

Title of Report:	Non Domestic Rating - Discretionary rate relief
Report to be considered by:	Executive
Date of Meeting:	27 March 2014
Forward Plan Ref:	EX2782

Purpose of Report:

1. The purpose of this report is for the Executive to consider the Council's policy for discretionary rate relief, which was established in May 2009, in the light of the changed funding arrangements in the rate retention scheme; and
2. to establish the Council's policy for relief introduced in the Chancellors Autumn Statement. Linked to both is the establishment of an appeals process.

Recommended Action:

1. The existing schemes for discretionary and top up relief are to continue but with amendments to the hardship scheme as shown in paragraph 12.2 of the report
2. The Council adopts a policy to not grant relief in respect of partly occupied property
3. The Council adopts a retail relief scheme allowing relief to property types identified by government and as shown at paragraph 9.4 of this report. The scheme will allow for relief to be reduced for property types identified in paragraph 9.5 to the report.
4. An appeals process is to be put into place as described in paragraph 12.7

Reason for decision to be taken:

- The changed funding arrangements affect the cost of the existing scheme
- The introduction of retail relief needs a policy for the identification for eligible businesses

Other options considered: None

Key background documentation:

- Executive report 1st May 2019 (EX 1866)
- Business Rates Retail Relief Guidance issued by Department for Communities and Local Government Jan 2014

The proposals contained in this report will help to achieve the following Council Strategy priority(ies):

- CSP1 – Caring for and protecting the vulnerable**
- CSP2 – Promoting a vibrant district**
- CSP3 – Improving education**
- CSP4 – Protecting the environment**

The proposals will also help achieve the following Council Strategy principle(s):

- CSP5 - Putting people first**
- CSP6 - Living within our means**
- CSP7 - Empowering people and communities**
- CSP8 - Doing what's important well**

Portfolio Member Details	
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Date Portfolio Member agreed report:	24 February 2014
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Implications

Policy: The report recommends continuation of existing policy with minor amendment. Retail relief is to be introduced from 1st April 2014 and a formal policy needs to be established to identify eligible ratepayers and in order to claim government grant. Proposals for an appeals process are also included

Financial: The cost of the scheme, without adoption of the recommendations, will be £115,674 based on information available at the time this report is prepared. This compares to £83,456 in 2012/13. The principal reason for this increase is the greater share of the cost which the Council must meet under rate retention rules. Adoption of the recommendation to remove part occupation relief will reduce this cost by £33,776 to £81,898. There are no recommendations which will increase costs of existing schemes. The new Retail Relief scheme is to be full funded by government.

Personnel: None

Legal/Procurement: None

Property: None

Risk Management: None

Is this item relevant to equality?	Please tick relevant boxes	Yes	No
Does the policy affect service users, employees or the wider community and:			
• Is it likely to affect people with particular protected characteristics differently?		<input checked="" type="checkbox"/>	
• Is it a major policy, significantly affecting how functions are delivered?		<input checked="" type="checkbox"/>	
• Will the policy have a significant impact on how other organisations operate in terms of equality?		<input checked="" type="checkbox"/>	
• Does the policy relate to functions that engagement has identified as being important to people with particular protected characteristics?		<input checked="" type="checkbox"/>	
• Does the policy relate to an area with known inequalities?		<input checked="" type="checkbox"/>	
Outcome (Where one or more 'Yes' boxes are ticked, the item is relevant to equality)			
Relevant to equality - Complete an EIA available at www.westberks.gov.uk/eia			<input type="checkbox"/>
Not relevant to equality			<input checked="" type="checkbox"/>

Is this item subject to call-in?	Yes: <input checked="" type="checkbox"/>	No: <input type="checkbox"/>
If not subject to call-in please put a cross in the appropriate box:		
The item is due to be referred to Council for final approval	<input type="checkbox"/>	
Delays in implementation could have serious financial implications for the Council	<input type="checkbox"/>	
Delays in implementation could compromise the Council's position	<input type="checkbox"/>	
Considered or reviewed by Overview and Scrutiny Management Commission or associated Task Groups within preceding six months	<input type="checkbox"/>	
Item is Urgent Key Decision	<input type="checkbox"/>	
Report is to note only	<input type="checkbox"/>	

Executive Summary

1. Introduction

- 1.1 Discretionary rate relief has existed in a variety of forms since non-domestic rating was introduced in 1990. The majority of the cost (75%) was met by deduction from our payments to the national pool except in the case of charities receiving top up to their mandatory relief entitlement where 25% of the cost was offset against pool contributions.
- 1.2 The purpose of this report is for the Executive to:
- (1) Consider the Council's policy for discretionary rate relief, which was established in May 2009, in the light of the changed funding arrangements in the rate retention scheme.
 - (2) For the Executive to establish the Council's policy for relief introduced in the Chancellors Autumn Statement
 - (3) To establish an appeals process
- 1.3 The report gives details of existing policy and identifies a small number of areas where administration could be improved by refining some aspects of that policy.
- 1.4 Retail relief, introduced from 1st April 2014, allows up to £1,000 relief to eligible businesses. There is a rateable value limit of £50,000 and Government have identified the types of business which would and would not be eligible. The scheme will last for two financial years and will be fully funded by Government. The Council needs to have a formal policy in place for granting relief.

2. Proposals

- 2.1 The proposals are that, subject to some minor updates, the existing policy for relief will continue. The one exception to this being part occupation relief where the recommendation is for a policy for cessation of this form of relief.
- 2.2 The assumption has been made that, although there is an increased cost when compared to 2012/2013, councillors would wish to see continuation of the support given by these forms of relief in view of the linkages to council plan objectives.
- 2.3 Retail relief requires the adoption of a policy but the scheme is to be fully funded by government and the only potential cost is that of administering the scheme
- 2.4 The report recommends that an appeal process should be adopted and sets out how that should operate. The final avenue of appeal will be to a panel of councillors.

3. Equalities Impact Assessment Outcomes

- 3.1 This item is not relevant to equality.

4. Conclusion

- 4.1 The report recommendations reflect the proposals shown above.

Executive Report

1. Introduction

1.1 Discretionary rate relief has existed in a variety of forms since non-domestic rating was introduced in 1990. The majority of the cost (75%) was met by deduction from our payments to the national pool except in the case of charities receiving top up to their mandatory relief entitlement where 25% of the cost was offset against pool contributions. From 1st April 2013 the rate retention scheme introduced changed funding whereby the Council has to meet 49% of the cost of all relief. The purpose of this report is for the Executive to:

- (1) consider the Council's policy for discretionary rate relief, which was established in May 2009, in the light of the changed funding arrangements in the rate retention scheme.
- (2) For the Executive to establish the Council's policy for relief introduced in the Chancellors Autumn Statement
- (3) To establish an appeals process

2. Current policy for top up relief where mandatory charitable relief is in place

2.1 This form of relief applies to charities and, prior to 1st April 2013, 75% of the cost was met by the Council with the remainder being charged to the national pool

2.2 Provided that the rated property is used for the purpose of the charity these organisations are entitled to 80% mandatory relief. The Council can top this relief up by a further 20% thereby removing the rate liability for the organisation.

2.3 The Council's policy requires that the organisation is:

- (1) voluntary sector
- (2) Not conducted for profit
- (3) Providing services to the local community
- (4) Providing services, support or facilities which support the Council Plan

2.4 Relief is not provided if the organisation has free reserves (i.e. not legally restricted) in excess of 12 months expenditure unless there is evidence of a business plan detailing how those reserves are to be used for the benefit of the local community.

2.5 In considering the extent of "local" provision the full 20% top-up relief has been allowed where the organisation operates solely in West Berkshire. This is reduced to 10% if the provision extends beyond the district boundaries and includes provision elsewhere in Berkshire. No relief is allowed to national organisations and to those whose work extends beyond Berkshire.

2.6 Scout and Guide groups and Cadet Forces normally attract 80% mandatory relief and it is current policy to apply a 20% discretionary top up to 100%.

3. Current policy for Discretionary rate relief for other organisations

- 3.1 This form of relief may be granted to organisations which are not profit making and the rated property is used for purposes which are
- (1) charitable, philanthropic or religious; or
 - (2) concerned with social welfare, science, literature or the fine arts; or
 - (3) used wholly or mainly for recreation by a not-for-profit club or society
- 3.2 Prior to 1st April 2013 the Council was required to meet 25% of the cost with the remaining 75% of the cost been charged against the national pool.
- 3.3 As with mandatory relief, the Council policy requires that the organisation is:
- (1) voluntary sector
 - (2) not for profit
 - (3) Providing services to the local community
 - (4) Providing services, support or facilities which support the Council Plan
- 3.4 Relief is not provided if the organisation has free reserves (i.e. not legally restricted) in excess of 12 months expenditure unless there is evidence of a business plan detailing how those reserves are to be used for the benefit of the local community.
- 3.5 Where there is a bar or gaming machine on the premises the level of the relief awarded is reduced proportionally if the net income from the bar and gaming machines, expressed as a percentage of total income, is 30% or greater.
- 3.6 If the organisation requires a membership or entry fee the Council will take account of whether:-
- (1) The subscription or fees are set at a high level which excludes the general community
 - (2) Fee reductions are offered for certain groups such as under 18s or over 60s
 - (3) Membership is encouraged from particular groups such as young people, older age groups, persons with disabilities or ethnic minorities
 - (4) Facilities are available to people other than members, e.g. schools, public sessions.
- 3.7 In order to qualify for Discretionary Rate Relief clubs must be able to show that all facilities are available to members without discrimination.
- (1) Discrimination includes indirect discrimination and encompasses:-
 - (a) Discrimination on grounds of ethnicity, nationality, sexual orientation, religion or beliefs

- (b) Discrimination on grounds of sex, age or disability, (except as a necessary consequence of the requirements of a particular sport)

3.8 A club may, however have different classes of membership depending on:-

- (1) The age of the member
- (2) Whether the member is a student
- (3) The member's employment status
- (4) Whether the member is a playing or a non-playing member
- (5) How far from the club the member lives or
- (6) The presence of a restriction on the days or times when the member has access to the club's facilities.

3.9 Golf clubs are specifically excluded from relief under current policy

4. Current policy for 50% discretionary relief top up to 50% mandatory relief to property in rural settlements

4.1 Relief for properties in rural settlements may be given to Post Offices, food shops, petrol filling stations and public houses provided that they are

- (1) located within rural settlements with a population below 3,000, are the sole such property within the settlement and
- (2) below rateable value limits.

These properties will receive 50% mandatory relief and the Council may allow further discretionary relief of up to a further 50%.

4.2 Prior to 1st April 2013 25% of the cost of this form of relief was be met by the Council with the remaining 75% the cost charged against the national pool.

4.3 Current policy is to apply a top up to allow 100% relief to village post offices, village shops, petrol stations and public houses where the business is the sole one of its type within the settlement.

5. Current policy for Discretionary rate relief to other properties in rural settlements

5.1 Subject to rateable value limits the Council may allow discretionary rate relief to other businesses which fall outside the scope of the mandatory scheme and which are located in rural settlements with populations of fewer than 3,000.

5.2 Prior to 1st April 2013 25% of the cost of this form of relief was be met by the Council with the remaining 75% the cost charged against the national pool.

5.3 Council policy is to apply this relief to village post offices, village shops, petrol stations and public houses where the business fails to qualify for mandatory relief because there is another business of the same type within the settlement. In such cases 50% discretionary relief will be granted.

6. Current policy for Hardship Relief

- 6.1 The Council may grant hardship relief hardship where it is satisfied that –
- (1) the ratepayer would sustain hardship if the authority did not do so; and
 - (2) it is reasonable for the authority to do so, having regard to the interests of the persons subject to its council tax.
- 6.2 Until 1st April 2013 25% of the cost of this form of relief was met by the Council with the remaining 75% the cost charged against the national pool. From 1st April 2013 49% of the cost has to be met by the council.
- 6.3 The Council's policy is to allow relief where –
- (1) It is in the interest of West Berkshire council tax payers to grant relief; and
 - (2) there is proof of hardship evidenced by accounts; and
 - (3) the business is of special amenity value, or cessation would have an adverse effect on local employment; and
 - (4) The applicant is an existing, and not newly established, business as it is reasonable to expect rate liability to have been taken account of in the business plan for a new business.
- 6.4 The intention was that this relief should be allowed for temporary periods only. Neither "hardship" nor "temporary" are defined and are subject to the Council's own interpretation although this is not defined in current policy.

7. Current policy for part occupation relief

- 7.1 This form of relief applies where a business is occupying part only of the rated property. Until 31st March 2013 it was fully funded by the non-domestic rating pool and was subject to very little in the way of restriction.
- 7.2 The Council has never had a formal member approved policy for this type of relief. The decision to grant relief is entirely discretionary and, once a decision has been taken to do so, relief is based upon the rateable value of the unoccupied part of the property as supplied by the Valuation Office Agency. The value identified by the valuation office is mandatory and, once he has issued the relevant certificate, we are obliged to charge on the basis of the values he gives.
- 7.3 The duration of relief is defined by legislation as:
- (1) Six months for industrial premises
 - (2) Unlimited for listed buildings
 - (3) Three months for other types of property

8. Funding

- 8.1 One of the effects introducing local business rate retention has been to change the way in which the various forms of rate relief are funded. The granting of this relief has been, and will continue to be, either mandatory or subject to the exercise of discretion by the billing authority.
- 8.2 Mandatory relief was always fully funded under the earlier pool arrangements with billing authorities being able to deduct from their pool contributions 100% of the relief granted.
- 8.3 Discretionary relief was partially funded and billing authorities were able to deduct from their pool contributions either 25% or 75% of relief granted – the actual percentage depending upon the specific type of relief.
- 8.4 With effect from 1st April 2013, when the local retention scheme was introduced, the funding regime means that the council must meet 49% of the cost of any relief granted regardless of whether it is a mandatory or discretionary form of relief. The remaining 51% is charged to central government (50%) and to the fire authority (1%).
- 8.5 Because of this change and the consequent increase in cost to the Council it is appropriate to revisit the discretionary relief scheme and for members to consider whether any variation is necessary.
- 8.6 Entitlement to mandatory relief depends upon the applicant meeting the specific criteria laid down in legislation. If they do so the Council has no other option but to grant relief. Mandatory relief is not therefore considered in this report.
- 8.7 Discretionary relief in 2012/13 totalling £272k was applied to 98 accounts at a cost to the Council of £83.5k
- 8.8 In 2013/14, under the new funding regime, discretionary relief totalling £236k was applied to 85 accounts at a cost to the Council of £116k.
- 8.9 Details of the cost and number of recipients for each type of relief are given table at Appendix A. Details of the individual recipients of each type of relief are shown in Appendix B (where these are individuals the name is not given in order to preserve confidentiality).

9. Retail Relief

- 9.1 This is a new form of relief introduced by the Chancellor in his Autumn Statement in 2013. There are, therefore, no comparative costs for prior years. Unlike other forms of relief the funding for this scheme will be provided by Central Government.
- 9.2 The scheme applies for 2014/15 and 2015/16 only and will provide relief for occupied property having a rateable value of £50,000 or less and falling within the description of shops, restaurants, cafes and drinking establishments.
- 9.3 The amount of relief will be a reduction of up to £1,000. Where other forms of relief are already in place (such as small business relief) the maximum amount of retail relief will be no more than the value of the net remaining rate liability

9.4 The Government have issued guidance on the types of property which they envisage would qualify under this scheme and have described shops, restaurants, cafes and drinking establishments to mean:

Properties that are being used for the sale of goods to visiting members of the public:

- (1) Shops (such as: florist, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licence, chemists, newsagents , hardware stores, supermarkets, etc.)
- (2) Charity shops
- (3) Opticians
- (4) Post offices
- (5) Furnishing shops/display rooms (such as: carpet shops, double glazing, garage doors)
- (6) Car/caravan show rooms
- (7) Second hand car lots
- (8) Markets
- (9) Petrol stations
- (10) Garden centres
- (11) Art galleries (where art is for sale/hire)

Properties that are being used for the provision of the following services to visiting members of the public:

- (12) Hair and beauty services (such as: hair dressers, nail bars, beauty salons, tanning shops, etc)
- (13) Shoe repairs/ key cutting
- (14) Travel agents
- (15) Ticket offices e.g. for theatre
- (16) Dry cleaners
- (17) Launderettes
- (18) PC/ TV/ domestic appliance repair
- (19) Funeral directors-
- (20) Photo processing

- (21) DVD/video rentals
- (22) Tool hire
- (23) Car hire

Properties that are being used for the sale of food and/ or drink to visiting members of the public:

- (24) Restaurants
- (25) Takeaways
- (26) Sandwich shops
- (27) Coffee shops
- (28) Pubs
- (29) Bars

- 9.5 That same guidance also provides a suggested list of property which the Government would consider to be outside the scope of this scheme:

Properties that are being used for the provision of the following services to visiting members of the public:

- (1) Financial services (e.g. banks, building societies, cash points, bureau de change, payday lenders, betting shops, pawn brokers)
- (2) Other services (e.g. estate agents, letting agents, employment agencies)
- (3) Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)
- (4) Professional services (e.g. solicitors, accountants, insurance agents/ financial advisers, tutors)
- (5) Post office sorting office
- (6) Properties that are not reasonably accessible to visiting members of the public

- 9.6 The Government do state that the lists set out above are not intended to be exhaustive as it would be impossible to list the many and varied retail uses that exist. There will also be mixed uses. However, it is intended to be a guide for authorities as to the types of uses that government considers for this purpose to be or not to be retail. Authorities should determine for themselves whether particular

properties not listed are broadly similar in nature to those above and if so to consider their eligibility or otherwise for the relief.

- 9.7 It is estimated that up to 967 properties will fall within scope of the scheme but detailed analysis needs to be carried out before a firm figure can be available
- 9.8 Because a business may have a number of qualifying premises across the country the Government have drawn attention to State Aid law and the need to familiarise ourselves with it.

10. Operational experience of the schemes

- 10.1 Discretionary rate relief as currently administered does provide support to external organisations which in turn support various aspects of the Council Plan. This view was reflected in comments made at the recent budget consultation with non-domestic ratepayers
- 10.2 The schemes are relatively inexpensive, easy to administer and simple for applicants to understand.
- 10.3 The discretionary rate relief and top up relief schemes are not subject to any form of limitation in terms of cost and number of properties over which relief may be given (although where this has been noted the aims of the organisation(s) involved have been totally within scope in terms of support for the Council Plan)
- 10.4 Part occupation relief is an area where ratepayers have been able to use the scheme to their advantage. A certificate issued by the valuation officer relates to occupied and vacant areas of a property, normally defined by a plan supplied by the ratepayer or their agent. As the period of relief draws to a close it is not unknown for ratepayers to change the vacant area and to claim a continuation of relief based upon a newly defined split. This may be done simply by moving furniture within the building.
- 10.5 The hardship relief policy would benefit from a clear definition of the period over which relief will be allowed and whether it would continue into future periods.
- 10.6 The relief current schemes are open ended and the Executive may wish them to be subject to review at specified intervals.
- 10.7 Although retail relief is subject to the adoption of a local policy there is an expectation from government that relief will be granted to qualifying ratepayers.
- 10.8 Retail relief is to be fully funded by government and, subject to proper administration being in place, there are no financial implications for the Council.

11. Appeals

- 11.1 Legislation provides no appeals process for unsuccessful applicants for relief other than to challenge the issue of a liability order at the magistrate's court. Nevertheless it is good practice to have a procedure in place for internal review of decisions.
- 11.2 This is a matter which has also arisen recently in relation to council tax matters and where, after review by the Head of Finance, the applicant remains dissatisfied. In

such cases arrangements will be made for a councillor review panel constituted along party lines.

12. Recommendations

- 12.1 The schemes for discretionary rate relief, top up relief, rural rate relief and rural top up relief are to continue as described above.
- 12.2 The hardship scheme continues as above but with an amendment limiting to relief to 50% in the first financial year and, subject to review, to 25% in the following financial year. The maximum period of relief shall be two financial years.
- 12.3 With regard to part occupation, given the high values potentially involved and the consequent cost to the Council it is recommended that a policy to not grant relief for part occupation should be put into place.
- 12.4 West Berkshire adopts a retail relief scheme allowing up to £1,000 relief to qualifying ratepayers. For the purposes of the scheme the list of inclusions and exclusions shown at paragraph 9.4 and 9.5 will be used.
- 12.5 Ratepayers will not be required to apply for retail relief; eligibility will initially be identified by the Council.
- 12.6 All ratepayers eligible for retail relief are to be advised of the State Aid implications and shall be required to return a 'de minimus' declaration to the council.
- 12.7 Appeals will be subject to an initial internal review and, if the applicant remains dissatisfied, will be referred to the Head of Finance for a decision. Further appeal will be to a councillor review panel. The decision of that panel will be final.

13. Financial implications of recommendation

- 13.1 The cost of maintaining the schemes unchanged would be £115,674 compared to £83,456 in 2012/13. Although variations in the number of eligible applicants influence the cost the principal reason for the increased cost is the change in funding arrangements brought about by the rate retention scheme. This cost will normally be absorbed into the net value of our retained business rate income.
- 13.2 Removal of part occupation relief will remove an area of higher cost where none of that cost had to be met by the council in 2012/13. The cost of this relief in 2013/14 is £33,776 and there remains potential risk which could arise if the council were to receive an application in respect of a high rateable value property. Bringing this from of relief to an end will both reduce costs and remove financial risk.
- 13.3 The recommendations are based upon a view that members would not wish to see a reduction in support offered to those organisations whose work supports the Council Plan or to those businesses in rural areas.
- 13.4 A large part of this report relates to retail relief, however this scheme will be fully funded by government and there should be no cost to the council. There will inevitably be additional costs for administration of the scheme and it is not yet clear whether this too will be centrally funded - if that should not prove to be the case the cost will fall on the service budget.

Appendices

Appendix A - Type of relief granted and associated cost to Council

Appendix B - Recipients of each type of relief in 2012/13 and 2013/14

Consultees

Local Stakeholders: Not consulted

Officers Consulted: Revenues team managers, Corporate Board

Trade Union: No comment received

Appendix A - Types of relief granted and associated cost to Council

	2012		2013		cost to WBC	
	Cases	Relief	Cases	Relief	2012	2013
Discretionary	18	-£41,579.87	18	-£39,452.23	-£10,394.97	-£19,331.59
Top up	25	-£30,940.69	26	-£70,173.89	-£23,205.52	-£34,385.21
Rural discretionary	23	-£49,737.55	23	-£45,340.02	-£12,434.39	-£22,216.61
Rural top up	10	-£14,714.83	8	-£12,173.02	-£3,678.71	-£5,964.78
Part occupation	22	-£134,970.22	10	-£68,930.85	-£33,742.56	-£33,776.12
Totals	98	-£271,943.16	85	-£236,070.01	-£83,456.14	-£115,674.30

Appendix B - Recipients of relief in 2012/13 and 2013/14

Top up relief where 80% mandatory relief is in place

Ratepayer	2012	2013	Total
1st Mortimer B.P Scout Group	-£229.00	-£235.50	-£464.50
Advance Housing And Support Limited	£605.96		£605.96
Beech Hill Memorial Hall Committee	-£176.33	-£181.34	-£357.67
Berkshire Youth		-£69.68	-£69.68
Citizens Advice Bureau	-£2,221.30	-£2,284.35	-£4,505.65
Education Business Partnership		-£1,003.42	-£1,003.42
Heros	-£760.28	-£781.86	-£1,542.14
Kennet District Scouts Council	£97.02		£97.02
Mencap	-£1,992.30	-£2,048.85	-£4,041.15
Newbury Community Resource Centre Ltd	-£5,749.30	-£4,745.84	-£10,495.14
Newbury Riding For The Disabled Ltd	-£146.56	-£150.72	-£297.28
Newbury Volunteer Bureau	-£984.70	-£1,012.65	-£1,997.35
Racing Welfare	-£586.24	-£602.88	-£1,189.12
Relate Berkshire	-£512.96	-£527.52	-£1,040.48
Royal Mencap Society	-£161.62		-£161.62
Scope	-£3,549.50	-£3,650.25	-£7,199.75
Serfca	-£155.72	-£160.14	-£315.86
The Army Cadet Forces Association	-£1,926.00	-£1,977.36	-£3,903.36
The Christopher Shoemaker Christian Centre	-£916.00	-£942.00	-£1,858.00
The Community Furniture Project		-£8,284.05	-£8,284.05
The Home Farm Trust Ltd	-£879.36	£443.29	-£436.07
The Living Rainforest	-£2,519.00	-£2,590.50	-£5,109.50
The Newbury Community Resource Centre Ltd	-£2,423.71	-£2,173.98	-£4,597.69
The Ufton Court Educational Trust	-£1,453.61	-£1,859.79	-£3,313.40
Turning Point Berkshire	-£2,083.90	-£2,143.05	-£4,226.95

Wash Common Community Association	-£343.50	-£353.25	-£696.75
West Berks Foodbank		-£530.40	-£530.40
West Berkshire Education Business Partnership	-£1,007.60	-£346.34	-£1,353.94
Y.H.A.(England And Wales) Limited	-£865.18	-£1,020.77	-£1,885.95
Total	-£30,940.69	-£39,233.20	-£70,173.89

Discretionary relief to non profit making bodies

Ratepayer	2012	2013	Total
Aldermaston Cricket Club	-£220.50	-£226.38	-£446.88
Burghfield Aqua Sports Club	-£900.00	-£924.00	-£1,824.00
Burghfield Community Sports Association	-£7,728.75	-£7,948.13	-£15,676.88
Burghfield Sailing Club	-£5,496.00	-£5,652.00	-£11,148.00
Hungerford Cricket Club	-£1,395.00	-£1,432.20	-£2,827.20
Hungerford Football Club	-£2,126.25	-£2,182.95	-£4,309.20
Island Sailing Club	-£1,012.50	-£1,039.50	-£2,052.00
Kennet District Gymnastic Limited	-£11,640.82	-£8,949.00	-£20,589.82
Lambourn Sports Club	-£1,350.00	-£1,386.00	-£2,736.00
Newbury Cricket & Hockey Club	-£1,237.50	-£1,270.50	-£2,508.00
Newbury Judo And Sports Club	-£911.25	-£935.55	-£1,846.80
Pangbourne F C	-£191.25	-£196.35	-£387.60
Purley Horticultural Society	-£132.75	-£136.29	-£269.04
Stratfield Mortimer Community Interest Company	-£540.00	-£554.40	-£1,094.40
Thatcham Football Supporters Club C/O Treasurer	-£5,296.67	-£5,181.00	-£10,477.67
Trustees Of Purley Sports And Social Club	-£585.00	-£600.60	-£1,185.60
West Ilsley Cricket Club Per The Treasurer	-£354.38	-£363.83	-£718.21
Yattendon & Frilsham Cricket Club	-£461.25	-£473.55	-£934.80
Total	-£41,579.87	-£39,452.23	-£81,032.10

Rural top up relief where 50% mandatory relief is already in place

Type	2012	2013	Total
Shop	-£1,060.90	-£1,130.40	-£2,191.30
Pub	-£925.41		-£925.41
Shop	-£2,320.72	-£2,472.75	-£4,793.47
Pub	-£2,291.25	£0.00	-£2,291.25
Shop	-£1,147.50	-£1,178.10	-£2,325.60
Shop	-£944.96	-£1,012.65	-£1,957.61
Shop	-£1,790.67	-£1,931.10	-£3,721.77
Pub	-£1,912.50	-£1,963.50	-£3,876.00
Shop	-£1,889.93	-£2,025.30	-£3,915.23
Post office	-£430.99	-£459.22	-£890.21
Total	-£14,714.83	-£12,173.02	-£26,887.85

Discretionary relief for other rural businesses

Type	2012	2013	Total
Shop	-£6,380.42	-£6,699.00	-£13,079.42
Post office	-£795.67	-£847.80	-£1,643.47
Shop	£0.01		£0.01
Pub	-£2,700.00	-£2,772.00	-£5,472.00
Shop	-£2,227.50	-£2,286.90	-£4,514.40
Shop	-£1,723.96	-£1,836.90	-£3,560.86
Post office	-£1,790.27	-£1,907.55	-£3,697.82
Pub	-£1,332.00	-£1,039.50	-£2,371.50
Shop	-£1,374.00	-£1,413.00	-£2,787.00
Pub	-£1,185.78		-£1,185.78
Pub	-£2,756.25	-£2,829.75	-£5,586.00
Post Office	-£1,425.38	-£1,507.20	-£2,932.58

Shop	-£537.13	-£192.67	-£729.80
Shop	-£1,080.00	-£1,108.80	-£2,188.80
Pub	-£3,093.75	-£3,176.25	-£6,270.00
Pub	-£2,025.00	-£2,079.00	-£4,104.00
Pub	-£9,079.65	-£3,844.69	-£12,924.34
Shop	-£1,723.96	-£1,836.90	-£3,560.86
Pub		-£935.29	-£935.29
Pub	-£2,290.00	-£2,355.00	-£4,645.00
Pub	-£1,912.50	-£1,963.50	-£3,876.00
Shop	-£1,763.40	-£2,080.67	-£3,844.07
Shop	-£466.60	-£496.65	-£963.25
Shop	-£778.60	-£800.70	-£1,579.30
Garage	-£1,295.74	-£1,330.30	-£2,626.04
Total	-£49,737.55	-£45,340.02	-£95,077.57

Part occupation relief

Ratepayer	2012	2013	Total
Charles Hoile Ltd		-£ 2,694.12	-£ 2,694.12
*	-£ 0.00		-£ 0.00
Dixons Stores Group Ltd T.A Currys	£ 592.46		£ 592.46
Dunelm Estates Ltd	£ 618.42		£ 618.42
Ers Europe Ltd	-£ 3,301.28	-£ 617.27	-£ 3,918.55
Glantre Engineering Ltd	-£ 1,784.78	-£ 54.94	-£ 1,839.72
Hewlett Packard T/A Synstar Plc	-£ 16,221.55		-£ 16,221.55
Hp Enterprise Services Uk Ltd	-£ 28,517.61		-£ 28,517.61
J T S Snack Foods Ltd		-£ 3,721.79	-£ 3,721.79
Kleinwort Benson Bank Ltd	-£ 1,843.33		-£ 1,843.33
Marks And Spencer Plc	-£ 3,136.11		-£ 3,136.11
*	-£ 120.31		-£ 120.31
*		-£ 1,707.62	-£ 1,707.62
		-£ 819.84	-£ 819.84

*	-£ 2,899.53		-£ 2,899.53
*	£ 0.00		£ 0.00
Nationwide Building Society	-£ 1,937.34		-£ 1,937.34
Newbury Rugby Football Club	-£ 9,789.75	£ -	-£ 9,789.75
Opperman Mastergear Ltd	-£ 3,501.71		-£ 3,501.71
*	-£ 989.41	£ 130.81	-£ 858.60
Pegasus Childcare Ltd	-£ 714.70		-£ 714.70
Pfi Cole Ltd	£ 3,994.94		£ 3,994.94
Prestige Networks Ltd	-£ 1,239.96		-£ 1,239.96
Southworth Handling Ltd	-£ 2,204.13		-£ 2,204.13
The Community Furniture Project		-£24,946.84	-£ 24,946.84
The Vineyard At Stockcross Ltd	-£ 1,271.79		-£ 1,271.79
Thermo Electron Ltd		-£ 4,026.73	-£ 4,026.73
Ups Systems Plc	£ 267.06		£ 267.06
Vodafone Ltd	-£ 16,043.98		-£ 16,043.98
West Berkshire District Council	-£ 44,925.83	-£30,472.51	-£ 75,398.34
Total	-£134,970.22	-£68,930.85	-£203,901.07

* Name removed as it is personal data within meaning of Data Protection Act