

Discretionary Rate Relief for a Non-Profit Making Sports Club Guidance Notes

IMPORTANT: IF YOUR CLUB IS REGISTERED AS A COMMUNITY AMATEUR SPORTS CLUB (CASC) YOU WILL NEED TO COMPLETE THE CASC APPLICATION.

Please read these guidance notes before completing the application form. Upon return, we will consider granting rate relief for the current financial year. Any relief awarded will be shown on your Business Rate bill.

Here are some important points about the application process:

- you must answer all the questions on the form – if a question is not applicable, **N/A** should be written in the appropriate space **together with a brief explanation.**
- you must send in the last **two years' audited accounts with your application.**
- if it is the **first time** your organisation has applied for relief, you must send in a copy of the **organisation's rules and constitution.** If you are renewing an application for relief, we only need a copy of these **if they have been changed at all since the last application was made.**
- the organisation's business rates remain legally due and payable **in full** until we have made a decision to give relief and sent you a bill confirming this
- please help us and yourselves by completing and returning your application as soon as possible. This helps us to keep our administration costs as low as possible – this is important because our council tax payers bear a proportion of the cost of rate relief.

1. Criteria we use to help us decide how much rate relief to grant.

We expect membership of the organisation to be open to all sections of the community. The only exception to this is where legitimate restrictions are a necessity. Organisations will not be given relief if membership fees are set at such a high level that they exclude the general community. The organisation must be able to show that the criteria by which it considers applications for membership are consistent with the principle of **open access.**

We will also take into account:

- whether the organisation actively encourages membership from particular groups in the community (for example young people, older age groups, disabled people, people from minority groups)
- whether facilities are made available to people other than members (for example schools and youth groups) and the numbers in each category of membership
- whether the organisation provides training or education for its members or schemes for particular groups to develop their skills (examples include young people, disabled people and retired people)
- how you acquired your premises and how assets would be disposed of if the club folded
- whether the organisation is involved in the local or national development of its interest through affiliation to, or membership of, a relevant Council, representative body or similar organisation.

2. Premises where alcohol is (or may be) available

Where a premises licence, club premises certificate or Temporary Event Notice exists, or may be granted under the Licensing Act 2003, **provided alcohol is only available on occasions when the premises are used for a function to raise funds for the club or organisation** the current policy of the Council is to grant 60% discretionary rate relief on application, leaving 40% of the normal rate bill to pay. Where an organisation's members **have regular access to alcohol** the current policy of the Council is to grant no discretionary relief leaving the normal rate bill to pay.

3. Applying for additional discretionary rate relief

The restrictions on granting relief automatically do not mean that further relief is being refused. They simply limit the amount of relief that council officers are allowed to grant. An organisation can apply for more relief if it thinks there are special circumstances that would persuade the Council to depart from its policy. The Cabinet Member with special responsibility for Finance will consider these applications on their individual merits.

Continued overleaf...

All you have to do is include a covering letter with your application form, setting out any special circumstances that you think justify the additional rate relief. Please note that financial difficulties alone, or the fact that bar profits are reinvested in the organisation, are unlikely to lead to more relief being granted. However, we are particularly keen to support organisations seeking to facilitate a broad range of community based activities and events for the benefit of local residents.

The Council's Policy regarding Discretionary Rate Relief may be viewed on South Holland District Council website: www.sholland.gov.uk.

Requests for backdating discretionary rate relief will be considered at the discretion of the Council. However, in accordance with the Local Government Finance Act 1988, applications **must be determined within 6 months of the end of the financial year for which the relief is being sought.**