

Some facts about my case and the current economic climate.

In 2006 and 2007 as a Sub Postmaster I was encouraged to install an external A.T.M. as part of the offer at Bishopton Post Office.

I was looking for whatever extra revenue could be generated for the Office as we were losing business due to the loss of various income streams so I applied and was granted a machine which went live in April 2009.

Initially it and my office were rates free thanks to small business rate remission but the Post Office lost their appeal to the Lands valuation appeal court and A.T.M.'s became rateable.

I accept that for years 2009 and 2010 the Post Office on my, and all other like effected offices, paid the rates which in my case amounted to £4700.

After 1st April 2011 I became liable for the rates for the A.T.M which from the letter dated 15th June 2011 should have been based on a usage volume of 24608 which should have triggered a net annual value of £2000 resulting in a net payable of £852 at a poundage rate of 42.6p but due to S.B.B.S. this would be zero as the net annual value of the office and the A.T.M. together would have been less than £10000 as the Office had a net annual value of £4700 which together with the A.T.M brought it to £6700, well within the threshold for full rates relief.

My A.T.M. Was however rated at a net annual value of £5950 which together with the office rated at £4700 took the combined net annual value to £10650 which took me over the 100% relief threshold.

I then had to pay rates on both the A.T.M. and the office which had been rate free.

I lodged a formal appeal on the 3rd August 2011 relaying the facts of the letter of 15th June 2011 and refused to pay the A.T.M.rates until I eventually received a letter from Sheriff Officers demanding payment plus a 10% surcharge for late payment.

I was told at that time I had to pay till the appeal was heard.

To date I have paid £4900.01 in rates that are entirely due to the arrival of the A.T.M. At my office.

I received a letter from the Joint Valuation Board on 19th Oct 2011 to say that my appeal was only competent if there had been an error of measurement,survey or classification or any clerical or arithmetical error affecting the valuation of the subjects (section 2(1)(f) and 3(4) of the local Government (Scotland) Act 1975). I refused to withdraw my appeal for either the office or the A.T.M.and awaited citation to the Valuation Appeal Committee.

I received on 21st. Feb. 2013 letters notifying me that my appeals would be heard on 6th June 2013 at the David Lloyd Centre in Renfrew.

On 25th. Feb. I received letters from the Joint Valuation Board offering dialogue to ascertain if the appeals could be resolved prior to the tribunal.

I accepted this dialogue and on the 22nd April received confirmation that I had won my appeal on the A.T.M. While I could have waited till June and fought for a further reduction based on the figures supplied by the Post Office H.R. Department, which I had to get to satisfy the Rates assessor, I chose to accept the offer which brought my net annual value of the A.T.M. down from £5950 to £3750 which combined with the Office is now £8450 comfortably below the £10000 threshold for S.B.B.S.

(As the list of appeals is a published document I have had independent information that I may have been paying £3689.00 more than I needed to each year since the A.T.M. became my responsibility.)

I do not know what the communication was between the Post Office and my Rates assessor back in June 2011 but it is directly responsible for me having to pay out on behalf of the Post Office nearly £5000 which has had a considerable effect on my business cash flow in the current economic times. If the figures were, as I was given, then I would have been rated two bands lower and have had to pay no rates at all.

I have never taken money out of the Post Office but as a result of a very large postage exercise over Christmas I had £10000 paid into my Business account (P.O. cannot accept cheque for Postage ) to cover the cost of postage over a period of about a month and the bulk of that was paid into the office by 6th.

January with a further £1000 in February and March making a total of £8453.

The actual postage used that I can account for was £9392.90 but due to the scale of the exercise and the range of postage used I have been unable to have a confirmed figure but the client was more than happy that the postage was completed for £10000.

I was aware that the office difference was in the order of £2000 at the beginning of March but was aware, by then, that I was due considerable refund of rates for the Post Office element of my business hence my authorising retaining the difference having paid out £5000 behalf of the Post Office Service over the previous two years.

I have a loyal, dedicated and diligent staff who run my office with me and for me who I support and cover for when on holiday and they cover for me when I am away but I am on call at all times as the rest of my business and home is adjacent to the Post Office and my mobile phone is on at all times.

Throughout this period of suspension I have continued to pay them their normal weekly wage as the suspension was entirely my responsibility. No other Subpostmaster was prepared to employ them during this suspension as they claimed it would not be worth their while and initially they were not allowed to be employed hence the office remaining closed for the duration of the suspension. I am proud of the service this Office gives the Community and I was not prepared to jeopardise that reputation.

I cannot recall in my 33 years as a SubPostmaster ever claiming for sickness or holiday substitution expenses as cover has always been maintained by my staff or myself as was the case when my Father and mother ran it for the previous 30 odd years.

The difference of £2055.09 was paid by cheque on the 23rd May and has cleared and I will receive the rates due for the A.T.M. plus the 10% surcharge for late payment in 2011 hopefully next week which amounts to £2732.84 but I still have to fight for the rates due for the office of £2167.17 as a result of this exercise.

I made no secret of what the situation was to the audit team and wrote the statement given prior to any caution being given.