

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.

APPLICATION FORM

A Applicant Details

Name of organisation:

Registered Address:

Telephone Number:

E-mail Address:

Address of premises, for which relief is being claimed:

1st Premises

2nd Premises

Do you own the freehold of these premises? Yes No

If no, please provide details of the landlord:

Relief claimed from (date):

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

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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 JOHN OF ARC AND RICKMANSWORTH SCHOOL.

DISCRETIONARY RATE RELIEF

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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 MEN'S 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 nndr@watford.gov.uk or nndr@threerivers.gov.uk
CHAIRMAN		

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

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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?

[Empty box for explanation]

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

THE OBJECTIVES OF RICHMONDSPORTS 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.

DISCRETIONARY RATE RELIEF

RICKMANSWORTH SPORTS CLUB

INCOME AND EXPENDITURE ACCOUNT

Year Ended 31 March

	2015 £	2014 £
Income		
Sports Income	34,785	33,986
Bar Income	2,854	3,056
Other Income	3,689	3,589
	<u>41,328</u>	<u>40,633</u>
Expenditure		
Rates and water	3,286	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	
	£	£	£	£
Fixed assets				
Land and buildings		14,420		14,420
Current assets				
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>	
Current liabilities				
Creditors and accruals		<u>1,382</u>		<u>2,148</u>
Net current assets		4,145		5,009
Net assets		<u>18,565</u>		<u>19,429</u>
Accumulated surplus brought forward		19,429		20,689
Surplus/(deficit) for year		-864		-1,260
Surplus carried forward		<u>18,565</u>		<u>19,429</u>



Three Rivers House
Northway
Rickmansworth
Herts WD3 1FL
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


Mr Nick Smith
Revenues Manager

RICKMANSWORTH SPORTS CLUB

BALANCE SHEET - 31 MARCH

	2015		2014	
	£	£	£	£
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Surplus/(deficit) for year		< -864 >		< -1,260 >
Surplus carried forward		<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,





Chairman





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

Enquiries to Jane Walker
 Phone no 01923 278023
 Date 11 August 2016

Dear 

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

120632693

**RICKMANSWORTH SPORTS CLUB
PARK ROAD
RICKMANSWORTH
HERTS**

92-99 - 556 002
11-00 - 8010 - 002
2/1/16

10/17 - £7037.00

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 11th August which was received by us on the 15th 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 lossit 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. *we were 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 2/5/16 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,

[Redacted signature]

[Redacted signature]
Chairman

[Redacted signature]

cc: Councillor D.Sansom
Councillor P.Hiscocks

