

DISCRETIONARY RATE RELIEF AWARD MATRIX

Type of Organisation	Mandatory Relief	Criteria/Comments	Alignment to Council Priorities	Rate of Discretionary Relief
Charity Shops (a) Registered charity (b) Non-registered charity	80% 0%	All registered charity shops receive 80% mandatory relief. The Authority would have to finance 75% of any discretionary relief awarded, some may also be in competition with other retailers who pay full business rates.	None.	(a) 0% (b) 0%
Sporting Clubs (a) Registered charity (b) Non-registered charity	80% 0%	Account needs to be taken of whether clubs should provide relevant training, education or recreational activities. In addition, many clubs have bars, which generate profits for the club. If a club is not registered they can apply to Inland Revenue as a CASC (Community Amateur Sports Club) if accepted they would be entitled to 80% mandatory relief.	Must demonstrate a link to Council priorities.	(a) No enhancement from 80% mandatory relief, (b) 75% discretionary relief or £500, whichever is lower, or (c) Reduced to 0% if a bar is provided or if gross profit exceeds £10k.
Any organisation which has high levels of membership fees and/or election by existing members. (a) Registered charity (b) Non-registered charity	80% 0%	Account should be taken of criteria that is restrictive. Organisations will not be awarded discretionary rate relief.	Must demonstrate a link to Council priorities. None	No enhancement from 80% mandatory relief. 0% discretionary relief. (a) 0% (b) 0%

APPENDIX A

Type of Organisation	Mandatory Relief	Criteria/Comments	Alignment to Council Priorities	Rate of Discretionary Relief
Community Centres & Village Halls (a) Registered charity (b) Non-registered charity	80% 0%	Community centres provide facilities for residents and fulfil a social need.	(i) Anti-social behaviour (ii) Access to services	(a) Mandatory relief of 80% and discretionary relief of 10%, (b) 75% discretionary relief or £500, whichever is lower, or (c) Reduced to 0% if a bar is provided and gross profit exceeds £10k.
Youth Clubs (a) Registered charity (b) Non-registered charity	80% 0%	Youth clubs provide a valuable resource to the community and often have few grant-aided resources.	(i) Anti-social behaviour (ii) Access to services	(a) No enhancement from 80% mandatory relief, (b) 75% discretionary relief or £500, whichever is lower.
Others (a) Registered charity (b) Non-registered charity	80% 0%	Any application that does not fall under the previous headings will be assessed in accordance with the application and supporting documents.	Must demonstrate a link to Council priorities.	(a) No enhancement from 80% mandatory relief, (b) 75% discretionary relief or £500, whichever is lower, or (c) Reduced to 0% if a bar is provided and gross profit exceeds £10k.

