

## Appendix A

### 1. Who will be affected

The proposal is likely to mean that 19 organisations will now be due to pay business rates across 45 premises of an approximate total amount of £125,000 (based on a 2017 rate relief calculation).

Organisation name	Loss of relief/increase in rates	Charity or similar and will continue to get 80% mandatory charity relief
Action Academies Ltd	£28,740	
Artspace Lifespace	£3,291	Yes
Axis Trampoline Club Ltd	£25,866	
Bristol Bike Cafe CIC	£8,597	
Bristol Centre For The Advancement Of Architecture Ltd	£1,095	Yes
Bristol Wood Recycling Project	£3,961	
Community Initiatives South West Ltd	£2,886	Yes
Easton Community Centre	£1,532	Yes
Gathering Voices Ltd	£1,661	Yes
Hartcliffe Health & Environment Action Group	£1,435	Yes
Hawkspring	£205	Yes
Lawrence Weston Community Farm	£1,676	Yes
Manor Farm AFC Social Club	£8,388	
Peoples Republic Of Stokes Croft CIC	£7,163	
Rose Green Sports & Leisure Ltd	£7,012	
Talking Money	£2,873	Yes
The Invisible Circus CIC	£9,800	
Time 2 Share	£695	
Young Bristol	£8,213	Yes

### 2. Proposed Policy

#### Strategic Intent

The Mayor's vision is to make Bristol a more equal city where everyone can share in its success. The Corporate Strategy will allow this vision to become reality. The discretionary business rates relief policy will work within the themes identified by supporting the charities and not-for-profit organisations that work with Bristol's citizens.

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

- I. Empowering and Caring  
Work with the city to empower communities and individuals, increase independence and support those who need it.
- II. Fair and Inclusive  
Improve economic and social equality, pursuing economic growth which includes everyone and making sure people have access to quality learning, decent jobs and homes they can afford.
- III. Well Connected  
Take bold and innovative steps to make Bristol a city which is better connected, linking up people with jobs and with each other.
- IV. Wellbeing  
Create healthier and more resilient communities where life expectancy isn't determined by

wealth or background and children have the best possible start in life

V. Belonging

Make Bristol a place where everyone has a stake, ensuring people feel at home and have a sense of ownership in shaping the city

## 2.1 Eligibility

To be eligible for DRR, the organisation must meet all of the following criteria:

A. The annual turnover (defined as total income) of the organisation must not exceed £100,000 in the most recent set of published audited or appropriate accounts, and:

- 1) The accumulated surplus does not exceed £20,600 as evidenced by the income and expenditure accounts of the organisation over a five year period . 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 £20,600 where an organisation can demonstrate to the satisfaction of officers that surpluses are being accumulated for a specific purpose.

- 2) If the organisation's accumulated surplus is above £20,600 they will be eligible only if their surplus for the previous financial year, as shown in the latest set of accounts is less than twice the rates payable in the year of application.

NB. The figures used increase each year in line with inflation. This set of criteria takes precedence over the base line standards.

- B. The organisation must declare all grant support received (from the Council and other bodies), including any financial support through Neighbourhood Partnerships.
- C. Any award made is classed as State Aid. The total State Aid received by an organisation must be less than €200,000 over any period of three consecutive fiscal years (referred to as the De Minimis Exemption detailed in Commission Regulation EC/1407/2013).
- D. The organisation should be properly constituted with not-for-profit, charitable and/or community objectives, or if not properly constituted, must identify its clear and shared aims/vision.
- E. The organisation must meet the Council's Baseline Standards for Voluntary, Community and Social Enterprise Organisations.

### Exceptions to the criteria

There may be exceptional cases where we identify organisations we consider of being strategic importance in delivering the priorities from the Corporate Plan.

For national scout, guide or similar organisation the application process will be streamlined to avoid unnecessary administration.

## 2.2 Strategic Intent

Organisations must evidence their strategic intent under one of the following categories, and should include details of any other category criteria that may also apply in their particular case, eg a community organisation should apply under 2.2.1 but may also be active in supporting understanding of digital technology (2.2.2 (c)).

### 2.2.1 Community (Neighbourhoods & Communities)

For Neighbourhoods and Communities our priority is to support local voluntary and community sector organisations that contribute to one or more of the Council's Corporate priorities for local people. By

voluntary and community sector organisations we mean non-governmental, community-based organisations which are value-driven (their values arise from the community) and which reinvest their surpluses to further social, environmental or cultural objectives. For the purposes of DRR, the sector includes voluntary and community organisations, charities, CICs, co-operatives and mutuals. Any organisation applying will need to have a constitution, be incorporated and have at least three trustees or directors.

We realise that our DRR allocation may not be sufficient to fund all the voluntary and community sector organisations that apply to us. Consideration will be given to the number of eligible organisations and the total call on the available budget. We will award up to 100% relief. Therefore, for Neighbourhoods & Communities we will use the DRR to support those voluntary and community organisations that we assess as making a significant contribution to the corporate priorities AND benefit people from Bristol's most deprived or disadvantaged communities. Greater clarity on this will be provided in the guidance to the application process.

We will also take the following into account to determine if an organisation should receive DRR support:

- A. Are at least 90% of the organisation's beneficiaries residents of Bristol?
- B. Does the organisation confirm that they will not use the rateable premises for religious proselytising (evangelising) or for party political purposes?
- C. Is the organisation's management committee/board made up of at least 3 trustees or directors who are not related and do not live together?
- D. Does the organisation confirm that they reinvest their surpluses (profit) to further their objectives (as shown in their constitution)?
- E. Are the organisation's activities accessible to Disabled people?
- F. What is our assessment of the organisation's evidence that their aims and activities support the Corporate Strategy?
- G. What is our assessment of the organisation's evidence that their activities benefit people from Bristol's most deprived or disadvantaged communities?

## **2.2.2 Creativity Economy, Enterprise and Inclusion**

To determine the size of the DRR award, consideration is given to the number of eligible organisations and the total call on the available budget. A tapering measurement will be considered for future years. The project does not need to fit all the criteria, a scoring matrix is attached as Appendix B.

We will also consider:

- A. Is the property in a high street or local centre with a high level of vacancies, in an area of deprivation (in terms of income, employment, education, skills and training, see relevant purple highlights at [www.bristol.gov.uk/sites/default/files/assets/documents/ward%20summary%20table.pdf](http://www.bristol.gov.uk/sites/default/files/assets/documents/ward%20summary%20table.pdf)) or a priority growth area – Bristol Temple Quarter Enterprise Zone, Avonmouth Severnside Enterprise Area (within the Bristol boundary), Filton Enterprise Area (within the Bristol boundary), South Bristol Regeneration Area.
- B. Is the property currently empty or was it empty when the organisation applying for DRR initially moved in?
- C. How the organisation supports the development and understanding of digital technology?
- D. How the organisation contributes to a vibrant Bristol that either raises the profile of Bristol or contributes to the development of creativity in the city?
- E. We have a small, finite budget available to support DRR and are keen to support as many organisations as possible. Consequently we are keen to see how the organisation plans to become less dependent on discretionary rates relief in the future.
- F. Does the organisation supports skills development, start-up businesses and lead to or help create paid employment opportunities, particularly in key business sectors as defined by the Local Enterprise Partnership.

- G. How the organisation provides opportunities for communities to engage with the cultural life of the city?

### **2.2.3 Environmental & Leisure**

To determine the size of the DRR award, consideration is given to the number of eligible organisations and the total call on the available budget. A tapering measurement will be considered for future years. We will also use the scoring matrix at Appendix A.

### **2.2.4 Children and Young People's Services**

To determine the size of the DRR award, consideration is given to the number of eligible organisations and the total call on the available budget. A tapering measurement will be considered for future years. We will also consider:

- A. Does the organisation provide space or opportunities for people to learn and to try out new things, engaging in activities to fulfil the Council's corporate priorities for local people.
- B. What evidence is there of the quality of the service provided, and how the service meets the needs of children and young people?
- C. Are at least 90% of the organisation's beneficiaries residents of Bristol?
- D. Are the organisation's activities provided for and accessible to local communities in need?

### **2.3 Scrutiny**

When considering applications, officers will have due regard to the overall budget and the strategic value of the organisation's aims, in deciding the amount of the award.

### **2.4 Appeal process**

There is no statutory right of appeal against a decision made by the Council regarding discretionary rate relief. However, the Council recognises that it is fair to have a non-statutory process to have a decision not to grant discretionary rate relief reconsidered.

The appeal must be in writing and be received by the Council within 28 days of the date of the Council's letter refusing relief.

The appeal will be considered by a panel consisting of a Council Finance Officer and at least one Service Director. Decisions of the panel will be final. The ratepayer does not have a right to appear in person. The panel may, however, invite both the ratepayer and the appropriate Revenues Service officer to a meeting to hear oral submissions. Whilst the appeal is being considered, organisations should continue to make provision to pay their rates as normal. Failure to do so may result in recovery action.

If a ratepayer considers that there has been a failure to comply with the procedure or other irregularities in the way the appeal has been handled they may have a right to refer the matter to the Local Government Ombudsman. If a ratepayer considers the outcome of the appeal to be flawed on public law grounds the ratepayer may have a right of judicial review.

Club Structure	Evidence	Points Score
<p><b>1. Governance</b></p> <p>Does the constitution demonstrate that the club is open to all / sections of the community and is organised on an amateur / non-profit making basis?</p> <p>OR</p> <p>Have the following if Club Mark accreditation is not possible:</p>	<p>Copies of the following</p> <ul style="list-style-type: none"> <li>• Copy of club constitution</li> <li>• Club Mark certificate</li> </ul> <p>Copies of the following:</p> <ul style="list-style-type: none"> <li>• Constitution</li> <li>• Child Protection policy</li> <li>• Equity policy</li> <li>• Coaches/Officials code of conduct</li> <li>• Parents/Carers code of conduct</li> <li>• Player / member code of conduct</li> <li>• Membership Policy</li> </ul>	<p><b>20</b></p> <p><b>3</b></p> <p><b>3</b></p> <p><b>3</b></p> <p><b>3</b></p> <p><b>3</b></p> <p><b>2</b></p>
<p><b>2. Affiliation</b></p> <p>Is the club affiliated to a recognised National Governing Body for their sport? Or where a governing body is not present, make reasonable efforts to seek alternative, comparable means of affiliating?</p>	<p>Provide affiliation number or alternative</p>	<p><b>5</b></p>
<p><b>3. Insurance</b></p> <p>Does the club have appropriate public liability insurance? Does the club, where its coaches/officials fall outside of this, ensure that individuals obtain personal professional indemnity or public liability insurance?</p>	<p>Copy of club insurance document and/or Proof of individual liability insurance holders (ie. membership letter/number) and a breakdown of what these policies cover</p>	<p><b>10</b></p>
<p><b>4. Income Generation</b></p> <p>Does the facility have a Business Plan Details of hiring facilities to external user groups and attached policies for hiring How the income is re-invested on site?</p>	<p>Copies of the following:</p> <ul style="list-style-type: none"> <li>• Business Plan and related policies</li> <li>• Evidence of re-investment of income through external bookings / hiring</li> </ul>	<p><b>10</b></p> <p><b>5</b></p>

<p><b>5. Sports Development</b></p> <p>Does the club have a current Sports development Plan? Are all coaches qualified? Current CRB Checks? First Aid qualified? Is there a Child Welfare / Protection Officer?</p> <p>Does the club have formal links to schools or other local community groups? Does the club have an active development plan? Does the club communicate regularly with its members?</p>	<p>Copies of the following:</p> <ul style="list-style-type: none"> <li>• Sports / Club Development Plan</li> <li>• Coach Qualifications</li> <li>• CRB Checks Complete</li> <li>• First Aid Certificate</li> <li>• Child Welfare / Protection Officer</li> <li>• School Club links</li> <li>• Club to club links</li> <li>• Regular club meetings</li> </ul>	<p><b>20</b></p> <p><b>5</b></p> <p><b>5</b></p> <p><b>5</b></p> <p><b>3</b></p> <p><b>3</b></p> <p><b>3</b></p>
<p><b>6. Community Involvement</b></p> <p>Club Membership or Attendance reflects the population it is situated in.</p> <p>Are at least 90% of the organisation's beneficiaries residents of Bristol</p> <p>Are the organisation's activities provided for and accessible to local communities in need?</p> <p>Does the club contribute in any other way to the community?</p>	<p>Attendance or membership breakdowns by gender, age, ethnicity, postcodes.</p> <p>Examples of community initiatives – e.g. setting up a disability session. Working with The Police to combat antisocial behaviour, maintenance of property or grounds.</p>	<p><b>5</b></p> <p><b>10</b></p>
<p><b>7. Health and Safety</b></p> <p>Does the club have emergency procedures in place for dealing with an accident/incident? Does the club conduct risk assessments for each of the venues that might be used during the course of a season (not including away fixtures)?</p>	<p>Copies of the following:</p> <ul style="list-style-type: none"> <li>• Guidelines for the dealing with an accident/incident</li> <li>• Risk assessments</li> </ul>	<p><b>5</b></p> <p><b>5</b></p>

All scores noted in the right hand column are the maximum scores possible for each section. The information provided will be assessed against the criteria and scores will be awarded against the merits of the presentation of information.

## Appendix B Creativity Economy, Enterprise and Inclusion Applications Rates Relief Matrix

Criteria	Weighting
Is the property in a high street or local centre with a high level of vacancies, in an area of deprivation (in terms of income, employment, education, skills and training, or a priority growth area – Bristol Temple Quarter Enterprise Zone, Avonmouth Severnside Enterprise Area (within the Bristol boundary), Filton Enterprise Area (within the Bristol boundary), South Bristol Regeneration Area.	20%
Is the property is currently empty or was it empty when the organisation applying for DRR initially moved in?	10%
Does your organisation support the development and understanding of digital technology?	10%
Does your project contribute to a vibrant Bristol that either raises the profile of Bristol or contributes to the development of creativity in the city.	20%
Your organisation plans to become less dependent on discretionary rates relief in the future?	10%
Your organisation supports skills development, start up business and lead to or help create paid employment opportunities, particularly in key business sectors as defined by the LEP	20%
Does your organisation provide opportunities for communities to engage with the cultural life of the city?	10%