

**REPORT TO:** Executive Board Sub-Committee  
**DATE:** 30<sup>th</sup> June 2011  
**REPORTING OFFICER:** Strategic Director – Policy and Resources  
**SUBJECT:** Discretionary Non-Domestic Rate Relief  
**WARD(S):** Borough-wide

## **1.0 PURPOSE OF REPORT**

- 1.1 The purpose of this report is for members to consider 2 applications for discretionary non-domestic rate relief, under the provisions of the Local Government Finance Act 1988.

## **2.0 RECOMMENDATIONS: That**

- (1) Under the provisions of Section 47, Local Government Finance Act 1988, discretionary rate relief be granted to the following organisation at the percentage indicated, for the period from 1<sup>st</sup> April 2011 or the commencement of liability, whichever is the later, to 31<sup>st</sup> March 2013:

**Halton District Citizen Advice Bureaux Service                      20%**

- (2) In respect of the following organisation, it is also recommended that they should be granted discretionary rate relief for the backdated element of the charge from 1<sup>st</sup> April 2010 or the commencement of liability, whichever is the later:

**Halton District Citizen Advice Bureaux Service                      20%**

- (3) Under the provisions of Section 47, Local Government Finance Act 1988, the following application for discretionary rate relief be refused:

**National Council of Young Men's Christian                      20%  
Associations (Incorporated)**

## **3.0 SUPPORTING INFORMATION**

- 3.1 Under the provisions of Section 47 of the Local Government Finance Act 1988, the Authority is allowed to grant discretionary rate relief to organisations that are either a charity or a non-profit making

organisation. This relief may also be awarded to Community Amateur Sports Clubs. A summary of the applications follows and a list of the associated figures are attached in Appendix 1.

**Halton District Citizen Advice Bureaux Service  
Unit C10, Moor Lane Business Centre, Moor Lane, Widnes**

Halton District Citizen Advice Bureaux Service is a registered charity, operating as Halton CAB, which promotes any charitable purpose for the benefit of the community in Halton. The service liaises with other charities and voluntary bodies, to promote and assist general charitable causes.

The unit is utilised to store files used in the charity's core service of the provision of advice and advocacy to local people, which is aimed at assisting with the relief of poverty within the borough.

As a registered charity, the organisation qualifies for mandatory rate relief and has applied for discretionary rate relief. The additional relief has previously been granted for the organisation's other premises in Widnes and Runcorn.

Cost to Taxpayer (75%)	2011/12	£45.47
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**National Council of Young Men's Christian Associations  
37/41 Albert Road, Widnes**

National Council of Young Men's Christian Associations is a registered charity, generally trading under the name of YMCA England. The organisation aims to transform communities, in order that all young people belong, contribute and thrive. A wide array of services is provided by the charity, including education, training, advice, accommodation and recreation.

The premises operate as a shop, which is used for the sale of donated goods to the general public, in order to raise funds for the organisation and to support their work in the community.

As a registered charity, the organisation qualifies for mandatory rate relief and has applied for discretionary rate relief. The additional relief was not awarded for similar premises, previously used by YMCA England at 73 Widnes Road, Widnes.

Cost to Taxpayer (75%)	2011/12	£ 4,514.00
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**4.0 POLICY IMPLICATIONS**

4.1 Members are required by the regulations to consider each application on its own merit. Any recommendations provided are given **for**

**guidance only** and are consistent with previous decisions and Council policy.

## **5.0 OTHER IMPLICATIONS**

5.1 75% of any discretionary rate relief granted to organisations receiving mandatory rate relief must be met by the Council Taxpayer, whilst 25% must be met if mandatory rate relief has not been awarded. Appendix 1 identifies the cost to the Council Taxpayer for each application. The applicant provides education to the community, which is consistent with the Council's Corporate Plan.

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

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

YMCA England is particularly involved with young people, as part of their overall strategy.

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

YMCA England provides training and education, as part of their overall strategy.

### **6.3 A Healthy Halton**

None applicable.

### **6.4 A Safer Halton**

None applicable.

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

None applicable.

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

<b>9.1 Document</b>	<b>Place of Inspection</b>	<b>Contact Officer</b>
Application forms and supporting evidence	Kingsway House, Caldwell Road, Widnes	Phil Murphy, Business Rates Manager

**APPENDIX 1**

<b>Ratepayer</b>	<b>Address</b>	<b>Annual Rates 2011/12 £</b>	<b>Actual Rates Liability 2011/2012 £</b>	<b>Mandatory Rate Relief Awarded</b>	<b>Actual Rates Payable 2011/2012 £</b>	<b>Discretionary Rate Relief Claimed</b>	<b>Annual Cost of Relief to HBC 2011/2012 £</b>	<b>Actual Cost of Relief to HBC 2011/2012 £</b>
Halton District Citizen Advice Bureaux Service	Unit C10, Moor Lane Business Centre, Widnes	303.10	303.10	80%	60.62	20%	45.47	45.47
National Council of Young Men's Christian Associations	37/41 Albert Road, Widnes	30,093.50	30,093.50	80%	6,018.70	20%	4,514.00	4,514.00