

**Application for Discretionary Rate Relief for Organisations not receiving Mandatory Relief (Section 47 Local Government Finance Act 1988)**

**Guidelines for completing the form**

Discretionary relief is given at the discretion of the Council and an award of up to 100% can be given to organisations that do not qualify for Mandatory Relief; that deliver outcomes which benefit the community and relate to the priorities of the council, provided that the property is wholly or mainly used for charitable purposes.

It is important that you complete the application form in full as the Council will base its decision as to whether the relief is applicable strictly on the information that is contained in the form.

To qualify for Discretionary Rate Relief, an organisation must be:

- a club, society or other organisation established and conducted wholly or mainly for culture, arts, recreational or sporting purposes;

**OR**

- an organisation whose main objects are charitable, philanthropic, religious or concerned with education, social welfare, science, literature or the fine arts.

**Part 1: Type of organisation**

Please make sure that you include as much information as possible about the objectives of your organisation and how the property is used to fulfil these objectives.

**Part 2: Financial questions about your organisation**

Please make sure that you include as much information as possible about the finances of your organisation. We need to know how the payment of rates would affect provision of the organisations objectives. We need to know how the organisation is funded. Is it part funded by Isle of Wight Council?

**Part 3: Outcomes which relate to the priorities of the Council**

We need to know if your organisation provides facilities that Isle of Wight Council would otherwise have to provide. Please give as much detail as possible. We also need to know about how closely your organisations objectives match our corporate aims and priorities.

Please make sure refer to the information about the Isle of Wight Council economic strategy when answering this question at [www.iwight.com](http://www.iwight.com)

#### **Part 4: About access to your organisation**

We need to know who has access to your organisation and how they access your organisation.

- Is there membership?
- Is it open to all sections of the community without pre-qualification or nomination, (or fulfilling a special need with the community)?
- Are particular groups (for example people with disabilities, old age groups, under 16s, women, minority groups) within the community actively encouraged to join, benefit from or participate?
- Do membership fees preclude open access? Are there discounted rates for particular groups in the community?
- Are facilities made available to people other than members, such as schools or community groups?
- Are members mainly residents of the Isle of Wight? How many Isle of Wight residents directly benefit from the services provided or the main objectives of the organisation?

#### **Part 5: What facilities do you provide?**

Is there a measurable contribution to the amenities in the area (loss would affect the area's residents) Is education or training provided to members and non-members? Are facilities provided that supplement or replace the council's services? If there is a licensed bar, is it incidental to the main purpose of the group?

#### **Part 6: Not a registered charity or Community Amateur Sports Club (CASC)**

If your organisation is either a registered charity or a CASC you could qualify for Mandatory Rate Relief of 80%. To claim this you will need to complete the online Mandatory Charity Relief Form. We need to know why you have not considered registering as a charity or a CASC.

**Part 7: Evidence you need to provide.** We need to see copies of the following documents which can be uploaded with your application form:

- Your last two years of audited accounts or where it is a new organisation a current financial statement and budget
- Your organisations constitution or Articles/memorandum of association. Please send them with the application form.

**Other criteria considered will be what financial cost the Council will incur by awarding relief.**

Discretionary Rate Relief is an annual award. It cannot be assumed that an award made in one year will automatically be awarded in future years.

**Until you are advised of the outcome of your application, you must ensure payments for Business Rates are paid. If relief is later awarded, any overpayment will be refunded.**