

REPORT TO: Executive Board Sub-Committee

DATE: 7th September 2006

REPORTING OFFICER: Strategic Director – Corporate and Policy

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 1 application for Discretionary Non-Domestic Rate Relief, under the provisions of the Local Government Finance Act 1988.

2.0 RECOMMENDED: That 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**

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 who are either a charity or a non-profit making organisation. A summary of the application follows and a list of the associated figures are attached in Appendix 1.

**National Council of Young Men's Christian Associations
73 Widnes Road, Widnes**

National Council of Young Men's Christian Associations is a registered charity promoting a Christian ethic but providing help and assistance to young people, regardless of faith, gender, race or ability. The organisation uses the working name of YMCA England.

The property is used as a shop for the sale of donated goods, to provide funds for the organisation. These funds are used to provide support, social welfare, recreation and other leisure activities for people of all ages, with the object of improving their condition of life.

As a registered charity, the National Council of Young Men's Christian Associations receives 80% Mandatory Rate Relief but the application also contains a request for 20% Discretionary Rate Relief. The

organisation was not awarded the additional relief for a charity shop at 8 Halton Lea, Runcorn.

Cost to Taxpayer (75%) 2006/07 £557.86

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 new application. All the applicants provide support and/or education to the community, which is consistent with the Council's Corporate Plan.

6.0 RISK ANALYSIS

6.1 There are no key risks associated with the proposed action.

7.0 EQUALITY AND DIVERSITY ISSUES

7.1 YMCA England will provide assistance to **any** person, requesting the support of the organisation.

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

Document	Place of Inspection	Contact Officer
Application form and supporting evidence	Catalyst House, Widnes	Phil Murphy, Business Rates Manager

APPENDIX 1

Ratepayer	Address	Annual Rates 2006/2007 £	Actual Rates Payable £	Mandatory Rate Relief Awarded	Discretionary Rate Relief Claimed	Cost of Relief to HBC 2006/2007 £
National Council of Young Men's Christian Associations	73 Widnes Road, Widnes	4,763.00	3,719.05	80%	20%	557.86