



Executive
16 September 2013

**Report from the Strategic Director of
Regeneration and Growth**

For Action

Wards affected:
ALL

**National Non-Domestic Rates – Review of Discretionary
Rate Relief Policy and Applications for Relief**

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. The award of relief is based on policy and criteria last agreed by the Executive in 2008. As this was more than 5 years ago a review should be undertaken to ensure the criteria remain appropriate and relevant. Officers have reviewed the current policy and criteria and are proposing that no amendments are made.
- 1.2 From 1 April 2013 there have been changes to the financing of the cost of awarding relief and the respective proportions met by the council, the government and the GLA. These changes are part of the broader changes concerning NNDR arising from the new Business Rate retention scheme.
- 1.3 The report also includes new applications for relief received since February 2013.

2.0 Recommendations

- 2.1 That the policy and criteria for determining entitlement to discretionary rate relief in respect of National Non-Domestic Rates as detailed in Appendix 1 be agreed and to be effective from 1 April 2014 and that this be reviewed every 3 years.

- 2.2 That the changes to the financing of discretionary rate relief as detailed in paragraph 3.8 and 3.9 be noted.
- 2.3 That the applications for discretionary rate relief detailed in Appendix 3 be agreed.

3.0 Detail

- 3.1 The criteria for awarding discretionary rate relief focuses 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. The current policy and criteria is set out in Appendix 1.
- 3.2 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
- 3.3 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
- 3.4 Legislation requires that 1 years' notice be given to organisations advising that relief will be terminated if the termination is due to a change in the council's policy. Letters have therefore been sent to all organisations who currently receive relief advising them that relief will cease on 31 March 2014, this will enable the council to review the current policy in awarding relief. Applications will then be sent out in October 2013 inviting them to re-apply, entitlement will be based on the new policy and the circumstances of the organisation.
- 3.5 The policy to be reviewed is the criteria for determining entitlement and the amount of relief to be awarded to charities (local and non-local) and non profit making organisations
- 3.6 The current criteria have proved to be robust and flexible, with 108 organisations currently receiving relief (detailed in Appendix 2). This excludes foundation and voluntary aided schools and Meanwhile Space occupations, where the cost of relief is borne by these organisations.
- 3.7 In view of the current financial pressures facing the council, local charities and organisations can provide access to advice, support and facilities that the council may be unable to provide. When reviewing the current policy, officers considered whether to recommend tightening the existing NNDR relief criteria so as to make these more restrictive however on balance considered against this. Officers are therefore recommending that the existing policy remains unchanged. In considering this recommendation, officers have considered:
- Whether all organisations should have to pay a small proportion of their non-domestic rates?
 - Whether there should be a cap on the amount of relief awarded?

- Whether the amount of relief to different organisations should change (for example Amateur sports clubs, non profit making organisations or local / national charities)

- 3.8 A new system of Business Rates Retention was introduced from 1st April 2013. Prior to this, all business rates collected were paid over to the National Business Rates Pool, and then re-distributed to local authorities by central government. From 1st April 2013, local authorities in London now retain 30% of all business rates income, with 50% paid to the National Pool, (and then redistributed as before) and 20% going to the GLA. The estimate for the 30% due feeds in to the Council's overall budget for the year. As a result, the Council will benefit by 30% from any increase in the total net collectable debit (the total rates income after various forms of relief such as empty rate relief and mandatory and discretionary relief). Conversely any reduction in the debit will entail a 30% cost to Brent. Therefore Brent will have to bear 30% of the cost of any discretionary relief granted. The estimated business rates figure used in the 2013/14 budget assumed the same level of discretionary relief being granted as in 2012/13. Although other factors will affect the final debit figure for the year, any additional relief above the level in 2012/13 would not have been allowed for in the budgeted overall business rates share for 2013/14.
- 3.9 Section 4 below details the financial changes that took effect from 1 April 2013 as part of Business Rates Retention. In effect the cost borne by the council in awarding relief is now considerably less than it was prior to 1 April. The percentage of relief borne by the council has reduced from 75% to 30% in respect of charities receiving additional relief on top of the 80% mandatory relief they receive, whereas the cost of awarding relief to non charities has increased from 25% to 30%. The majority of organisations receiving relief are charities. The cost of awarding relief is now partially borne by the Collection Fund and these changes have been reflected in the Council's budget for 2013/14 as detailed in paragraph 3.8.
- 3.10 In view of these changes it is recommended that the Relief policy remains unchanged. It would be difficult to gauge the cost to the General Fund if the scheme was made more generous and if made less generous may detrimentally affect the ability of qualifying organisations to continue to provide these facilities to the residents of Brent. The existing criteria have proved to be robust and enabled relief to be targeted effectively. Applications for relief will also be considered in conjunction with the council's corporate policy team who decide on other grants to charities and voluntary organisations. This will ensure there is a consistent approach.
- 3.12 With regards to non profit making organisations the current award is limited to 25%. This should remain but with the proviso that in exceptional circumstances this can be increased. Those classes of property currently excluded from relief should remain.
- 3.13 In view of the current financial climate it is recommended that this policy be reviewed every 3 years.

- 3.14 All applications for hardship relief will be considered on a case by case basis and referred back to the Executive.
- 3.15 Applications for relief have been received from the organisations detailed in Appendix 3. These meet the criteria for relief currently applicable and as such are recommended for approval for the periods shown. The cost to the collection fund of awarding these organisations relief is £1,529.16.

4.0 Financial Implications

Discretionary Rate Relief

- 4.1 Charities and registered community amateur sports clubs receive 80% mandatory rate relief. The Council has the discretion to grant additional relief up to the 100% maximum. Prior to 1 April 2013 75% of the cost of this would have been met by the council, however from 1 April 2013 30% is met by the council with 50% being met by central government and 20% by the GLA.
- 4.2 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. Prior to 1 April 2013 the Council met 25% of the cost of any relief granted, however this has also changed with 30% being met by the council with 50% being met by central government and 20% by the GLA.
- 4.3 The financial implications of these changes have been reflected in the projected Business Rates Retention income for 2013/14. The new Business Rate Retention scheme was introduced from 1 April 2013 and means that the Council no longer receive a fixed payment from the national pool but instead receive 30% of amounts collected with a top up payment from CLG. It should be noted that any additional awards of relief will reduce income to the Council by 30%.

Hardship Relief

- 4.6 Prior to 1 April 2013 25% of the cost of any relief granted was met by the council with the remaining 75% being met by the National Pool. However, as from 1 April 2013 30% of the cost of hardship relief is met by the council, 50% met by central government and 20% by the GLA. As the award of this relief is very rare there is no specific budget, the cost of any relief awarded would be met from the discretionary rate relief budget.

5.0 Legal Implications

Discretionary Rate relief

- 5.1 Under the Local Government Finance Act 1988, charities are only liable to pay 20% of the NNDR that would otherwise be payable where a property is used wholly or mainly for charitable purposes. This award amounts to 80% mandatory relief of the full amount due. 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 qualify for 80% mandatory relief.

- 5.2 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.
- 5.3 The Non-Domestic Rating (Discretionary Relief) Regulations 1989 allow Brent to grant the relief for a fixed period. One year's notice is required of any decision to revoke or vary the amount of relief granted, if in the case of a variation, it would result in the amount of rates increasing. The notice must take effect at the end of the financial year.
- 5.4 The operation of blanket decisions to refuse discretionary relief across the board would be susceptible to legal challenge on grounds that the Council would be fettering its discretion. The legal advice provided to officers and Members is that each case should be considered on its merits.

Hardship Relief

- 5.5 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 30% of the cost of exercising this power has to be funded by the Council (formerly 25% prior to 1/4/2013).
- 5.6 Case law relating to similar provision in earlier legislation indicates that this discretion should be exercised on the basis of adequate information (financial and other) being provided by applicants in support of their application which will enable the Council to assess the capacity of the ratepayer to pay the amounts due.
- 5.7 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 it would not be proper for the authority to have a blanket policy, as all applicants should be considered on their merits.

6.0 Diversity Implications

- 6.1 Applications have been received from a wide variety of diverse charities and organisations, and an Impact Needs Analysis Requirement Assessment

(INRA) was carried out in 2008 when the criteria was originally agreed. As there are no changes to the criteria an Equality Impact assessment is not required. All ratepayers receive information with the annual rate bill informing them of the availability of discretionary and hardship rate relief. Details of all the applicants currently receiving discretionary rate relief are shown in the Appendices.

7.0 Staffing/Accommodation Implications (if appropriate)

7.1 None

Background Papers

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

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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 non-profit 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.

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 new policy will award relief for a period of three years. New applications will be sent to current recipients inviting them to re-apply, this will ensure 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.

	Type of Charitable/Non-Profit Making Organisation	Current Policy
		Discretionary Relief Limited to
1	Local charities meeting required conditions (80% mandatory relief will apply)	20% (100% of remaining liability)
2	Local Non-profit-making organisations (not entitled to mandatory relief)	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)
4	Non-Local charities (80% mandatory relief will apply)	25% (of remaining liability)
5	Voluntary Aided Schools (80% mandatory relief will apply)	20% (100% of remaining liability)
6	Foundation Schools (80% mandatory relief will apply)	20% (100% of remaining liability)
7	All empty properties	NIL
8	Offices and Shops occupied by national charities	NIL
9	An organisation which is considered by officers to be improperly run, for what ever reason, including unauthorised indebtedness.	NIL
10	The organisation or facility does not primarily benefit residents of Brent.	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.	Nil
12	Organisations in receipt of 80% mandatory relief where local exceptional circumstances are deemed to apply.	Up to 20% (100% of remaining liability)

Appendix 2

Organisations Qualifying for Relief

1. Non-Local Charities – All receive 80% mandatory relief – Awarded a further 5% discretionary rate relief				
Organisation	Address	Post Code	Charge net of 80% mandatory relief	Amount of Relief (5%)
Lebanese Welfare Community	14 Brondesbury Road, London	NW6 6AY	£744.18	£186.04
Swaminarayan World Org (UK)	Unit 6 (Front); Bowmans Trading Est, Westmoreland Road London	NW9 9RN	£1,695.60	£423.90
Swaminarayan World Org (UK)	Unit 6 (Rear) Bowmans Trading Estate, Westmoreland Road, London	NW9 9RN	£1,860.45	£465.11
Willesden & St Marylebone Sea Cadet Corps	Cambridge Hall, Cambridge Avenue, London	NW6 5BB	£471.00	£117.75
British Wizo	127 Cricklewood Broadway, London	NW2 3JG	£1,263.60	£315.90
British Heart Foundation	267-271 Cricklewood Broadway, London	NW2 6NX	£4,545.15	£1,136.29
Brent Mind	Gnd Floor, 1b Dyne Road, London	NW6 7XG	£3,155.70	£788.92
Somali Carers Project	4th Floor, Dexion House, Empire Way London	HA9 0XA	£659.40	£164.85
Middle East Relief Fund	Office 107 Empire House, Empire Way, Wembley, Middx	HA9 0EW	£143.65	£35.91
Age Concern (Brent peoples centre)	28a, Fortune Gate Road, London	NW10 9RE	£268.47	£67.12
Shree Sattavis Gam Paridar Samaj	Forty Avenue, Wembley, Middx	HA9 8JX	£26,376.00	£6,594.00
Oxfam GB	405, High Road, Wembley, Middx	HA9 7AB	£4,568.70	£1,142.17
New Testament Church of God	1st Flr, 165-167 High Road, London	NW10 2SG	£2,119.50	£529.87
RSPCA Middlesex North West	225, Kenton Road, Harrow, Middx	HA3 0HD	£1,436.55	£359.14
Aid for All Ltd	97, Kilburn High Road, London	NW6 6JE	£6,217.20	£1,554.30
The Samaritans	1 Leopold Road, London	NW10 9LN	£1,083.30	£270.82
British Assoc of Psychotherapists	37, Mapesbury Road, London	NW2 4HJ	£3,838.65	£959.66
Liberal Jewish Synagogue	Liberal Jewish Cemetery, Pound Lane, London	NW10 2HG	£989.10	£247.27

RSPCA Middlesex North West	282, Preston Road, Harrow, Middx	HA3 0QA	£1,299.45	£347.36
Samaritans of Brent	11 Walm Lane, London	NW2 5SJ	£1,624.95	£406.24
Greater London Fund for the Blind	62, Walm Lane, London	NW2 4RA	£838.38	£209.59
Hope Charity	228, Walm Lane, London	NW2 3BS	£1,295.25	£323.81

2. Local Charities – All receive 80% mandatory relief – Awarded a further 20% discretionary rate relief, therefore have nothing to pay

Organisation	Address	Post Code	Charge net of 80% mandatory relief	Amount of Relief (20%)
South Kilburn Neighbourhood Trust	1 Albert Road, London	NW6 5DT	£1,436.55	£1,436.55
Sea Cadets Association	London Area Sea Cadets (1), Welsh Harp, Birchen Grove. Kingsbury, London	NW9 8SA	£301.44	£301.44
Wise Education Project	W.I.S.E. Education Project, New Building, Alric Avenue, London	NW10 8RA	£1,884.00	£1,884.00
Dar Al-Islam Foundation	61, Anson Road, London	NW2 3UY	£1,695.60	£1,695.60
20th Willesden Scout Group	Adj 83 Anson Road London	NW2 4AB	£334.41	£334.41
B T Y C Sail Sports Welsh Harp Reservoir	BTYC Sailsports, Welsh Harp, Birchen Grove, London	NW9 8SA	£240.21	£240.21
Energy Solutions (North West) London	Planet House, Birchen Grove, London	NW9 8RY	£357.96	£357.96
Sea Cadets Association	Sea Rangers (Caprice); Welsh Harp, Birchen Grove, London	NW9 8SA	£48.98	£48.98
Sea Cadets Association	London Area Sea Cadets(2); Welsh Harp, Birchen Grove, London	NW9 8SA	£414.48	£414.48
22nd Hampstead Sea Scout Group	Baden Powell Scout Assoc (Sea Cadet), Birchen Grove, London	NW9 8SA	£60.29	£60.29
Middlesex Itec Limited	Suite 1b East Block, Alperton House, Bridgewater Road, Middlesex	HA0 1EH	£800.76	£800.70
New Life Christian Centre	Community Centre, St Michaels Avenue, Wembley, Middx	HA9 6SA	£574.62	£574.62
Plias Resettlement Ltd	Unit 10; Bridge Park, Brentfield, London	NW10 0RG	£471.00	£471.00
Plias Resettlement Lt	Unit 11; Bridge Park, Brentfield, London	NW10 0RG	£471.00	£471.00
Plias Resettlement Ltd	Unit 12; Bridge Park, Brentfield, London	NW10 0RG	£508.68	£508.68
Brent Community Transport	Unit 13; Bridge Park, Brentfield, London	NW10 0RG	£381.51	£381.51
Bang Edutainment Ltd	Unit 16; Bridge Park, Brentfield, London	NW10 0RG	£518.10	£518.10
Safe Start	Gnd Flr, 1 Bridgehill	HA0 1AT	£423.90	£423.90

Foundation	Close, Wembley, Middx			
Centre For Peaceful Solutions	18 Chamberlayne Road, London	NW10 3JD	£621.72	£621.72
Hopscotch	215a Chevening Road, Kilburn	NW6 6DT	£4,168.35	£4,168.35
Afghan Cultural Centre	210 Church Road, London	NW10 9NP	£772.44	£772.44
Afghan Islamic Cultural Centre	212-214 Church Road, London	NW10 9NP	£1,813.35	£1,813.35
3rd Wembley Scout Group	Clifton Way, Wembley, Middx	HA0 4PQ	£164.85	£164.85
Asian Womens Resource Centre	108 Craven Park, London	NW10 8QE	£1,342.35	£1,342.35
Somali Employment Rights	3; Library Parade, Craven Park Road, London	NW10 8SG	£1,083.30	£1,083.30
Age Concern Brent	120 Craven Park Road, London	NW10 8QD	£1,130.40	£1,130.40
St Kitts & Nevis Friendly Assn	Kingfisher Youth Club, Warren Road, London	NW10 7LL	£339.12	£339.12
Black Umbrella Ltd	2G 2 nd Floor, 289 Cricklewood Broadway London	NW2 6NX	£819.54	£819.54
Al Zahra Womens Centre	2F 2 nd Floor, 289 Cricklewood Broadway London	NW2 6NX	£574.62	£574.62
South Kilburn Neighbourhood Trust	2 Canterbury Road, London	NW6 5SW	£2,001.75	£2,001.75
Maharashtra Mandal London	306 Dollis Hill Lane, London	NW2 6HH	£1,483.65	£1,483.65
Brent Indian Community Centre	Dudden Hill Centre, Dudden Hill Lane, London	NW10 1BY	£1,012.65	£1,012.65
The Brent Indian Association	116, Ealing Road, Wembley	HA0 4TH	£847.80	£847.80
Brahim Society North London community Centre	1st Floor, 128 East Lane, Wembley	HA0 9NL	£343.83	£343.83
Brent Community Transport Ltd	1; Pellatt Road, East Lane Business Park, Wembley	HA9 7RQ	£1,672.05	£1,672.05
Brent Community Transport Ltd	Studio 41; 1st Fl South Bldg, 56 Magnet Rd; East Lane Business Pk, East Lane, Wembley	HA9 7RG	£324.99	£324.99
Brent Community Transport Ltd	Studio 42 1st Fl South, Bldg 56, Magnet Road East Lane Business Park, East Lane, Wembley	HA9 7RG	£343.83	£343.83
Kings Hall Community Association	155 Harlesden Road, London	NW10 2BS	£942.00	£942.00
Loud & Clear Mental Health Advocacy	Suite 1 3rd Flr, Wembley Point, 1 Harrow Road, Wembley	HA9 6DE	£2,472.75	£2,472.75
Islamic Cultural Centre	72-74 Harrow Road, Wembley	HA9 6PL	£3,179.25	£3,179.25
Local Employment Access Projects	Kensal Green Centre, Hazel Road, London	NW10 5QE	£942.00	£942.00
Friends Of Barham	428 High Road, Wembley	HA9 6AH	£1,130.40	£1,130.40

Park Library				
Bosnia & Herzegovina Community Advice Centre Brent	Ro 108, High Road, London	NW10 2PP	£508.68	£508.68
Brent Community Law Centre	387 & 389, High Road, London	NW10 2JR	£1,483.65	£1,483.65
Bang Edutainment Limited	2nd F 91-93, High Street, London	NW10 4NT	£942.00	£942.00
St Lukes Hospice (Harrow & Brent) Ltd	Store Adj Clock Cottage, Kenton Road, Harrow	HA3 0YG	£838.36	£838.38
Stanmore & District Scou	Kenton & Kingsbury Scout Headqtrs, Adj Kenton Grange, Kenton Road, Harrow	HA3 0UQ	£372.09	£372.09
The Tricycle Theatre Co Ltd	Ground Floor, 269 Kilburn High Road, London	NW6 7JR	£1,460.10	£1,460.10
Tricycle Theatre Co Ltd	The Tricycle Theatre, 269 Kilburn High Road, London	NW6 7JR	£8,741.76	£8,741.76
Tricycle Theatre Co Ltd	1st F 269 Kilburn High Road, London	NW6 7JR	£640.56	£640.56
28th Willesden Scout Group	Stember Hall, 28th Willesden Group, Leighton Gardens, London	NW10 3PR	£282.60	£282.60
Federation Of Patidar Assoc	Patidar House, 22 London Road, Wembley	HA9 7EX	£13,376.40	£13,376.40
Barnardos Freeman Family Centre	Freeman Centre At 59 Longstone Avenue, London	NW10 3TY	£3,085.05	£3,085.05
The Minster Centre	Ground & Part 1st Flr, 20 Lonsdale Road, London	NW6 6RD	£9,796.80	£9,796.80
Middlesex Association For The Blind	Units 18 & 19, Freetrade House, Lowther Road, Stanmore	HA7 1EP	£1,106.85	£1,106.85
Preston & Mall Youth & Community Centre	Preston Hill, Harrow	HA3 9UJ	£555.78	£555.78
Caribbean Cultural Organisation	134 Minet Avenue, London	NW10 8AP	£452.16	£452.16
Kensal Green Under Fives Group	130 Mortimer Road, London	NW10 5SN	£800.70	£800.70
Elders Voice	Next to 181, Mortimer Road, London	NW10 5TN	£819.54	£819.54
Kilburn Youth Centre	2; Masfield House, Stafford Road, London	NW6 5YU	£791.28	£791.28
Brent Victim Support	1 Morland Gardens, London	NW10 8DY	£885.48	£885.48
Oxford Boys Club Trust	St Lukes Memorial Hall, Canterbury Road, London	NW6 5SU	£1,978.20	£1,978.20
Age Concern	F33; Design Works, Park Parade, London	NW10 4HT	£230.79	£230.79
Age Concern	Unit G6 Design Works, Park Parade, London	NW10 4HT	£287.31	£287.31
Uganda Community Relief Association	Room 6 & 9 The Bridge Suite, Design Works, Park Parade, London	NW10 4HT	£489.84	£489.84
Horn Stars	Room 8 The Bridge Suite, Design Works, Park	NW10 4HT	£254.34	£254.34

	Parade, London			
Age Concern Brent	Unit G1 Design Works, Park Parade, London	NW10 4HT	£148.36	£148.36
Refugees Into Jobs	3-7 Lincoln Parade, Preston Road, Wembley	HA9 8UA	£2,661.15	£2,661.15
37th Willesden Boys Scout Group	Ro 121-123 Randall Avenue, London	NW2 7SX	£155.43	£155.43
Mandhata Youth & Community Assn	20a Rosemead Avenue, Wembley	HA9 7EE	£965.55	£965.55
Brent Homeless User Group	Unit 1 At 16a St Thomas's Road, London	NW10 4AJ	£508.68	£508.68
Brent Homeless User Group	Unit 2 At, 16a St Thomas's Road, London	NW10 4AJ	£678.24	£678.24
Kenton Youth Aid Trust	Youth Centre, Shaftesbury Avenue Kenton	HA3 0QX	£2,449.20	£2,449.20
Greenford & District Scout	Scout Hut Station Grove, Wembley	HA0 4AR	£339.12	£339.12
Pakistan Workers Association	Pakistan Community Centre, Station Parade, London	NW2 4PU	£649.98	£649.88
Church Of God (Seventh Day) West Hendon Ltd	9 Station Road, London	NW10 4UJ	£1,365.90	£1,365.90
Turning Point Brent Drug & Alcohol Service	27 Station Road, London	NW10 4UP	£1,318.80	£1,318.80
Wembley & Sudbury Tennis Squash & Social Club	Sylvester Road, Wembley	HA0 3AB	£1,083.30	£1,083.30
Willesden District Scout Council	Ro 22 Village Way, London	NW10 0LH	£480.42	£480.42
Wembley Sports Association	Vale Farm Sports Ground, Watford Road	HA0 3HG	£1,083.30	£1,083.30
Brent Private Tenants Group Ltd	Gf 36-38, Willesden Lane, London	NW6 7ST	£1,106.85	£1,106.85
Brent Adolescent Centre	51 Winchester Avenue, London	NW6 7TT	£2,307.90	£2,307.90

3. Non Profit Organisations – 25% discretionary rate relief				
Organisation	Address	Post Code	Charge	Amount of Relief (25%)
The Institute Of Contemporary Music Performance Ltd	Foundation House, 1a Dyne Road, London	NW6 7XG	£49,926.00	£12,481.50
Mahogany Community Ventures Ltd	28 High Street, London	NW10 4LX	£9,009.00	£2,252.25
Kingsbury Town Football Club	Kingsbury Town Sports Club, Townsend Lane, London	NW9 7NE	£3,080.00	£770.00
New Challenge Ltd	3rd Flr Rear Heron House, 109 Wembley Hill Road, Wembley, Middx	HA9 8DU	£3,603.60	£900.90

Summary

Cost of awarding Relief to Brent

Type of Relief	Amount Of Relief	Cost of relief 2013/14
Non Local Charities (5%)	£16,646.02	£4,993.81
Local Charities (20%)	£107,932.84	£32,379.85
Non Profit Organisations (25%)	£16,404.64	£4,921.40
Totals	£124,337.48	£42,295.06

The cost of relief shown above has been allowed for in the budget for 2013/14

Appendix 3

New Applications for Discretionary Rate Relief – Local Charities

	100% Relief to be awarded	Charge	Bill net of statutory relief	Cost to Brent at 30%
	<u>Organisation</u>			
32936642	Uganda Community Relief Assn Room 10 The Bridge Suite 1/4/2012 – 31/3/2013 1/4/2013 – 31/3/2014	£1854.90 £1907.55	£370.98 £381.51	£111.29 £114.45
32957357	Lift People Unit 3 Ajax House 1/4/2012 – 31/3/2013 1/4/2013 – 31/3/2014	£2931.20 £3014.40	£586.24 £602.88	£175.87 £180.84
32975163	Archive Inst Ltd Unit 26 Cygnus Business Centre 1/4/2013 – 31/3/2014	£11068.50	£2213.70	£664.11
32973654	Centre for Peaceful Solutions 79 Chamberlayne Road 1/4/2013 – 31/3/2014	£4710.00	£942.00	£282.60
Total		£25486.55	£5097.31	£1529.16