

25 March 2011

Dear Mr Thackeray,

**FREEDOM OF INFORMATION ACT 2000 (FOIA)  
INTERNAL REVIEW OF DECISION TO REFUSE DISCLOSURE**

**RE: MANDATORY RATE RELIEF APPLICATION INFORMATION FOR NON-REGISTERED CHARITIES**

I write further to previous correspondence regarding your requests for information relating to the grant of mandatory rate relief on charitable grounds to organisations which *inter alia* are not registered charities. You have been advised that relief has been granted to the following organisations falling within that description which were in rateable occupation of premises within the City of London:

1. The Honourable The Irish Society;
2. Greenwich Hospital;
3. The Honourable Society of the Inner Temple;
4. The Honourable Society of the Middle Temple; and
5. The Church of Scientology Religious Education College Inc. (COSREC).

You also requested information relating to the charitable nature of the organisations and their occupation, the evidence they provided to support their application for mandatory rate relief and the steps taken by the City of London to verify the evidence provided. We withheld this information, as stated in our Refusal Notice dated 7 May 2010, relying upon sections 41, 31(1)(d), 42, 40(2), and section 14 in relation to COSREC on the basis that the information was already the subject of existing requests by you which were, at the time, the subject of complaints to the Information Commissioner or the Information Tribunal. You were, however, provided with general information regarding these decisions as follows:

"Various information has been provided to the City by each of the ratepayers and the evidence provided will depend on the circumstances of each case. Further, the City, in taking its decision will make further enquiries of the applicant as necessary until it is satisfied that it has sufficient information available to it to enable a decision to be made as to whether relief should be granted."

On the 10 May 2010 you requested an internal review of our decision. The City of London has exchanged correspondence with you since that date explaining that the City was not in a position to undertake an internal review of the decision until the Information Commissioner had considered your associated complaints relating to the application of the same exemptions to the same or similar information the subject of this request for internal review. The Information Tribunal (EA/2009/0095) and the Information Commissioner (FS50252171, FS50265544, FS50277373) have now taken their decisions.

I note that the information relating to COSREC the subject of this complaint, due to the duplication in your various requests for information, has already been provided to you under cover of separate correspondence or has otherwise been made available to you on the "Disclosure Point" on the City of London's website at: [http://www.cityoflondon.gov.uk/Corporation/LGNL\\_Services/Council\\_and\\_democracy/Data\\_protection\\_and\\_freedom\\_of\\_information/disclosure\\_point.htm](http://www.cityoflondon.gov.uk/Corporation/LGNL_Services/Council_and_democracy/Data_protection_and_freedom_of_information/disclosure_point.htm)

The Information Commissioner's Decisions noted above have usefully clarified the Commissioner's and Tribunal's views relating to the application of exemptions to information held by a local authority in respect of the award of mandatory rate relief in individual cases. In particular it is noted the Commissioner has taken the view that the long standing expectation of confidence by organisations applying for mandatory rate relief can no longer always be relied upon to prevent disclosure of information held by a local authority relating to an application for mandatory rate relief. The City Corporation has had regard to these Decisions

in undertaking the internal review of the decision to refuse disclosure of the information requested and which has not yet been released.

The City of London has now released further information on the City of London's website at: [http://www.cityoflondon.gov.uk/Corporation/LGNL\\_Services/Council\\_and\\_democracy/Data\\_protection\\_and\\_freedom\\_of\\_information/disclosure\\_point.htm](http://www.cityoflondon.gov.uk/Corporation/LGNL_Services/Council_and_democracy/Data_protection_and_freedom_of_information/disclosure_point.htm)

Please note that this information will be available at that website link for two weeks from the date of posting i.e. until the 8 April 2011.

Following the internal review the City of London maintains, however, that the following exemptions continue to apply to some of the information which is held: section 41 (information provided in confidence by third parties), section 42 (legal professional privilege) and section 40(2) (personal data of third parties) in respect of:

1. The Honourable The Irish Society;
2. Greenwich Hospital;
3. The Honourable Society of the Inner Temple; and
4. The Honourable Society of the Middle Temple.

We continue to rely upon the arguments already provided to you in respect of the application of these exemptions. We note, in particular, in respect of the application of section 41 to certain information that disclosure of the information in question, which has been received from third parties in confidence, would cause a real detriment to the confider due to nature of the information and the public interest would not weigh in favour of disclosure of the information as there is a weighty public interest in maintaining confidences in respect of the information concerned which is in no way outweighed by a public interest in transparency of the tax affairs in respect of these organisations unlike, as has been argued by the Commissioner and the Tribunal, COSREC.

Further, we also apply section 43(2) to the rate account number where it is mentioned. The disclosure of this information would prejudice the commercial interests of the organisation concerned as this information is not in the public domain and is used as a security measure by the authority and the organisation to authorise communications, verbal or in writing, relating to the rate account in question. We consider this prejudice to be real and the specific harm which may occur would be the disclosure of confidential information relating to that organisation's rate account. Disclosure of information to an applicant under the FOIA is a disclosure to anyone, i.e. to the public at large. As such, it is impossible to imagine that the disclosure of this information would not compromise the security of the management of the organisation's rate account with consequent harm to the organisation and to the reputation of the City in undertaking its statutory functions in relation to assessment and collection of business rates. We can see no public interest justification for disclosure of this type of information.

Four schedules detailing the information which is held, and the exemptions which have been applied to information contained in a document, are appended for your ease of reference.

In addition, please note that The Honourable The Irish Society vacated their premises at 4 Fore Street, EC2Y 5DA on the 16 December 2010 and are no longer in receipt of mandatory rate relief as they are no longer a rate-payer in the City of London.

If you remain dissatisfied with this response you may request the Information Commissioner to investigate. Please contact: Information Commissioner, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF. Telephone: (01625) 545700. Website: <http://www.ico.gov.uk/>.

Please note that the Act applies to the City of London only as a local authority, police authority and port health authority.

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Yours sincerely,



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Comptroller & City Solicitor's Department  
City of London  
DD: 020 7332 1633

**FREEDOM OF INFORMATION ACT 2000 REQUEST FOR INFORMATION RE MANDATORY RATE RELIEF TO CHARITIES NOT REQUIRED TO BE REGISTERED ETC**

**SCHEDULE OF DOCUMENTS CONTAINING INFORMATION HELD & EXEMPTIONS APPLIED**

<b>[A] The Honourable The Irish Society</b>				
	<b>Date</b>	<b>Document Type</b>	<b>Description</b>	<b>Exemptions Applied</b>
1.	11 November 1957	Letter and Enclosure	From the applicant to the City Corporation.	N/A
a.	1955/56 – 1957/58	Summary of rateable value		N/A
2.	14 November 1957	Letter	From the City Corporation to the applicant.	N/A
3.	14 November 1957	Letter	From the applicant to the City Corporation.	N/A
4.	20 November 1957	Letter	From the City Corporation to the applicant.	N/A
5.	11 December 1957	Letter	From the City Corporation to the applicant.	N/A
6.	1 April 1958	Letter	From the City Corporation to the applicant.	N/A
7.	28 April 1958	Letter	From the applicant to the City Corporation.	N/A
8.	1 May 1958	Letter	From City Corporation to the applicant.	N/A
9.	23 January 1963	Application Form	For discretionary rate relief.	N/A
10.	14 March 1963	File Note		N/A
11.	19 March 1963	Application Form	For mandatory rate relief.	N/A
12.	19 March 1963	Letter and Enclosures	From applicant to City Corporation.	N/A
a.	1961/62	Revenue Account		s 41 – to financial information
b.	1 February 1962	Balance Sheet		s 41 – to financial information
13.	21 March 1963	Internal Memorandum	From the Town Clerk to the Comptroller & City Solicitor.	s 42 – legally professionally privileged
14.	22nd March 1963	Internal Memorandum	From the Comptroller & City Solicitor to the Town Clerk.	s 42 – legally professionally privileged
15.	17 April 1963	Letter	From City Corporation to the applicant.	N/A
<b>[B] Greenwich Hospital</b>				
	<b>Date</b>	<b>Document Type</b>	<b>Description</b>	<b>Exemptions Applied</b>
1.	3 March 2006	Covering Memorandum and Application Form	From applicant seeking mandatory rate relief.	s 40(2) – to name and direct telephone number of named contact, and to signature of Director
2.	17 August 2006	Letter and Enclosures	From applicant enclosing charity's aims and objectives.	s 40(2) – to name, signature, direct telephone line and email address of writer s 43(2) – to rate account number

**[B] Greenwich Hospital**

	Date	Document Type	Description	Exemptions Applied
a.	Undated	Document	Aims and Objects	N/A
b.	Undated	Document	Entitled - "A modern Charity with an Outstanding Heritage"	N/A
c.	Undated	Document	Entitled - "Charitable Support in the 21 <sup>st</sup> Century"	N/A
3.	22 August 2006	Fax Letter and Enclosure	From applicant providing further information.	s 40(2) – to name, direct telephone line and email address of writer s 43(2) – to rate account number
a.	15 March 2004	Document	Statement of business rates payable by the applicant in the City of Westminster	s 40(2) – to name of contact s 41 – to financial information s 43(2) – to rate account number
4.	31 August 2006	Fax and Enclosure	Fax from the City of Westminster enclosing letter from Inland Revenue dated 14 March 2000.	s 41 – to all remaining information as received in confidence from a third party
5.	5 September 2006	Email	From Valuation Office Agency.	s 41 – to all remaining information as received in confidence from a third party
6.	30 August 2006	Document	Port Cities Webpage, content entitled "The Royal Hospital for Seamen, Greenwich: 'A Refuge for All.' "	N/A
7.	11 September 2006	Letter	From City Corporation to the Charity Commission	s 40(2) – to direct telephone number
8.	11 September 2006	Letter	From City Corporation to applicant.	s 40(2) – to direct telephone number of writer and name of recipient s 43(2) – to rate account number
9.	18 September 2006	Letter	From the Charity Commission to the City Corporation.	s 40(2) – to name, signature, direct telephone line and email address of writer

**[C] The Inner Temple**

	Date	Document Type	Description	Exemptions Applied
1.	15 November 1994	Letter and Enclosures	Covering letter from the applicant re application for mandatory rate relief	s 40(2) – to signature of writer s 41 – to financial information provided in error and not relevant to the assessment of mandatory rate relief
a.	15 November 1994	Application Form	For discretionary rate relief. Later clarified that this application had been made in error.	s 40(2) – to signature of writer s 41 – to Inland Revenue account reference number
b.	15 November 1994	Application Form	For mandatory rate relief.	s 40(2) – to signature of writer
c.	Undated	Document	Transcription and translation of Letters Patent to the Inner and Middle Temples, 13 August, 6 James I, AD 1608, from Master Worsley's Book, pp 231 to 242.	N/A

**[C] The Inner Temple**

	Date	Document Type	Description	Exemptions Applied
d.	31 December 1993	Financial Statements		s 41 – to financial information provided in error and not relevant to the assessment of mandatory rate relief
e.	1994/95	NNDR summary of accounts	<p>Extracted Information which is disclosable being list of rateable premises –</p> <ul style="list-style-type: none"> <li>• Main – Offices &amp; Premises, Car Park, etc</li> <li>• 1 MCt Bst (Store)</li> <li>• 1 MCt Bst (Archives)</li> <li>• 3N KBW 1 PE (Surveyor)</li> <li>• 3 KBW GFS (Surveyor)</li> <li>• 3N KBW 1PW (Conference)</li> <li>• 46 Fleet St. (Surveyor)</li> <li>• 44-45 Fleet St (Surveyor)</li> <li>• 1 KWB Bst Nth (DJ)</li> <li>• 1 KBW, GFN &amp;GFS (Coll/Stud)</li> <li>• 1, KBW, Basement South</li> <li>• 1 KBW Bst Nth (DJ)</li> <li>• FTB, GFSouth</li> <li>• 3TG, Basement</li> <li>• FBT, 1 Pr. Nth &amp; Sth</li> <li>• FTB Basement South</li> </ul>	s 41 – to financial information not relevant to the assessment of mandatory rate relief
2.	18 November 1994	Letter	From City Corporation to applicant acknowledging receipt of application for mandatory rate relief.	N/A
3.	22 June 1995	Letter	From applicant requesting update.	s 40(2) – to signature of writer
4.	29 August 1995	Letter	From City Corporation to applicant explaining delay.	N/A
5.	29 August 1995	Internal Memorandum and Enclosures	From The Chamberlain of London to the Comptroller & City Solicitor.	s 42 – legally professionally privileged
6.	1 September 1995	Internal Memorandum	From Comptroller & City Solicitor to The Chamberlain of London.	s 42 – legally professionally privileged
7.	6 September 1995	Internal Memorandum	From Comptroller & City Solicitor to The Chamberlain of London.	s 42 – legally professionally privileged

**[D] The Middle Temple**

	Date	Document Type	Description	Exemptions Applied
1.	14 November 1995	Letter and Enclosures	Covering letter from the applicant.	<p>s 40(2) – to signature of writer</p> <p>s 41 – to financial information provided in error and not relevant to the assessment of</p>

**[D] The Middle Temple**

	Date	Document Type	Description	Exemptions Applied
				mandatory rate relief
a.	10 October 1995	Application Form	For mandatory rate relief.	s 40(2) – to signature of writer
b.	1990/91 to 1995/96	NNDR summary of accounts	<p>Extracted Information which is disclosable being list of rateable premises –</p> <ul style="list-style-type: none"> <li>• Hall, Library &amp; Premises</li> <li>• 2 Essex 2N</li> <li>• Cloisters 3N</li> <li>• 1a MT Lane 3S</li> <li>• 1 Brick LG</li> <li>• 2 Plowden 2S</li> <li>• Lamb Building</li> <li>• 4 Brick Base 2</li> <li>• 5 Essex Base 2</li> <li>• 5 Essex Base 5</li> <li>• 5 Essex Base 6</li> <li>• 5 Essex Base 10</li> <li>• 3 TGdns Base 12</li> <li>• 3 TGdns Store 3</li> </ul>	s 41 – to financial not relevant to the assessment of mandatory rate relief
c.		Document	Transcription and translation of Letters Patent to the Inner and Middle Temples 13 August, 6 James I, A.D. 1608.	N/A
d.	31 December 1994	Balance Sheet and Accounts		s 41 – to financial information provided in error and not relevant to the assessment of mandatory rate relief
2.	3 January 1996	Letter	From City Corporation to the applicant.	N/A
3.	3 January 1996	Internal Memorandum and Enclosures	From The Chamberlain of London to the Comptroller & City Solicitor.	s 42 – legally professionally privileged
4.	8 January 1996	Letter	From the applicant confirming that they are only seeking mandatory rate relief.	s 40(2) – to signature of writer
5.	15 January 1996	Internal Memorandum	From Comptroller & City Solicitor to The Chamberlain of London.	s 42 – legally professionally privileged
6.	26 April 1996	Letter	From City Corporation to applicant.	N/A