



Business Rates Section
Revenues and Benefits Service
Burnley Borough Council
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APPLICATION FOR RELIEF FROM NON – DOMESTIC RATES BY CHARITABLE AND NON – PROFIT MAKING ORGANISATIONS

NOTES

PLEASE READ THESE NOTES CAREFULLY BEFORE COMPLETING THE APPLICATION FORM
There are two types of relief that are available to claim under charitable relief – Mandatory and Discretionary Relief. Please make sure that you complete ALL the relevant parts of the form for the relief(s) that you are claiming for and that you supply the required documentation to support your application. Failure to do this may result in your request being delayed.

MANDATORY RELIEF

To qualify for 80% mandatory relief your organisation must:

- Be a charity and the property used wholly or mainly for a charitable purpose (whether of that charity or of that and other charities)
- Be a registered Community Amateur Sports Club (schedule 18 Finance Act 2002) and the property wholly or mainly used for the purposes of that club and of other such registered clubs
- Be a charity shop that is wholly or mainly used for the sale of goods donated to charity
- Be a Friendly or Industrial or Provident Society and registered with the Inland Revenue

Please note – The Charities Act 2006 defines a charity as a “body or trust which is for a charitable purpose that provides benefit to the public”. The Act removes the presumption that charities relieving poverty or advancing education or religion provide benefit to the public. **Therefore from April 2008, there will be a requirement when applying for relief to demonstrate how the organisation’s purposes benefit the public.**

DISCRETIONARY RELIEF

To qualify for discretionary relief your organisation must:

- Be a charity and the property used wholly or mainly for a charitable purpose (whether of that charity or of that and other charities)
- Be a property used for recreational purposes which is occupied by a club, society or other organisation, not established or conducted for profit
- Be concerned with education, social welfare, science, literature or fine arts, or have objectives which are charitable or otherwise philanthropic or religious
- Be of primary benefit to the residents of Burnley

POINTS TO NOTE

Burnley Council will review both mandatory and discretionary relief and may reduce it or remove it after giving 12 months notice.

You must continue to pay your rates until you are informed that your application has been successful. We will send an adjustment notice if relief is rewarded

ADDITIONAL NOTES

GUIDANCE ON RATE RELIEF FOR CHARITABLE AND NON – PROFIT MAKING ORGANISATIONS		
1.	100%	Relief (mandatory and/or discretionary) to be granted to organisations whose work is beneficial to the community at large, or who actively encourage membership from a full cross-section of the community, or who provide facilities which directly or indirectly relieve the local authority of the need to do so .
2.	80%	Mandatory relief to be granted to organisations with charitable status but which do not meet the criteria set out in 1. above
3.	80%	Discretionary relief to be granted to organisations which do not have charitable status but: <ul style="list-style-type: none"> a. actively encourage membership from particular groups in the community, for example – young people, women, older age groups, disabled people, ethnic minorities etc. OR b. make facilities available to people or groups other than members, for example – use by schools, casual public sessions etc.
4.	70%	Discretionary relief to be granted to qualifying organisations which do not have charitable status but provide training or education for members, or conduct schemes for particular groups to develop their skills.
5.	70%	Discretionary relief to be granted to qualifying organisations which do not have charitable status but provide training or education for members or conduct schemes for particular groups to develop their skills.
6.	70%	Discretionary relief to be granted to qualifying organisations which do not have charitable status but whose main purpose is to provide sporting facilities of a physical nature, excluding 'games room' type facilities, but which also have a social aspect with a licensed bar.

NO RELIEF WILL BE GRANTED TO ANY ORGANISATION WITH MEMBERSHIP RATES SET AT SUCH A LEVEL AS TO EXCLUDE THE GENERAL COMMUNITY.

FOR ALL APPLICATIONS – YOU MUST SUPPLY A COPY OF YOUR ORGANISATIONS'S CONSTITUTION AND THE MOST RECENT AUDITED ACCOUNTS AND REPORT



**BURNLEY BOROUGH COUNCIL
REVENUES AND BENEFITS SERVICE**

**APPLICATION FORM FOR RELIEF FROM
NON – DOMESTIC RATES BY CHARITABLE
AND NON – PROFIT MAKING
ORGANISATIONS**

1. ABOUT THE ORGANISATION

Name of organisation

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Is the organisation a registered charity?
(Tick yes or no)

YES	<input type="checkbox"/>	Registration Number (if applicable)
NO	<input type="checkbox"/>	

Is it recognised as a charity for tax purposes?
(Tick yes or no)

YES	<input type="checkbox"/>	Please supply a copy of the letter from the Inland Revenue
NO	<input type="checkbox"/>	

What is the purpose of the organisation, including how the purpose(s) benefit the public?
What are the organisation's aims and objectives?

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To which other organisation or local bodies is the Organisation affiliated?

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2. ABOUT THE PROPERTY

Address of property on which relief is sought

Postcode

Description of the property

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What is the property used for – please give an exact description

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Is the property owned or rented by the organisation?

(Tick relevant box)

Owned		If rented How long is the lease? How much is the rent? What facilities are included in the rent?
Rented		

Do other organisations use the property?
If yes, please state which and for what purpose
(tick yes or no)

YES		
NO		

What facilities are available?

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How have these facilities been funded?
(tick whichever applies)

Grant Aid		If grant aided , please state by whom
Self Help		

Do members of the public have access to the facilities?

(tick yes or no)

YES	
NO	

Is training provided?

(tick yes or no)

YES		If YES please state type
NO		

Is there a licensed bar on the premises?

(tick yes or no)

YES	
NO	

3. ABOUT MEMBERSHIP OF THE ORGANISATION

Is membership open to all sections of the community?
(tick yes or no)

YES	<input type="checkbox"/>	If NO , what restrictions are placed on membership?
NO	<input type="checkbox"/>	

Is membership actively encouraged from particular sections of the community?
(tick yes or no)

YES	<input type="checkbox"/>	If YES please state from which sections
NO	<input type="checkbox"/>	

What charge is made for membership?
Please identify separately each level of membership and the relevant fee.

What percentage of members reside within the Borough of Burnley? (approx.)

If the Organisation is a sports club, what percentage of members are:

(a) Playing Members?
(b) Social Members?

4. ADDITIONAL INFORMATION

If you qualify for mandatory relief but wish to apply for additional discretionary relief you MUST state so on the application form.

A separate application must be made for each property for which relief is sought.
Please use the sheet provided at the end of this form.

Completion of this form constitutes an application for relief from payment of non-domestic rates under the provisions of Part III of the Local Government Finance Act 1988

5. DECLARATION

Signature

Position with Organisation

Date of Signing

Contact Address

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When complete, this form and all supporting documentation should be returned to the address shown at the beginning of this form

ADDITIONAL INFORMATION