

# **Appendix 1**

## **Three Rivers Council Charitable Discretionary Rate Relief Policy and Procedure**

**Effective from 1<sup>st</sup> April 2016**

# Charitable Discretionary Rate Relief Policy and Procedure

## POLICY

- 1 Background
- 2 Policy
- 3 Statement of Objectives
- 4 Granting Relief
- 5 Change of circumstances
- 6 Length of Relief
- 7 Backdating
- 8 Publicity

## 1 BACKGROUND

- 1.1 80% Mandatory rate relief is available to registered charities or charities exempted from registration as a charity. Registered Community Amateur Sports Clubs (CASC's) are also entitled if the use of the club is wholly or mainly for charitable purposes.
- 1.2 Non-profit making organisations have no automatic entitlement to Rate Relief, however the Council may decide to give discretionary relief. The organisation must be charitable, religious or concerned with education, social welfare, science, literature or the fine arts and be based in the borough, or the property must be used by a non-profit-making organisation wholly or mainly for the purpose of recreation.
- 1.3 The Non-Domestic Rating Contributions (England) Regulations state, 'Where the ratepayer is in receipt of mandatory relief, 50% of any discretionary relief will be borne by the billing authority, and where only discretionary relief applies the authority will meet 50% of the cost.
- 1.4 The Local Government Finance Act 1988 Section 47 'Permits the billing authority to grant discretionary rate relief to charities and other organisations of prescribed types.' And –
- a) *must be such that the chargeable amount for the day in question is less than the amount that it would be apart from these provisions;*
  - b) *may be such that the chargeable amount is nil; and*
  - c) *may be varied by a further determination of the authority.*

## 2 POLICY

- 2.1 The purpose of this policy is to specify how the Revenues Service will operate the relief scheme and to indicate some of the factors that will be considered when deciding whether an organisation should be granted Discretionary Rate Relief. Each case will be considered strictly on its own merits and all organisations will be treated equally and fairly when the scheme is administered.

## 3 STATEMENT OF OBJECTIVES

- 3.1 The Revenues Service will consider granting discretionary rate relief to all organisations who meet the qualifying criteria as specified in this policy. The Revenues Service will treat all applications on their individual merits, and will seek through the operation of this policy to:
- *Provide financial assistance by way of rate relief to charitable and non-profit organisations, in order to allow them to better serve the groups which they support*
  - *Encourage better support provisions for people living and working in the borough by providing financial assistance by way of rate relief to charitable and non-profit organisations who wish to work in the area*

- *Support the vulnerable groups within the community*
- *To encourage development and investment from charitable and non-profit groups for the benefit of people who live and work in the borough*
- *Encourage charitable and non-profit organisations to continue their work in the borough*

3.2 The Revenues Service considers that Discretionary Rate Relief should be given to those organisations that are seen to be operating on a low income, at a loss, or if the consequence of paying their NNDR liability they would go from surplus to deficit, either on the balance sheet and/or the operating statement.

3.3 Discretionary Rate Relief is not and should not be considered by charitable and non-profit organisations as a way out of paying any current or future liability for Non-Domestic Rates.

## **4 GRANTING RELIEF**

4.1 In deciding whether to grant relief, the organisation applying for relief must first meet the qualifying criteria. The Council has the power to grant a further 20% maximum discretionary relief to those receiving mandatory relief. The Council also has the power to grant up to 100% discretionary relief in respect of the following:

- *Property occupied for the purposes of an organisation not established or conducted for profit and whose main objectives are either charitable, philanthropic, religious, concerned with education, social welfare, science, literature or the fine arts*
- *Property occupied by a club, society or other organisation not established or conducted for profit which is wholly or mainly used for purposes of recreation.*

4.2 After the organisation has been accepted as being eligible to receive relief the following must be satisfied before relief can be granted:

4.3 Work carried out on the premises must have a direct, positive impact on the surrounding areas, both in the local community and for the cause which the organisation serves. This will normally exclude “Head Office and Administrative” type buildings.

4.4 The service provided by the organisation must be in a suitable location and accessible to all people who live and work in the borough.

- 4.5 The facilities should be available to all and encourage those drawn from particular groups in the area, for example young people, old people, women, people with disabilities, ethnic minorities and so on. If a membership scheme is in place, the facilities should be made available to people other than members, within a regular working week, and the wider use of facilities is encouraged to help benefit the people who live and work in the borough.
- 4.6 If membership is a requirement to use the facilities or services, the criteria by which the organisation considers applications from the public to become a member, should be seen as consistent with the principles of open access.
- 4.7 If membership rates charged are seen to be set at a high level, compared to similar organisations and therefore exclude a large number of people who live or work in the community, relief will not be granted.
- 4.8 The users of the facilities must include those drawn from particular groups in the area for example young people, old people, women, people with disabilities, ethnic minorities and so on.
- 4.9 If the organisation is for educational purposes, does this facility provide training or education to its members? If so, does the organisation draw those from particular groups in the area for example young people, old people, women, people with disabilities, ethnic minorities and so on, to increase and develop skills?
- 4.10 The organisation should provide facilities that directly relieve the Authority of the need to do so, or enhance or supplement those that it does provide. The provision of this facility should meet needs that have been recently identified as a priority within the council?
- 4.11 If the facilities have been provided by the members themselves or by grant aid, then it would indicate that the organisation and the premises for which the relief is being applied is deserving of relief.
- 4.12 If there is a bar run on the premises, the organisation must prove that the purpose of the club is for the sporting activity in question, however social clubs, which encourage and accommodate members with similar interests are not to be automatically excluded.
- 4.13 If the organisation is affiliated to a local or national organisation, are they actively involved in developing their interests?
- 4.14 If the membership of the organisation is drawn from people mainly resident in the Authority's area or has properties, which lie on the boundaries of the borough and those, or because of the service they provide, may be the only facility within the area.
- 4.15 The Revenues Service will also take into account any future development of services and facilities provided by the organisation or any new activities planned, which would be undertaken by the organisation if relief from rates would be granted.

- 4.16 The Revenues Service will study the applying organisation's most recent accounts to gain a clear understanding of their current financial status. If they are seen to have available unrestricted funds and a rolling profit year on year, it will be more than likely that the application will be refused. If however they have, for example, only limited grant funding and operate on a low income or a loss, relief may be granted.
- 4.17 Applications submitted will not be affected by any previous awards of relief made to the organisation and will be judged on the current financial year only.
- 4.18 Ratepayers will be informed of the outcome of their application, whether successful or unsuccessful, by letter. If an organisation does not accept the amount awarded as being correct or that their application has been refused, they have the right of appeal against the decision. A Senior Officer will review the first award or refusal and come to a conclusion as to whether the appeal should be upheld or refused.
- 4.19 As a billing authority, the Council must consider the financial effects of decisions to grant relief to any organisation. It has a commitment to constituents to ensure that the funding it provides to organisations will have direct benefits for the community.
- 4.20 If an organisation is seen to have available "unrestricted funds" and the balance sheet and/or the operating statement show the organisation to have surplus funds with which it can pay their liability, it will be more likely that the application will be refused.

## **5 CHANGE OF CIRCUMSTANCES**

- 5.1 If an organisation has a change of circumstances within the financial year, the Council must be notified and appropriate action taken.
- 5.2 A review of a previous decision can be made on the basis of the new application and information provided.

## **6 LENGTH OF RELIEF**

- 6.1 In all cases, the Discretionary Rate Relief will only be granted for one financial year.
- 6.2 Relief will be granted from the 1<sup>st</sup> of April of the applying year, until the 31<sup>st</sup> of March of that financial year.
- 6.3 A review of the Discretionary Rate Relief granted will be undertaken on a yearly basis. A new application form and evidence will need to be submitted by the organisations concerned. The relief will remain on the account unless the new application is refused, then the relief will be removed from the beginning of that financial year and a bill issued for the full year's liability of Non-Domestic Rates.

- 6.4 The fact that charitable and non-profit organisations have been previously unsuccessful will be no bar to their being able to submit new applications for Discretionary Rate Relief at the beginning of each financial year.

## **7 BACKDATING**

- 7.1 An application for Discretionary Rate Relief cannot be made more than six months after the financial year to which it relates.
- 7.2 Applications received after the 1<sup>st</sup> of October can only be considered for relief in the financial year which they are received.
- 7.3 When an application for the previous financial year is received before the 1<sup>st</sup> of October, the organisation must provide reasons as to why an application was not made earlier. These circumstances will be taken into account when considering the granting of relief for a back-dated period.

## **8 PUBLICITY**

- 8.1 The Revenues Service will publicise the Charitable Discretionary Rate Relief scheme. A copy of this policy statement will be made available for inspection and will be posted on the Council's website.

## **Procedure for Administering National Non Domestic Rate Relief**

### **PROCEDURE**

- 9 Who can apply for Discretionary Rate Relief?
- 10 Qualifying criteria
- 11 How does an organisation apply for Discretionary Rate Relief?
- 12 How do we receive Discretionary Rate Relief applications?
- 13 How are Discretionary Rate Relief applications dealt with?
- 14 Organisation granted Discretionary Rate Relief
- 15 Organisation not granted Discretionary Rate Relief
- 16 Keeping a record of Grants
- 17 The right to Appeal



## PROCEDURES

### 9. WHO CAN APPLY FOR CHARITABLE DISCRETIONARY RATE RELIEF?

9.1 Section 47 of The Local Government Finance Act 1988– Permits the billing authority to grant discretionary relief to charities and other organisations of prescribed types.

9.2 Qualifying Categories:

- *An organisation already receiving 80% Mandatory Relief*
- *Charitable and non-profit organisations not entitled to Mandatory Relief for example:*
  - a) *Exempt or Excepted Organisations*
  - b) *Community Amateur Sports Club*
  - c) *Friendly and Industrial and Provident Societies*

### 10. Qualifying Criteria

10.1 Property wholly or mainly used for charitable purposes, which is occupied by a registered charity or charity shop. Under Section 64(10) of The Local Government Finance Act 1988 – ‘A hereditament is to be treated as being wholly or mainly used for charitable purposes at any time, at the time, it is wholly or mainly used for the sale of goods donated to a charity and the proceeds of the sale of the goods (after any deduction of expenses) are applied for the purposes of the charity.’

10.2 Property, all or part of which is occupied for the purposes of a non-profit making:

- *institution or other organisation whose main objects are philanthropic or religious or concerned with social welfare, science, literature or the fine arts;*  
*or*
- *club, society or other organisation and is used for the purposes of recreation.*

10.3 Conditions regarding an occupied hereditament are:

- *The Ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes; or*
- *The hereditament is not an excepted hereditament, and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;*  
*or*
- *The hereditament is not an excepted hereditament, it is wholly or mainly used for the purposes of recreation and all or part of it is occupied for the purpose of a club, society or other organisation not established or conducted for profit.*

10.4 Conditions regarding a part occupied or unoccupied hereditament are: (Under Section 48 of The Local Government Finance Act 1988)

- *A hereditament not in use shall be treated as wholly or mainly used for charitable purposes if it appears when next in use it will be wholly or mainly used for charitable purposes; or*
- *A hereditament not in use shall be treated as wholly or mainly used for the purposes of recreation if it appears that when next in use it will be used wholly or mainly for the purposes of recreation; or*
- *A hereditament which is wholly unoccupied shall be treated as an excepted hereditament if it appears that when any of it is next occupied the hereditament will be an excepted hereditament or*
- *If a hereditament is wholly unoccupied but it appears that it or any part of it when next occupied will be occupied for particular purposes, the hereditament or part concerned shall be treated as occupied for those purposes.*

## **11 HOW DOES AN ORGANISATION APPLY FOR DISCRETIONARY RATE RELIEF?**

- 11.1 In order to be considered for Charitable Discretionary Rate Relief, an organisation is required to complete and return an Application for Charitable Relief and Discretionary Relief from the Non- Domestic Rate form.
- 11.2 Attached to the application must be a certified copy of the organisation's last three years accounts, a copy of the organisation's constitution and a copy of their charitable status certificate, if appropriate.

## **12 HOW DO WE RECEIVE DISCRETIONARY RATE RELIEF APPLICATIONS?**

- 12.1 Applications must be received through the post and delivered to the Business Rates Service.
- 12.2 An electronic spreadsheet of applications is kept and the progress of the application is recorded on the sheet.

## **13 HOW ARE DISCRETIONARY RATE RELIEF APPLICATIONS DEALT WITH?**

- 13.1 The form should be checked to ensure it has been signed and all relevant questions answered. The last three years accounts must be attached, along with the organisations Constitution and charity number, if applicable.

13.2 An assessment of the organisation will then be done based on the 'Granting Relief' section of the Policy for Charitable Discretionary Rate Relief as above. A checklist is to be completed for each application.

13.3 Brief reasons for the decision should be noted at the bottom of the checklist and the decision clearly marked. This must be signed and dated by the Officer making the decision.

#### **14 ORGANISATION GRANTED DISCRETIONARY RATE RELIEF**

14.1 Notification letter sent to organisation.

14.2 Finance is notified of award made, the amount is agreed and signed off.

14.3 Relief is loaded onto the Academy system for the appropriate financial year.

#### **15 ORGANISATION NOT GRANTED DISCRETIONARY RATE RELIEF**

15.1 A notification letter will be sent to such organisations, in which they will be advised of the appeal procedure and will be given one month to reply with reasons for their appeal.

#### **16 KEEPING A RECORD OF GRANTS**

16.1 An electronic record is kept of all accounts that have Discretionary Rate Relief applied to their account on the Academy Non Domestic Rate Relief system. A check will be carried out on a regular basis to ensure that no unauthorised relief has been applied to an account.

#### **17 THE RIGHT TO SEEK A REVIEW**

17.1 There is no right of appeal against a Discretionary Rate Relief decision, and although there is Guidance for how authorities should deal with appeals against their decisions of Discretionary Rate Relief, we have no legal obligation to actually review the decision unless it is challenged as not being made in accordance with the written procedure that the Council has adopted. Such a challenge must be made through Judicial Review.

17.2 The Revenues Service will operate the following policy when dealing with requests to review a decision not to grant Discretionary Rate Relief, or to grant less than full Discretionary Rate Relief or not to backdate Discretionary Rate Relief.

17.3 An organisation (or their appointee or agent) that disagrees with a Discretionary Rate Relief decision may dispute the decision. A request for review shall be delivered in writing to a designated office within one calendar month of the written Discretionary Rate Relief decision being issued.

- 17.4 Initially an Officer from the Revenues Service will explain the decision to the customer by telephone, at interview or in writing.
- 17.5 If agreement cannot be reached, the Head of Revenues & Benefits in consultation with the Director of Finance (S151) will consider the case, review all the evidence held and will make a decision within 14 days of referral or as soon as is practicable.
- 17.6 Where the Head of Revenues and Benefits decides not to revise the original decision, the Head of Revenues & Benefits will notify the customer of their decision in writing, setting out the reasons for their decision.
- 17.7 Where the organisation is still not satisfied, they will be entitled to a further and final review, provided this is requested in writing within one calendar month of the date on the decision letter sent by the Head of Revenues & Benefits. The P&R Committee at Three Rivers will carry out the review. It is completely independent of the Revenues Service.
- 17.8 The decision made by the P&R Committee will be notified in writing to both the Revenues & Benefits Service and to the organisation concerned. The decision will be final and binding and may only be challenged via the judicial review process or by complaint to the Local Government Ombudsman.
- 17.9 The Head of Revenues & Benefits or the Chair of P&R Committee may extend the time periods for a review in exceptional circumstances. In deciding to extend, they will take into account any delay in seeking independent advice that was outside the control of the organisation.
- 17.10 Unless a change of circumstances has occurred, a review may not recommend a reduction in an award already notified for the applicable financial year.

204084

**BUSINESS RATES****Application for Mandatory and/or Discretionary Rate Relief**

Name and address:

Account Number

The Council has the provision for granting relief to charities and other similar organisations under sections 43, 45, 47 and 64 of the Local Government Finance Act 1988. Mandatory relief will be granted to Registered Charities and Community Amateur Sports Clubs, whilst Discretionary Relief may be granted to charities and other not for profit organisations.

**A****Applicant Details**

Name of organisation:

RICKMANSWORTH SPORTS CLUB

Registered Address:

PARK ROAD,  
RICKMANSWORTH,  
HERTS WD3 1HU

Telephone Number:

01923-772467

E-mail Address:

Address of premises, for which relief is being claimed:

1<sup>st</sup> PremisesRICKMANSWORTH SPORTS CLUB  
PARK ROAD, RICKMANSWORTH, HERTS WD3 1HU2<sup>nd</sup> Premises

Do you own the freehold of these premises?

Yes

No



If no, please provide details of the landlord:

Relief claimed from (date):

1ST APRIL 2016

Name and address of representative (if different from above):

A P P L I C A T I O N F O R M

# BUSINESS RATES

## Important Note

Charitable Relief will be granted as long as all the required criteria have been satisfied. Restrictions to Discretionary relief may be made, dependant on the financial standing and objectives of the organisation or charity.

### B

#### Charity or Organisation Details

(please tick)

Is the applicant:

Yes

No

A registered charity?



Excepted or exempt from registration?



Recognised as a charity for Income Tax purposes?



A registered Community Amateur Sports Club (CASC)?



Please use separate sheet if you need more room to answer any of these questions

#### Access

Is membership open to all sections of the community? (Please give details of any restrictions on membership, the costs of membership, and any other information you think is relevant.) Generally, organisations should be prepared to show that membership is open to anyone.

RICKMANSWORTH SPORTS CLUB IS OPEN FOR MEMBERSHIP BY ANY IN THE COMMUNITY AND MEMBERS CONSTANTLY TRY TO PROMOTE THE CLUB AND ATTRACT NEW MEMBERS.

Do you actively encourage membership from particular groups in the community? (For example: young people, older age groups, people with disabilities etc.)

JUNIOR TEAMS FOR LADIES AND MENS HOCKEY, CRICKET AND FOOTBALL.

Are the facilities available to people who are not members? (For example: schools, casual public sessions and so on.)

LOCAL SCHOOLS DO USE THE PLAYING FIELDS ON OCCASIONS, ST JUAN OF ARC AND RICKMANSWORTH SCHOOL.

# BUSINESS RATES

## Facilities

Does the organisation:

Yes

No

Provide training or education for its members?

Provide schemes for particular groups to develop their skills?  
(for example, young people, people with disabilities, retired people.)

## Other Issues

Is the organisation affiliated to local or national organisations?  
(for example: local sports or arts councils, national representative bodies.)

What percentage of the membership is made up of people who live mainly in the area covered by the Council?

90 %

If applicable, please explain why registration with the Charity Commission is not required?

Please describe the charity or organisation's main purposes and objectives:

THE OBJECTIVES OF RICKMANSWORTH SPORTS CLUB ARE TO MAINTAIN AND PROVIDE SPORTS FACILITIES AND ASSOCIATED SOCIAL FACILITIES FOR THE BENEFIT AND ENJOYMENT OF ITS MEMBERS AND TO PRESERVE OR IMPROVE THOSE FACILITIES FOR FUTURE MEMBERS TO ENCOURAGE PARTICIPATION IN ACTIVITIES AVAILABLE THROUGH THE CLUB.

Signature

# BUSINESS RATES

**C** The Premises (please tick)

	Yes	No
Are the premises wholly or mainly used for charitable purposes (this relates to the <u>area</u> of the property that you use)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is there a licensed bar on the premises?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are the premises used for any purposes other than for the charity or organisation for which this application concerns?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes please provide details		
Are the premises used wholly or partly as a shop to sell goods given to the charity	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If 'yes' please provide the percentage of sales that are attributable to donated goods	%	
Percentage of sales used to support the objectives of the charity	%	

Please give precise details of the activities carried out from the premises:

SENIOR LADIES AND MENS HOCKEY TEAMS  
 JUNIOR HOCKEY TEAMS.  
 SENIOR AND JUNIOR CRICKET TEAMS.  
 JUNIOR FOOTBALL  
 PILATES

**Important Note** (Please read and tick boxes as appropriate)

Any charity applying for 80% mandatory relief must supply their charity commission registration number

Any CASC applying for 80% mandatory relief must supply a copy of their letter of registration

Any registered charity or CASC applying for an additional 20% discretionary relief or any other 'not for profit' organisation applying solely for discretionary relief must submit the following:

A copy of Trust-Deed or Written Constitution

Accounts for the last THREE financial years clearly showing Income and Expenditure and any restricted or designated funds

I declare that the information given in this application is true and accurate to the best of my knowledge

Signature 	Date 28/3/2016	
Position with or relation to charity / organisation		Please return to:  Revenues Section Town Hall WATFORD WD17 3EX email <a href="mailto:nndr@watford.gov.uk">nndr@watford.gov.uk</a> or <a href="mailto:nndr@threerivers.gov.uk">nndr@threerivers.gov.uk</a>
CHAIRMAN		

**APPLICANTS WHO DO NOT SUBMIT THE REQUIRED INFORMATION WILL NOT BE CONSIDERED FOR RELIEF**



# RICKMANSWORTH SPORTS CLUB

## INCOME AND EXPENDITURE ACCOUNT

Year Ended 31 March

	2015 £	2014 £
<b>Income</b>		
Sports income	34,785	33,986
Bar income	2,854	3,058
Other income	3,689	3,589
	<u>41,328</u>	<u>40,633</u>
<b>Expenditure</b>		
Rates and water	3,280	3,152
Insurance	2,431	2,452
Electricity	6,851	6,589
Gas	1,949	1,925
Telephone	433	402
Cleaning	6,371	6,589
Club house	9,358	9,586
Ground	11,285	10,896
Sundry	229	302
	<u>42,192</u>	<u>41,893</u>
(Deficit) Surplus for year	<u>-864</u>	<u>-1,260</u>

# RICKMANSWORTH SPORTS CLUB

## BALANCE SHEET - 31 MARCH

	2015		2014	
	£	£	£	£
<b>Fixed assets</b>				
Land and buildings		14,420		14,420
<b>Current assets</b>				
Stocks	2,069		1,896	
Debtors and prepayments	2,589		3,189	
Net cash and bank balances	869		2,072	
	<u>5,527</u>		<u>7,157</u>	
<b>Current liabilities</b>				
Creditors and accruals	<u>1,382</u>		<u>2,148</u>	
<b>Net current assets</b>		4,145		5,009
<b>Net assets</b>		<u>18,565</u>		<u>19,429</u>
<b>Accumulated surplus brought forward</b>		19,429		20,689
<b>Surplus/(deficit) for year</b>		-864		-1,260
<b>Surplus carried forward</b>		<u>18,565</u>		<u>19,429</u>



Three Rivers House  
Northway  
Rickmansworth  
Herts WD3 1RL  
Tel: 01923 776611  
Fax: 01923 896119  
DX: 38271 Rickmansworth

THE RICKMANSWORTH SPORTS CLUB  
THE CLUBHOUSE  
PARK ROAD  
RICKMANSWORTH  
HERTS  
WD3 1HU

Enquiries to: Nick Smith  
Tel: 01923 278134  
Ref: 100632093  
Date: 03.05.2016

Dear Sir / Madam,

Re: Request for Discretionary Rate Relief 2016/17 -  
THE CLUBHOUSE, WD3 1HU

I refer to your request for discretionary rate relief for the coming financial year 2016/17 and on reviewing your application, along with your supporting documentation, I am writing to confirm that I am unable to accept your request.

I am therefore rejecting your application, as it is my belief that given your current business rates payable and on reviewing your ongoing costs that you are in a financial position to pay your business rates liability. However, I point out that if you are a charity or CASC you would automatically receive an 80% discount and you may want to look into this.

Furthermore, on awarding discretionary relief, the Council funds 50% of the relief with the remainder paid by the Government. I must therefore be mindful of the cost to local taxpayers when considering an application, particularly given the substantial cuts made by central government to local government funding. It is therefore important that our limited funds are used efficiently and effectively.

I trust this has clarified the position but if you would like to appeal against my decision you should put your reasons in writing to the Head of Revenues and Benefits within one calendar month of this letter.

Yours faithfully

A handwritten signature in cursive script, appearing to read 'N. Smith'.

Mr Nick Smith  
Revenues Manager



**RICKMANSWORTH SPORTS CLUB  
PARK ROAD  
RICKMANSWORTH  
HERTS**

Mr N.Smith,  
Revenues Manager,  
Three Rivers House,  
Northway,  
Rickmansworth,  
Herts  
WD3 1RL

24/6/2016

Dear Mr Smith,

**Request for Discretionary Rates Relief 2016/2017**

I refer to your letter dated 3<sup>rd</sup> May which was received by us on the 20<sup>th</sup> May, your reference 100632093, copy enclosed.

I have tried to contact you on several occasions and left my telephone number but have had no reply that I am aware of, and I have just returned from holiday.

In this letter you state that "I am therefore rejecting your application, as it is my belief that given your current business rates payable and on reviewing your ongoing costs that you are in a financial position to pay your business rates liability".

We would like to appeal your decision and point out the following:

- 1) The Discretionary Relief has always been granted in the past and there has been no change in our situation of being a non-profit making organisation run by volunteers whose purpose is to provide Sports facilities and associated social facilities for its members.
- 2) The new rates of £7139 are a £5700 increase over last year, a 400% increase.
- 3) We were given no warning that discretionary relief would not be granted and the increase has been applied retrospectively.
- 4) The documentation we submitted with our claim for relief clearly showed that the Club is running at a loss with the current level of rates and is not in a position to pay the increase of £5700.
- 5) Since the accounts submitted the Club has lost approximately half of its income and the proposed rates of £7139 will be 35% of the Clubs income for the current year and is not sustainable.

# RICKMANSWORTH SPORTS CLUB

## BALANCE SHEET - 31 MARCH

	2015		2014	
	£	£	£	£
<b>Fixed assets</b>				
Land and buildings		14,420		14,420
<b>Current assets</b>				
Stocks	2,069		1,896	
Debtors and prepayments	2,589		3,189	
Net cash and bank balances	869		2,072	
	<u>5,527</u>		<u>7,157</u>	
<b>Current liabilities</b>				
Creditors and accruals	1,382		2,148	
<b>Net current assets</b>		4,145		5,009
<b>Net assets</b>		<u>18,565</u>		<u>19,429</u>
Accumulated surplus brought forward		19,429		20,689
Surplus/(deficit) for year		< -864 >		< -1,260 >
<b>Surplus carried forward</b>		<u>18,565</u>		<u>19,429</u>

d

6) You mention that we may want to look into becoming a Charity or a Case but we have been given no time to do this as there was no indication that Discretionary Relief would not be granted as in previous years.

We would be obliged if you could consider this appeal and put the points to whoever considers these matters.

Thank you for your assistance.

Yours Sincerely,

[REDACTED]

T.C.Horner  
Chairman

Tel No: [REDACTED]  
[REDACTED]





Rickmansworth Sports Club  
The Clubhouse  
Park Road  
Rickmansworth  
Herts  
WD3 1HU

Enquiries to Jane Walker  
Phone no 01923 ~~XXXXXX~~  
Date 11 August 2016

Dear Mr Horner,

**Re: Business Rates Discretionary Rate Relief Appeal**

I refer to your letter dated 24 June 2016 received by this office on 28 June 2016 regarding your appeal for discretionary rate relief which was addressed to my Revenues Manager, Mr Smith.

I have reviewed your application against the councils' criteria for discretionary rate relief, whilst also noting that you have been in receipt of 80% discretionary rate relief since 1st April 1999, as you are not currently registered as a charity or a community associated sports club (CASC). The criteria for awarding discretionary relief is designed to ensure that the council does not support organisations that are not financially sound, or to subsidise any one organisation, in preference to others. Discretionary rate relief is intended to provide support to organisations that provide a unique service to residents or one that brings other financial benefits to the area at large. It is imperative in my view for you to apply either for charitable or CASC status, as this will mean you would automatically receive 80% mandatory rate relief at nil cost to the council. At the moment councils funds 50% of any discretionary rate relief that is awarded. Should you have difficulty in completing the CASC application, please contact the council to see if we can provide you with some support with this form.

Your balance sheet shows that you have £18,565 in unrestricted funds, and whilst I appreciate that the Club is currently running at a loss, as I state above the Council is no longer in a position to subsidise any one organisation hence Mr Smith's refusal to grant the relief, previously granted at 80%. Therefore it is my view that payment would not cause significant financial hardship albeit I cannot stress enough the importance of applying for either Charity or CACS status.

You do have the right to a formal appeal to the Policy and Resources Committee who will be provided with copies of all the information I have seen and used. If you wish to pursue that avenue, please would you advise me within 14 days so that I can prepare a report for the committee. My recommendation will be that the application is refused for the reasons above - however, if you have further information you wish to provide, please can you submit that to me so that I can include this in the report.

I am sure you will be disappointed by my decision but hope that you understand the difficult decisions we have to make.

I trust this clarifies the position"

Yours sincerely,

Jane Walker  
Interim Head of Revenues & Benefits

2025

100632093

**RICKMANSWORTH SPORTS CLUB  
PARK ROAD  
RICKMANSWORTH  
HERTS**

90-99-507.022  
77-00-8070-022.  
31/3/16

16/17 - £7137.00

Mrs J. Walker,  
Head of Revenues and Benefits,  
Three Rivers House,  
Northway,  
Rickmansworth,  
Herts  
WD3 1RL

21/8/2016

Dear Mrs Walker

Request for Discretionary Rates Relief 2016/2017

I refer to your letter dated 11<sup>th</sup> August which was received by us on the 15<sup>th</sup> August, copy enclosed.

In this letter you state that "Your Balance Sheet shows that you have £18565 in unrestricted funds and whilst I appreciate that the Club is currently running at a loss ....it is my view that payment would not cause significant financial hardship"

We would like to appeal your decision and point out the following:

1) The unrestricted funds you refer to are not unrestricted funds, they comprise:

- a) Land and Buildings £14420, for these to become unrestricted funds the Club playing fields and Clubhouse would have to be sold, the Club would then no longer exist.
- b) Stocks £2069, these are stocks of fertilizer, seed and other treatments for the playing fields and Bar supplies. These have now all been used.
- c) Prepayments £ 2589, these are prepayments for Rates, Insurance, Gas and Electricity, for these to become unrestricted funds the Club would have to be sold.
- d) Creditors £1382, which are amounts owed by the Club to third parties.
- e) Cash £869, which in practice are the only unrestricted funds.



2) The Discretionary Relief has always been granted in the past and there has been no change in our situation of being a non-profit making organisation run by volunteers whose purpose is to provide Sports facilities and associated social facilities for its members.

3) The new rates of £7139 are a £5700 increase over last year, a 400% increase.

4) We were given no warning that discretionary relief would not be granted and the increase has been applied retrospectively. — *letter issued 26/3/15*

5) The documentation we submitted with our claim for relief clearly showed that the Club is running at a loss with the current level of rates and is not in a position to pay the increase of £5700.

6) Since the accounts submitted the Club has lost approximately half of its income and the proposed rates of £7139 will be 35% of the Clubs income for the current year and is not sustainable.

7) You mention that we may want to look into becoming a Charity or a Casc but we have been given no time to do this as there was no indication that Discretionary Relief would not be granted as in previous years. *My letter of 2/5/15 states only*  
We understand that to obtain this status can take several months.

8) We understand the position the Council now finds itself in, but feel that the increase in our Rates was made late and without warning or advice about the option re Charity or Casc status.

The Club is not in a position to pay the increase of £5700 and request that at least we are granted the 80% Discretionary Rate Relief for the current year to give us the time required to obtain Charity or Casc status.

We would be obliged if you could consider this appeal and put the above points to the Policy and Resources Committee.

Thank you for your assistance.

Yours Sincerely,

  
T.C.Horner  
Chairman

Tel No: 

cc: Councillor D.Sansom  
Councillor P.Hiscocks

1944

1945

SECRET

SECRET

Rec'd 01/12/16

**RICKMANSWORTH SPORTS CLUB  
PARK ROAD  
RICKMANSWORTH  
HERTS**

J. Wagstaffe,  
Director of Finance,  
Three Rivers District Council,  
Three Rivers House,  
Northway,  
Rickmansworth,  
Herts  
WD3 1RL

30/11/2016

Dear Mrs Wagstaffe,

Re: Request for Discretionary Rates Relief 2016/2017

Following our recent telephone conversation and your email I would like to provide the following information.

1) We were given no indication or warning that discretionary rate relief would not be granted as it had always been in previous years and that the increases would be applied retrospectively.

2) I was not aware the options of a Charity or a CASC status and the reliefs available, and this was not necessary as discretionary rates relief had always been granted in previous years.

The Council did not advise about the options of becoming a Charity or a CASC.

3) We have started to look into the option of a CASC, but as discussed this is complicated as we have several sporting sections in the Sports Club. We understand, having spoken to other Sports Clubs, that to obtain CASC status can take several months and often more than one application.

4) The proposed rates of £7139 will be 35% of the Sports Club turnover for the current year and is not sustainable.

5) The Club is running at a loss with the current level of Rates.

6) We request that at least we are granted the 80% Discretionary Rate Relief for the current year to give us the time required to seek Charity or CASC status.

I hope this provides the information required for the Policy and Resources Committee.

Thank you for your assistance.

Yours Sincerely,



T.C.Horner  
Chairman

Tel No:   


cc: Councillor D.Sansom  
Councillor P.Hiscocks



THE RICKMANSWORTH SPORTS CLUB  
FAO T.C. HORNER  
THE CLUBHOUSE      PARK ROAD  
RICKMANSWORTH  
HERTS  
WD3 1HU

Enquiries to: Nick Smith  
Tel: 01923 ~~XXXXXX~~  
Ref: 100632093  
Date: 09.12.2016

Dear Sir / Madam,

Re: Request for Discretionary Rate Relief 2016/17 -

I refer to your recent letter, dated 30/11/2016, addressed to the Director of Finance, and having noted the content can confirm that your appeal will be held at our next Policy and Resources Committee, at Three Rivers District Council, on 23rd January, 2017.

With regards not being made aware that the discretionary rate relief would not be granted, I have enclosed the original review form, dated 26th March, 2015, along with a follow up letter, dated 18th December, 2015, that was issued due to the Council receiving a telephone conversation asking whether the deadline had been missed.

I have also enclosed my letter, dated 3rd May, 2016, refusing the relief whilst also giving advice to seek potential charitable or CASC status.

I trust this clarifies the position.

Yours faithfully



Nick Smith  
Revenues Manager

