



## DISCRETIONARY RATE RELIEF FOR CHARITIES AND OTHER ORGANISATIONS NOT ESTABLISHED OR CONDUCTED FOR PROFIT

### Background

Section 47 of the Local Government Finance Act 1988, gives the Council the discretion to grant up to 100% rate relief:

- (i) To clubs, societies, and other organisations that are:
  - not established or conducted for profit; and
  - whose premises are used wholly or mainly for recreation.

And

- (ii) To other non-profit making organisations whose main objects are philanthropic, religious, or concerned with education, social welfare, science, literature, or the fine arts.

The following will not be eligible for discretionary rate relief:

- (i) private and independent schools

The discretion may be applied to occupied or empty premises.

The decision to grant discretionary relief is left to the Council in whose area the rated premises are located. The Council may grant relief for all or part of the rate.

The Council is not permitted to set predetermined or rigid criteria for the consideration of cases, but it is allowed to adopt 'guidelines' by which it can consider each application on an individual basis. Under the Council's current guidelines, matters to be considered will include, but will not be limited to:

- (i) The main objects of the organisation applying for relief;
- (ii) Whether membership is open to all members of the community, recognising the diversity of people's lifestyles, backgrounds and abilities, and whether the organisation has an equal opportunities policy. The organisation is also asked to specify any persons who are excluded from membership, with reasons, and to provide a copy of its equal opportunities policy if it has one;
- (iii) The organisation's fees/annual subscriptions and any concessions given for any class of member, eg for young, retired, or unemployed members;

- (iv) Whether the organisation actively encourages membership from under-represented sections of the community, eg ethnic minorities, young or retired people, people with disabilities, and women;
- (v) The extent to which the organisation makes its facilities available to either specific groups (eg schools, young or retired people) or to the general public during off-peak times;
- (vi) Training and educational facilities for members (eg specific training courses for the organisation's younger members);
- (vii) The extent to which the organisation is involved both locally and nationally in developing its particular interests;
- (viii) The extent to which membership is drawn from people mainly resident in the Rushmoor area;
- (ix) Whether the organisation has a licensed bar and, if so, the amount of the bar turnover.

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## **Charities and Community Amateur Sports Clubs**

Where there is an automatic and mandatory right to 80% relief, the Council may grant additional top-up relief from all or part of the balance of the rate for which the charity or club would otherwise be liable (ie up to 20% of the full rate).

If you are applying for discretionary rate relief on behalf of a charity or a registered Community Amateur Sports Club, there is no need to complete a separate application for mandatory rate relief.

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## **Cost of Awarding Relief**

The Cost of awarding all forms of rate relief is split between central government, billing authorities and major preceptors on a fixed percentage basis.

Central Government bears 50% of the cost, the county 9% the fire authority 1% and billing authorities the remaining 40%.

In regard to Discretionary rate relief, if the relevant conditions are satisfied, the local authority has the discretion to award or refuse the application. When making their decision the local authority must consider the guidelines and appendices in our policy and take into account the impact that such awards might have on local authority tax payers in the area, as 40% of the cost is borne by the local authority.

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## **Your application**

Your application will be considered by the Council's Cabinet. This is the Council's main decision making group, made up of leading Councillors.

In order that an informed decision may be reached, it is important that:

- (i) every question in this form is answered as fully as possible – if the question does not apply to you the please write "not applicable" in the space provided for your answer; and
- (ii) the required documentary evidence accompanies the completed form.

If you do not answer the questions or evidence is not provided, then your application may not be considered.

Upon receipt of your application, provided you have answered all of the questions and have attached the necessary documentary evidence, a report will be prepared for the Cabinet meeting to consider.

As the report contains information about the financial or business affairs of applicants, all members of the public and press are excluded from the part of the meeting when these are considered. The Cabinet does not consider representations in person at its meetings, so please be sure that everything you wish to be taken into account is included in your written application. The information you have supplied will be treated in the strictest confidence.

Where an application has been refused, either initially or following an appeal, further applications will not be considered within a period of two years following the latest decision, except where:

- (i) The use of the property changes; or
- (ii) The objectives of the organisation change; or
- (iii) There have been other changes that may affect the Council's decision (for example where an organisation has taken action to address an issue which had previously precluded an award of relief).

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**You must continue to pay the rates pending the outcome of your application.**

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If you require any further information or would like help in completing this form please telephone the Business Rate Team, on 01252 398331, during normal office hours.



## APPLICATION for DISCRETIONARY RATE RELIEF IN RESPECT OF:

- Charities; or
- Clubs, societies and other organisations that are not established or conducted for profit, and whose premises are used wholly or mainly for recreation; or
- Other organisations not established or conducted for profit, whose main objects are philanthropic, religious or concerned with education, social welfare, science, literature or fine arts.

**PLEASE COMPLETE IN BLACK INK**

**Rate Reference Number:**

(You may find this on your rate bill)

**Ratepayer's Name:**

**Address of Rated Premises:**

**Description of Rated Premises:**

(You may find this on your rate bill)

**Rateable Value:**

(You may find this on your rate bill)

### **PLEASE ANSWER ALL OF THE FOLLOWING QUESTIONS AS FULLY AS POSSIBLE**

If a question does not apply to your organisation, please write "Not Applicable" in the space provided for your answer.

#### **About the Organisation**

1. Is it established or conducted for profit?

**Yes / No**

(delete as appropriate)

2. What are its main objects?

[Large empty box for writing responses to question 2]

3. Is it a registered charity?

**Yes / No**

(delete as appropriate)

4. If Yes, please give its charity registration number:

[Large empty box for writing charity registration number]

5. If No, does the His Majesty's Revenue & Customs treat it as a charity?: **Yes / No**  
(delete as appropriate)  
(HMRC was formerly known as the Inland Revenue and Her Majesty's Customs & Excise)  
☞ *If so, please provide a copy of a letter from HMRC confirming this.*

6. Is it a registered Community Amateur Sports Club? **Yes / No**  
(delete as appropriate)

7. If Yes, please give its CASC registration number: \_\_\_\_\_

8. Does the organisation have a written constitution, rule book or Memorandum and Articles of Association? **Yes / No**  
(delete as appropriate)

☞ *If Yes, please provide a copy.*

9. Please give an outline of ways in which the local organisation is involved, at local, regional or national level, in developing its particular interests (eg competitions, events, etc)  
\_\_\_\_\_

### About the Premises

10. Organisation's status at the premises: **freehold / leasehold / tenancy agreement**  
(delete as appropriate)

11. For what purpose does the organisation use the rated premises and its facilities?  
\_\_\_\_\_

12. Are the premises and facilities made available to anyone else? **Yes / No**  
(delete as appropriate)

13. If Yes, please give details:  
\_\_\_\_\_

### About the Membership of the Organisation

(If it is a regional, national or international organisation, please give details relating only to the membership at the rated premises)

14. How many members are there? \_\_\_\_\_

15. If there are different types or levels of membership, please provide details:  
\_\_\_\_\_

16. Please give details of any fees or subscriptions charged and indicate if there are any concessions available (eg for young, retired, unemployed, people with disabilities)  
\_\_\_\_\_

17. What proportion of the membership is resident in the Rushmoor area?

18. Is membership open to all members of the community?

**Yes / No**

(delete as appropriate)

19. If No, please give details of those excluded, together with the reasons:

20. Does the organisation have a written Equal Opportunities Policy?

**Yes / No**

(delete as appropriate)

*☞ If Yes, please enclose a copy with this application.*

21. Does the organisation actively encourage membership from under represented sections of the community?

(eg ethnic minorities, young or retired people, people with disabilities, etc)

**Yes / No**

(delete as appropriate)

22. If Yes, please explain how.

23. What specific facilities are there for under represented sections of the community?

24. What training or educational facilities are provided for members?

### Other Information

25. Please provide an up to date trading statement (showing the current financial situation of the organisation) plus a copy of the following audited or certified accounts for the last two years:

- ☞ **Balance sheet**
- ☞ **Income and expenditure**
- ☞ **Bar account** (*must include details of stock value at start of the financial year, stock purchases during the year, stock value at end of the year, other bar expenses, value of sales and profit/loss in year*).

26. Please explain how an award of relief to your organisation would benefit the local community:

[Large empty box for writing.]

27. Please give the contact details of the person to whom communications should be sent:

Name: \_\_\_\_\_

Position in organisation: \_\_\_\_\_

Contact address: \_\_\_\_\_

\_\_\_\_\_

Daytime telephone number: \_\_\_\_\_

### **DECLARATION**

**I confirm that all information given in this form is true to the best of my knowledge and belief. I understand if any information that I give is found to be inaccurate, my application will be disqualified.**

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Name:** (please print in block capitals) \_\_\_\_\_

**Capacity in which signed:** \_\_\_\_\_

## CHECKLIST

Have you:

- ☛ *Answered ALL of the questions?* **Yes / No**  
(delete as appropriate)
- ☛ *Provided a copy of a letter from His Majesty's Revenue & Customs?* **Yes / No**  
(delete as appropriate)
- ☛ *Provided a copy of the constitution, rule book or Memorandum and Articles of Association?* **Yes / No**  
(delete as appropriate)
- ☛ *Provided a copy of the Equal Opportunities Policy?* **Yes / No**  
(delete as appropriate)
- ☛ *Provided audited or certified balance sheets for the last two years?* **Yes / No**  
(delete as appropriate)
- ☛ *Provided an up to date trading statement (showing the current financial situation of the organisation)?* **Yes / No**  
(delete as appropriate)
- ☛ *Provided audited or certified income & expenditure accounts for the last two years?* **Yes / No**  
(delete as appropriate)
- ☛ *Provided audited or certified bar accounts for the last two years?* **Yes / No**  
(delete as appropriate)
- ☛ *Provided any other documents you wish to be taken into account?* **Yes / No**  
(delete as appropriate)
- ☛ *Completed and signed the declaration?* **Yes / No**  
(delete as appropriate)

Please send your application, together with any supporting documents, to:

**Local Taxation Section  
Rushmoor Borough Council  
Council Offices  
Farnborough Road  
Farnborough  
Hampshire GU14 7JU**

## Privacy Notice – Business Rates

### **1. Identity of the Data Controller and contact details**

Rushmoor Borough Council is the data controller for the personal information you provide. You can contact the Council by phone on 01252 398331, via email to [businessrates@rushmoor.gov.uk](mailto:businessrates@rushmoor.gov.uk) or by writing to us at Council Offices, Farnborough Road, Farnborough GU14 7JU. You can contact the Council's Data Protection Officer at [data.protection@rushmoor.gov.uk](mailto:data.protection@rushmoor.gov.uk)

### **2. What we need your information for and the legal basis for it**

We need your information to administer and change the details of your business rates account. The law allows us to use your personal information in this way as carrying out responsibilities under the Local Government Finance Act 1998 is one of the Council's public tasks.

### **3. Use for any other purposes**

If we need to use your information for any other purpose, we will normally inform you before using it, unless we believe you know about the new purpose already or there are legal reasons that prevent us from telling you.

### **4. Will you pass my information to anyone else?**

We may share your information with other teams within the Council such as , Planning, Council Tax , Environmental Health, Audit and Corporate Investigations in order to provide our services, carry out our public tasks and to keep our records up to date. If you ask a Councillor for help we may pass information to them and other services to enable them to help you. We may also pass information about you to third parties where permitted or required by law to do so. This may include other local authorities and government departments or agencies carrying out their public tasks, such as the Council's Bailiffs, Magistrates Court, Hampshire County Council, the Valuation Office, HMRC and the Police in carrying out criminal investigations.

### **5. How we will store and look after your information**

Your data will be held electronically and will not be stored in a country outside the UK. All paper records containing your personal information will be held securely in our filing systems and archives.

### **6. How long we will retain your information**

We will make sure we do not keep your details for any longer than is necessary and when we no longer have a need to keep your details, we will delete or destroy your details securely. For further information on our policy for retaining personal information, see our retention guidelines.

### **7. Your rights concerning your information**

The General Data Protection Regulation gives you a number of rights concerning your personal information. See the list below. Not all rights apply in every case – it will depend on the legal basis for collecting your information and how we use it.

•The right to be informed	•The right to restrict processing
•The right of access	•The right to data portability
•The right to rectification	•The right to object
•Rights related to automated decision making, including profiling	
•The right to erasure	

Further details on these rights can be found on our website

<http://www.rushmoor.gov.uk/dataprotection> Rushmoor Borough Council, National Non-Domestic Rate – Discretionary Rate Relief – Application Form Page 7 of 7

### **8. Right to complain to the Information Commissioner's Office**

If you are not happy with the way the Council is handling your personal information you have the right to lodge a complaint with the Information Commissioner's Office. (ICO).

You will find details of how to do so on the ICO website at <https://ico.org.uk/> or by phoning their helpline on 0303 123 1113.

#### **9. Why we need your information and the consequences of not providing it**

We need your information to carry out our responsibilities under the Local Government Finance Act 1988. If you knowingly provide inaccurate information, then you are committing an offence under the Fraud Act 2006, which could lead to a fine and / or imprisonment.