



Ken Barclay
Barclay Review of Business Rates
C/o: Marianne.barker@gov.scot

22 May 2017

Dear Mr Barclay

Barclay Review of Business Rates

Please accept my apologies in advance that I am unable to attend your Review Group's meeting with our partners at the Scottish Council for Voluntary Organisations (SCVO) this week. I am most disappointed to be unable to meet with your Group but, in lieu of this, I have taken this opportunity to write to you to raise a couple of points which are fundamental to sport in relation to the Review.

The Scottish Sports Association (SSA) is the independent and collective voice for Scottish Governing Bodies of sport. We represent their interests and currently have 50 full members and 20 associate members. The governing bodies of sport are responsible for the governance, development and delivery of their individual sports and provide a formal structure for the over 900,000 individuals in Scotland who are members of one of Scotland's 13,000 sports clubs. Most of these organisations are run on a not-for-profit basis and are managed by volunteers. They provide coaching, competition and participation development opportunities for their local communities and most of the 195,000 people who volunteer in sport do so within the club structure.

The key issue I wish to raise with you, on behalf of our members, is the definition which enables organisations to apply for "charitable rate relief";

"Charities and amateur community sports clubs can apply for relief of up to 80% if a property is used for charitable purposes"

On behalf of our members, the SSA strongly supports the retention of a definition which specifically includes "amateur community sports clubs". This is vital in enabling voluntary sports clubs to access this critical relief, as the vast majority of sports clubs are not charities. This aspect of the definition is consistent in reflecting the scale of sports clubs in Scotland, where sport is in effect the largest part of the voluntary sector:

- There are 13,000 sports clubs in Scotland, in comparison to 24,000 charities and as part of a total of 45,000 voluntary organisations
- 195,000 adults volunteer in sport in Scotland, that's over 16% of the 1.2 million adults who volunteer in Scotland
- According to the latest Volunteer Scotland research, more adults volunteer in sport than in any other activity
- Half of all young people who want to volunteer, want to volunteer in sport
- 900,000 people are members of a voluntary sports club in Scotland; that's almost a fifth of the Scottish population.

While I will write separately to the group which will shortly commence a review of water and sewerage rate exemptions in Scotland, I strongly urge the Business Rates Review Group to not follow the wording adopted for these exemptions. Water and sewerage rate exemptions are only currently available to “charities and community amateur sports clubs” (CASCs). Our members do not support this narrow and flawed definition as it excludes most sporting organisations since:

- Very few sporting organisations in Scotland are registered charities
- There are very few CASCs in Scotland.

Voluntary sports clubs provide a wealth of benefits to individuals, communities and to our nation and the benefits of sport and being active are significant; further information on this is available in our [Why Sport Matters](#) resources and on pages 3 and 4 of our [Manifesto for Scottish Sport](#).

Thank you in advance for your time and my apologies again that I cannot attend your meeting with SCVO this week. Should any queries result from this letter, or if further engagement with the SSA or our members would be beneficial as this process develops, please do not hesitate to contact me.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Kim Atkinson', with a stylized flourish at the end.

Kim Atkinson
Chief Executive Officer

Cc: Bob Doris MSP, Convener of the Local Government and Communities Committee
John Downie, Director of Public Affairs at SCVO