



Department for Levelling Up,
Housing & Communities

NATIONAL NON-DOMESTIC RATES RETURN
NNDR1 2024-25

Please e-mail to : nndr.statistics@levellingup.gov.uk

Please enter your details after checking that you have selected the correct authority name

Forms should be returned to the Department for Levelling Up, Housing and Communities by Wednesday 31 January 2024

All figures should be entered in whole £

Please remember that a copy of this form, certified by your Chief Financial Officer / Section 151 officer should also be sent to your relevant Precepting Authorities, and Pool Leads (if applicable).

These instructions highlight the special features of the form and should be **read in conjunction with the Guidance Notes and Validation notes.**

Completing the form

1. The form can be set up for each individual local authority by selecting the appropriate authority name from the list. The example shows the local authority ZZZZ. Once a local authority name is selected the spreadsheet will automatically complete the data for the white cells with a blue border.

2. There are three different type of input cells:



* *White, Black Border - these are blank for new data - Please ensure all white cells are filled before submitting*


the form including entering zeroes where appropriate.

 * White background, green border - These cells are information cells and have the appropriate formula in them.

Please do not overwrite the formula.

Some 'named ranges' are used in the calculations, and are listed here for reference:

- *adj_factor*: The small business multiplier adjustment factor
- *adj_factor_supp*: The standard multiplier adjustment factor
- *Import_LA_Code*: The DLUHC 'Ecode' for your local authority, used to lookup data from 'background' sheets
- *Ref_LA_Codes*: The list of LA Codes in the data in 'background' sheets, used to get the appropriate reference data for e.g. validations
- *Ref_LA_Codes2*: Same as above
- *sbrn_supp_historic*: The historic supplement value of 0.013 used in the additional compensation for loss of supplementary multiplier income calculations (Part 1 Line 28a)
- *small_share_baa*: The percentage of Net collectable rates (Part 2 Line 43) in the billing authority area that is in hereditaments using the small multiplier
- *small_share_da*: The percentage of Net collectable rates (Part 2 Line 43) in DAs that is in hereditaments using the small multiplier
- *small_share_tot*: The percentage of Net collectable rates (Part 2 Line 43) that is in hereditaments using the small multiplier
- *standard_share_baa*: The percentage of Net collectable rates (Part 2 Line 43) in the billing authority area that is in hereditaments using the standard multiplier
- *standard_share_da*: The percentage of Net collectable rates (Part 2 Line 43) in DAs that is in hereditaments using the standard multiplier
- *standard_share_tot*: The percentage of Net collectable rates (Part 2 Line 43) that is in hereditaments using the standard multiplier

 * White background, blue border - actual data entered by the Department for Levelling Up, Housing and Communities into these cells.

The **Total column** is greened out - there is no need to enter data in any of these cells.

In addition areas of the form are **greyed out** - especially for those authorities that do not have designated areas. **Please do not enter data** in these areas as this will cause delay as we will have to ask you to complete a revised form.

Entering data

3. All values in the form should be entered in whole £. Except for part 1 of the form, **receipts** (eg sums due to the billing authority from ratepayers, or central government) should always be entered as **positive numbers**. **Payments from the**

authority, or amounts foregone (eg reliefs given to ratepayers) should always be entered as **negative numbers**.

4. Where possible, you will be prevented from entering data with the wrong sign (+ve when it should be -ve or vice versa).

Updates

To reflect changes in the Non-Domestic Rating Act 2023 to how the business rates multipliers are calculated, the structure of NNDR1 form has changed. The form collects data on rateable value, reliefs and accounting adjustments split between amounts relating to hereditaments on the small business rates multiplier and hereditaments on the standard multiplier. This will allow the form to accurately calculate compensation for the multiplier cap (Part 1 Lines 25 and 26). There is an option to provide 'aggregated' data if your authority does not have his disaggregated data available for reliefs and accounting adjustments. This option will still require Rateable Value to be entered on a disaggregated basis, which can be calculated using the value which was used on previous forms for the additional yield from the supplementary multiplier.

The form also reflects changes in reliefs that will be in place for 2024-25, including the rural relief and low carbon heat network relief becoming entirely mandatory. The lines relating to the retail, hospitality and leisure relief is retained from previous years, but entries on that line should reflect the 2024-25 guidance.

Revised 2024-25 form: Version v1.1 of the form reflects a change to one of the factors in the calculation in Part 1 Line 28a. Form reissued on 20 December 2023.

Checking the Validation Sheet

5. Once the form has been completed go to the validation sheet and check if any of the data require any further explanation. The data are compared with the NNDR1 for 2023-24 and, if the change in number or percentage terms is higher or lower than we would normally expect, you are asked to provide an explanation for the change in the box provided.

For further details on the types of checks we do see Validation notes for NNDR1 2024-25.

Submitting the Form

6. When the data have been checked and verified please email the complete file to nndr.statistics@levellingup.gov.uk

7. The form should be sent by your 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.

8. A copy of the form must also be sent to your NNDR contact at all your major precepting authorities.

9. If you experience any problems using the form please email
ndr.statistics@levellingup.gov.uk

NATIONAL NON-DOMESTIC RATES RETURN - NDR1

2024-25

Please e-mail with certification to: nndr.statistics@levellingup.gov.uk by no later than 31 January 2024.

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:

Tameside
Tamworth
Tandridge
Teignbridge
Telford and Wrekin UA
Tendring

Authority Name

Tendring

E-code

E1542

Local authority contact name

Local authority contact number

Local authority e-mail address

Ver 1.1

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 2024-25. 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.

COLLECTABLE RATES (See Note A)

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

£

28,673,234

FOR INFORMATION: Breakdown of Collectable Rates

Gross rates payable in year **47,351,511** Part 2, Line 5

Cost of mandatory relief **-11,921,097** Part 2, Line 18 + Part 2,

Cost of discretionary relief **-4,506,430** Part 2, Line 35 + Part 2,

Cost of transitional arrangements **-970,750** Part 2, Line 8

Cost of accounting adjustments for losses on collection **-150,000** Part 3, Line 2

Cost of accounting adjustments for addition to appeals provision **-1,130,000** Part 3, Line 3

Collectable Rates **28,673,234** Part 1, Line 1

TRANSITIONAL PROTECTION PAYMENTS

2. Sums due to the authority

970,750

3. Sums due from the authority

0

COST OF COLLECTION (See Note B)

4. Cost of collection formula

289,681

5. Legal costs

0

6. Allowance for cost of collection

289,681

SPECIAL AUTHORITY DEDUCTIONS

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

0

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DISREGARDED AMOUNTS

8. Amounts retained in respect of Designated Areas

9. Amounts retained in respect of Renewable Energy Schemes
(See Note C)

of which:

9a. sums retained by billing authority

9b. sums retained by major precepting authority

10. Amounts retained in respect of Shale Oil and Gas Sites Schemes (See
Note D)

NON-DOMESTIC RATING INCOME

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

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Local Authority : Tendring

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 2024-25 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
Retained NNDR shares	£	£	£	£	£
12. % of non-domestic rating income to be allocated to each authority in 2024-25	50%	40%	9%	1%	100%
Non-Domestic Rating Income for 2024-25					
13. Non-domestic rating income from rates retention scheme	14,256,791	11,405,433	2,566,222	285,136	28,513,582
14. (less) deductions from central share	0				0
15 TOTAL:	14,256,791	11,405,433	2,566,222	285,136	28,513,582
Other Income for 2024-25					
16. add: cost of collection allowance		289,681			289,681
17. add: amounts retained in respect of Designated Areas		397,021			397,021
18. add: amounts retained in respect of renewable energy schemes		443,700	0		443,700
19. add: amounts retained in respect of Shale oil and gas sites schemes		0	0	0	0

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2024-25

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20. add: qualifying relief in Designated Areas		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
21. add: City of London Offset		<input type="text" value="0"/>			<input type="text" value="0"/>
22. add: in respect of Port of Bristol hereditament		<input type="text" value="0"/>			<input type="text" value="0"/>
Estimated Surplus/Deficit on Collection Fund	£	£	£	£	£
23. Surplus/Deficit at end of 2023-24 (+ve = surplus, -ve = deficit)	<input type="text" value="990,383"/>	<input type="text" value="792,306"/>	<input type="text" value="178,269"/>	<input type="text" value="19,808"/>	<input type="text" value="1,980,765"/>
TOTAL FOR THE YEAR	£	£	£	£	£
24. Total amount due to authorities	<input type="text" value="15,247,174"/>	<input type="text" value="13,328,141"/>	<input type="text" value="2,744,491"/>	<input type="text" value="304,944"/>	<input type="text" value="31,624,749"/>

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2024-25

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Local Authority : Tendring

PART 1C: SECTION 31 GRANT (See Note E)

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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 and 2022 to 2023 Autumn Statements, 2020 and 2021 spending reviews, and 2017 (March and November), 2018 (October) and 2021 (October) Budgets

	Column 2 Tendring	Column 3 Essex County Council	Column 4 Essex Police, Fire & Crime Commissioner	Column 5 Total
	£	£	£	£
Small Business Rates Multiplier Adjustment Factor: 1.248 Supplementary Multiplier Adjustment Factor: 1.167				
Multiplier Cap				
25. Cost of cap on 2014-15, 2015-16 and post-2018-19 and freezing of 2021-22, 2022-23, 2023-24 small business rates and standard business rates multipliers and the 2024-25 small business rates multiplier - Loss of net rates income	2,320,521	488,134	54,237	2,862,892
26. Cost of cap on 2014-15, 2015-16 and post-2018-19 and freezing of 2021-22, 2022-23, 2023-24 small business rates and standard business rates multipliers and the 2024-25 small business rates multiplier - Uprating to grants in respect of Section 31 funded reliefs	903,728	202,807	22,534	1,129,069
27. Total compensation for cost of cap on 2014-15, 2015-16 and post-2018-19 and freezing of 2021-22, 2022-23, 2023-24 small business rates and standard business rates multipliers and the 2024-25 small business rates multiplier	3,224,249	690,941	76,771	3,991,961
Small Business Rate Relief				
28. Cost of doubling SBRR & threshold changes for 2024-25	1,991,007	446,899	49,655	2,487,561
28a. Additional compensation for loss of supplementary multiplier income	13,105	2,949	328	16,382
29. Cost to authorities of maintaining relief on "first" property	6,742	1,517	169	8,428
Rural Rate Relief				
30. Cost to authorities of providing 100% rural rate relief	11,075	2,492	277	13,844

NATIONAL NON-DOMESTIC RATES RETURN - NDR1

2024-25

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Supporting Small Business Scheme				
31. Cost to authorities of providing relief	263,813	58,294	6,477	328,584
Designated Areas qualifying relief in 100% business rates retention areas				
32. Cost to authorities of providing relief	0	0	0	0
Local newspaper relief				
33. Cost to authorities of providing relief	0	0	0	0
Public lavatories relief				
34. Cost to authorities of providing relief	29,487	6,634	737	36,858
Retail, Hospitality and Leisure relief				
35. Cost to authorities of providing relief	1,528,834	343,988	38,221	1,911,043
Freeports relief				
36. Cost to authorities of providing relief	0	0	0	0
Investment Zones relief				
37. Cost to authorities of providing relief	0	0	0	0
Low-carbon heat networks relief				
38. Cost to authorities of providing relief	0	0	0	0
TOTAL FOR THE YEAR				
39. Amount of Section 31 grant due to authorities to compensate for reliefs	£ 7,068,312	£ 1,553,714	£ 172,635	£ 8,794,661

NB To determine the amount of S31 grant due to it, the authority will have to add / deduct from the amount shown in line 39, a sum to reflect the adjustment to tariffs / top-ups in respect of the multiplier cap (See notes for Line 39)

NATIONAL NON-DOMESTIC RATES RETURN - NDR1

2024-25

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Local Authority : Tendring

PART 2: RELIEFS AND NET RATES PAYABLE (See Note F)

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2024-25. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

Please Select:

Some authorities may be unable to provide data on reliefs disaggregated by the multiplier applied to hereditaments. Please indicate if you are able to provide this data.

Yes - able to provide disaggregated data

You should complete columns 1, 2, 4 & 5

	Column 1 Hereditaments using the small business rating multiplier			Column 2 Hereditaments using the small business rating multiplier			Column 4 Hereditaments using the standard multiplier			Column 5 Hereditaments using the standard multiplier	Column 6 Hereditaments using the standard multiplier	Column 7
	BA Area (exc. Designated areas).	Designated areas	TOTAL (All BA Area)	BA Area (exc. Designated areas)	Designated areas	TOTAL (All BA Area)	BA Area (exc. Designated areas)	Designated areas	TOTAL (All BA Area)	GRAND TOTAL		
	Complete this column	Complete this column	Do not complete this column	Complete this column	Complete this column	Do not complete this column	Complete this column	Complete this column	Do not complete this column	Do not complete this column		
	£	£	£	£	£	£	£	£	£	£	£	
GROSS RATES PAYABLE (All data should be entered as +ve unless specified otherwise) - See Note G												
1. Rateable Value at 10/01/2024	42,357,862	213,100	42,570,962	45,341,950	2,476,000	47,817,950	90,388,912					
2. Multiplier for 2024-25 (pence)	49.9	54.6										
3. Gross rates 2024-25 (RV x multiplier)	21,136,573	106,337	21,242,910	24,756,705	1,351,896	26,108,601	47,351,511					
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	0	0	0	0	0	0	0					
5. Forecast gross rates payable in 2024-25	21,136,573	106,337	21,242,910	24,756,705	1,351,896	26,108,601	47,351,511					

You should complete columns 1, 2, 4 & 5

	Column 1 <u>Hereditaments using the small multiplier</u>	Column 2 <u>Hereditaments using the small multiplier</u>	Column 3 <u>Hereditaments using the small multiplier</u>	Column 4 <u>Hereditaments using the standard multiplier</u>	Column 5 <u>Hereditaments using the standard multiplier</u>	Column 6 <u>Hereditaments using the standard multiplier</u>	Column 7 <u>Hereditaments using the standard multiplier</u>
	BA Area (exc. Designated areas).	Designated areas	TOTAL (All BA Area)	BA Area (exc. Designated areas)	Designated areas	TOTAL (All BA Area)	GRAND TOTAL

Local Authority : Tendring

PART 2: RELIEFS AND NET RATES PAYABLE (See Note F)

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2024-25. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

Please Select:

Some authorities may be unable to provide data on reliefs disaggregated by the multiplier applied to hereditaments. Please indicate if you are able to provide this data.

Yes - able to provide disaggregated data

You should complete columns 1, 2, 4 & 5

	Column 1 Hereditaments using the small business rating multiplier	Column 2 Hereditaments using the small business rating multiplier	Column 3 Hereditaments using the small business rating multiplier	Column 4 Hereditaments using the standard multiplier	Column 5 Hereditaments using the standard multiplier	Column 6 Hereditaments using the standard multiplier	Column 7 Hereditaments using the standard multiplier
	BA Area (exc. Designated areas). Complete this column	Designated areas Complete this column	TOTAL (All BA Area) Do not complete this column	BA Area (exc. Designated areas) Complete this column	Designated areas Complete this column	TOTAL (All BA Area) Do not complete this column	GRAND TOTAL Do not complete this column
TRANSITIONAL ARRANGEMENTS (See Note H)							
6. Revenue foregone because increases in rates have been deferred (Show as -ve)	-835,155	-5,904	-841,059	-129,691	0	-129,691	-970,750
7. Changes as a result of estimated growth / decline in cost of transitional arrangements	0	0		0	0		
TRANSITIONAL PROTECTION PAYMENTS							
8. Sum due to/(from) authority	835,155	5,904	841,059	129,691	0	129,691	970,750

Local Authority : Tendring

PART 2: RELIEFS AND NET RATES PAYABLE (See Note F)

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2024-25. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

Please Select:

Some authorities may be unable to provide data on reliefs disaggregated by the multiplier applied to hereditaments. Please indicate if you are able to provide this data.

Yes - able to provide disaggregated data

You should complete columns 1, 2, 4 & 5

	Column 1 Hereditaments using the small business rating multiplier	Column 2 Designated areas	Column 3 TOTAL (All BA Area)	Column 4 Hereditaments using the standard multiplier	Column 5 Designated areas	Column 6 TOTAL (All BA Area)	Column 7 GRAND TOTAL
	BA Area (exc. Designated areas).	Designated areas	TOTAL (All BA Area)	BA Area (exc. Designated areas)	Designated areas	TOTAL (All BA Area)	GRAND TOTAL
MANDATORY RELIEFS (See Note I) (All data should be entered as -ve unless specified otherwise)							
Small Business Rate Relief							
9. Forecast of relief to be provided in 2024-25	-7,621,055	-7,335	-7,628,390	0	0	0	-7,628,390
10. <i>of which:</i> relief on existing properties where a 2nd property is occupied	-16,856	0	-16,856	0	0	0	-16,856
Charitable occupation							
11. Forecast of relief to be provided in 2024-25	-862,634	-14,172	-876,806	-1,938,992	-87,360	-2,026,352	-2,903,158
Community Amateur Sports Clubs (CASCs)							
12. Forecast of relief to be provided in 2024-25	-127,501	0	-127,501	-65,302	0	-65,302	-192,803
Rural rate relief							
13. Forecast of relief to be provided in 2024-25	-55,377	0	-55,377	0	0	0	-55,377
Public Lavatories relief (See note J)							
14. Forecast of relief to be provided in 2024-25	-73,715	0	-73,715	0	0	0	-73,715
Low-carbon heat networks relief							
15. Forecast of relief to be provided in 2024-25	0	0	0	0	0	0	0
16. Forecast of mandatory reliefs to be provided in 2024-25 (Sum of lines 9 to 16)	-8,740,282	-21,507		-2,004,294	-87,360		
17. Changes as a result of estimated	0	0		0	0		

Local Authority : Tendring

PART 2: RELIEFS AND NET RATES PAYABLE (See Note F)

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2024-25. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

Please Select:

Some authorities may be unable to provide data on reliefs disaggregated by the multiplier applied to hereditaments. Please indicate if you are able to provide this data.

Yes - able to provide disaggregated data

You should complete columns 1, 2, 4 & 5

	Column 1 Hereditaments using the small business rating multiplier			Column 4 Hereditaments using the standard multiplier			Column 7
	BA Area (exc. Designated areas).	Designated areas	TOTAL (All BA Area)	BA Area (exc. Designated areas)	Designated areas	TOTAL (All BA Area)	GRAND TOTAL
growth/decline in mandatory relief							
18. Total forecast mandatory reliefs to be provided in 2024-25	-8,740,282	-21,507	-8,761,789	-2,004,294	-87,360	-2,091,654	-10,853,443

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

Partially occupied hereditaments

19. Forecast of 'relief' to be provided in 2024-25	0	0	0	0	0	0	0
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Empty premises

20. Forecast of 'relief' to be provided in 2024-25	-676,893	-21,938	-698,831	-339,612	-29,211	-368,823	-1,067,654
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21. Forecast of unoccupied property 'relief' to be provided in 2024-25 (Line 19 + line 20)	-676,893	-21,938		-339,612	-29,211		
--	----------	---------	--	----------	---------	--	--

22. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	0	0		0	0		
---	---	---	--	---	---	--	--

23. Total forecast unoccupied property 'relief' to be provided in 2024-25	-676,893	-21,938	-698,831	-339,612	-29,211	-368,823	-1,067,654
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Local Authority : Tendring

PART 2: RELIEFS AND NET RATES PAYABLE (See Note F)

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2024-25. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

Please Select:

Some authorities may be unable to provide data on reliefs disaggregated by the multiplier applied to hereditaments. Please indicate if you are able to provide this data.

Yes - able to provide disaggregated data

You should complete columns 1, 2, 4 & 5

	Column 1 Hereditaments using the small business rating multiplier			Column 4 Hereditaments using the standard multiplier			Column 7
	BA Area (exc. Designated areas).	Designated areas	TOTAL (All BA Area)	BA Area (exc. Designated areas)	Designated areas	TOTAL (All BA Area)	
DISCRETIONARY RELIEFS (See Note L) (All data should be entered as -ve unless specified otherwise)							
Charitable occupation							
24. Forecast of relief to be provided in 2024-25	-23,822	0	-23,822	-8,081	0	-8,081	-31,903
Non-profit making bodies							
25. Forecast of relief to be provided in 2024-25	0	0	0	0	0	0	0
Community Amateur Sports Clubs (CASCs)							
26. Forecast of relief to be provided in 2024-25	0	0	0	0	0	0	0
Small rural businesses							
27. Forecast of relief to be provided in 2024-25	0	0	0	0	0	0	0
Other ratepayers (refer to guidance for further details)							
28. Forecast of relief to be provided in 2024-25	0	0	0	0	0	0	0
<i>of which:</i>		<i>of which:</i>		<i>of which:</i>	<i>of which:</i>		
29. Relief given to Case A hereditaments		0			0		
30. Relief given to Case B hereditaments	0			0			
31. Relief given to Freeports (See Note M)		0			0		
32. Relief given to Investment Zones (See Note M)	0	0		0	0		
33. Forecast of discretionary relief to be provided in 2024-25 (Sum of lines 23 to 28)	-23,822	0		-8,081	0		

Local Authority : Tendring

PART 2: RELIEFS AND NET RATES PAYABLE (See Note F)

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Please Select:

Some authorities may be unable to provide data on reliefs disaggregated by the multiplier applied to hereditaments. Please indicate if you are able to provide this data.

Yes - able to provide disaggregated data

You should complete columns 1, 2, 4 & 5

	Column 1 Hereditaments using the small business rating multiplier	Column 2 Hereditaments using the small business rating multiplier	Column 3 Hereditaments using the small business rating multiplier	Column 4 Hereditaments using the standard multiplier	Column 5 Hereditaments using the standard multiplier	Column 6 Hereditaments using the standard multiplier	Column 7 Hereditaments using the standard multiplier
	BA Area (exc. Designated areas).	Designated areas	TOTAL (All BA Area)	BA Area (exc. Designated areas)	Designated areas	TOTAL (All BA Area)	GRAND TOTAL
34. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	0	0		0	0		
35. Total forecast discretionary relief to be provided in 2024-25	-23,822	0	-23,822	-8,081	0	-8,081	-31,903

Local Authority : Tendring

PART 2: RELIEFS AND NET RATES PAYABLE (See Note F)

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2024-25. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

Please Select:

Some authorities may be unable to provide data on reliefs disaggregated by the multiplier applied to hereditaments. Please indicate if you are able to provide this data.

Yes - able to provide disaggregated data

You should complete columns 1, 2, 4 & 5

	Column 1 Hereditaments using the small business rating multiplier	Column 2 Designated areas	Column 3 TOTAL (All BA Area)	Column 4 Hereditaments using the standard multiplier	Column 5 Designated areas	Column 6 TOTAL (All BA Area)	Column 7 GRAND TOTAL
--	--	------------------------------	------------------------------------	---	------------------------------	------------------------------------	-------------------------

DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT(See Note N) (All data should be entered as -ve unless specified otherwise)

Supporting Small Business Scheme

36. Forecast of relief to be provided in 2024-25	-647,715	-4,726	-652,441	0	0	0	-652,441
--	----------	--------	----------	---	---	---	----------

Local newspaper relief

37. Forecast of relief to be provided in 2024-25	0	0	0	0	0	0	0
--	---	---	---	---	---	---	---

Retail, Hospitality and Leisure relief

38. Forecast of relief to be provided in 2024-25	-2,347,888	0	-2,347,888	-1,474,198	0	-1,474,198	-3,822,086
--	------------	---	------------	------------	---	------------	------------

39. Forecast of discretionary reliefs funded through S31 grant to be provided in 2024-25 (Sum of lines 37 to 39)	-2,995,603	-4,726		-1,474,198	0		
--	------------	--------	--	------------	---	--	--

40. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)	0	0		0	0		
--	---	---	--	---	---	--	--

41. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2024-25	-2,995,603	-4,726	-3,000,329	-1,474,198	0	-1,474,198	-4,474,527
---	-------------------	---------------	-------------------	-------------------	----------	-------------------	-------------------

NET RATES PAYABLE

42. Forecast of net rates payable by rate payers	£ 7,864,818	£ 52,262	£ 7,917,080	£ 20,800,829	£ 1,235,325	£ 22,036,154	£ 29,953,234
--	-------------	----------	-------------	--------------	-------------	--------------	--------------

Local Authority : Tendring

PART 2: RELIEFS AND NET RATES PAYABLE (See Note F)

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2024-25. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

Please Select:

Some authorities may be unable to provide data on reliefs disaggregated by the multiplier applied to hereditaments. Please indicate if you are able to provide this data.

Yes - able to provide disaggregated data

You should complete columns 1, 2, 4 & 5

	Column 1 Hereditaments using the small business rating multiplier	Column 2 Hereditaments using the small business rating multiplier	Column 3 Hereditaments using the small business rating multiplier	Column 4 Hereditaments using the standard multiplier	Column 5 Hereditaments using the standard multiplier	Column 6 Hereditaments using the standard multiplier	Column 7 Hereditaments using the standard multiplier
	BA Area (exc. Designated areas).	Designated areas	TOTAL (All BA Area)	BA Area (exc. Designated areas)	Designated areas	TOTAL (All BA Area)	GRAND TOTAL
after taking account of transitional adjustments, unoccupied property relief, mandatory and discretionary reliefs							

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 must break down estimated bad debts and repayments by hereditaments receiving the small and standard multiplier, but adjustments from line 5 onwards should reflect the total of both types of hereditament.

You should complete columns 1 and 2

	Column 1 BA Area (exc. Designated areas) Complete this column	Column 2 Designated Areas Complete this column	Column 3 TOTAL (All BA Area) Do not complete this column
Enter data for all hereditaments in these columns			
	£	£	£
NET RATES PAYABLE			
1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs	28,665,647	1,287,587	29,953,234
(LESS) LOSSES (Data should be entered as -ve)			
2. Estimated bad debts in respect of 2024-25 rates payable	-143,552	-6,448	-150,000
3. Estimated repayments in respect of 2024-25 rates payable	-1,081,425	-48,575	-1,130,000
COLLECTABLE RATES			
4. Net Rates payable less losses	27,440,670	1,232,564	28,673,234
	Column 1 BA Area (exc. Designated areas) Complete this column	Column 2 Designated Areas Complete 'Part 3 DA summary' to fill this column	Column 3 TOTAL (All BA Area) Do not complete this column
DISREGARDED AMOUNTS (Data should be entered as +ve)			
5. Renewable Energy (see Note B)	443,700	0	443,700
6. Shale oil and gas sites scheme (see Note C)	0	0	0
7. Transitional Protection Payment		5,904	
8. Baseline		841,447	
DISREGARDED AMOUNTS			
9. Total Disregarded Amounts		397,021	397,021
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

Designated Areas

Tendring

Total Designated Area value

COLLECTABLE RATES			
1,287,587	-6,448	-48,575	1,232,564
NET RATES PAYABLE	LOSSES		
1	2	3	4
Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs	Estimated bad debts in respect of 2024-25 rates payable	Estimated repayments in respect of 2024-25 rates payable	Net Rates payable less losses

DISREGARDED AMOUNTS				
0	0	5,904	841,447	397,021
DISREGARDED AMOUNTS				
5	6	7	8	9
Renewable Energy	Shale oil and gas sites scheme	Transitional Protection Payment	Baseline	Total Disregarded Amounts

DESIGNATED AREAS RELIEF	
0	0
A	B
Relief Given to Case A Hereditaments	Compensation Due

All figures must be entered in whole £

Designated Area

Enter as +ve figure

Enter as -ve figure

formula

Enter as +ve figure

Enter as +ve figure

Enter as either a +ve or -ve figure consistent with the calculation in Part 2 Line 9

Pre-filled entry

formula

Enter as +ve figure

formula

Designated Area	1,287,587	-6,448	-48,575	1,232,564	0	0	5,904	841,447	397,021	0	0
Freeport East											

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.

	£	£
OPENING BALANCE		
1. Opening Balance (From Collection Fund Statement)		2,758,548
BUSINESS RATES CREDITS AND CHARGES		
2. Business rates credited and charged to the Collection Fund in 2023-24 (enter as +ve)	26,238,834	
3. Sums written off in excess of the allowance for non-collection (enter as -ve)	0	
4. Changes to the allowance for non-collection	-100,000	
5. Amounts charged against the provision for alteration of lists and appeals following RV list changes (enter as +ve)	319,000	
6. Changes to the provision for alteration of lists and appeals	-1,080,000	
7. Total business rates credits and charges (Total lines 2 to 6)		25,377,834
OTHER RATES RETENTION SCHEME CREDITS (enter as +ve)		
8. Transitional protection payments received, or to be received in 2023-24	3,722,073	
9. Transfers/payments to the Collection Fund for end-year reconciliations	0	
10. Transfers/payments into the Collection Fund in 2023-24 in respect of a previous year's deficit	0	
11. Total Other Credits (Total lines 8 to 10)		3,722,073
OTHER RATES RETENTION SCHEME CHARGES (enter as -ve)		
12. Transitional protection payments made, or to be made, in 2023-24	0	
13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2023-24	-14,188,794	
14. Payments made, or to be made to, major precepting authorities in respect of business rates income 2023-24	-2,837,759	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2023-24	-11,351,036	
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 2023-24	-649,718	
17. Transfers/payments from the Collection Fund for end-year reconciliations	-83,700	
18. Transfers/payments made from the Collection Fund in 2023-24 in respect of a previous year's surplus	-766,683	
19. Total Other Charges (Total lines 12 to 18)		-29,877,690
ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2023-24 - Surplus (positive), Deficit (Negative)		
20. Opening balance plus total credits, less total charges (Total lines 1, 7, 11,19)		1,980,765

APPORTIONMENT OF ESTIMATED SURPLUS / DEFICIT (See Note N)

	Column 1 Central Government	Column 2 Tendring	Column 3 Essex County Council
21. % for distribution of prior year surplus/deficit (i.e. 2022-23)	50%	40%	9%
22. Total prior year surplus (+)/deficit (-)	995,933	796,746	179,268
23. % for distribution of in-year surplus/deficit (i.e. 2023-24)	50%	40%	9%
24. In year surplus (+)/deficit (-)	-5,550	-4,440	-999
25. Total (total lines 22 and 24)	990,383	792,306	178,269

SUPPLEMENTARY INFORMATION ON HEREDITAMENTS BEING GRANTED RELIEF FROM NATIONAL NON-DOMESTIC RATES AND THE AMOUNT OF RELIEF GRANTED

Please complete the following questions on hereditaments that were being granted relief from national non-domestic rates and the amount of relief granted

If you have any queries on completing the form please contact us with the subject heading 'NDR1 query' by email to nndr.statistics@levellingup.gov.uk

The completed form must be returned to nndr.statistics@levellingup.gov.uk no later than 31 JANUARY 2024

Authority Name	Tendring
E-code	E1542
Contact name	0
Contact number	0
Contact e-mail	0

Ver 1.1

PART 1 : NUMBERS OF HEREDITAMENTS THAT WERE BEING GRANTED RELIEF AS AT 31 DECEMBER 2023 *

Number of hereditaments that were being granted relief as at 31 December 2023*

MANDATORY RELIEF

a. Number of hereditaments that were being granted charitable relief as at 31 December 2023*	258
b. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2023*	35
c. Number of hereditaments that were being granted rural general stores, post offices, public houses, petrol filling stations and food shops relief as at 31 December 2023*	20
d. Number of hereditaments that were due public lavatories relief as at 31 December 2023*	30
e. Number of hereditaments that were being granted partly occupied premises relief as at 31 December 2023*	0
f. Number of hereditaments that were being granted empty property relief as at 31 December 2023* of which:	481
i. those that are classed as "industrial property" above the exemption threshold	40
ii. those that have "listed building status"	18
iii. those that are "Community Amateur Sports Clubs"	0
iv. those that are "charities"	3
v. those where the hereditament is empty and not included in categories i to iv	307
vi. those that are classed as "non-industrial" above the exemption threshold	113

DISCRETIONARY RELIEF

g. Number of hereditaments that were being granted charitable relief as at 31 December 2023*	17
h. Number of hereditaments that were being granted non-profit making bodies' relief as at 31 December 2023*	0
i. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2023*	0
j. Number of hereditaments that were being granted rural shops, post offices, public houses, petrol filling stations and food shops relief as at 31 December 2023*	0
k. Number of hereditaments that were being granted other small rural businesses relief as at 31 December 2023*	0
l. Number of hereditaments within Designated Areas being granted discounts as at 31 December 2023*	0
m. Number of hereditaments subject to a S47 local discount as at 31 December 2023*	0

RELIEF FUNDED THROUGH SECTION 31 GRANT

n. Number of hereditaments receiving Rural Rate Relief as at 31 December 2023*	20
o. Number of hereditaments receiving Local Newspaper Relief as at 31 December 2023*	0
p. Number of hereditaments receiving Supporting Small Business Relief as at 31 December 2023*	203
q. Number of hereditaments that were being granted expanded retail, hospitality and leisure relief as at 31 December 2023*	573
r. Number of hereditaments that were being granted low carbon heat networks relief as at 31 December 2023*	0

SMALL BUSINESS RATE RELIEF

s. Number of hereditaments contributing to the small business rate relief scheme by paying the additional supplement as at 31 December 2023*	1,063
t. Number of hereditaments that receive a discount from the small business rate relief scheme as at 31 December 2023* of which:	5,678
i. Hereditaments with a rateable value between £0 and £12,000 receiving the maximum discount	5,494
ii. Hereditaments with a rateable value between £12,001 and £15,000 receiving the discount on a sliding scale	184
u. Number of hereditaments that pay only the small business rate multiplier and are not granted a small	1,823

business rates relief discount as at 31 December 2023*

* The data should be as at 31 December 2023 or as soon as possible after that date.

NATIONAL NON-DOMESTIC RATES (SUPPLEMENTARY) RETURN 2024-25

Tending
Ver 1.1

PART 2 : ESTIMATED VALUE OF RELIEF TO BE GRANTED IN 2024-25
(enter values as -ve)

Amount of relief to be granted in 2024-25 (£)

EMPTY PROPERTY RELIEF

a. Estimated value of empty property relief to be granted in 2024-25

-1,067,654

of which:

i. Relief to be given - industrial property above the exemption threshold

-115,752

ii. Relief to be given - listed building status

-57,837

iii. Relief to be given - Community Amateur Sports Clubs

0

iv. Relief to be given - charities

-22,630

v. Relief to be given where the hereditament is empty and is not included in categories i to iv

-871,435

vi. Relief to be given - "non-industrial" above the exemption threshold

0

SMALL BUSINESS RATE RELIEF

b. The cost of small business rate relief for properties within the billing authority area

-7,628,390

of which:

i. Hereditaments with a rateable value between £0 and £12,000 that will receive the full discount

-7,007,916

ii. Hereditaments with a rateable value between £12,001 and £15,000 that will receive the discount on a sliding scale

-620,474

OTHER DISCRETIONARY RELIEF

c. Estimated value of other discretionary relief to be granted in 2024-25

0

of which:

i. Relief awarded under s.47 where a Mayoral Development Corporation has assumed functions under section 47(3) and 47(6) of the 1988 Act.

0

ii. Relief awarded by the billing authority

0

DATE OF LATEST INFORMATION

Date of latest information taken into account when calculating the figures on the supplementary form

31/12/2023

Notes :

Validation Checks

Local authority : Tendring E1542

Local authority contact name :

Local authority contact number :

Local authority contact email address :

This sheet automatically highlights any validation queries and provides space for your explanations

The note 'NNDR1 Validation Checks 2024-25' provides further details on the validations we carry out. Please consult this when completing this validation sheet

As well as using these to check for errors in data entry, your comments also help us to inform policy colleagues about the causes of patterns in the data, and the extent of the effect of different factors. Therefore, even if the reason for a change in a line seems obvious it is still useful for you to provide comments.

If you click on Column C you can see which line of the form the validation refers to.

Test	Data		Change		Parameters			Please comment below where required	
	VOA data	2024-25	Actual	%	Actual	%			
1	Check total RV	90,431,431	90,388,912	-42,519	0%	0	2%	OK	
Mandatory Reliefs		2023-24	2024-25	Actual	%	Actual	%		
2	Cost SBR relief	-6,957,660	-7,628,390	670,730	10%	500,000	5%	Comment made	We have increased recovery action which has highlighted accounts where ratepayers hadn't claimed the relief because they assumed no rates payable.
3	Cost of Charity relief	-2,618,088	-2,903,158	285,070	11%	0	10%	Comment made	We carried out a review of schools and found some that had become academies and are now eligible for charity relief.
4	Cost of CASC relief	-183,910	-192,803	8,893	5%	20,000	20%	OK	
5	Cost of Rural relief ¹	-71,098	-55,377	15,721	22%	10,000	10%	Comment made	Some of those that originally qualified have increased above the threshold and fall into supporting small business rate relief.
6	Cost of Public lavatories relief	-75,527	-73,715	1,812	2%	5,000	15%	OK	
7	Cost of Partly Occupied relief	0	0	0	0%	75,000	20%	OK	
8	Cost of Empty property relief	-768,847	-1,067,654	298,807	39%	750,000	25%	OK	

¹ The validation for Rural relief is comparing to the total of the mandatory and discretionary aspects of the relief in 2023-24

Discretionary Reliefs		2023-24	2024-25	Actual	%	Actual	%		
9	Cost of Charity relief	-26,460	-31,903	5,443	21%	50,000	25%	OK	
10	Cost of non-profit bodies' relief	0	0	0	0%	50,000	25%	OK	
11	Cost of CASC Relief	0	0	0	0%	5,000	25%	OK	
12	Cost of other rural relief	0	0	0	0%	5,000	25%	OK	
13	Cost of other discretionary relief	0	0	0	0%	100,000	25%	OK	
14	Class A hereditaments	0	0	0	0%	25,000	25%	OK	
15	Class B hereditaments	0	0	0	0%	0	25%	OK	
16	Cost of retail, hospitality and leisure relief	-3,742,611	-3,822,086	79,475	2%	500,000	10%	OK	

17	Net rates payable	27,380,095	29,953,234	2,573,139	9%	0	7.5%	Comment made	We have only recently added a large hereditament which has increased by £RV 1.05m
----	-------------------	------------	------------	-----------	----	---	------	--------------	---

Other checks		2023-24	2024-25	Actual	%	Actual	%		
18	Estimated repayments (Appeals provision)	-1,280,000	-1,130,000	150,000	12%	2,000,000	25%	OK	
19	Zero in surplus / deficit		1,980,765	n/a	n/a	0	n/a	OK	

	Pre-populated	2024-25 form	Actual	Actual		
20	Collection fund opening balance	2,758,548	2,758,548	0	0	OK

Number where comments are outstanding: 0

Please provide any further comments below

Validation Checks

Local authority : Tendring E1542

Local authority contact name :

Local authority contact number :

Local authority contact email address :

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If you click on Column C you can see which line of the form the validation refers to.

Test	Data		Change		Parameters		Please comment below where required
	VOA data	2024-25	Actual	%	Actual	%	

Supplementary data - validation checks

Local authority : Tendring E1542

Local authority contact name :

Local authority contact number :

Local authority contact email address :

This sheet automatically highlights any validation queries and provides space for your explanations

The note 'NNDR1 Validation Checks 2024-25' provides further details on the validations we carry out. Please consult this when completing this validation sheet

As well as using these to check for errors in data entry, your comments also help us to inform policy colleagues about the causes of patterns in the data, and the extent of the effect of different factors. Therefore, even if the reason for a change in a line seems obvious it is still useful for you to provide comments.

If you click on Column C you can see which line of the form the validation refers to.

Test	Data		Change		Parameters				Please comment below where required
	2023-24	2024-25	Actual	%	Actual	%			
Mandatory Reliefs									
1	Charity relief	245	258	13	5%	20	10%	OK	
2	CASC relief	35	35	0	0%	5	0%	OK	
3	Rural shop relief	23	20	-3	-13%	10	0%	OK	
4	Public lavatories relief	30	30	0	0%	15	0%	OK	
5	Partly Occupied relief	0	0	0	0%	10	0%	OK	
6	Empty relief	455	481	26	6%	100	30%	OK	
Discretionary Reliefs									
7	Charity relief	17	17	0	0%	20	10%	OK	
8	Non-profit bodies' relief	0	0	0	0%	20	0%	OK	
9	CASC Relief	0	0	0	0%	5	0%	OK	
10	Rural shop relief	0	0	0	0%	10	0%	OK	
11	Other rural relief	0	0	0	0%	5	0%	OK	
12	Enterprise zone granted relief	0	0	0	0%	10	0%	OK	
13	Local discount relief	0	0	0	0%	20	0%	OK	
14	Retail, hospitality and leisure relief	592	573	-19	-3%	150	15%	OK	
SBRR									
15	SBRR - contributing	1,001	1,063	62	6%	100	10%	OK	
16	SBRR - getting a discount	5,839	5,678	-161	-3%	100	10%	OK	
17	SBRR - RV between £0 & £12k	5,715	5,494	-221	-4%	100	10%	OK	
18	SBRR - RV between £12k & £15k	124	184	60	48%	100	10%	OK	
19	SBRR - just lower multiplier	1,744	1,823	79	5%	100	10%	OK	
Number of hereditaments									
		Total Hereds	Hereds included in lines 15, 16 & 19 above						
20	Number hereditaments in tests 15, 16 & 19 above compared to total number of hereditaments	8,567	8,564	-3	0%	25	10%	OK	
Empty property relief									
		2023-24	2024-25						
21	Relief in industrial properties above exemption threshold	-26,034	-115,752	-89,718	345%	250,000	25%	OK	
22	Relief in listed buildings	-80,579	-57,837	22,742	-28%	200,000	25%	OK	

Supplementary data - validation checks

Local authority : Tendring E1542

Local authority contact name :

Local authority contact number :

Local authority contact email address :

This sheet automatically highlights any validation queries and provides space for your explanations

The note 'NNDR1 Validation Checks 2024-25' provides further details on the validations we carry out. Please consult this when completing this validation sheet

As well as using these to check for errors in data entry, your comments also help us to inform policy colleagues about the causes of patterns in the data, and the extent of the effect of different factors. Therefore, even if the reason for a change in a line seems obvious it is still useful for you to provide comments.

If you click on Column C you can see which line of the form the validation refers to.

Test	Data		Change		Parameters				
	2023-24	2024-25	Actual	%	Actual	%			
23	Relief in Community Amateur Sports Clubs	0	0	0	0%	50,000	25%	OK	
24	Relief in charities	-24,524	-22,630	1,894	-8%	50,000	25%	OK	
25	Relief in other hereditaments	-637,710	-871,435	-233,725	37%	750,000	25%	OK	
26	Relief in non-industrial properties above the exemption threshold	0	0	0	0%	200,000	25%	OK	

Number where comments are outstanding

0

Please provide any further comments below