

APPENDIX 2

Comparison of Potential Levels of Relief Following Changes to Rate Relief Guidance

An illustration of the potential revised levels of relief should the new guidance be adopted has been tabulated below.

The revised levels of relief assume that all qualifying criteria are met and are shown so as to illustrate how the revised guidance will provide consistency in the Council's decision making. The information is based on the organisation's most recent application form, the form may have been submitted as long as 3 years ago, therefore the levels of relief may change when new information is provided.

Charities and Community Amateur Sports Clubs

All organisations listed are in receipt of 80% Mandatory Relief – any award of discretionary relief is a “top-up” awarded in addition to the mandatory relief.

Organisation	Existing Relief	Revised Relief	Comments
Amateur Sports Club 1	20% Discretionary Rate Relief	0% Discretionary Rate Relief	No evidence of reduced or concessionary rates. Membership by election. Facilities are not used by other sectors of community.
Amateur Sports Club 2	20% Discretionary Rate Relief	20% Discretionary Rate Relief	Free membership for 8 to 11 year olds Facilities open to all for payment of £6.00 per session. No restrictions on membership.

Animal Sanctuary/Rescue 1	20% Discretionary Rate Relief	0% Discretionary Rate Relief	<p>Income of £604,000 per annum.</p> <p>Reserves of £1.1m Income above threshold; significant balances from which to discharge liability of £1090.50</p>
Animal Sanctuary/Rescue 2	20% Discretionary Rate Relief	0% Discretionary Rate Relief	<p>Use as animal sanctuary by national charity.</p> <p>Income above threshold.</p> <p>Other sources of income from which to meet liability</p>
Animal Sanctuary/Rescue 3	20% Discretionary Rate Relief	20% Discretionary Rate Relief	<p>Income is above threshold; but liabilities are significantly greater than Income.</p> <p>Limited sources of income from which to meet liability.</p> <p>No balances held.</p>

Charity Shops

All organisations listed are in receipt of 80% Mandatory Relief – any award of discretionary relief is a “top-up” awarded in addition to the mandatory relief.

Organisation	Existing Relief	Revised Relief	Comments
Charity Shop 1	20% Discretionary Relief	10% Discretionary Relief	Level of relief may reduce to 10% as the organisation operates on a regional basis within North Worcestershire and is not wholly for the benefit of residents of Bromsgrove.
Charity Shop 2	0% Discretionary Relief	10% Discretionary Relief	Level of relief will increase to 10%, organisation operates on a regional basis within the West Midlands.
Charity Shop 3	0% Discretionary Relief	0% Discretionary Relief	No Change to award – charity operates on a national level
Charity Shop 4	0% Discretionary Relief	0% Discretionary Relief	No Change to award – charity operates on international level
Charity Shop 5	20% Discretionary Relief	0% Discretionary Relief	Discretionary Relief will be removed as the charities operations are not wholly centred in Bromsgrove, or on a regional level in Worcestershire.
Charity Shop 6	20% Discretionary Relief	0% Discretionary Relief	Discretionary Relief will be removed as the Charity operates on a national level.
Charity Shop 7	20% Discretionary Relief	0% Discretionary Relief	Discretionary Relief will be removed as the Charity operates on a national level.

Leisure Centres and Leisure Trusts

All organisations listed are in receipt of 80% Mandatory Relief – any award of discretionary relief is a “top-up” awarded in addition to the mandatory relief.

Organisation	Existing Relief	Revised Relief	Comments
Leisure Centre/Trust 1	20% Discretionary Rate Relief	0% Discretionary Rate Relief	<p>Organisation’s turnover will be significantly above the threshold.</p> <p>Wychavon Community Leisure Trust receive 20% discretionary relief for centres operated in Evesham, Droitwich, Pershore – the award of discretionary relief would likely constitute state aid and could require approval</p>
Leisure Centre/Trust 2	20% Discretionary Rate Relief	0% Discretionary Rate Relief	<p>Sandwell Leisure Trust Operate 9 centres in Sandwell and surrounding area.</p> <p>Any relief granted may constitute state aid and could require approval</p>
Leisure Centre/Trust 3	20% Discretionary Rate Relief	20% Discretionary Rate Relief	<p>Turnover below threshold – operate one centre only, which provides facilities to people of Rubery and surrounding area.</p>

Housing Associations

Two of these organisations are in receipt of 80% Mandatory Relief – any award of discretionary relief is a “top-up” awarded in addition to the mandatory relief.

Organisation	Existing Relief	Revised Relief	Comments
Housing Group/Trust 1	0% Discretionary Rate Relief	0% Discretionary Rate Relief	No Change to existing award of relief
Housing Group/ Trust 2	0% Discretionary Rate Relief	0% Discretionary Rate Relief	No Change to existing award of relief
Housing Group/Trust 3	100% Discretionary Rate Relief	0% Discretionary Rate Relief	Existing relief would be removed in full. Consideration will need to be given as to whether organisation is charitable and whether 80% Mandatory Relief should be awarded.

Scouts and Guides Groups

All organisations listed are in receipt of 80% Mandatory Relief – any award of discretionary relief is a “top-up” awarded in addition to the mandatory relief.

Organisation	Existing Relief	Revised Relief	Comments
Scouts/Guides Group 1	20% Discretionary Rate Relief	20% Discretionary Rate Relief	No Change to existing award of relief
Scouts/Guides Group 2	20% Discretionary Rate Relief	20% Discretionary Rate Relief	No Change to existing award of relief
Scouts/Guide Group 3	20% Discretionary Rate Relief	20% Discretionary Rate Relief	No Change to existing award of relief.

Village Halls

All organisations listed are in receipt of 80% Mandatory Relief – any award of discretionary relief is a “top-up” awarded in addition to the mandatory relief.

Organisation	Existing Relief	Revised Relief	Comments
Village Hall 1	20% Discretionary Rate Relief	20% Discretionary Rate Relief	Income below threshold full relief will be awarded
Village Hall 2	20% Discretionary Rate Relief	20% Discretionary Rate Relief	Income below threshold full relief will be awarded
Village Hall 3	20% Discretionary Rate Relief	0% Discretionary Rate Relief	Organisation has Income of £59,000 – above thresholds for relief. Organisation has excess of Income over expenditure. Removal of relief will result in liability of £238.00

Sports and Social Clubs

Organisation	Existing Relief	Revised Relief	Comments
Sports/Social Club 1	100% Discretionary Rate Relief	20% Discretionary Rate Relief	No differentiation between this social club and others, relief would be reduced to match support provided to other Social Clubs.
Sports/Social Club2	20% Discretionary Rate Relief	20% Discretionary Rate Relief	No change to award as existing guidelines continue principle of 20% relief for sports and social clubs
Sports/Social Club 3	20% Discretionary Rate Relief	20% Discretionary Rate Relief	No change to award as existing guidelines continue principle of 20% relief for sports and social clubs

Sport Teams

Organisation	Existing Relief	Revised Relief	Comments
Sports Team/ Club 1	100% Discretionary Relief	100% Discretionary Relief	Income below threshold. Net loss in latest accounts of £21,000. Reduced membership rates for unemployed. Club makes facilities available for private hire; holds family events for non members to attend.

Sports Team/ Club 2	100% Discretionary Relief	80% Discretionary Relief	<p>Income below threshold</p> <p>Membership by election through proposer and seconder.</p> <p>Limited concessionary rates for students; no concessionary rates for unemployed.</p> <p>Facilities not available for public or community use.</p> <p>(Maximum 80% relief to match level provided to CASC)</p>
Sports Team/ Club 3	100% Discretionary Relief	100% Discretionary Relief.	<p>Income below threshold</p> <p>Membership by election (proposer and seconded)</p> <p>Facilities made available for local schools for sports day and weekly sports training.</p>