## SEFTON MBC FEES AND CHARGES 2025/2026

COMMUNITIES - SPORTS			•		
Service Details	VAT Rate	Current Charge 2024/25	2025/26 Charge	2025/26 Increase	
COMMERCIAL SALES		£	£	£	%
Commercial Notice Boards -					
A5 or under per week	S	free for	free for	n/a	free for
A4 or under per week	S	community	community	n/a	community
A3 or under per week	S	groups	groups	n/a	groups
A2 or under per week	S	no commercial	no commercial	n/a	no commercial
Display of leaflets per week	S	usage	usage	n/a	usage
Display space charge	s	negotiable + 27.5% commission	negotiable + 27.5% commission	n/a	
				n/a	
Commercial sales	S	35% commission	35% commission	n/a	
Items for sale	S	Price to be set by the Head of Communities		n/a	
	s	Standard Rated (20%)			
	5	Exempt			
	0	Outside the scope			
	N	Zero Rated			

(\*) CPI Inflation rate 0.00%

Appendix C

Goggles and costumes at Front of house for sale, set at RRP with supplier and can vary over the year

COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2024/25	2025/26 Charge	2025/26 Increase	
		£	£	£	%
SPORT & RECREATION SERVICES					
LEISURE CENTRE CHARGES					
Active Sefton Leisure Card - Annual Charge					
Active Choices - Adult (from age 17)	S	15.00	£15.00	0.00	0%
Active Choices - Child - up to and including age 16	S	7.50	£7.50	0.00	0%
Active Choices - Discount Card			£20.00		
Swimming Charges					
Adult	E*	6.70	£7.00	0.30	4%
Adult Active Choices	E*	5.60	£5.80	0.20	4%
Child - up to and including age 16	E*	4.30	£4.50	0.20	5%
Child Active Choices	E*	3.50	£3.60	0.10	3%
O.A.P	E*	4.30	£4.50	0.20	5%
O.A.P Active Choices	E*	3.50	£3.60	0.10	3%
Referral Swim	E*	3.50	£3.50	0.00	0%
Family swim for 4	E*	18.40	£19.00	0.60	3%
Family swim for 5	E*	19.50	£20.00	0.50	3%
Family swim for 4 (Choices)	E*	16.20	£17.00	0.80	5%
Family swim for 5 (Choices)	E*	17.30	£18.00	0.70	4%
Active Sefton (Adult) Swim Pass - monthly	E*	25.00	£26.00	1.00	4%
Active Sefton (Junior) (3-10 Years) Swim Pass - monthly	E*	15.00	£16.00	1.00	7%
Spectators (Adult)	S	0.50	£0.50	0.00	0%
Spectators (Child)	S	0.30	£0.30	0.00	0%
E* - Exemption only applies to Individuals and Not For Profit Groups or when					
the block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances					
	_				
		1			
	s	Standard Rated (20%)			
	E	Exempt			
	0	Outside the scope			
	N N	Zero Rated			
	N	Zero rated			

Slightly higher percntage due to rounding

Maintained as aimed at the inactive Sliughly lower percentage due to rounding

£1 increase - rounded therefore slightly higher %

Service Details				2025/26 Increase	
	VAT Rate	Current Charge 2024/25	2025/26 Charge	£	%
		I I	I.	E.	70
wimming Charges continued					
Private school swimming lesson- per student	Е	Price to be set by the Head of Communities			
Adult - swimming lesson - Per Lesson (30 Minutes)	E	6.50	£7.00	0.50	8%
lunior - swimming lesson - Per Lesson (30 Minutes)	E	6.00	£6.50	0.50	8%
Swimming Lesson Adult – Per Lesson (45 Minute)	E	8.00	£8.50	0.50	6%
Swimming Lesson Junior – Per Lesson (45 Minute)	E	6.40	£6.80	0.40	6%
Club letting whole pool - fees per hour - Monday to Sunday	E*	130.00	£135.00	5.00	4%
Gala fee (minimum hire 2 hours)	E*	300.00	£310.00	10.00	3%
Hire of whole pool area - private use per hour	E*	185.00	£190.00	5.00	3%
earner pool hire per hour	E*	130.00	£135.00	5.00	4%
Swimming lane hire (one lane) - per hour	E*	38.00	£39.00	1.00	3%
Swimming lane hire (two lanes) - per hour	E*	60.00	£62.00	2.00	3%
Sauna/Steam					
Adult - (incl free swim)	S	11.00	£11.50	0.50	5%
Adult - (incl free swim) (Choices)	S	9.00	£9.50	0.50	6%
Parties					
Pool Party – Large Pool	S	185.00	£190.00	5.00	3%
Pool Party – Flume Party (BLC)	S	185.00	£190.00	5.00	3%
Pool Party – Inflatable	S	250.00	£260.00	10.00	4%
Pool Party - Both Pool	S	280.00	£290.00	10.00	4%
Activity Parties / Sports Hall Parties Available	S	Enqure for details	Enquire for details	Enquire for details	
he block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances					
	s	Standard Rated (20%)			
				-	
	E	Exempt		-	
	0	Outside the scope		-	
	N	Zero Rated			

Full competition summary review and more demand than ability to provide

Slightly lower percentage due to rounding effect

Slightly lower percentage due to rounding effect Slightly lower percentage due to rounding effect

50p increae equates to a slightly higher percentage due to rounding 50p increae equates to a slightly higher percentage due to rounding

Slightly lower percentage due to rounding effect Slightly lower percentage due to rounding effect

Service Details	VAT Rate	Current Charge 2024/25	2025/26 Charge	2025/26 Increase	
		£	£	£	
Fitness Suite					
Gym, Group X & Swim					
Adult - Fitness Suite	E*	13.50	£13.50	0.00	0%
Adult - Fitness Suite (Active Choices)	E*	9.50	£9.50	0.00	0%
lunior - Fitness Suite	E*	7.70	£7.70	0.00	0%
Junior - Fitnness Suite (Active Choices)	E*	6.20	£6.20	0.00	0%
GP Referral - Fitness Suite	E*	3.50	£3.50	0.00	0%
GP Referral - Classes	E*	4.00	£4.00	0.00	0%
Group Fitness Classes	E*	8.50	£8.50	0.00	0%
Group Fitness Classes (Active Choices)	E*	6.80	£6.80	0.00	0%
inductions					
Adult	E*	20.00	£20.00	0.00	0%
Child	E*	10.00	£10.00	0.00	0%
GP Referral	E*	10.00	£10.00	0.00	0%
Annual Fitness Packages					
Active Fitness Single Committed - single payment - 1 month free	E*	363.00	363.00	0.00	0%
Active Fitness Single Committed - Monthly Direct Debit	E*	33.00	33.00	0.00	0%
Active Fitness Single Not Committed - Non Committed minimum 3 months period	E*	43.00	43.00	0.00	0%
Active Fitness Concession - single payment - 1 month free	E*	297.00	£308.00	11.00	4%
Active Fitness Concession - Monthly Direct Debit	E*	27.00	£28.00	1.00	4%
Active Fitness Concession - Student	E*	27.00	£28.00	1.00	4%
Active Fitness Concession - Workforce	E*	27.00	£28.00	1.00	4%
Active Fitness Concession - Referral	E*	27.00	£28.00	1.00	4%
Active Fitness- Junior+ (11-13 Years)	E*	18.00	18.00	0.00	0%
Activate Fitness - Youth (14-16 Years)	E*	20.00	20.00	0.00	0%
Active Fitness - Corporate/Buddy	E*	30.00	30.00	0.00	0%
Active Fitness 3 Month	E*	140.00	140.00	0.00	0%
Active Fitness 3 Month (Referral & Student Only)	E*	110.00	110.00	0.00	0%
E* - Exemption only applies to Individuals and Not For Profit Groups or when					
the block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances					
		-			

Very few fitness passes are sold as the membership option represents significantly better value

0% to ensure that it is still attractive to the inactive segment

Very few group exercise classes are sold as the membership option represents significantly better value

Very few inductions are sold as the membership option represents significantly better value

Due to external competition and the age of the equipment a price increase would result in negative growth Due to external competition and the age of the equipment a price increase would result in negative growth Due to external competition and the age of the equipment a price increase would result in negative growth A small £1 increase to generate additional revenue from the lowest price point only

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A small £1 increase to generate additional revenue from the lowest price point only Due to external competition and the age of the equipment a price increase would result in negative growth Due to external competition and the age of the equipment a price increase would result in negative growth Due to external competition and the age of the equipment a price increase would result in negative growth Due to external competition and the age of the equipment a price increase would result in negative growth Due to external competition and the age of the equipment a price increase would result in negative growth

COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2024/25	2025/26 Charge	2025/26 Increase	
		£	£	£	%
LEISURE CENTRE CHARGES continued					
Sports Hall					
Equipment Hire	S	3.50	£3.50	0.00	0%
Deposit	S	5.00	£5.00	0.00	0%
adminton Court/Table Tennis/Short Tennis/Trampolining/Pickleball					
se per hour					
dult	E*	14.00	£15.00	1.00	7%
dult - (Choices)	E*	10.00	£11.00	1.00	10%
dult - Daytime Session	E*	11.50	£12.50	1.00	9%
dult - Daytime Session (Choices)	E*	9.00	£10.00	1.00	11%
unior	E*	10.00	£11.00	1.00	10%
inior - (Choices)	E*	9.00	£10.00	1.00	11%
re of Hall					
arter Hall	E*	20.00	£21.00	1.00	5%
uarter Hall - Choices	E*	19.00	£20.00	1.00	5%
alf Hall	E*	32.50	£33.50	1.00	3%
alf Hall - Choices	E*	30.00	£31.00	1.00	3%
nole Hall	E*	45.00	£46.00	1.00	2%
nole Hall - Choices	E*	42.00	£43.00	1.00	2%
nior Whole Hall	E*	38.00	£39.00	1.00	3%
nior Whole Hall - Choices	E*	35.00	£36.00	1.00	3%
mmercial bodies	S			Enquire for details	•
ctivity parties/ Sport Hall Parties	S			Enquire for details	
					premium rates
etherton Activity Centre					
hole Hall Hire	E*	27.00	£28.00	1.00	4%
arties					
therton Activity Centre					
ouncy Castle					
uncy Castle Party (2 hours)	S	150.00	£155.00	5.00	3%
	s	Standard Rated (20%)			
	E	Exempt			
	0	Outside the scope			
	N	Zero Rated			

Kept at current rates as very little actual useage

Percentages vary as £1 increase has been applied Percentages vary as £1 increase has been applied

Percentages vary as £1 increase has been applied Percentages vary as £1 increase has been applied Percentages vary as £1 increase has been applied Percentages vary as £1 increase has been applied Percentages vary as £1 increase has been applied Percentages vary as £1 increase has been applied Percentages vary as £1 increase has been applied Percentages vary as £1 increase has been applied Percentages vary as £1 increase has been applied

Indoors only

COMMUNITIES - SPORTS						
Service Details	VAT Rate	Current Charge 2024/25	2025/26 Charge	2025/26 Increase		
		£	£	£	%	٦
EISURE CENTRE CHARGES continued						
ire of Activity Studio/Meeting Room						
ull studio	E*	45.00	£46.00	1.00	2%	
Netherton Activity Centre						
Full Studio	E	50.00	£55.00	5.00	10%	_
Half Studio	E	30.00	£35.00	5.00	17%	
Community Room	E	30.00	£35.00	5.00	17%	
itherland Sports Park						
Full Studio	E	60.00	£65.00	5.00	8%	
Half Studio	E	40.00	£45.00	5.00	13%	
akeside Meeting rooms						
Heron	E	30.00	£35.00	5.00	17%	
Cingfisher	E	30.00	£35.00	5.00	17%	
Heron and Kingfisher	E	50.00	£55.00	5.00	10%	
* - Exemption only applies to Individuals and Not For Profit Groups or when			Tea/Coffee - £2.20 per head			
he block booking exemption can be applied.						
Standard Rated VAT will be applied in all other instances						
						7

Outside the scope Zero Rated

(\*) CPI Inflation rate 3.00% 5.00%

Service Details  Specialised Individual Costings  Pitches  Litherland Sports Park  Synthetic Turf Pitch  kduit - whole pitch hire - per hour (Choices)  dduit - half pitch hire - per hour (Peak 6pm-9pm) (September-April)  dduit - half pitch hire - per hour (Peok 6pm-9pm) (September-April)	E* E* E* E*	120.00 110.00 80.00	£120.00 £110.00	2025/26 Increase £	%
Pitches  !therland Sports Park  Synthetic Turf Pitch  dult - whole pitch hire - per hour  dult - whole pitch hire - per hour (Choices)  dult - half pitch hire - per hour (Peak 6pm-9pm) (September-April)	E*	120.00 110.00 80.00	£120.00	-	%
htherland Sports Park  Synthetic Turf Pitch  dult - whole pitch hire - per hour  kdult - whole pitch hire - per hour (Choices)  dult - half pitch hire - per hour (Peak 6pm-9pm) (September-April)	E*	110.00 80.00		0.00	
htherland Sports Park  Synthetic Turf Pitch  dult - whole pitch hire - per hour  kdult - whole pitch hire - per hour (Choices)  dult - half pitch hire - per hour (Peak 6pm-9pm) (September-April)	E*	110.00 80.00		0.00	
Synthetic Turf Pitch Adult - whole pitch hire - per hour Adult - whole pitch hire - per hour (Choices) Adult - half pitch hire - per hour (Peak 6pm-9pm) (September-April)	E*	110.00 80.00		0.00	
Adult - whole pitch hire - per hour Adult - whole pitch hire - per hour (Choices) Adult - half pitch hire - per hour (Peak 6pm-9pm) (September-April)	E*	110.00 80.00		0.00	
Adult - whole pitch hire - per hour Adult - whole pitch hire - per hour (Choices) Adult - half pitch hire - per hour (Peak 6pm-9pm) (September-April)	E*	110.00 80.00		0.00	
Adult - whole pitch hire - per hour (Choices) Adult - half pitch hire - per hour (Peak 6pm-9pm) (September-April)	E*	110.00 80.00			
Adult - half pitch hire - per hour (Peak 6pm-9pm) (September-April)	E*	80.00	£110.00		0%
	E*			0.00	0%
dult - half pitch hire - per hour (Choices) (Peak 6pm-9pm) (September-April)			£80.00	0.00	0%
	E*	70.00	£70.00	0.00	0%
Adult - half pitch hire - per hour (Off Peak 9am-6pm) (September-April)		67.50	£67.50	0.00	0%
Adult - half pitch hire - per hour (Choices) (Off Peak 9am-6pm) (September-April)	E*	56.50	£56.50	0.00	0%
Adult - half pitch hire - per hour (Off Peak) (May-August)	E*	67.50	£67.50	0.00	0%
Adult - half pitch hire - per hour (Choices) (Off Peak) (May-August)	E*	56.50	£56.50	0.00	0%
Adult - 5-a-side pitch - per hour (Peak 6pm-9pm) (September-April)	E*	60.00	£60.00	0.00	0%
Adult - 5-a-side pitch - per hour (Choices) (Peak 6pm-9pm) (September-April)	E*	55.00	£55.00	0.00	0%
Adult - 5-a-side pitch - per hour (Off Peak 9am-6pm) (September-April)	E*	49.50	£49.50	0.00	0%
Adult - 5-a-side pitch - per hour (Choices) (Off Peak 9am-6pm) (September-April)	E*	30.00	£30.00	0.00	0%
Adult - 5-a-side pitch - per hour (Off Peak) (May-August)	E*	49.50	£49.50	0.00	0%
Adult - 5-a-side pitch - per hour (Choices) (Off Peak) (May-August)	E*	30.00	£30.00	0.00	0%
lunior - whole pitch hire - per hour	E*	80.00	£80.00	0.00	0%
unior - whole pitch hire - per hour (Choices)	E*	70.00	£70.00	0.00	0%
lunior - half pitch hire - per hour (Peak 6pm-9pm) (September-April)	E*	40.00	£40.00	0.00	0%
lunior - half pitch hire - per hour (Choices) (Peak 6pm-9pm) (September-April)	E*	35.00	£35.00	0.00	0%
lunior - half pitch hire - per hour (Off Peak 9am-6pm) (September-April)	E*	34.00	£34.00	0.00	0%
lunior - half pitch hire - per hour (Choices) (Off Peak 9am-6pm) (September-April)	E*	29.00	£29.00	0.00	0%
lunior - half pitch hire - per hour (Off Peak) (May-August)	E*	34.00	£34.00	0.00	0%
lunior - half pitch hire - per hour (Choices) (Off Peak) (May-August)	E*	29.00	£29.00	0.00	0%
lunior - 5-a-side pitch - per hour (Peak 6pm-9pm) (September-April)	E*	35.00	£35.00	0.00	0%
lunior - 5-a-side pitch - per hour (Choices) (Peak 6pm-9pm) (September-April)	E*	30.00	£30.00	0.00	0%
lunior - 5-a-side pitch - per hour (Off Peak 9am-6pm) (September-April)	E*	25.00	£25.00	0.00	0%
lunior - 5-a-side pitch - per hour (Choices) (Off Peak 9am-6pm) (September-April)	E*	23.50	£23.50	0.00	0%
lunior - 5-a-side pitch - per hour (Off Peak) (May-August)	E*	25.00	£25.00	0.00	0%
lunior - 5-a-side pitch - per hour (Choices) (May-August)	E*	23.50	£23.50	0.00	0%
Dunes_					
Synthetic Turf Pitch					
Adult Peak 6-10pm (September - April)	E*	44 00	£45.00	1.00	2%
lunior Peak 6-10pm (September - April)	E*	34.00	£45.00 £35.00	1.00	3%
Off Peak 9am -6pm (September - April)	E*	20.00	£35.00 £20.00	0.00	0%
Off Peak (May - August)	E*	20.00	£20.00	0.00	0%
ni i oak (may - nugusi)		20.00	1,20.00	0.00	0 70
e* - Exemption only applies to Individuals and Not For Profit Groups or when					
he block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances					
	s	Chandred Dated (200%)		1	
		Standard Rated (20%)			
	E	Exempt			
	O N	Outside the scope Zero Rated			

Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business

Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business

Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business

COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2024/25	2025/26 Charge	2025/26 Increase	
Specialised Individual Costings		£	£	£	%
oponanou marriada oodingo					
Pitches					
Netherton Activity Centre					
5 A 'Side					
Adult					
Peak - per hour (6.00pm - 10.00pm)	E*	60.00	£60.00	0.00	0%
Peak - per hour (6.00pm - 10.00pm) (Choices)	E*	55.00	£55.00	0.00	0%
Off Peak (9.00am - 6.00pm)	E*	48.00	£48.00	0.00	0%
Off Peak (9.00am - 6.00pm) (Choices)	E*	29.00	£29.00	0.00	0%
Off Peak (May - August)	E*	48.00	£48.00	0.00	0%
Off Peak (May - August) (Choices)	E*	29.00	£29.00	0.00	0%
<u>Junior</u>					
Peak - per hour (6.00pm - 10.00pm)	E*	30.00	£30.00	0.00	0%
Peak - per hour (6.00pm - 10.00pm) (Choices)	E*	26.00	£26.00	0.00	0%
Off Peak (9.00am - 6.00pm)	E*	24.00	£24.00	0.00	0%
Off Peak (9.00am - 6.00pm) (Choices)	E*	23.00	£23.00	0.00	0%
Off Peak (May - August)	E*	24.00	£24.00	0.00	0%
Off Peak (May - August) (Choices)	E*	23.00	£23.00	0.00	0%
7 - a - Side					
Adult					
Peak - per hour (6.00pm - 10.00pm)	E*	78.00	£78.00	0.00	0%
Peak - per hour (6.00pm - 10.00pm) (Choices)	E*	69.00 67.00	£69.00 £67.00	0.00	0% 0%
Off Peak (9.00am - 6.00pm) Off Peak (9.00am - 6.00pm) (Choices)	E*				0%
Off Peak (9.00am - 6.00pm) (Choices) Off Peak (May - August)	E*	56.00 67.00	£56.00 £67.00	0.00	0%
Off Peak (May - August) Off Peak (May - August) (Choices)	E,	56.00	£67.00 £56.00	0.00	0%
Oli Peak (May - August) (Choices)	E.	56.00	£30.00	0.00	U%
Junior					
Peak - per hour (6.00pm - 10.00pm)	E*	40.00	£40.00	0.00	0%
Peak - per hour (6.00pm - 10.00pm) (Choices)	E*	33.00	£33.00	0.00	0%
Off Peak (9.00am - 6.00pm)	E*	34.00	£34.00	0.00	0%
Off Peak (9.00am - 6.00pm) (Choices)	E*	28.00	£28.00	0.00	0%
Off Peak (May - August)	E*	34.00	£34.00	0.00	0%
Off Peak (May - August) (Choices)	E*	28.00	£28.00	0.00	0%
E* - Exemption only applies to Individuals and Not For Profit Groups or when					
the block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances			·		
	S	Standard Rated (20%)			
	E	Exempt			
	0	Outside the scope			
	N	Zero Rated			

Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business Prices maintained at current levels due to the competition in the market place and potential for an increase to reduce business

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COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2024/25	2025/26 Charge	2025/26 Increase	
		£	£	£	%
SPLASHWORLD - per 1.5 hr session					
Off season - session is 2 hours					
Adults (over 16's)	E*	16.20	£16.20	0.00	0%
Juniors (6 years to 15 years)	E*	13.00	£13.00	0.00	0%
Juniors (3 years to 5 years) restrictions on some rides	E*	11.50	£11.50	0.00	0%
Toddlers (under 3 years)	E*	5.50	£5.50	0.00	0%
Spectators	S	7.00	£7.00	0.00	0%
Locker hire (£1.00 refundable)	S	2.00	£2.00	0.00	0%
Gold Pass - Full day ticket - no time restrictions					
Adults (over 16's)	E*	23.00	£23.00	0.00	0%
Juniors (6 years to 15 years)	E*	18.50	£18.50	0.00	0%
Juniors (3 years to 5 years) restrictions on some rides	E*	17.00	£17.00	0.00	0%
Toddlers (under 3 years)	E*	5.50	£5.50	0.00	0%
E* - Exemption only applies to Individuals and Not For Profit Groups or when					
the block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances					
	1				
		Ot			
	S	Standard Rated (20%)			
	E	Exempt Outside the second			
	0	Outside the scope Zero Rated			
Ĺ	N	Zero Kated			

Southport recovery and Gladstones functionality. Review impact and consider reimplement family 5 discount

Prices held at current levels for 3 reasons

- 1. The southort incident has caused a signifiacnt downturn in business in 2024
  2. The new lesiure managemenr system is limiting in that it cannot currently accommodate the family discount option
  3. Other competitors (Blackpool Sandcastle) charge individually and do not offer multiple discounts

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COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2024/25	2025/26 Charge	2025/26 Increase	
		£	£	£	%
CROSBY LAKESIDE ADVENTURE CENTRE					
akeside Watersports (lake and water activities)	E*		Enquire	for Details	
Group session: (10 users with a recognised leader)					
Standard Bookings					
oung People - up to 2 hours	E*	175.00	£180.00	5.00	3%
/oung People- 1/2 Day	E*	260.00	£265.00	5.00	2%
oung People - Full Day	E*	370.00	£375.00	5.00	1%
Adults - up to 2 hours	E*	200.00	£205.00	5.00	3%
Adults - up to 3 hours	E*	285.00	£290.00	5.00	2%
	S	Standard Rated (20%)			
	E	Exempt			
	0	Outside the scope			
	N	Zero Rated			
*) CPI Inflation rate	3.00%	5.00%			

£5 increase in cost - differences in percentages £5 increase in cost - differences in percentages

Service Details	VAT Rate	Current Charge 2024/25	2025/26 Charge	2025/26 Increase	
		f	£	f	
ROSBY LAKESIDE ADVENTURE CENTRE continued					
acility Memberships					
ake Membership - Lake Launch (Annual) (Adult)	S	148.50	£159.50	11.00	7%
ake Membership - Lake Launch (Monthly) (Adult)	S	13.50	£14.50	1.00	7%
ake Membership - Lake Launch + Boatyard Storage Full Berth (Annual) (Adult)	S	280.50	£291.50	11.00	4%
ake Membership - Lake Launch + Boatyard Storage Full Berth (Monthly) (Adult)	S	25.50	£26.50	1.00	4%
ake Membership - Lake Launch + Boatyard Storage Pull Berth (Monthly) (Adult)	S	214.50	£225.50	11.00	5%
ake Membership - Lake Launch + Boatyard Storage Racked Berth (Mindal) (Adult)	S	19.50	£20.50	1.00	5%
ake Membership - Lake Launch (Annual) (Junior)	S	88.00	£99.00	11.00	13%
ake Membership - Lake Launch (Monthly) (Junior)	S	8.00	£9.00	1.00	13%
ake Membership - Lake Launch + Boatyard Storage Full Berth (Annual) (Junior)	S	220.00	£231.00	11.00	5%
ake Membership - Lake Launch + Boatyard Storage Full Berth (Annual) (Junior)	S	20.00	£231.00	1.00	5%
ake Membership - Lake Launch + Boatyard Storage Full Berth (Monthly) (Junior) ake Membership - Lake Launch + Boatyard Storage Racked Berth (Annual) (Junior)	S			11.00	7%
ake Membership - Lake Launch + Boatyard Storage Racked Berth (Annual) (Junior) ake Membership - Lake Launch + Boatyard Storage Racked Berth (Monthly) (Junior)	S	154.00 14.00	£165.00 £15.00	11.00	7%
ake Membership - Lake Launch + boaiyard Storage Racked Berth (Monthly) (Junior)	8	14.00	£ 15.00	1.00	7%
torage					
mall Container	S	445.00	£460.00	15.00	3%
arge Container	S	976.00	£1.000.00	24.00	2%
arge Container		9/0.00	£1,000.00	24.00	∠%
aily 'Pay & Play' Usage					
pen Water Swim (Non Member)	E	8.00	£8.00	0.00	0%
it on top - Double per hour	E	17.50	£18.00	0.50	3%
it on top - Single per hour	E	13.00	£13.50	0.50	4%
pen Canoes - Double per hour	E	17.50	£18.00	0.50	3%
Open Canoes - Single per hour	E	13.00	£13.50	0.50	4%
afted - Canoes (MAX 6 people) per hour	E	22.00	£22.50	0.50	2%
atakau MAX 6PPL - per hour	E	22.00	£22.50	0.50	2%
tand up Paddle Boarding - per hour	E	13.00	£14.00	1.00	8%
land up Paddle Boarding - per nour lowing Boat - MAX 5PPL	F	22.00	£14.00 £22.50	0.50	2%
lini Ports - 2 adults 2 children	Peddleold BoatE	16.50	£22.50 £17.00	0.50	3%
ant XL Sub max 6PPL with wetsuit - per hour	E Feddleoid BoatE	87.00	£17.00	3.00	3%
Sant XL Sub max 6PPL with weisuit - per nour Vetsuit hire	E	6.00	£90.00 £6.50	0.50	8%
vetsuit nire		6.00	£0.5U	0.50	070
ctivity Courses*	E	Enqure for details	Enqure for details	Enqure for details	
ailing Courses	E	200.00	£210.00	10.00	5%
Vindsurfing Courses	E	200.00	£210.00	10.00	5%
vindsuning Courses  lowerboat Courses	E	230.00	£210.00	10.00	4%
addling Courses	E	92.00	£240.00 £100.00	8.00	9%
adding Courses addleboard	E	92.00	£100.00	8.00	9%
addieboard dventure Days*	E	92.00 55.00	£60.00	5.00	9%
uventure Days	-	55.00	2.00.00	5.00	9%
Prices to be set by Head of Communities					
nices to be set by risau of communities	1	1			
	s	Standard Rated (20%)		}	
	S E	Exempt		-	
	0			-	
	N N	Outside the scope Zero Rated		-	
	N	Zero rated			
ODI Inflation and	2.000/	5.00%		-	00/
) CPI Inflation rate	3.00%	5.00%		_	0%

Commercicial increase to cover increased costs commercicial increase to cover increased costs

Proces rounded, therefore different percentages Proces rounded, therefore different percentages

Commercicial increase to cover increased costs Commercicial increase to cover increased costs

Commercicial increase to cover increased costs Commercicial increase to cover increased costs Commercicial increase to cover increased costs

COMMUNITIES - SPORTS					
Service Details	VAT Rate	Current Charge 2024/25	2025/26 Charge	2025/26 Increase	
		£	£	£	
NETHERTON ACTIVITY CENTRE					
Jakes Sensory Centre - Drop in/Family Sessions					
90 minute Session					
Sensory Room					
Under 5 years of age	S	6.50	£6.50	0.00	0%
Over 5 years of age	S	7.50	£7.50	0.00	0%
Carer	S	0.00	£0.00	0.00	0%
Additional Carer	S	3.50	£3.50	0.00	0%
Soft Room					
Under 5 years of age	S	6.50	£6.50	0.00	0%
Over 5 years of age	S	7.50	£7.50	0.00	0%
Carer	S	0.00	£0.00	0.00	0%
Additional Carer	S	3.50	£3.50	0.00	0%
Groups - Maximum 16 people including Carers					
90 minute Session					
Sefton Residents					
Sensory Room	S	60.00	£60.00	0.00	0%
Soft Play	S	60.00	£60.00	0.00	0%
Both Rooms	S	100.00	£100.00	0.00	0%
Party (2 hours)	S	150.00	£150.00	0.00	0%
	S	Standard Rated (20%)			
	E	Exempt			
	0	Outside the scope			
	N	Zero Rated			

Prices held at current levels in order to grow particiapation in some of the more vulnerable markets Prices held at current levels in order to grow particiapation in some of the more vulnerable markets Prices held at current levels in order to grow particiapation in some of the more vulnerable markets Prices held at current levels in order to grow particiapation in some of the more vulnerable markets

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Service Details	VAT Rate	Current Charge 2024/25	2025/26 Charge	2025/26 Increase	
		£	£	£	%
Litherland Sports Park					
Athletics					
Annual Permit - adult	E*	121.00	£121.00	0.00	0%
Annual Permit - adult (Choices)	E*	95.00	£95.00	0.00	0%
Annual Permit - child	E*	104.50	£104.50	0.00	0%
Annual Permit - child (Choices)	E*	65.00	£65.00	0.00	0%
Annual Permit (SWAC) (Tuesday's & Thursday's ONLY)	E*	99.00	£99.00	0.00	0%
Full Day Permit - adult	E*	8.50	£8.50	0.00	0%
Full Day Permit - adult (Choices)	E*	6.50	£6.50	0.00	0%
Full Day Permit - child	E*	60.00	£60.00	0.00	0%
Full Day Permit - child (Choices)	E*	4.50	£4.50	0.00	0%
Athletics Track Hire	E*	Prices to be set by Head of Communit			nities
E* - Exemption only applies to Individuals and Not For Profit Groups or when					
the block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances					
	S	Standard Rated (20%)			
	E	Exempt			
	0	Outside the scope			
	N	Zero Rated			

Prices held at current levels due to age and condition of the track and to help grow participation Prices held at current levels due to age and condition of the track and to help grow participation Prices held at current levels due to age and condition of the track and to help grow participation Prices held at current levels due to age and condition of the track and to help grow participation Prices held at current levels due to age and condition of the track and to help grow participation Prices held at current levels due to age and condition of the track and to help grow participation Prices held at current levels due to age and condition of the track and to help grow participation Prices held at current levels due to age and condition of the track and to help grow participation Prices held at current levels due to age and condition of the track and to help grow participation Prices held at current levels due to age and condition of the track and to help grow participation Prices held at current levels due to age and condition of the track and to help grow participation Prices held at current levels due to age and condition of the track and to help grow participation Prices held at current levels due to age and condition of the track and to help grow participation Prices held at current levels due to age and condition of the track and to help grow participation and the prices held at current levels due to age and condition of the track and to help grow participation and the prices held at the prices held a

	£	£				
		r.	£	%		
0						
	1		n/a			
S						
E*	65.00	£65.00	0.00	0%		
E*	55.00	£55.00	0.00	0%		
E*	45.00	£45.00	0.00	0%		
E*	40.00	£40.00	0.00	0%		
E*	7.20	£7.50	0.30	4%		
E*	6.70	£7.00	0.30	4%		
E*	6.20	£6.50	0.30	5%		
E*	5.70	£6.00	0.30	5%		
E*	Prices to be set by Head of Communities			n/a		
S	Standard Rated (20%)					
E	Exempt					
0	Outside the scope					
N	Zero Rated					
	E* S S E E S S E E	E* 65.00  E* 65.00  E* 55.00  E* 45.00  E* 40.00  E* 7.20  E* 6.70  E* 6.20  E* 5.70  E* S Standard Rated (20%)  E Exempt  O Outside the scope  N Zero Rated	E* Price to be set by the S Price to be set by	E* Price to be set by the Head of Communities  E* 65.00 £65.00 .0.00  E* 65.00 £65.00 .0.00  E* 45.00 £45.00 .0.00  E* 45.00 £45.00 .0.00  E* 45.00 £45.00 .0.00  E* 7.20 £7.50 .0.30  E* 6.70 £7.00 .0.30  E* 6.20 £6.50 .0.30  E* 6.20 £6.50 .0.30  E* 7.20 £7.00 .0.30  E* 8.70 £7.00 .	E*   Price to be set by the Head of Communities   S	

Prices held at current level in order to grow particiation Prices held at current level in order to grow particiation Prices held at current level in order to grow particiation Prices held at current level in order to grow particiation

Service Details	VAT Rate	Current Charge 2024/25	2025/26 Charge	2025/26 Increase	
		£	£	£	
Be Active					
5 days	E*	52.00	£54.00	2.00	4%
5 days (Choices)	E*	45.00	£47.00	2.00	4%
4 days	E*	45.00	£47.00	2.00	4%
4 days (Choices)	E*	40.00	£41.00	1.00	3%
3 days	E*	38.00	£39.00	1.00	3%
3 days (Choices)	E*	32.00	£33.00	1.00	3%
2 days	E*	29.00	£30.00	1.00	3%
2 days (Choices)	E*	23.00	£24.00	1.00	4%
1 day	E*	16.00	£17.00	1.00	6%
1 day (Choices)	E*	13.00	£14.00	1.00	8%
Dance Camp	E*	16.50	£17.00	0.50	3%
Swimming Crash Course	E*	25.00	£26.00	1.00	4%
2 hours (Come & Try Sessions)	E*	6.00	£6.00	0.00	0%
2 hours (Come & Try Sessions) (Choices)	E*	5.00	£5.00	0.00	0%
inflatable Pool Party	E*	6.00	£6.00	0.00	0%
Swim & Splash (Turn up on the day)	E*	2.70	£2.80	0.10	4%
Swim & Splash (Turn up on the day) (Choices)	E*	2.00	£2.00	0.00	0%
Ditch the Stabilisers	E*	14.00	£15.00	1.00	7%
Couch to 5k	E*	12.50	£13.00	0.50	4%
Tots Gymnastics, Baby Ballet	E*	5.00	£5.20	0.20	4%
E* - Exemption only applies to Individuals and Not For Profit Groups or when					
the block booking exemption can be applied.					
Standard Rated VAT will be applied in all other instances					
ounded that the bo applied in an other metallices	S	Standard Rated (20%)			
	F	Exempt			
	0	Outside the scope			
	N	Zero Rated			
(*) CPI Inflation rate	3.00%	5.00%			

Market forces re swimming lessons