

Mandatory and Discretionary Rate Relief for Charitable and Not-For-Profit Organisations



Postal address:

Account Number

Date of issue

Bristol City Council has the provision for granting business rate relief to charities and other similar organisations under sections 43, 45, 47 and 64 of the Local Government Finance Act 1988.

Mandatory Rate Relief of 80% will be granted to organisations registered with the Charity Commission or organisations registered with HM Revenues & Customs as a Community Amateur Sports Club (CASC).

Discretionary Rate Relief of variable % amounts may also be granted to registered charities and other organisations that are properly constituted with not-for-profit, charitable or community objectives in accordance with the Discretionary Rate Relief Policy set by this Council on 5 December 2013 a summary of which is enclosed.

Discretionary relief will be used to support those voluntary and community organisations that contribute to the six Mayoral priorities as detailed within the Strategic Intent statement attached.

A Applicant Details

Ratepayer Name:

Telephone Number:

E-mail Address:

Details of premises within the boundary area of Bristol City Council:

1st premises

Business Rate Account Number:

Property Address:

2nd premises

Business Rate Account Number:

Property Address:

3rd premises

Business Rate Account Number:

Property Address:

Please continue on a separate sheet of paper if this application refers to additional premises and mark it **A**.

Name and address details of representative if different from postal address:

Please indicate if these details are to be used on all future business rate bills and documents:

B Application Date

From what date can I claim relief?

Mandatory Relief: applicable from the date of registration with the Charity Commission.

Discretionary Relief: applications received prior to 30 September may be backdated to 1 April of the preceding financial year where appropriate. Otherwise an application may only be backdated to 1 April of the current financial year.

Date from which relief is claimed:

F Sports

What type of organisation would be included within this category?

Voluntary sports groups, clubs or organisations which support one or more of the priorities outlined in the Council's Strategic Intent. We will consider organisations which are not primarily active in the other categories (Community, Creativity and Enterprise or Services for Young People).

For telephone enquiries regarding the criteria in this section please ring (0117) 922 3126

Please circle your response YES/NO or comment as appropriate to each of the following questions and indicate where evidence is enclosed.

Note that your organisation does not need to fit all of the following criteria and that the scores shown in [] brackets are maximums. The information provided will be assessed against criteria and scores will be awarded against the merits of the presentation of information.

GOVERNANCE

Is your organisation open to all/sections of the community and organised on an amateur/non-profit-making basis?

YES / NO

EVIDENCE:

Please enclose copies of your constitution and Club Mark certificate [20]

OR

If Club Mark accreditation is not possible please enclose copies of your:

- a) Constitution: [3]
- b) Child protection policy: [3]
- c) Equity policy: [3]
- d) Coaches/Officials code of conduct: [3]
- e) Parents/Carers code of conduct: [3]
- f) Player/member code of conduct: [3]
- g) Membership policy: [2]

- a)
- b)
- c)
- d)
- e)
- f)
- g)

AFFILIATION

Is your organisation affiliated to a recognised national governing body for their sport?

YES / NO

EVIDENCE:

Please provide affiliation number or alternative [5]

Where a governing body is not present, what steps have you taken to seek alternative or comparable means of affiliating?

INSURANCE

Does your organisation have appropriate public liability insurance?

YES / NO

Where coaches/officials fall outside of this, do you ensure that individuals obtain personal professional indemnity or public liability insurance?

YES / NO

EVIDENCE:

Please provide copies of your organisation's insurance document and/or proof of individual liability insurance holders (i.e. membership letter/number) and a breakdown of what these policies cover. [10]

INCOME GENERATION

Does the facility have a business plan and details/policies for hiring facilities to external user groups?

YES / NO

EVIDENCE:

Please provide copies of your business plan and related policies [10]

Please provide evidence of re-investment of income through external bookings/hiring. [5]

HEALTH AND SAFETY

Does your organisation have emergency procedures in place for dealing with an accident/incident?

YES / NO

Does your organisation conduct risk assessments for each of the venues that might be used during the course of a season (excluding away fixtures)?

YES / NO

EVIDENCE:

Please provide a copy of your guidelines for dealing with an accident/incident: [5]

Please provide copies of your risk assessments: [5]

NOTE : SECTION CONTINUES ONTO THE NEXT PAGE

Sports (continued)

SPORTS DEVELOPMENT

Does your organisation have a current sports development plan?	YES / NO
Are coaches qualified and with current CRB checks?	YES / NO / SOME
Are coaches first aid qualified?	YES / NO / SOME
Does your organisation have a child welfare/protection officer?	YES / NO
Does your organisation have formal links to schools or other local community groups?	YES / NO
Does your organisation have an active development plan?	YES / NO
Does your organisation communicate regularly with its members?	YES / NO

EVIDENCE:

Please provide copies of

- a) Sports/club development plan: [20]
- b) Coach qualifications: [5]
- c) CRB checks complete: [5]
- d) First aid certificate: [5]
- e) Child welfare/protection officer: [5]
- f) School club links: [3]
- g) Club to club links: [3]
- h) Regular club meetings: [3]

- a)
- b)
- c)
- d)
- e)
- f)
- g)
- h)

COMMUNITY INVOLVEMENT

Are at least 90% of your organisation's beneficiaries residents of Bristol? <i>(By this we mean that they must reside or work within the area contained within the Council's administrative boundary. Where located near that boundary we will count residents of the greater Bristol area (i.e. South Gloucestershire, North Somerset, B&NES) as residents of Bristol.)</i>	YES / NO
Are your organisation's activities provided for and accessible to local communities in need?	YES / NO
Does your club contribute in any other way to the community? Please give brief details:	YES / NO

EVIDENCE:

Please provide an attendance or membership breakdown by gender, age, ethnicity & postcode. [5]

Please provide examples of community initiatives, such as working with the police to combat antisocial behaviour, setting up a disability session or maintenance of property/grounds. [10]

PLEASE NOW GO TO SECTION H

G Children and Young People

What type of organisation would be included within this category?

Voluntary and Community Sector organisations which support one or more of the priorities outlined in the Council's Strategic Intent. We will consider organisations which are not primarily active in the other categories (Community, Sports or Creativity and Enterprise).

For telephone enquiries regarding the criteria in this section please ring (0117) 352 5275

To determine the size of any discretionary relief award, consideration will be given to the number of eligible organisations and the total demand against the available budget.

Please indicate YES or NO or comment as appropriate to each of the following questions :

Are at least 90% of your organisation's beneficiaries residents of Bristol?

YES / NO

(By this we mean that they must reside or work within the area contained within the Council's administrative boundary. Where located near that boundary we will count residents of the greater Bristol area (i.e. South Gloucestershire, North Somerset, B&NES) as residents of Bristol.)

Does your organisation provide space or opportunities for people to learn and to try out new things, engaging in activities to fulfil the council's priorities *(see Strategic Intent attached)*.

YES / NO

Are your organisation's activities provided for and accessible to local communities in need and people from deprived and disadvantaged communities?

YES / NO

(By this we mean not only communities in deprived areas of Bristol but also community groups which may be spread across the city and which may experience harassment or exclusion.)

EVIDENCE

What evidence is there of the quality of the service provided and how the service meets the needs of children and young people?

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PLEASE NOW GO TO SECTION H

H Appeal Process - where refused discretionary relief

Ratepayers shall have a right of appeal. The appeal must state fully the grounds upon which it is made and include supporting documentation or additional evidence where appropriate. The appeal must be made within 28 days of the date of the refusal letter.

The appeal will be considered by a panel consisting the Chief Finance Officer and at least one other of the Service Director, Integrated Customer Service or the Service Director for the service area in question.

At that appeal a hearing will be arranged for all parties to be present enabling the ratepayer to present their case in person.

PLEASE NOW GO TO SECTION I

I Declarations, Evidence and Signature

I declare that this organisation receives the following grant support from the council or other bodies, including any financial support through Neighbourhood Partnerships, concessionary rents or uncharged Officer time. **Include amounts received within the current and previous financial years. If none please state 'None'.**

Amount £	Grant Support provided by	Description	Date

I declare (please tick box) that the organisation applying for discretionary relief will not undertake any activities that conflict with the council's stated aims within the Strategic Intents outlined over the page.

I declare (please tick box) that I have read the Bristol City Council Baseline Standards document provided with this application and that this organisation meets* these baseline standards:

The purpose of the baseline standards is to safeguard the council's investment in the voluntary and community sectors. Depending on the nature and scale of the organisation applying for discretionary relief we may contact you to provide evidence to demonstrate all or any of these standards.

**Please note:* The purpose of this policy is to support developing organisations and therefore, due to the nature of the organisations supported through the policy, funding may still be awarded to organisations without all baseline standards being met.

Please indicate where appropriate to confirm that the necessary evidence has been supplied elsewhere in this form or that the relevant documentation is enclosed. Failure to supply the necessary information with this application may cause a delay in your application being considered:

- Registered Charities must supply their registration number at section **C**
- Community Amateur Sports Clubs must supply a copy of their HMRC letter of registration
- Discretionary relief applicants must be properly constituted with not-for-profit, charitable and/or community objectives. Please supply a copy of your Constitution or similar article.
- Discretionary relief applicants who are sports organisations/groups must also supply a copy of their Club Mark certificate. If not accredited please refer back to section **F** for alternate evidence requirements.
- Discretionary relief applicants must supply their accounts for the last **five** financial years clearly showing Annual Turnover, Income & Expenditure and any restricted or designated funds.
- Discretionary relief applicants that have existed for less than five years should supply the maximum number of yearly accounts that are available or, if newly formed, speculative or projected accounts for the first twelve months of operation.
- Discretionary relief applicants must supply the supplementary evidence as detailed within the appropriate categories when completing sections **D** to **G**.

To the best of my knowledge the information provided within and attached to this application is true and accurate and relates to the ratepayer named in section A.

Your Signature	Date	Please return to: Bristol City Council Local Taxation Division P.O. Box 968 Bristol BS99 1ZG Contact details: Telephone: 0117 922 3300 Email: business.rates@bristol.gov.uk Website: www.bristol.gov.uk/rates
Please print your name		
Position with or relation to organisation		
Your email address		

Bristol City Council - Baseline Standards

Voluntary, Community and Social Enterprise Organisations

Introduction

The purpose of the baseline standards : to safeguard the City Council's investment in the voluntary and community sector (VCS) and ensure that all Bristol City Council funded organisations are well managed and provide good quality services.

One of the ways this is done is through evaluation of potential provider organisations' ability to meet the Baseline Standards. These standards form part of application and tendering processes, but are not the sole determinants of approval, as each process will include a range of needs and requirements.

Evidence to demonstrate these standards will usually be requested prior to funding being agreed, and subsequently during the duration of the contract. Funding may be awarded to organisations without all baseline standards being met. However, this will be on the basis of clear milestones for the provision of evidence that these areas of practice have been developed.

It is important that Baseline Standards are seen as central to a healthy and sustainable organisation. Organisations will need to be able to demonstrate that policies and procedures as requested here are an 'active' part of the governance and running of the organisation and are reviewed regularly. This document attempts to explain the importance of each standard and identifies the evidence that must be supplied to Bristol City Council to demonstrate that the appropriate level for each standard has been met.

Baseline Standard 1 : Governance

- An appropriate structure is in place clearly outlining the aims and rules governing the organisation
- Each financial year a properly organised and quorate Annual General Meeting is held and the Link Officer/Contract Manager is invited to this meeting.
- Trustees, or members of the management committee, are aware of and are capable of carrying out their legal responsibilities. Stringent efforts should be made to ensure that the makeup of trustees reflects all sections of the community being served, and specifically involves where possible representation from service users.
- The organisation will have a policy covering declaration of interest in respect of employees, volunteers and trustees. This should cover the acceptance of gratuities or gifts, or benefiting from wills and the declaration of any relationships between employees, volunteers and trustees.
- The organisation will not seek to promote or oppose a political party.

Example evidence :

- Copy of constitution or memorandum & articles of association
- Proof of registration as a charity or company
- Copy of most recent annual report including a report on the AGM
- Full list of Trustees/ management committee members and their roles

Baseline Standard 2 : Financial Management

· The organisation will have appropriately audited annual accounts. The format of the accounts will depend on the level of income of the organisation. Groups whose annual income is more than £250,000 will be expected to provide fully audited accounts; otherwise an independently verified Balance Sheet will be required. Requirements for groups with less than £250,000 will be either communicated by the Link Officer/Contract Manager or will be requested in application/tender processes.

· The organisation will regularly prepare a budget for the whole organisation and any associated projects. Procedures will be in place which enable the trustees to undertake their legal obligation to monitor and report income and expenditure regularly and, as a minimum, on a quarterly basis.

Example evidence :

- Most recent annual financial report showing income, expenditure, assets and liabilities
- Projected budget for organisation's income and expenditure in current/ next financial year
- Budget for the service to be funded (application form)
- 3 most recent bank statements showing the organisation's current financial position

Baseline Standard 3 : Equalities

· The organisation operates and monitors an equalities policy and programme in relation to its employees, service users, volunteers and trustees consistent with current equalities law and the City Council's Equalities Policy. Training on the policy is provided to employees, service users, volunteers and trustees. The policy covers all equalities strands (referred to as 'protected characteristics' in the Equality Act 2010).

Example evidence :

- Copy of equalities policy
- Statement on actions to be taken to implement the policy in the coming financial year
- Demonstrable signs of the results of equalities monitoring feeding into service development

Baseline Standard 4 : Employment

The organisation must comply with all employment law, and ensure that:

- Suitable policies and procedures for personnel matters are in place
- Employees are permitted access to Trade Union membership
- Recognised rates of pay apply where relevant
- Appropriate disciplinary and grievance procedures are in place, which cover both paid staff and volunteers
- All staff are given a contract of employment, stating the duration of the contract (if this is governed by time limited funding) and a job description
- All volunteers have agreements in place covering their volunteering arrangements and roles.
- The length of the period of funding is made clear in advertisements and contracts where this affects the advertised post

Example evidence:

- Job descriptions, employee specifications, generic contracts, volunteer agreements, code of conduct, disciplinary procedure, grievance procedure, induction policy and training and development policy

Baseline Standard 5 : Insurance

The organisation must have adequate insurance certification which includes :

- Employers liability (minimum £5 million)
- Public liability (minimum £5 million)
- Specific, e.g. professional indemnity where required
- Premises insurance for an amount equal to the full reinstatement value of the premises, including architects, surveyors and other professional fees
- Comprehensive insurance for any vehicles used in the delivery of the service, covering damage to the vehicles together with third party claims
- Where public events are to be held, the appropriate licences and insurance should be obtained

Example evidence:

- Insurance policies/certificates for the current year's premium

Baseline Standard 6 : Service User Involvement and Participation

- The organisation is able to demonstrate a real commitment to the participation of service users in service design, development, delivery and evaluation.
- All user involvement must be inclusive and accessible.

Example evidence:

- Participation strategy, or similar document, demonstrating commitment to service user participation
- Statement on actions to be taken to implement the strategy over the next financial year and evidence of changes made to service as a result of the participation of service users
- List of roles of the trustees/management committee members, highlighting any representation from service users

Baseline Standard 7 : Complaints

- The organisation has a clear, publicised and accessible procedure for dealing with users' complaints. The procedure will include a written record of all complaints and any action taken.

Example evidence:

- Copy of complaints procedure, to include specific measures for allegations of discrimination or harassment.
- Written record of complaints and follow up action.

Baseline Standard 8 : Information Sharing

- The organisation is expected to comply with the Data Protection Act 1998 and any other relevant legislation related to the storage of and access to information.
- The organisation is aware of and able to comply with the Children and Young People's Trust guidance on the sharing of information - where the service relates to children and young people.

Example evidence:

- Copy of information sharing and confidentiality policy and process

Baseline Standard 9 : Health, Safety & Wellbeing

Organisations are required to meet the legal requirements under current Health and Safety regulations. In particular, statutory obligations covering employees, volunteers and members of the public and buildings will be met, for example:

- Carrying out risk assessments
- Lone worker and home working policies (as required)
- Health and safety policies covering the use of transport (as required)
- Organisation has a policy in place in line with recent smoke free legislation (Health Act 2006)

Example evidence:

- Copy of health and safety and wellbeing policy
- Copy of smoking policy
- Example risk assessments
- Cycling to work schemes

Baseline Standard 10 : Safeguarding

- Organisations that provide services, which involve access to, or having contact with, children up to the age of 18 years, or their parents or carers, must meet the statutory requirements for the safeguarding of children. Organisations must cooperate with the Bristol Safeguarding Children Board to safeguard and promote the welfare of children and young people and ensure the effectiveness of safeguarding procedures. Policies and procedures should be in line with the South West Child Protection Procedures, available at: <http://www.swcpp.org.uk>.
- Organisations should have procedures and processes in place for the management of allegations against staff and volunteers. These should be clearly outlined within the organisation's safeguarding policy and be compliant with appendix 5 of Working Together to Safeguard Children, 2010.
- Organisations should ensure that all staff and volunteers (including members of the Management Board) delivering or managing services for children and young people are vetted appropriately through the Criminal Records Bureau.
- The organisation should be aware of their responsibilities towards vulnerable adults within their service provision and have a policy and guidance consistent with No Secrets in Bristol (2002), Bristol City Council's policy and guidance for the protection of vulnerable adults.

Example evidence:

- Copy of Safeguarding policy and procedures (to include reference to managing allegations).
- Copy of staff training log
- Copies of CRB checks
- Copy of vulnerable adults policy

Baseline Standard 11: Monitoring and Evaluation

- Organisations will collate appropriate qualitative and quantitative information for the purpose of monitoring and evaluating the organisation's performance, including equalities impact assessments
- The organisation will collect and provide monitoring information appropriate to the requirements of service and commissioners as set out in the relevant funding agreement

Example evidence:

- As demonstrated in compliance with the Monitoring and Evaluation schedule.
- Action plans of service delivery that are outcome focused and include equalities considerations.

Baseline Standard 12: Environmental management and sustainability

- The council has a policy commitment to continually improve its environmental performance, and has implemented an Environmental Management System (registered to the Eco Management and Audit Scheme) across the majority of its services. Included within this commitment is a responsibility to ensure organisations the council funds have identified significant environmental aspects associated with their activities, and are mitigating impacts that may arise.

Example evidence:

- Membership of and / or active involvement with Bristol Green Capital or a similar pledge or initiative
- In relation to the funding sought, actions planned or being undertaken with regard to environmental management. (For example if a group were funded to clear a derelict piece of land, the council would not wish to fund the clearance through the use of harmful chemicals). Where a negative environmental impact is likely as a result of an aspect of the actions funded, that alternatives be considered. (For example an organisation collects surplus food from the retail and catering industry, including supermarkets, and redistributes the food to people who are in need or vulnerable. This has an environmental benefit in reducing waste, but a cost because they use vans to collect and distribute the food. However the organisation is using electric bicycles and bike trailers to replace a van on shorter journeys).

Strategic Intent

The Mayor's vision for Bristol is of a vibrant, welcoming, prosperous city. The Corporate Strategy will allow this vision to become reality. The discretionary business rates relief policy will work within the themes identified as part of the Corporate Strategy by supporting the work of charities and non-profit organisations that work with Bristol citizens and encourage the creative use of underused spaces.

We will be looking at each application to ensure the following is supported:

1. **Active and creative**
 1. Development of creativity in the city
 2. Community engagement with the civic and cultural life of the city
 3. Sporting & and neighbourhood facilities accessible for all age groups
2. **Caring and protecting**
 1. Independent living for our most vulnerable citizens
 2. Protection of children
 3. Equality and support for older people
3. **Greener and healthier**
 1. Encouraging greater physical activity and wellbeing among residents
 2. Enhancing the mental and health and/or wellbeing of residents enjoying clean, green and sustainable city
 3. A clean green and sustainable city
4. **Safer homes and communities**
 1. Increasing affordable housing for the wide diversity of our citizens
 2. Reducing crime and antisocial behaviour
 3. Increasing community cohesion
 4. Working in disadvantaged or deprived neighbourhoods in Bristol
5. **Learning and working**
 1. Offering out of school learning opportunities for children and young people aged 8 to 19.
 2. Engaging children and young people in opportunities to volunteer and become involved in their communities.
 3. Offering education opportunities for all citizens
6. **Moving and connected**
 1. Improvements in transport
 2. Improvements in digital infrastructure

Bristol City Council's Discretionary Rate Relief Policy – 05/12/2013

Summary:

To be eligible for discretionary rate relief an applicant organisation must meet the following criteria:

- A. The annual turnover of the organisation must not exceed £250,000 in the most recent set of published audited or appropriate accounts. (qualifying applicants will be considered under Stage B and C)
- B. The income and expenditure accounts of the organisation over a five year period will be analysed and relief considered if the accumulated surplus does not exceed £20,000. If the organisation has not been in existence for 5 years and accounts are only available for 1, 2, 3 or 4 years a pro rata accumulated figure will be used to determine eligibility.

An allowance will be made against the aggregate sum of £20,000 where organisation's can demonstrate to the satisfaction of officers that surpluses are being accumulated for a specific purpose.

(The figures used in stage A and B increase each year in line with inflation.)

- C. If the organisation's accumulated surplus is above the limits at Stage B then the amount of rates paid in the year of application will be considered. If the annual surplus shown in the latest set of accounts exceeds the rates payable by more than 100%, relief will be refused. Organisations recording a surplus less than this will be considered for relief.
- D. Applicants must declare all grant support received (from the Council and other bodies), including any financial support through Neighborhood Partnerships.
- E. Applicants must be properly constituted with not for profit; charitable and/or community objectives. If your organisation is not properly constituted, you must identify clear and shared aims/vision for your organisation.
- F. Applicants must contribute towards the city's future sustainability from an economic, social and environmental perspective.
- G. Applicants must meet this council's Baseline Standards.