

**Application for Discretionary Rate Relief for Organisations in
receipt of Mandatory Charity Relief
(Section 47 Local Government Finance Act 1988 as amended)**

Guidelines for completing the form

Discretionary relief is given at the discretion of the Council and can be given:

- in addition to Mandatory Charity Rate Relief
- in addition to Community Amateur Sports Club Relief
- to a not for profit organisation that does not qualify for Mandatory Relief, that delivers outcomes which benefit the community and relate to the priorities of the council
- if the property is wholly or mainly used for charitable purposes

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

- a non-profit making club, society or other organisation established and conducted wholly or mainly for recreational or sporting purposes;

OR

- a registered charity or non-profit making organisation whose main objects are charitable, philanthropic, religious or concerned with education, social welfare, science, literature or the fine arts.

Charity shops are required to meet additional legislative criteria. Section 64(10) of Local Government Finance Act 1988 provides that a property must be wholly or mainly used for charitable purposes and the sale of goods must be donated. The proceeds of the sale of goods (after any deduction of expenses) are applied for the purposes of the charity.

No charge is made where a property is subject to an unoccupied property rate provided it appears that when next in use, it will be used wholly or mainly for:

- Charitable purposes – where the ratepayer is a charity or trustees for a charity
- Philanthropic, religious or concerned with education, social welfare, science literature or fine arts - where the ratepayer is a non-profit making organisation
- Recreational purposes - where the ratepayer is Community Amateur Sports Club

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.

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, (or fulfilling a special need within 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 a Mandatory Rate 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:

- Your last two years of audited accounts
- Your organisation's constitution or Articles/memorandum of association. Please upload them with the application form where possible.

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.