

Appendix A

Type of Organisation	Mandatory Relief	Criteria/Comments	Alignment to Council Priorities	Rate of Discretionary Relief
(1) Charity Shops / Commercial Units, which includes business units / warehouses (a) Registered charity (b) Non-registered charity shop	80% 0%	Generally, registered charity shops receive 80% mandatory relief, some may be in competition with other retailers who pay full business rates. Rateable Value must be below £50,999	N/A	(a) National charities no enhancement from 80% mandatory relief (a) Local charities 20% (b) 0%
(2) Sporting Clubs (a) Registered Community Amateur Sports Clubs (CASC) (b) Non-registered sporting club	80% 0%	If a club is not registered it can apply to HM Revenue & Customs to become a CASC. If accepted, it would be entitled to 80% mandatory relief. Rateable Value must be below £50,999	Must demonstrate a link to Council priorities.	(a) 20% (a) 0% if there is a bar and bar takings over £5k (b) 0%
(3) Village Halls & Social Clubs (a) Registered charity (b) Non-registered charity	80% 0%	Provide facilities for residents and fulfil a social need. Rateable Value must be below £50,999	Must demonstrate a link to Council priorities.	(a) 5% (a) 0% if there is a bar and bar takings over £5k (b) 0%

Appendix A

Type of Organisation	Mandatory Relief	Criteria/Comments	Alignment to Council Priorities	Rate of Discretionary Relief
(4) Scouts or other non-sporting clubs (a) Registered charity (b) Non-registered charity	 80% 0%	Provide a valuable resource to the community Rateable Value must be below £50,999	Must demonstrate a link to Council priorities.	(a) 20% (a) 0% if there is a bar and bar takings over £5k (b) 0%
(5) Others (a) Registered charity (b) Non-registered charity	 80% 0%	Any application that does not fall under the previous headings will be assessed upon its own merits and in accordance with the application and supporting documents Rateable Value must be below £50,999	Must demonstrate a link to Council priorities.	(a) 5% (b) 0%
(6) Any organisation that has high levels of membership fees and/or election by existing members. (a) Registered charity (b) Non-registered charity	 80% 0%	Rateable Value must be below £50,999	N/A	(a) No enhancement from 80% mandatory relief. (b) 0%