



Scarborough Borough Council

Appendix A to main policy

Policy Name
Discretionary Rate Relief for
Charities and Non-Profit Making
Organisations

DOCUMENT CONTROL

| | |
|--------------------------------|-------------------------|
| Author | Sherri Williamson |
| Owner | Sherri Williamson |
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| Cabinet Approval Date | 12 July 2016 |
| Council Approval Date | |
| Policy Date/Period | |
| Policy Review Frequency | Annually |

REVIEW HISTORY

| Date | Reviewed By | Version | Any Revisions? |
|-------------------|--------------------|----------------|-----------------------|
| 18 November 2008 | | 1 | |
| 18 September 2012 | | 2 | Policy extended |
| 12 July 2016 | | 3 | Minor amendments |
| | | | |

REVISION HISTORY (only required where changes made)

| Date | Revised By | Version | Description of Revision |
|--------------|-------------------|----------------|--------------------------------|
| 12 July 2016 | | | |
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DOCUMENT REVISION APPROVALS

| Version | Approval | Date |
|----------------|-----------------|-------------|
| | Cabinet | |
| | Council | |

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| PRESENT GUIDANCE – DISCRETIONARY RATE RELIEF FOR CHARITIES AND NON-PROFITMAKING ORGANISATIONS |
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The levels of relief quoted are for guidance only and each application will be considered on its individual merits.

| Category | Mandatory Relief | Discretionary Relief |
|--|-------------------------|-----------------------------|
| Charity Shops – where wholly or mainly used for the sale of goods donated to a charity and the proceeds of sale of the goods (after any deduction of expenses) are applied for the purposes of a charity | 80% | Nil |
| Charity Offices | 80% | 20% |
| Social Welfare | | |
| Young person's organisation (registered charity) | 80% | 20% |
| Community centre & village halls (registered charity) | 80% | 20% |
| Other social welfare activities (registered charity) | 80% | 20% |
| Other social welfare activities where there are few or no local beneficiaries (registered charity) | 80% | Nil |
| Other social welfare activity (not registered charity) | Nil | 100% |
| Other social welfare activity where there are few or no local beneficiaries (not registered charity) | Nil | 80% |
| Business Development | | |
| Business development (registered charity) | 80% | 20% |
| Business development (not a registered charity) | Nil | 100% |
| Literature / Arts / Sciences | | |
| Registered charities | 80% | 20% |
| Other non-profitmaking organisations | Nil | 80% |
| Education | | |
| Usually (registered charity) | 80% | Nil |
| Pre-school playgroups (registered charity) | 80% | 20% |
| Pre-school playgroups (not a registered charity) | Nil | 100% |
| Recreation | | |
| Registered CASC | 80% | Nil |
| Usually (not registered charity) | Nil | 80% |
| Exceptions where membership is severely limited or where substantial revenue is derived from bar facilities (not registered charity) | Nil | 50% |
| Social Housing (Housing Association) | | |
| Usually (registered charity) | 80% | Nil |
| Usually (not registered charity) provides tenancy support services to the community. | Nil | 80% |

Additional information may be requested if an organisation has reserves that are considered excessive.