Application (iii) for Discretionary Rate Relief for Organisations not receiving mandatory 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 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 and 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;
- 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 provided at the back of the form about the Isle of Wight Council economic strategy when answering this question. 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 fill in 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 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.

Part 8: Declaration & Signature

You must read the declaration and sign to say that the information you have provided is correct.

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.
Account number & address of property (automatically picked up)

DISCRETIONARY RELIEF (Not for Profit Organisations) – NEW APPLICATIONS

Organisation Details:

Name of Ratepayer:  
Name of Organisation:  
Property address for which relief is being claimed:  
E-mail:  
Telephone Number:  

1. Please indicate type of organisation:

Not established for profit  
Social welfare  
Culture /Fine Arts  
Sports / recreational  
Philanthropic  
Science  
Club  
Religious  
Educational  
Literature  
Society

What are the main objectives of the organisation?
How is the property used for the purposes of your organisation?

Do you own or lease the premises?  

- Own  
- Lease  

If leased how much annual rent do you pay?  

Do you own or lease any other business premises?  

- Yes  
- No  

If yes please provide details:

2. Financial questions about your organisation

In relation to your income and expenditure account; please advise the basis on which you are seeking financial assistance from discretionary relief. Please also advise of any special reasons for either the loss or profit arising and any steps that have been taken that will change this:
What is the reserves and balances position of the organisation? Why are these not available to meet any financial pressures that exist?

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What are the main sources of funding?

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Does the organisation receive any funds/grants from Isle of Wight Council or other bodies?

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Please provide details of any existing business plan which details how the unrestricted reserves are to be used to the benefit of the local community.
Are payments made to any members or officers of the organisation? If so how much and why?

3. **Outcomes which relate to the priorities of the Council**

Does your organisation provide facilities that Isle of Wight Council would otherwise have to provide?  
Yes ☐  No ☐  Not Known ☐

If yes, please tell us what facilities?

Please provide details (on a separate sheet if necessary) as to what extent your organisation’s activities contribute to the council’s Economic Strategy;

(i) The creation or safeguarding of employment on the island  
(ii) To act as a lever for inward investment  
(iii) To support businesses that have a critical role to play in the local economy
Details of the council’s Economic Strategy can be found at www.iwight.com

4. **About access to your organisation**

   Is access available to all sections of the community?  
   Yes ☐  No ☐

   What are the qualifying criteria for access to your organisation? (E.g. membership or users etc)

   Please give details of fees/subscriptions for membership or any one off joining fees. Include how many members and amounts charged:

   Is membership actively encouraged from any disadvantaged groups?  Yes ☐  No ☐

   If yes, please tell us which groups:

   Are facilities open to non-members?  
   Yes ☐  No ☐
If yes, please give details including any charges associated with this:

5. **What facilities do you provide?**

Does the organisation provide training/education or schemes to develop skills (especially in young people under 16, elderly or disabled):   Yes [ ]  No [ ]

If yes, please give details:

Is the organisation affiliated to any local or national organisations?   Yes [ ]  No [ ]

If yes, please give details:

Does the organisation run a licensed bar at the property concerned   Yes [ ]  No [ ]

If yes, what is the licensing number?  

Are any profits from the bar re-invested back into the organisations activities?   Yes [ ]  No [ ]

If yes, please tell us under what circumstances this happens:
Is the bar open to members of the public?  
Yes ☐  No ☐

Is funding for the organisation available by commercial means, e.g. sales of merchandise?  
Yes ☐  No ☐

If yes, please provide further information regarding the use of profits from sales and if they are reinvested & to what extent:

6. **Registration as a charity or Community Amateur Sports Club (CASC) will allow you 80% Mandatory Relief**

Have you considered becoming a registered charity or CASC?  
Yes ☐  No ☐

Why have you not considered becoming a Registered Charity or registering as a Community Amateur Sports Club?
7. **Evidence you need to provide**

Please provide:

- A copy of any documents setting out the organisation’s constitution or Articles/memorandum of association.
- A copy of your last two years trading accounts together with any other documentation which you feel further support your application.

8. **Declaration**

I hereby certify that the information above is correct and undertake to notify the Council of any changes immediately they occur.

Signature of applicant: 

Date: 

Telephone number: 

Email address: 

Position in organisation and capacity in which signed: 

Please ensure that all sections have been completed and return as soon as possible to the above address.