



AGENDA

Council Workshop Fees and Charges Review

Thursday, 4 September 2025

I hereby give notice that a Council Workshop will be held on:

Date: Thursday, 4 September 2025

Time: 10:00 AM

**Location: Tauranga City Council Chambers
L1 90 Devonport Road
Tauranga**

Please note that this meeting will be livestreamed and the recording will be publicly available on Tauranga City Council's website: www.tauranga.govt.nz.

**Marty Grenfell
Chief Executive**

Order of Business

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 1.1 Fees and Charges Review 4

1 BUSINESS

1.1 Fees and Charges Review

File Number: A18613134

Author: Holly Allison, Corporate Planner

Authoriser: Kathryn Sharplin, Head of Finance

Presenter: Alison Law, Head of Spaces and Places

Workshop information

Purpose of workshop

1. The purpose of this workshop is to provide Council with information related to the fees and charges within Parks and Recreation, Cemeteries and Boat Ramp Parking to inform any proposed changes to the Fees and Charges Schedule for the 2026/27 financial year.

Background information

2. As part of the Annual Plan 2025/26 process, Council consulted with the community and resolved to undertake a comprehensive review of user fees and charges for the 2026/27 financial year.
3. Staff have worked with activity managers across the organisation to identify potential changes and opportunities. Using insights from these discussions, alongside financial data, staff have prioritised the areas with the greatest financial impact and cost recovery potential. These include Parks and Recreation, Use of Council Land, Cemeteries and Crematorium, Libraries, Baycourt, Animal Services, Alcohol Licensing, Trade Waste, and Building Services.
4. Following the direction provided by the Council at the 21 August workshop, staff have commenced a comprehensive review of the identified activities above.
5. This first of three workshops focuses on activities within the Spaces and Places group, specifically Parks and Recreation (with an emphasis on sports fields), cemetery parks and crematorium, and boat ramp parking.

Next steps

6. Two further workshops are scheduled for 9 October and 30 October. These will cover Libraries, Baycourt, Animal Services, Alcohol Licensing, Trade Waste, Building Services, Parks and Recreation, and Use of Council Land.
7. Following these workshops, and based on the guidance provided by Council, staff will prepare a draft Fees and Charges Schedule for the 2026/27 financial year. This will be presented to Council in early 2026.

Attachments

1. **Council Workshop PowerPoint - 4 September 2025 - A18759723**  
2. **Fees and Charges - Cemeteries and Sports fields - A18759750**  



Fees and Charges Review 2026/27

Council Workshop | 4 September 2025



Agenda

- Sports Fields
- Cemeteries
- Boat ramps



Sports fields

Booking fees introduced for organised sport through LTP 2024

- Significant feedback from sports clubs on level of proposed fees. Concerns around affordability, participation and club sustainability.
- Undertaking to work with clubs during future review of fees and charges.
- Adopted fees are a seasonal charge for senior training only.

*E.g. a club books 2 fields for 3 hours, 3 days a week = \$4,050 +GST (seasonal charge).
If broken down to an hourly rate over the 20 week season = 360 hours at \$11.25/hr.*

- Various charging structures across NZ cities. TCC fees are broadly similar.
- Fees implemented from Winter 2025 –first season of fees is just ending.
- **Active Reserves function as sports fields for 8% of the year (based on 50,000 booked hours) –** outside of sport they provide open space for the community as a whole.

Operating budget

- Projected annual revenue \$115,000
 - Actual revenue to date is \$36,500 - Clubs have consolidated field bookings to reduce cost.
- Operating budget averages \$2.9m per annum (R&M, non-capex upgrades, utilities).
- Cost recovery projection is 3.9% of opex (based on the \$2.9m per annum and projected revenue).

	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Revenue	-	-	-	115,088
R&M	1,811,235	2,031,668	2,069,863	2,329,503
Operational project expense	142,038	525,769	579,345	330,000
Utilities and Occupancy Expe	300,963	225,847	329,219	256,777
Total Expenses	2,254,237	2,783,284	2,978,427	2,916,280
Rates impact	2,254,237	2,783,284	2,978,427	2,801,193
Recovery %	0%	0%	0%	3.9%

Sports fields

Initial comparison with indoor sports

- Average fee is circa \$40/hour, operating cost recovery is circa 54%
 - Facility costs are higher
 - Courts do not provide the broader community free access and benefit that active reserves do
- Currently 63,000 hours of fields booked (training and games), but we only capture about 13,000 hours for revenue (senior sport), mainly because of no junior fee and no match fee.
 - Assumption this could drop to ~50,000 if charging for all use and bookings are consolidated.

Options could be:

- Charge junior training (as well as senior)
 - Charge for matches as well as training (could be administration heavy for Regional Sports Organisations and clubs)
 - and/or set a flat fee per hour for all bookings (recommended)
- Plus, ability to charge for additional line marking outside of the standard agreement (new fee)

For example, charging a \$5.80/hour flat fee could hypothetically generate up to \$290,000* per annum 10% of opex.

*based on assumptions (ie 50,000 booked hours) – further detailed work required.



Sports fields

Fees and Charges Schedule

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Option	Charge	Projected Revenue	% of opex	Comments
Current - Senior training only, seasonal charge \$11.25/hr	11.25/hr (senior training)	\$117,000	3.9%	Sub-optimal, doesn't capture use base well. Affordable to clubs adjusting to new fees.
Achieve 10% of opex using a flat fee – all users (training and matches)	\$5.80/hr	\$290,000	10%	Shared across all users (clubs have indicated preference is to charge across juniors and seniors) Potentially more complex to administer by clubs and Regional Sports Organisations (RSO's) . 50,000 hours
Achieve 20% of opex using a flat fee – all users (training and matches)	\$11.60/hr	\$580,000	20%	More equitable across user base and across non-sportsfield codes. Potentially more complex to administer by clubs and RSO's Will stretch affordability and participation 50,000 hours

*These options are indicative and include training and matches (note training is per hour, matches are per match)

Other options could include differential rates for juniors and seniors and differential rates for matches – and/or just training.

Potential Impact on clubs

Example: Junior, senior, training and matches

Sport	Current season charge (senior)	\$5.80 / hour (10%)	\$11.60 / hour (20%)
Football	\$4,050	\$12,626	\$25,253
Rugby	\$1,800	\$5,707	\$11,414
Cricket	\$1,800	\$4,663	\$9,326

Sport	Current season charge (senior)	\$5.80 / hour (10%)	\$11.60 / hour (20%)
Football	\$4,050	\$10,904	\$21,808
Rugby	\$1,800	\$5,568	\$11,136
Cricket	\$1,800	\$4,408	\$8,816

Next steps

- Discussion with key user groups prior to 30 October workshop – guidance from Council on approach:
 - % of revenue/cost recovery
 - Training
 - Training and matches
 - Flat fee
- Work with Bay Venues to bring back comparisons across different sports codes.

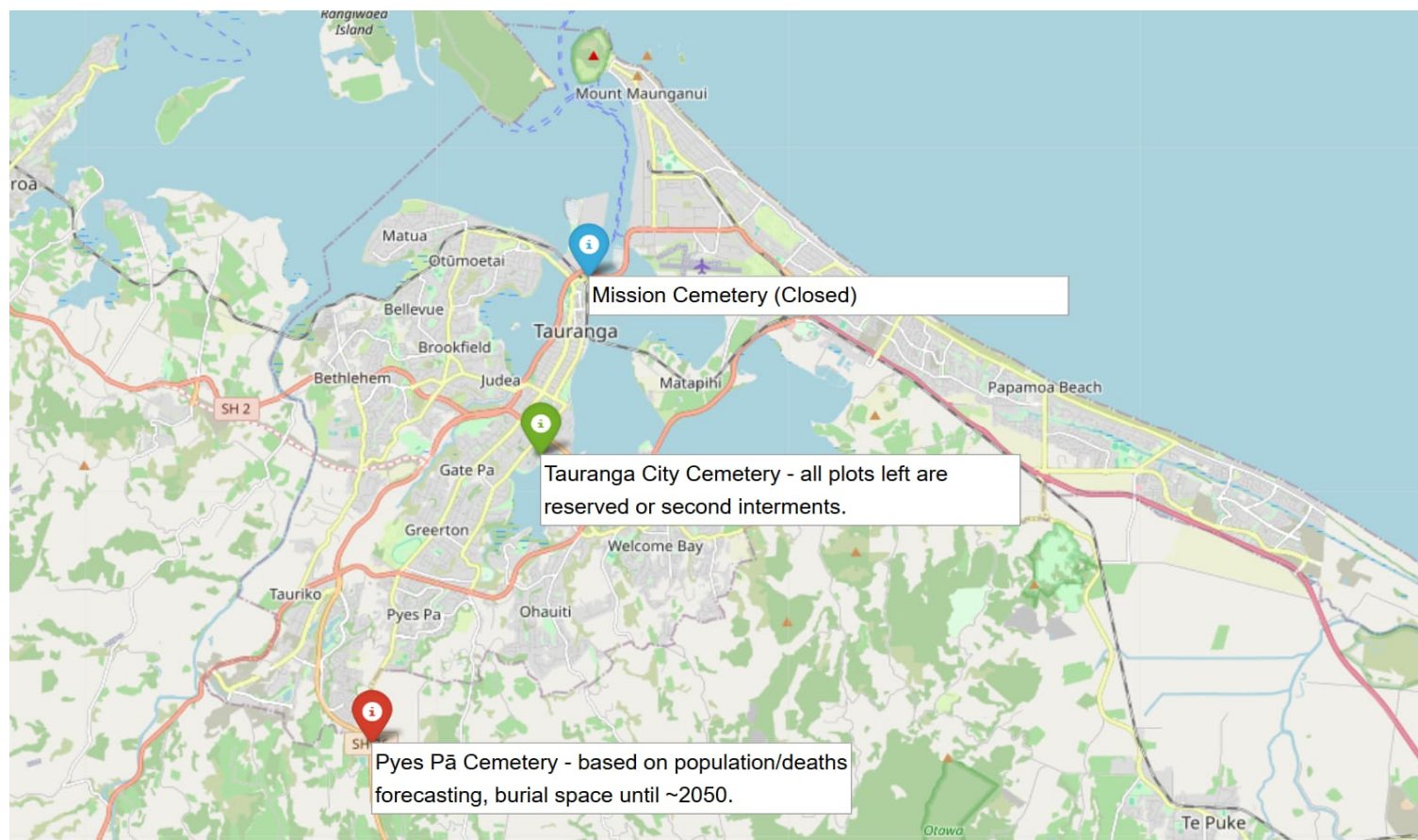
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Cemetery Parks and Crematorium



Cemetery Parks and Crematorium

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Cemetery Parks and Crematorium

Fit for purpose cemetery that welcomes, connects, and honours the past, current and future residents of Tauranga.

- Burials and Cremations Act 1964 – Councils are required to provide a cemetery
- **Current financial model: 100% user fees and charges funded (R&F Policy 70-100% band with no general or targeted rates funding)**
- User fees are affected by demand for services, maintenance and operations of land, and assets, capex and financing debt
- 1300-1400 cremations annually, predicted to increase to 2100-2700 by ~2048
- 140-170 burials annually, predicted to increase to 270-380 by ~2048 (34% second interments)
- WBOP doesn't have a cremator
- Changing market (nationally) – increasing cremations
- Civil emergencies
- Users: past, current and future residents / visitors / dog walkers
- Cemeteries become future parks/green spaces for communities

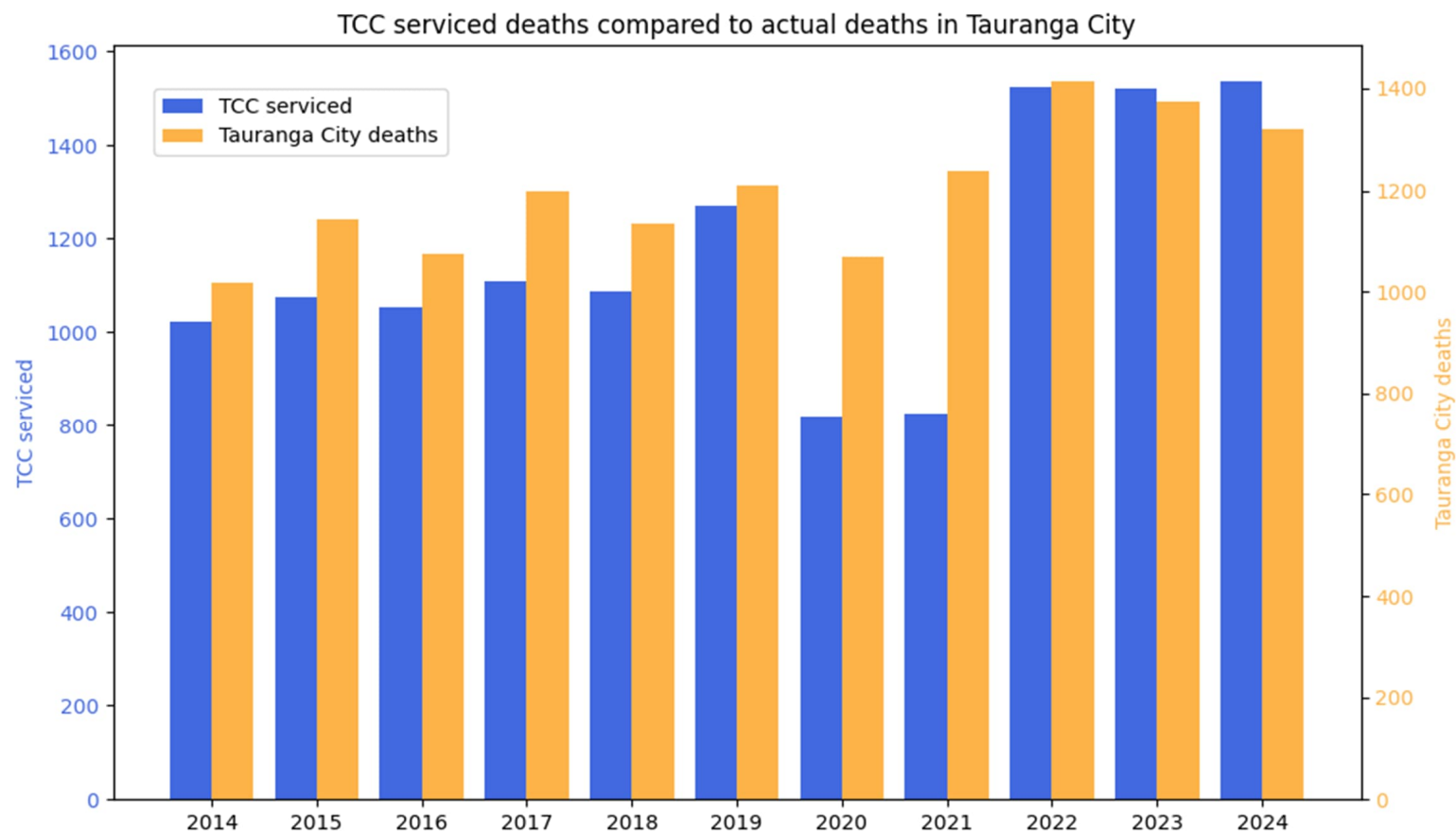
Key Points

- The current Revenue and Finance Policy limits rates funding; therefore, forcing user fees to increase each year
- It is difficult to keep increasing user fees and charges
- User fee increases based on capital improvements, debt servicing, operations and maintenance
- A bare minimum capital programme could reduce the operating deficit – but it doesn't solve the problem.

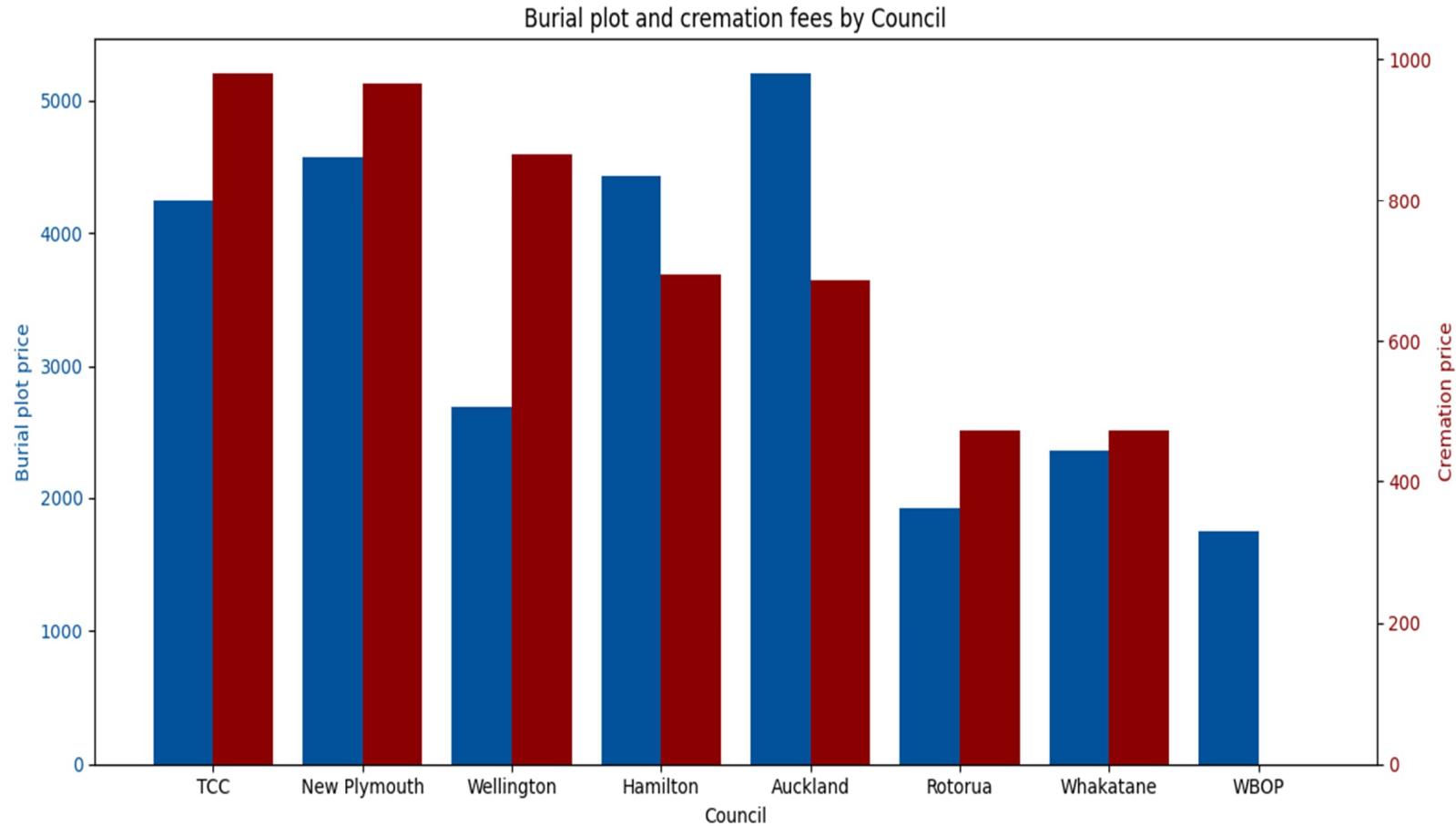


Demand for services

Demand is affected by:	Considerations:
Deaths	19.3% vs 16.5% over 65yrs (7% vs 0.3% death rate)
Population growth	> 200k by 2048
Price	Cremations in 2020 - \$667, now \$979 (47%) Burial plot in 2020 - \$2390, now \$4256 (73%)
Private providers of cremations	Competition
Funeral directors	Account for 99.6% of cremations



- The big drop in TCC burials/cremations was due to a price increase and a private provider entering the market.
- A private provider in Tauranga will re-enter the market soon, consequently there may be less cremation revenue in future.



Council average across New Zealand range; 45% rates contribution



The importance of cremations

Year	Total Operating revenue	Cremation revenue (% of total revenue)
2021	\$795,406	43%
2022	\$1,104,685	54%
2023	\$1,598,536	67%
2024	\$1,614,306	63%
2025	\$1,704,057	67%

- Cremations are the largest source of revenue - a reduction in this revenue would create a significant problem
- Significantly reduce land requirements
- More cost effective for families
- There have been stepwise increases to cover expenditure costs, and there are planned increases annually in user fees and charges (inflation), however they are significantly out of step with the market

Financial overview

	FY23	FY24	FY25	FY26 Budget
Total revenue	1,598,535	1,614,306	1,704,057	2,193,688
Internal interest revenue	10,833	1,537	28,730	10,242
Fees and charges	1,587,702	1,615,843	1,675,327	2,183,446*
Total operating expenditure	1,613,259	1,951,131	1,891,369	2,125,021
Employee and admin expenses	437,383	593,023	603,246	574,175
Repairs & maintenance and other expenses	367,367	342,239	477,999	533,581
Internal charges	35,595	40,683	- 64,263	-32,774
Finance expenses	203,876	285,640	319,072	408,510
Depreciation	258,259	268,351	246,839	277,707
Internal allocations	310,779	421,196	308,476	363,822
Surplus/(deficit)	(14,724)	(336,825)	(187,312)	68,667
User fees funded	98%	83%	89%	103%

- When user fees do not cover the operating expenditure, this adds to the debt of the activity, further exacerbating the problem.
- FY23 deficit mainly due to gas increases
- FY24 deficit mainly due to FTE increases in response to increased workload, increased gas expenses, increasing finance expenses and higher allocations than prior year.
- FY25 deficit mainly due to lower revenue than budgeted, gas prices increasing and increasing finance costs
- Concerns raised by Funeral Directors – possible % of cremations may go elsewhere

Capital programme

- Asset renewals
- Crematorium to house the new cremator
- Infrastructure for future burials (new beams, earthworks)
- ~630 plots left in current burial area at Pyes Pā (yellow square)
- On current demand we will need additional burial space to be ready by 2030/2031, assuming no civil emergencies (red rectangle)
 - Earthworks are required to develop the land, stormwater, carparking, loop road and pathways to access new burial plots
- Initial desktop review of the current LTP capital programme (~\$25mil) – may be able to reduce by 40% to do the bare minimum
 - This doesn't neutralise the operating deficit, and assumes demand for services continue



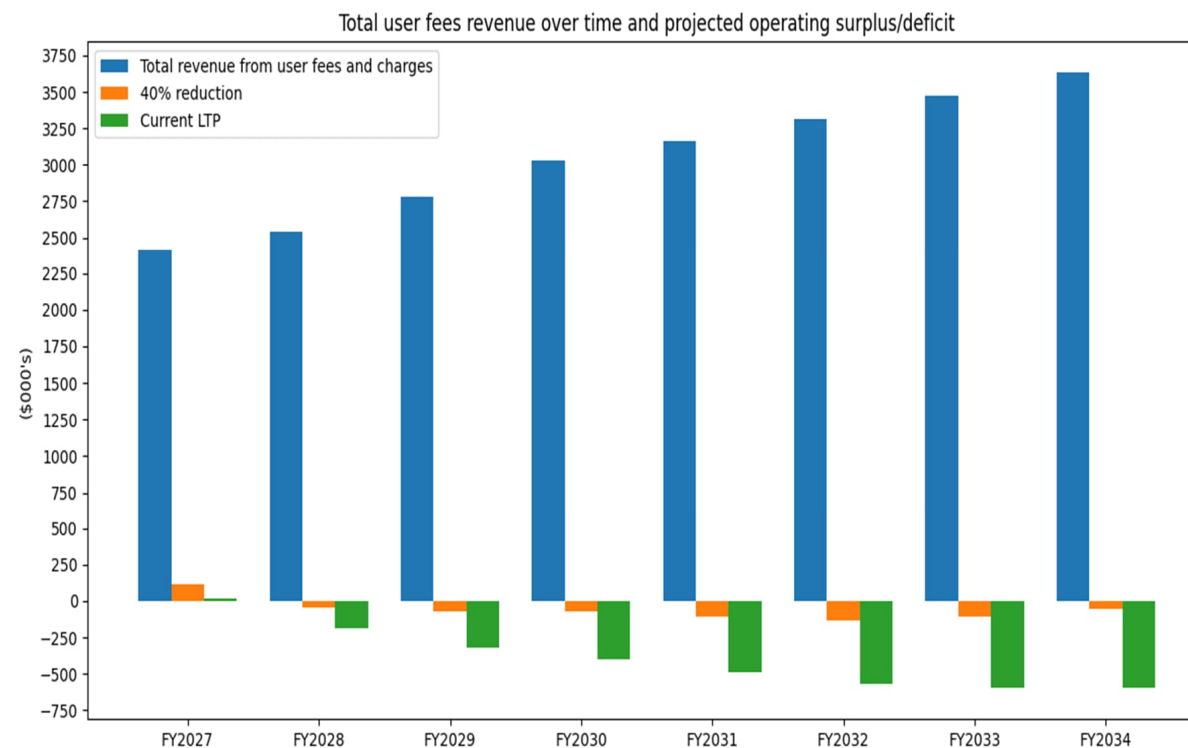
A 40% reduction in capital programme

Would include:

- Renewals
- Crematorium
- Loop road/earthworks for burials (1,800-2,800 plots)
- Pathway access to burials
- Carparking
- Storm/wastewater improvements
- Associated landscaping
- Minimal chapel improvements to last 25yrs

Could remove:

- New chapel
- Staff amenities
- Consolidated/new maintenance area and workshop
- Security improvements



Assumes demand for services continues.



Revenue and Finance Policy review?

Council average across New Zealand is 45% rates funded

If we were to review the Cemetery revenue and finance policy:

- Cemetery operations 25% rates funded = \$500-600,000
- Enables continued adequate capital investment while being able to cover the increasing depreciation and interest costs without ever increasing user fees
- \$500,000 equates to approx. 0.2% increase in overall rates

Consultation:

- No specific consultation on cemeteries, outside of changes to user fees and charges
- Some consultation with hapu on Pyes Pā site specific draft masterplan
- Funeral director concerns

Risks associated with current structure:

- Continued increases in user fees and charges may drive families and funeral directors elsewhere and reduce revenue
- Reputational risk
- It's complex and dependent on factors outside our control (e.g., deaths), so needs a systematic and thoughtful approach with the business model and those it impacts.

Opportunities to update or improve:

- In FY26, simplify fees and charges (could be to achieve the current amount of projected revenue)
- In FY27 AP - create a cemeteries strategy for the whole city, including community engagement, **exploring limited tenure**, growth, boundaries (regional approach/partnerships), R&F Policy, and land acquisition/partnership.
- This would then inform the business model and future user fees and charges LTP review.



Summary

- The Revenue and Finance Policy limits rates funding, so forces user fees increases each year
- It is difficult to keep increasing user fees and charges - residents are already paying comparably high fees
- User fee increases depend on capital improvements, debt servicing, operations and maintenance
- Capital improvements need to happen to meet statutory requirements and to keep the cemetery functional and at an appropriate level for the community
- The bare minimum capital investment would reduce the deficit; however, this assumes continual increases in fees and charges, continual demand for services, and the cemeteries will still have an operating deficit.



Potential Options

1. Minor review now, looking to simplify fees (reduce categories), and through the Long-term Plan explore changing the funding bands within the Revenue and Finance Policy, alongside a city-wide strategy.
2. Comprehensive review now, no Revenue and Finance Policy review, and no strategy
*Noting this would most likely result in fees and charges continuing to grow at a rate that is already out of step with the market.

Boat Ramp Parking Fees



Boat Ramp Parking

- Marine Park, Whareroa and Waikorire (Pilot Bay) cost \$89,000 FY26 (fluctuates annually) to maintain and renew.
- Full costs are circa \$640,000 FY26 - depreciation, interest, allocations
- Budget of approximately \$10m (FY28 – FY31) for upgrades and additional boat ramps at Marine Park – work underway to assess demand and constraints.
- LTP 2024 projected income from charges was \$313k per annum, based on \$20/day or \$200/year (\$126k received from Jul to Aug '24 and then paid back).
- Benchmarked (see below) and through consideration of costs (including set up costs) and expected revenues.
- Trailer parking fee as a proxy for ramp use – most efficient approach, reduced risk, disruption, vs barrier arm wear & tear and logistics.

Boat Ramp Fees from around NZ (2024)		
Operator	Daily Fee	Annual Fee
Auckland Council	Various from \$8 to \$24	
Taupo DC	6	110
Christchurch CC	8.8	72
Thames Coromandel DC	30	115
New Plymouth (Port of Taranaki)	10	100
Seaview Marina (Lower Hutt)	9	140
Tasman DC	12.50	200
Queenstown Lakes DC	5	50
Nelson City Council	22	165
Napier City Council	20	230
Far North DC	5	50
Waitaki DC	5	60
Nelson DC	5	105
Kinloch	20	300




Boat Ramp Parking

Community Feedback

- 238 LTP submissions received, roughly a 50/50 split for and against
- Petition against based on price, and concern about ability to access to ocean for food (1163 signatories - 314 identified from Tauranga, 14 Western Bay, 182 Auckland, 56 Hamilton; 408 did not identify, with the remainder from across New Zealand and overseas)
- Customary fishing rights, tangihanga, waka ama – Te Rangapū and Whareroa Marae sought exemption for these practices and raised general concerns on price
- Other matters: annual pass – why only for residents?; multiple trailers for one premises – reduced fee?; non-trailer parking, non-motorised access.

Changes proposed in August 2024

- Extend availability of the annual pass to non-residents
 - Exempt boat trailers used in association with Māori customary fishing rights and traditional practices from the annual fee
 - Amend the annual pass fee for residents or businesses with multiple trailers at the same address with the first and second extra trailer charged a fee of \$50, with further additional trailers having no additional charge
 - Exempt Community Services Cardholders from the annual pass fee
 - Reduce daily fee
- 

Boat Ramp Parking

Options from Aug 2024 meeting	Pros	Cons
Extend annual pass option to non-Tauranga residents	Easier/lower cost administration; additional potential revenue	Potential perception by some Tauranga residents that this is not fair
Reduce the daily fee to e.g. \$10 or \$15	Reduces costs for households experiencing cost of living issues and accessing the ocean to feed their families	Reduced non-rates revenue
Reduce Annual Pass fee to e.g. \$150 per annum	Potentially makes the trailer parking more accessible	Reduced revenue and administrative cost of re-imbursements
Amend annual pass fee for multiple trailers (e.g. \$50 extra per trailer up to a maximum of \$100 extra)	Provides reasonable accommodation for households and organisations with multiple trailers	Reduced non-rates revenue; potential perception that all should pay per trailer
Exempt all community service card holders from the annual pass fee	Enables residents struggling with the cost of living to fish without trailer fees	Reduces potential non-rates revenue
Remove all boat-trailer parking fees	Responds to some community requests to remove the fees	Reduced non-rates revenue towards maintenance and upgrade of boat ramps Reduced capacity to manage parking adjacent to boat ramps Staff time required to refund annual passes
Exempt trailers used in association with customary fishing rights and traditional practices such as waka ama from fees	Consistent with the principle of Council's obligations under the Treaty of Waitangi	Potential perception that fees are not being attributed equally across the community
Amend trailer parking zones to provide more non-trailer parking at Marine Park	Has potential to provide a better balance of parking provision	Minor reductions to the amount of trailer-only parking
Consider restrictions to trailer parking on berms in the vicinity of boat ramps	May deliver better parking management outcomes (traffic, safety, equitable provision) and sufficient parking for other water-based activities	Further parking restrictions likely to be unpopular with those already opposed to the boat-trailer parking regime

Associated costs

- Total cost to install ~ \$95,000 (4 machines)
- Administration cost (staff time) \$20,000 - \$40,000 depending on number of permits sold
- \$10,000 annual machine subscription
- Total annual cost = \$30,000 - \$50,000

Potential Revenue

Assumptions:

- 25,200 launches per annum
- 1 trailer/park per launch
- 15 launches per annual pass
- 30% of launches/parks by annual pass holders
- 15% non-collection (exemptions, non-compliance, reduced trailer parking due to fee)

Option	Projected revenue (net of GST)	% of average R&M opex	% of total costs (inc. depreciation & overheads)
LTP 2024 \$20/day \$200/year	\$335,000	374%*	52%
\$10/day \$100/year	\$167,000	186%	26%
\$7/day \$70/year	\$138,000	102%	14%

Split of passes sold previously:

Resident permits raised	504
Day passes from machines	710
Day passes from the app	113

*based on FY26 R&M – will fluctuate

Next Steps

- Include in Annual Plan review / consultation?

Comprehensive review - LTP?

Parks & Recreation Fees:

- Events on parks (Commercial, Markets)
- Commemorative Trees
- McLaren Falls
- Spaces and places parking fees (Mooring holders / base fee Marine Parade tender sites)

Use of Council Land Fees:

- Casual or one-off community use
- Longer-term Use (lease)





Cemetery Parks and Crematorium

Cremations		2025/26
Adults 13 years and over - standard size casket		\$979.00
Children 5 - 12 years		\$473.00
Children under 5 years		\$213.00
Children under 6 months		\$0.00
Ashes Urn small - each		\$19.00
Ashes Urn large - each		\$36.00
Adults weighing more than 150kg (additional to above)		\$207.00
Same day cremation and processing		\$200.00

Burial of Ashes			2025/26
Rose garden area	Plot and Maintenance		\$1,500.00
Ashes berm area	Plot and Maintenance		\$563.00
Memorial Garden 14 and 15	Plot and Maintenance		\$706.00
Memorial Garden 16, 17, and 18	Plot and Maintenance		\$1,094.00
Scatter ashes in Tauranga Cemetery Park	Plot and Maintenance		\$108.00
Ashes burial	Plot and Maintenance		\$142.00
Ashes Plot Catholic & Presbyterian	Plot and Maintenance		\$780.00

Burials			2025/26
Pyes Pa Cemetery - Adults 13 years and over ¹	Plot and Maintenance		\$4,256.00
Pyes Pa Cemetery - Specialised burial	Plot and Maintenance		\$4,846.00
City Cemeteries Plot (Presbyterian) ²	Plot and Maintenance		\$4,256.00
Standard Casket	Burial Fee		\$1,358.00
Pyes Pa RSA burial	Burial Fee		\$1,358.00
Specialised burial (including materials)	Burial Fee		\$2,123.00

¹ Plot maintenance in perpetuity and memorial permit included in plot purchase

² Cost includes purchase, maintenance and memorial permit for a plot in the Presbyterian Cemetery located in 18th Avenue



Burials		2025/26
Oversize Casket - any casket longer than 208cm x 72cm (6'10" x 28") or rectangular is considered oversize and extra depth.	Additional	\$370.00
Pyes Pa children's Row 5 - 12 years	Plot and Maintenance	\$1,282.00
	Burial Fee	\$232.00
Pyes Pa children's Row under 5 years	Plot and Maintenance	\$953.00
	Burial Fee	\$157.00
Second burial - Adult (includes reopen fee)		\$1,760.00
Second burial - Child under 13 years (includes reopen fee)		\$499.00
Fee to disinterment in addition to burial fees		\$6,397.00
Late fee ³		\$447.00
Additional charge for burial on Saturday or after 4pm Monday-Friday		\$600.00
Travel Fee for burials at City Cemeteries		\$963.00
Non Resident Fee (additional to plot, maintenance, and burial fees above)		\$1,030.00
Lowering Device Hire		\$50.00
Self-Backfill Option (additional cleanup required)		\$293.00

Memorial Only		2025/26
Granite Book of Memory and Plaque		\$1,127.00
Book of Memory Inscription (Chapel Display)		\$132.00

Chapel and Lounge		2025/26
Chapel hire - 1 hour Chapel time plus 30 mins set up		\$357.00
Chapel hire - Maximum 30 mins Chapel time plus 10 mins set up		\$187.00
Tui Lounge ⁴		\$337.00

Additional charges		2025/26
Public Holiday Surcharge		\$1,000.00

³ Late fee for burials and cremations. Applies when services arrive later than time booked. See Cemetery rules for grace periods that apply.

⁴ Cost is for use of the Lounge for a booking time of one hour. Additional time will be charged in 30-minute increments (minimum charge is \$337)



Couriering ashes, national (international by negotiation)	\$111.00
Administration Fee (For funerals without a Funeral Director)	\$500.00
Administration Fee (Seat Donation Site)	\$250.00

Burial Service Package - Based on 1 hour use of Chapel and Lounge⁵	2025/26
Burial Service Package for First casket interment - based on 1 Hour Use of chapel and lounge	\$1,900.00
Burial Service Package for Second casket interment - based on 1 Hour Use of chapel and lounge	\$2,340.00

Cremation Service Package - Based on 1 hour use of Chapel and Lounge⁵	2025/26
(Includes - Cremation - Adult, Large Urn, Chapel Hire and Function Facility)	\$1,612.00

⁵ Burial and Cremation service packages fees based on 1 hour booking for Chapel and 1 hour booking for Lounge. Any additional time will be charged in 30-minute increments.



Parks and Recreation

Sports fields- Sports field training including artificial turf	2025/26
Senior groups/clubs only	
Training - per hour, per field, per day in a standard week (for senior sport), with that cost then being the seasonal charge ⁷	\$259.00
Athletics	2025/26
Regular Junior Athletics Club Use per person (0-14 years) - Summer season	\$13.00
Regular Junior Athletics Club Use per person (0-14 years) - Winter season	\$8.50
Regular Senior Athletics Club Use per person (15+) - Summer season	\$20.00
Regular Senior Athletics Club Use per person (15+) - Winter season	\$16.50
Use of Storage facilities	\$85.00
Note: 50% discount applies on above rates for Local Club use with seasonal memberships (i.e. club events)	

Events on Parks	2025/26
Commercial, ticket price less than \$60.00 - per event day	\$515.00
Commercial, ticket price more than \$60.00 - per day	\$4,300.00
Amenities charge – per site, weekdays, 9.00am to 5.00pm	\$43.00
Amenities charge – per site, after hours, weekends and public holidays	\$83.00
Markets on public open space per market - commercial operator	\$515.00
Markets on public open space per market - not for profit organisation	\$120.00
Wharepai event resource consent fee	\$620.00
Venue liaison fee (per day)	\$620.00

Other fees	2025/26
Commemorative Trees	\$670.00
This reflects the cost to Council to purchase, transport and plant the tree, as well as attending to the on-going maintenance of the tree.	
Roadside Signs Frame or Site per day (Frames will be allocated first if available)	\$4.10

⁷Charges commencing for the 2025 winter sports season. Basis of the charge is one full adult football/rugby/cricket field or relevant equivalent field size for the sport in question. A 'season' relates generally to a season of greater than 3 months. Proportionate fees apply for use of half a field, or a season of less than 3 months. 50% discount is available to 'emerging sports' with less than 100 participants, that is less than 5 years established and where over 10% of participants are from low socio-economic backgrounds.

