

CABINET – 5 December 2013 EXECUTIVE SUMMARY OF AGENDA ITEM 11

Report title: Discretionary Business Rate Relief

Wards affected: Citywide

Strategic Director: Angie Ridgwell

Report Author: Julia James, Service Director – Integrated Customer Services

RECOMMENDATION for the Mayor's approval:

1. To approve proposals in the award of Discretionary Business Rate Relief.
2. To approve continued payment of Discretionary Business Rate Relief.
3. To approve the changes in the appeal process.

Key background / detail:

a. Purpose of report:

To detail the proposed new Discretionary Business Rate Relief (DRR) policy, which can be awarded (up to 100%) to charities, voluntary groups and not for profit organisations in occupation of business premises. This is entirely at the discretion of the council; there is no legal obligation to do so.

The report sets out the proposed policy which reflects current Strategic Priorities, emphasising economic growth, and details how this is to be financed.

b. Key details:

1. The proposal will continue to support not for profit groups in the city which better reflect the councils current strategic priorities
2. The proposal will ensure the spend on the discretionary award does not exceed budget. .
3. With pressure on council spending we need to be certain that the money is being given to the groups and organisations whose outcomes best fit the council's strategic priorities. The proposal introduces a secondary level of assessment for all applications, which will be assessed by the Service area that has expertise of the outcomes and aims required from each applicant.
4. The overall amount of money is allocated as a percentage to fulfil strategic objectives focusing on economic resilience. The percentage allocation will be reviewed in future years, taking into account benefits to wider community/fulfilling strategic objectives.
5. Applications will be reviewed every 2 years.
6. The policy must be agreed in time for Business Rates annual billing which is planned for late February/early March.

**BRISTOL CITY COUNCIL
CABINET
5 December 2013**

REPORT TITLE: Discretionary Business Rate Relief

Ward(s) affected by this report: Citywide

Strategic Director: Angie Ridgwell

Report author: Julia James Service Director ICS

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Purpose of the report:

To agree a revised policy for the award of Discretionary Business Rates relief to charities and not for profit groups.

RECOMMENDATION for the Mayor's approval:

1. To approve proposals in the award of Discretionary Business Rate Relief.
2. To approve continued payment of Discretionary Business Rate Relief.
3. To approve the changes in the appeal process.

The proposal:

General Background

1. This paper sets out revision of the Discretionary Rate Relief (DRR) Policy for Non Domestic Rates awarded to charities, voluntary groups and not for profit organisations.
2. DRR is awarded entirely at the discretion of the council, there is no legal obligation to do so.
3. Registered charities are automatically awarded 80% mandatory relief. DRR can be applied to make up the 20% difference. The Local Government Finance Act 1988 allows councils to grant discretionary relief where it would be reasonable to do so having regard to the interests of council tax payers in its area for non-registered charities and not for profit organisations and groups an amount of up to 100% may be given.
4. Since April 2013 DRR is funded by reducing retained rates that are available for

distribution. Retained rates are shared 49%:1%;50% (Bristol CC: Avon Fire: Government).

5. DRR is currently awarded to 298 accounts and a further 863 are entitled to Mandatory Relief.
6. The current policy has been in existence for a number of years and has become outdated. A copy of the existing DRR policy is included in background paper 1.
7. The existing policy supports in the main, sports clubs, youth groups, organisations supporting the arts, community groups including elderly and minority support organisations.
8. The existing policy had resulted in an overspend in the specific budget then set aside to fund the proportion of Discretionary Rate Relief that had been funded by the council. The volume of Discretionary Rate Relief that was allowed has continued at previous levels and therefore impacts in retained business rates. To avoid further overspend escalating a freeze on further applications has been in place since September 2012.
9. A revised proposal was presented to informal cabinet in July 2012 and rejected. Councillors were concerned at the lack of flexibility in the proposals and requested that the policy reflect better the worth of each type of organisation to the council and to create a matrix style application process. The proposal has considered these points. Further meetings with Cllr Gollop provided steer toward regeneration support.
10. Different legislation provides the power to the council to award Discretionary Rate Reliefs to business other than not for profit organisations. This is being explored separate to this policy. The two agreements and policies will be aligned when the work is completed.
11. DRR is a valuable investment programme for Bristol City Council (BCC) and is a key mechanism for enabling the temporary use of vacant buildings or land for socially beneficial purposes until they can be brought back into commercial use, commonly known as 'meanwhile use'. This supports BCC's regeneration and cultural identity aspirations and this policy review has identified the need for a more consistent and strategic approach to meanwhile use by BCC. Successful models piloted in other areas of the country are to be explored for future recommendation to Cabinet, for example Meanwhile Brent (background paper 2).
12. The recipients of DRR generate considerable socio economic impact for Bristol. The level of direct inward investment is significant with recent research showing that the business revenues of DRR recipients are estimated at £16,575,000; spend on suppliers estimated at £6,269,000 and spend on wages estimated at £7,463,000. The recipient organisations have provided creative skillset opportunities for circa 7,000 volunteers and 860 PAYE staff. This data taken from the economic and social impact assessment of Discretionary Business Rates Relief, background paper 3.

The Budget

13. The spend on DRR for the council in 2013/14 is £448,000, ie this represents the reduction in potential retained business rate that the relief is estimated to cost.
14. In recent times, the spend on DRR has encountered severe pressure due to a number of reasons. The first is a significant increase in applications from groups supporting the arts, some of which are now occupying previous long-term empty premises, of which the council owns some.
15. The second is Hengrove Leisure, which opened at the end of February 2012 necessitated a further spend of £75,000, increasing DRR spend pressures.
16. The third reason was due to a change in legislation. Owners of empty premises were previously required to pay rates at a reduced rate of 50%. When the regulations were amended to remove the 50% reduction landlords avoided paying the empty charge by letting properties at peppercorn tenancies to charities and not for profit groups, who then in turn received Mandatory Charitable and/or Discretionary Rate Relief.
17. Currently Discretionary Rate Relief is awarded to organisations supporting arts and creativity, youth groups, sports clubs, community groups and a small number of 'other' organisations. Detailed in the table.

Current DRR			
Directorate/Service & Organisation Type	Existing % Cost to total	Rates payable savings to organisation (total amount of relief) £000s	Cost to the Council (@49%) £000s
Creativity, Economy, Enterprise and Inclusion (Arts/Economy)	49.46%	453	222
Children & Young People's Services (Youth)	3.18%	29	14
Environment & Leisure (Sports)	9.80%	90	44
*BCS	22.37%	205	100
Neighbourhoods & Communities (Community)	11.21%	103	50
Others	3.98%	36	18
Total	100.00%	916	448

*Sports centres managed on behalf of the council

18. It is proposed to continue supporting those groups who best reflect in their outcomes the Strategic Priorities of the council.

Table of proposed changes, split by organisation recipient type.

Proposed DRR			
Directorate/Service & Organisation Type	%Cost to total	Rates payable savings to organisation (total amount of relief) £000s	Cost to the Council (@49%) £000s
Creativity, Economy, Enterprise and Inclusion (Arts)	65%	390	191
Children & Young People's Services (Youth)	5%	30	15
Environment & Leisure (Sports)	14%	84	41
Neighbourhoods & Communities (Community)	16%	96	47
Totals	100%	***600	***294
**BCS		205	100

**Sports centres managed on behalf of the council

19. **The money required to fund the relief awarded to sport centres managed on behalf of the council will be paid from Environmental and Leisure Services with effect from April 2014.
20. ***The business rate multiplier increases annually as a result of RPI changes and the DRR spend will need to reflect this.
21. The decision not to stop the DRR entirely is a political one as it levers in money to the area from government that helps fulfil strategic objectives. The discretionary spend may not continue for ever but will be evaluated regularly and could stop in the future. Giving money to the community/groups helps create resilience and saves BCC from investing in front line services.

Review

22. An officer working party was set up consisting of officers from Children and Young People's Services, Community Grants Support Team, Economy, Enterprise and Inclusion, Sports, Arts, Events & Film and Business Rates. Directors requested input from their staff to ensure that any future changes took into account the changing priorities in their services and that the policy was not solely based on DRR spend but to consider the 'worth' of each organisation or groups of organisations to the council and the benefit to the population of Bristol.
23. The working group commissioned an economic and social impact assessment of Discretionary Business Rates Relief to ensure the value of BCC's investment was understood and to inform the proposals. The full assessment can be found in

background paper 3.

24. Consultation on the proposal ran for 12 weeks to September 2013. Refer to Consultation Response background paper 4.

Proposal

25. Outcomes from the impact report and consultation have been used to formulate a policy which better reflects the council's current strategic plan and objectives by continuing to support not for profit organisations, charitable groups, voluntary and community sector organisations with a shift of focus towards regeneration.
26. This policy also supports the outlined Bristol City Council approach to community investment with a focus on "funding local voluntary and community sector (VCS) organisations which promote or improve the economic and social well-being of deprived and disadvantaged communities in Bristol". It also aims to support organisations in their infancy in order to contribute to the cultural, social and economic regeneration of Bristol.
27. Relief will be awarded up to 100% depending on outcomes.
28. The Discretionary Rates Relief allowance will be devolved across a number of Directorates and Services and will introduce a second level of assessment by the Service area that will be funding the award. Each Service will use their own secondary assessment criteria once an application has passed the eligibility criteria in stage one, which will be processed by the Business Rates Team.
29. With pressure on council spending we need to be certain that the money is being given to the groups and organisations whose outcomes best fit the councils strategic priorities. It will be up to each service area that has expertise in that area to allocate the relief. The overall amount of money is allocated as a percentage to fulfil strategic objectives focusing on economic resilience. The percentage allocation will be reviewed in future years, taking into account benefits to wider community/fulfilling strategic objectives.
30. Each application will be expected to ensure some but not necessarily all of the following is supported:
 - A. Active and creative**
 - Development of creativity in the city
 - Community engagement with the civic and cultural life of the city
 - Sporting and neighbourhood facilities accessible for all age groups
 - B. Caring and protecting**
 - Independent living for our most vulnerable citizens
 - Protection of children
 - Equality and support for older people
 - C. Greener and healthier**
 - Encouraging greater physical activity and wellbeing among residents
 - Enhancing the mental and health and/or well being of residents enjoying clean, green and sustainable city

- A clean green and sustainable city

D. Safer homes and communities

- Increasing affordable housing for the wide diversity of our citizens
- Reducing crime and anti social behaviour
- Increasing community cohesion
- Working in disadvantaged or deprived neighbourhoods in Bristol

E. Learning and working

- Offering out of school learning opportunities for children and young people aged 8 to 19.
- Engaging children and young people in opportunities to volunteer and become involved in their communities.
- Offering education opportunities for all citizens

F. Moving and connected

- Improvements in transport
- Improvements in digital infrastructure

The more of these objectives are met the more likely the relief award will be.

Application Process

31. All applications will be asked what 'type' of not for profit/voluntary group they are, based under the following categories:
 - Sport group/clubs
 - Children & young people groups
 - Community organisation/groups (including elderly groups)
 - Groups supporting creativity or economy & enterprise
32. There will be 2 stages to the process, the first process will be administrated by the Business Rates team, the second part of the application process will be devolved to Neighbourhoods & Communities; Creativity, Economy, Enterprise and Inclusion; Environment & Leisure and Children & Young People's Services
33. The application of a taper will be considered for awards in respect of year 2 onwards. There is a three-fold benefit to this; firstly, to reduce dependency on relief for successful organisations, secondly to allow Discretionary Rate Relief to be awarded to more groups and thirdly to reduce pressure on the relief spend.
34. Full details of the application process can be found at appendix 1. The main criteria which must be fulfilled are:
 - Meet financial eligibility criteria.
 - Applications must be from organisations that are properly constituted with not for profit, charitable and/or community objectives. For Sports Clubs this could be in the form of Club Mark accreditation. If the group is not properly constituted, how the group contribute to the council's Corporate Strategy will be considered.
 - Meet Baseline Standards (policies & insurances)

35. Each Service awarding the relief has devised its own criteria in which each application must supply evidence. These are:

36. Neighbourhoods & Communities, will focus on –

- The organisations activities and how these support the councils priorities.
- A high percentage of the organisations beneficiaries will be residents of Bristol.
- The organisations set up, for example it must have a voluntary management committee.
- Are the organisation's activities provided for and accessible to local communities in need whilst considering local need and disadvantaged and deprived communities.

37. Creativity, Economy, Enterprise and Inclusion will focus on –

- Locality of the groups building, for example, is it situated in an area with high levels of vacancy.
- Had the property previously been long term empty prior to the groups occupation.
- Does the organisation support the development and understanding of digital technology.
- Are the organisation's activities providing opportunities for communities to engage with the cultural life of the city.
- The groups contribution to the vibrancy of Bristol.
- How the organisation plans to be less reliant on DRR in the future.
- Skills development and business start-ups.

38. Environmental & Leisure will focus on –

- Governance
- How the group/club develops sport
- How the club raises funding
- Does the club provide activities for and accessible to local communities in need whilst considering local need and disadvantaged and deprived communities
- How many of the clubs beneficiaries are residents of Bristol.
- Child welfare, insurance, health & safety standards

39. Children and Young People's Services will focus on –

- Provide space or opportunities for people to learn and to try out new things.
- How many of the clubs beneficiaries are residents of Bristol.
- Quality of level of service.
- Does the organisation provide activities for and accessible to local communities in need whilst considering local need and disadvantaged and deprived communities.
- How the service meets children and young people's needs.

Monitoring

40. The Business Rate team will monitor the total amount of relief and therefore cost to

the council. This will be communicated regularly to each service area. Further applications will not be considered throughout the year if the total spend has reached its limit.

41. Each Service area will hold a small reserve for applications they may wish to support throughout the year and a reserve to meet anticipated changes to business rate liability of existing recipients.

Appeals

42. The proposal is for appeals against the non-award of the relief to be heard by a panel consisting of the council's Chief Finance Officer and at least one of the following; the Service Director, Integrated Customer Service or the Service Director for the service area in question.

Consultation and scrutiny input:

- a. **Internal consultation:**
Planned Resources Scrutiny 18 October 2013
- b. **External consultation:**
12 week consultation period commencing 27 June 2013. Feedback and comments can be found in background paper 4.

Other options considered:

Three alternative options were considered and discounted. These were as follows:

Not to Review. Not a viable option as the pressure on the cost to the council has been increasing each year due to various reasons already outlined. These include; change in empty rates relief charges, an increase in the use of pop up shops, an increase in the number of leisure centres.

To devolve the award of DRR to a panel of officers. This option was discounted for a number of reasons; the need for the proposed policy to be as simple and as time efficient as possible for officers to implement whilst also considering the cost to the council of administration. It was also felt that this option may lead to delays in awards being granted and thus negatively affect third sector groups.

To remove DRR completely. The decision not to stop the DRR entirely is a political one as it levers in money to the area from government that helps fulfil strategic objectives. Giving money to the community/groups helps create resilience and saves BCC from investing in front line services.

Risk management / assessment:

FIGURE 1

The risks associated with the implementation of the *DRR decision* :

No	RISK Threat to achievement of the key objectives of the report	INHERENT RISK		RISK CONTROL MEASURES Mitigation (ie controls) and Evaluation (ie effectiveness of	CURRENT RISK		RISK OWNER
		(Before Impact	Proba		(After Impa	Probab	
1	The proposal doesn't meet and support the councils new objectives	H	M	Work shops and close working with colleagues across the council ensure that any new objectives (prior to implementation) have been considered	L	L	
2	Increase in appeals	H	H	Robust appeals process in place	M	M	
3	The spend on DRR could be taken up earlier in the year, resulting in new groups applying part way through the year and with no money left to award the relief, the application will be refused.	H	M	Some small funding will be kept back in case of deserving midyear applications	L	L	
4	Risk of overspend	H	L	Additional funding would have to be available from existing Directorate budgets if additional relief is chosen to be awarded.	L	L	
5	Some groups currently in receipt may have become reliant on the relief and could not meet the criteria in the new policy. Funds may not be available elsewhere which could lead them to reduce the level of service currently provided or close down completely.	M	L	Early notice has allowed groups to move to alternative property if necessary. Other funding streams may be available.	M	L	
6	The application is deemed to be too long winded or bureaucratic	M	M	To ensure the councils spend on DRR is limited - the award of relief must be given to groups with outcomes that better reflect the strategic objectives. Providing accounts and other information could be onerous for smaller organisations, we are committed to ensuring that only those groups in need of support are supported through DRR.	L	L	
7	Several council owned properties are occupied for meanwhile uses, or have concessionary tenancies. If the type of organisation in occupation has reduced access to DRR then those properties could remain vacant leaving the Council liable for the whole rate liability (except for listed buildings which are entitled to 100% exemption).	M	L	The proposed policy aims to continue support for organisations whose outcomes support the council's strategic priorities. Many of the organisations occupying council's premises will meet the outcome - there will be some organisations that will be unable to continue in these premises without the support of DRR provides.	M	M	

FIGURE 2 The risks associated with <u>not</u> implementing the DRR decision:							
No	RISK Threat to achievement of the key objectives of the report	INHERENT RISK		RISK CONTROL MEASURES Mitigation (ie controls) and Evaluation (ie effectiveness of ...)	CURRENT RISK		RISK OWNER
		(Before Impa	Probabil		(After Impa	Probab	
1	Unable to award relief to new groups making applications as the current on going spend is at its limit	H	H	Implement measures in this report	M	L	
2	The process becomes stale, out-dated and strategic objectives are not being supported.	M	L	Implement measures in this report	M	L	
3	We don't fully understand the value to the city of the organisations we fund	H	M	Implement measures in this report	L	L	

Public sector equality duties:

Refer to the EQIA, Background Paper 5

Eco impact assessment

It is not anticipated that there will be any significant environmental impacts arising from this proposal

Advice given by: Steve Ransom, Environment Co-ordinator, Sustainable City & Climate Change Service

Date: 26 September 2013

Resource and legal implications:

Finance

a. Financial (revenue) implications:

The amount of Discretionary Rate Relief has escalated in recent years and without further policy review would continue to reduce the income available to the council from retained business rates. The estimated reduced income from retained business rates for 2013/14 to fund Discretionary Rate Relief will be £448,000, however the proposal aims to reduce the net overall cost to the council to £397,000. This will be reflected in the income expectation for 2014/15.

Advice given by Shahida Nasim, Finance Business Partner
Date 14 October 2013

b. Financial (capital) implications:

There are no capital implications arising directly from this report.

Advice given by Shahida Nasim, Finance Business Partner
Date 14 October 2013

c. Legal implications:

The Council has a wide discretion under Section 47 of the Local Government Finance Act 1988 on the implementation of the Discretionary Rate Relief budget. Any Discretionary

Rate Relief policy should be reasonable, fair and transparent. Applications for Discretionary Rate Relief should be processed in accordance with adopted policy. The proposed Discretionary Rate Relief policy is set out at points 25 to 42 of this report.

Advice given by: Penny Wilford, Team Leader (Corporate), Legal Services
Date: 7 October 2013

d. Land / property implications:

Other than the risk identified in Figure 1 there are no property implications arising from the report.

Advice given by: Ian Smith, Project Leader, Corporate Property
Date: 9 October 2013

e. Human resources implications:

None.

Appendices:

Appendix 1 – Policy & Application Process

Access to information (background papers):

Background Paper 1 - Existing DRR policy
Background Paper 2 - Meanwhile Brent additional information
Background Paper 3 - Impact Assessment
Background Paper 4 - Consultation and feedback
Background Paper 5 - EQIA

Appendix 1 - Proposed Bristol City Council Discretionary Rate Relief Policy

1 Background

Business rates are charged on commercial properties. They are calculated by multiplying the rateable value of the property by the business rate multiplier set by the government. The rateable value is set by the Valuation Office Agency.

Business rates are collected by the council and help pay towards for services provided by Bristol City Council.

Section 47 of the Local Government Finance Act 1988 gives Local Authorities including Bristol City Council the option to apply discretionary business rates relief (DRR) to charities and not for profit organisations.

This policy aims to set priorities for the allocation of DRR in Bristol to ensure that it supports the Bristol City Council approach to community investment which has a focus on “local voluntary and community sector (VCS) organisations which promote or improve the economic and social well-being of deprived and disadvantaged communities in Bristol”. It also aims to support organisations in their infancy in order to contribute to the cultural, social and economic regeneration of Bristol. We can grant organisations up to 100%.

The power to authorise discretionary rate relief is delegated to the Service Director, Integrated Customer Service, based on recommendations made by Assistant Local Taxation Managers and Council officers.

2. 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 well being 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 anti social 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

3. Organisation eligibility

To be eligible for DRR, 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. (The appropriate cases 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 awarded 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 organisations accumulated surplus is above the limits at Stage B then the amount of rates payable 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 granted relief.
- D. Declare all grant support received (from the Council and other bodies). Including any financial support through Neighborhood Partnerships
- E. Applications must be from organisations that are 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. Declare they contribute towards the city's future sustainability from an economic, social and environmental perspective
- G. Baseline Standards (policies & insurances).

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

4. Organisation Strategic Intent

Organisations must evidence their strategic intent in line with one of the following categories:

4.1 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 strategic priorities for local people.

We realise that our DRR allocation will not be big enough to fund all the voluntary and community sector organisations that apply to us. The way in which the DRR is to be devolved means that the fund will be 'ring-fenced' for Arts & Enterprise, Children & Young People. Sports and Neighbourhoods & Communities. A tapering measurement will be considered for future years.

Therefore, for Neighbourhoods & Communities we will use the DRR to support those voluntary and community organisations that contribute to the six mayoral priorities. Greater clarity on this will be provided in the guidance to the application process.

Organisations will be asked to tell us how they contribute in one or more of the ways outlined above and how they can show that they benefit people from the most deprived or disadvantaged communities.

We will also take the following into account:

- 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 political purposes?
- C. Is the voluntary management committee/board made up of at least 3 trustees, who are not related and do not live together?
- D. Show that the organisations activities provided for and accessible to local communities in need? (Considering local need and the needs of disadvantaged and deprived communities) See notes for guidance.

4.2 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. Please note your 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 or a priority growth area as defined in the Bristol Employment & Enterprise Strategy (currently in draft form).
- 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?

4.3 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.

4.4 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 priorities (see Strategic Intent).
- 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? (Considering local need and the needs of disadvantaged and deprived communities) See notes for guidance.

Appeal process

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 of the Council's Chief Finance Officer and at least one of the following; 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

Notes

This policy will be reviewed on a regular basis, ensuring that it continues to focus awards on the Council's strategic plans and priorities.

Beneficiaries of Bristol. By this we mean 90% of the groups/organisation members /beneficiaries must reside or work within the area contained within the Council's administrative boundary. For those organisations that are located near the administrative boundary, we will count residents of the greater Bristol area – i.e. those of South Gloucestershire, North Somerset or Bath & North East Somerset Council's – as residents of Bristol.

Communities in Need and People from deprived and disadvantaged communities. By this we mean not only communities in deprived areas of Bristol, but also communities which may be spread across the City and which may experience harassment or exclusion, for example the Lesbian, Gay and Bisexual community or the Somali community. This is taken from the Community Investment Strategy.

Baseline Standards. The purpose of the baseline standards is to safeguard the Council's investment in the voluntary and community sector (VCS). Depending on the nature and scale of an organisation applying for DRR, evidence to demonstrate these standards will be required. 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 be awarded to organisations without all baseline standards being met.

Appendix A SPORTS CLUBS' RATE RELIEF MATRIX

Club Structure	Evidence	Points Score
<p>1. Governance</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"> • Copy of club constitution • Club Mark certificate <p>Copies of the following:</p> <ul style="list-style-type: none"> • Constitution • Child Protection policy • Equity policy • Coaches/Officials code of conduct • Parents/Carers code of conduct • Player / member code of conduct • Membership Policy 	<p>20</p> <p>3</p> <p>3</p> <p>3</p> <p>3</p> <p>3</p> <p>3</p> <p>2</p>
<p>2. Affiliation</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>5</p>
<p>3. Insurance</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>10</p>
<p>4. Income Generation</p> <p>Does the facility have a Business Plan Details of hiring facilities to external user groups and attached policies for hiring</p>	<p>Copies of the following:</p> <ul style="list-style-type: none"> • Business Plan and related policies • Evidence of re-investment of income through external bookings / hiring 	<p>10</p> <p>5</p>

How the income is re-invested on site?		
<p>5. Sports Development</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"> • Sports / Club Development Plan • Coach Qualifications • CRB Checks Complete • First Aid Certificate • Child Welfare / Protection Officer <ul style="list-style-type: none"> • School Club links • Club to club links • Regular club meetings 	<p>20</p> <p>5</p> <p>5</p> <p>5</p> <p>5</p> <p>3</p> <p>3</p> <p>3</p>
<p>6. Community Involvement</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>5</p> <p>10</p>
<p>7. Health and Safety</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"> • Guidelines for the dealing with an accident/incident • Risk assessments 	<p>5</p> <p>5</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.
The Bristol Sport 4 Life Strategy when complete may further determine the criteria for which clubs are assessed in the future.

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

Criteria	Weighting
Is the property in an area with a high level of vacancies, in an area of deprivation or a priority growth area as defined in the Bristol Employment & Enterprise Strategy?	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%