

Mushroom Return

1 April 2017 to 31 March 2018



Did you know you can pay by Direct Debit?



Due date: 30 June 2018
Payment due: On Invoice

Are the details above correct?

If no, please complete the section below.

Registered business name

Trading name

Address line 1

Address line 2

Address line 3

Town

County

Postcode

Main contact details

Title First name Surname

Job title

Email address

Phone number

Mobile number

We take the privacy and security of your personal data very seriously. Our purpose for collecting the information required on this Horticulture Levy Return is to enable AHDB to fulfil our statutory functions, including levy collection and verification. We will supplement this with data, if required, from the public domain, third parties, satellite and other field scanning technologies, to help combat levy avoidance. If required, for regulatory or animal/plant health purposes, we will share your data with government departments and/or agencies (or their appointed agents) to enable them to assess risk and to contact you. As part of our statutory functions, we will also use your data to enable AHDB to carry out research and to contact you about how your levy is being spent, and ways in which you can engage and benefit. We will do profiling to understand how we can ensure our communications are more relevant and timely. We will also produce aggregated and anonymised reports to enable the industry to make better trading and business planning decisions. We will never sell your personal data to third parties and the sensitive business information you provide will be treated as 'commercial in confidence'. For information on your data rights and for further details on how we use and protect your data and how you can contact us, please read the 'Privacy of your personal information' statement in your Horticulture Return guide.

Statutory requirement

The Agriculture and Horticulture Development Board (AHDB) believes that in relation to the above levy period you are a buyer of mushroom spawn and/or compost containing mushroom spawn and are liable to pay a levy. This form is published by the Board so that you may submit a Return in accordance with Paragraph 16(1) of Schedule 3 to the Agriculture and Horticulture Development Board Order 2008 ('the Order'). The Agriculture and Horticulture Development Board Order 2008 requires that on or before 30 June each year, any person liable, under the Order, to pay levy on horticulture products, must, using this Return, provide sufficient information to enable the Board to calculate the levy due for the above period.

Declaration

Name

Signature

Date

Position

By signing, you agree it is an offence under the Agriculture and Horticulture Development Board Order 2008 to knowingly provide false or misleading information in this Return. By signing, you confirm these figures are accurate to the best of your knowledge.

For AHDB use only

Part 1 – Purchases of spawn

For help in filling out this form, please see page 4 of this booklet or call 024 7647 8609.

Please enter the name(s) of all your spawn suppliers, including Amycel and Sylvan, who have supplied you during the period 1 April 2017 to 31 March 2018, whether from within GB, elsewhere in the EU or elsewhere in the world AND your total purchases from those suppliers during that period, analysing your purchases from that supplier between Agaricus and Non-Agaricus spawn.

Name of spawn supplier (If no purchases of spawn made during the above year, please write 'NONE' on the first line below.)	Purchase of Agaricus spawn (litres)	Purchase of Non-Agaricus spawn (litres)
Total		

Part 2 – All purchases of pre-spawned compost (Phase 2)

1 April 2017 to 31 March 2018 (GB, elsewhere in the EU or elsewhere in the world). Please analyse (C) as indicated below.

Name of supplier of the pre-spawned compost (If no purchases made during the above year, please write 'NONE' on the first line below.)	If you are providing Non-Agaricus data, please state which species	A Number of tonnes of substrate purchases	B Rate of spawn in litres per tonne of spawned substrate	C (=AxB) Total litres of compost containing spawn	Agaricus litres of compost containing spawn	Non-Agaricus litres of compost containing spawn
Total 2(b) – Total purchases of compost containing spawn in litres						

Part 3 – All purchases of spawn-run compost (Phase 3)

1 April 2017 to 31 March 2018 (GB, elsewhere in the EU or elsewhere in the world). Please analyse (C) as indicated below.

Name of supplier of the spawn-run compost (If no purchases made during the above year, please write 'NONE' on the first line below.)	If you are providing Non-Agaricus data, please state which species	A Number of tonnes of substrate purchases	B Rate of spawn in litres per tonne of spawned substrate	C (=AxB) Total litres of compost containing spawn	Agaricus litres of compost containing spawn	Non-Agaricus litres of compost containing spawn
Total 2(c) – Total purchases of compost containing spawn in litres						

Part 4 – All purchases of spawn-run and cased compost (Phase 4)

1 April 2017 to 31 March 2018 (GB, elsewhere in the EU or elsewhere in the world). Please analyse (C) as indicated below.

Name of supplier of the spawn-run cased (If no purchases made during the above year, please write 'NONE' on the first line below.)	If you are providing Non-Agaricus data, please state which species	A Number of tonnes of substrate purchases	B Rate of spawn in litres per tonne of spawned substrate	C (=AxB) Total litres of compost containing spawn	Agaricus litres of compost containing spawn	Non-Agaricus litres of compost containing spawn
Total 2(d) – Total purchases of compost containing spawn in litres						

Part 5 – Opening and closing stocks of spawn and compost containing spawn

Opening stocks as at 1 April 2017	Agaricus (litres)	Non-Agaricus (litres)
Spawn		
Compost containing spawn Phase 2		
Compost containing spawn Phase 3		
Compost containing spawn Phase 4		
Total		

Closing stocks as at 31 March 2018	Agaricus (litres)	Non-Agaricus (litres)
Spawn		
Compost containing spawn Phase 2		
Compost containing spawn Phase 3		
Compost containing spawn Phase 4		
Total		

Part 6

How would you like to pay? (Please tick one)

- I wish to pay the levy due in four instalments by Direct Debit
- I wish to pay the levy on invoice
- If Direct Debit, have your bank details changed from last year? (Only if your Return is submitted before 30 June 2018)

Do you carry out horticultural business/production at any other address?

(If yes, please provide relevant postcodes below)

Yes No

1.	2.	3.	4.
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Do you carry out horticultural business under any other name?

(If yes, please provide details below)

Yes No

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How to fill out the Mushroom Return Form

Part 1 – Purchases of spawn

1. If none, please write 'NONE' on the first supplier line.
2. Please use one line for each supplier and enter the respective total(s) of spawn purchases made during the assessment year and separate Agaricus and Non-Agaricus.
3. Please include spawn purchases made from the two UK spawn suppliers, Amycel and Sylvan, as it is important that your return is complete under the terms of the Order.

Part 2 – All purchases of pre-spawned compost (Phase 2)

4. If no purchases of PHASE 2 have been made, please write 'NONE' on the first supplier line.
5. If you have purchased PHASE 2 Non-Agaricus, please state which species in the next column.
6. Please specify the number of tonnes of substrate purchased.
7. State the rate of spawned content in litres per tonne of spawned substrate.
8. Multiply the number of tonnes of substrate by the rate of spawn content, to arrive at the total litres of spawn content.
9. Please separate Agaricus or Non-Agaricus.

Part 3 – All purchases of spawn-run compost (Phase 3)

1. If no purchases of PHASE 3 have been made, please write 'NONE' on the first supplier line.
2. If you have purchased PHASE 3 Non-Agaricus, please state which species in the next column.
3. Please specify the number of tonnes of substrate purchased.
4. State the rate of spawned content in litres per tonne of spawned substrate.

5. Multiply the number of tonnes of substrate by the rate of spawn content, to arrive at the total litres of spawn content.
6. Please separate Agaricus and Non-Agaricus.

Part 4 – All purchases of spawn-run and cased (Phase 4)

1. If no purchases of PHASE 4 have been made, please write 'NONE' on the first supplier line.
2. If you have purchased PHASE 4 Non-Agaricus, please state which species in the next column.
3. Please specify the number of tonnes of substrate purchased.
4. State the rate of spawned content in litres per tonne of spawned substrate.
5. Multiply the number of tonnes of substrate by the rate of spawn content, to arrive at the total litres of spawn content.
6. Please separate Agaricus or Non-Agaricus.

Part 5 – Opening and closing stocks of spawn and compost containing spawn

The purpose of this part of the form is to enable you to record the opening and closing stocks (ie the two elements that comprise stock movement) on 1 April 2017 and 31 March 2018. Based on this information, AHDB will calculate the number of litres you have used or sold during the period. If you do not know your opening and/or your closing stock on the required dates, please enter 'NIL' and under these circumstances AHDB will presume that your purchases of spawn and spawn content (Parts 2a to 2d) will equal the spawn used or sold. Please note that, where you have entered a closing stock figure, this figure should be entered as the opening stock in the following year's Return.

Mushroom Return Guide 2018

Are you Liable for Levy?

If you have purchased more than 700 litres of spawn or spawn content within compost during the year of assessment, you will be due to pay a levy based on your sales and usage of spawn or spawn content within compost. The levy only applies to businesses that:

1. a) Buy more than 700 litres of mushroom spawn;
b) Buy more than 700 litres of mushroom spawn content within purchases of PHASES 2, 3 and 4 (ie compost containing mushroom spawn) during the year of assessment.
2. Where the purchase threshold has been exceeded, the aggregate litres of mushroom spawn used or sold during the year of assessment will be subject to levy. Mushroom spawn used or sold during the year of assessment includes spawn contained within pre-spawned compost PHASES 2, 3 or 4.

3. Please note the following:
 - a) Used or sold will be calculated by AHDB, based on the purchaser's purchases (1 above) adjusted by stock movement during the year of assessment. Stock movement is calculated as Opening Stock less Closing Stock.

Levy Rates

The AHDB levy rates for 2017/18 are:

- Agaricus 8.0 pence per litre
- Agaricus 8.8 pence per litre for late payment
- Non-Agaricus 2.0 pence per litre
- Non-Agaricus 2.2 pence per litre for late payment

How Do I Pay?

If you are liable to pay levy, you can pay in the following ways:

- **Single payment in full on invoice**

If you fail to return the Mushroom Return by 30 June 2018 or do not wish to pay by Direct Debit instalments, the full amount of levy is payable on invoice. Either a valid Direct Debit mandate must be in force or payment in full must be received on invoice, failing which, debt recovery procedures may be implemented.

- **Direct Debit** 

To pay by Direct Debit instalments, you need to have completed and returned your Mushroom Return Form by the due date and the Board needs to hold a valid Direct Debit mandate. Payments will be collected over four Direct Debit instalments on 31 July 2018, 28 September 2018, 31 December 2017 and 15 March 2019. If the mandate is cancelled or not honoured, any levy outstanding becomes due immediately, including any future instalments.

A Higher rate (Standard rate plus 10%) is applicable for late payment.

Milestones

Return issued: 30 April

Return due: 30 June

What if I do not buy more than 700 litres of mushroom spawn, or compost containing more than 700 litres of mushroom spawn?

If you have not bought more than 700 litres of mushroom spawn, or compost containing more than 700 litres of mushroom spawn, in the period stated on the front of the Mushroom Return Form, please inform us, either by:

Telephone: 024 7647 8609

Email: levy@ahdb.org.uk

or by filling in the additional information box and sending back by using the pre-paid envelope enclosed, to:
Levy Department, AHDB, Stoneleigh Park,
Kenilworth, Warwickshire CV8 2TL

What happens if I don't fill in the return?

If you are liable under the Order to pay the AHDB Mushroom levy, it is a criminal offence not to complete the Horticulture Return Form and, if not received, legal action may be taken.

Difficulties completing the Return or paying the levy

The Board, in implementing the Order fairly and consistently, has to take legal action against a very small minority of growers who fail to complete the Return on time (a criminal offence) or pay the levy invoice (a civil debt). The grower will often incur legal costs arising from these defaults, in addition to any levy due. The administration and the Board's legal costs required in those circumstances also divert funds away from essential research work to the detriment of other growers. If you find you are having difficulties in either completing the Return or in paying the levy (even taking into consideration the Direct Debit instalment facility), please keep us informed on 024 7647 8609. If you do not keep us informed of any such difficulty, the Board will act on the assumption that you are attempting to avoid the statutory requirements under the Order.

Accountant Certification

Each year, the Board, as part of its systematic levy audit procedure, selects a number of growers in order to verify their sales figures. Therefore, if you are selected, you must ensure that a qualified accountant completes the certificate before submitting your Return to the Board's office. If you do not do so, your return will be invalid. It is not the Board's intention that growers incur considerable extra expense in having the certificate completed and most accountants will provide this service as part of the annual audit/accountancy work or charge just a small additional fee. As an alternative, you may attach a copy of your annual accounts providing verification of all the sales and deduction values entered by you on the Return (ie they should include profit and loss account and any supporting schedules). The Board reserves the right to seek further verification of any information provided in lieu of an accountant's certificate. If you or your accountant have any further queries regarding certification, please contact the Levy Team on 024 7647 8609.

Fairness

We give help and advice whenever we can, however, the responsibility for submitting accurate returns on time, rests with each grower and is a legal requirement. Our staff carry out monitoring and audit activities to ensure the regulations are applied fairly and consistently. We have a clear message from the industry that it expects us to do so.

For help ...

If you have any questions regarding the AHDB Mushroom Return Form or the AHDB Mushroom Levy, please do not hesitate in contacting the levy department where we will be happy to help.

Phone: 024 7647 8609 Email: levy@ahdb.org.uk

Post: Levy Department, AHDB, Stoneleigh, Kenilworth, Warwickshire CV8 2TL

In certain cases where help is needed, we have a field auditor who can help you to fill out the form. If this is something you are interested in, please contact our levy department on the information above to discuss further.

The Privacy of your personal information and AHDB

At the Agriculture and Horticulture Development Board (AHDB) we take the privacy and security of your personal information very seriously. We will never sell your data to third parties and we will treat the sensitive business information you provide as 'commercial in confidence'. How we use your information and take care of it is explained here.

Who we are and how to contact us

Your information will be held by AHDB, we are a statutory UK levy board and you can find out more about us at www.ahdb.org.uk

If you have a query, you can contact the levy team:

E: levy@ahdb.org.uk

T: 024 7647 8609

Alternatively, you can write to:

Data Protection Officer (DPO), AHDB, Stoneleigh Park, Kenilworth, Warwickshire CV8 2TL

E: data.protection@ahdb.org.uk

What personal information we collect and why

The personal information we collect will be your title, first name, surname, complete mailing address, telephone number, mobile number and email address to enable AHDB to fulfil the statutory functions given to us by Parliament. As such, our lawful basis for processing your information is called 'public task'.

How we will use your information

We will use your personal information for levy collection and verification purposes, and to enable AHDB to carry out research on behalf of the industry, to invite you to participate in research and to contact you about how your levy is being spent and ways in which you can engage with and benefit from the knowledge exchange programme.

We will do profiling to help us to understand how we can make our information and services more relevant and timely. We will supplement the information you provide with data from the public domain, third parties, satellite and other field scanning technologies, to help combat levy avoidance and to assist with profiling.

We will also produce aggregated and anonymised reports to enable the industry to make better trading and business planning decisions.

How we will keep your information safe

We will ensure there are appropriate technical controls in place to protect your personal information. For example, we use encryption and we store data within AHDB's secure network and cloud environment. Both of these are independently audited.

Where we use third-party suppliers or partners to collect or process personal information, we put a contract or data sharing agreement in place that sets out our expectations and requirements, especially regarding how they manage the personal data and fully comply with all applicable UK Data Protection legislation.

What third parties will be involved

At times, AHDB uses reputable third-party suppliers to help process requests and provide you with information. For example, sending you the latest factsheets on research results. AHDB requires all such third parties to treat your personal information as fully confidential.

We will never sell your personal information to third parties and we will not release your personal information to any company outside of AHDB for their mailing or marketing purposes.

If required, for regulatory or animal/plant health purposes, we will share your information with the Chemicals Regulation Division (CRD), Health & Safety Executive (HSE), Animal & Plant Health Agency (APHA), Food Standards Agency (FSA), the Rural Payments Agency (RPA), the Environment Agency, the Department for Environment, Food and Rural Affairs (Defra) or its equivalents in the devolved administrations or their appointed agents to enable them to assess risk and to contact you.

Third country transfers

AHDB's own systems and storage are within the European Economic Area (EEA). Some of our suppliers or partners process personal information on our behalf outside the EEA, where a recognised data security protocol is in place between the EU/UK and the third country (eg the EU-US Privacy Shield). A contract or data sharing agreement is always put in place, setting out our requirements regarding the handling of personal information.

How long we will keep your data

We will retain your personal information for no longer than necessary for the purpose it was obtained, unless a longer retention period is required or permitted by law.

Your Rights

By law you have certain rights over your personal data that we hold – see www.ico.org.uk for guidance on your rights. You have the right to ask us to correct any errors, the right to ask for a copy of the personal data we hold about you, and the right to object (based on your specific situation) to AHDB's processing or profiling for a public task. To enquire about exercising any of these rights, please contact the Data Protection Officer using the details given at the top of this section. We may need to verify your identity before implementing your request.

The AHDB Privacy Policy

The full AHDB Privacy Notice can be found on our website at ahdb.org.uk/PrivacyNotice



Instruction to your Bank or Building Society to pay Direct Debits



9 4 1 2 7 8

Please fill in the whole form and send it to:

Agriculture and Horticulture Development Board, Stoneleigh Park, Kenilworth, Warwickshire CV8 2TL

1. Name and full postal address of your Bank or Building Society branch

To: The Manager

Bank/Building Society

Address

.....
.....
.....

Post Code

.....

2. Name(s) of account holder(s)

.....

5. Reference Number

.....

3. Branch Sort Code

(From the top right hand corner of your cheques)

4. Bank or Building Society account number

6. Instruction to your Bank or Building Society

Please pay AHDB

Direct Debits from the account detailed on this Instruction are subject to the safeguards assured by The Direct Debit Guarantee.

Signature(s)

.....
.....

Date

.....

For more information on payment by Direct Debit, please refer to page 3

Bank and Building Societies may not accept Direct Debit Instructions for some types of account



The Direct Debit Guarantee

- This Guarantee is offered by all Banks and Building Societies that take part in the Direct Debit Scheme. The efficiency and security of the scheme is monitored and protected by your own Bank or Building Society.
- If the amounts to be paid or the payment dates change, you will be told of this in advance by at least 14 days as agreed.
- If an error is made by the Agriculture and Horticulture Development Board or your Bank or Building Society, you are guaranteed a full and immediate refund from your branch of the amount paid.
- You can cancel a Direct Debit at any time by writing to your branch or Building Society. Please send a copy of your letter to AHDB.



