

7th February 2023

**KEY DECISION?
YES/NO**

**BUSINESS RATES – DISCRETIONARY RATE RELIEF
APPLICATIONS**

SUMMARY

This report sets out three new applications for Discretionary Rate Relief.

The first application is from Anaphylaxis UK and is for 20% Discretionary Rate Relief for a charitable organisation who are in receipt of 80% Mandatory Charitable Relief.

The second application is from Karuna Action and is for 20% Discretionary Rate Relief from 05 Jun 2020 for a charitable organisation who are in receipt of 80% Mandatory Charitable Relief.

The third application is from The British Gurkha Welfare Society and is for 100% Discretionary Rate Relief from 01 April 2020 reducing to 50% Discretionary Rate Relief from 01 January 2021.

RECOMMENDATIONS

Cabinet are recommended to approve the award of Discretionary Rate Relief as follows: -

- 20% Discretionary Relief to Anaphylaxis UK until 31 March 2023, which coincides with the end of the current rating list;
- 20% Discretionary Relief to Karuna Action for the period 05 June 2020 – 31 March 2023; and
- 100% Discretionary Rate Relief to the British Gurkha Welfare Society for the period 01 April 2020 – 31 December 2020, reducing to 50% Discretionary Rate Relief from 01 January 2021 until 31 March 2023.

1. INTRODUCTION

1.1 The purpose of this report is to:

- Outline the background and financial implications of Discretionary Rate Relief; and

- Consider two new applications for Discretionary Rate Relief.

2. BACKGROUND

- 2.1 Mandatory Relief is available at 80% of the rates payable and to qualify an organisation must:
- Occupy a property or rating hereditament which is used wholly or mainly for charitable purposes, and
 - Be established for charitable purposes only, or
 - Be accredited as a community amateur sports club.
- 2.2 A local authority has discretion to grant “top up” relief of 20% to charities that had received 80% mandatory relief.
- 2.3 In addition, an authority can grant relief of up to 100% to non-profit making organisations.

3. APPLICATION 1 – Anaphylaxis UK

- 3.1 Anaphylaxis UK (formally Anaphylaxis Campaign prior to July 2022) support people living with serious allergies, offering information and support for individuals and their families, for businesses and for schools and other places of education.
- 3.2 Anaphylaxis UK occupied 1st and 2nd Floors, 1 Alexandra Road, Farnborough, up until 1 March 2022 when they downsized to a small office on the first floor.
- 3.3 Anaphylaxis UK are in receipt of 80% Mandatory Relief and this application is for 20% Discretionary Top Up Relief.
- 3.4 Anaphylaxis UK’s responses to their application are set out in Appendix 2 of this report.
- 3.5 The Corporate Services Portfolio Holder met with the Local Taxation Manager in respect of this application.
- 3.6 The suggested level of support is 20% Discretionary Rate Relief on all properties occupied by Anaphylaxis UK, for the period 01 April 2017 to 31 March 2023, which coincides with the end of the current rating list.
- 3.9 The level of award is consistent with other local charities, where the level of support ranges from 5% to 20% Discretionary Top Up Relief.
- 3.10 More information about Anaphylaxis UK can be found on their website www.anaphylaxis.org.uk

4. APPLICATION 2 – Karuna Action

- 4.1 Karuna Action work with partners and churches in developing countries to help those in need through education, training and accessing healthcare.
- 4.2 For the Coffee House they use coffee beans ethically sources and roast and grind them on site. The Coffee House has several meeting rooms that are used by local community groups, free of charge.
- 4.3 Karuna Action currently occupy 11 Wellington Street, Aldershot, GU11 1DX where they operate a coffee house, as well as maintaining meeting rooms for use by community groups and pottery studios.
- 4.4 Karuna Action's responses to their application are set out in Appendix 3 of this report.
- 4.5 The Corporate Services Portfolio Holder met with the Local Taxation Manager in respect of this application.
- 4.6 The suggested level of support is 20% Discretionary Rate Relief on 11 Wellington Street, Aldershot, from the date they occupied, 05 June 2020, to 31 March 2023 which coincides with the end of the current rating list.
- 4.7 The level of award is consistent with other local charities, where the level of support ranges from 5% to 20% Discretionary Top Up Relief.
- 4.8 More information about Karuna Action can be found on their website at www.karunaaction.org

5. APPLICATION 3 – The British Gurkha Welfare Society

- 5.1 The British Gurkha Welfare Society occupy 119 Wren Way, Farnborough, and is primarily used by the Society as a welfare office to provide advice and guidance to local residents and is also used by local community groups and charities to hold meetings.
- 5.2 The British Gurkha Welfare Society's responses to their application are set out in Appendix 4 of this report.
- 5.3 The British Gurkha Welfare Society are a not-for-profit organisation, and not a registered charity due to the ongoing political lobby for equal pensions. As such, they do not qualify for 80% Mandatory Relief. This application is for 100% Discretionary Rate Relief.
- 5.4 The Corporate Services Portfolio Holder met with the Local Taxation Manager in respect of this application.
- 5.5 The suggested level of support is 100% Discretionary Rate Relief for the period 01 April 2020 – 31 December 2020, reducing to 50% Discretionary Rate Relief from 01 January 2021 until 31 March 2023.

- 5.6 This decision was made based on the work and support that The British Gurkha Welfare Society provides to local residents and organisations.

6. IMPLICATIONS

Financial Implications

- 6.1 Since 1 April 2013, the Business Rates Retention scheme has introduced a fundamentally new set of arrangements for dealing with the cost of business rates. The cost to the Council of granting any Discretionary Rate Relief is most reliably estimated at being 40% of the value of the relief granted, although the cost is ultimately determined by a range of factors, such as the councils total rate receipts measured against its estimated threshold for growth and taking into account whether any payment levies or safety net contributions are payable or receivable.
- 6.2 The remaining 60% of the costs will be met by Central Government (50%), Hampshire County Council (9%) and Hampshire Fire and Rescue Authority (1%), under the Business Rates Retention Scheme.
- 6.3 If Rushmoor BC were to award Discretionary Relief as set out in this report, the financial effect on the Council would be as follows: -

Financial Year	Value of Relief	Cost to RBC
2021/22	£65.09	£26.03
2022/23	£768.00	£307.20
TOTAL	£833.09	£333.23

Karuna Action		
Financial Year	Value of Relief	Cost to RBC
2020/21	£946.85	£378.41
2021/22	£1,152.00	£460.80
2022/23	£1,152.00	£460.80
TOTAL	£3,250.85	£1,300.01

British Gurkha Welfare Society		
Financial Year	Value of Relief	Cost to RBC
2020/21	£13,431.47	£5,372.58
2021/22	£7,672.12	£3,068.84
2022/23	£7,672.12	£3,068.84
TOTAL	£28,775.71	£11,510.26

Legal Implications

- 6.4 Section 47 of the Local Government Finance Act 1988, as amended, enables Councils to grant Discretionary Rate Relief to charities and not-for-profit organisations.

7. CONCLUSIONS

- 7.1 In conclusion, cabinet are asked to approve the award of Discretionary Rate Relief as follows: -

- Anaphylaxis UK – 20% Discretionary Rate Relief on the office at 1 Alexandra Road, Farnborough for the period 01 April 2017 to 31 March 2023;
- Karuna Action – 20% Discretionary Rate Relief on 11 Wellington Street, Aldershot, from the date they occupied, 05 June 2020, to 31 March 2023; and
- The British Gurkha Welfare Society – 100% Discretionary Rate Relief for the period 01 April 2020 – 31 December 2020, reducing to 50% Discretionary Rate Relief from 01 January 2021 until 31 March 2023.

- 7.2 The Corporate Services Portfolio Holder is supportive of the applications to the level set out in this report.

- 7.3 The cases were reviewed on their own merit and the decisions were made within the criteria of the Discretionary Relief Policy and is in line with other similar organisations.

BACKGROUND DOCUMENTS:

S47 Local Government Act 1988, as amended
Full applicant case files in respect of the applicants
Rushmoor's Policy on Discretionary Rate Relief

CONTACT DETAILS:

Report Author – David May / david.may@rushmoor.gov.uk / 01252 398330
Interim Head of Service – Simon Little / simon.little@rushmoor.gov.uk 01252 398440

Discretionary Rate Relief Policy

For charities, not-for-profit organisations and other specified organisations under the Localism Act 2011

1 Purpose of the policy

- 1.1 To determine the level of Discretionary Business Rates Relief to be granted to certain defined ratepayers within the Rushmoor Borough Council area.
- 1.2 While we are obliged to grant relief to premises that fall within the mandatory category, we also have powers to grant discretionary relief and reductions to ratepayers, subject to certain criteria being met.
- 1.3 The Local Government Finance Act 1988 and subsequent legislation allows us to grant discretionary relief for premises occupied by charities and not-for-profit organisations that own or occupy them wholly or mainly for charitable purposes.
- 1.4 Powers have also been granted under the Localism Act 2011, which allow for the granting of Discretionary Rate Relief to any premises where we feel it would be of benefit to the local community.

This document outlines the following areas:

- Details of receiving an award under the Discretionary Business Rates Relief Scheme
- Our general policy for granting discretionary relief
- Guidance on granting and administering relief
- European Union requirements including provisions of state aid.

2

Introduction

- 2.1 The original purpose of Discretionary Rate Relief was to provide assistance where the property does not qualify for mandatory relief or to “top up” cases where ratepayers already receive mandatory relief.
- 2.2 Over recent years, and particularly since 2011, the discretionary relief provisions have been amended to allow the flexibility to provide more assistance to businesses and organisations.
- 2.3 Ratepayers are obliged to make a written application to us. We will expect all businesses to complete our application form and for the businesses to provide information, evidence, and audited accounts for us to determine whether relief should be awarded.
- 2.4 We are obliged to consider carefully every application on its own merits, taking into account the contribution that the organisation make to the amenities within Rushmoor.
- 2.5 The granting of relief falls broadly into the following categories:
 - Discretionary relief – Charities who already receive mandatory relief
 - Discretionary relief – Premises occupied by not-for-profit organisations whose main objectives are charitable.
 - Discretionary relief – Granted under the Localism Act 2011 provisions

Other reliefs available and are announced by government and for a temporary period. As at the financial year 2018/ 19 they are currently:

- Local Newspaper Relief (from 1 April 2017 for a period of two years)
 - Local Public House Relief (from 1 April 2017 for a period of two year)
 - Supporting Small Business Relief (from 1 April 2017, for a period of five years or until businesses pay their full rate charge)
 - Discretionary Rate Relief (revaluation) (from 1 April 2017 for a period of up to four years)
- 2.6 This policy concentrates on the granting of discretionary relief for charities which are already receiving mandatory relief, not-for-profit organisations whose main objectives are charitable and discretionary relief awarded under the Localism Act 2011.

3

Our general approach to granting Discretionary Rate Relief

- 3.1 In deciding which organisations should receive discretionary rate relief, we will consider the following factors and priorities:
 - That any award should support businesses, organisations and groups that help retain services in Rushmoor and not compete directly with existing businesses in an unfair manner.
 - It should help and encourage businesses, organisations, groups and communities to become self-reliant.
-

- To enable appropriate organisations to start, develop or continue their activities, which deliver outcomes to the community, and that also relate to our priorities which, without granting relief, they would be unable to do so.
- To assist us in delivering services which could not be provided otherwise.
- To assist us to meet our priorities including:
 - Sustaining a thriving economy
 - Supporting and empowering our communities and meeting local needs
 - A cleaner, greener and more cultural Rushmoor; and
 - Financially sound with services fit for the future

4 Administration of discretionary relief – general approach

4.1 The following section outlines the procedures followed by officers in granting, amending or cancelling discretionary relief.

Applications and evidence

- 4.2 All reliefs under this policy must be applied for. Applications forms are available both electronically and in hard copy format.
- 4.3 Applications should initially be made to the Revenues and Benefits Section and will be determined in accordance with this policy.
- 4.4 Completed application forms should be returned with the following information:
- Evidence of being a registered charity or a copy of a letter from Her Majesty's Revenue and Customs (HMRC) confirming that the organisation is treated as a charity for tax purposes (if appropriate).
 - A copy of the organisation's equal opportunities policy (if the organisation has one).
 - A copy of the organisation's constitution, rulebook or Memorandum and Articles of Association.
 - Audited or certified accounts for the last two years.
 - An up-to-date trading statement showing the current financial situation of the organisation.
 - Any other document the ratepayer wishes to be taken into account in support of their application.
-

- 4.5 Discretionary relief is granted from the beginning of the financial year in which the decision is made.
- 4.6 Applications can be made up to six months after the end of the relevant financial year.

Granting of relief

- 4.7 Members of our Cabinet will determine all applications, with recommendations made by the Cabinet member for Corporate and Democratic Services.
- 4.8 In all cases, we will notify the ratepayers of decisions made.
- 4.9 Where an application is successful, then the following will be notified to the ratepayer in writing.
- The amount of relief granted and the date from which it has been granted
 - If relief has been awarded for a specified period, the date on which it will end
 - The new chargeable amount
 - The details of any planned review dates and the notice that will be given in advance of a change to the level of relief granted; and
 - A requirement that the applicant should notify us of any change in circumstances that may affect entitlement to relief.
- 4.10 Where relief is not granted, then an explanation of the decision will be provided in writing.

Variation of decision

- 4.11 Variations in any decision will be notified to ratepayers as soon as practicable and will take effect as follows:
- Where the amount is to be increased due to a change in rate charge or a change in our decision, which increases the award, this will apply from the date of the increase in rate charge or the date determined by us as appropriate.
 - Where the amount is to be reduced due to a reduction in the rate charge or liability, including any reduction in rateable value or awarding of another relief or exemption, then this will apply from the date of decrease in the rate charge; and
 - Where the amount is to be reduced for any other reason, it will take effect at the expiry of a financial year, so that at least one year's notice is given.
- 4.12 A decision may be revoked at any time. However, a one-year period of notice will be given and the change will take effect at the expiry of a financial year.
-

- 4.13 This will be important where the change would result in the amount of the award being reduced or cancelled. For example, where the premises become unoccupied or is used for a purpose other than that determined by us as eligible for relief.
- 4.14 Where a change of circumstances is reported, the relief will, if appropriate be revised or cancelled.
- 4.15 Where a change in circumstances is not reported and it is subsequently identified that it would have reduced the relief awarded, we reserve the right to remove any award completely.

5 Our policy for granting discretionary relief

5.1 Discretionary Rate Relief - Charities who already received mandatory relief and organisations not established or conducted for profit whose main objectives are charitable

5.2 Section 47 of the LGFA 1988 provides for the granting of Discretionary Rate Relief for the following:

- An authority can award up to an additional 20% top up relief to charities and community amateur sports clubs (CASCs) that have received the 80% mandatory relief, or
- An authority can grant relief of up to 100% relief to certain non-profit making organisations that do not qualify for any mandatory relief due to not holding charitable status.

The Department of the Environment (DoE) issued a practice note in August 1990 to give guidance to authorities on the criteria they should take into consideration in the exercise of the discretion to grant rate relief. Rushmoor Borough Council's Financial Support Sub Committee formerly adopted these guidelines in October 1993.

The practice note has now been supplemented by guidance issued by the Office of Deputy Prime Minister (ODPM) "Guidance on rate reliefs for charities and other non-profit making organisations" in December 2002, which in particular focuses on sports clubs.

The practice note recommends that:

- Authorities should have readily understood policies for deciding whether or not to grant relief, and for determining the amount of relief. They should not, however, adopt guidelines or rules which allows a case to be disposed of without any consideration as to its individual merits. Any criteria by which the individual case is judged should be made public to help interested individuals and bodies.

We have adopted the recommendations and guidelines in exercising our discretion in awarding discretionary rate relief to charities and not-for-profit organisations.

Where a ratepayer can demonstrate that the criteria is met, the period and value of relief granted will be solely at our discretion.

A formal application from the ratepayer will be required in each case and any relief will be granted in line with state aid requirements.

5.3 Discretionary relief – Localism Act 2011

Section 69 of the Localism Act 2011 allows a local authority to grant discretionary relief in any circumstances where it feels fit, having regard to the effect on the council tax payers of its area.

The provision is designed to give authorities flexibility in granting relief where it is felt that to do so would be of benefit generally to the area and be reasonable given the financial effect to council tax payers.

The government has not issued guidance in respect of how this power might be used except advising that relief “may be granted in any circumstances where a local authority sees fit, having regard to the effect on council tax payers in the area”.

The English Guide to the Act addresses this as follows:

- “The Localism Act gives councils more freedom to offer business rates discounts – to help attract firms, investment and jobs. While the local authority would need to meet the cost of any discount, it may be decided that the immediate cost of the discount is outweighed by the long-term benefit of attracting growth and jobs to their area”.

Our policy on awarding relief under The Localism Act 2011 is that any ratepayer applying for relief under these provisions which does not meet the criteria for existing relief (charities, community amateur sports clubs) and not-for-profit making organisations), must meet all of the following criteria and the amount of relief granted will be dependent on the following key factors:

- The ratepayer must not be entitled to mandatory rate relief;
- The ratepayer must not be an organisation that could receive relief as a non-profit making organisation or as a sports club or similar;
- The ratepayer must occupy the premises (no relief will be granted for unoccupied premises);
- The premises and organisation must be of significant benefit to the residents of the borough and/or relieve the council of providing similar facilities;

The ratepayer must also;

- Provide facilities to certain priority groups such as the elderly, disabled, minority groups and early years child care; or
 - Have premises where new employment opportunities will be created; or
 - Must bring social, environmental or economic benefit to the community; or
 - Contribute to the sustainable development of the borough.
-

- Provide residents of the borough with such services, opportunities or facilities that cannot be obtained locally or are not provided locally by another organisation; and
- Must demonstrate that assistance (provided by the discretionary rate relief) will be for a short time only and that any business/operation is financially in the medium and long term; and
- Must show that the activities of the organisation are consistent with the council's plan.

Where a ratepayer can demonstrate that all the criteria are met, the period and value of relief granted will be solely at our discretion.

A formal application from the ratepayer will be required in each case and any relief will be granted in line with state aid requirements.

6 Financial matters

Cost of awarding relief

- 6.1 The cost of relief awarded will be borne in accordance with the Business Rates Retention Scheme share - namely 50% borne by central government, 40% by the council, 9% by Hampshire County Council and 1% by Hampshire Fire and Rescue Service.

State aid

- 6.2 The award of Discretionary Rate Relief will be state aid compliant
- 6.3 The issue of rate reliefs being considered as qualifying as state aid is now of some significance and is briefly explained in the "Rate Relief for Charities and other Non-Profit Making Organisations" guidance note issued by the ODPM in December 2002.
- 6.4 Broadly, any award of discretionary rate relief is subject to state aid de minimis limits. The regulations allow an undertaking to receive up to €200,000 of de minimis aid in a three-year period (consisting of the current financial year and the two previous financial years).
-

Council Offices,
Farnborough Road,
Farnborough,
Hants, GU14 7JU

www.rushmoor.gov.uk
01252 398 399
customerservices@rushmoor.gov.uk

 @rushmoorcouncil
 Rushmoor Borough Council
July 2018

**Application for Discretionary Rate Relief
Anaphylaxis Campaign
1st & 2nd Floors 1 Alexandra Road, Farnborough, Hants, GU14 6BU
Billing No. 9110862 & 9208395**



Anaphylaxis UK (formally Anaphylaxis Campaign prior to July 2022) support people living with serious allergies as a charity for over 25 years, offering information and support for individuals and their families, for businesses and for schools and other places of education. They provide information for people with serious allergies that can be trusted which is both scientifically based and factually accurate.

Most of the work carried out by Anaphylaxis UK is funded by charitable donations.

Website: www.anaphylaxis.org.uk

Anaphylaxis UK currently occupy one room on the First Floor 1 Alexandra Road, Farnborough, GU14 6BU. They previously occupied the 1st and 2nd Floors but since Covid have downsized and just use the room for meetings and administration duties.

As a registered charity, Anaphylaxis UK are entitled to 80% mandatory relief and this application is for 20% Discretionary rate relief.

Anaphylaxis UK have been liable for rates on both floors since 01 December 2014 and vacated the second floor in February 2022. They down-sized again to one room on the first floor from March 2022.

As they have down-sized this application is retrospective. If 20% Discretionary rate relief were to be awarded on all properties from the start of the current list, 01 April 2017, the financial effect on Rushmoor Borough Council would be as follows:-

Property	Financial Year	Value of Relief	Cost to RBC
1 st Floor	2017-2021	£8,843.45	£3,537.38
2 nd Floor	2017-2021	£3,110.37	£1,244.14
Office	2021/22	£65.09	£26.03
	2022/23	£768	£307.20

In their application Anaphylaxis UK are advise the following:-

What are the main objects of the charity?

To advance the education and general understanding of severe allergies and protect the health of people who suffer from severe allergies.

Outline ways in which the local organisation is involved, at local, regional or national level, in developing its particular interests:

Providing support groups for the severely allergic community and allergy buddies supporting national fundraising activities holding events for healthcare professionals.

What purpose does your organisation use the premises and facilities?

We have downsized to one room now. Previously both floors were office space with storage and staff were based there full time. Now we all work remotely and only attend for staff meetings and to collect post.

The landlord is now letting the second floor plus unused first floor space to new tenants WEF March 2022.

How would an award of relief to your organisation benefit the local community?

We would like to request non-payment of business rates going forward as we only rent one small room from Hollis Hockley at 1 Alexandra Road, which is 90% unoccupied as we continue to work from home, aside from one monthly meeting and to collect post.

We would like to request a retrospective review of our previous years rates payment when we occupied 2 floors. We are a charity that receives no government funding and relies on membership and donation income.

The Anaphylaxis Campaign supports people with severe allergies who are at risk of anaphylaxis. Anaphylaxis is a medical emergency and can be very serious, potentially fatal. We provide scientifically based, factually accurate information for individuals and their families affected by their condition and give support on how to avoid a severe and potentially life-threatening allergic reaction by empowering them with the knowledge to live without anxiety and fear.

We provide training and education across the food and hospitality industry, healthcare professionals and to over 25,000 teachers since September 2021 – over 200 from the local area. The charity has been in Farnborough over 25 yrs and most staff are employed from locally.

Demands on our service have grown considerably over the years and continues to stretch our resources.

We hope to soon offer more services to support schools and young people, prevent serious life-changing events and we would be delighted to work with Rushmoor Councils Education and Environmental Health Depts.

Application for Discretionary Rate Relief
Karuna Action
11 Wellington Street, Aldershot, Hampshire, GU11 1DX
Billing No. 9212163-9



Karuna Action work with partners and churches in developing countries to help those in need through education, training and accessing healthcare. For the Coffee House they use coffee beans ethically sources and roast and grind them on site. The Coffee House has several meeting rooms that are used by local community groups, free of charge. They also have pottery workshops and are the location for the North East Hants Youth Hub on Mondays.

Karuna Action work with partners in around the world on sustainable relational projects to end poverty in people's lives.

On their website, they state the following:

Values - Our partnerships work through a simple set of values; Communication, Relationship, Input and Accountability - CRIA. Where CRIA works we find our partners and their work flourishes. This is because we have a two-way relationship that enables us to respond to need where it is, not where our funding determines it should be. This requires ongoing dialogue and a willingness to be flexible and adjust the way we do things - in order to meet real and current needs on the ground and maintain long-term relationships with our partners.

Website: www.karunaaction.org

Karuna Action currently occupy 11 Wellington Street, Aldershot, GU11 1DX where they operate a coffee house, as well as maintaining meeting rooms for use by community groups and pottery studios. Karuna Action receive 80% Mandatory Relief.

Karuna Action have been liable for rates at this property since 05 June 2020, and the current yearly charge is £1,152.00. If 20% Discretionary rate relief were to be awarded, the financial effect on Rushmoor Borough Council would be as follows:-

Financial Year	Value of Relief	Cost to RBC
2020/21	£946.85	£378.41
2021/22	£1,152.00	£460.80
2022/23	£1,152.00	£460.80

In their application Karuna Action advise the following:-

What are the main objects of the charity?

To relieve persons who are in conditions of need or hardship, through education, training and access to healthcare in such parts of the world that the trustees think fit. To promote and fulfil other charitable purposes beneficial to the community.

Outline ways in which the local organisation is involved, at local, regional or national level, in developing its particular interests:

Locally, Karuna Action runs the Karuna Coffee House to provide a hub for the community. Various groups or organisations are able to meet here. We are also a partner of the Community Grub Hub and collect food and donations for it. Much of our work benefits those overseas.

What purpose does your organisation use the premises and facilities?

The premise is the registered address of the charity, and all our offices are based at the premise as well as the coffee shop. We also run pottery workshops for the general public.

The premises has meeting rooms that groups or individuals are able to use, free of charge, as part of being a community hub. The coffee shop is open to the public. The pottery is open to those participating in workshops.

How would an award of relief to your organisation benefit the local community?

The reward of the remaining 20% relief would help Karuna Action to save charitable funds. As an organisation we run off donations. Anything else we can save from spending on rates will help us to provide more for the charity.

**Application for Discretionary Rate Relief
British Gurkha Welfare Society
119 Wren Way, Farnborough, GU14 8TA
Billing No. 9201332-4**



The British Gurkha Welfare Society have led the campaign for those Gurkha veterans who retired before 1997 to receive pensions equal to the British and Commonwealth Soldiers they fought alongside.

Since the decision on settlement, the BGWS has continued to challenge the Gurkha pensions situation in Westminster, also maintaining a legal challenge that has seen a judicial review and subsequent challenge of its verdict in the Court of Appeal. Exhausting all local avenues their case now lies with the European Court of Human Rights.

On their website, they state the following:

The British Gurkha Welfare Society is the largest welfare organisation run by Gurkhas for Gurkhas in the UK and Nepal, and was founded in 2004 to cater for the needs of the many ex-servicemen and their families returning to the UK. The remit of the Society is to seek equality of treatment for Gurkhas. Based in Farnborough, the BGWS provides a range of welfare and immigration services to Gurkhas and Nepali citizens, also maintaining close contact with local authorities across the country with sizeable Gurkha populations and representing the Gurkha community at the highest levels in Westminster.

Website: www.bgws.org

The British Gurkha Welfare Society occupy 119 Wren Way, Farnborough, GU14 8TA. The property has a rateable value of £30,750. There are currently no discounts or reliefs applied to the account, however 50% discretionary rate relief was awarded from July 2005, when the account started, to 31 March 2017.

As a not-for-profit organisation, British Gurkha Welfare Society are entitled to 100% discretionary rate relief and this application is for 100% Discretionary rate relief. This application requests 100% discretionary rate relief from 01 April 2020 to 31 December 2020, and an ongoing discretionary rate relief of 50% from 01 January 2021 to the end of the current rating list.

The British Gurkha Welfare Society have been liable for rates at this property since 08 July 2005, and the current yearly charge is £15,344.25. If discretionary rate relief were to be awarded as outlined above, the financial effect on Rushmoor Borough Council would be as follows:-

Financial Year	% Award	Value of Relief	Cost to RBC (40%)
2020/21	100%	£11,518.70	£4,607.48
2020/21	50%	£1,912.77	£765.10
2021/22	50%	£7,672.12	£3,068.84
2022/23	50%	£7,672.12	£3,068.84

In their application the British Gurkha Welfare Society advise the following:-

What are the main objects?

The property belongs to the British Gurkha Welfare Society and was used for community projects before GnERGY took over and we declared this immediately and started paying Business Tax, prior to which we were on the Discretionary Rate Relief. It has now reverted back to community projects and welfare office that provides welfare advise, guidance and acts as representatives for the ex-Gurkhas and their dependants when and where needed. This is the main headquarters of BGWS and meetings at national level which includes all the other members from various parts of the UK are held here. It is also used for social events e.g. celebrating children’s birthdays, repast ceremony after funerals, religious affairs and in the past yoga classes and Nepali classes for the children.

Outline ways in which the local organisation is involved, at local, regional or national level, in developing its particular interests:

The organisation could have registered as a charity but due to the ongoing political lobby for equal pensions it decided to wait. In the past the premises have been used by the council and local authorities for community projects lectures and meetings. It has also hosted many political party members and MPs and has even hosted curry lunches.

What purpose does your organisation use the premises and facilities?

The organisation uses it purely for community projects and highlighted before and as such was granted the discretionary rate but when it leased it to GnERGY it accordingly started paying the Business Tax

rate. As GnERGY went into administration, the property was handed back to BGWS. The property remained closed from 1 April 2020 due to the pandemic and has partially opened since 10 August 2020.

How would an award of relief to your organisation benefit the local community?

We are a not-for-profit organisation and have been working closely with the council and local authorities and have been instrumental in settling the large Nepali population. This premises has also been used by the local communities to hold their own meetings e.g. PEBL lotto funded charity for the Prospect area, AA society etc. the local terminology applies in large to the Nepali community at Rushmoor Borough who benefit the most. As a not-for-profit organisation the discretionary rate as in the past would be a huge financial relief to sustain the premises for the society.