studio CIC**  
**71 High Street, Runcorn, Cheshire, WA7 1AH**

- 3.5 Hazlehurst Craft Studio is a not-for-profit organisation. It is a community interest company (CIC) that is limited by guarantee without share capital.
- 3.6 The organisation acquired premises at 71 High Street, Runcorn from 1<sup>st</sup> April 2023 and as a not-for profit organisation they have requested 90% discretionary rate relief in respect of these premises.
- 3.7 The organisation is described as a creative hub situated in the heart of Runcorn that acts as a platform for Halton artists and recent graduates, and they endeavour to bring recognition to emerging artists and to serve as a stepping stone to their future success. The organisation collaborates with the Council, community groups and charitable organisations to make Halton a place for artistic expression, working together to show that the arts have the power to transform individuals and communities.
- 3.8 Their aim is to bridge the gap between artists and the public, transforming the studios into an inclusive venue where the local community engages with talented artists from the area.
- 3.9 The premises are used to provide an inclusive and inspiring space for individuals of all ages and skill levels to explore and develop their artistic abilities. In addition to offering resources and materials for various forms of artistic expression, it provides a hub for creative education and community building. Through workshops, classes and collaborative projects, the community can learn from each other and develop a deeper understanding and appreciation of the arts.
- 3.10 The premises also serve as a platform for local artists to showcase and sell their work, thus creating creative job opportunities and contributing to the local economy. Providing affordable studios is vital to support the development of culture within the community providing benefits such as improved mental health and well-being. Supporting these artists enables them to continue their work within Halton encouraging engagement with the culture sector across the community improving aspirations, skills and general wellbeing.
- 3.11 If 90% discretionary rate relief were to be awarded in respect of 71 High Street, Runcorn the full year cost to the Council would be £4,833.44 as shown in the Appendix.

**Hazlehurst Craft Studio CIC**  
**1st, Floor, 73 High Street, Runcorn, Cheshire, WA7 1AH**

- 3.12 Hazlehurst Craft Studio CIC is currently in receipt of small business rate relief in respect of premises at the 1<sup>st</sup> Floor, 73 High Street,

Runcorn. This relief will expire on 15<sup>th</sup> February 2024 due to them acquiring their second premises of 71 High Street from April 2023.

- 3.13 The organisation has therefore requested 90% discretionary rate relief in respect of 1<sup>st</sup> Floor, 73 High Street, Runcorn. If this were awarded the cost to the council for the period 16.02.24 to 31.03.24 would be £411.64 and thereafter the annual cost would be £3,348.05 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 discretionary rate relief.

#### **6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

##### **6.1 Children and Young People in Halton**

None.

##### **6.2 Employment, Learning and Skills in Halton**

Hazlehurst Craft Studios CIC state that they assist with the development of local artists.

##### **6.3 A Healthy Halton**

Hazlehurst Craft Studios CIC state that they support the development of culture within the community, providing benefits such as improved mental health and well-being.

##### **6.4 A Safer Halton**

None.

##### **6.5 Halton's Urban Renewal**

None.

#### **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 There are none.

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

<b>10.1</b>	<b>Document</b>	<b>Place of Inspection</b>	<b>Contact Officer</b>
	Discretionary Rate Relief Application Forms	DCBL Stadium, Lower House Lane, Widnes	Adel Tomkins Senior Rating Officer – Business Rates

**APPENDIX**

<b>Ratepayer</b>	<b>Address</b>	<b>Annual Rates Liability 2023/24</b> £	<b>Mandatory Rate Relief Awarded 2023/24</b> £	<b>Annual Cost of Mandatory Rate Relief to HBC 2023/24</b> £	<b>Disc. Rate Relief %</b>	<b>Annual Cost of Disc. Rate Relief to HBC 2023/24</b> £	<b>Actual Rates Liability 2023/24</b> £	<b>Actual Cost of Mandatory Relief to HBC 2023/24</b> £	<b>Actual Cost of Disc. Rate Relief to HBC 2023/24</b> £	<b>Actual Cost of Mandatory &amp; Disc. Relief 2023/24</b> £
Hazlehurst Craft Studios CIC	71 High Street, Runcorn	5,370.49	n/a	n/a	90%	4,833.44	5,370.49	n/a	4,833.44	4,833.44
Hazlehurst Craft Studios CIC	1st Floor 73 High Street, Runcorn	3,720.05	n/a	n/a	90%	3,348.05	457.38	n/a	411.64	411.64