

ANNEX B

DISCRETIONARY RATE RELIEF FOR CHARITIES, RURAL HEREDITAMENTS & NON-PROFIT MAKING ORGANISATIONS POLICY

The period of award will be for three years, after which it will be again subject to review. The basis of allocation for the award of discretionary rate relief be as follows:

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 Wholly used by the charity	80%	20%
Social Welfare		
Young persons organisation (registered charity)	80%	20%
Community centre & village halls (registered charity)	80%	20%
Community centre & village halls (not registered charity)	Nil	100%
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 organisations (registered charity)	80%	20%
Other non-profit making business development organisations (not a registered charity)	Nil	100%
Culture & Heritage		
Registered charities (with no substantial revenue generated from entrance fees/sales)	80%	20%
Registered charities (where substantial revenue is generated from entrance fees/sales)	80%	Nil
Other non-profit making organisations (with no substantial revenue generated from entrance fees/sales)	Nil	100%
Other non-profit making organisations (where substantial revenue is generated from entrance fees/sales)	Nil	80%
Education		
Educational/Training Facilities (registered charity)	80%	20%
Other non-profit making Educational/Training Facilities	Nil	100%
Faith Schools & Non Local Authority Schools (registered charity)	80%	Nil
Pre-school playgroups (registered charity)	80%	20%
Pre-school playgroups (not a registered charity)	Nil	100%

Category	Mandatory Relief	Discretionary Relief
Recreation		
Registered CASC (with no substantial revenue generated from bar/catering facilities & memberships are unrestricted).	80%	20%
Registered CASC (where substantial revenue is generated from bar/catering facilities)	80%	Nil
Other non-profit making Leisure/Sports Clubs & Grounds (with no substantial revenue generated from bar/catering facilities & memberships are unrestricted)	Nil	100%
Other non-profit making Leisure/Sports Clubs & Grounds (where substantial revenue is generated from bar/catering facilities & memberships are unrestricted)	Nil	80%
Social Housing (Housing Association)		
Usually (registered charity)	80%	Nil
Usually (not registered charity) provides tenancy support services to the community	Nil	80%
Rural Businesses		
Post Offices	50%	50%
Public House with essential secondary use unique to local community (within mandatory RV threshold)	50%	20%
Public House with essential secondary use unique to local community (outside mandatory RV threshold, but within discretionary RV threshold)	Nil	70%
Other Public Houses (outside mandatory RV threshold, but within discretionary RV threshold) that are deemed essential to the local community that cannot be sustained without relief	Nil	50%
General Stores (within mandatory RV threshold) that are deemed essential to the local community that cannot be sustained without discretionary relief	50%	50%
General Stores (outside mandatory RV threshold, but within discretionary RV threshold) that are deemed essential to the local community that cannot be sustained without relief	Nil	50%