



Portsmouth
CITY COUNCIL

Revenues & Benefits

Local Taxation section,
Civic Offices, Guildhall Square,
Portsmouth, PO1 2BE
Phone: 023 9268 8588
Fax: 023 9283 4500
www.portsmouth.gov.uk

Ref:

Dear Sir/Madam

Application for discretionary rate relief under section 47 of the Local Government Finance Act 1988.

Please read Portsmouth City Council's Discretionary Rate Relief policy before making your application. A copy of the policy is available on our website. In addition to this, some frequently asked questions are enclosed with this letter.

You will need to complete the attached application form in full. The form is split into 4 sections, all of which must be completed:

- Section A - Organisation details
- Section B - Property details
- Section C - Financial details
- Section D - Declaration

Please continue any answers on a separate sheet if there is not enough room on the form. You will need to write your organisation's name and account reference number, shown at the top of this letter, on each additional sheet.

You will also need to provide a copy of your most recent audited accounts and a copy of your organisation's constitution or articles/memorandum of association.

Once you have completed the form in full and checked that all the relevant documents are included with your application, please send it to us at:

Local taxation
Revenues and Benefits
Portsmouth City Council
Civic Offices, Guildhall Square
Portsmouth, PO1 2BE

Alternatively, you can email your completed form and accompanying documents to us at localtaxation@portsmouthcc.gov.uk

If you need any advice or assistance to complete this form then please

- Email us at localtaxation@portsmouthcc.gov.uk
- Telephone us on 023 9268 8588

Please note that any relief awarded is at the discretion of the council. Your non domestic rate bill is still due and payable whilst your application is being considered.

We will acknowledge receipt of your application, but please be aware that a decision may take slightly longer than usual due to the nature of this relief.

Yours faithfully

Local Taxation

Discretionary rate relief application form

Section A - details of the organisation applying for relief

Name of organisation applying for relief

Is the organisation a registered charity?

Yes

No

If the organisation is a charity but is exempt from registration with the Charity Commissioner, please explain the reasons for this

Is the organisation a registered Community Amateur Sports Club (CASC)?

Yes

No

Please tick which group your organisation should be classified as:

Not established for profit

Philanthropic

Educational

Social welfare

Science

Literature

Fine arts

Club

Society

Sports/recreational

Religious

What are the main objectives of the organisation?

Please describe the services, facilities and activities provided by the organisation

How does the organisation ensure that it is accessible to all sections of the community?

Please provide details about access to your organisation.

Is access available to all sections of the community?

If membership of the organisation is required, how many members are there?

Is there any qualifying criteria for membership?

Is there are fee or subscription payable for membership?

Yes

No

If **yes** please provide details of membership rates, e.g. one-off joining fee or monthly subscription and the amounts charged

What proportion of your membership is from the Portsmouth City Council area?

Does the organisation provide facilities that Portsmouth City Council may otherwise have to provide?

Yes

No

Not known

If **yes** please give details

Does the organisation provide facilities or services to people other than members?

Yes

No

If **yes**, please give details including if there are any charges payable

To what extent does the organisation provide services and/or facilities for the benefit of special need groups in the local community, e.g. community care, education and social projects for ethnic minority groups, children and youth, unemployed or the retired?

Is the organisation affiliated to any other local organisation or national organisation?

Yes

No

If **yes** please provide details, including any funding received

Please confirm the financial year for which you wish to apply for relief, e.g. 2015/16

Please explain why the organisation is requesting discretionary rate relief

Section B - details about property for which relief is claimed

Please provide the address of each property for which relief is being claimed in the Portsmouth City Council area

Description(s) of the property, e.g. office, shop

How is the property used for the purposes of your organisation? Please note that you should describe how the use of the property is linked to the objectives of the organisation

Is the property occupied by any other organisation?

Yes

No

If yes please give details

Does the organisation run a bar or have gaming machines at the property?

Yes

No

If **yes**, are any profits re-invested back into the organisation's activities?

Yes

No

Is the bar open to members of the public?

Yes

No

Not applicable

If **yes**, please tell us under what circumstances this happens

Section C - financial information about the organisation

Please answer the following financial questions about your organisation. You will need to supply a copy of your most recent audited accounts with this form. If you do not have audited accounts, please provide a profit and loss statement.

Please complete the details below (these should agree with the figures in your accounts)

Annual surplus/deficit (delete as appropriate): £

Cash/bank balance: £

Accumulated funds: £

If your accounts show that the organisation has operated at a loss, please advise if there are any particular reasons for this

If the organisation has made a profit or accumulated large funds, please advise if there are any particular reasons for this and to what purpose this is to be put

What are the organisation's main sources of funding?

Source	Amount	If restricted, please give details

Does the organisation receive any funds/grants from Portsmouth City Council?

Yes

No

If **yes**, please provide details, including the amount of funding and if this is restricted

Does the organisation undertake any fund-raising activities, either for itself or other bodies?

Yes

No

If **yes**, please provide details

Section D - declaration

Name of person completing this form

Your position within the organisation

Your telephone number and email address

This application is submitted on behalf of the organisation named in Section A and I declare that the information I have supplied is correct.

In addition to this completed form, I have enclosed a copy of

1. The organisation's latest audited accounts
2. A copy of the organisation's constitution or articles/memorandum of association

Signature of applicant:

Date:

Non domestic rate discretionary rate relief - frequently asked questions

1. Who can apply for discretionary rate relief?

Charities and other non-profit making organisations can apply for discretionary rate relief. For non-profit making organisations to qualify, its main objects must be philanthropic, religious or concerned with education, social welfare, science, literature or the fine arts or a club, society or other organisation whose property is used for the purposes of recreation.

Organisations already in receipt of mandatory relief will not generally be eligible for discretionary relief but applications will be considered on their merits from charitable bodies & Community Amateur Sports Clubs (CASCs), which can demonstrate that their activities are consistent with the City Council's core values and priorities, and tackling poverty strategy.

Within this area the city council also considers whether the facilities provided relieve the council of the need to do so, or enhance and supplement those that it does provide.

Further information regarding the criteria for discretionary rate relief is available in Portsmouth City Council's Discretionary Rate Relief Policy document. The latest version of the policy is available on our website.

2. How do I apply for relief?

The attached application must be completed and returned with a copy of the most recent audited accounts for the organisation and a copy of its constitution or articles/memorandum of association. All applications will be considered with reference to the council's discretionary rate relief policy.

Applications for discretionary rate relief under the provisions of the Localism Act 2011 should not be made using this form. Please contact us if you wish to make an application.

3. How much relief can be awarded?

Charities and CASCs that are entitled to 80% mandatory rate relief can be awarded discretionary rate relief of up to 20%. Discretionary rate relief for nonprofit making organisations (i.e. not charities or CASCs) can be awarded up to a maximum of 100%.

4. How long will relief be granted for?

A decision to award discretionary relief and how much relief is given is only applicable to the financial year for which the application is made. A fresh application for discretionary relief will be necessary for each financial year.

5. When will I know if my application has been successful?

It is usually necessary for us to have received the majority of applications before any decisions regarding the level of relief available to each applicant are made. This could mean that a decision may take a number of weeks. In the meantime, you should continue to pay your non domestic rate as per the last bill that we sent to you.

When a decision has been reached, we will write to you. If you are successful, we will write to explain:

- The amount of relief that has been granted
- The date from which it has been granted and the date on which it will end

If you are unsuccessful, we will also write to you to confirm this and provide details of how you can appeal the decision.

6. Do I have to pay rates whilst my application is being assessed?

Rates are still due and payable. If the application is successful, any overpayment will be refunded.