

REPORT TO: Executive Board
DATE: 13 June 2024
REPORTING OFFICER: Director of Finance
SUBJECT: Discretionary Non-Domestic Rate Relief
PORTFOLIO: Corporate Services
WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

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

2.0 RECOMMENDED: That;

- (i) the application for 15% discretionary top-up relief from Change, Grow, Live for premises at 75 High Street, Runcorn, be rejected on the basis that they are a charity who operate nationally;**
- (ii) the application for 15% discretionary top-up relief from Care UK Charity for premises at 3-5 Runcorn Shopping Centre, Runcorn, be rejected on the basis that they are a charity who operate nationally;**
- (iii) the application for 15% discretionary top-up relief from Staffordshire Winter Sports Club Ltd for premises at Silver Blades Ice Rink, Earle Road, Widnes, be rejected on the basis that they are a charity who operate nationally;**
- (iv) the application for discretionary relief from Gateway Community Ltd for premises at Hallmark House, Constance Industrial Estate, Waterloo Road, Widnes, be approved at 90% with effect from 1st April 2023;**
- (v) the application for discretionary rate relief from English Table Tennis Association Ltd for premises at Units 17-18, Greenoaks Way, Widnes, Cheshire, be rejected on the basis that they are an organisation who operate nationally.**

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 Five 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 31st March 2025 in order to provide the organisations with some degree of certainty.
- 3.5 The Council's policy is that if discretionary top up relief is granted for registered charities, it is only provided at 15% with the organisation themselves meeting the remaining 5%.

Change, Grow, Live

Ground Floor, 75 High Street, Runcorn, WA7 1AH

- 3.6 As a registered charity, Change, Grow, Live currently receives 80% mandatory rate relief and have requested further top-up discretionary rate relief.
- 3.7 Change, Grow, Live have their headquarters in Brighton and according to the Charity Commission website they operate throughout England, Wales and Scotland. Historically the Board has chosen to only provide top-up relief for those organisations who operate solely or mainly within the Borough.
- 3.8 The main objective of the organisation is the prevention of substance misuse. They provide a range of services to support individuals, families and communities whose lives are adversely affected by crime, substance misuse, homelessness, anti-social behaviour, domestic violence, social deprivation and lack of opportunity. The organisation works with challenging service users with complex needs, including those with entrenched drug habits and offending behaviour.
- 3.9 Their premises at 75 High Street, Runcorn are used for clinical interventions, counselling, education and training, advice, meetings and admin support
- 3.10 If 15% discretionary top-up relief were awarded in respect of Ground Floor, 75 High Street, Runcorn with effect from 1st April 2023, the costs to the Council would be as shown in the appendix.

Care UK Charity

3-5 Runcorn Shopping Centre, Runcorn, Cheshire, WA7 2BS

- 3.11 As a registered charity, Care UK Charity currently receives 80% mandatory rate relief and has requested further top-up discretionary rate relief.
- 3.12 Care UK Charity has their registered office in Warrington and according to the Charity Commission website operates throughout England and Wales. Historically the Board has chosen to only provide top-up relief for those organisations who operate solely or mainly within the Borough.
- 3.13 The objectives of the organisation are to prevent and relieve poverty and hardship and to protect the vulnerable, in such parts of the world as the Trustees shall determine. This will be by providing grants, items and services to individuals in need and/or charities, or other organisations, working to prevent or relieve poverty.
- 3.14 They aim to collect items that are no longer wanted, such as clothes, furniture, household items etc and pass these on to people in need. Where items cannot be used in this way, they are sold in their shops in order to raise funds to purchase aid.
- 3.15 They are currently working to assist asylum seekers and refugees in the UK and have been working to support asylum seekers housed in the Daresbury Park Hotel since 2019. Their Homes Team supports individuals and families in need who are referred to them by Social Services or other organisations. Their Homes Team has been mainly working in the Warrington area, but are hoping to be able to expand their work to the Halton area once finances allow for this expansion.
- 3.16 The premises at 3-5 Runcorn Shopping Centre are used by Care UK Charity as a charity shop to raise funds to support their work and as a sorting centre to support donations of practical aid.
- 3.17 If 15% discretionary top-up relief were awarded in respect of their premises at 3-5 Runcorn Shopping Centre with effect from 17 November 2023, the costs to the Council would be as shown in the appendix.

Staffordshire Winter Sports Club

Silver Blades Ice Rink, Earle Road, Widnes, Cheshire, WA8 0TA

- 3.18 As a registered charity, Staffordshire Winter Sports Club receives 80% mandatory rate relief and has requested further top-up discretionary rate relief.
- 3.19 Staffordshire Winter Sports Club has their registered office in Lichfield and according to the Charity Commission website operates in Halton, Lancashire, Leeds, Staffordshire and Trafford. Historically the Board has chosen to only provide top-up relief for those organisations who operate solely or mainly within the Borough.

- 3.20 The main objective of the organisation is the preservation and protection of good health and the promotion of community participation in healthy recreation through sport and physical fitness. Activities includes programmes in the following areas; schools, disability, amateur sport, health, social inclusion, women and girls and volunteer programmes. Programmes, consist of three core activities - education, suitable physical activity and social inclusion.
- 3.21 The premises at Silver Blades Ice Rink, Earle Road, Widnes are used by Staffordshire Winter Sports Club Ltd for the provision of health and leisure activities, including education to the local community.
- 3.22 If 15% discretionary top-up relief were awarded in respect of the Silver Blades Ice Rink, Earle Road with effect from 1st April 2023, the costs to the Council would be as shown in the appendix.

Gateway Community Ltd
Ground Floor Hallmark House, Constance Industrial Estate, Waterloo Road, Widnes, WA8 0QR

- 3.23 Gateway Community Ltd is a not-for-profit private company limited by guarantee without share capital.
- 3.24 The organisation has been established within the local community, working with adults with learning difficulties and their parents/ carers. As a not-for-profit organisation they are applying for discretionary rate relief. Historically, when the Board has awarded discretionary rate relief to such organisations, it has been awarded at a rate of 90%.
- 3.25 The main objective of the organisation is to provide, training, education and life skills for adults with learning disabilities and difficulties, mental health issues and physical difficulties and also to provide an activity hub for children in the community aged 11-17.
- 3.26 Gateway Community Ltd is based in Widnes at their premises at Ground Floor, Hallmark House, which is used for the training of adults with learning disabilities and difficulties, and they only operate within the Borough.
- 3.27 If 90% discretionary relief were awarded in respect of the premises at Ground Floor, Hallmark House, Widnes with effect from 1st April 2023, the costs to the Council would be as shown in the appendix.

English Table Tennis Association Ltd, Ping Pong Parlour at Unit 17-18, Greenoaks Way, Widnes, Cheshire, WA8 6UB

- 3.28 The English Table Tennis Association Ltd is a private company limited by guarantee without share capital. The organisation is also known as Table Tennis England which is the National Governing Body for the sport in England. Whilst Table Tennis England (English Table Tennis Association Ltd as registered with Companies House) is a private company limited by guarantee, the organisation has advised that it delivers a large amount of

activity which has a not-for-profit objectives and what they deem as charitable objectives.

- 3.29 The organisation has a paid staff, but this is to run the organisation. Ping Pong Parlour is a national project provided by the English Table Tennis Association Ltd, which transforms vacant commercial property into free-to-use public ping pong playing venues. The activity delivered on the ground is reliant upon clubs and leagues who do it voluntarily. Part of the role of the organisation is to grow and develop the sport in deprived communities, grow participation to support inactivity rates, and it has a key EDI agenda. This is delivered through programmes and interventions that are either free to access or delivered on a break even or reinvestment model.
- 3.30 The premises at Unit 17-18 Greenoaks Way, Widnes was used as a Ping Pong Parlour for the period 24th July 2023 to 25th March 2024 providing free-to-access activity to the public. The organisation is applying for discretionary rate relief during this nine month period. Historically, when the Board has awarded discretionary rate relief to such organisations, it has been awarded at a rate of 90%. The Board has also chosen to only support organisations who operate solely or mainly within the Borough, whilst the English Table Tennis Association Ltd operates nationally.
- 3.31 If 90% discretionary relief were awarded in respect of Units 17-18, Greenoaks Way, Widnes, the costs to the Council would be 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 business rate relief in each of the instances.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Children and Young People in Halton

Gateway Community offers an activity hub for children aged 11-17
Staffordshire Winter Sports Club offers activities for schools

6.2 Employment, Learning and Skills in Halton

Gateway Community provides training, education and life skills for adults with learning difficulties

6.3 A Healthy Halton

Change, Grow, Live's main objective is substance misuse prevention.
English Table Tennis Association offered free to access table tennis

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 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 documents	DCBL Stadium, Lower House Lane, Widnes	Adel Tomkins Senior Rating Officer – Business Rates

APPENDIX

Ratepayer	Address	Annual Rates Liability 2023/24	Annual Rates Liability 2024/25	Mandatory Rate Relief Awarded	Annual Cost of Mandatory Rate Relief to HBC 2023/24	Annual Cost of Mandatory Relief to HBC 2024/25	Discretionary Rate Relief Awarded	Annual Cost of Disc. Rate Relief to HBC 2023/24	Annual Cost of Disc. Rate Relief to HBC 2024/25	Actual Cost of Mandatory & Disc. Relief for 2023/24 and 2024/25
		£	£		£	£		£	£	£
Change, Grow, Live	Ground & Part 1st Floor, 75 High Street, Runcorn	11,615.83	13,987.59	80%	9,292.66	11,190.07	15%	1,742.37	2,098.14	24,323.24
Care UK Charity	3-5 Runcorn Shopping Centre, Runcorn	3,947.72	10,354.25	80%	3,158.18	8,283.40	15%	592.16	1,553.14	13,586.88
Staffordshire Winter Sports Club	Silver Blades Ice Rink, Earle Road, Widnes	28,305.30	31,941.00	80%	22,644.24	25,552.80	15%	4,245.80	4,791.15	57,233.99
Gateway Community Ltd	Ground Floor Hallmark House, Constance Industrial Estate, Waterloo Road, Widnes	3,362.57	3,698.83	n/a	n/a	n/a	90%	3,026.31	3,328.95	6.355.26
English Table Tennis Association Ltd	Unit 17-18, Greenoaks Way, Widnes,	25,809.84	n/a	n/a	n/a	n/a	90%	23,228.86	n/a	23,228.86

