



## GRANTS TO THE VOLUNTARY SECTOR PANEL - 21ST SEPTEMBER 2009

**SUBJECT: APPLICATIONS FOR FINANCIAL ASSISTANCE – DISCRETIONARY  
RATE RELIEF**

**REPORT BY: DIRECTOR OF CORPORATE SERVICES**

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### 1. DISCRETIONARY RATE RELIEF

- 1.1 At the meeting of 13th July 2009, the Panel requested information relating to Discretionary Rate Relief granted due to the impact on the budget available for grants for financial assistance.
- 1.2 It was envisaged that, having reviewed the sums involved, any changes would be implemented with effect from April 2010.
- 1.3 Unfortunately, no change can be made until April 2011 due to the fact that the Non-Domestic Rating (Discretionary Relief) Regulations 1989 (SI No.1059) state that:
- 'the charging authority (CCBC), in making a decision to revoke or vary a determination as to discretionary relief must give notice in writing to the ratepayer(s) concerned. More importantly, where the amount of rates payable is to increase (i.e. the discretionary relief is to be revoked or reduced), the notice or variation must have effect at the expiry of a financial year and at least one year's notice must be given'*
- 1.4 A detailed listing of the relief granted for the current year is shown in the appendix.
- 1.5 The criteria currently applied in determining eligibility for relief are as follows:
- each application to be treated on its merits in accordance with the Welsh Assembly Government guidance
  - relief is limited to 20% for all organisations except
    - sports and recreational clubs without bar facilities - 100%
    - sporting and recreational clubs with bar facilities, where the rateable value of the organisation's premises is below £5,000 - a general guideline of 50%
    - sporting and recreational clubs with bar facilities, where the rateable value of the organisation's premises is £5,000 or above - a general guideline of 20%
    - sports grounds - 100%
    - community halls and centres that do not have charitable status - 100%
    - miscellaneous organisations (traditionally 100% has been granted to successful applicants)
- 1.6 In terms of such relief, the percentage of the relief borne by the Authority is as follows (the balance being borne by the NNDR Pool):
- charitable occupation and community amateur sports clubs – 75%
  - non-profit making bodies – 10%
  - small businesses – 100%
  - Hardship Relief – 25%

## **2. FINANCIAL IMPLICATIONS**

- 2.1 The financial implications are that the granting of Discretionary Rate Relief at the current levels will result in a much-reduced sum being available for general awards for financial assistance.

## **3. PERSONNEL IMPLICATIONS**

There are no personnel implications.

## **4. RECOMMENDATIONS**

- 4.1 That Members note the report.

Author: A. Morgan – Group Accountant (Revenue Advice and Support)  
Consultees: Nicole Scammell – Head of Corporate Finance  
S. Grant – Finance Manager (Corporate Services)  
N. Roberts – Principal Group Accountant (Financial Advice and Support)  
Cllr. C. Mann – Cabinet Member for Finance, Resources & Sustainability

Appendices:  
Appendix 1 Discretionary Rate Relief