IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2023 RATING LIST APPEAL

Case No: CHG101140251

Sitting remotely using Microsoft Teams

Date: 20 August 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Schedule 5 paragraph 11 – Place of Religious Worship – Certification Form 76W - Invitation Test - Church of Scientology Religious Education College v Ricketts (VO) [2023] UKUT 1 (LC) – Broxtowe v Birch [1983] 1 WLR 314 - Appeal dismissed.

Before:

MR J THOMAS
MRS F CORTESE

Between:

ISLAMIC INTEGRATION COMMUNITY CENTRE **<u>Appellant</u>**

- and -

LUCY DYER
(VALUATION OFFICER) **<u>Respondent</u>**

Regarding:
PHOENIX COURT, 531 STAINES ROAD,
HOUNSLOW, LONDON TW4 5DP
(the appeal property)

Andrew Hair for Ryan Property Services UK Limited for the appellant,
Mr John Short for the respondent valuation officer.

Hearing date: 25 July 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal was dismissed. The appeal property is not exempt from business rates.

2. The Rateable Value (RV) of the appeal property was confirmed as £112,000 with effect from 1 April 2023.

Introduction

3. This 2023 compiled rating list appeal had been brought in respect of the following: the appellant was the non-domestic ratepayer of the appeal property Phoenix Court, 531 Staines Road, Hounslow, London TW4 5DP.

4. The property had been entered in the 2023 rating list as Offices and premises with an RV of £112,000 with effect from 1 April 2023.

5. A challenge proposal was submitted by the appellant's representative on 4 October 2023 to exempt the appeal property from business rates under Schedule 5, paragraph 11 of the Local Government Finance Act 1988 as a place of religious worship.

6. The valuation officer (VO) issued a challenge decision notice on 22 December 2023 which stated that the rating list entry was reasonable based on the evidence and information available and therefore disagreed with the entry proposed in the submission.

7. The appellant was represented by Mr Andrew Hair of Ryan Property Tax Services Limited who appeared as both advocate and expert witness. In view of the Upper Tribunal's judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC) he confirmed that he was instructed under a conditional fee arrangement. He declared that he understood and accepted that his duty was to the Tribunal in giving his evidence and that he would comply with this as well as the requirements of his professional body, regardless of whether or not the evidence supported the client's case.

8. The panel accepted this expert witness evidence on the above basis as the appeal was not complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions – general) of the Procedure regulations and was allowable due to the Tribunal's rules on admissibility of evidence (regulation 17(2)(a) where the Tribunal can admit evidence whether or not it would be admissible in a civil trial).

9. The panel therefore considered the expert evidence and attached such weight to it as it saw fit.

10. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Relevant Law

11. Local Government Finance Act 1988.
12. *Church of Scientology Religious Education College v Ricketts (VO)* [2023] UKUT 1 (LC).
13. *Broxtowe v Birch* [1983] 1 WLR 314.

Issue

14. The issue in dispute was whether the appeal property should be exempt from business rates as a place of religious worship.

Discussion

15. The bundle comprised all of the documents exchanged between the parties as part of the challenge process including the appellant's challenge submission, initial response to the challenge and the VO's challenge case decision notice.

16. The appeal property was a purpose built 1990's office in Hounslow. It was brick built with a tiled twin gabled roof and was currently a mosque with several classrooms and a funeral area. It had full central heating and a lift and onsite parking to the front and rear of the property.

17. The Islamic Integration Community Centre had been a registered charity since 2008 and has occupied the appeal property since 2011.

18. The appellant's representative had stated that the appeal property should be exempt from business rates as it was a place of religious worship. It was a mosque and used as a religious centre similar to that of a church and church hall.

19. He referred to the appeal property's registration as a place of worship by the Superintendent Registrar of the London Borough of Hounslow. He had included a copy of the Form 76W submitted 7 July 2023 and signed by the Registrar on 14 July 2023 as well as an extract from the appellant's website detailing event and prayer timetables. He further stated that as the appellant had had use of the appeal property since 24 November 2011, the exemption should apply from that date.

20. Both parties had referred to the Local Government Finance Act 1988 Schedule 5, Paragraph 11 as the relevant legislation in this appeal:

11 (1) A hereditament is exempt to the extent that it consists of any of the following—

(a) a place of public religious worship which belongs to the Church of England or the Church in Wales (within the meaning of the Welsh Church Act 1914) or is for the time being certified as required by law as a place of religious worship;

(b) a church hall, chapel hall or similar building used in connection with a place falling within paragraph (a) above for the purposes of the organisation responsible for the conduct of public religious worship in that place.

(2) A hereditament is exempt to the extent that it is occupied by an organisation responsible for the conduct of public religious worship in a place falling within sub-paragraph (1)(a) above and—

(a)is used for carrying out administrative or other activities relating to the organisation of the conduct of public religious worship in such a place; or

(b)is used as an office or for office purposes, or for purposes ancillary to its use as an office or for office purposes.

(3) In this paragraph "office purposes" include administration, clerical work and handling money; and "clerical work" includes writing, book-keeping, sorting papers or information, filing, typing, duplicating, calculating (by whatever means), drawing and the editorial preparation of matter for publication.

21. The panel noted that the appeal was against the compiled 2023 rating list entry and the material day, the date by which physical factors have to be taken into account in respect of this appeal, was 1 April 2023. The LGFA 1988 requires that a place of worship be registered, however, the appeal property was not registered until 14 July 2023 and therefore it can not be exempt from 1 April 2023, only from 14 July 2023 if the panel so finds.

22. The panel noted that the appellants representative contended that the appeal property was a place of worship open to the public. He had submitted a statement from the Senior Manager and Imam of the appeal property who declared that the opening times were clearly accessible to everyone on the google search page and social media pages. There was also a free app available for download. The organisation and its services were available to all members of the public and all religions were welcome. The mosque was manned 24 hours a day with an Imam on site from 10:00am to 7:30pm. The calls to prayer were called internally.

23. On this point, the panel noted that the appellant's representative clarified that calls to prayer were not blasted through the town but could be heard externally. Also that the gated entrance was open from 10am to 8pm every day.

24. The panel enquired about external signage and was informed that there was a sign for 24hour security contact and that the main entrance to the building had a sign above it that read "Islamic Integration Community Centre".

25. The VO's representative had made reference to the Invitation Test as stated in the case of *Church of Scientology Education College v Ricketts (VO)* [2023] UKUT 1 (LC) as well as in the case of *Broxtowe v Birch* [1983] 1 WLR 314.

26. This referred to a variety of tests that would be able to distinguish whether a property was a place of public religious worship or not. With reference to the test the panel found that:

- There was nothing about the appeal property to indicate that it was a place of religious worship. The main sign on the appeal property declared that it was a community centre, there was no notice board or other signage and no indication of opening times or prayer times. Whilst the appellants representative had stated that such information was on the website, the panel found that there was no case law precedent to consider with that in mind and that this was not the same as external displays around the property as an individual himself searches the web, he is not invited to attend.

- The property was shown in the 2023 rating list as an office and premises and the panel found that a passer-by would not think that the place was for religious worship.

- Many, if not most, churches and chapels indicate their nature and the nature of what goes on inside them by their style of architecture or religious symbols or the ringing of a bell, as well as by notices of services on a notice board, or in leaflets or newspapers, or by speakers preaching and appealing to the public in the open air or by house to house call. Calls to prayer were internal only in the appeal property.

- The appeal property did not declare itself to be open to the public or that its activities were open to the public.

27. For these reasons the panel found that the appeal property could not be said to be a place of public religious worship.

Decision

28. The appeal was therefore dismissed.

Right of further appeal

29. Any party who is aggrieved at the Tribunal's decision, and who appeared or was represented at the hearing, has a statutory right of further appeal to the Upper Tribunal (Lands Chamber) pursuant to Regulation 42 of the Tribunal Procedure Regulations. A party does not require permission to appeal from the Tribunal. Any appeal must be made directly to the Upper Tribunal (Lands Chamber) within **four weeks** of the date this decision and statement of reasons is issued.

30. Further information regarding this statutory right of further appeal, and the parties' other rights, is contained in the guidance booklet "*A guide to tribunal decisions"* available on the Tribunal's website at www.valuationtribunal.gov.uk/guidance-booklets/.

Mr J Thomas, Senior Member (Presiding)
Mrs F Cortese, Senior Member

20 August 2025

Mr D Adamson
Clerk to the Tribunal
Date issued to the parties: 20 August 2025