

Date of  
Issue

Financial year  
Commencing

Account  
Number

## Application for Rate Relief for Charities and Non Profit Making Organisations

This form enables you to claim rate relief under Sections 43, 45, 45a & 47 of the Local Government Finance Act 1988. There are two types of relief available, mandatory and discretionary relief. Charities who use properties wholly or mainly for charitable purposes are eligible for 80% mandatory relief. This relief can be topped up to 20% at the discretion of the Council.

Where mandatory relief is not available we can consider awarding up to 100% discretionary relief to certain non-profit making bodies.

### PART 1. MANDATORY RELIEF:

To qualify for mandatory relief your organisation must be a:

- Registered charity.
- Charity that uses the property wholly or mainly for charitable purposes.
- Charity shop that is wholly or mainly used for the sale of goods donated to the charity.
- Friendly or Industrial or Provident Society and registered with the Inland Revenue.

### PART 2. DISCRETIONARY RELIEF:

To qualify for discretionary relief your organisation must be:

- A registered charity or organisation not established or conducted for profit.
- Using the property wholly or mainly used for charitable purposes.
- A property used for recreational purposes which is occupied by a club, society or other organisation,
- Concerned with education, social welfare, science, literature, fine arts or have objectives which are charitable or otherwise philanthropic, religious and not established or conducted for profit.
- Of primary benefit to Warrington residents.

### PART 3. HOW TO FILL IN THIS FORM

Please fill this form in ink and read the above notes before you complete it.

- If you need help or more information, please contact us (see address and telephone number on the back of this form).
- Please answer each question that applies to your organisation and provide any extra information you feel is relevant.
- Please ensure that you fill in the form properly, it will take longer to deal with your application if it is incomplete.
- You may wish to read our Discretionary Rate Relief policy on our website.

**PART 4. YOUR DETAILS (all applicants)**

Name of organisation.....  
Registered address of organisation  
.....  
.....  
Postcode.....  
Address of property on which relief is claimed.  
.....  
.Postcode.....  
Telephone.....  
Email address.....

**PART 5. MANDATORY & DISCRETIONARY RELIEF**

1. Is your organisation a registered charity? YES/NO  
If yes, what is your registration number? .....  
Are you established for the benefit of your members rather than the public's benefit? YES/NO  
2. If exempt from registration, please state on what grounds  
.....  
3. Is the property wholly or mainly used for charitable purposes? YES/NO  
4. For what purpose does your organisation use the property? Please tick appropriate box.  
 Community Support & Care Services (please complete parts 6 & 9)  
 Charity Shops (please complete parts 7 & 9)  
 Private Schools, University/Colleges & Academies (please complete part 9)  
 Foundation & Voluntary aided Schools (please complete part 9)  
 Registered Friendly, Industrial or Provident Society (e.g. Credit Unions & Housing Associations)  
(please complete parts 8 & 9)  
 Scouts, Guides, Cadets, Youth Clubs, Playgroups (please complete part 9)  
 Community Village Halls & Associations (please complete part 9)  
 Others, please state..... (please complete part 9)  
 Community Amateur Sports clubs (CASC) (please complete part 10)

**PART 6. COMMUNITY SUPPORT & CARE SERVICES**

Does your organisation give local Community Benefit to Warrington residents? YES/NO

**PART 7. CHARITY SHOPS**

Is the use of the shop solely for charitable purposes? YES/NO  
Is the use of the shop solely for display purposes? YES/NO  
What percentage of the goods for sale are donated to the charity? (Please tick appropriate box)  
 0-50%  51-100%  
What percentage of turnover and profit are represented by the sale of donated goods? (Please tick appropriate box)  
 0-50%  51-100%  
What type of goods, if any, are new or bought in?  
.....  
.....  
.....

**PART 8. REGISTERED FRIENDLY, INDUSTRIAL OR PROVIDENT SOCIETY**

(E.g. Credit Unions & Housing Associations)

Is your organisation a registered friendly or industrial or provident society? YES/NO  
(If yes, please provide a letter from HMRC stating that your organisation is entitled to exemption from taxes under the provision of Section 505 of the Income and Corporation Taxes Act 1988).

**Part 9. MANDATORY & DISCRETIONARY RELIEF – OTHER DETAILS (to be completed by all applicants)**

1. What are the main purposes and objectives of your organisation?

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.....  
.....

2. How do you achieve them?

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3. Do you have any formal links with Warrington Borough Council or other local agencies? (If so please provide details)

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4. Please describe exactly how the premises are used and detail how the local community benefits from the services that you provide. (Please continue on a separate sheet if necessary)

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5. Please confirm the proportion of employees that are Warrington Borough Council residents.

Number of employees..... Number of employees that reside in Warrington.....

**Part 10.**

**To claim mandatory rate relief for Community Amateur Sports Clubs (CASC)**

To qualify for relief as CASC, a sports club must:

- be run as an amateur club;
- be open to the whole community;
- be a non profit making organisation;
- be registered with Her Majesty's Revenues and Customs as a CASC. If you are not registered as a CASC and would like further information, please contact the Sports Club Unit at the HM Revenues & Customs.

We will need to see a copy of your Inland Revenues registration document to support your claim.

1. Is the organisation registered with the Inland Revenue as a CASC. YES / NO  
2. If yes, what date are you registered from. --/--/----

**To claim discretionary relief for Community Amateur Sports Clubs (CASC)**

To qualify for relief as CASC, a sports club must:

- be non profit making
- be that its aims must be charitable or to promote social welfare (including promoting education, sports, literature, art recreation and science.)
- have membership that must be open to all members of the community.
- have equal status to all members.

1. Is membership of the organisation open to all sections of the community? YES / NO  
Please supply a copy of your Equal opportunities policy or equivalent.

2. How does the organisation encourage membership from the following groups?  
Please give details:

- Young persons .....
- Women .....
- Older age groups .....
- Disabled persons .....
- Minority groups .....
- Unemployed. ....

3. Are facilities open to people other than members of the organisation? YES / NO  
If you please give details.....

4. What extra facilities/services does the organisation provide to the local community?  
.....

5. What education /training does your organisation provides to its users/workforce. This must be in addition to what the organisation is set up for.

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.....  
.....

**Part 11. In the case of empty property please state:**

1. Whether the organisation was the last occupier of the property.....
2. Whether the organisation intends to be the next occupier of the property.....
3. Whether the organisation owns the property.....
4. When next in use will the property be wholly or mainly used for charitable purposes?

YES / NO

5. Please confirm the date the organisation intends to occupy the property \_\_\_/\_\_\_/\_\_\_

Please note that this relief can only be awarded where on the day concerned the ratepayer is a charity or trustees for a charity and it appears that when next in use the property will be wholly or mainly used for charitable purposes (whether of that charity or of that and other charities). The charity will therefore need to demonstrate their intention to occupy in order for the relief to be considered.

Please sign and date the declaration.

If you need any help with this form then please telephone 01925 443210

**DECLARATION**

The information I have given on this form is correct. I understand that I may be liable to prosecution if I have wilfully stated anything that I know to be false or do not believe to be true. I agree to Warrington Borough Council making any enquiries that it considers necessary to verify the information that I have provided.

I agree to tell the Business Rates Section within 21 days of any changes in my circumstances that may affect my Non-Domestic Rate bill. I understand that the Council will hold the information I have given either on computer or on paper in accordance with the Data Protection Act 1998. (The Council will not disclose information about you to anyone outside Warrington or use data for other purposes unless the law permits us to).

I understand the granting of relief will reviewed annually and those in receipt of the relief will be asked to supply or confirm information for the purpose of the review.

Signed.....

Status/position.....

Name.....

Date.....

**(BLOCK CAPITALS)**

You do not have to give your telephone number but it would help us if you did, as we may need to contact you for further information about this application.

Telephone number..... (Optional)

Ensure the following evidence is included with your returned form:

- Latest audited accounts relating to the two years preceding application.
- Documentation for any grants and assistance the organisation has received.
- Proof of any and all income received e.g. food, drink, equipment, bar sales, gaming, donated items, and souvenirs.
- If your premises are rented / leased, proof of your tenancy agreement or lease agreement.
- A copy of your constitution and / or articles of association
- Any other documentation you feel would support your application.

## **Please return this application form to:**

Benefits and Exchequer Section  
New Town House  
Buttermarket Street  
Warrington  
WA1 2NH

## **If you require further information then please contact:**

### **Business Rates Section**

Telephone  
**01925 443210**

Email: [businessrates@warrington.gov.uk](mailto:businessrates@warrington.gov.uk)