

South Lakeland District Council
Discretionary Rate Relief Sub-Committee

10 December 2014

**CONSIDERATION OF APPEAL AGAINST
EXECUTIVE DECISION TO REFUSE AN
APPLICATION FOR DISCRETIONARY RATE RELIEF
MADE BY KENDAL TOWN FOOTBALL CLUB -
53050371**

PORTFOLIO:	Councillor Graham Vincent – Health and Wellbeing Portfolio Holder
REPORT FROM:	Assistant Director (Resources) and Section 151 Officer
REPORT AUTHOR:	Ross McLaughlin – Revenues Officer (BIDs and Reliefs.
WARDS:	Not Applicable
KEY DECISION NO:	Not Applicable

1.0 EXPECTED OUTCOME

- 1.1 Members will consider an appeal made by Kendal Town Football Club against an Executive Decision made under delegated powers to refuse an application for discretionary rate relief. Members will determine the appeal by reference to the policy guidelines for determining applications shown at Appendix 1 to this report, and the letter of appeal at Appendix 2.
- 1.2 Members are requested to provide reasons for the decision on determination of the appeal.

2.0 RECOMMENDATION

2.1 It is recommended that the Sub-Committee:-

- (1) considers the points raised in the letter of appeal at Appendix 2 with reference to the policy guidelines at Appendix 1; and**
- (2) determines whether or not the appeal should be allowed and if so the appropriate % relief to be awarded in the case and provide reasons for the decision.**

BACKGROUND AND PROPOSALS

- 3.1 Under Executive Decision DEX/5 14th August 2014 (Appendix 3) an application for discretionary rate relief made by Kendal Town Football Club was refused as the club did not meet the criteria set out in the policy guidelines shown at Appendix 1.

- 3.2 The application was refused as based on information provided in the application form the club did not meet the various membership criteria in the guidelines. It was also noted that the Club's accounts did not reflect the recent acquisition of a bar.
- 3.3 Kendal Town Football Club has sent a letter of appeal shown at Appendix 2 in which they clarify the role of the club's managers, coaches and other playing team individuals and the membership of the club. The membership fee is £1 and it is pointed out that playing members do exceed 25% of the total membership apologising for the oversight made in their original application.
- A meeting was held with the Club Chairman to clarify the issues around club membership. There are 22 club members who are actively involved in running the club on a day to day basis all on a voluntary basis.
- In addition there are other forms of membership where members of the Ladies Team pay £50 per annum to be a member of the club and the men's Team all pay £50 which is used as a payment towards kit. There are 20 members of the mens team but they are not formally recognised as Members.
- There are 11 youth teams all affiliated to the football club who make a contribution towards specialist training but in return they are allowed free admission to the first team matches.
- The club are becoming more involved in the community through youth football, making club facilities available to children and being involved with the Riversiders Football Club, a disabled team.
- 3.4 The club accept that it needs to reflect on membership arrangements and will consider introducing more transparent arrangements with formal membership cards issued.
- 3.5 Kendal Town Football Club state that they have been awarded 'full rate relief' for their former premises. They were awarded Small Business Rate Relief in respect of that property, whereas the rateable of value of the current premises exceeds the limit for Small Business Rate Relief to be awarded

4.0 CONSULTATION

- 4.1 A full public consultation exercise was undertaken prior to introduction of the new policies.

5.0 ALTERNATIVE OPTIONS

- 5.1 Members are required to determine the appeal and may decide to allow or refuse the appeal.

6.0 LINKS TO COUNCIL PRIORITIES

- 6.1 The award of discretionary rate relief to sporting clubs is to help achieve our priorities and targets set out in the Council Plan.

7.0 IMPLICATIONS

7.1 Financial and Resources

- 7.1.1 Within the Business Rate Retention Scheme budget a sum of £119,736 has been allocated to the award of discretionary rate relief. The Assistant Director Resources has delegated powers to determine cases up to a maximum limit

of £10,000 in any individual case. To date awards totalling £ 111,427.13 have been made leaving an unspent balance of £ 8308.37.

7.1.2 If the Sub-Committee was to allow the appeal discretionary rate relief of up to 80% could be awarded which would amount to £ 6594.00.

7.1.3 Business Rates payable by Kendal Town Football Club for 2014/2015 amount to £ 8242.50.

7.2 Human Resources

7.2.1 Not Applicable

7.3 Legal

7.3.1 Section 47 (2) (c) of the Local Government Finance Act 1988 gives the Council discretion to determine the chargeable amount where the property is used wholly or mainly for the purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit.

7.4 Social, Economic and Environmental

7.4.1 A sustainability impact assessment has not been carried out as this is an individual application.

7.4.2 Any awards or refusals of applications are considered to have a neutral impact on sustainability.

7.5 Equality and Diversity

7.5.1 An equality and diversity impact assessment has not been carried out.

7.5.2 An assessment has not been undertaken, as this is based on a previously agreed Council policy for which an assessment was undertaken.

7.6 Risk

Risk	Consequence	Controls required
A decision may be made which does not comply with legislation.	The auditor may qualify the final pool contribution and the Department for Communities and Local Government could adjust the final return with the costs of this award being met by the Council.	A set of policy guidelines, which have been prepared to comply with legislation.
A decision may be made that creates a precedent for other similar applications.	The Council would not have budgetary resources to meet further large applications.	The policy guidelines are adhered to with reasons given as to why particular cases are considered to qualify. Close monitoring of the budget profile.

CONTACT OFFICERS

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APPENDICES ATTACHED TO THIS REPORT

Appendix No.	
1	LETTER OF APPEAL FROM KENDAL TOWN FOOTBALL CLUB
2	GUIDELINES FOR DETERMING APPLICATIONS FOR DISCRETIONARY RATE RELIEF FROM SPORTING ORGANISATIONS
3	DELEGATED EXECUTIVE DECISION DEX/5 14 th AUGUST 2014

BACKGROUND DOCUMENTS AVAILABLE

There are no background papers to this report.

TRACKING INFORMATION

Assistant Director	Portfolio Holder	Solicitor to the Council	SMT	Scrutiny Committee
09/10/14	09/10/14	09/10/14	n/a	n/a
Executive (Cabinet)	Sub - Committee	Council	Section 151 Officer	Monitoring Officer
n/a	26/11/14	n/a	09/10/14	09/10/14
Human Resource Services Manager	Leader	Ward Councillor(s)	Use these boxes for additional tracking	Use these boxes for additional tracking
n/a	n/a	n/a		