

**GUIDELINES FOR THE AWARD OF  
DISCRETIONARY RATE RELIEF (TO 31 MARCH 2017)**

- (i) Where bars are in operations, bar profits should be taken into account. A minimum bar profit of 30% on turnover should be used to ensure that any discretionary relief granted does not subsidise the bar.
- (ii) For sports clubs, sailing and Yacht clubs, relief should only be considered if more than 50% of the “sports” membership lives in the Council’s area. Social members should not be included.
- (iii) That membership fees and other charges should be reasonable.
- (iv) There should be reasonable evidence of financial need and that reasonable efforts have been made to raise funds.
- (v) There must be a positive benefit for the community of Medway.
- (vi) That membership of the organisation should generally be open to all sections of the community.

***Discretionary Rate Relief for Charities***

Charitable organisations entitled to 80% mandatory relief may also receive a further 20% “top-up” award to the Council’s discretion. The following guideline amounts should be taken into account when considering such applications.

Type of Organisation	Discretionary Relief as a Proportion of the Gross Amount Payable
Scout Groups	20%
Youth Organisations	20%
Village Halls/Community Associations	20%
Welfare & Other Voluntary Organisations	20%
Charity Shops	20%
Housing Associations	Nil
Voluntary Aided Schools, Colleges & Universities	Nil
Non state funded educational establishments	20%

Other Organisations

On merit

***Discretionary Rate Relief for Non-Profit Making Organisations***

Non-profit making organisations whose main objectives are charitable, otherwise philanthropic, religious, concerned with education, social welfare, science, literature, the fine arts, or whose premises are used wholly or mainly for recreation may receive up to 100% rate relief at the Council's discretion. The following guideline amounts should be taken into account when considering such applications.

Type of Organisation	Guideline Amount
Youth Organisations	100%
Village Halls/Community Associations	100%
Education & Training Organisations	100%
Welfare & Other Voluntary Organisations	100%
Sports Clubs	100%
Local Theatres	100%
Sailing/Yacht Clubs	100%
Other Organisations	On Merit