

## Applications for Discretionary Rate Relief

### 1. Introduction

1.1 The purpose of this report is to:

- Outline the background and financial implications of Discretionary Rate Relief
- Consider six new applications for Discretionary Rate Relief
- Examine the overall budget position for cost impact of Discretionary Rate Relief applications for 2015/16

### 2. The Background

2.1 Mandatory rate 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

Rushmoor's Scheme of Delegation authorises the Head of Finance to grant mandatory relief. All the organisations listed in Appendix 1 have already been assessed for and awarded mandatory relief where appropriate.

2.2 A local authority has discretion to grant "top up" relief of up to the additional 20% to charities that have received the 80% mandatory relief.

2.3 In addition, an authority can grant relief of up to 100% to other ratepayers.

### 3. Financial Implications

3.1 Since 1<sup>st</sup> 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 relief is most reliably estimated at being 40% of the value of the relief granted. Although the total cost is ultimately determined by a range of factors, such as the Council's 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.

### 4. Organisations Currently Receiving Relief

4.1 Appendix 1 shows those charitable organisations that qualify for 80% mandatory relief and which have been granted the additional 20% "top up"

discretionary relief. The organisations are grouped together under generic headings, and the period of grant and financial effects are also shown.

4.2 Appendix 1 also sets out summary details of the non-charitable organisations that are currently in receipt of relief. The appendix includes the value and costs of relief and period of grant.

## 5 The Applications

### 5.1 Tamba-Twins & Multiple Births Association 2<sup>nd</sup> Floor, Manor House, Church Hill, Aldershot, Hants GU12 4XQ Billing Number: 92077357

The Twins and Multiple Births Association (Tamba) is a UK-wide charity working to improve the lives of twins, triplets or more, and their families.

Their website states “We do this through successful campaigning to improve health and developmental outcomes; funding clinical research to reduce the risks faced before, during and after birth; and by providing practical support for all families, including those in crisis.

As a registered charity, The Tamba-Twins & Multiple Births Association is entitled to 80% Mandatory Relief and therefore this application is for 20% Top Up Discretionary Relief.



The Business Rates liability has been calculated as follows:

#### Period 07/10/14 – 31/3/15

<b>Amount due</b>	<b>£2,963.31</b>
<i>Less 80% Mandatory Relief entitlement</i>	<i>£2,370.65</i>
<b>Total Amount Payable</b>	<b>£592.66</b>

#### Period 01/04/14 – 31/03/16

<b>Amount due</b>	<b>£6,285.75</b>
<i>Less 80% Mandatory Relief entitlement</i>	<i>£5,028.60</i>
<b>Total Amount Payable</b>	<b>£1,257.15</b>

If Discretionary Relief is awarded, the financial effect on RBC would be as follows:

- 2014/15 - £237.00
- 2015/16 - £502.86

In their application, Tamba-Twins & Multiple Births Association confirms the following:

***What are its main objects?***

To improve understanding of the incidence and effects of multiple pregnancies and births. To raise awareness of how to care for and develop twins and higher multiples. All to address the higher risks associated with multiples and rates of disability.

***Please give an outline of ways in which the local organisation is involved, at local, regional or national level, in developing its particular interests (eg competitions, events etc):***

The charity supports a number of local groups for families with multiples who are at double the risk of isolation, relationship breakdown and mothers developing a mental illness.

***For what purpose does the organisation use the rated premises and its facilities?***

The charity runs its helpline, crisis support team, family development team, local parenting classes and club support team from the offices. We also provide classes and training to local families and volunteers.

***Are the premises and facilities made available to anyone else?***

The offices are made available to local parenting groups and local clubs for meetings and training. Our meeting room is available for free to all local charities via RVS.

***What proportion of the membership is resident in the Rushmoor area?***

There are over 200 families who are member of Tamba and local clubs.

***What specific facilities are there for under-represented sections of the community?***

We provide services specifically for families with ESL, disabled children, lone parents, those on low income and same sex couples. These include translation services, specialist support groups and resources. We have a concessionary rate for all who need it.

***What training or educational facilities are provided for members?***

We provide a range of parenting classes for families with children of different ages and challenges. These are provided in person and via webinars.

***Please explain how an award of relief to your organisation would benefit the local community:***

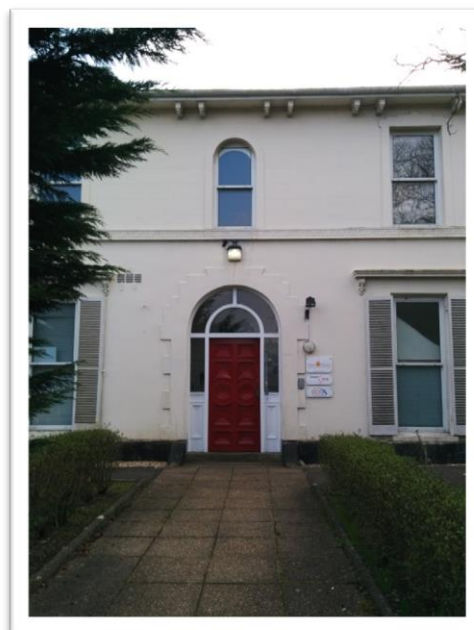
If we were awarded this relief, we would be in a position to allow even more local clubs and groups to use our meeting room and facilities free of charge via RVS, we are looking at making it available to fellow charities and have already had enquiries from AMA, TAKING STEPS PROJECT along with two other charities.

We are already making it available to local twins clubs for free.

We will also be able to reduce the costs of parenting classes for families who are struggling. The saving will also be ploughed back into our other support services like for helpline, and providing practical help in the home to families in crisis.

**6 Batten Disease Family Association**  
**Office 1, The Old Library, Boundary Road, Farnborough, Hants GU14 6SF**  
**Billing No. 92079376**

6.1 The Batten Disease Family Association is a national charity which aims to support families, raise awareness and facilitate research into the group of devastating neurodegenerative diseases commonly known as Batten Disease.



The Batten Disease mission is to *“Bring light to Batten disease by being the central point of excellence in the UK for raising awareness, supporting affected families and facilitating research into the disease”*.

As a registered charity, The Batten Disease Family Association entitled to 80% Mandatory Relief and therefore this application is for 20% Top Up Discretionary Relief.

The Business Rates account is calculated as follows:-

**Period 23/1/15 – 31/3/15**

<b>Amount due</b>	<b>£645.54</b>
<i>Less 80% Mandatory Relief Entitlement</i>	<i>£517.23</i>
<b>Total amount payable</b>	<b>£129.31</b>

**Period 1/4/15 – 31/3/16**

<b>Amount due</b>	<b>£3,549.60</b>
<i>Less 80% Mandatory Relief Entitlement</i>	<i>£2,839.68</i>
<b>Total amount payable</b>	<b>£709.92</b>

If 20% Discretionary Relief is awarded, the financial effect on RBC would be as follows:

- 2014/15 - £51.72
- 2015/16 - £283.97

In their application, the charity advises the following:-

***What are the main objects of the charity?***

To support families living with Batten disease and fundraise for research into Batten disease.

***Outline ways the organisation is involved at local level:***

Aims – support for local and national families living with Battens – we provide emotional and practical support as well as education support. We provide funds via fundraising to facilitate research and support for families involved in a clinical trial.

***What purpose does the organisation use the premises and facilities?***

Offices – only UK office.

***Are the premises and facilities made available to anyone else?***

Used by charity partners and members and families we support.

***What proportion of the membership is resident in the Rushmoor area?***

This is a rare disease (approx. 50 affected families in UK)

***Specific facilities for under-represented members of the community:***

Membership is open to all members of the community regardless of age, ethnicity, disability or sexual orientation or gender. This disease affects all ethnic groups.

All our work is focused around a rare disease in children with disabilities. We support all who support them whoever they may be.

We run annual workshops, families' conferences and face to face advocacy and support service. Also educational and professional support workshops.

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

Moving into an office has been a major step for the BDFFA since its formation in 1998 by a group of parents round a dining table. It has gradually employed paid staff who have been home-based. Further expansion in staff numbers has necessitated a move into an office.

Farnborough was chosen as our location because of its proximity to London and good rail service, its lower rents than London but also for its road links as we are a national charity with only one base and for its business links too.

By having a base in a community such as Rushmoor, we hope to increase our links and raise our profile with the community, which is important for us as a small rare disease charity which received no government or statutory funding.

**7 British Heart Foundation  
Shops in Farnborough and Aldershot  
Billing No: 92004467, 92047892 and 92026883**



7.1 The British Heart Foundation (BHF) is a national charity and which raises funds for cardiovascular research.

As well as answering the questionnaire that the Council requires, details of the benefit to Rushmoor residents is as set out by way of a comprehensive letter, attached at Appendix A.

As a registered charity, the BHF is entitled to 80% Mandatory Relief and therefore this application is for 20% Top Up Discretionary Relief.

The Business Rates accounts are calculated as follows:-

**92004467 - 96B Queensmead, Farnborough**

**Period 1/4/15 – 31/3/16**

<b>Amount due</b>	<b>£10,722.75</b>
<i>Less 80% Mandatory Relief entitlement</i>	<i>£8,578.20</i>
<i>Less Retail Relief</i>	<i>£1,500.00</i>
<b>Total amount payable</b>	<b>£644.55</b>

**92047892 - 30 Union Street, Aldershot**

**Period 1/4/15 – 31/3/16**

<b>Amount due</b>	<b>£11,462.25</b>
<i>Less 80% Mandatory Relief entitlement</i>	<i>£9,169.80</i>
<i>Less Retail Relief</i>	<i>£1,500.00</i>
<b>Total amount payable</b>	<b>£792.45</b>

**92026883 - 107 Victoria Road, Aldershot**

**Period 1/4/15 – 31/3/16**

<b>Amount due</b>	<b>£35,989.00</b>
<i>Less 80% Mandatory Relief entitlement</i>	<i>£28,791.20</i>
<b>Total amount payable</b>	<b>£7,197.80</b>

The total rates payable for the current financial year is £8,634.80. However, if 20% Discretionary Relief, meaning no rates are payable, then Retail Relief will no longer be in payment as all other reliefs are taken into account before Retail Relief is calculated.

The revised rates payable will be £11,634.80 (for all properties).

If 20% Discretionary Relief is awarded, the financial effect on RBC would be £4,653.92.

In their application, BHF confirms the following:-

***What are the main objects of the charity?***

Fighting cardiovascular disease, pioneer research into causes of CVD, prevention, diagnosis and treatment.

***Outline ways the organisation is involved at local level:***

The British Heart Foundation has three charity shops in Rushmoor. The main objectives are charitable and philanthropic and are primarily concerned with health education, social welfare and in particular scientific research on causes and prevention of heart disease.

We are actively involved in local/national campaigns to fight CVD and continually press for government policies, which minimise the risk of heart and circulatory disease.

***What purpose does the organisation use the premises and facilities?***

BHF use the properties wholly or mainly to sell goods donated to it and also use the net proceeds for the purposes of the charity.

***Are the premises and facilities made available to anyone else?***

Our facilities are open to and are for the benefit of all local Rushmoor residents.

***What proportion of the membership is resident in the Rushmoor area?***

All our services in the Rushmoor area are provided for all Rushmoor residents. We employ 12 paid members of staff who are supported by 91 volunteers.

***Specific facilities for under-represented members of the community:***

Home visits for the disabled, employment for the young and old +NVQ retail training, CV coaching to young, unemployed people.

**What training or educational facilities are provided for members?**

NVQ retail, CPR in schools, health education etc.

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

The Discretionary Rate Relief would enable us to fund vital medical research, which could greatly benefit the health and wellbeing of the Rushmoor community.

**8 Affinity Trust**

**Alexandra Terrace, Alexandra Road, Aldershot, Hants GU11 3HU**

**Billing No: 92069889**

- 8.1 The objective of Affinity Trust is to enable people with learning difficulties to pursue active and fulfilling lives, gain increased independence and achieve equal rights as citizens.

As a registered charity, Affinity Trust is entitled to 80% Mandatory Relief and therefore this application is for 20% Top-Up Discretionary Relief.

The rates account is calculated as follows:-

**Period 1/4/15 – 31/3/16**

<b>Amount due</b>	<b>£4,387.70</b>
<i>Less 80% Mandatory Relief Entitlement</i>	<i>£3,510.16</i>
<b>Total amount payable</b>	<b>£877.54</b>



If 20% Discretionary Relief were awarded, the financial effect on RBC would be £351.02.

In their application, Affinity Trust advise of the following:-

**What are the main objects of the charity?**

To provide support to people with learning disabilities regardless of their level of ability to meet their aspirations and goals in life.

**Outline ways the organisation is involved at local level:**

Affinity Trust works with people we support to secure employment, be included in local clubs.

**What purpose does the organisation use the premises and facilities?**

Administration, people supported review meetings, staff training sessions.

**Are the premises and facilities made available to anyone else?**

No

**What proportion of the membership is resident in the Rushmoor area?**

N/A



***Specific facilities for under-represented members of the community:***

Referrals are made by local authorities to Affinity Trust. Packages are successful based on staff having the correct skills to support the individual safely and in line with their support plan. We are registered with the CQC to provide regulated activities.

We work with local authorities to support local partnership board and Advocacy services.

**What training or educational facilities are provided for members?**

Safeguarding – safe medication administration for people we support. Staff receive all mandatory training.

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

Reduced costs enable more accessible funding for staff to be trained in specific needs eg British Sign Language for specific people we support.

We also support the people we support to be part of training – talking about the support they expect and interview the applicants. We pay the people we support the national minimum wage to interview and help train our staff.

***Benefit to local residents as a result of activity in the borough and outcomes achieved since operating in Rushmoor?***

I think it is really important to emphasize that without the Divisional office in Aldershot the people we support all over Hampshire would not receive the support, training and guidance they require. The office remains accessible for all the people we support not forgetting their families and health professionals of whom depending on need, we may meet with monthly or at least quarterly.

The office is used for interviewing and the people we support interview with our managers so they are selecting the right staff with the right skills. As an organisation who ensures that values are the most important, it is imperative that the people we support have their say, are actively involved and feel valued.

The office also provides an accessible training venue for staff, safeguarding the people we support is imperative so staff need to be trained and assessed as competent within their roles. The office we have enables a small training area to be able to do this, without this training/ meeting room, this would increase costs for local authorities as we would have to add the cost of venue hire to our hourly rates.

Across the division we support 178 people, 98 of these live within Hampshire.

The most recent successes in Rushmoor particularly have resulted in outcomes being achieved for two people we support who are no longer require support.

Outcomes for one individual were to be supported to learn to use public

transport and attend a part time gardening job. Over the past two years, our staff team has worked with this individual and his family to reassure all and support the individual to learn to use the bus initially and then also the train independently. This individual has Autism and required very concise guidelines to adapt to situations such as the bus running late, the general public asking him questions, what to do if he missed his bus or train. This individual was supported 15 hours per week to gain his confidence in using public transport, support was gradually reduced by reducing shadow shifts until he was able to travel independently. The support then transferred to supporting him during employment. Support was required because of the change, the requests, working with others and again being able to travel to a new location/ place of work. This has proved a real success for this individual and since June of this year, we have withdrawn all support. This has reduced the cost of the support for the local authority as well as a positive outcome for the individual.

The other clear example is a lady in Farnborough who has gained increased independence since moving from Aldershot to Farnborough. We have been supporting her for six years and finally have successfully supported to gain a part time job. Staff initially supported her during her work but reviews recently have indicated that support is no longer required. Tenancy related support was provided but now she has settled at home and her tenancy, bills etc. have all been set up, any further support now required will be supported by the CAB. Again, this is a real positive outcome as support no longer required.

The support we provide for the people across Hampshire includes personal care, social interaction, support with finances and benefits, shopping and health management support. Without the support from our staff teams, the people we support would be at risk of isolation, self-neglect, risk of financial abuse and not have the confidence to access their local community or feel a valued citizen.

**9 Chance for Childhood**  
**Suites 2 L&M, Westmead House, Farnborough, Hants GU14 7LP**  
**Billing No: 92079160**

9.1 Chance for Childhood is a small international children's charity, which has recently moved their operations to Farnborough from Guildford.

Chance for Childhood work with street children, ex war soldiers and other vulnerable children in East Africa and Brazil to be re-integrated into education and community life.

As a registered charity, Chance for Childhood is entitled to 80% Mandatory Relief and therefore this application is for



20% Top Up Discretionary Relief.

The rates account is calculated as follows:-

**Period 1/1/15 – 31/3/15**

<b>Amount due</b>	<b>£618.02</b>
<i>Less Exemption for period 1/01/15 – 21/01/15</i>	<i>£144.20</i>
<i>Less 80% Mandatory Relief Entitlement</i>	<i>£379.05</i>
<b>Total amount payable</b>	<b>£94.77</b>

**Period 1/4/15 – 31/3/16**

<b>Amount due</b>	<b>£2,563.60</b>
<i>Less 80% Mandatory Relief Entitlement</i>	<i>£2,050.88</i>
<b>Total amount payable</b>	<b>£512.92</b>

If 20% Discretionary Relief were awarded for 14/15, the financial effect on RBC would be £37.91.

If 20% Discretionary Relief were awarded for 15/16, the financial effect on RBC would be £205.17

In their application, the Chance for Children Charity advise the following:-

***What are the main objects of the charity?***

Assisting and providing relief to children at risk overseas. We support local overseas organisations to manage social, educational and business programmes, which equip children with the skills and capacity to become active agents of change in their own community.

***Outline ways the organisation is involved at local level:***

The charity promotes awareness of international children's issues through support newsletters and campaigns. We provide opportunities for local volunteers to be involved in and learn from programme management, fundraising and administration.

***What purpose does the organisation use the premises and facilities?***

Offices to support the fundraising and international programme support of the charity.

***Are the premises and facilities made available to anyone else?***

No

***What proportion of the membership is resident in the Rushmoor area?***

Not applicable – we have supporters nationally and provide newsletter updates on activities – we do not have members. We actively support disadvantaged children overseas. For example, see our “no child forgotten” campaign on our website –[www.chanceforchildhood.org](http://www.chanceforchildhood.org)

***Specific facilities for under-represented members of the community:***

N/A – to office.

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

Chance for childhood moved from Guildford to Farnborough in January 2015 following the expiry of our lease. The move to Farnborough has enabled us to reduce the rent costs and ensure more of our funds help vulnerable children overseas.

In Guildford, we successfully worked with the volunteer centre to provide opportunities for members of the community to become involved with the charity and help with overseas programme research, fund raising and administration. This has provided experience and education to local residents and students. We carefully structured roles for volunteers and they work closely with our small team to ensure they benefit from training and exposure to international development challenges. In Guildford, our work enabled us to qualify for discretionary rate relief.

We have registered with the volunteer bureaux in Farnborough and are providing experience for first volunteer in June.

***How many people are engaged as volunteers for the charity and the charity's local activity in the area(s) whilst based in Guildford?***

Since January 2015, we have had seven volunteers in total. As a result of our move to Farnborough, a number of our volunteers who have been with us for a long time are no longer local. That being said, we continue to seek new volunteers through Rushmoor Voluntary Services and have since then been successful in taking on a volunteer through the service.

We also aim to continue supporting members of the community who are out of employment and trying to get back into the workplace by offering mentoring schemes. We are unprejudiced organisation and therefore recognise the importance opportunities for individuals who may be suffering from mental illnesses to develop their skills. Finally, we strive to support graduates and individuals looking for a career change by helping them develop and build new skills as well as providing them with work experience.

Chance for Childhood's local work when based in Guildford ranged from a community 'bake off' in which Guildford residents and high street businesses were invited to partake in a baking competition, to a photographic exhibition held in Holy Trinity Church. One of our most successful large-scale community events was Kids Behind Bars, an interactive activity that took place outside Guildford House in collaboration with local dignitaries and businesses. Last but not least, we also had a Lent Appeal with an exhibition of project photographs in Guildford Cathedral.

The aim of these events was to raise awareness, engage the local community on the causes we support as well as to fundraise for vulnerable children. These events provided an opportunity for Guildford and its wider community to develop their understanding and passion for making positive sustainable changes on an international level, and brought together those who share the charity's values and mission.

- 10 **Places for People Leisure Ltd**  
**Farnborough Leisure Centre, Westmead, Farnborough, GU14 7LD**  
**Aldershot Pools Complex, Guildford Road, Aldershot, GU12 4BP**  
**Billing Numbers: 92067538 / 92067547**



- 10.1 Places for People Leisure Ltd are a property management, development and regeneration company. They have acquired the company DC Leisure – a leisure management contractor that manages around 100 leisure facilities on behalf of 28 local authorities.

The sub-contractor has been changed from Leisure and Community Partnership to Places for People Leisure Ltd.

Leisure and Community Partnership were previously awarded 100% Discretionary Rate Relief. Cabinet approved the transfer of the management of this contract from Leisure and Community Partnership Ltd to Places for People Leisure Ltd in November 2012. At that time, Places for People Ltd indicated that they were applying to obtain charitable status. No application for revised rate relief was considered at the time of the transfer of ownership due to the pending charity status application. The rationale for this was that charitable status affected the amount of automatic relief that would be granted without Cabinet consideration and the financial effect borne both locally and by the central rating pool held by Government.

After a protracted process, Places for People Leisure Ltd were advised in 2014 not to proceed with their application for charitable status. Also during this period, the way in which business rates is accounted for and shared

between tiers of government has fundamentally changed with the introduction of the business rates retention scheme. In light of these factors, Places for People Leisure Ltd are now applying retrospectively for discretionary rate relief for their sites, no mandatory rate relief being appropriate due to their decision not to seek charitable status.

The overall financial sums are significant. However, 100% rate relief on all of the sites was previously being awarded prior to the transfer of ownership and the running of the current contracts has been predicated on a continuation of this arrangement. The full cost of meeting these awards has been budgeted for since the first estimates were collated under the new business rates retention scheme in anticipation of ultimately making these awards. As it transpires, the financial effect on the Council of awarding either mandatory relief or discretionary relief is now identical under the business rates retention arrangements, whereas previously there would have been a difference in financial impact locally, dependent upon which relief were awarded.

**Farnborough Leisure Centre** – the Business Rates payable for the following financial years are as follows:-

- 2012/13 = £13,809
- 2013/14 = £167,205
- 2014/15 = £171,110
- 2015-16 = £175,015

**Total = £527,139**

Assuming relief is granted, the financial effect on Rushmoor would be £210,855.

**Aldershot Pools complex** – the Business Rates payable for the following financial years are as follows:-

- 2012/13 = £6,885
- 2013/14 = £83,367
- 2014/15 = £85,314
- 2015-16 = £87,261

**Total = £262,827**

Assuming relief is granted, the financial effect on Rushmoor would be £105,130.

If relief is granted for both leisure centres, the total financial effect on Rushmoor would be £315,985.

In their application, Places for People Leisure Ltd advise:-

***Main Objects:***

To provide or assist in the provision of facilities for recreational, sporting and

other leisure time occupations for the general public and inhabitants of Rushmoor community in the interests of social welfare and health and wellbeing.

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

To provide services to the benefit of the local community. Leisure facilities offer regional events such as swimming galas, involving local clubs from Hampshire/Surrey/Berkshire.

***What purpose does the organisation uses the rated premises and its facilities:***

To provide sporting, leisure and recreational facilities to the local community.

***Are the premises and facilities available to anyone else:***

Yes, sporting clubs such as swimming schools and educational establishments.

***Membership of the organisation:***

There are different types of membership:-

- Predominantly “pay and play”
- Easy payment schemes available
- Health and wellbeing memberships
- Swim memberships

We have a concessionary pricing policy. There is a high throughput of disabled users and disabled user groups such as Parity, Henry Tyndale School and the Mallards Disabled Swimming. We work with the Council on smoking cessation, healthy eating and physical activity.

The centre is all inclusive and DDA compliant.

We offer lifeguard courses and First Aid Courses. Also Gurkha Security Training / Police (young offenders education scheme).

***How would the award of relief benefit the local community:***

Re-investment back into local leisure facilities.

## **10 Financial Position**

10.1 Under the Business Rates Retention Scheme, the financial implications of granting both mandatory and discretionary relief are as set out in para. 3.1.

10.2 The current financial spend in respect of discretionary and mandatory relief is set out in Appendix 2.

## **11 Recommendation**

11.1 Cabinet are requested to:

- a) Consider whether to award any Discretionary Rate Relief to the six new applicants, as set out in the report, and
- b) If so, for what periods.

**Ian Harrison**  
**Corporate Director**

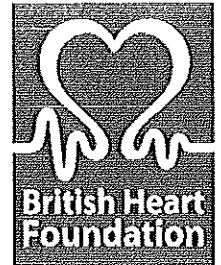
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***Background Papers***

1. *Local Government Finance Act 1988, Section 47*
2. *Non-Domestic Rating (Discretionary Relief) Regulations 1989 (SI 1989 1059)*
3. *Dept of the Environment Practice Note - Non-domestic rates, discretionary rate relief, issued November 1989*
4. *Full application case file in respect of the applicants*



## APPENDIX 1



08/04/2015



Dear Councillor

Retail Division  
Crown House  
Church Road  
Claygate, Esher  
Surrey, KT10 0BF

T 01372 477 300  
F 01372 477 491

### Application for Full Discretionary Business Rates Relief

#### RUSHMOOR BOROUGH COUNCIL

This letter is written on behalf of the British Heart Foundation ("BHF"). It is an application for full discretionary relief from business rates liability for three BHF shops (see Appendix 1) within your district, which are wholly or mainly used for charitable purposes.

#### 1. WHAT DOES THE BRITISH HEART FOUNDATION DO IN RUSHMOOR

- 1.1. BHF is the ratepayer at the three shops in your district and, as a registered charity, is eligible for discretionary relief from business rates liability.
- 1.2. All of BHF's main objectives are charitable and philanthropic and are primarily concerned with health education; social welfare and in particular scientific research on causes and prevention of heart disease.
- 1.3. Here at BHF, we hate heart disease. Our role is to lead the fight to protect hearts through research. That's why we raise funds to sustain this vital research which predicts, prevents and cures heart disease. In short, BHF saves lives in Rushmoor.
- 1.4. BHF locate our shops, award funding and initiate community schemes where we feel it is most needed and will have the greatest impact on the local community. Unfortunately, Rushmoor is badly affected by cardiovascular disease. Each year around 200 local residents in Rushmoor die from cardiovascular disease. Our three shops in Rushmoor generate vital funds that are used to prevent heart disease in Rushmoor through research and education and provide support to all those affected by heart disease.
- 1.5. We need your help to raise awareness about heart disease and continue our incredible work. Our vision is simple – a world in which people do not die prematurely of heart disease.

**FIGHT FOR EVERY HEARTBEAT**

bhf.org.uk

## 2. WHAT IS THE RELEVANT LAW

- 2.1. In accordance with Section 47 of the Local Government Finance Act 1988 ("LGFA"), local authorities have a discretion to grant to charity ratepayers relief from liability for all or part of the amount of non-domestic rates payable in relation to premises used wholly or mainly for charitable purposes.
- 2.2. Our portfolio of shops spans the United Kingdom. Having made relevant applications for relief, we have noticed for some time now that local authorities are responding very differently from one another in terms of both:
  - 2.2.1. the policies which they have devised relating to the relief; and
  - 2.2.2. the manner in which those policies are being applied to the facts of each case.
- 2.3. In order to encourage local authorities to develop a consistent and correct approach to the grant of discretionary relief to which we believe we are entitled, we have commissioned research into the proper exercise of that discretion and the outcome of that research is set out in Appendix 2 (the "Guidance"). The substantive portion of the Guidance is set out in Part 1 and, for ease of reference, all relevant legislative extracts are set out in Part 2.
- 2.4. We believe that the Guidance is an accurate reflection of what the law requires. In particular, our research has confirmed that:
  - 2.4.1. local authorities must be mindful of certain matters in exercising their discretion whether or not to grant relief. Those matters include relevant guidance issued by the Secretary of State (as set out at paragraph 2 of Part 1 of the Guidance); and
  - 2.4.2. in the creation and adoption of policies in relation to the grant of relief, local authorities must be careful not to fetter their discretion. Any decisions made in such a way will be flawed and may expose the local authority to challenge.

## 3. YOUR CRITERIA AND HOW BHF MEETS YOUR CRITERIA

- 3.1. We have reviewed your guidelines for the discretionary relief of rates liability for charities. We note, in particular, that of your stated criteria the following are applicable to BHF and its activities:
  - 3.1.1. BHF is a non-profit making organisation whose main objects are philanthropic and concerned with education, social welfare and science;
  - 3.1.2. BHF use the properties wholly or mainly to sell goods donated to it and also use the net proceeds for the purposes of the charity.
  - 3.1.3. BHF actively encourages participation from under-represented groups such as the young, the elderly and women; and
  - 3.1.4. BHF is involved locally in developing its interests
- 3.2. We believe that BHF can meet those criteria. Set out below is detailed information which will help your authority to gain a better understanding of the important role that we play in your local community and highlight the priorities which we share.
- 3.3. Granting discretionary rates relief will allow us to continue with our strategic objectives:
  - 3.3.1. To pioneer research into the causes of heart disease and improved methods of prevention, diagnosis and treatment;

- 3.3.2. To provide vital information to help people reduce their own heart health risk;
  - 3.3.3. To help attain the highest possible standards of care and support for patients; and
  - 3.3.4. To reduce inequalities in the levels of heart and circulatory disease across the UK.
- 3.4. We believe the work we do in Rushmoor directly complements and assists Rushmoor Borough Council in achieving your priorities as set out in your Sustainable Community Strategy. By putting the health of people first we can work together to:
- 3.4.1. Ensure people are happy, healthy, safe and have a bright future;
  - 3.4.2. Encourage a healthy weight in both children and adults;
  - 3.4.3. Make sure everyone has the opportunity to develop their skills and everyone plays a full part in the county's success;
  - 3.4.4. Provide excellent opportunities for children and young people;
  - 3.4.5. Ensure Hampshire's communities are cohesive and inclusive, and vulnerable people are safeguarded;
  - 3.4.6. Reduce inequalities in outcomes for residents according to individual need and through a focus on specific areas of multiple disadvantage; and
  - 3.4.7. Make sure Hampshire's residents can make a choice to improve their health and well-being.

**Discretionary Rate Relief Award Criteria**

- 3.5. Under each section below, we highlight all the community schemes, funding, employment, environmental policies, training and education that we carry out in Rushmoor which help you to achieve your priorities.

Equal Opportunities

- 3.6. Please find attached our Equality and Diversity Policy - Appendix 3. At BHF we are fully committed to equal opportunities and the 103 Rushmoor residents who are employed or volunteer in our Rushmoor shops are fully representative of the local community that they are supporting.
- 3.7. We provide excellent employment opportunities to the whole community and in particular working at the BHF is very popular with both the younger and older residents of Rushmoor who are often faced with difficulty in finding work and gaining experience. Furthermore across the foundation 65% of our staff and volunteers are women.

Age	% of Staff
15 - 17	8%
18 - 25	20%
26 - 35	8%
36 - 45	8%
46 - 55	24%
55+	31%

### Beneficiaries of services or facilities

- 3.8. All eligible people may complete retail NVQ training and qualifications. Across the organisation this year we will have approximately 1,000 staff and volunteers that will gain a qualification. All staff, volunteers and placements receive comprehensive induction training and training in retail operations – skills that are easily transferable on the high street.

### Affiliation to local or national organisations

- 3.9. BHF has a network of over 730 shops across the UK which are actively involved in both local and national campaigns to fight heart disease. We continually press for government policies which minimise the risk of developing heart and circulatory disease.

### Benefit to Rushmoor residents

- 3.10. Across our three shops in Rushmoor we employ 12 paid members of staff who are supported by 91 volunteers each contributing approximately 8 hours a week. We have a further five community volunteers within Rushmoor who help coordinate local events and fundraising. We also offer work experience through the Job centres to people wishing to build experience for their CVs. Across the Foundation, we offer in the region of 17,500 hours every week to young unemployed people

Shop	Paid	Volunteers	Total
Aldershot F&E	6	14	20
Aldershot	2	30	32
Farnborough	4	47	51
<b>Total</b>	<b>12</b>	<b>91</b>	<b>103</b>

- 3.11. Although we make a significant contribution to the local economy by employing Rushmoor residents, the tangible benefits to local residents are far more wide reaching.

3.11.1. BHF has funded an award of diagnostic equipment with a value of £2,498 within Rushmoor.

3.11.2. Since 1986 BHF has funded at least 12 defibrillators at a cost in excess of £9,600 in Rushmoor which can often be the difference between life and death. These defibrillators have been placed to safeguard the whole community and in particular the most vulnerable - see Appendix 1 for detail.

3.11.3. In its first four months, three secondary schools and community groups have signed up to the new BHF Nation of Lifesavers scheme. The BHF has sent CPR training kits worth £3,040 to these lifesavers. These kits will be used to train hundreds of residents living in Rushmoor in life saving resuscitation skills. We aim to create a Nation of Lifesavers and improve survival rates from out-of-hospital cardiac arrests.

3.11.4. BHF has set up one Heartstart Schemes in Rushmoor. This scheme is educational in nature and is primarily concerned with teaching emergency life support skills for use in life threatening situations - see Appendix 1 for detail. On-going support and resources are made available to all Heartstart Schemes. BHF has also funded one Heart Support Group in Rushmoor in the last year. This group supports members of the community who have been affected by heart disease

either personally or through illness of a relative, colleague or friend. This group has access to hundreds of free lifestyle and patient resources - see Appendix 1 for detail.

- 3.11.5. In Rushmoor, we have 14 members of our Health at Work Scheme including key health and wellbeing staff from charitable, private, public and educational organisations. Our mission is to transform the workplace into an active, energised environment where colleagues are more active, eat healthily and have less stress. We provide all the tools and resources needed to manage a health and wellbeing programme. Members benefit from regular issues of our health at work e-newsletter, a great toolkit with free resources on physical activity, healthy eating and mental wellbeing. Tools and posters can also be downloaded from our health at work website.
- 3.11.6. We have a circulation of around 370 members in Rushmoor for our Heart Matters magazine that promotes healthy lifestyles. Members receive a free magazine, a dedicated helpline staffed by cardiac nurses and heart health advisers and email support on healthy eating, quitting smoking and wellbeing.
- 3.11.7. Last year, we distributed 6,109 educational items promoting healthy living in Rushmoor in the form of educational books, newsletters, DVDs etc.

Contribution to community plans and objectives

- 3.12. BHF's retail operation is aligned with Rushmoor Borough Council's priority to improve rates of reuse and recycling in Rushmoor. Recycling is at the heart of what we do and in the last year our Rushmoor shops recycled 202 tonnes of clothes, books and other items, thereby diverting these re-usable items from landfill which helps the council achieve your waste minimisation targets and reduce fly tipping.

Shop	Clothes	Books	Others	Total
Aldershot F&E	0	0	35	35
Aldershot	40	42	7	89
Farnborough	41	30	7	78
<b>Total</b>	<b>81</b>	<b>72</b>	<b>49</b>	<b>202</b>

- 3.12.1. Wherever possible, we recycle waste and damaged items and have been very successful in re-using items in overseas markets. We are also committed to managing our energy efficiently and continuously adopt green initiatives.

Financial support from external sources

- 3.13. Please find attached a copy of our latest audited accounts at Appendix 4. Please note that the BHF receives no funding from the Government and relies solely on voluntary contributions from the public and money generated in our charity shops. We are the single biggest independent funder of cardiovascular research in the UK.

#### 4. YOUR POLICY

- 4.1. We note from your website under the section entitled "Business rate relief for charities and not-for-profit organisations" that mandatory relief is available for properties occupied by charities, which are used wholly or mainly for charitable purposes. The website goes on to state that "Any organisation that qualifies for 80 per cent mandatory rate relief may also apply for discretionary relief for all or part of the remaining 20 per cent of its bill"
- 4.2. We believe that, and would be most grateful if, the Council therefore applied such discretion in our favour and granted BHF full discretionary relief from business rates liability for all three shops in the Rushmoor area.
- 4.3. BHF is determined to ensure that it receives the relief to which it is entitled at the outcome of due process. If relief is refused to BHF on a basis which is contrary to the correct legal approach, BHF may consider pursuing its entitlement by appeal.

The BHF is more determined than ever to find a cure for heart disease. In recent months we have re-launched our appeals for more donations to fund our life-saving medical research. The charity's recent adverts and marketing materials demonstrate the focus we now have on informing the public of what we do and what we need. Rushmoor Borough Council can significantly help us to achieve our goals, and thereby significantly improve the wellbeing of local residents, by granting us discretionary rates relief.

Thank you for taking the time to read this application and I look forward to hearing from you.

Regards

David Mellon

BHF Property Cost Manager

RV	Billing No	Name	Address	Yearly Rates	MR %	MR Value	DR%	DR Value	Cost of Award	Expiry Date
<b>Scouts /Guides</b>										
2600	9000743	6th Farnb'oro Scouts	123 Cheyne Way	1,281.80	80	1,025.44	20	256.36	102.54	31/03/2017
4950	9000745	2nd Aldershot Scout	Church Hill	2,440.35	80	1,952.28	20	488.07	195.23	31/03/2017
4200	9001013	1st Aldershot Scouts	Eastern Road	2,070.60	80	1,656.48	20	414.12	165.65	31/03/2017
5000	9001549	1st Cove Scouts	11 Fleet Road	2,465.00	80	1,972.00	20	493.00	197.20	31/03/2017
3750	9001905	5th Farnb'oro Scouts	9 High Street	1,848.75	80	1,479.00	20	369.75	147.90	31/03/2017
3400	9002718	14th Aldershot Scout	72 North Lane	1,676.20	80	1,340.96	20	335.24	134.10	31/03/2017
3200	9004421	4th Aldershot Scouts	Western Road	1,577.60	80	1,262.08	20	315.52	126.21	31/03/2017
6200	9110756	3rd Farnborough Scouts	Sand Hill	3,056.60	80	2,445.28	20	611.32	244.53	31/03/2017
2500	9002994	8th Farnborough Air Scout	Rectory Road Scout Hut, Priory Street	1,232.50	80	986.00	20	246.50	98.60	31/03/2017
2650	9003179	2nd Farnborough Scout Group	Scout Hut, Curly Bridge Close	1,306.45	80	1,045.16	20	261.29	104.52	31/03/2017
				<b>18,955.85</b>		<b>15,164.68</b>		<b>3,791.17</b>	<b>1,516.47</b>	
<b>Charity Shops</b>										
14000	9110401	Phyllis Tuckwell Hospice	9 Union Street	6,902.00	80	5,521.60	20	1,380.40	552.16	31/03/2017
9900	9201455	Parity for the Disabled	69 Camp Road	4,634.20	80	3,707.36	20	926.84	370.74	31/03/2017
6900	9207795	Phyllis Tuckwell Hospice	52 Kingsmead	3,796.10	80	3,036.88	20	759.22	303.69	31/03/2017
				<b>15,332.30</b>		<b>12,265.84</b>		<b>3,066.46</b>	<b>1,226.58</b>	
<b>Local Charities</b>										
6700	9000006	Community Pre-School	67 Albert Road	3,303.10	80	2,642.48	20	660.62	264.25	31/03/2017
15750	9000007	Farnb'oro Cove War Mem	Albert Road	7,764.75	80	6,211.80	20	1,552.95	621.18	31/03/2017
1325	9000981	Rowhill Nature Reserve	95 Cranmore Lane	653.23	80	522.58	20	130.65	52.26	31/03/2017
33000	9206468	* Farnb'oro Comm Centre	Pinehurst Avenue	13,557.50	80	10,846.00	20	2,711.50	1,084.60	31/03/2017
5100	9206467	Rushmoor Voluntary Servs	Pinehurst Avenue	6,285.75	80	5,028.60	20	1,257.15	502.86	31/03/2017
2375	9205534	Sasra	Havelock House, Barrack Road	1,170.88	80	936.70	20	234.18	93.67	31/03/2017
10000	9207635	B V Scope Parity for Disabled	92 - 94 Whetstone Road, Farnborough	1,306.45	80	1,045.16	20	261.29	104.52	31/03/2017
11500	9110359	Rushmoor Gym Club	Pool Road	5,669.50	80	4,535.60	20	1,133.90	453.56	31/03/2017
6700	9111133	Farnb'g Christian Outreach	64 Kingsmead	3,303.10	80	2,642.48	20	660.62	264.25	31/03/2017
19000	9201815	The Source	237 High Street	9,367.00	80	7,493.00	20	1,873.40	749.36	31/03/2017
6200	9206535	Relate	35/39 High Street	3,056.60	80	2,445.28	20	611.32	244.53	31/03/2017
3450	9207076	Step By Step Partnership Limited	Ground Floor, 157 High Street	1,700.85	80	1,360.68	20	340.17	136.07	31/03/2017
9100	9207166	The Clear Stone Trust	119 Lynchford Road, Farnborough	4,486.30	80	3,589.04	20	897.26	358.90	31/03/2017
5500	9206536	The Gurkha Welfare Trust	First Floor East, 35-39 High Street	2,711.50	80	2,169.20	20	542.30	216.92	31/03/2017
7300	9206386	The Vine Drop In Centre	The Institute, 33 Station Road., Aldershot	3,598.90	80	2,879.12	20	719.78	287.91	31/03/2017
				<b>67,935.41</b>		<b>54,347.72</b>		<b>13,587.09</b>	<b>5,434.84</b>	
<b>Large Charitable Organisations with specific local focus</b>										
7500	9000005	Breakthrough Trust	67 Albert Road	3,697.50	80	2,958.00	20	739.50	295.80	31/03/2017
1550	9204865	Breakthrough Trust	Part Second Floor, 35-39 High Street	764.15	80	611.32	20	152.83	61.13	31/03/2017
8700	9001328	Samaritans	182A Farnborough Road	5,423.00	80	4,338.40	20	1,084.60	433.84	31/03/2017
18500	9002985	Farnborough CAB	Pinehurst Avenue	9,120.50	80	7,296.40	20	1,824.10	729.64	31/03/2017
13750	9204526	Aldershot CAB	Aldershot Visitor Centre	6,778.75	80	5,423.00	20	1,355.75	542.30	31/03/2017
7200	9204863	Aldershot CAB	Second Floor, 35-39 High Street	3,549.60	80	2,839.68	20	709.92	283.97	31/03/2017
4000	9003303	St John Ambulance	Station Road	1,972.00	80	1,577.60	20	394.40	157.76	31/03/2017
5900	9005676	St John Ambulance	2A Windsor Way	2,908.70	80	2,326.96	20	581.74	232.70	31/03/2017
11250	9203425	St John Ambulance	Activity Centre, 99 Hawley Lane	5,546.25	80	4,437.00	20	1,109.25	443.70	31/03/2017

70000	9205672	Step By Step	36 Crimea Road, Aldershot	34,510.00	80	27,608.00	20	6,902.00	2,760.80	31/03/2017
2950	9007258	ATC Hut	259 North Lane Aldershot	1,454.35	80	1,163.48	20	290.87	116.35	31/03/2017
9400	9007274	First Wessex	232 North Lane	4,634.20	80	3,707.36	20	926.84	370.74	31/03/2017
16500	9111224	First Wessex	14 Totland Close	8,134.50	80	6,507.60	20	1,626.90	650.76	31/03/2017
8800	9200375	Positive Action	Unit 6&8 4 Hillside Road	4,338.40	80	3,470.72	20	867.68	347.07	31/03/2017
14500	9201223	RSPCA	47/49 Camp Road	6,778.75	80	5,423.00	20	1,355.75	542.30	31/03/2017
15000	9205023	Rushmoor Healthy Living	Suite 17 Second Floor The Meads Business Centre	2,070.60	80	1,656.48	20	414.12	165.65	31/03/2017
13750	9203788	Royal Aeronautical Society	The Hub Fowler Avenue	6,778.75	80	5,423.00	20	1,355.75	542.30	31/03/2017
38500	9202889	Royal Aeronautical Society	The Hub Fowler Avenue	18,980.50	80	15,184.40	20	3,796.10	1,518.44	31/03/2017
41500	9111721	Farnborough Air Services Trust	Farnborough Air Sciences Trust, 85 Farnborough Road	20,459.50	80	16,376.60	20	4,091.90	1,636.76	31/03/2017
44750	9202477	Active Nation Uk Limited	Alpine Ski Centre, Galwey Road	21,371.55	80	17,097.24	20	4,274.31	1,709.72	31/03/2017
				<b>169,271.55</b>		<b>135,426.24</b>		<b>33,854.31</b>	<b>13,541.72</b>	

**Community Amateur Sports Clubs**

6800	9001491	Cove Bowling Club	53 Horn Road	3,352.40	80	2,681.92	20	670.48	268.19	31/03/2017
11000	9001837	A'shot Cricket Club	Guildford Road	5,423.00	80	4,338.40	20	1,084.60	433.84	31/03/2017
4750	9000246	Cove Cricket Club	Ambleside Close	2,341.75	80	1,873.40	20	468.35	187.34	31/03/2017
2750	9207269	Farnborough Gate Bowling Club	Ringwood Road	2,908.70	80	2,326.96	20	581.74	232.70	31/03/2017
11250	9205885	Aldershot & Fleet RFC	Guildford Road, Aldershot	5,546.25	80	4,437.00	20	1,109.25	443.70	31/03/2017
				<b>19,572.10</b>		<b>15,657.68</b>		<b>3,914.42</b>	<b>1,565.77</b>	

**Sports & Non-Profit Organisations**

4600	9001252	A'shot Underwood Bowling	Eggars Hill	-	0	0	0	-	-	31/03/2017
2650	9001253	A'shot Methodist Tennis	Eggars Hill	-	0	0	0	-	-	31/03/2017
430	9001895	Aldershot Dolphins Club	103 Hawley Lane	-	0	0	0	-	-	31/03/2017
6100	9003223	Cove Football Club	7 Squirell Lane	48.80	0	0	100	48.80	19.52	31/03/2017
12500	9003521	Farnb'oro RFC	Tile Barn Close	6,000.00	0	0	100	6,000.00	2,400.00	31/03/2017
4050	9003522	Farnb'oro Lawn Tennis Cl	Tile Barn Close	-	0	0	0	-	-	31/03/2017
12000	9004371	Blackwater Valley Ent	11 Wellington St	5,760.00	0	0	50	2,880.00	1,152.00	31/03/2017
10750	9004435	A'shot Traction Ath Clb	Weybourne Rd	5,160.00	0	0	100	5,160.00	2,064.00	31/03/2017
32000	9201332	British Gurkha Welfare Society	119 Wren Way	15,776.00	0	0	50	7,888.00	3,155.20	31/03/2017
6900	9203884	Southwood Management	Kennels Lane, F/B	496.78	0	0	100	496.78	198.71	31/03/2017
13500	9203837	Rushmoor Community FC	Grasmere Road	6,480.00	0	0	100	6,480.00	2,592.00	31/03/2017
1900	9003102	Aldershot District West Indian As	Queens Road Recreation Ground	912.00	0	0	100	912.00	364.80	31/03/2017
41500	9207025	Love Of The Game Ltd T/A Alder	Recreation Ground, High Street	20,459.50	0	0	50	10,229.75	4,091.90	31/03/2017
11000	9207551	Rushmoor Schools Plus Cic	15 The Galleries, High Street	4,400.00	0	0	100	4,400.00	1,760.00	31/03/2017
				<b>65,493.08</b>				<b>44,495.33</b>	<b>17,798.13</b>	

**Cost of Discretionary Relief**

Total Yearly Rates	356,560.29
Total Mandatory Relief	232,862.16
Total 20% Top Up Relief	54,299.03
Total 20% CASC Top Up	3,914.42
Sports and Non-Profit	44,495.33
Hardship Relief	0
Total Discretionary Awarded	<b>102,708.78</b>
Total Hardship Awarded	-



**New Cases Discretionary**

RV	Billing No	Name	Address	Yearly Rates	MR %	MR Value	DR%	DR Value	Cost of Award	Year
12750	92077357	Tamba Twins	Second Floor Manor House, Church Hill, Aldershot	2,963.31	80	2,370.64	20	592.67	237.07	14/15
12750	92077357	Tamba Twins	Second Floor Manor House, Church Hill, Aldershot	6,285.75	80	5,028.60	20	1,257.15	502.86	15/16
7200	92079376	Batten Disease	Office 1, The Old Library, Boundary Road	646.54	80	517.23	20	129.31	51.72	14/15
7200	92079376	Batten Disease	Office 1, The Old Library, Boundary Road	3,549.60	80	2,839.68	20	709.92	283.97	15/16
21750	92004467	British Heart Foundation	96B Queensmead, Farnborough	10,722.75	80	8,578.20	20	2,144.55	857.82	15/16
23250	92047892	British Heart Foundation	30 Union Street, Aldershot	11,462.25	80	9,169.80	20	2,292.45	916.98	15/16
73000	9202688	British Heart Foundation	107 Victoria Road, Aldershot	35,989.00	80	28,791.20	20	7,197.80	2,879.12	15/16
8900	9206988	Affinity Trust	Ground and First Floors, 6 Alexandra Terrace, Aldershot	4,387.70	80	3,510.16	20	877.54	351.02	15/16
	9207916	Chance for Childhood	Westmead House, Farnborough	473.82	80	379.05	20	94.77	37.91	14/15
	9207916	Chance for Childhood	Westmead House, Farnborough	2,563.60	80	512.72	20	512.72	205.09	15/16
				<b>79,044.32</b>		<b>61,697.28</b>		<b>15,808.88</b>	<b>6,323.55</b>	

**New Cases Hardship**

RV	Billing No	Name	Address	Yearly Rate	% Award	Value	Cost of Award	Year
18000	92079699	Mangobean Coffee	Ground Floor, 52 Union Street	8874.00	50	4437.00	1774.80	
34750	92082929	Sovereign Snooker	1A Camp Road, Farnborough	17131.75	50	8565.88	3426.35	
				<b>26,005.75</b>		<b>13,002.88</b>	<b>5,201.15</b>	