

Guidance Notes

The Local Government Finance Act 1988 and the Local Government Act 2003 requires local authorities to grant 80% Mandatory Relief to charities or trustees for a charity where a hereditament is wholly or mainly used for charitable purposes. In addition, authorities are empowered to grant discretionary relief for all or part of the remaining 20% and may also grant discretionary relief of up to 100% to other non-profit making bodies.

The attached form contains a number of questions, not all of which will be relevant. Please answer all questions, stating "no" or "not applicable" where appropriate, rather than leaving an answer blank.

If there is insufficient room for your answers, please attach a separate sheet showing clearly to which questions the answer(s) relate.

The following are examples of the criteria used to decide whether to grant relief and to determine the level of relief.

Most, though not necessarily all, of these criteria should be met.

Access.

Is the membership open to all sections of the community. There may be legitimate restrictions placed on membership, which relates for example to ability in a sport or the achievement of a standard in the field covered by the organisation or where the capacity of the facility is limited.

Does the organisation encourage particular groups such as young people, women, persons with a disability, older age groups, black and minority ethnicity?

An organisation which encourages such membership might expect more sympathetic consideration than one which has made no effort to attract members from groups which the authority considers to be particularly deserving of support.

Membership fees.

Is there a joining fee? Are these fees set at a level which makes it reasonably accessible to the general community? Clubs or organisations will not be considered if they have membership rates set at such a high level as to exclude the general community.

Is the membership base mainly drawn from the people resident in South Norfolk?

Are there any paid employees of the organisation? If so how many and what is their role?

Affiliation to any local or national organisation, i.e. is it actively involved in a local/national development of their interests?

Provision of facilities.

Does the organisation provide training or education for its members? Are there schemes for particular groups to develop their skills, e.g. young people, the disabled, retired people?

Is the wider use of facilities encouraged for people other than members (e.g. schools, casual public sessions)? An organisation providing such facilities might deserve more support than one which did not.

If there is a bar, is this incidental to the main purpose of the organisation or a predominant part of its activities. The mere existence of a bar should not in itself be a reason to not be granting relief.

In a sports club the balance between playing and non-playing members might prove a useful guide as to whether the main purpose of the club is for sporting or social activities.

What contribution does the organisation make to the social, environmental and economic well being of the local community? Does it complement amenities provided by the Council or relieve it of the need to provide certain facilities?

Has the organisation obtained other grants or funds? Does it conduct fund raising events or provide facilities through self-help. The fact that a club uses or has used self-help for construction or maintenance or had facilities funded by grant aid might be an indicator that they were more deserving of relief.

Other considerations.

If the organisation is a charity shop, is its occupation intended to be temporary (e.g. over the Christmas period) or is its occupation permanent and run on a semi-professional basis?

If a charity shop, are the goods which are for sale new goods or donated, second hand goods?

The organisation's financial position.

Rules and constitution of the organisation. (Memorandum and Articles of Association)

The following information must be enclosed with the application

- Copy of the organisation's memorandum and articles of association (if it doesn't have these, please enclose any other documents which give details of the rules and constitution)
- Copies of the organisation's certified accounts and balance sheets for the last two years.
- Copies of any leaflets produced and distributed by the organisation about its activities.
- A copy of any membership application form in use together with membership costs and any conditions attaching to membership which are issued to applicants before joining. This information is required to substantiate your answers in questions 17, 18, and 20.

**National Non Domestic Rates
Application for Mandatory and Discretionary Rate Relief**

1. Name of organisation

2. Address of property for which relief is being sought

3. Name and address of the owner of the property for which relief is being sought

4. Name and address to which we should send correspondence regarding this application (Please notify us of any changes e.g. after an AGM.)
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5. Are you applying for Mandatory Relief only?	Yes	No
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6. Are you applying for Discretionary Relief only?	Yes	No
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7. Are you applying for Mandatory and Discretionary Relief?	Yes	No
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8. From what date are you applying for relief from?

9. Is the organisation registered with the Charity Commissioners?	Yes	No
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If YES, please state the registration number.

10. Is the organisation exempt from registration?	Yes	No
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If YES please state the grounds for exemption

11. If a sporting organisation, is the organisation registered with HM Revenue and Customs as a Community Amateur Sports Club (CASC)?	Yes	No
If YES from what date did the organisation become registered?		

12. Has the organisation applied for Community Amateur Sports Club status but has had it's application refused?	Yes	No
If YES, refused on what grounds?		

13. What are the main objectives and purposes of the organisation?
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14. How do you use this property to help meet the organisation's objectives?

15. Is the property, or any part of it, used by any organisation other than the applicant?	Yes	No
If YES, by whom and for what purpose?		

16. Do any of these organisations have exclusive use of any part of the property and its grounds?	Yes	No
If YES please provide details.		

17. Please give details of how the organisation benefits the residents of South Norfolk (residents pay for part of the cost of this relief through their Council Tax)

18. What proportion of the membership is from the South Norfolk Area?

%

If the answer is not 100%, from where else is the membership drawn?

19. Are there any special conditions for membership? (e.g. residence in a certain area, certain level of proficiency etc)

20. Please give details of the membership fees, including any joining fee

21. Please give details of any additional charges (e.g. for use of equipment, for instruction, for court, pitches, etc)

22. Is membership available immediately? If no, how long (in time) is the waiting list for membership? (Please indicate if waiting times differ for different groups)

23. Are there special membership rates for certain age groups or other sections e.g. juniors, older age groups, disabled?

24. If you are a sporting organisation, is the membership mainly sporting?	Yes	No
is the membership equally split between sporting and social?	Yes	No
is the membership mainly social but with an element of sporting membership?	Yes	No

25. Is there any specialist coaching or training provided?	Yes	No
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26. Are members paid/receive expenses to participate?	Yes	No
Give details of benefits provided to players		

27. Is the organisation run and staffed entirely by unpaid volunteers?	Yes	No
If there are paid staff please give their number and function		

28. Is the organisation affiliated to any local or national organisation?	Yes	No
If YES please give details		

29. Does the organisation, or any other organisation, run a bar on the premises?	Yes	No
If YES please give opening times <i>(Please note, you will be required to show us annual turnover and net profits from bar sales by providing a copy of your accounts)</i>		

30. Is the bar staffed by paid employees?	Yes	No
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31. Are the bar prices subsidised?	Yes	No
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32. Is the bar restricted to members of the organisation or is it open to members of the public?	Yes	No
If YES please give details.		

33. Has the organisation obtained grants or funds from other sources?	Yes	No
If YES please give details. (Include any grants or loans from South Norfolk Council)		

34. Does the organisation conduct any fund raising activities?	Yes	No
If YES please give details		

35. If the organisation is running a charity shop, is the occupation intended to be temporary or permanent?

36. Who runs the shop - the charity, a trading company for the charity, or another company? (Please provide the name of the organisation)

37. Is the shop staffed by unpaid volunteers? If no, please give details of paid employees (i.e. number, their role, time worked)

38. What proportion of the goods which are for sale are donated? (Please indicate whether the proportion is of value, turnover, floor space or otherwise)
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39. Please provide details of the purpose to which the proceeds of sales (after expenses) are applied

Declaration

I certify that to the best of my knowledge and belief the answers and all the information provided in support of this application are accurate and complete.

I understand that the Council may also seek to verify the information provided in any appropriate manner, request additional information, or make a visit to the premises.

YOU MUST NOTIFY THE COUNCIL IMMEDIATELY OF ANY CHANGE IN THE INFORMATION YOU HAVE PROVIDED.

Signature _____ Name (in capitals) _____

Position of Applicant in organisation _____

Telephone number _____

E-mail address _____

Fax number _____

If applicable would you like to pay by direct debit? Yes No

Can we use this e-mail address to send you your bills? Yes No

Would you like on-line access to your rate details? Yes No

Use of information

The Council will use any information that is lawfully available to it to help us enforce payment of any Non-Domestic Rates due, and to aid in the prevention and detection of fraud. We will use the data that we have, for carrying out any functions of the Council, so far as is reasonable and lawful to do so.

You must tell us if your circumstances change

If there is any change in the information you have provided, or if:

- You move premises, or
- increase/reduce size of your business accommodation, or
- if there is a change in who is responsible for payment, or
- if the freehold owner changes.