

Appendix 3

NON-PROFIT MAKING ORGANISATIONS DISCRETIONARY RATE RELIEF CRITERIA

Non-profit organisations are defined in Section 47(2)(b) and (c) of the Local Government Finance Act 1988:

1. The hereditament is not an 'excepted' hereditament (excluded from the scheme under Section 47(9) of the Local Government Finance Act 1999 and amended under Section 137(Sch 34) of the Greater London Authority Act 1999), and all or part of it, is occupied for the purposes of one or more institutions or other Organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature of the fine arts;
2. The hereditament is not an 'excepted' hereditament, it is wholly or mainly used for purposes of recreation, and all or part of it, is occupied for the purposes of a Club, Society or other Organisation not established or conducted for profit.

DRR qualification criteria for Non Profit-Making Organisations in Stockport:

3. The activities of the Organisation must support the Council priorities.
4. The Organisation must promote its services for the benefit of Stockport residents.
5. Membership of the Organisation must be open to all members of the community, regardless of ability, subject to the physical capacity of the premises, unless there are legitimate restrictions placed on membership.
6. Membership rates must not be such, as in the opinion of the Council, to exclude the general community.
7. Organisations must actively encourage membership from groups such as young people, older age groups, persons with a disability or ethnic minorities, such encouragement to be demonstrated by either –
 - a) Differential fee structures for such groups; or
 - b) Provision of schemes of training or education for such groups; or
 - c) A membership which consists of at least 25% of people from such groups.
8. The facilities of the Organisation should be made available to people other than members, e.g. schools, casual public sessions etc, subject to licensing requirements.
9. The Organisation must be affiliated to a local or national Organisation where one exists.
10. At least 51% of the membership must be made up of Stockport residents.
11. The Organisation must provide a copy of their constitution and a copy of the last 2 years audited annual accounts.
12. The Organisation granted Discretionary Rate Relief, must inform the Council of any change in circumstances, which might affect eligibility for Relief.