



Ministry of Housing,
Communities &
Local Government

NATIONAL NON-DOMESTIC RATES RETURN
NNDR1 2025-26

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

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

Forms should be returned to the Ministry of Housing, Communities & Local Government by Friday 31st January 2025

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:

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* *White, Black Border* - these are blank for new data to be entered - 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 as this will result in your form being returned.

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

- *adj_factor*: The small business multiplier adjustment factor, 134/499
 - *adj_factor_supp*: The standard multiplier adjustment factor, 93/555
 - *Import_LA_Code*: The MHCLG '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)
- The following 'named ranges' are used in Part 1 Line 25:
- *small_share_baa*: The percentage of Net collectable rates (Part 2 Line 43) in the billing authority area that relate to hereditaments using the small multiplier
 - *small_share_da*: The percentage of Net collectable rates (Part 2 Line 43) in DAs that relate to hereditaments using the small multiplier
 - *small_share_tot*: The percentage of Net collectable rates (Part 2 Line 43) that relate to hereditaments using the small multiplier
 - *standard_share_baa*: The percentage of Net collectable rates (Part 2 Line 43) in the billing authority area that relate to hereditaments using the standard multiplier
 - *standard_share_da*: The percentage of Net collectable rates (Part 2 Line 43) in DAs that relate to hereditaments using the standard multiplier
 - *standard_share_tot*: The percentage of Net collectable rates (Part 2 Line 43) that relate to hereditaments using the standard multiplier

 * *White background, Blue border* - actual data entered by the Ministry of Housing, Communities & Local Government 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

The structure of the 2025-26 NNDR1 is unchanged from last year. In 2024-25 the form was significantly changed to reflect changes in the Non-Domestic Rating Act 2023 to how business rates multipliers are calculated. That update required amounts relating to hereditaments on the small business rates multiplier and hereditaments on the standard multiplier to be reported separately, provided the billing authority could supply that data. The option for authorities not to split these figures has been removed in this form, as it is now expected that all billing authorities can provide this data.

The form also reflects changes in reliefs that will be in place for 2025-26. The lines relating to the retail, hospitality and leisure relief is retained from previous years, but entries on that line should reflect the 2025-26 guidance.

To aid the collection team's validation efforts and the Department's audit requirements, Part 1 now asks for information on the certifying officer. 'Certifier email address' should be the same email address from which the form is submitted to us. 'Certifier role' should be the option from the dropdown list which best describes the certifying officer's role. This person should be the Chief Financial / Section 151 Officer, or the Deputy, Interim or Delegated thereof. See 'Submitting the Form', below, for further submission instructions.

Checking the Validation Sheet

5. The "Main Validation" sheet will compare key figures in the "Part 1" to "Part 4" sheets. The "Supplementary Validation" sheet will compare key figures from the "Supplementary Information" sheet. Before the NNDR1 form is submitted, please go to these validation sheets and check if any of the data changes require any further explanation. In most cases, the data are compared with the NNDR1 for 2024-25 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. We may query the figures further if the validation comment provided is not sufficient.

For further details on the types of checks we do see Validation notes for NNDR1 2025-26.

Submitting the Form

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

7. The form should be sent by your Chief Financial / Section 151 Officer. The email should be the same as that submitted as the 'Certifier email address' in Part 1 and 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
nndr.statistics@communities.gov.uk

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**2025-26**Please e-mail with certification to: nndr.statistics@communities.gov.uk by no later than 31 January 2025.**All figures must be entered in whole £**

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

Select your local authority's name from this list:

Tendring	▼
Test Valley	
Tewkesbury	
Thanet	
Three Rivers	
Thurrock UA	▼

Authority Name

Tendring

E-code

E1542

Local authority contact name

Lewis Vella

Local authority contact number

01255 686 535

Local authority e-mail address

lvella@tendringdc.gov.uk

Certifier e-mail address

rbarrett@tendringdc.gov.uk

Certifier role

Section 151 Officer - Director/Head of finance

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 2025-26. 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

£

32,571,571**FOR INFORMATION: Breakdown of Collectable Rates**Gross rates payable in year **49,143,372** Part 2, Line 5Cost of mandatory relief **-12,182,257** Part 2, Line 19 + Part 2,Cost of discretionary relief **-2,687,382** Part 2, Line 36 + Part 2,Cost of transitional arrangements **-322,162** Part 2, Line 8Cost of accounting adjustments for losses on collection **-200,000** Part 3, Line 2Cost of accounting adjustments for addition to appeals provision **-1,180,000** Part 3, Line 3**Collectable Rates** **32,571,571** **Part 1, Line 1****TRANSITIONAL PROTECTION PAYMENTS**

2. Sums due to the authority

322,162

3. Sums due from the authority

0**COST OF COLLECTION (See Note B)**

4. Cost of collection formula

292,043

5. Legal costs

0

6. Allowance for cost of collection

292,043**SPECIAL AUTHORITY DEDUCTIONS**

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

0**DISREGARDED AMOUNTS**

8. Amounts retained in respect of Designated Areas

446,0919. Amounts retained in respect of Renewable Energy Schemes
(See Note C)**540,800***of which:*

9a. sums retained by billing authority

540,800

9b. sums retained by major precepting authority

010. Amounts retained in respect of Shale Oil and Gas Sites Schemes (See
Note D)**0****NON-DOMESTIC RATING INCOME**

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

31,614,799

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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 2025-26 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 2025-26	50%	40%	9%	1%	100%
Non-Domestic Rating Income for 2025-26					
13. Non-domestic rating income from rates retention scheme	15,807,399	12,645,920	2,845,332	316,148	31,614,799
14.(less) deductions from central share	0				0
15 TOTAL:	15,807,399	12,645,920	2,845,332	316,148	31,614,799
Other Income for 2025-26					
16. add: cost of collection allowance		292,043			292,043
17. add: amounts retained in respect of Designated Areas		446,091			446,091
18. add: amounts retained in respect of renewable energy schemes		540,800	0		540,800
19. add: amounts retained in respect of Shale oil and gas sites schemes		0	0	0	0

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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 2024-25 (+ve = surplus, -ve = deficit)	<input type="text" value="1,419,289"/>	<input type="text" value="1,135,431"/>	<input type="text" value="255,472"/>	<input type="text" value="28,386"/>	<input type="text" value="2,838,578"/>
TOTAL FOR THE YEAR	£	£	£	£	£
24. Total amount due to authorities	<input type="text" value="17,226,688"/>	<input type="text" value="15,060,285"/>	<input type="text" value="3,100,804"/>	<input type="text" value="344,534"/>	<input type="text" value="35,732,311"/>

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Local Authority : Tendring**PART 1C: SECTION 31 GRANT (See Note E)****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 and 2022 to 2023 Autumn Statements, 2020 and 2021 spending reviews, and 2017 (March and November), 2018 (October), 2021 (October) and 2024 (October) Budgets.*

Small Business Rates Multiplier Adjustment Factor: 1.269

Supplementary Multiplier Adjustment Factor: 1.168

Multiplier Cap

25. Cost of cap on, and freezing of, small and standard (formerly supplementary) business rates multipliers - Loss of net rates income

26. Cost of cap on, and freezing of, small and standard (formerly supplementary) business rates multipliers - Uprating to grants in respect of Section 31 funded reliefs

27. Total compensation for cost of cap on, and freezing of, small and standard (formerly supplementary) business rates multipliers

Small Business Rate Relief

28. Cost of doubling SBRR & threshold changes for 2025-26

28a. Additional compensation for loss of supplementary multiplier income

29. Cost to authorities of maintaining relief on "first" property

Rural Rate Relief

30. Cost to authorities of providing 100% rural rate relief

Supporting Small Business Scheme

31. Cost to authorities of providing relief

	Column 2	Column 3	Column 4	Column 5
	Tendring	Essex County Council	Essex Police, Fire & Crime Commissioner	Total
	£	£	£	£
	2,671,895	560,301	62,256	3,294,452
	826,483	185,356	20,595	1,032,434
	3,498,378	745,657	82,851	4,326,886
	2,073,840	465,536	51,726	2,591,102
	13,105	2,949	328	16,382
	15,604	3,511	390	19,505
	11,103	2,498	278	13,879
	234,280	51,545	5,727	291,552

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Designated Areas qualifying relief in 100% business rates retention areas

32. Cost to authorities of providing relief

0

0

0

0

Public lavatories relief

33. Cost to authorities of providing relief

29,716

6,686

743

37,145

Retail, Hospitality and Leisure relief

34. Cost to authorities of providing relief

832,752

187,369

20,819

1,040,940

Freeports relief

35. Cost to authorities of providing relief

0

0

0

0

Investment Zones relief

36. Cost to authorities of providing relief

0

0

0

0

Low-carbon heat networks relief

37. Cost to authorities of providing relief

0

0

0

0

Improvement relief

38. Cost to authorities of providing relief

0

0

0

0

Film Studio relief

39. Cost to authorities of providing relief

0

0

0

0

TOTAL FOR THE YEAR

40. Amount of Section 31 grant due to authorities to compensate for reliefs

£

6,708,778

£

1,465,751

£

162,862

£

8,337,391

NB To determine the amount of S31 grant due to it, the authority will have to add / deduct from the amount shown in line 41, a sum to reflect the adjustment to tariffs / top-ups in respect of the multiplier cap (See notes for Line 40)

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**2025-26**

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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.

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 2025-26. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

You should complete columns 1, 2, 4 & 5

	Column 1 Hereditaments using the small multiplier	Column 2 Hereditaments using the small multiplier	Column 3 Hereditaments using the small 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 £
GROSS RATES PAYABLE (All data should be entered as +ve unless specified otherwise) - See Note G							
1. Rateable Value at <input type="text" value="29/12/2024"/>	<input type="text" value="42,976,656"/>	<input type="text" value="162,600"/>	<input type="text" value="43,139,256"/>	<input type="text" value="47,195,650"/>	<input type="text" value="2,564,500"/>	<input type="text" value="49,760,150"/>	<input type="text" value="92,899,406"/>
2. Multiplier for 2025-26 (pence) <input type="text" value="49.9"/>				<input type="text" value="55.5"/>			
3. Gross rates 2025-26 (RV x multiplier)	<input type="text" value="21,445,351"/>	<input type="text" value="81,137"/>		<input type="text" value="26,193,586"/>	<input type="text" value="1,423,298"/>		<input type="text" value="49,143,372"/>
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	<input type="text" value="0"/>	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>		<input type="text" value="0"/>
5. Forecast gross rates payable in 2025-26	<input type="text" value="21,445,351"/>	<input type="text" value="81,137"/>	<input type="text" value="21,526,488"/>	<input type="text" value="26,193,586"/>	<input type="text" value="1,423,298"/>	<input type="text" value="27,616,884"/>	<input type="text" value="49,143,372"/>
TRANSITIONAL ARRANGEMENTS (See Note H)							
6. Revenue foregone because increases in rates have been deferred (Show as -ve)	<input type="text" value="-305,936"/>	<input type="text" value="-1,512"/>	<input type="text" value="-307,448"/>	<input type="text" value="-14,714"/>	<input type="text" value="0"/>	<input type="text" value="-14,714"/>	<input type="text" value="-322,162"/>
7. Changes as a result of estimated growth / decline in cost of transitional arrangements	<input type="text" value="0"/>	<input type="text" value="0"/>		<input type="text" value="0"/>	<input type="text" value="0"/>		
TRANSITIONAL PROTECTION PAYMENTS							
8. Sum due to/(from) authority	<input type="text" value="305,936"/>	<input type="text" value="1,512"/>	<input type="text" value="307,448"/>	<input type="text" value="14,714"/>	<input type="text" value="0"/>	<input type="text" value="14,714"/>	<input type="text" value="322,162"/>

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 2025-26. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

You should complete columns 1, 2, 4 & 5

Column 1
Hereditaments using the small multiplier

Column 4
Hereditaments using the standard multiplier

	Column 1 BA Area (exc. Designated areas).	Column 2 Designated areas	Column 3 TOTAL (All BA Area)	Column 4 BA Area (exc. Designated areas)	Column 5 Designated areas	Column 6 TOTAL (All BA Area)	Column 7 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 2025-26	-7,960,332	-7,335	-7,967,667	0	0	0	-7,967,667
10. of which: relief on existing properties where a 2nd property is occupied	-39,009	0	-39,009	0	0	0	-39,009
Charitable occupation							
11. Forecast of relief to be provided in 2025-26	-874,201	-14,172	-888,373	-1,942,663	-88,800	-2,031,463	-2,919,836
Community Amateur Sports Clubs (CASCs)							
12. Forecast of relief to be provided in 2025-26	-129,203	0	-129,203	-66,378	0	-66,378	-195,581
Rural rate relief							
13. Forecast of relief to be provided in 2025-26	-55,514	0	-55,514	0	0	0	-55,514
Public Lavatories relief (See note J)							
14. Forecast of relief to be provided in 2025-26	-74,289	0	-74,289	0	0	0	-74,289
Low-carbon heat networks relief							
15. Forecast of relief to be provided in 2025-26	0	0	0	0	0	0	0
Improvement relief							
16. Forecast of relief to be provided in 2025-26	0	0	0	0	0	0	0
17. Forecast of mandatory reliefs to be provided in 2025-26 (Sum of lines 9 to 16)	-9,093,539	-21,507		-2,009,041	-88,800		
18. Changes as a result of estimated growth/decline in mandatory relief	0	0		0	0		
19. Total forecast mandatory reliefs to be provided in 2025-26	-9,093,539	-21,507	-9,115,046	-2,009,041	-88,800	-2,097,841	-11,212,887

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 2025-26. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

You should complete columns 1, 2, 4 & 5

Column 1

Column 2

Column 3

Column 4

Column 5

Column 6

Column 7

Hereditaments using the small multiplier

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

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

Partially occupied hereditaments

20. Forecast of 'relief' to be provided in 2025-26

0

0

0

0

0

0

0

Empty premises

21. Forecast of 'relief' to be provided in 2025-26

-668,993

-23,710

-692,703

-246,975

-29,692

-276,667

-969,370

22. Forecast of unoccupied property 'relief' to be provided in 2025-26 (Line 20 + line 21)

-668,993

-23,710

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

0

0

24. Total forecast unoccupied property 'relief' to be provided in 2025-26

-668,993

-23,710

-692,703

-246,975

-29,692

-276,667

-969,370

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 2025-26. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

You should complete columns 1, 2, 4 & 5

Column 1
Hereditaments using the small multiplier

Column 4
Hereditaments using the standard multiplier

	Column 1 BA Area (exc. Designated areas).	Column 2 Designated areas	Column 3 TOTAL (All BA Area)	Column 4 BA Area (exc. Designated areas)	Column 5 Designated areas	Column 6 TOTAL (All BA Area)	Column 7 GRAND TOTAL
DISCRETIONARY RELIEFS (See Note L) (All data should be entered as -ve unless specified otherwise)							
Charitable occupation							
25. Forecast of relief to be provided in 2025-26	-27,587	0	-27,587	0	0	0	-27,587
Non-profit making bodies							
26. Forecast of relief to be provided in 2025-26	0	0	0	0	0	0	0
Community Amateur Sports Clubs (CASCs)							
27. Forecast of relief to be provided in 2025-26	0	0	0	0	0	0	0
Small rural businesses							
28. Forecast of relief to be provided in 2025-26	0	0	0	0	0	0	0
Other ratepayers (refer to guidance for further details)							
29. Forecast of relief to be provided in 2025-26	0	0	0	0	0	0	0
<i>of which:</i>	<i>of which:</i>	<i>of which:</i>		<i>of which:</i>	<i>of which:</i>		
30. Relief given to Case A hereditaments		0			0		
31. Relief given to Case B hereditaments	0			0			
32. Relief given to Freeports (See Note M)		0			0		
33. Relief given to Investment Zones (See Note M)	0	0		0	0		
34. Forecast of discretionary relief to be provided in 2025-26 (Sum of lines 25 to 29)	-27,587	0		0	0		
35. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	0	0		0	0		
36. Total forecast discretionary relief to be provided in 2025-26	-27,587	0	-27,587	0	0	0	-27,587

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 2025-26. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

You should complete columns 1, 2, 4 & 5

Column 1

Column 2

Column 3

Column 4

Column 5

Column 6

Column 7

Hereditaments using the small multiplier**Hereditaments using the standard multiplier**BA Area (exc.
Designated
areas).Designated
areasTOTAL
(All BA Area)BA Area (exc.
Designated
areas)Designated
areasTOTAL
(All BA Area)

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**

37. Forecast of relief to be provided in 2025-26

-572,727

-5,188

-577,915

0

0

0

-577,915

Retail, Hospitality and Leisure relief

38. Forecast of relief to be provided in 2025-26

-1,286,893

0

-1,286,893

-794,987

0

-794,987

-2,081,880

Film Studio relief

39. Forecast of relief to be provided in 2025-26

0

0

0

0

0

0

0

40. Forecast of discretionary reliefs funded through
S31 grant to be provided in 2025-26 (Sum of lines
37 to 39)

-1,859,620

-5,188

-794,987

0

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

0

0

0

0

42. Total forecast of discretionary reliefs
funded through S31 grant to be provided in
2025-26

-1,859,620

-5,188

-1,864,808

-794,987

0

-794,987

-2,659,795

NET RATES PAYABLE43. Forecast of net rates payable by rate payers
after taking account of transitional adjustments,
unoccupied property relief, mandatory and
discretionary reliefs

£

9,489,676

£

29,220

£

9,518,896

£

23,127,869

£

1,304,806

£

24,432,675

£

33,951,571

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 columns 1 and 2

	Column 1	Column 2	Column 3
	BA Area (exc. Designated areas) Complete this column	Designated Areas Complete Parts 2 and '3 DA summary' to fill this column	TOTAL (All BA Area) 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	32,617,545	1,334,026	33,951,571
(LESS) LOSSES (Data should be entered as -ve)			
2. Estimated bad debts in respect of 2025-26 rates payable	-192,000	-8,000	-200,000
3. Estimated repayments in respect of 2025-26 rates payable	-1,140,000	-40,000	-1,180,000
COLLECTABLE RATES			
4. Net Rates payable less losses	31,285,545	1,286,026	32,571,571

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	Column 1 BA Area (exc. Designated areas)	Column 2 Designated Areas	Column 3 TOTAL (All BA Area)
	Complete this column	Complete 'Part 3 DA summary' to fill this column	Do not complete this column
DISREGARDED AMOUNTS (Data should be entered as +ve)			
5. Renewable Energy (see Note B)	540,800	0	540,800
6. Shale oil and gas sites scheme (see Note C)	0	0	0
7. Transitional Protection Payment		1,512	
8. Baseline		841,447	
DISREGARDED AMOUNTS			
9. Total Disregarded Amounts		446,091	446,091
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			

OFFICIAL

12. In respect of Port of Bristol: Not applicable	0		0
DEDUCTIONS FROM CENTRAL SHARE			
13. Total Deductions	0	0	0

[illegible]

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

1a. Opening Balance (From Collection Fund Statement)

£

£

3,698,258

1b. Agreed adjustment to Collection Fund Opening Balance (in respect of brought forward discrepancies)

0

1c. Adjusted Opening Balance

3,698,258

BUSINESS RATES CREDITS AND CHARGES

2. Business rates credited and charged to the Collection Fund in 2024-25 (enter as +ve)

30,366,257

3. Sums written off in excess of the allowance for non-collection (enter as -ve)

0

4. Changes to the allowance for non-collection

-180,000

5. Amounts charged against the provision for alteration of lists and appeals following RV list changes (enter as +ve)

290,844

6. Changes to the provision for alteration of lists and appeals

-1,355,844

7. Total business rates credits and charges (Total lines 2 to 6)

29,121,257

OTHER RATES RETENTION SCHEME CREDITS (enter as +ve)

8. Transitional protection payments received, or to be received in 2024-25

1,426,852

9. Transfers/payments to the Collection Fund for end-year reconciliations

216,960

10. Transfers/payments into the Collection Fund in 2024-25 in respect of a previous year's deficit

0

11. Total Other Credits (Total lines 8 to 10)

1,643,812

OTHER RATES RETENTION SCHEME CHARGES (enter as -ve)

12. Transitional protection payments made, or to be made, in 2024-25

0

13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2024-25

-14,256,791

14. Payments made, or to be made to, major precepting authorities in respect of business rates income 2024-25	-2,851,358	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2024-25	-11,405,433	
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 2024-25	-1,130,402	
17. Transfers/payments from the Collection Fund for end-year reconciliations	0	
18. Transfers/payments made from the Collection Fund in 2024-25 in respect of a previous year's surplus	-1,980,765	
19. Total Other Charges (Total lines 12 to 18)		-31,624,749

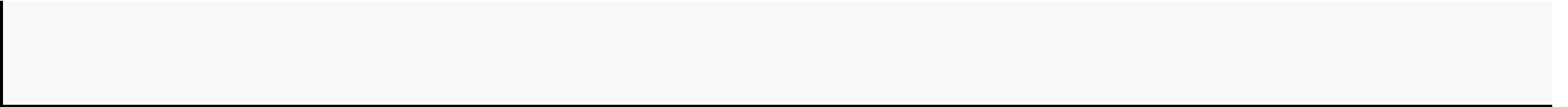
ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2024-25 - Surplus (positive), Deficit (Negative)

	£
20. Opening balance plus total credits, less total charges (Total lines 1, 7, 11,19)	2,838,578

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. 2024-25)	50%	40%	9%
22. Total prior year surplus (+)/deficit (-)	858,747	686,997	154,574
23. % for distribution of in-year surplus/deficit (i.e. 2025-26)	50%	40%	9%
24. In year surplus (+)/deficit (-)	560,543	448,434	100,898
25. Total (total lines 22 and 24)	1,419,289	1,135,431	255,472

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**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@communities.gov.uk**

**The completed form must be returned to nndr.statistics@communities.gov.uk
no later than 31 JANUARY 2025**

Authority Name	Tendring
E-code	E1542
Contact name	Lewis Vella
Contact number	01255 686 535
Contact e-mail	lvella@tendringdc.gov.uk

Ver 1.0

**PART 1 : NUMBERS OF HEREDITAMENTS THAT WERE BEING GRANTED RELIEF
AS AT 31 DECEMBER 2024 ***

**Number of
hereditaments that were
being granted relief as
at
31 December 2024***

MANDATORY RELIEF

a. Number of hereditaments that were being granted charitable relief as at 31 December 2024*	259
b. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2024*	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 2024*	20
d. Number of hereditaments that were due public lavatories relief as at 31 December 2024*	31
e. Number of hereditaments that were being granted partly occupied premises relief as at 31 December 2024*	0
f. Number of hereditaments that were being granted empty property relief as at 31 December 2024* of which:	517
i. those that are classed as "industrial property" above the exemption threshold	51
ii. those that have "listed building status"	18
iii. those that are "Community Amateur Sports Clubs"	0
iv. those that are "charities"	5
v. those where the hereditament is empty and not included in categories i to iv	320
vi. those that are classed as "non-industrial" above the exemption threshold	123

DISCRETIONARY RELIEF

g. Number of hereditaments that were being granted charitable relief as at 31 December 2024*	17
h. Number of hereditaments that were being granted non-profit making bodies' relief as at 31 December 2024*	0
i. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2024*	0
j. Number of hereditaments that were being granted other small rural businesses relief as at 31 December 2024*	0
k. Number of hereditaments within Designated Areas being granted discounts as at 31 December 2024*	0
l. Number of hereditaments subject to a S47 local discount as at 31 December 2024*	0

RELIEF FUNDED THROUGH SECTION 31 GRANT

m. Number of hereditaments receiving Local Newspaper Relief as at 31 December 2024*	0
n. Number of hereditaments receiving Supporting Small Business Relief as at 31 December 2024*	169
o. Number of hereditaments that were being granted expanded retail, hospitality and leisure relief as at 31 December 2024*	591
p. Number of hereditaments that were being granted low carbon heat networks relief as at 31 December 2024*	0

SMALL BUSINESS RATE RELIEF

q. Number of hereditaments that are on the standard multiplier as at 31 December 2024*	303
r. Number of hereditaments that receive a discount from the small business rate relief scheme as at 31 December 2024*	5,731
of which:	
i. Hereditaments with a rateable value between £0 and £12,000 receiving the maximum discount	5,553
ii. Hereditaments with a rateable value between £12,001 and £15,000 receiving the discount on a sliding scale	178
s. Number of hereditaments that pay only the small business rate multiplier and are not granted a small business rates relief discount as at 31 December 2024*	2,584

* The data should be as at 31 December 2024 or as soon as possible after that date.

NATIONAL NON-DOMESTIC RATES (SUPPLEMENTARY) RETURN 2025-26		Tendring Ver 1.0
PART 2 : ESTIMATED VALUE OF RELIEF TO BE GRANTED IN 2025-26 (enter values as -ve)	Amount of relief to be granted in 2025-26 (£)	
EMPTY PROPERTY RELIEF		
a. Estimated value of empty property relief to be granted in 2025-26	-969,370	
of which:		
i. Relief to be given - industrial property above the exemption threshold	-33,583	
ii. Relief to be given - listed building status	-54,140	
iii. Relief to be given - Community Amateur Sports Clubs	0	
iv. Relief to be given - charities	-26,622	
v. Relief to be given where the hereditament is empty and is not included in categories i to iv	-855,025	
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	-7,967,667	
of which:		
i. Hereditaments with a rateable value between £0 and £12,000 that will receive the full discount	-7,337,874	
ii. Hereditaments with a rateable value between £12,001 and £15,000 that will receive the discount on a sliding scale	-629,793	
OTHER DISCRETIONARY RELIEF		
c. Estimated value of other discretionary relief to be granted in 2025-26	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	31/12/2024	
Notes :		
<div style="border: 1px solid black; height: 80px; width: 100%;"></div>		

Validation Checks

Local authority : Tendring E1542

Local authority contact name : Lewis Vella

Local authority contact number : 01255 686 535

Local authority contact email address : lvella@tendringdc.gov.uk

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

The note 'NNDR1 Validation Checks 2025-26' 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	2025-26	Actual	%	Actual	%			
1	Check total RV	92,511,738	92,899,406	387,668	0%	0	2%	OK	
Mandatory Reliefs									
		2024-25	2025-26	Actual	%	Actual	%		
2	Cost SBR relief	-7,628,390	-7,967,667	339,277	4%	700,000	5%	OK	
3	Cost of Charity relief	-2,903,158	-2,919,836	16,678	1%	0	10%	OK	
4	Cost of CASC relief	-192,803	-195,581	2,778	1%	20,000	20%	OK	
5	Cost of Rural relief	-55,377	-55,514	137	0%	10,000	10%	OK	
6	Cost of Public lavatories relief	-73,715	-74,289	574	1%	5,000	15%	OK	
7	Cost of Partly Occupied relief	0	0	0	0%	75,000	20%	OK	
8	Cost of Empty property relief	-1,067,654	-969,370	98,284	9%	750,000	25%	OK	
Discretionary Reliefs									
		2024-25	2025-26	Actual	%	Actual	%		
9	Cost of Charity relief	-31,903	-27,587	4,316	14%	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	-3,822,086	-2,081,880	1,740,206	46%	0	50%	Comment made	Retail discount reduced from 75% to 40%
17	Net rates payable	29,953,234	33,951,571	3,998,337	13%	0	12.5%	Comment made	Knock on effect of reduced retail discount
Other checks									
		2024-25	2025-26	Actual	%	Actual	%		
18	Estimated repayments (Appeals provision)	-1,130,000	-1,180,000	50,000	4%	2,000,000	25%	OK	
19	Zero in surplus / deficit		2,838,578	n/a	n/a	0	n/a	OK	
Pre-populated									
		2025-26 form	Actual	%	Actual	%			
20	Collection fund opening balance	3,698,258	3,698,258	0	n/a	0	n/a	OK	
21	Payments and transfers made in respect of business rates income in 2024-25	-29,643,984	-29,643,984	0	n/a	0	n/a	OK	
2024-25									
		2025-26	Actual	%	Actual	%			
22	% of Rateable Value that is regarding hereditaments using the standard multiplier	53%	54%	n/a	1%	n/a	5%	OK	

Number where comments are outstanding

0

Please provide any further comments below

Validation Checks

Local authority : Tendring E1542
Local authority contact name : Lewis Vella
Local authority contact number : 01255 686 535
Local authority contact email address : lvella@tendringdc.gov.uk

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Test	Data		Change		Parameters		Please comment below where required
	VOA data	2025-26	Actual	%	Actual	%	

Supplementary data - validation checks

Local authority : Tendring E1542

Local authority contact name : Lewis Vella

Local authority contact number : 01255 686 535

Local authority contact email address : lvella@tendringdc.gov.uk

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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				
	2024-25	2025-26	Actual	%	Actual	%			
Mandatory Reliefs									Please comment below where required
1	Charity relief	258	259	1	0%	20	10%	OK	
2	CASC relief	35	35	0	0%	5	0%	OK	
3	Rural shop relief	20	20	0	0%	10	0%	OK	
4	Public lavatories relief	30	31	1	3%	5	0%	OK	
5	Partly Occupied relief	0	0	0	0%	5	0%	OK	
6	Empty relief	481	517	36	7%	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	Other rural relief	0	0	0	0%	4	0%	OK	
11	Enterprise zone granted relief	0	0	0	0%	10	0%	OK	
12	Local discount relief	0	0	0	0%	20	0%	OK	
13	Retail, hospitality and leisure relief	573	591	18	3%	150	15%	OK	
SBRR									
14	SBBR - contributing	1,063	303	-760	-71%	100	10%	Comment made	All properties below 51000 now pay lower multiplier even empty, charity and rural
15	SBBR - getting a discount	5,678	5,731	53	1%	100	10%	OK	
16	SBBR - RV between £0 & £12k	5,494	5,553	59	1%	100	10%	OK	
17	SBBR - RV between £12k & £15k	184	178	-6	-3%	100	10%	OK	
18	SBBR - just lower multiplier	1,823	2,584	761	42%	100	10%	Comment made	As above Empty, Charity and rural properties with rv below 51000 now use small multiplier
Number of hereditaments									
		Total Hereds	Hereds included in lines 14, 15 & 18 above						
19	Number hereditaments in tests 14, 15 & 18 above compared to total number of hereditaments	8,591	8,618	27	0%	25	10%	OK	
Empty property relief									
20	Relief in industrial properties above exemption threshold	-115,752	-33,583	82,169	-71%	250,000	25%	OK	
21	Relief in listed buildings	-57,837	-54,140	3,697	-6%	200,000	25%	OK	

Supplementary data - validation checks

Local authority : Tendring E1542
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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.

		Data		Change		Parameters			
Test		2024-25	2025-26	Actual	%	Actual	%		
22	Relief in charities	-22,630	-26,622	-3,992	18%	50,000	25%	OK	
23	Relief in other hereditaments	-871,435	-855,025	16,410	-2%	750,000	25%	OK	
24	Relief in non-industrial properties above the exemption threshold	0	0	0	0%	200,000	25%	OK	

Number where comments are outstanding	0
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Please provide any further comments below