

# CHARITABLE RELIEF POLICY

## MANDATORY RELIEF

1. The legislation states that mandatory relief of 80% of the rate due must be granted where the occupier is a charity or a trustee of a charity and the property or facility is wholly or mainly used for charitable purposes. This includes shops run by charities.

## DISCRETIONARY RELIEF

2. The Council may grant discretionary relief, where any of the following legislative conditions are fulfilled:-
  - the ratepayer is a charity and the property is wholly or mainly used for charitable purposes (the discretionary relief would be in addition to the mandatory relief) or,
  - the ratepayer is an institution or organisation which has not been established or conducted for a profit **and** whose main objects are charitable, philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts or,
  - the ratepayer is a club, society or other organisation not established or conducted for a profit and the property or facility is mainly used for the purposes of recreation.

## LEVEL OF DISCRETIONARY RELIEF

3. The level of discretionary relief is dependent on the above legislative conditions being fulfilled and the extent that the local criteria mentioned below are fulfilled.
4. The Council will normally grant relief to settle the current rate liability where the property or facilities are not occupied by an educational establishment ( school, college or similar organisation) and are either:-
  - available for use by the public or voluntary groups or open to or available for the public to visit. e.g. day centres, community centres, halls, charity shops, museums or similar properties.
  - provide a service from the premises (except offices) wholly or mainly for the benefit of the local community or sections of it. e.g. medical loan centre, studio, and animal sanctuary.
  - solely used to provide education, welfare and other services for children with special needs and where the organisation provides support to their parents.
  - are used by members for the purpose of recreation or as a social club. e.g. bowling green, tennis courts, football grounds, sailing clubs,

social clubs and the membership is open to all sections or specific groups within the whole community.

## **OTHER QUALIFYING ORGANISATIONS AND PROPERTY**

5. For other organisations occupying property which does not qualify for the full relief, the following criteria will be taken into account when considering what level of discretionary relief (if any) should be granted. However, it is important to note that the exercise of a statutory discretion cannot be fettered by a policy. All cases will be determined on the own merits as the policy can only be used as guidelines.

In general, the organisation must be prepared to show that the criteria by which it considers applications for membership are consistent with the principle of open access whether it relates to the whole community or specific groups within the community. Where a number of similar groups exist within the Borough it would be reasonable to restrict membership geographically or by ability where the capacity of the facility is limited.

Where the service being provided is so specialised that there is insufficient demand within the Borough, then it would be reasonable for membership to be attracted from or the service provided within, a larger geographical area.

The cost of membership rates should not be set at such a high level to exclude the general community.

Are the facilities made available to people other than members?

Does the organisation provide training or education for its members or are there schemes for particular groups to develop their skills?

Does the organisation use or has it used self-help for construction or maintenance or had facilities funded by grant aid?

Does the organisation run a licenced bar and if so, is it provided as part of the objectives of the organisation? Where the bar is supplementary to the main objectives, it would be reasonable to reduce the level of relief.

Does the organisation provide facilities which supplement the services or reduce the need for the Council to provide this type of facility?

Is the organisation affiliated to a local or national organisation and are they actively involved in local or national level in the development of the objectives of that organisation?

Where none of the above apply the use made of the building and the level of mandatory relief granted (if any).