

APPLICATION FOR DISCRETIONARY RATE RELIEF

Section 47 of the Local Government Finance Act 1988

PLEASE READ THE ENCLOSED GUIDANCE BEFORE COMPLETING THIS FORM

Account Ref:

Name & Address of the Charity or Organisation (*include name and telephone number of contact person*)

Property Details

Address of the premises for which relief is sought

For what purpose is the property used?

Are you the owner of the Premises? Yes No

If not, provide landlords name and address

Status

Is the organisation a registered Charity? Yes No

If yes, state Registration Number Date Registered

If exempt from registration please state why

If you are a sports Club please state date you registered
as a Community Amateur Sports Club

If not registered as a CASC state why you have not applied

If your application has been refused enclose a copy of your letter of refusal

Is the organisation non-profit making? Yes No

Detail the organisation's main aims and objectives

Does the organisation provide facilities which relieve the local authority of the need to do so?

Yes No

Does the organisation enhance or supplement services the authority already provides?

Yes No

Please give details

Is the organisation affiliated to a National Charity or Organisation?

Yes No

What funding and/or support is received from them?

What percentage of income is used locally?

%

Is your organisation entirely dependant on donations?

Yes No

Are you in receipt of any grant aid?

Yes No

(If yes, please provide details)

Membership/Participation

Is participation open to all sections of the community?

Yes No

Give details of all membership fees charged and make-up of playing and non-playing members

Are there any restrictions on participation e.g. age, sex?

Yes No

What percentage of participants are from Preston?

%

Are any members paid to participate in the clubs activities?

Yes No

Are particular groups actively encouraged?

Yes No

Give examples e.g. disadvantaged, people with disabilities

Is supervised training or education provided by qualified persons?

Yes No

If yes, provide details and any charge made

Can non-members use the facilities?

Yes No

If yes, what charge is made for hire of facilities?

£

Facilities

Do the facilities include a licensed bar? Yes No

What is the annual turnover from the bar?

How many days a week is the bar open?

I HEREBY CERTIFY THAT THE STATEMENTS ABOVE ARE CORRECT TO THE BEST OF MY KNOWLEDGE & BELIEF

Name Signature Date

Position in Organisation Tel. No.

E-mail address

IMPORTANT – PLEASE ENCLOSE THE FOLLOWING DOCUMENTS

- COPY OF MEMORANDUM AND ARTICLES OF ASSOCIATION
- COPY OF LATEST AUDITED ACCOUNTS

**Please provide any additional information you feel is relevant on a separate sheet
When completed this form and accompanying documents should be returned to the
address overleaf**

Data Protection This authority is under a duty to protect the public funds it administers and to this end may use the information you provide, within this authority, for the prevention and detection of fraud. It may also share this information with other bodies administering or in receipt of public funds solely for these purposes.

Preston City Council will use your information for Business Rates purposes and in a manner compatible with the Data Protection Act. Any disclosures or sharing information will only take place if required or allowed by law.
For further information please visit www.preston.gov.uk

GUIDANCE NOTES – DISCRETIONARY RELIEF

The Council has discretion to grant relief of up to 100% of the rates on properties occupied by certain non-profit making bodies, or in the case of registered charities that are entitled to 80% mandatory relief, to top the relief up to 100%. The range of bodies qualifying for relief are varied and many, but all are **non profit making**.

In deciding whether to grant discretionary relief, the Council will look at the contribution that the organisation makes to the area. Consideration will also be given to whether services provided replace, enhance or supplement current Council facilities.

Other criteria taken into account:

Access and Membership

Restrictions placed upon membership, including the level of joining or membership fees;

- An excessive membership fee will be seen as restrictive
- membership should be open to everybody
- 75% of members must be Preston residents

The level of effort made by the organisation to encourage membership from groups such as, young people, disabled persons, ethnic minorities, unemployed.

- Membership should consist of at least 25% of people from such groups
- The facilities should be made available to people other than members
- Differential fee structures for such groups
- Schemes of education or training for such groups

Accessibility to the building for disabled people.

Sports Clubs:

Whether an application has been made by the club for Community Amateur Sports Club (CASC) status.

- Sports clubs should contact the HM Revenue & Customs for an application form or phone 0845 3020 203 or E-mail sportsunit@gnet.gov.uk
- No application for relief will be considered by the Council without evidence of a refused application for Community Amateur Sports Club status

NOTES:

- 1) An application for relief can only be backdated to the beginning of the financial year in which the application was made.
 - 2) Regular reviews will be carried out of those organisations in receipt of rate relief.
 - 3) The Council must fund 25% of any discretionary relief granted, the remaining 75% is funded by central government. For registered charities in receipt of 80% mandatory rate relief, the Council must fund 75% of any “top-up” discretionary relief granted.
- Where relief is granted to organisations funded by the Council, the cost of the relief may be met by adjusting grant levels to ensure that there is no adverse effect on the Council Tax payers of Preston City Council
 - Applications for relief that meet the criteria will be considered on their merits in relation to the Council’s overall financial position.

State Aid De Minimis Declaration

As this relief is subject to State Aid De Minimis regulations which allow an organisation to receive up to €200,000 De Minimis aid over any period of three fiscal years (as set out in EC regulation 1998/2006 as published in the Official Journal of the European Union on 28 December 2006).

To establish whether you are eligible to receive De minimis aid you must declare the full amount of De minimis aid which you (include parent company if present) have already been granted during the previous two fiscal years and the current fiscal year. Any assistance that may have been received from a public body might count as State Aid. This could be from central, regional, devolved governments (or agencies) or a local authority. For further guidance on State Aid please visit www.gov.uk/state-aid.

Please complete the Statement of Previous Aid received under the De Minimis exemption (attached) and arrange for a director of your business to sign the declaration and return it to the address at the top of this application form along with the completed form so we may assess your eligibility to receive assistance.

If you are in any doubt as to whether the assistance you have received is subject to State Aid De Minimis Regulations please contact the body which granted the assistance for clarification. Please find below a sample list of common forms of aid which you may have received over the past three years (please note this list is not exhaustive)

Forms of possible aid:

- State Grants;
- Interest rate relief;
- Tax relief;
- Tax credits;
- State guarantees or holdings;
- State provision of goods or services on preferential terms;
- Direct subsidies;
- Tax exemptions;
- Preferential interest rates;
- Guarantees of loans on especially favourable terms;
- Acquisitions of land or buildings either gratuitously or on favourable terms;
- Provision of goods and services on preferential terms;
- Indemnities against operating losses;
- Reimbursement of costs in the event of success;
- State guarantees, whether direct or indirect, to credit operations preferential re-discount rates;
- Dividend guarantees;
- Preferential public ordering;
- Reduction of, or exemption from, charges or taxes, including accelerated depreciation and the reduction of social contributions;
- Deferred collection of fiscal or social contributions;
- Assistance financed by special levies;
- Capital transfers;
- Certain State holdings in the capital of undertakings.

STATEMENT AND DECLARATION OF PREVIOUS AID RECEIVED UNDER THE DE MIMINIS EXEMPTION

I confirm that has been in receipt of the following De Minimis Aid during the previous three fiscal years (this being the current fiscal year and the previous two fiscal years):

Organisation providing the assistance/aid	Value of assistance	Date of assistance	Nature of assistance

It should be noted that Preston City Council **must be notified** immediately of any assistance or aid subsequently received by the applicant under the De Minimis Exemption.

Declaration:

I hereby certify that full details of any assistance received under the De Minimis exemption (including any received by our parent company) have been declared on this form and, if none have been entered, it is confirmed that no such awards have been made to the applicant. I also certify that the particulars given are correct and I am aware that if incorrect information is supplied, it will invalidate an award and may constitute a criminal offence and I understand that any De Minimis aid granted over the €200,000 limit may be subject to repayment with interest.

Signed: Print Name:.....

Role in Company:..... Date:.....

Telephone No:..... Email:.....