

Appendix A(2)

Criteria to be used in decisions on the award of Discretionary Rate Relief to Not-for-Profit Organisations

	Criteria		
1	Does the organisation contribute to the Council's corporate objectives or statutory responsibilities, or does the organisation provide a beneficial facility or service to the local community?	Yes Go to question 2	No No relief awarded
2	Is the organisation funded wholly or mainly through public funds not provided by SCDC?	Yes No relief awarded	No Go to question 3
3	Is the annual cost to the Council of awarding 100% relief in excess of £500 and does the organisation possess the financial means to meet its rates liability? (Accessible financial reserves in excess of 20 times the annual rates bill are considered adequate financial means).	Yes No relief awarded	No Go to question 4
4	Is relief requested for a property that is a local facility? (e.g. a meeting room, drop in centre)	Yes Go to question 5	No Go to question 8
5	Is use of the facility equally available to all residents of the South Cambridgeshire District?	Yes Go to question 6	No No relief awarded
6	Is the facility used solely by South Cambridgeshire residents?	Yes Award full 20% relief up to a maximum cost to the Council of £5,000 per ratepayer.	No Go to question 7
7	What proportion of the usage is by South Cambridgeshire residents?	Award relief according to the following proportions: >75% usage by SC residents = 100% Relief 50-75% usage by SC residents = 75% relief	

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		25-50% usage by SC residents = 50% relief 1-25% usage by SC residents = 25% relief	
8	Do local residents benefit from the organisation's work?	Yes Go to question 9	No No relief awarded
9	What proportion of the organisation's expenditure is to the direct and sole benefit of South Cambridgeshire residents?	Award relief according to the following proportions: >75% expenditure = 100% Relief 50-75% expenditure = 50% relief <50% expenditure = no relief	