



Charitable and Discretionary Relief (including Community Amateur Sports Clubs)

Application for Relief from Non-Domestic Rates

From April 2023

Charities are entitled to relief from rates on any non-domestic property that is wholly or mainly used for charitable purposes. Relief is allowed at 80 per cent of the full rate bill (or transitional bill where transitional arrangements apply). The Council has discretion to allow relief on all or part of the remaining 20 per cent of a charity's bill on such a property. Similar arrangements apply to Registered Community Amateur Sports Clubs. The Council also has discretion to allow relief on all or part of any rate bill in respect of property occupied by certain bodies not established or conducted for profit. Applications are required for both types of relief though Mandatory Relief will be awarded automatically if certain conditions are met. Discretionary applications will be considered by the Council's Director of Finance in accordance with the Council's agreed guidelines. A copy of the guidelines is included on page 6.

For Office Use Only	
Reference Number	Notes
Application Received / /	
Mandatory Relief Qualified:	_____
Yes/No	Local Taxation Officer
Date / /	
Discretionary Relief Approved:	_____
Yes/No	Director of Finance
Date / /	
Date Applicant Notified of Decision	_____
Date / /	Local Taxation Officer

<p>1. Which type of relief are you applying for?</p> <p>(NB only Registered Charities, Charities exempt from registration and Community Amateur Sports Clubs can apply for mandatory relief).</p>	<p>Mandatory / Discretionary / Both* see notes on page 1</p> <p>* Please delete as appropriate</p>
<p>2. Name of Organisation:</p>	
<p>3. Address of Property to which application relates:</p>	
<p>4. Address for correspondence if different to above:</p>	
<p>5. What are the organisations main objectives and purposes? Please give a brief description of the current activities and the groups they are aimed at:</p>	
<p>6. If the property is used for any purpose other than those of the organisation?</p>	<p>Yes/No If yes, please give details:</p>
<p>7. Are you a Registered Charity?</p>	<p>Yes/No Registration Number if applicable:</p>
<p>8. If Exempt from registration please state grounds:</p>	

9. Does the organisation provide facilities which enhance and supplement Westmorland and Furness Council Services or indirectly relieve the need for Westmorland and Furness to provide such services?

Yes/No
If yes, please give details

Questions 10 - 11 apply only to charity shops.

10. Is the property used for the sale of donated goods?

11. Does the shop either provide advice or a meeting place for those that seek help?

Yes/No
If yes, what percentage of the goods on sale are donated?

Yes/No
If yes, please give details

Questions 12 - 21 apply only to organisations where the property is used for recreational purposes, or, as a meeting place for a sporting organisation, club, society or association.

12. Are you registered with His Majesty's Revenues and Customs as a Community Amateur Sports Club?

For details see:
www.hmrc.gov.uk/casc/index.htm

13. Is membership open to all sections of the community?

14. Is membership actively encouraged from particular groups in the community eg young people, older age groups, disabled persons?

15. Are membership fees charged?

16. What proportion of your members live within the Eden area?

17. Is the organisation affiliated to any local or national bodies?

Yes/No
Registration Number if applicable:

Date from which registered:

Yes/No
If no, please give details of any restrictions to membership:

Yes/No
If yes, please give details:

Yes/No
If yes, please give details:

Yes/No
If yes, please give details:

18. Does the organisation provide training or education for its members?

Yes/No
If yes, please give details:

<p>19. Have the facilities been provided by self-help or grant aid?</p>	<p>Yes/No If yes, please give details:</p>
<p>20. Are the facilities available to people other than members? eg schools, casual public sessions?</p>	<p>Yes/No If yes, please give details:</p>
<p>21. Does the organisation run a bar on the premises?</p>	<p>Yes/No If yes,</p> <ul style="list-style-type: none"> • What are the opening hours? • What profits are derived from the licensed trade?

Additional details, if any, in support of your claim:

<p>Important</p> <p>If the application is for discretionary relief then the following documents must be enclosed with the application:</p> <ul style="list-style-type: none"> • Copies of the organisation's audited accounts for the last two years • A copy of the Rules of the Organisation and the Memorandum and Articles of Association
<p>I certify that to the best of my knowledge and belief the foregoing statements are correct.</p> <p>Signature</p> <p>Capacity in which signed</p> <p>Date / /</p> <p>Telephone Number</p>

If you have any queries please contact:

The lead Specialist for Revenues on 01539 793325 or write to the address below.

The completed form and supporting statement (if applicable) should be returned to:

Local Taxation Manager
Westmorland & Furness Council
South Lakeland House
Lowther Street
Kendal
LA9 4DQ
Email: counciltax3@westmorlandandfurness.gov.uk

Guidelines for the Determination of Discretionary Business Rate Relief Applications from Charities, Community Amateur Sports Clubs and Not for Profit Organisations as agreed by the Executive on 7 March 2023

Eligibility

To be considered for discretionary business rate relief an organisation must either be a Charity, a Community Amateur Sports Club (or similar), a Community Interest Company (or similar), or a not for profit organisation concerned with the advancement of philanthropy, religion, education, social welfare, science, literature, the fine arts, or recreation.

Factors Taken into Account

The following are the factors which will be considered when determining an application for discretionary rate relief.

(i) Access

- (a)** Is the membership open to all sections of the community? If not, are there legitimate reasons for restriction, for example, capacity of the facility is limited? Clubs or organisations should not be considered if they have membership rates set at such a high level to exclude the general community. A guideline figure for a reasonable level is not more than £100 per annum for the highest rate of subscription.
- (b)** Does the organisation actively encourage membership from particular groups in the community which, in the authority's opinion, particularly deserve support?
- (c)** Are the facilities made available to people other than club members, for example, schools, youth groups etc?

(ii) Provision of Facilities

- (a)** Does the organisation provide training or education for its members? Are there schemes for particular groups to develop their skills?
- (b)** Have the facilities been provided by self-help or grant aid?
- (c)** Does the organisation run a bar? If so, is it incidental to the main aims of the organisation and are the profits used to further those aims? What percentage of gross profit is provided by the bar takings? If the percentage is low, it could be that the organisation is providing subsidised drinks for its members.

- (d) Does the organisation provide facilities which indirectly relieve the authority of the need to do so, or enhance and supplement those which it does provide?

(iii) Other Considerations

- (a) Is the organisation affiliated to local or national organisations?
- (b) Is the membership drawn from people mainly resident in the billing authority's area, or is the facility used mainly by the authority's residents? How many members are there and how many from outside the County? As a guide, at least 75% of the members should reside in the billing authority area.
- (c) Does the organisation provide facilities or services that support the Council's agreed objectives?

(iv) Finances of the Organisation

- (a) Copies of the last two years' audited accounts should be provided to determine the financial position of the organisation.
- (b) Where an organisation is struggling financially, questions should be asked about the level of membership fees and other charges, ie are they realistic compared to those charged by similar organisations.
- (c) The level of reserves should be examined and if there are unreasonably large reserves which are not earmarked for future projects, this will be taken into consideration.

(v) Budgetary Provision

- (a) As the awarding of relief is discretionary, it is appropriate to consider the cost of the relief falling against the Council's budgetary provisions.
- (b) The amount of relief granted should be appropriate to the number of members. The guideline figure is less than £100 per member.

(vi) Sports Clubs

- (a) Is the club eligible to register as a Community Amateur Sports Club?
- (b) If it is eligible, has an application been made?
- (c) If no application has been made, why is this?

If it appears from these answers that a club is prima facie eligible, but won't apply for CASC status, this will be taken into account in deciding on the level of discretionary relief: it is recognised that, for very small clubs, the administration involved in applying may outweigh the benefits, though there are other tax advantages.

(vii) Community Interest Companies

- (a) Is the organisation eligible to register as a Community Interest Company?
- (b) If it is eligible, has an application been made?

(c) If no application has been made, why is this?

If it appears from these answers that an organisation is prima facie eligible, but won't apply for incorporation as a CIC, this will be taken into account in deciding on the level of discretionary relief: it is recognised that, for very small organisations, the administration involved in applying may outweigh the benefits.

(viii) Charity Shops

Where the application is in respect of a charity shop, the following are also taken into consideration:

- (a)** the level of turnover;
- (b)** the amount of non-donated goods for sale;
- (c)** any other use of the premises, for example, does the shop also provide advice, or a meeting place for those that it seeks to help?
- (d)** is the charity local to the area or a national/international charity

Relief Awarded

The maximum relief that can be awarded is set out below:

Category		
(a) Charities or Community Amateur Sports Clubs (top-up)	Up to 20% where RV does not exceed £75,000	Up to 10% where the RV exceeds £75,000
(b) Sports Clubs and Recreational Organisations	Up to 100% where RV does not exceed £30,000	Up to 90% where RV does not exceed £51,000
(c) Village Halls, Reading Rooms, Community Centres and Youth and OAP organisations	Up to 100% where RV does not exceed £30,000	Up to 90% where RV does not exceed £51,000
(d) Miscellaneous Not for Profit Organisations	Up to 100% where RV does not exceed £30,000	Up to 90% where RV does not exceed £51,000

Reapplication

A reapplication within the same financial year, following a decision made by the Director of Finance, or the Human Resources and Appeals Committee, will only be considered if there has been a substantial change in the circumstances of the organisation.

Period of Relief

Relief is granted for a period of five years, subject to there being no material change to the operation and/or aims of the organisation.

Decision on Relief Granted

The Director of Finance will decide on the award of relief. His decisions can be appealed to the Human Resources and Appeals Committee. The Committee's decision is final.

All decisions will be made with reference to these guidelines.