

Executive 9th September 2008

Report from the Director of Finance and Corporate Resources

For Action Wards Affected:

National Non-Domestic Rate Relief & Hardship Relief

Forward Plan Ref: F&CR-08/09 -10

Appendix 8 is not for publication.

1.0 Summary

- 1.1 The Council has the discretion to award rate relief to charities or non-profit making bodies. It also has the discretion to remit an individual National Non-Domestic Rate (NNDR) liability in whole or in part on the grounds of hardship.
- 1.2 This report includes applications received from January 2008.

2.0 Recommendations

2.1 Members are requested to consider these applications and decide how much, if any, discretionary or hardship relief is to be granted in 2008/09 and where requested, 2007/08.

3.0 Details

- 3.1 Details of the Council's discretion to grant rate relief to charities, registered community amateur sports clubs and non-profit making organisations are contained in the financial and legal implications sections.
- 3.2 Appendix 1 sets out the criteria and issues to consider for applications for NNDR relief from Charities and non-profit making organisations. This was agreed by the Executive in February 2008.
- 3.3 Appendix 2 lists applications from local charities and the new applications are highlighted. It also shows the cost to the Council if 100% discretionary relief is awarded, which is the Council's normal policy.

- 3.4 Appendix 3 lists applications from non-profit making organisations and the new applications are highlighted. It also shows the cost to the Council if 25% discretionary relief is awarded, which is the Council's normal policy
- 3.5 Appendix 4 lists applications from charities that are not local to the London Borough of Brent and the new applications are highlighted. It also shows the cost to the Council if 25% discretionary relief is awarded, which is the Council's normal policy.
- 3.6 Appendix 5 lists Brent's Voluntary-aided schools.
- 3.7 Appendix 6 lists Brent's Foundation schools.
- 3.8 Appendix 7 lists applications for community amateur sports clubs
- 3.9 Appendix 8 lists applications for hardship relief.
- 3.10 The Executive reviewed the criteria for awarding discretionary rate relief at its meeting on 11th February 2008. This focussed on ensuring that the arrangements are consistent with corporate policies and relief is directed to those organisations providing a recognised valued service to the residents of Brent. Further detail is set out in Appendix 1. The recommendations in the report were agreed and became effective from 1st April 2008. This includes the awarding of relief in 2008/09 initially for a two-year period and if granted in 2009/10, for a three-year period. As a result of the new criteria, Registered Social Landlords would not normally from qualify for relief. This is because they are financially independent and backed by substantial assets and rental income.
- 3.11 Charities and registered community amateur sports clubs are entitled to 80% mandatory rate relief and the council has discretion to grant additional relief up to the 100% maximum. Non-profit making organisations do not receive any mandatory relief, but the Council has the discretion to grant rate relief up to the 100% maximum.

Hardship Relief

- 3.12 When considering applications under section 49 of the Local Government Finance Act 1988 for relief on the grounds of hardship, members need to consider whether hardship will be caused if the payments due are not reduced or remitted and, if so, whether it would be reasonable to reduce or remit liability having regard to the interests of its Council Tax payers, as they will be funding 25% of any relief granted.
- 3.13 Local authorities tend to use this power very sparingly. If relief under this section was readily granted this could place an unreasonable burden on council tax payers and a precedent would be set which could lead to a flood of applications, many of which could be from ratepayers seeking to delay payment, rather than genuine hardship cases.
- 3.14 There is no definition of the meaning of hardship in this context. Guidance indicates that all circumstances, not just financial circumstances, should be taken into account in considering whether payment would cause hardship.

- So, for example, illness, injury or old age may be relevant in determining whether hardship will be suffered by a taxpayer who is a private individual.
- 3.15 Members may wish to consider a policy of only granting hardship relief in exceptional circumstances, for example severe illness, injury, old age, or other personal circumstances, rather than on financial circumstances only.
- 3.16 From 1 April 2008, most empty business properties will no longer receive relief (exemption or part exemption) from payments due. These relief's were introduced in 1980 and as a result some properties attracted between 50% and 100% (for owners of empty industrial properties) relief from Business Rates for a significant amount of time. The removal of this relief in April 2008 affects approximately 1,400 properties and has resulted in an increase in the number of hardship applications received this year. Empty properties owned by companies who are in administration and empty listed buildings will continue to be exempt.

4.0 Financial Implications

4.1 Discretionary Rate Relief

- 4.1.1 Charities and registered community amateur sports clubs receive 80% mandatory relief, for which there is no cost to the Council. The Council has the discretion to grant additional relief up to the 100% maximum, but has to bear 75% of the cost of this from the Discretionary Relief Budget.
- 4.1.2 Voluntary Aided and Foundation Schools within the Borough, which are listed at Appendix 5 and 6 respectively, are registered charities and as such receive 80% mandatory relief. The cost of granting the remaining 20% Discretionary relief is shared between the Department of Communities and Local Government (DCLG) and the Council in the ratio of 25% and 75%. The cost of doing this is withheld from the individual school's budget and therefore there is no cost to the Discretionary Relief Budget.
- 4.1.3 Non-profit making organisations do not receive any mandatory relief, but the Council has the discretion to grant rate relief up to the 100% maximum. The Council has to bear 25% of the cost of any relief granted.
- 4.1.4 The Council, where it has decided to grant relief, has followed a general guideline of granting 100% of the discretionary element to local charities and 25% of the discretionary element to non-local charities. It has also granted 25% of the whole amount requested (which is entirely discretionary) to non-profit making organisations. This general policy was endorsed for continuation by the Executive in February.
- 4.1.5 The budget available for this discretionary spending for 2008/09 is £91k. If Members agree relief as set out in Appendices 2, 3, 4 and 7, to this report the total amount of relief awarded from the discretionary budget would be £78k. There are likely to be further applications for Members to consider later in the financial year.

4.2 Financial Implications – Hardship Rate Relief

- 4.2.1 The Council bears 25% of the cost of any hardship relief granted. The remaining 75% is offset against the National Pool.
- 4.2.2 There is no specific budget head for hardship relief. The cost of any relief granted would have to be met from the budget for discretionary charity relief within the Local Taxation budget. In the past, hardship applications have generally been rejected, to avoid encouraging non-payers submitting applications as a means of delaying or avoiding payment (see para 6.2 below).

5.0 Staffing Implications

5.1 None

6.0 Legal Implications - Discretionary Rate Relief

- 6.1.1 Under the Local Government Finance Act 1988, charities are only liable to pay one fifth of the NNDR that would otherwise be payable where property is used wholly or mainly for charitable purposes. This amounts to a mandatory relief of 80%. For the purposes of the Act, a charity is an organisation or trust established for charitable purposes, whether or not it is registered with the Charity Commission. Under the Local Government Act 2003, registered Community Amateur Sports Clubs also now qualify for mandatory relief of 80%.
- 6.1.2 The Council has discretion to grant relief of up to 100% of the amount otherwise due to charities, Community Amateur Sports Clubs, and non-profit making organisations meeting criteria set out in the legislation. These criteria cover those whose objects are concerned with philanthropy, religion, education, social welfare, science, literature, the fine arts, or recreation. Guidance has been issued in respect of the exercise of this discretion and authorities are advised to have readily understood policies for deciding whether or not to grant relief and for determining the amount of relief.

6.2 Legal Implications - Hardship Rate Relief

- 6.2.1 Under Section 49 of the Local Government Finance Act 1988, the Council can reduce or remit any amount a person is liable to pay by way of NNDR, if it is satisfied that the ratepayer would otherwise sustain hardship and if it is reasonable to do so having regard to the interests of Council Tax payers. Council Tax payers are affected by decisions under this section because 25% of the cost of exercising this power has to be funded by the Council.
- 6.2.2 Case law relating to similar provision in earlier legislation indicates that this discretion should be exercised on the basis of adequate financial information from applicants for relief to enable the Council to assess the capacity of the ratepayer to pay the amounts due.
- 6.2.3 Government guidance indicates that exercise of discretion in favour of a ratepayer should be exceptional and identifies a number of factors to be taken into consideration in exercising this discretion. The guidance also states that while it would not be proper for the authority to have a blanket policy, as all applicants should be considered on their merits, rules may be adopted for the consideration of hardship issues.

7.0 Diversity Implications

7.1 Applications have been received from a wide variety of diverse charities and organizations, so there is likely to be diversity implications. An Impact Needs Analysis Requirement Assessment (INRA) has recently been carried out. All ratepayers receive information with the annual rate bill informing them of the availability of discretionary and hardship rate relief. Ratepayers who have previously applied for relief are sent annual discretionary application forms. Details of all the applicants are shown in the Appendices.

8.0 Background Information

8.1 Report to Executive 11th February 2008 – National Non-Domestic Relief and Hardship Relief

9.0 Contact Officers

9.1 Patrick Hall, Revenues Client Manager - Brent House, Tel. 0208 937 1503

DUNCAN McLEOD Director of Finance and Corporate Resources

APPENDIX 1

ELIGIBILITY CRITERIA FOR APPLICATIONS FOR NNDR DISCRETIONARY RELIEF FOR CHARITIES & FROM NON PROFIT MAKING ORGANISATIONS

Introduction

The following details the criteria against which the Local Authority will consider applications from non profit making organisations. In each case the individual merits of the case will be considered.

- (a) Eligibility criteria
- (b) Factors to be taken into account
- (c) Parts of the process.

(a) Eligibility Criteria

- The applicant must be a charity or exempt from registration as a charity, a nonprofit making organisation or registered community amateur sports club (CASC).
- All or part of the property must be occupied for the purpose of one or more
 institutions or other organisations which are not established or conducted for profit
 and whose main objects are charitable or otherwise philanthropic or religious or
 concerned with education, social welfare, science, literature or the fine arts; or
- The property must be wholly or mainly used for the 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.

(b) Factors to be taken into account

The London Borough of Brent is keen to ensure that any relief awarded is justified and directed to those organisations making a valuable contribution to the well-being of local residents. The following factors will therefore be considered;

- a. The organisation should provide facilities that indirectly relieve the authority of the need to do so, or enhance or supplement those that it does provide
- b. The organisation should provide training or education for its members, with schemes for particular groups to develop skills
- c. It should have facilities provided by self-help or grant aid. Use of self-help and / or grant aid is an indicator that the club is more deserving of relief
- d. The organisation should be able to demonstrate a major local contribution.
- e. The organisation should have a clear policy on equal opportunity.
- f. There should be policies on freedom of access and membership.

- g. It should be clear as to which members of the community benefit from the work of the organisation.
- h. Membership should be open to all sections of the community and the majority of members should be Brent residents
- i. If there is a licensed bar as part of the premises, this must not be the principle activity undertaken and should be a minor function in relation to the services provided by the organisation.
- j. The organisation must be properly run and be able to produce a copy of their constitution and fully audited accounts.
- k. The organisation must not have any unauthorised indebtedness to the London Borough of Brent, including rate arrears. Rates are due and payable until a claim for discretionary rate relief is heard

C Parts of the process

No Right of Appeal

Once the application has been processed, the ratepayer will be notified in writing of the decision. As this is a discretionary power there is no formal appeal process against the Council's decision. However, we will re-consider our decision in the light of any additional points made. If the application is successful and the organisation is awarded discretionary rate relief, it will be applied to the account and an amended bill will be issued.

Notification of Change of Circumstances

Rate payers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

Duration of award

The current policy awards relief for one year only and the applicant has to reapply on an annual basis.

The new policy will award relief for a period of two years if the application is made in 2008/09 and for three years if made in 2009/10. However, a confirmation will be required from the successful applicants that the conditions on which relief was previously awarded still apply to their organisation. This will help ensure that the Council's rate records remain accurate.

Withdrawal of relief

One years notice has to be given by the Council for the withdrawal of relief

Unlawful activities

Should an applicant in receipt of discretionary rate relief be found guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

| | Time of Charitable Alan Brafit Making | Current Policy | New Policy |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| | Type of Charitable/Non-Profit Making Organisation | Discretionary Relief Limited to | Discretionary Relief Limited to |
| 1 | Local charities meeting required conditions (80% mandatory relief will apply) | 20% (100% of remaining liability) | 20% (100% of remaining liability) |
| 2 | Local Non-profit-making organisations (not entitled to mandatory relief) | 25% | 25% |
| 3 | Premises occupied by a Community Amateur Sports Club registered with HM Revenue & Customs. (80% mandatory relief will apply) | 20% (100% of remaining liability) | 20% (100% of remaining liability) |
| 4 | Non-Local charities (80% mandatory relief will apply) | 25% (of remaining liability) | 25% (of remaining liability) |
| 5 | Voluntary Aided Schools (80% mandatory relief will apply) | 20% | 20% |
| 6 | Foundation Schools (80% mandatory relief will apply) | 20% | 20% |
| 7 | All empty properties | NIL | NIL |
| 8 | Offices and Shops | Can be up to 20% | NIL |
| 9 | An organisation which is considered by officers to be improperly run, for what ever reason, including unauthorised indebtedness. | NIL | NIL |
| 10 | The organisation or facility does not primarily benefit residents of Brent. | Can be up to 20% | NIL |
| 11 | Registered Social Landlords (as defined and registered by the Housing Corporation). This includes Abbeyfield, Almshouse, Co-operative, Co-ownership, Hostel, Letting / Hostel, or YMCA. | Up to 20% | Nil |
| 12 | Organisations in receipt of 80% mandatory relief where local exceptional circumstances are deemed to apply. | Up to 20% | Up to 20% |

APPENDIX 2: LOCAL CHARITIES – (100% relief awarded)

| Ref No. | Organisation | Rate Charge 2008/09 | Bill net of mandatory relief | Cost to Brent at 75% after awarding 100% relief |
|----------|------------------------------------------------------------------------------|---------------------------|------------------------------------|----------------------------------------------------------|
| | New Applications | | | |
| 32815933 | Barnardos | 15,246.00 | 3,049.20 | 2,286.90 |
| 32815933 | Barnardos (2007/08) | 5,044.13 | 1,008.83 | 756.62 |
| 32815773 | Hammersmith & Fulham Volunteer Centre | 4,019.40 | 803.88 | 602.91 |
| 32801451 | Maharashtra Mandal London (2008/09) | 7,738.50 | 1,547.70 | 1,160.78 |
| 32801451 | Maharashtra Mandal London (2007/08) | 7,437.00 | 1,487.40 | 1,115.55 |
| 32792126 | Plias Resettlement Ltd (2008/09) | 1,455.30 | 291.06 | 218.30 |
| 32792126 | Plias Resettlement Ltd (2007/08) | 1,398.60 | 279.72 | 209.79 |
| 32792135 | Plias Resettlement Ltd (2008/09) | 1,547.70 | 309.54 | 232.16 |
| 32792135 | Plias Resettlement Ltd (2007/08) | 1,483.34 | 296.67 | 222.50 |
| 32802896 | Refugees Into Jobs (2008/09) | 12,366.00 | 2,473.20 | 1,854.90 |
| 32802896 | Refugees Into Jobs (2007/08) | 11,005.38 | 2,201.08 | 1,650.81 |
| 32793883 | Seric Advisory & Support Agency (formerly k/a Somali Employment Rights | 4,342.80 | 868.56 | 651.42 |
| | Renewal Applications | | | |
| 30397964 | 28th Willesden Scout Group Hon Treasurer Mr J H Burt | 1,570.80 | 314.16 | 235.62 |
| 30532935 | 34th Willesden Sea Scout Group | 2,864.40 | 572.88 | 429.66 |
| 30126940 | 3rd Wembley Scout Group | 808.5 | 161.7 | 121.28 |
| 30574793 | 18 th Wembley Scout Group | 1,190.45 | 238.09 | 178.57 |
| 30056732 | 20th Willesden Sea Scout Group | 1,663.20 | 332.64 | 249.48 |
| 32766037 | Age Concern Brent | 473.55 | 94.71 | 71.03 |
| 32772711 | Age Concern Brent | 452.76 | 90.55 | 67.91 |
| 32775843 | Age Concern Brent | 704.55 | 140.91 | 105.68 |
| 32801380 | Age Concern Brent | 1,143.45 | 228.69 | 171.52 |
| 30147216 | Age Concern Brent | 4,966.50 | 993.3 | 744.98 |
| 32766494 | Al-Zahra Women's Centre | 2,679.60 | 535.92 | 401.94 |
| 32048372 | An Nisa Society | 470.86 | 94.17 | 70.63 |
| 32537766 | An Nisa Society | 66.71 | 13.34 | 10.01 |
| 30414098 | Asian Women's Resource | 6,237.00 | 1,247.40 | 935.52 |
| 32720240 | Bang Entertainment Ltd | 1,547.70 | 309.54 | 232.16 |

| 30413163 | Brent Community Transport | 4,620.00 | 924 | 693 |
|----------|--------------------------------------------------------------------|-----------|-----------|----------|
| 30413163 | Brent Community Transport (2007/08) | 4,440.00 | 888 | 666 |
| 31554641 | Brent Community Transport | 1,178.10 | 235.62 | 176.71 |
| 32786579 | Brent Community Transport | 1,139.80 | 227.96 | 170.97 |
| 3272348X | Bosnia & Herzegovina Community Advice Centre Brent | 2,125.20 | 425.04 | 318.78 |
| 32709648 | Brahmin Society North London Community Centre | 1,824.90 | 364.98 | 273.73 |
| 3057269X | Brent Centre for Young People | 10,741.50 | 2,148.30 | 1,611.23 |
| 31477675 | Brent Indian Community Centre | 5,082.00 | 1,016.40 | 762.3 |
| 30181123 | Brent Indian Association | 4,158.00 | 831.6 | 623.7 |
| 3257570X | Brent Private Tenants Rights Group | 3,141.60 | 628.32 | 471.24 |
| 32357117 | Brent Private Tenants Rights Group | 2,633.40 | 526.68 | 395.01 |
| 32121098 | Church of God (Seventh Day) West Hendon Ltd | 6,325.50 | 1,265.10 | 948.82 |
| 32377505 | Elders Voice | 4,158.00 | 831.6 | 623.7 |
| 32743448 | Energy Solutions (North West London) | 2,494.80 | 498.96 | 374.22 |
| 32777880 | Federation of Patidar Associations | 57,750.00 | 11,550.00 | 8,662.50 |
| 32721077 | Greenford & District Scout Council | 2,448.60 | 489.72 | 367.29 |
| 32247222 | Hopscotch | 10,164.00 | 2,032.80 | 1,524.60 |
| 32738072 | Horn Stars | 1,871.10 | 374.22 | 280.67 |
| 32733119 | Islamic Cultural Centre | 10,164.00 | 2,032.80 | 1,524.60 |
| 31437774 | Trustee of Jamia Al Hafsah Islamic Education & Culture Trust | 3,649.80 | 729.96 | 547.47 |
| 30419540 | Kensal Green Under Fives Group | 2,687.78 | 537.56 | 403.17 |
| 30505018 | Kenton Youth Aid Trust | 12,012.00 | 2,402.40 | 1,801.80 |
| 31161303 | Kings Hall Community Association | 4,620.00 | 924 | 693 |
| 32007823 | Local Employment Access Projects | 4,620.00 | 924 | 693 |
| 32735586 | Loud & Clear Mental Health Advocacy | 5,082.00 | 1,016.40 | 762.3 |
| 30490639 | Mandhata Youth and Community Association | 5,082.00 | 1,016.40 | 762.3 |
| 31662796 | Middlesex ITEC Ltd | 8,200.50 | 1,640.10 | 1,230.07 |
| 32764887 | Noor Trust | 3,003.00 | 600.6 | 450.45 |
| 30446475 | Oxford Kilburn Youth Trust | 9,817.50 | 1,963.50 | 1,472.63 |
| 30512215 | Pakistan Workers Association | 3,187.80 | 637.56 | 478.17 |
| 32786004 | Plias Resettlement Ltd | 1,432.20 | 286.44 | 214.83 |
| 31551921 | Preston & Mall Youth & Community Centre | 3,418.80 | 683.76 | 512.82 |
| 30019444 | Sea Cadets Association | 3,751.54 | 750.31 | 562.73 |

| 31541343 | St Kitts & Nevis Friendly Assn | 1,686.30 | 337.26 | 252.9 |
|--------------------------------|-------------------------------------------------------------------------|-------------|------------|------------|
| 32565453 | Stanmore & District Scout Council (for Kenton & Kingsbury Scouts) | 1,530.94 | 306.19 | 229.64 |
| 31848668 | The Greater London Somali Community | 429.66 | 85.93 | 64.45 |
| 32763273 | The Minster Centre | 24,024.00 | 4,804.80 | 3,603.60 |
| 30363951 | Tricycle Theatre Co Ltd T/A Tricycle Theatre | 36,960.00 | 7,392.00 | 5,544.00 |
| 32137991 | Trustees of the Afri-Carribean People's Organisation | 5,544.00 | 1,108.80 | 831.6 |
| 30997344 | Turning Point Brent Drug and Alcohol Service | 6,468.00 | 1,293.60 | 970.2 |
| 31813909 | Victim Support Brent | 4,111.80 | 822.36 | 616.77 |
| 30306050 | Willesden District Scout Council | 3,557.40 | 711.48 | 533.61 |
| 31530117 | WISE | 9,586.50 | 1,917.30 | 1,437.98 |
| Total recommended for approval | | £400,848.20 | £80,169.65 | £60,127.19 |

APPENDIX 3: NON-PROFIT MAKING ORGANISATIONS – (25% relief awarded)

| | | Rate Charge 2008/09 (no mandatory relief) | Amount of discretionary relief at 25% | Cost to Bren at 25% |
|----------|----------------------------------------------------------------------------|----------------------------------------------------|---------------------------------------|------------------------|
| | New Applications | | | |
| 32800456 | New Challenge Ltd. (2007/08) | 3,463.20 | 865.8 | 216.45 |
| 32800456 | New Challenge Ltd. (2008/09) | 3,603.60 | 900.9 | 225.23 |
| 32807599 | Skillswise Training & Development (2007/08) | 1,168.59 | 292.15 | 73.04 |
| 32807599 | Skillswise Training & Development (2008/09) | 2,633.40 | 658.35 | 164.59 |
| 32805936 | South Kilburn Access Learning Centre T/A The Innit Project (2007/08) | 1,966.98 | 491.75 | 122.94 |
| 32805936 | South Kilburn Access Learning Centre T/A The Innit Project (2008/09) | 2,217.60 | 554.4 | 138.6 |
| | Renewal Applications | | | |
| 32027336 | Bertie Road Resource Centre | 2,663.78 | 665.95 | 166.49 |
| 30129007 | Coles Green Tennis Club | 948.68 | 237.17 | 59.29 |
| 3052780X | Kingsbury Town Football Club | 4,694.50 | 1,173.63 | 293.41 |
| 3272285X | Mahogany Community Ventures Ltd | 6,006.00 | 1,501.50 | 375.37 |
| 30523880 | Wembley & Sudbury Tennis, Squash & Social Club | 4,620.00 | 1,155.00 | 288.75 |
| | | £ 33,986.33 | £ 8,496.60 | £ 2,124.16 |

APPENDIX 4: Non-Local Charities (25% relief awarded)

| | | Rate Charge | Bill net of | Amount of | Cost to |
|----------|-----------------------------------------------------------|-------------|---------------|----------------|------------|
| | | 2008/09 | mandatory | relief | Brent of |
| | | | <u>relief</u> | <u>awarded</u> | <u>75%</u> |
| | | | | <u>(25%)</u> | |
| | New Applications | | | | |
| 3282385X | Middlesex Association for the Blind | 2,756.18 | 551.24 | 137.81 | 103.36 |
| 32823840 | Middlesex Association for the Blind | 2,098.40 | 419.68 | 104.92 | 78.69 |
| 32795481 | Shree Sattavis Gam Patidar Samaj (2008/09) | 137,214.00 | 27,442.80 | 6,860.70 | 5,145.53 |
| 32795481 | Shree Sattavis Gam Patidar Samaj (2007/08) | 131,868.00 | 26,373.60 | 6,593.40 | 4,945.05 |
| 32820058 | South Kilburn Citizens Advice Bureau Service (2008/09) | 4,204.20 | 840.84 | 210.21 | 157.66 |
| 32820058 | South Kilburn Citizens Advice Bureau Service (2007/08) | 3,598.83 | 719.77 | 179.94 | 134.96 |
| 32773388 | Swaminarayan World Organisation (UK) | 6,468.00 | 1,293.60 | 323.4 | 242.55 |
| 32773388 | Swaminarayan World Organisation (UK) | 6,216.00 | 1243.2 | 310.8 | 233.1 |
| 32773412 | Swaminarayan World Organisation (UK) | 5,775.00 | 1,155.00 | 288.75 | 216.56 |
| 32773412 | Swaminarayan World Organisation (UK) | 5,550.00 | 1,110.00 | 277.5 | 208.12 |
| | Renewal Applications | | | | |
| 30681411 | British Association of Psycotherapists | 20,328.00 | 4,065.60 | 1,016.40 | 762.3 |
| 30868924 | British Wizo | 3,690.00 | 738 | 184.5 | 138.4 |
| 32192405 | Joshua Generation World Outreach Ministries | 1,570.80 | 314.16 | 78.54 | 58.9 |
| 32244727 | Lebanese Welfare Community | 3,696.00 | 739.2 | 184.8 | 138.6 |
| 30467303 | Liberal Jewish Synagogue | 3,465.00 | 693 | 173.25 | 129.94 |
| 32733763 | Middle East Relief Fund | 669.9 | 133.98 | 33.5 | 25.12 |
| 31329737 | Oxfam | 16,054.50 | 3,210.90 | 802.73 | 602.04 |
| 30478638 | RSPCA Middlesex North West Branch | 10,626.00 | 2125.2 | 531.3 | 398.48 |
| 31835477 | Road Peace | 1,824.90 | 364.98 | 91.25 | 68.44 |
| 30053576 | Royal British Legion | 7,969.50 | 1,593.90 | 398.47 | 298.86 |
| 30980670 | Samaritans of Brent | 5,759.54 | 1,151.91 | 287.98 | 215.99 |
| 32768163 | Somali Carers Project | 3,049.20 | 609.84 | 152.46 | 114.35 |
| 31949069 | The Hope Charity | 6,468.00 | 1,293.60 | 323.4 | 242.55 |
| 32620406 | The Samaritans | 5,082.00 | 1,016.40 | 254.1 | 190.56 |
| | | | £79,200.40 | £19,800.11 | £14,850.11 |

APPENDIX 5: Voluntary Aided Schools (100% relief awarded)

| 2,356.20 | 1,767.15 |
|----------|----------|
| 2,541.00 | 1,905.75 |
| 2,679.60 | 2,009.70 |
| 8,316.00 | 6,237.00 |
| 4,296.60 | 3,222.45 |
| 8,085.00 | 6,063.75 |
| 3,280.20 | 2,460.15 |
| 2,032.80 | 1,524.60 |
| 2,356.20 | 1,767.15 |
| 3,049.20 | 2,286.90 |
| 4,296.60 | 3,222.45 |
| 4,158.00 | 3,118.15 |
| 5,082.00 | 3,811.50 |
| 5,128.20 | 3,846.50 |
| 2,633.40 | 1,975.05 |
| 2,772.00 | 2,079.00 |
| 4,527.60 | 3,395.70 |
| 4,712.40 | 3,534.30 |
| 4,296.60 | 3,222.45 |
| | |

The cost to the Council of granting discretionary rate relief to Foundation Schools, is withheld from the individual schools budget, and therefore not charged against the budget for discretionary rate relief.

APPENDIX 6: Foundation Schools (100% relief awarded)

| A/C No. | Primary Schools | Rate Charge 2008/09 | Bill net of mandatory relief | Cost to Brent at 75% |
|----------|---------------------------------|------------------------|------------------------------|-------------------------|
| | | | <u>ICIICI</u> | |
| 31337471 | Kilburn Park Junior | 9,471.00 | 1,894.20 | 1,420.65 |
| 31154761 | Malorees Junior | 24,024.00 | 4,804.80 | 3,603.60 |
| 30960721 | Oakington Manor | 45,276.00 | 9,055.20 | 6,791.40 |
| | | | | |
| | Secondary Schools | | | |
| 31016741 | Alperton High | 133,518.00 | 26,703.60 | 20,027.70 |
| 30993971 | Cardinal Hinsley | 68,838.00 | 13,767.60 | 10,325.70 |
| 30653721 | Claremont | 155,694.00 | 31,138.80 | 23,354.10 |
| 30916903 | Convent Jesus Mary | 102,194.40 | 20,438.88 | 15,329.16 |
| 30802140 | Copland | 123,354.00 | 24,670.80 | 18,503.10 |
| 32709915 | JFS | 284,130.00 | 56,826.00 | 42,619.50 |
| 31048681 | John Kelly | 125,664.00 | 25,132.80 | 18,849.60 |
| 30958645 | Kingsbury High Annex | 94,248.00 | 18,849.60 | 14,137.20 |
| 32613861 | Kingsbury High | 107,646.00 | 21,529.20 | 16,146.90 |
| 31355021 | Preston Manor | 117,810.00 | 23,562.00 | 17,671.50 |
| 30988181 | Queens Park | 102,102.00 | 20,420.40 | 15,315.30 |
| 30988071 | St. Gregory's | 96,558.00 | 19,311.60 | 14,483.70 |
| 32760179 | Wembley High Technology College | 113,652.00 | 22,730.40 | 17,047.80 |
| | | | | |
| | | 1,704,179.40 | 340,835.88 | 255,626.91 |

The cost to the Council of granting discretionary rate relief to Foundation Schools is withheld from the individual schools budget and therefore not charged against the budget for discretionary rate relief.

APPENDIX 7: Community Amateur Sports Club (100% relief awarded)

| | Renewal Application | Rate Charge 2008/09 | Bill net of mandatory relief | Amount of discretionary relief | Cost to Brent at 75% |
|----------|----------------------------|------------------------|------------------------------------|--------------------------------|----------------------|
| 30859321 | Wembley Sports Association | 5,890.50 | 1,178.10 | 1,178.10 | 884.00 |