

# CORPORATE FINANCE AND GOVERNANCE PORTFOLIO HOLDER

18 JANUARY 2022

## REPORT OF ASSISTANT DIRECTOR FINANCE AND IT

### A.1 **BUSINESS RATES RETENTION SCHEME 2022/23**

Report prepared by Richard Bull

#### **PART 1 – KEY INFORMATION**

##### **PURPOSE OF THE REPORT**

To seek the Corporate Finance and Governance Portfolio Holder's approval of the National Non-Domestic Rates Return (NNDR1) for 2022/23.

##### **EXECUTIVE SUMMARY**

The localisation of Business Rates provides for an amount of business rates which will be retained locally and shared between this Council, Essex County Council and Essex Fire. Each year the government requires the Council to complete the National Non-Domestic Rates Return 1 (NNDR1) and this will be used to determine the estimates for Business Rate Retention in 2022/23. As a result of this, NNDR1 now needs to be approved before submission to Government.

The figures have been based on the rating list as at 2 January 2022 adjusted by estimated amounts for:

- changes in rateable value that will occur up to the end of 2022/23 including reductions due to appeals and other amendments
- reductions in rate yield for mandatory and discretionary reliefs
- losses on collection
- the Council's allowance for cost of collection

##### **RECOMMENDATION(S)**

**That the Council's National Non-Domestic Rates Return (NNDR1) for 2022/23 as set out in Appendix A be approved and submitted to Government.**

## PART 2 – IMPLICATIONS OF THE DECISION

### DELIVERING PRIORITIES

The income from business rates forms a significant part of the Council's funding and is therefore an integral part of the budget setting process. The budgets are prepared with the aim of directly and indirectly delivering the Council's priorities.

### FINANCE, OTHER RESOURCES AND RISK

#### Finance and other resources

The NNDR1 return forms part of the calculation of business rates amounts shown in our budget. The starting point for completion of the NNDR1 return is the rating list as at the 2 January 2022, adjustments are then made as follows:

- changes in rateable value that will occur up to the end of 2022/23 including reductions due to appeals
- reductions in rate yield for mandatory and discretionary reliefs
- losses on collection
- the Council's allowance for cost of collection

The form shows that the estimated amount of business rates which will be retained locally and shared between this Council, Essex County Council and Essex Fire. Tendring's share is estimated at **£9.422m** (before collection allowance, tariff and levy etc.) shown in NNDR1 Part1B line 15.

The NNDR1 return also sets out section 31 grants from the government which aim to reimburse Local Authorities for the cost of any reliefs that the government introduced as part of their budget announcements. This includes COVID-19 relief targeted at Retail, Hospitality and Leisure business and this will provide an estimated total amount of relief of **£3.970m** for eligible businesses in the Tendring area.

#### Risk

The risk associated with the NNDR1 return is that the final outturn position falls short of the estimate. The main factor associated with this is the settlement of business rate appeals which can result in significant reductions at outturn compared to estimate and this is a particular risk given that there is still some uncertainty on the level of appeals activity under the 2017 rates revaluation. Therefore (based on previous experience from the 2010 revaluation) an allowance of **£1.240m** has been made for appeals and other changes to rateable value. There is also an allowance of **£0.619m** for estimated reductions due to bad debts. Any losses on NNDR are shared with the Government, Essex County Council and Essex Fire; the Council's share would be 40%.

There is also the Business Rate Resilience Reserve which included **£1.758m** at the end of 2021/22 to support the mitigation of the above risk.

### LEGAL

The provisions for business rates retention were brought in under Schedule 1 of the Local Government Finance Act 2012. The Finance and Corporate Resources Portfolio Holder has delegated powers to approve the NNDR1 Return (Part 3.38).

### OTHER IMPLICATIONS

Consideration has been given to the implications of the proposed decision in respect of the following

and any significant issues are set out below.

**Crime and Disorder / Equality and Diversity / Health Inequalities / Area or Ward affected / Consultation/Public Engagement.**

There are no direct implications for the above headings however determining the funding from Business Rates is an integral part of the budget setting process which provides specific budgets for the above areas.

## **PART 3 – SUPPORTING INFORMATION**

### **BACKGROUND**

Before the start of each financial year the Government issues the National Non-Domestic Rates Return (NNDR1) to all billing authorities, the deadline for submission is 31 January.

The completion of this return provides the Government with an estimate of the collection of business rates for the forthcoming year and also calculates the shares of Business Rates income required for the estimates of relevant authorities in the area. In a two tier area with a Fire Authority the shares are as follows:

- 50% Government
- 40% District Council
- 9% County Council
- 1% Fire Authority

(Police and Crime Commissioners are excluded from the local distribution and instead receive their share of business rates funding direct from Government).

### **BACKGROUND PAPERS FOR THE DECISION**

None.

### **APPENDICES**

National Non-Domestic Rates Return (NNDR1) 2022/23.

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1**  
**2022-23**

Please e-mail with certification to: [ndr.statistics@communities.gov.uk](mailto:ndr.statistics@communities.gov.uk) by no later than 31 January 2022.

**All figures must be entered in whole £**

If you are content with your answers please return this form to DLUHC as soon as possible

Select your local authority's name from this list:

Tendring
Test Valley
Tewkesbury
Thanet
Three Rivers
Thurrock UA

Authority Name  
E-code  
Local authority contact name  
Local authority contact number  
Local authority e-mail address

Tendring
E1542
Richard Bull
01255 686525
<a href="mailto:rbull@tendringdc.gov.uk">rbull@tendringdc.gov.uk</a>

Ver 1.0

**PART 1A: NON-DOMESTIC RATING INCOME**

This section of the form uses entries from other parts to calculate the forecast net business rates income for the authority in 2022-23. Note that you still need to enter data for line 5 and line 9a, but otherwise it is all calculated. Also please note that Parts 1B and 1C are below.

**COLLECTIBLE RATES**

£

1. Net amount receivable from rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs and accounting adjustments 24,172,202

**TRANSITIONAL PROTECTION PAYMENTS**

Not applicable in 2022-23 due to expired transitional scheme

2. Sums due to the authority 0

3. Sums due from the authority 0

**COST OF COLLECTION (See Note A)**

4. Cost of collection formula 267,432

5. Legal costs 0

6. Allowance for cost of collection 267,432

**SPECIAL AUTHORITY DEDUCTIONS**

7. City of London Offset : Not applicable for your authority 0

**DISREGARDED AMOUNTS**

8. Amounts retained in respect of Designated Areas 0

9. Amounts retained in respect of Renewable Energy Schemes (see Note B) 350,000

of which:

9a. sums retained by billing authority 350,000

9b. sums retained by major precepting authority 0

10. Amounts retained in respect of Shale Oil and Gas Sites Schemes (see Note C) 0

**NON-DOMESTIC RATING INCOME**

11. Line 1 plus line 2, minus lines 3, 6 to 9 and 10 23,554,770

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1**  
2022-23

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Local Authority : Tendring

Ver 1.0

**PART 1B: PAYMENTS**

**This page is for information only; please do not amend any of the figures**

The payments to be made, during the course of 2022-23 to:

- i) the Secretary of State in accordance with Regulation 4 of the Non-Domestic Rating (Rates Retention) Regulations 2013;
- ii) major precepting authorities in accordance with Regulations 5, 6 and 7; and to be
- iii) transferred by the billing authority from its Collection Fund to its General Fund,

are set out below

	Column 1 Central Government	Column 2 Tendring	Column 3 Essex County Council	Column 4 Essex Police, Fire & Crime Commissioner	Column 5 Total
<b>Retained NDR shares</b>	£	£	£	£	£
12. % of non-domestic rating income to be allocated to each authority in 2022-23	50%	40%	9%	1%	100%
<b>Non-Domestic Rating Income for 2022-23</b>					
13. Non-domestic rating income from rates retention scheme	11,777,385	9,421,908	2,119,929	235,548	23,554,770
14. (less) deductions from central share	0				0
15. <b>TOTAL:</b>	11,777,385	9,421,908	2,119,929	235,548	23,554,770
<b>Other Income for 2022-23</b>					
16. add: cost of collection allowance		267,432			267,432
17. add: amounts retained in respect of Designated Areas		0			0
18. add: amounts retained in respect of renewable energy schemes		350,000	0		350,000
19. add: amounts retained in respect of Shale oil and gas sites schemes		0	0	0	0
20. add: qualifying relief in Designated Areas		0	0	0	0
21. add: City of London Offset		0			0
22. add: in respect of Port of Bristol hereditament		0			0
<b>Estimated Surplus/Deficit on Collection Fund</b>	£	£	£	£	£
23. Surplus/Deficit at end of 2021-22 (+ive = surplus, -ive = deficit) (including adjustment for three year spread)	-4,394,320	-3,515,456	-790,978	-87,886	-8,788,640
<b>TOTAL FOR THE YEAR</b>	£	£	£	£	£
24. Total amount due to authorities	7,383,065	6,523,884	1,328,951	147,662	15,383,562

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1**  
2022-23

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Local Authority : Tendring

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**PART 1C: SECTION 31 GRANT (See Note D)**

**This page is for information only; please do not amend any of the figures**

*Estimated sums due from Government via Section 31 grant, to compensate authorities for the cost of changes to the business rates system announced in the 2013 to 2016 Autumn Statements, 2020 and 2021 spending reviews, and 2017 (March and November), 2018 (October) and 2021 (October) Budgets*

Adjustment Factor: 1.1	Column 2 Tendring	Column 3 Essex County Council	Column 4 Essex Police, Fire & Crime Commissioner	Column 5 Total
	£	£	£	£
<b>Multiplier Cap</b>				
25. Cost of cap on 2014-15, 2015-16 and post-2018-19 and freezing of 2021-22 and 2022-23 small business rates multipliers	998,732	216,666	24,074	1,239,472
<b>Small Business Rate Relief</b>				
26. Cost of doubling SBRR & threshold changes for 2022-23	2,167,117	487,601	54,178	2,708,896
26a. Additional compensation for loss of supplementary multiplier income	13,105	2,949	328	16,382
27. Cost to authorities of maintaining relief on "first" property	5,433	1,223	136	6,792
<b>Rural Rate Relief</b>				
28. Cost to authorities of providing 100% rural rate relief	16,296	3,666	407	20,369
<b>2022/23 Transitional Relief and Supporting Small Business Scheme</b>				
29. Cost to authorities of providing relief	30,703	6,908	768	38,379
<b>Designated Areas qualifying relief in 100% business rates retention areas</b>				
30. Cost to authorities of providing relief	0	0	0	0
<b>Local newspaper relief</b>				
31. Cost to authorities of providing relief	0	0	0	0
<b>Public lavatories relief</b>				
32. Cost to authorities of providing relief	34,729	7,814	868	43,411
<b>Retail, Hospitality and Leisure relief</b>				
33. Cost to authorities of providing relief	1,750,146	393,783	43,754	2,187,683
<b>Freeports relief</b>				
34. Cost to authorities of providing relief	0	0	0	0
<b>TOTAL FOR THE YEAR</b>				
35. Amount of Section 31 grant due to authorities to compensate for reliefs	5,016,261	1,120,610	124,513	6,261,384

**NB** To determine the amount of S31 grant due to it, the authority will have to add / deduct from the amount shown in line 35, a sum to reflect the adjustment to tariffs / top-ups in respect of the multiplier cap (See notes for Line 35)

This completed Excel form should be e-mailed to [ndr.statistics@communities.gov.uk](mailto:ndr.statistics@communities.gov.uk) and any relevant precepting authorities by the Chief Financial / Section 151 Officer. The email should include the officer's electronic signature and the following statement:

I confirm that the entries in this form are the best I can make on the information available to me and amounts are calculated in accordance with regulations made under Schedule 7B to the Local Government Act 1988. I also confirm that the authority has acted diligently in relation to the collection of non-domestic rates.

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2022-23**

All figures must be entered in whole £  
Note that any reliefs for the year 2022/23 announced after this form has gone out will be covered by future supplementary data collections

If you are content with your answers please return this form to DLUHC as soon as possible

Ver 1.0

**Local Authority : Tendring**

**PART 2: RELIEFS AND NET RATES PAYABLE**

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2022-23. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

**You should complete column 1 only**

	Column 1 BA Area (exc. Designated areas) <b>Complete this column</b>	Column 2 Designated areas <b>Do not complete this column</b>	Column 3 <b>TOTAL</b> (All BA Area) <b>Do not complete this column</b>
	£		£
<b>GROSS RATES PAYABLE</b> (All data should be entered as +ve unless specified otherwise) - see Note E			
1. Rateable Value at <input type="text" value="02/01/2022"/>	<input type="text" value="81,013,166"/>	<input type="text"/>	<input type="text" value="81,013,166"/>
2. Small business rating multiplier for 2022-23 (pence) <input type="text" value="49.9"/>			
3. Gross rates 2022-23 (RV x multiplier)	<input type="text" value="40,425,570"/>	<input type="text"/>	
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	<input type="text" value="0"/>	<input type="text"/>	
5. Forecast gross rates payable in 2022-23	<input type="text" value="40,425,570"/>	<input type="text"/>	<input type="text" value="40,425,570"/>
<b>TRANSITIONAL ARRANGEMENTS (See Note F)</b>	<b>Not applicable in 2022-23 due to expired transitional scheme</b>		
6. Revenue foregone because increases in rates have been deferred (Show as -ve)	<input type="text" value="0"/>	<input type="text"/>	<input type="text" value="0"/>
7. Additional income received because reductions in rates have been deferred (Show as +ve)	<input type="text" value="0"/>	<input type="text"/>	<input type="text" value="0"/>
8. Net cost of transitional arrangements	<input type="text" value="0"/>	<input type="text"/>	
9. Changes as a result of estimated growth / decline in cost of transitional arrangements (+ = decline, - = increase)	<input type="text" value="0"/>	<input type="text"/>	
10. Forecast net cost of transitional arrangements	<input type="text" value="0"/>	<input type="text"/>	<input type="text" value="0"/>
<b>TRANSITIONAL PROTECTION PAYMENTS (See Note F(a))</b>			
11. Sum due to/(from) authority	<input type="text" value="0"/>	<input type="text"/>	<input type="text" value="0"/>

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2022-23**

All figures must be entered in whole £  
Note that any reliefs for the year 2022/23 announced after this form has gone out will be covered by future supplementary data collections

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Ver 1.0

**Local Authority : Tendring**

**PART 2: RELIEFS AND NET RATES PAYABLE**

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2022-23. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

**You should complete column 1 only**

	Column 1 BA Area (exc. Designated areas)	Column 2 Designated areas	Column 3 TOTAL (All BA Area)
<b>MANDATORY RELIEFS (See Note G) (All data should be entered as -ve unless specified otherwise)</b>			
<b>Small Business Rate Relief</b>			
12. Forecast of relief to be provided in 2022-23	-7,539,761		-7,539,761
13. <i>of which:</i> relief on existing properties where a 2nd property is occupied	-12,325		-12,325
14. Additional yield from the small business supplement (Show as +ve)	613,000		613,000
15. Net cost of small business rate relief (line 12 + line 14)	-6,926,761		-6,926,761
<b>Charitable occupation</b>			
16. Forecast of relief to be provided in 2022-23	-2,437,327		-2,437,327
<b>Community Amateur Sports Clubs (CASCs)</b>			
17. Forecast of relief to be provided in 2022-23	-191,836		-191,836
<b>Rural rate relief</b>			
18. Forecast of relief to be provided in 2022-23	-36,960		-36,960
<b>Public Lavatories relief (see note H)</b>			
19. Forecast of relief to be provided in 2022-23	-78,772		-78,772
20. Forecast of mandatory reliefs to be provided in 2022-23 (Sum of lines 15 to 19)	-9,671,656		-9,671,656
21. Changes as a result of estimated growth/decline in mandatory relief (+ = decline, - = increase)	0		
22. Total forecast mandatory reliefs to be provided in 2022-23	-9,671,656		-9,671,656

**UNOCCUPIED PROPERTY (See Note J) (All data should be entered as -ve unless specified otherwise)**

<b>Partially occupied hereditaments</b>			
23. Forecast of 'relief' to be provided in 2022-23	0		0
<b>Empty premises</b>			
24. Forecast of 'relief' to be provided in 2022-23	-622,344		-622,344



**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2022-23**

All figures must be entered in whole £

Note that any reliefs for the year 2022/23 announced after this form has gone out will be covered by future supplementary data collections

If you are content with your answers please return this form to DLUHC as soon as possible

Ver 1.0

**Local Authority : Tendring**

**PART 2: RELIEFS AND NET RATES PAYABLE**

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2022-23. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

**You should complete column 1 only**

	Column 1 BA Area (exc. Designated areas)	Column 2 Designated areas	Column 3 TOTAL (All BA Area)
25. Forecast of unoccupied property 'relief' to be provided in 2022-23 (Line 23 + line 24)	<input type="text" value="-622,344"/>	<input type="text"/>	<input type="text"/>
26. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>
<b>27. Total forecast unoccupied property 'relief' to be provided in 2022-23</b>	<input type="text" value="-622,344"/>	<input type="text"/>	<input type="text" value="-622,344"/>
<b>DISCRETIONARY RELIEFS (See Note K) (All data should be entered as -ve unless specified otherwise)</b>			
<b>Charitable occupation</b>			
28. Forecast of relief to be provided in 2022-23	<input type="text" value="-24,118"/>	<input type="text"/>	<input type="text" value="-24,118"/>
<b>Non-profit making bodies</b>			
29. Forecast of relief to be provided in 2022-23	<input type="text" value="0"/>	<input type="text"/>	<input type="text" value="0"/>
<b>Community Amateur Sports Clubs (CASCs)</b>			
30. Forecast of relief to be provided in 2022-23	<input type="text" value="0"/>	<input type="text"/>	<input type="text" value="0"/>
<b>Rural shops etc</b>			
31. Forecast of relief to be provided in 2022-23	<input type="text" value="0"/>	<input type="text"/>	<input type="text" value="0"/>
<b>Small rural businesses</b>			
32. Forecast of relief to be provided in 2022-23	<input type="text" value="0"/>	<input type="text"/>	<input type="text" value="0"/>
<b>Other ratepayers (refer to guidance for further details)</b>			
33. Forecast of relief to be provided in 2022-23	<input type="text" value="0"/>	<input type="text"/>	<input type="text" value="0"/>
<i>of which:</i>	<i>of which:</i>		
34. Relief given to Case A hereditaments		<input type="text"/>	
35. Relief given to Case B hereditaments	<input type="text" value="0"/>		
36. Relief given to Freeports (see Note L)	<input type="text" value="0"/>		
37. Forecast of discretionary relief to be provided in 2022-23 (Sum of lines 28 to 33)	<input type="text" value="-24,118"/>	<input type="text"/>	<input type="text"/>
38. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>
<b>39. Total forecast discretionary relief to be provided in 2022-23</b>	<input type="text" value="-24,118"/>	<input type="text"/>	<input type="text" value="-24,118"/>

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2022-23**

All figures must be entered in whole £  
Note that any reliefs for the year 2022/23 announced after this form has gone out will be covered by future supplementary data collections

If you are content with your answers please return this form to DLUHC as soon as possible

Ver 1.0

**Local Authority : Tendring**

**PART 2: RELIEFS AND NET RATES PAYABLE**

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2022-23. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

**You should complete column 1 only**

	Column 1 BA Area (exc. Designated areas)	Column 2 Designated areas	Column 3 TOTAL (All BA Area)
<b>DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT</b> (See Note M) (All data should be entered as -ve unless specified otherwise)			
<b>Rural Rate Relief</b>			
40. Forecast of relief to be provided in 2022-23	-36,960		-36,960
<b>2022/23 Transitional Relief and Supporting Small Business Scheme (see Note F)</b>			
41. Forecast of relief to be provided in 2022-23	-69,640		-69,640
<b>Local newspaper relief</b>			
42. Forecast of relief to be provided in 2022-23	0		0
<b>Retail, Hospitality and Leisure relief</b>			
43. Forecast of relief to be provided in 2022-23	-3,969,650		-3,969,650
44. Forecast of discretionary reliefs funded through S31 grant to be provided in 2022-23 (Sum of lines 40 to 43)	-4,076,250		-4,076,250
45. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)	0		
<b>46. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2022-23</b>	<b>-4,076,250</b>		<b>-4,076,250</b>
<b>NET RATES PAYABLE</b>			
47. Forecast of net rates payable by rate payers after taking account of transitional adjustments, unoccupied property relief, mandatory and discretionary reliefs	£ 26,031,202		£ 26,031,202

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2022-23**

All figures must be entered in whole £

If you are content with your answers please return this form to DLUHC as soon as possible

Ver 1.0

**Local Authority : Tendring**

**PART 3: COLLECTABLE RATES AND DISREGARDED AMOUNTS**

Enter accounting adjustments in this section, which calculations will deduct from the net rates calculated from entries in Part 2.

**You should complete column 1 only**

Column 1

Column 2

Column 3

**BA Area (exc.  
Designated areas)**

**Designated Areas**

**TOTAL  
(All BA Area)**

**Complete this column**

**Do not complete this  
column**

**Do not complete this  
column**

**NET RATES PAYABLE**

1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs

£  
**26,031,202**

£  
**0**

£  
**26,031,202**

**(LESS) LOSSES (Data should be entered as -ive)**

2. Estimated bad debts in respect of 2022-23 rates payable

**-619,000**

**0**

**-619,000**

3. Estimated repayments in respect of 2022-23 rates payable

**-1,240,000**

**0**

**-1,240,000**

**COLLECTABLE RATES**

4. Net Rates payable less losses

**24,172,202**

**0**

**24,172,202**

**DISREGARDED AMOUNTS (Data should be entered as +ive)**

5. Renewable Energy

**350,000**

**0**

**350,000**

6. Shale oil and gas sites scheme (see Note C)

**0**

**0**

**0**

7. Transitional Protection Payment

**0**

8. Baseline

**0**

**DISREGARDED AMOUNTS**

9. Total Disregarded Amounts

**0**

**0**

**DESIGNATED AREAS IN 100% BRR AUTHORITIES**

10. Designated Areas Qualifying Relief: Not applicable

**0**

**0**

**0**

**DEDUCTIONS FROM CENTRAL SHARE**

11. Designated Areas Qualifying Relief

**0**

**0**

**0**

**Port of Bristol**

12. In respect of Port of Bristol: Not applicable

**0**

**0**

**DEDUCTIONS FROM CENTRAL SHARE**

13. Total Deductions

**0**

**0**

**0**

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2022-23**

All figures must be entered in whole £

If you are content with your answers please return this form to DLUHC as soon as possible

Ver 1.0

**Local Authority : Tendring**

**PART 4: ESTIMATED COLLECTION FUND BALANCE**

This section estimates the collection fund closing balance for the current year (*not* the forecast year otherwise referred to in this form). Please refer to guidance notes for details. Note that you can edit the blue-bordered cells, but you will be asked to provide a comment explaining why they are changed from the prepopulated figures.

	£	£
<b>OPENING BALANCE</b>		
1. Opening Balance (From Collection Fund Statement)		-16,093,901
<b>BUSINESS RATES CREDITS AND CHARGES</b>		
2. Business rates credited and charged to the Collection Fund in 2021-22 (enter as +ive)	21,688,327	
3. Sums written off in excess of the allowance for non-collection (enter as -ive)	0	
4. Changes to the allowance for non-collection	-676,000	
5. Amounts charged against the provision for alteration of lists and appeals following RV list changes (enter as +ive)	500,000	
6. Changes to the provision for alteration of lists and appeals	-1,746,000	
<b>7. Total business rates credits and charges (Total lines 2 to 6)</b>		19,766,327
<b>OTHER RATES RETENTION SCHEME CREDITS (enter as +ve)</b>		
8. Transitional protection payments received, or to be received in 2021-22	163,742	
9. Transfers/payments to the Collection Fund for end-year reconciliations	0	
10. Transfers/payments into the Collection Fund in 2021-22 in respect of a previous year's deficit	15,111,835	
<b>11. Total Other Credits (Total lines 8 to 10)</b>		15,275,577
<b>OTHER RATES RETENTION SCHEME CHARGES (enter as -ve)</b>		
12. Transitional protection payments made, or to be made, in 2021-22	0	
13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2021-22	-13,753,033	
14. Payments made, or to be made to, major precepting authorities in respect of business rates income in 2021-22	-2,750,607	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2021-22	-11,002,427	
16. Transfers made, or to be made, to the billing authority's General Fund; and payments made, or to be made, to a precepting authority in respect of disregarded amounts in 2021-22	-587,278	
17. Transfers/payments from the Collection Fund for end-year reconciliations	-53,250	
18. Transfers/payments made from the Collection Fund in 2021-22 in respect of a previous year's surplus	0	
<b>19. Total Other Charges (Total lines 12 to 18)</b>		-28,146,595
<b>20. Adjustment for 3 year spread (See Note N)</b>		409,952
<b>ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2021-22 - Surplus (positive), Deficit (Negative)</b>		
21. Opening balance plus total credits, less total charges, plus adjustment for three year spread (Total lines 1, 7, 11, 19 & 20)		-8,788,640

**APPORTIONMENT OF ESTIMATED SURPLUS / DEFICIT**

	Column 1 Central Government	Column 2 Tendring	Column 3 Essex County Council
22. % for distribution of prior year surplus/deficit (i.e. 2020-21)	50%	40%	9%
23. Total prior year surplus (+)/deficit (-)	-491,033	-392,826	-88,386
<i>of which:</i>			
23a. Amount deferred (to be paid in 2023-24)	-204,976	-163,981	-36,896
23b. Amount to be paid in 2022-23	-286,057	-228,846	-51,490
24. % for distribution of in-year surplus/deficit (i.e. 2021-22)	50%	40%	9%
25. In year surplus (+)/deficit (-)	-4,108,263	-3,286,610	-739,487
<b>26. Total (total lines 23b and 25)</b>	-4,394,320	-3,515,456	-790,978