

NATIONAL NON-DOMESTIC RATE RELIEF :

CRITERIA FOR THE GRANTING OF DISCRETIONARY RELIEF BY THE BOROUGH OF POOLE TO BODIES WHO QUALIFY FOR MANDATORY RELIEF



Under the provisions of the Local Government Finance Act 1988 Charities which occupy a property wholly or mainly for the purposes of the Charity are entitled to mandatory rate relief at 80% of the rates payable.

Charging authorities can also exercise their discretionary powers to increase the relief up to 100% and this relief is granted by the Borough of Poole at three levels: details of the eligibility criteria and the percentage relief granted for each of these three levels are shown below.

Level	Rate
1	up to 86% in total
2	up to 92% in total
3	up to 100% in total

LEVEL 1

To be eligible for level 1 discretionary rate relief a non-profit organisation must demonstrate to the Council's satisfaction that:

- (a) The services, facilities or activities provided are in line with the Council's objectives and priorities as outlined in the Council's Corporate Strategy or any of its services strategic planning documents
- (b) The services, facilities or activities provided are wholly or mainly benefiting the residents of Poole.
- (c) There is a need, in Poole, for the specific services, facilities or activities provided by the organisation.
- (d) The organisation has financial need which will be assisted by the rate relief given.
- (e) The organisation is a registered Charity or a not for profit organisation.

LEVEL 2

To be eligible for level 2 discretionary rate relief an organisation must also demonstrate to the Council's satisfaction that:

- (f) The relief provided would allow the organisation to improve/develop its services.

LEVEL 3

To be eligible for level 3 discretionary rate relief an organisation must also demonstrate to the Council's satisfaction that:

- (g) Membership organisations have a casual access policy which makes facilities available to non-members.
- (h) Membership of the organisation should be accessible to all sections of the community (for example the level of any fees charged may be seen as a barrier to membership unless linked to a scheme to help those people on low incomes e.g. Access to Leisure).
- (i) The organisation actively encourages disadvantaged groups in the community to make use of the services, facilities or activities provided.

N.B.

- An independently audited annual statement of accounts and a forecast sheet for the coming financial year should be included with all applications for discretionary rate relief.
- If a bar is provided it should be incidental to the activities of the organisation and, in sports clubs, there should be a significant balance in favour of playing rather than non-playing members.
- ANY SPORTS CLUB APPLYING FOR THIS RELIEF MUST BE PARTICIPATING IN A SPORT RECOGNISED BY THE CHARITY COMMISSION.
- In exceptional circumstances the Council may award discretionary relief outside the criteria indicated above.

Jan 2009