

# Guidelines for Organisations wishing to claim Discretionary Rate Relief



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## 1. Introduction

If an organisation occupies property on which it pays National Non-Domestic Rate it may be eligible for up to 100% Discretionary Rate Relief if it is operated within some or all of the following guidelines appropriate to the particular organisation.

In seeking this relief from the Council organisations should be mindful of the Council's Policy Statement on Voluntary Sector Support (see Appendix A)

The Council will target relief to organisations which help achieve the major themes included in the Community Strategy ([www.woking.gov.uk/council/communitystrategy](http://www.woking.gov.uk/council/communitystrategy)) which are currently :

- Community Spirit
- Environment
- Transport
- Housing
- Health and Well-being
- Local Facilities and Services

## 2. Qualifying Property

Property Eligible For Rate Relief	Rate Relief	Amount of Relief
1) Property wholly or mainly used for charitable purposes which is occupied by a registered charity, charity shop or registered Community Amateur Sports Club	a) Mandatory  b) Discretionary	80%  Up to a further 20%
2) Property, all or part of which is occupied for the purposes of a non-profit making :  a) institution or other organisation whose main objects are philanthropic or religious or concerned with social welfare, science, literature or the fine arts or  b) club, society or other organisation and is used for the purposes of recreation	Discretionary	Up to 100%

### **3. Guidelines**

#### **3.1 Membership**

- 3.1.1 The organisation's rules for determining membership applications must show that membership is open to all sections of the local community unless legitimate restrictions apply, e.g. regarding ability or standards within the organisation's area of activity.
- 3.1.2 Any membership subscriptions must be reasonable and not set at a high level which might serve to exclude the general community.
- 3.1.3 Membership must be mainly drawn from persons mainly resident within the Borough
- 3.1.4 Evidence will be sought of active encouragement of membership from particular disadvantaged or under-represented groups in the community, e.g. young people, older age groups, disabled persons, ethnic minorities etc.
- 3.1.5 Evidence will be sought of the extent to which the organisation's facilities are open to non-members, e.g. use by schools, casual public sessions, etc.

#### **3.2 Provision of Facilities**

- 3.2.1 The organisation may wish to demonstrate the extent to which its facilities either satisfy a local need not met by the Council or adds to and improves existing Council facilities.
- 3.2.2 Where the organisation's facilities include a licensed bar evidence will be sought to demonstrate that those facilities are ancillary to the organisations main objectives

#### **4. Other Considerations**

- 4.1 Whether the organisation is actively involved in the local or national development of their particular interest, e.g. affiliation to local sports or arts councils, national representative bodies.
- 4.2 Whether the organisation's activities provide through schemes, projects, training or education a contribution towards the achievement of any of the major themes contained in the Community Strategy :-

<i>Community Spirit</i>	e.g. helping to develop a better understanding of all cultures and needs groups throughout the Borough: providing facilities for self help in order to maximise people's opportunities etc.
<i>Environment</i>	e.g. supporting initiatives to keep the Borough clean : eliminating waste and promoting recycling : tackling alcohol/drug related crime etc.

<i>Transport</i>	e.g. assisting with schemes to enhance mobility for the disabled, elderly etc.
<i>Housing</i>	e.g. helping to provide decent, affordable housing and accommodation for any disadvantaged groups etc.
<i>Health and Well-being</i>	e.g. provision of leisure and recreation facilities : assisting vulnerable members of the community etc.
<i>Local Facilities and Services</i>	e.g. supporting activities designed to meet the educational/social needs of young people etc.

- 4.3 If the organisation is a sports club it will be expected to be or have sought registration as a Community Amateur Sports Club. (For further details including the registration process please see [www.inlandrevenue.gov.uk/casc/](http://www.inlandrevenue.gov.uk/casc/) )

5. Provision of Supporting Information

Organisations will be required to submit :-

- 5.1 A statement of the organisation's constitution, main purposes and objectives, e.g. written constitution, memorandum of association, membership rules, etc.
- 5.2 A full statement of audited accounts for the last financial year at the application date.

6. Period of Relief

- 6.1 Relief will be granted for one year at a time.
- 6.2 The grant of relief will be reviewed periodically and recipients will be asked to supply or confirm relevant information for the purposes of the review.
- 6.3 Any withdrawal or variation of relief is subject to one year's notice by the Council to take effect at the end of a financial year.

7. Application for Relief

- 7.1 Application must be made on behalf of a properly elected and constituted management committee of the organisation.

8. Summary

- 8.1 The guidelines for determining relief are not intended to be a rigid set of rules; neither are all the guidelines applicable to every organisation. Each case will be judged on its merits, taking into account the contribution which the organisation makes to the Borough's amenities and its inhabitants' lifestyles and well-being.



## POLICY STATEMENT ON VOLUNTARY SECTOR SUPPORT

The Council recognises that the voluntary sector makes a major contribution to the quality of the life of people who live and work in the Borough. This contribution can be complementary or supplementary to the work of the Council or other agencies. The voluntary sector can be more efficient and/or cost effective than if the Council were to be directly involved.

Within agreed overall resources, the Council will provide support to voluntary and community sector organisations, either directly or in partnership with other agencies. The Council will target its support to those organisations that contribute towards the achievement of its general priorities and objectives and, more specifically, those set out in the Community Strategy. The major themes of which are :-

- Community Spirit;
- Environment;
- Transport;
- Housing;
- Health and Well-being;
- Local facilities and Services.

The Council will publicise widely the availability of support to the voluntary and community sector, together with the conditions with which applicants are expected to comply in making an application.

In determining whether a grant should be made, the voluntary organisation will be expected to demonstrate **how** :-

- its aims accord with the Council's priorities and objectives;
- much progress has been made from its own efforts in achieving its aims, including the raising of necessary resources
- the grant will improve the likelihood that the aims will be achieved, and represents value for money.

The Council will make assistance available in a variety of ways:-

- One off grants;
- On-going revenue support;
- Discretionary rate relief;
- Concessionary rents/provision of accommodation;
- Indirect support, such as provision of Officer time and/or access to services.

After a grant has been made, the recipient will be required to show how the money has been spent and the extent to which the objectives of making the grant have been achieved.

The approval of all grants will be as a result of decisions taken fairly and openly, with the justification and conditions attached to any grant clearly recorded. The Council will publish an annual report of support provided, and a summary of the community benefits gained.

Agreed by Council - 19 February 2004