



**Falkirk Council**  
*Corporate & Housing Services*

**NON-DOMESTIC RATES**  
**Sports Club Relief Application**

**Please return to:**  
**Falkirk Council**  
**Non-Domestic Rates Section**  
**Callendar Square**  
**Falkirk**  
**FK1 1UJ**

**Tel: 01324 506966**

**Fax: 01324 501166**

**email: [revenues9@falkirk.gov.uk](mailto:revenues9@falkirk.gov.uk)**

**For more information you may wish to visit these websites.**

|                                 |  |
|---------------------------------|--|
| Scottish Government:            | <a href="http://www.scotland.gov.uk/businessrates">www.scotland.gov.uk/businessrates</a>   |
| Scottish Assessors Association: | <a href="http://www.saa.gov.uk">www.saa.gov.uk</a>   |
| Falkirk Council:                | <a href="http://www.falkirk.gov.uk/services/business-investment/business-rates">www.falkirk.gov.uk/services/business-investment/business-rates</a> |
| Business Gateway:               | <a href="http://www.bgateway.com">www.bgateway.com</a>   |
| My Future's in Falkirk          | <a href="http://www.myfuturesinfalkirk.co.uk">www.myfuturesinfalkirk.co.uk</a>   |

## NOTES

**Before completing the application on pages 3 and 4, please read these notes.**

- 1a. The name of the Organisation claiming relief must appear in the Assessment Roll as the occupier of the rateable property.
- 1b. A separate application is required for each rateable property appearing in the Assessment Roll.
- 1c. Joint occupation or use of the premises by another party could affect eligibility for relief and full details of any such arrangements must be declared.
2. Under the provisions contained in the Local government (Financial Provisions etc.) Act 1962, Falkirk Council may award rates relief on subjects occupied for the purposes of a club, society or other organisation not established or conducted for profit, and which are wholly or mainly used for purposes of recreation.
- 3a. Falkirk Council has decided to award rates relief to Sports Clubs who meet the definition of "Sport Club" as set out by the Scottish Sports Association, and with effect from 1st April 2004 discretionary rates relief will also be awarded to clubs that are registered with the Inland Revenue as Community Amateur Sports Clubs. The definition of "Sport Club" as set out by the Scottish Sports Association and circulated by the Scottish Office is as follows: -  
*"land and heritages occupied exclusively or principally for athletic or sporting purposes by members club, association or company operated on a non-commercial basis where no profits are distributed in any way other than for the benefit of the membership and where the sale or supply of alcoholic liquor is merely a social adjunct to the said principal athletic or sporting purposes; and the income derived from such sale or supply is used solely for said purposes."*
- 3b. Relief to Sports Clubs will be awarded on the following basis: -
  - (i) 100% relief of rates to Sports Clubs where there is no licence to sell alcohol.
  - (ii) Relief for licensed Sports Clubs will depend on the level of bar takings and will vary between Nil and 90%. The Gross profit from the bar must be at least 35% of the Cost of Sales.
  - (iii) Relief will only be granted to clubs, which submit to Falkirk Council annually, up-to-date accounts.
  - (iv) Membership must be open to all sections of the general public and there will be no discrimination on grounds of race, sex, occupation, or religious, political or other opinion.
  - (v) The Organisation must not be established for profit nor for the benefit of any individuals other than the entire membership. Funding must be mainly from subscriptions, donations, grants or fund raising. Any additional income e.g. bar profit should be in the furtherance of the organisation's principal activity.
4. Relief to clubs that are registered as CASC will be awarded a minimum of 80% relief.
5. **No relief will be awarded to sports clubs or CASC's whose activities involve the use of guns.**

## DOCUMENTS IN SUPPORT OF APPLICATION

The following documents must be provided in support of the application and copies will be retained by Falkirk Council:

- Memorandum and Articles of Association or Constitution
- Latest audited accounts
- Copy of registration certificate for CASC.

## FALKIRK COUNCIL : SPORTS CLUB RELIEF APPLICATION FORM

### Information about the Rateable property

|   |     |  |    |  |
|---|-----|--|----|--|
| A. Address of Property  |     |  |    |  |
|   |     |  |    |  |
|   |     |  |    |  |
|   |     |  |    |  |
| B. Date Organisation first occupied property                                    |     |  |    |  |
| C. Property Reference No.   |     |  |    |  |
| D. Falkirk Council Account Reference No.  |     |  |    |  |
| E. Is the Property occupied wholly or mainly for Athletic or Sporting purposes? | Yes |  | No |  |

### Information about the Organisation

|   |  |                 |        |         |  |
|---|--|-----------------|--------|---------|--|
| F. Name of Organisation (See Note 1)                              |  |                 |        |         |  |
| G. Contact Name and Address                                       |  |                 |        |         |  |
|   |  |                 |        |         |  |
|   |  |                 |        |         |  |
| Daytime Tel No:   |  | Evening Tel No: |        |         |  |
| Fax No:   |  | Email Address:  |        |         |  |
| H. Position Held e.g. Secretary                                   |  |                 |        |         |  |
| I. Sport played:-   |  |                 |        |         |  |
| J. Membership Details (enter numbers)                             |  | Male            | Female | Juniors |  |
| J1. Playing Members   |  |                 |        |         |  |
| J2. Non-Playing Members   |  |                 |        |         |  |
| K1. Is your Organisation open to all members of the public?       |  | Yes             |        | No      |  |
| K2. Is your Organisation a members' club?                         |  | Yes             |        | No      |  |
| K3. Is your Organisation an association?                          |  | Yes             |        | No      |  |
| K4. A company operated on a non-commercial basis where no profits |  |                 |        |         |  |
| are distributed other than for the benefit of the membership?     |  | Yes             |        | No      |  |
| K5. Is your club registered as a CASC?                            |  | Yes             |        | No      |  |
| K6. Have you applied to have your club registered as a CASC?      |  | Yes             |        | No      |  |

**NOTE: All clubs must provide a copy of the Memorandum and Articles of Association or Constitution of organisation in support of application.**

|  |  |
|--|--|
| L. What is the financial year that accounts relate to? |  |
|--|--|

**Licensed Sports Clubs - Accounts and Bar Takings**

|  |     |  |    |  |
|--|-----|--|----|--|
| M. Is there a licence to sell alcoholic liquor?  | Yes |  | No |  |
| (If Yes please answer M1 to M4 below)  |     |  |    |  |
| M1. Is the sale or supply merely a social adjunct to the principal purposes of the organisation? | Yes |  | No |  |
| M2. Is the income derived used solely for the benefit of the club activities?                    | Yes |  | No |  |
| M3. What is the amount of Bar Takings / Sales shown in latest Accounts?                          | £   |  | £  |  |
| M4. What is the Cost of Bar Sales?   | £   |  | £  |  |
| (e.g. the purchase cost of the sales excluding staff costs and other overheads)                  |     |  |    |  |

|  |       |
|--|-------|
| <b>DECLARATION</b>   |       |
| <b>Please ensure that this declaration is signed before returning this form.</b>   |       |
| I / we declare that the information provided is true and correct.  |       |
| I / we undertake to notify Falkirk Council immediately if circumstances change to the extent that the answers given in this application are no longer valid. |       |
| Signed for or on behalf of the organisation.   |       |
| Position (Director, Owner etc)   | _____ |
| Date   | _____ |

**NOTE: All clubs must provide a copy of the latest Audited Accounts in support of application.**

**ADDITIONAL NOTES**

- Falkirk Council may need to make further enquiries on the information you have submitted.
- In the event that there is a delay in informing Falkirk Council of a relevant change in circumstances the retrospective withdrawal of relief is possible.
- The award of Discretionary Relief to Sports Clubs will be reviewed annually and you will be asked to complete a new application each year. Accounts will also have to be submitted annually, although in future years, there will be no need to submit a copy of the Memorandum and Articles of Association or Constitution of your organisation unless there has been a material change to them.

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| <p><b>Please return your completed application form to:<br/>Non-Domestic Rates, Callendar Square, Falkirk, FK1 1UJ</b></p> |
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