Ministry of Housing, Communities & Local Government

NATIONAL NON-DOMESTIC RATES RETURN

NNDR1 2026-27

Forms should be returned to the Ministry of Housing, Communities & Local Government by Saturday 31st January 2026
Please e-mail queries or return the form to : nndr.statistics@communities.gov.uk

Checks before submitting

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

(b) All figures should be entered in **whole £**

(c) Please complete the form in conjunction with the Guidance Notes and Validation Notes that have been provided with this form.

(d) 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

Completing the form

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

1. The form can be set up for each individual local authority by selecting the appropriate authority name from the list in Part 1. The form will initially show 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, based on the LA selected.

2. There are three different type of input cells:

**** White, Black Border* - data entry cells**
These are blank for new data to be entered by the local authority - Please ensure all white cells are filled before submitting the form including entering zeroes where appropriate. Please do not leave these cells blank, as this will result in your form being returned.

**** 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.

**** White background, Blue border - pre-populated data cells***
These contain actual data entered by the Ministry of Housing, Communities & Local Government into these cells. Please do not overwrite.

3. Some 'named ranges' are used in the calculations to make them easier to follow, and are listed here for reference:
· 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 but for share data

The following 'named ranges' are used in Part 1 c:
CG_Share: Central Government's share as shown in Part 1b Line 13
BA_Share: Billing Authority's share as shown in Part 1b Line 13
MPA_Share: Major Precepting Authority's share as shown in Part 1b Line 13
FRA_Share: Fire and Rescue Authority's share as shown in Part 1b Line 13

The following 'named ranges' are used in Part 2
Small_multiplier: The small multiplier for 2026-27, which has a value of 43.2 p
Standard_multiplier: The standard multiplier for 2026-27, which has a value of 48 p
Small_RHL_multiplier: The small Retail, Hospitality and Leisure (RHL) multiplier for 2026-27, which has a value of 38.2 p
Standard_RHL_multiplier: The standard RHL multiplier for 2026-27, which has a value of 43 p
Higherval_multiplier: The high value multiplier for 2026-27, which has a value of 50.8 p

4. The **Total column** is greened out - there is no need to enter data in any of these cells as they will all be calculated.

5. 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

6. All values in the form should be entered in whole £.

7. 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**. Please follow the guidance and in-form messages.

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

Updates

9. The structure of the 2026-27 NNDR1 has changed from last year. This is to reflect the introduction of five multiplier, where Part 2 sees the return to a three column form, where data should be split by billing authority and designated area only. Changes to Part 1b and 1c have been made as part of the Business Rates Retention reset.

10. Parts 1 to 3 of the form reflects changes in reliefs that will be in place for 2026-27 and removed those that no longer apply.

11. Part A of the Supplementary form continues to collect data on hereditaments as at the 31 December 2025 (or close to this date) and should be a snapshot based on reliefs available in 2025-26. Additionally authorities are asked to report numbers of hereditaments that they expect to be on each of the multipliers for 2026-27. The form continues to ask for the small business rates relief, empty property relief and other discretionary relief for 2026-27 to split down by component elements.

Checking the Validation Sheet

12. 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. Part 3 DA also contains validation on the baseline figures that have been entered.

We understand that there will be changes because of Revaluation, and we have widened our parameters to accommodate this.

11. 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 2025-26 and, if the change in number or percentage terms is outside what 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.

12. For further details on the types of checks we do see Validation notes for NNDR1 2026-27

Accessibility

13. Due to the workings of the form, this spreadsheet is not accessible and not compatible with screen readers. We welcome feedback on how we can improve the accessibilty of this form in future years.

Submitting the Form

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

15. 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.

16. We require the form to be certified to comply with our audit process. So please ensure that the Certifier details are included and the Certification process is followed.

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

18. If you experience any problems using the form please email nndr.statistics@communities.gov.uk

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2026-27

Please e-mail with certification to: nndr.statistics@communities.gov.uk by no later than 31 January 2026

All figures must be entered in whole £

Please check the validation tabs and supply answers to the validation queries that require a comment

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	
Certifier e-mail address	
Certifier role	

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 2026-27. Note that you still need to enter data for line 5 and line 11a, but otherwise it is all calculated. Also please note that there are Parts 1B and 1C 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	**32,885,550**
TRANSITIONAL PROTECTION PAYMENTS	
2. Sums due to the authority	**673,949**
3. Sums due from the authority	**0**
COST OF COLLECTION (See Note B)	
4. Cost of collection formula	**286,252**
5. Legal costs	**0**
6. Allowance for cost of collection	**286,252**
SPECIAL AUTHORITY DEDUCTIONS	
7. City of London Offset : Not applicable for your authority	**0**
TOTAL S31 GRANT (see Note C)	
8. Sums due to the authority through section 31 grant	**13,688,228**

FOR INFORMATION: Breakdown of Collectable Rates

Gross rates payable in year	**49,051,830**	Part 2, Line 4
Cost of mandatory relief	**-11,275,454**	Part 2, Line 20 + Part 2, Line
Cost of discretionary relief	**-2,083,123**	Part 2, Line 33 + Part 2, Line
Net cost of transitional arrangements	**-673,949**	Part 2, Line 9
Cost of accounting adjustments for losses on collection	**-294,311**	Part 3, Line 2
Cost of accounting adjustments for addition to appeals provision	**-1,839,443**	Part 3, Line 3
Collectable Rates	**32,885,550**	**Part 3 Line 4 and Part 1, Li**

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9. Sums due to the authority for Supplements and over-indexation not netted off	**-39,120**
DISREGARDED AMOUNTS	
10. Amounts retained in respect of Designated Areas	**344,025**
of which:	
10a. Amounts of section 31 grant retained in respect of Designated Area	**0**
11. Amounts retained in respect of Renewable Energy Schemes (See Note D)	**648,900**
of which:	
11a. sums retained by billing authority	**648,900**
11b. sums retained by major precepting authority	**0**
NON-DOMESTIC RATING INCOME	
12. Line 1 plus line 2, minus lines 3, 6, 7, 10 and 11, plus line 8	**45,968,550**

No formula issues in Part 1a

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2026-27

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Local Authority : Tendring

PART 1B: PAYMENTS

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

The payments to be made, during the course of 2026-27 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	Column 2	Column 3	Column 4	Column 5
	Central Government	**Tendring**	**Essex County Council**	**Essex Police, Fire & Crime Commissioner**	**Total**
Retained NNDR shares	**£**	**£**	**£**	**£**	**£**
13. % of non-domestic rating income to be allocated to each authority in 2026-27	**50%**	**40%**	**9%**	**1%**	**100%**
Non-Domestic Rating Income for 2026-27					
14. Non-domestic rating income from rates retention scheme	**22,984,274**	**18,387,420**	**4,137,170**	**459,686**	**45,968,550**
Other Income for 2026-27					
15. add: cost of collection allowance		**286,252**			**286,252**
16. add: amounts retained in respect of Designated Areas		**344,025**			**344,025**
17. add: amounts of S31 grant retained in respect of Designated Areas		**0**			**0**
18. add: amounts retained in respect of renewable energy schemes		**648,900**	**0**		**648,900**
19. add: City of London Offset		**0**			**0**
20. add: in respect of Port of Bristol hereditament		**0**			**0**
Estimated Surplus/Deficit on Collection Fund	**£**	**£**	**£**	**£**	**£**

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2026-27

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All figures must be entered in whole £

Please check the validation tabs and supply answers to the validation queries that require a comment

21. Surplus/Deficit at end of 2025-26 (+ve = surplus, -ve = deficit)	-171,029	-136,823	-30,785	-3,421	-342,057
TOTAL FOR THE YEAR	£	£	£	£	£
22. Total amount due to authorities	22,813,246	19,529,774	4,106,385	456,265	46,905,670

#NAME?

Line 17 column 5 does not match column 2. Please check why.

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2026-27

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Local Authority : Tendring

PART 1C: SECTION 31 GRANT BREAKDOWN (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

	Column 1	Column 2	Column 3	Column 4	Column 5
	Central Government	**Tendring**	**Essex County Council**	**Essex Police, Fire & Crime Commissioner**	**Total (excluding growth in DA)**
Small Business Rate Relief					
23. Cost to authorities of providing relief	3,516,825	2,813,461	633,029	70,337	7,033,652
Charitable occupation					
24. Cost to authorities of providing relief	1,410,068	1,128,054	253,812	28,201	2,820,135
Community Amateur Sports Clubs (CASCs)					
25. Cost to authorities of providing relief	89,734	71,787	16,152	1,795	179,468
Rural Rate Relief					
26. Cost to authorities of providing 100% rural rate relief	26,244	20,995	4,724	525	52,488
Public lavatories relief					
27. Cost to authorities of providing relief	36,963	29,570	6,653	739	73,925
Low-carbon heat networks relief					
28. Cost to authorities of providing relief	0	0	0	0	0
Improvement relief					
29. Cost to authorities of providing relief	0	0	0	0	0
Partially occupied hereditament					
30. Cost to authorities of providing relief	0	0	0	0	0
Empty premises					
31. Cost to authorities of providing relief	557,893	446,314	100,421	11,158	1,115,786
Supporting Small Business Scheme					

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2026-27

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All figures must be entered in whole £

Please check the validation tabs and supply answers to the validation queries that require a comment

32. Cost to authorities of providing relief	1,029,869	823,896	185,377	20,597	2,059,739
Film Studio relief					
33. Cost to authorities of providing relief	0	0	0	0	0
Freeports relief					
34. Cost to authorities of providing relief					
Investment Zones relief					
35. Cost to authorities of providing relief	0	0	0	0	0
EZ case A relief					
36. Cost to authorities of providing relief					
In respect of Port of Bristol: Not applicable					
37. Cost to authorities of providing relief: Not applicable		0			0
SUPPLEMENTS AND DISCOUNTS					
38. Reduced revenue to authorities from RHL multipliers	375,062	300,050	67,511	7,501	750,124
39. Additional revenue to authorities from High Value multipliers	-198,544	-158,836	-35,738	-3,971	-397,089
40. Cost to authority of under-indexation of the multiplier - Not applicable in 2026-27	0	0	0	0	0
41. Additional revenue to authority of over-indexation of the multiplier - Not applicable in 2026-27	0	0	0	0	0

TOTAL FOR THE YEAR	£	£	£	£	£
42. Amount of Section 31 grant due to authorities to compensate for reliefs (not below zero)	**6,844,114**	**5,475,291**	**1,231,941**	**136,882**	**13,688,228**
of which					
42a. Total Section 31 due for reliefs and RHL multipliers	7,042,658	5,634,127	1,267,679	140,853	**14,085,317**
42b. Additional revenue from High Value Multiplier	-198,544	-158,836	-35,738	-3,971	-397,089
42c. Additional revenue from High Value Multiplier outside of Section 31 grant	0	0	0	0	0

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2026-27

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All figures must be entered in whole £

Please check the validation tabs and supply answers to the validation queries that require a comment

There are no row total calculation issues in Lines 23 to 42c

There are a number of validation questions that require an answer. Please complete the main validation sheet

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

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

Local Authority : Tendring

PART 2: RELIEFS AND NET RATES PAYABLE

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2026-27. 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

GROSS RATES PAYABLE

(All data should be entered as +ve unless specified otherwise) - See Note F

		Column 1	Column 2	Column 3
		BA Area (exc. Designated areas).	**Designated areas**	**TOTAL (All)**
		Complete this column	Complete this column	Do not complete this column
	Date	£	£	£
1. Rateable Value at	01/01/2026	104,586,859	3,085,150	107,672,009
Of which	Multiplier in pence			
1.a. Small multiplier for 2026-27 (input RV)	43.2	38,889,882	95,150	38,985,032
1.b. Standard multiplier for 2026-27 (input RV)	48.0	36,512,750	1,450,000	37,962,750
1.c. Small RHL multiplier for 2026-27 (input RV)	38.2	9,365,377	0	9,365,377
1.d. Standard RHL multiplier for 2026-27 (input RV)	43.0	5,637,100	0	5,637,100
1.e. High Value multiplier for 2026-27 (input RV)	50.8	14,181,750	1,540,000	15,721,750
2. Gross rates 2026-27 (RV x multiplier)		47,532,405	1,519,425	49,051,830
3. Estimated growth/decline in gross rates (+ = increase, - = decrease)		0	0	0
Of which				
3.a. Small multiplier for 2026-27 (input RV)		0	0	0
3.b. Standard multiplier for 2026-27 (input RV)		0	0	0
3.c. Small RHL multiplier for 2026-27 (input RV)		0	0	0
3.d. Standard RHL multiplier for 2026-27 (input RV)		0	0	0
3.e. High Value multiplier for 2026-27 (input RV)		0	0	0
4. Forecast gross rates payable in 2026-27		47,532,405	1,519,425	49,051,830
Of which				
4a. Reduced revenue due to RHL multipliers		-750,124	0	-750,124
4b. Additional revenue due to High Value multiplier		397,089	43,120	440,209
4c. Reduced revenue due to under-indexation - not applicable in 2026-27		0	0	
4d. Additional revenue due to over-indexation - not applicable in 2026-27		0	0	

TRANSITIONAL ARRANGEMENTS (See Note G)

	Column 1	Column 2	Column 3
5. Revenue foregone because increases in rates have been deferred (Show as -ve)	-1,750,669	0	-1,750,669
6. Transitional Relief Supplement (show as +ve)	1,076,720	0	1,076,720
7. Net cost of transitional arrangements	-673,949	0	-673,949
8. Changes as a result of estimated growth / decline in cost of transitional arrangements (+ = decline, - = increase)	0	0	0
9. Forecast net cost of transitional arrangements	-673,949	0	-673,949

TRANSITIONAL PROTECTION PAYMENTS

	Column 1	Column 2	Column 3
10. Sum due to/(from) authority	673,949	0	673,949

RELIEFS FUNDED THROUGH SECTION 31 GRANT

Local Authority : Tendring

PART 2: RELIEFS AND NET RATES PAYABLE

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2026-27. 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

	Column 1	Column 2	Column 3
	BA Area (exc. Designated areas).	**Designated areas**	**TOTAL (All)**
MANDATORY RELIEFS (See Note H) (All data should be entered as -ve unless specified otherwise)			
Small Business Rate Relief			
11. Forecast of relief to be provided in 2026-27	-7,033,652	0	-7,033,652
of which			
11a. relief on existing properties where a 2nd property is occupied	-11,476	0	-11,476
Charitable occupation			
12. Forecast of relief to be provided in 2026-27	-2,820,135	0	-2,820,135
Community Amateur Sports Clubs (CASCs)			
13. Forecast of relief to be provided in 2026-27	-179,468	0	-179,468
Rural rate relief			
14. Forecast of relief to be provided in 2026-27	-52,488	0	-52,488
Public Lavatories relief (See note J)			
15. Forecast of relief to be provided in 2026-27	-73,925	0	-73,925
Low-carbon heat networks relief			
16. Forecast of relief to be provided in 2026-27	0	0	0
Improvement relief			
17. Forecast of relief to be provided in 2026-27	0	0	0
18. Forecast of mandatory reliefs to be provided in 2026-27	-10,159,668	0	-10,159,668
19. Changes as a result of estimated growth/decline in mandatory relief (+ = decline, - = increase)	0	0	0
20. Total forecast mandatory reliefs (excluding unoccupied property) to be provided in 2026-27	-10,159,668	0	-10,159,668
UNOCCUPIED PROPERTY (See Note I) (All data should be entered as -ve unless specified otherwise)			
Partially occupied hereditaments			
21. Forecast of 'relief' to be provided in 2026-27	0	0	0
Empty premises			
22. Forecast of 'relief' to be provided in 2026-27	-1,115,786	0	-1,115,786
23. Forecast of unoccupied property 'relief' to be provided in 2026-27 (Line 21 + line 22)	-1,115,786	0	-1,115,786
24. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	0	0	0
25. Total forecast unoccupied property 'relief' to be provided in 2026-27	-1,115,786	0	-1,115,786
DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT (See Note J) (All data should be entered as -ve unless specified otherwise)			
Supporting Small Business Scheme			
26. Forecast of relief to be provided in 2026-27	-2,059,739	0	-2,059,739
Film Studio relief			
27. Forecast of relief to be provided in 2026-27	0	0	0
Freeport relief (see Note K)			
28. Forecast of relief to be provided in 2026-27		0	0
Investment Zone Relief (see Note K): Not applicable			
29. Forecast of relief to be provided in 2026-27		0	0
EZ Case A relief			
30. Forecast of relief given to Case A hereditaments in 2026-27		0	0

Local Authority : Tendring

PART 2: RELIEFS AND NET RATES PAYABLE

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2026-27. 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

	Column 1 **BA Area (exc. Designated areas).**	Column 2 **Designated areas**	Column 3 **TOTAL (All)**
31. Forecast of discretionary reliefs funded through S31 grant to be provided in 2026-27 (Sum of lines 26 to 30)	-2,059,739	0	-2,059,739
32. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)	0	0	0
33. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2026-27	-2,059,739	0	-2,059,739
34. Total forecast of reliefs funded through S31 grant to be provided in 2026-27	-13,335,193	0	-13,335,193

Local Authority : Tendring

PART 2: RELIEFS AND NET RATES PAYABLE

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2026-27. 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

	Column 1	Column 2	Column 3
	BA Area (exc. Designated areas).	**Designated areas**	**TOTAL (All)**
UNFUNDED DISCRETIONARY RELIEFS (See Note L) (All data should be entered as -ve unless specified otherwise)			
Charitable occupation			
35. Forecast of relief to be provided in 2026-27	-23,384	0	-23,384
Non-profit making bodies			
36. Forecast of relief to be provided in 2026-27	0	0	0
Community Amateur Sports Clubs (CASCs)			
37. Forecast of relief to be provided in 2026-27	0	0	0
Small rural businesses			
38. Forecast of relief to be provided in 2026-27	0	0	0
Other ratepayers (refer to guidance for further details)			
39. Forecast of relief to be provided in 2026-27	0	0	0
40. Forecast of discretionary relief to be provided in 2026-27 (Sum of lines 35 to 39)	-23,384	0	-23,384
41. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	0	0	0
42. Total forecast unfunded discretionary relief to be provided in 2026-27	-23,384	0	-23,384

NET RATES PAYABLE

	£	£	£
43. Forecast of net rates payable by rate payers after taking account of transitional adjustments, unoccupied property relief, mandatory and discretionary reliefs	33,499,879	1,519,425	35,019,304

Error check:
No total formula error checks found

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)	**Designated Areas**	**TOTAL (All BA Area)**
	Complete this column	Complete Parts 2 and '3 DA summary' to fill this column	Do not complete this column
NET RATES PAYABLE	£	£	£
1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs	33,499,879	1,519,425	35,019,304
(LESS) LOSSES (Data should be entered as -ve)			
2. Estimated bad debts in respect of 2026-27 rates payable	-285,194	-9,117	-294,311
3. Estimated repayments in respect of 2026-27 rates payable	-1,782,465	-56,978	-1,839,443
COLLECTABLE RATES			
4. Net Rates payable less losses	31,432,220	1,453,330	32,885,550

	Column 1	Column 2	Column 3
	BA Area (exc. Designated areas)	**Designated Areas**	**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 D)	533,260	115,640	648,900
6. Transitional Protection Payment		0	
7. Baseline		993,665	
DISREGARDED AMOUNTS			
8. Total Disregarded Amounts		344,025	344,025
Port of Bristol			
9. In respect of Port of Bristol: Not applicable	0		0

FOR INFORMATION FOR PART 1C CALCULATIONS (See Note M)

Designated Areas Section 31 grant retention as a result of growth (see Note M)	**Values in Designated Area**	**Position above baseline**	**Section 31 above baseline**
(a) Net rates payable less losses	1,453,330		
(b) Renewable Energy schemes	115,640		
(c) Transitional Protection Payment	0		
(d) Baseline	993,665		
(e) Total Disregarded Amounts		344,025	344,025
(f) Net value of Discounts and Supplement in Designated Areas	-43,120	300,905	-43,120
(g) Add on :Value of under- or over-indexation in Designated Areas	0	300,905	0
(h) Add on: Value of Section 31 funded reliefs in Designated Areas	4,000	304,905	4,000
(i) Total additional retention in Designated Areas			0

Error check
No formula errors

Designated Areas - individual

Tendring

E1542

Total Designated Area value	COLLECTABLE RATES				DISREGARDED AMOUNTS			
	Net rates payable total	Losses: Bad debts total	Losses: Repayments total	Net rates payable less losses total	Renewable Energy total	Transitional Protection Payment total	Baseline	Total disregarded amounts
	1,519,425	-9,117	-56,978	1,453,330	115,640	0	993,665	344,025

All figures must be entered in whole £

	NET RATES PAYABLE	LOSSES			DISREGARDED AMOUNTS			
	1	2	3	4	5	6	7	8
Designated Area	Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs	Estimated bad debts in respect of 2026-27 rates payable	Estimated repayments in respect of 2026-27 rates payable	Net Rates payable less losses	Renewable Energy	Transitional Protection Payment	Baseline	Total Disregarded Amounts
	Enter as +ve figure	Enter as -ve figure		formula	Enter as +ve figure	Enter as either a +ve or -ve figure consistent with the calculation in Part 2 Line 10	Enter + positive figure (based on 2026 revaluation)	formula
Freeport: East - Harwich	1,519,425	-9,117	-56,978	1,453,330	115,640	0	993,665	344,025

Designated Areas - individual

Tendring E1542

	COLLECTABLE RATES				DISREGARDED AMOUNTS			

Local Authority : Tendring

PART 4: ESTIMATED COLLECTION FUND BALANCE IN 2025-26
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)		2,530,984
1b. Agreed adjustment to Collection Fund Opening Balance (in respect of brought forward discrepancies)		0
1c. Adjusted Opening Balance		2,530,984
BUSINESS RATES CREDITS AND CHARGES		
2. Business rates credited and charged to the Collection Fund in 2025-26 (enter as +ve)	33,657,177	
3. Sums written off in excess of the allowance for non-collection (enter as -ve)	0	
4. Changes to the allowance for non-collection	-200,000	
5. Amounts charged against the provision for alteration of lists and appeals following RV list changes (enter as +ve)	479,482	
6. Changes to the provision for alteration of lists and appeals	-1,659,482	
7. Total business rates credits and charges (Total lines 2 to 6)		32,277,177
OTHER RATES RETENTION SCHEME CREDITS (enter as +ve)		
8. Transitional protection payments received, or to be received in 2025-26	287,431	
9. Transfers/payments to the Collection Fund for end-year reconciliations	294,662	
10. Transfers/payments into the Collection Fund in 2025-26 in respect of a previous year's deficit	0	
11. Total Other Credits (Total lines 8 to 10)		582,093
OTHER RATES RETENTION SCHEME CHARGES (enter as -ve)		
12. Transitional protection payments made, or to be made, in 2025-26	0	
13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2025-26	-15,807,399	
14. Payments made, or to be made to, major precepting authorities in respect of business rates income, 2025-26	-3,161,480	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2025-26	-12,645,920	
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 2025-26	-1,278,934	
17. Transfers/payments from the Collection Fund for end-year reconciliations	0	
18. Transfers/payments made from the Collection Fund in 2025-26 in respect of a previous year's surplus	-2,838,578	
19. Total Other Charges (Total lines 12 to 18)		-35,732,311

ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2025-26 - Surplus (positive), Deficit (Negative)

	£
20. Opening balance plus total credits, less total charges (Total lines 1, 7, 11,19)	-342,057

APPORTIONMENT OF ESTIMATED SURPLUS / DEFICIT

	Column 1 **Central Government**	Column 2 **Tendring**	Column 3 **Essex County Council**
21. % for distribution of prior year surplus/deficit (i.e. 2025-26)	50%	40%	9%
22. Total prior year surplus (+)/deficit (-)	-153,797	-123,038	-27,683
23. % for distribution of in-year surplus/deficit (i.e. 2026-27)	50%	40%	9%
24. In year surplus (+)/deficit (-)	-17,232	-13,785	-3,102
25. Total (total lines 22 and 24)	-171,029	-136,823	-30,785

Error checking
OK - no difference between Line 10 and estimated CF deficit

OK - no difference between Line 18 and estimated CF surplus

No total formula errors

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

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 'NNDR1 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 2026

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

PART 1 : NUMBERS OF HEREDITAMENTS THAT WERE BEING GRANTED RELIEF AS AT 31 DECEMBER 2025 *

* Hereditaments being granted relief should be based on a snapshot of data as at 31 December 2025 or as soon as possible after that date.

MANDATORY RELIEF

1a. Number of hereditaments that receive a discount from the small business rate relief scheme as at 31 December 2025*

of which:

1a-i. Hereditaments with a rateable value between £0 and £12,000 receiving the maximum discount

1a-ii. Hereditaments with a rateable value between £12,001 and £15,000 receiving the discount on a sliding scale

1b. 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 2025

1c. Number of hereditaments that were being granted charitable relief as at 31 December 2025*

1d. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2025*

1e. 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 2025*

1f. Number of hereditaments that were due public lavatories relief as at 31 December 2025*

1g. Number of hereditaments that were being granted partly occupied premises relief as at 31 December 2025*

1h. Number of hereditaments that were being granted empty property relief as at 31 December 2025*

of which:

1h-i. those that are classed as "industrial property" above the exemption threshold

1h-ii. those that have "listed building status"

1h-iii. those that are "Community Amateur Sports Clubs"

1h-iv. those that are "charities"

1h-v. those where the hereditament is empty and not included in categories i to iv

1h-vi. those that are classed as "non-industrial" above the exemption threshold

DISCRETIONARY RELIEF

1i. Number of hereditaments that were being granted charitable relief as at 31 December 2025*

1j. Number of hereditaments that were being granted non-profit making bodies' relief as at 31 December 2025*

1k. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2025

1l. Number of hereditaments that were being granted other small rural businesses relief as at 31 December 2025*

1m. Number of hereditaments within Designated Areas being granted discounts as at 31 December 2025

1n. Number of hereditaments subject to a S47 local discount as at 31 December 2025*

RELIEF FUNDED THROUGH SECTION 31 GRANT

1o. Number of hereditaments receiving Supporting Small Business Relief as at 31 December 2025*

1p. Number of hereditaments that were being granted Retail, Hospitality and Leisure relief as at 31 December 2025*

1q. Number of hereditaments that were being granted Low-carbon heat networks relief as at 31 December 2025*

1r. Number of hereditaments that were being granted Improvement relief as at 31 December 2025*

1s. Number of hereditaments that were being granted Film Studio relief as at 31 December 2025*

PART 2: NUMBER OF HEREDITAMENTS ON MULTIPLIERS

	Number of hereditaments that were being granted relief as at 31 December 2025 *
2a. Number of hereditaments on the small multiplier	8,376
2b. Number of hereditaments on the standard multiplier	307
2c. Number of hereditaments on the small RHL multiplier	
2d. Number of hereditaments on the standard RHL multiplier	
2e. Number of hereditaments on the High Value multiplier	

PART 3 : ESTIMATED VALUE OF RELIEF TO BE GRANTED IN 2026-27

EMPTY PROPERTY RELIEF

3a. Estimated value of empty property relief to be granted in 2026-27

of which:

3a - i. Relief to be given - industrial property above the exemption threshold

3a - ii. Relief to be given - listed building status

3a- iii. Relief to be given - Community Amateur Sports Clubs

3a - iv. Relief to be given - charities

3a - v. Relief to be given where the hereditament is empty and is not included in categories i to iv

3a - vi. Relief to be given - "non-industrial" above the exemption threshold

SMALL BUSINESS RATE RELIEF

3b. The estimated cost of small business rate relief for properties within the billing authority area in 2026-27

of which:

3b - i. Hereditaments with a rateable value between £0 and £12,000 that will receive the full discount

3b - ii. Hereditaments with a rateable value between £12,001 and £15,000 that will receive the discount on a sliding scale

OTHER DISCRETIONARY RELIEF

3c. Estimated value of other discretionary relief to be granted in 2026-27

of which:

3c - 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.

3c - ii. Relief awarded by the billing authority

DATE OF LATEST INFORMATION

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

Notes :

OF RELIEF GRANTED

Ver 1.00

Number of hereditaments that were being granted relief as at 31 December 2025
5,774
5,590
184
2,600
255
35
19
31
0
710
52
20
0
3
410
225
16
0
0
0
0
0
160
616
0

17
0

Number of hereditaments forecast for 2026-27
7,749
280
570
60
15

Amount of relief to be granted in 2026-27 (£)
-1,115,786
-66,231
-52,895
0
-17,370
-979,290
0
-7,033,652
-6,398,312
-635,340
0
0
0
31/12/2025

Validation Checks on Parts 1 to Part 4

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' 2026-27 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	**2026-27**	**Actual diff**	**%**	**Diff value**	**%**		
1	Check total RV	107,476,000	107,672,000	196,000	0%	0	f	OK	
	Mandatory Reliefs	**2025-26**	**2026-27**	**Actual diff**	**%**	**Diff value**	**%**		
2	Cost Small Business Rates (SBR) relief	-7,967,667	-7,033,652	934,015	12%	700,000	5%	Comment made	Increase in RV's due to 2026 revaluation.
3	Cost of Charity relief	-2,919,836	-2,820,135	99,701	3%	0	10%	OK	
4	Cost of CASC relief	-195,581	-179,468	16,113	8%	15,000	15%	OK	
5	Cost of Rural relief	-55,514	-52,488	3,026	5%	10,000	10%	OK	
6	Cost of Public lavatories relief	-74,289	-73,925	364	0%	2,500	10%	OK	
7	Cost of Partly Occupied relief	0	0	0	0%	100,000	25%	OK	
8	Cost of Empty property relief	-969,370	-1,115,786	146,416	15%	750,000	25%	OK	
	Discretionary Reliefs	**2025-26**	**2026-27**	**Actual diff**	**%**	**Diff value**	**%**		
9	Cost of Charity relief	-27,587	-23,384	4,203	15%	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%	2,500	25%	OK	
12	Cost of small rural relief	0	0	0	0%	10,000	25%	OK	
13	Cost of other discretionary relief	0	0	0	0%	10,000	10%	OK	
14	EZ Case A hereditaments	0	0	0	0%	25,000	25%	OK	
	Other year on year checks	**2025-26**	**2026-27**	**Actual diff**	**%**	**Diff value**	**%**		
15	Net rates payable	33,951,571	35,019,304	1,067,733	3%	0	12.5%	OK	
16	Estimated repayments (Appeals provision)	-1,180,000	-1,839,443	659,443	56%	2,000,000	25%	OK	
	Other checks								
			2026-27			**Validation value**			
17	Zero in surplus / deficit		-342,057			0		OK	
18	Positive figure in sums written off (Part 4 Line 3)		0			>0		OK	
	Changes to pre-populated figures in Part 4	**Pre-populated**	**2026-27 form**	**Actual diff**	**%**	**Diff value**	**%**		
19	Collection fund opening balance	2,530,984	2,530,984	0	n/a	0	n/a	OK	
20	Payments and transfers made in respect of business rates income in 2025-26 (sum of Part 4 Lines 13-16)	-32,893,733	-32,893,733	0	n/a	0	n/a	OK	

	Understanding of data	**2026-27 Part 2**	**% of total rateable value**		**Please explain how you have calculated your values, and if there are any reasons why any multiplier has a significantly large or small share of the total**
21	Rateable value on Small multiplier	38,985,032	36%	Please comment	
	Rateable value on Standard multiplier	37,962,750	35%		
	Rateable value on Small RHL multiplier	9,365,377	9%		
	Rateable value on Standard RHL multiplier	5,637,100	5%		
	Rateable value on High value multiplier	15,721,750	15%		

Validation Checks on Parts 1 to Part 4

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.

	Data		Change		Parameters		
Test	**VOA data**	**2026-27**	**Actual diff**	**%**	**Diff value**	**%**	**Please comment below where required**
			Number where comments are outstanding			**1**	

Please provide any further comments below

Supplementary data - 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.

		Data		**Change**		**Parameters**					
Test		**At 31 Dec 2024**	**At 31 Dec 2025**	**Actual**	**%**	**Actual change (+ / -)**	**Actual change (-)**	**% change (+/-)**	**% change (-)**		
	Hereditaments receiving Mandatory Reliefs	from 2025-26 form	from 2026-27 form								**Please comment below where required**
1	Charity relief	259	255	-4	-2%	20		5%	-7.5%	OK	
2	CASC relief	35	35	0	0%	5		0%		OK	
3	Rural shop relief	20	19	-1	-5%	5		0%		OK	
4	Public lavatories relief	31	31	0	0%	5		0%		OK	
5	Partly Occupied relief	0	0	0	0%	5		0%		OK	
6	Empty relief	517	710	193	37%	100		30%		Comment made	Increase in empty properties, increase in admin and liquidation classes.
	Hereditaments receiving Discretionary Reliefs										
7	Charity relief	17	16	-1	-6%	20		10%		OK	
8	Non-profit bodies' relief	0	0	0	0%	10	-15	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	591	616	25	4%	75		10%		OK	
	Hereditaments receiving SBRR										
14	SBBR - getting a discount	5,731	5,774	43	1%	100		10%		OK	
15	SBBR - RV between £0 & £12k	5,553	5,590	37	1%	100		10%		OK	
16	SBBR - RV between £12k & £15k	178	184	6	3%	50		10%		OK	
17	SBBR - just lower multiplier	2,584	2,600	16	1%	100		10%		OK	
	Number of hereditaments	**Total Hereds (VOA data)**	**Hereds (2a+2b column 1)**								
18	Total number of hereditaments (VOA data) v 31 Dec 2025 snapshot)	8,670	8,683	13	0%	50		2.5%		OK	
		Hereds in 2025-26 (2a+2b column 1)	**Hereds in 2026-27** (2a to 2e column 2)								
19	Total forecast number of hereditaments	8,683	8,674	-9	0%	50		2.5%		OK	
	Value of Empty property relief	**2025-26**	**2026-27**								
20	Relief in industrial properties above exemption threshold	-33,583	-66,231	-32,648	97%	500,000		25%		OK	
21	Relief in listed buildings	-54,140	-52,895	1,245	-2%	200,000		25%		OK	
22	Relief in charities	-26,622	-17,370	9,252	-35%	100,000		25%		OK	

Supplementary data - validation checks

Local authority : Tendring E1542
Local authority contact name :
Local authority contact number :
Local authority contact email address :

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The note 'NNDR1 Validation Checks' 2026-27 provides further details on the validations we carry out. Please consult this when completing this validation sheet

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

		Data		Change		Parameters					
Test		At 31 Dec 2024	At 31 Dec 2025	Actual	%	Actual change	Actual change	% change	% change		
23	Relief in other hereditaments	-855,025	-979,290	-124,265	15%	750,000		25%		OK	
24	Relief in non-industrial properties above the exemption threshold	0	0	0	0%	500,000		25%		OK	

Number where comments are outstanding	0

Please provide any further comments below