

Public Document Pack

Southend-on-Sea Borough Council

Legal & Democratic Services

Executive Director: John Williams

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16 January 2020

Dear Councillor

CABINET - THURSDAY, 16TH JANUARY, 2020

Please find enclosed, for consideration at the next meeting of the Cabinet taking place on Thursday, 16th January, 2020, **Appendix D** of the following report that was unavailable when the agenda was printed.

Agenda No	Item
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- | | |
|----|---|
| 4. | Council Tax Base and Non Domestic Rating Base 2020/21 (Pages 1 - 12) |
|----|---|

Tim Row
Principal Democratic Services Officer

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NATIONAL NON-DOMESTIC RATES RETURN
NNDR1 2020-21

Please e-mail to : ndr.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 and Local Government by **Friday 31 January 2020**

All figures should be entered in whole £

Please remember that a copy of this form, signed 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.**



* White background, blue border - actual data entered by the Ministry of Housing, Communities and 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

We will use this area to list any updates to the form in the future if required

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 2019-20 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 2020-21*.

Signing the Form

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

7. Print a copy of the form for signing by your Chief Financial / Section 151 Officer. The form can be printed by using the defined print area.

The signed copy must be forwarded as a pdf document by email to the Ministry of Housing, Communities and Local Government using the email address above. NB We require just one copy of a signed form.

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@communities.gov.uk

NATIONAL NON-DOMESTIC RATES RETURN - NDR1

2020-21

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In addition, a certified copy of the form should be returned by no later than **31 January 2020** to the same email address

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:

South Tyneside
Southampton UA
Southend-on-Sea UA
Southwark
Spelthorne
St Albans

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

Southend-on-Sea UA
E1501
Emma Bengé
01702 215062
emmabenge@southend.gov.uk

Ver 1.1

PART 1A: NON-DOMESTIC RATING INCOME

COLLECTIBLE RATES

1. Net amount receivable from rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs and accounting adjustments **£ 43,432,752**

TRANSITIONAL PROTECTION PAYMENTS

2. Sums due to the authority **0**

3. Sums due from the authority **180,927**

COST OF COLLECTION (See Note A)

4. Cost of collection formula **224,201**

5. Legal costs **0**

6. Allowance for cost of collection **224,201**

SPECIAL AUTHORITY DEDUCTIONS

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

DISREGARDED AMOUNTS

8. Amounts retained in respect of Designated Areas **0**

9. Amounts retained in respect of Renewable Energy Schemes (see Note B) **0**

of which:

10. sums retained by billing authority **0**

11. sums retained by major precepting authority **0**

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

NON-DOMESTIC RATING INCOME

13. Line 1 plus line 2, minus lines 3, 6 - 9 and 12 **43,027,624**

NATIONAL NON-DOMESTIC RATES RETURN - NDR1

2020-21

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Local Authority : Southend-on-Sea UA

Ver 1.1

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 2020-21 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 Southend-on-Sea UA	Column 3	Column 4 Essex Police, Fire & Crime Commissioner	Column 5 Total
Retained NDR shares	£	£	£	£	£
14. % of non-domestic rating income to be allocated to each authority in 2020-21	50%	49%	0%	1%	100%
Non-Domestic Rating Income for 2020-21					
15. Non-domestic rating income from rates retention scheme	21,513,812	21,083,536	0	430,276	43,027,624
16. (less) deductions from central share	0	0	0	0	0
17. TOTAL:	21,513,812	21,083,536	0	430,276	43,027,624
Other Income for 2020-21					
18. add: cost of collection allowance		224,201			224,201
19. add: amounts retained in respect of Designated Areas		0			0
20. add: amounts retained in respect of renewable energy schemes		0	0		0
21. add: amounts retained in respect of Shale oil and gas sites schemes		0	0	0	0
22. add: qualifying relief in Designated Areas		0	0	0	0
23. add: City of London Offset		0			0
24. add: additional growth retained in Additional Growth Pilots		0	0	0	0
25. add: in respect of Port of Bristol hereditament		0			0
Estimated Surplus/Deficit on Collection Fund	£	£	£	£	£
<u>Percentages to be used to distribute the collection fund surplus/deficit</u>					
26. % for distribution of "in-year" surplus/deficit (ie 2019-20)	50%	49%	0%	1%	100%
26a. "In-year" surplus (positive) /deficit (negative)	-75,363	-73,856	0	-1,507	-150,726
27. % for distribution of "prior-year" surplus/deficit (ie 2018-19)	50%	49%	0%	1%	100%
27a. "Prior-year" surplus (positive) / deficit (negative)	-110,275	-108,068	0	-2,205	-220,548
28. Estimated Surplus/Deficit at end of 2019-20	-185,637	-181,924	0	-3,713	-371,274
TOTAL FOR THE YEAR	£	£	£	£	£
29. Total amount due to authorities	21,328,175	21,125,813	0	426,563	42,880,551

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2020-21

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Local Authority : Southend-on-Sea UA

Ver 1.1

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

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

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

	Column 2 Southend-on-Sea UA	Column 3	Column 4 Essex Police, Fire & Crime Commissioner	Column 5 Total
	£	£	£	£
Multiplier Cap				
30. Cost of cap on 2014-15, 2015-16 and post-2018-19 small business rates multipliers	845,032	0	17,246	862,278
Small Business Rate Relief				
31. Cost of doubling SBRR & threshold changes for 2020-21	2,761,486	0	56,357	2,817,843
31a. Additional compensation for loss of supplementary multiplier income	124,872	0	2,548	127,420
32. Cost to authorities of maintaining relief on "first" property	8,026	0	164	8,190
Rural Rate Relief				
33. Cost to authorities of providing 100% rural rate relief	0	0	0	0
Supporting Small Businesses Relief				
34. Cost to authorities of providing relief	12,502	0	255	12,757
Discretionary Scheme				
35. Cost to authorities of providing relief	4,694	0	96	4,790
Designated Areas qualifying relief in 100% pilot areas				
36. Cost to authorities of providing relief	0	0	0	0
Telecoms Relief				
37. Cost to authorities of providing relief	0	0	0	0
Retail discount				
38. Cost to authorities of providing relief	603,004	0	12,306	615,310
TOTAL FOR THE YEAR				
39. Amount of Section 31 grant due to authorities to compensate for reliefs	4,359,616	0	88,972	4,448,588

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)

Certificate of Chief Financial Officer / Section 151 Officer

NNDR1 2020-21

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.

Name of Chief Financial Officer
or Section 151 Officer :

Signature :

Date :

NATIONAL NON-DOMESTIC RATES RETURN - NDR1

2020-21

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NATIONAL NON-DOMESTIC RATES RETURN - NDR1
2020-21

All figures must be entered in whole £

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

Ver 1.1

Local Authority : Southend-on-Sea UA

PART 2: NET RATES PAYABLE

You should complete column 1 only

	Column 1 BA Area (exc. Designated areas) Complete this column	Column 2 Designated areas Do not complete this column	Column 3 TOTAL (All BA Area) Do not complete this column
	£	£	£
GROSS RATES PAYABLE (All data should be entered as +ve unless specified otherwise) - see Note E			
1. Rateable Value at <input type="text" value="07/01/20"/>	<input type="text" value="121,963,733"/>	<input type="text" value="0"/>	<input type="text" value="121,963,733"/>
2. Small business rating multiplier for 2020-21 (pence) <input type="text" value="49.9"/>			
3. Gross rates 2020-21 (RV x multiplier)	<input type="text" value="60,859,903"/>	<input type="text" value="0"/>	
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	<input type="text" value="0"/>	<input type="text" value="0"/>	
5. Forecast gross rates payable in 2020-21	<input type="text" value="60,859,903"/>	<input type="text" value="0"/>	<input type="text" value="60,859,903"/>
TRANSITIONAL ARRANGEMENTS (See Note F)			
6. Revenue foregone because increases in rates have been deferred (Show as -ve)	<input type="text" value="-317,775"/>	<input type="text" value="0"/>	<input type="text" value="-317,775"/>
7. Additional income received because reductions in rates have been deferred (Show as +ve)	<input type="text" value="498,702"/>	<input type="text" value="0"/>	<input type="text" value="498,702"/>
8. Net cost of transitional arrangements	<input type="text" value="180,927"/>	<input type="text" value="0"/>	
9. Changes as a result of estimated growth / decline in cost of transitional arrangements (+ = decline, - = increase)	<input type="text" value="0"/>	<input type="text" value="0"/>	
10. Forecast net cost of transitional arrangements	<input type="text" value="180,927"/>	<input type="text" value="0"/>	<input type="text" value="180,927"/>
TRANSITIONAL PROTECTION PAYMENTS (See Note F(a))			
11. Sum due to/(from) authority	<input type="text" value="-180,927"/>	<input type="text" value="0"/>	<input type="text" value="-180,927"/>

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2020-21

All figures must be entered in whole £

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

Ver 1.1

Local Authority : Southend-on-Sea UA

PART 2: NET RATES PAYABLE

You should complete column 1 only

	Column 1 BA Area (exc. Designated areas)	Column 2 Designated areas	Column 3 TOTAL (All BA Area)
MANDATORY RELIEFS (See Note G) (All data should be entered as -ve unless specified otherwise)			
Small Business Rate Relief			
12. Forecast of relief to be provided in 2020-21	-7,937,547	0	-7,937,547
13. of which: relief on existing properties where a 2nd property is occupied	-15,748	0	-15,748
14. Additional yield from the small business supplement (Show as +ve)	997,975	0	997,975
15. Net cost of small business rate relief (line 12 + line 14)	-6,939,572	0	-6,939,572
Charitable occupation			
16. Forecast of relief to be provided in 2020-21	-5,245,698	0	-5,245,698
Community Amateur Sports Clubs (CASCs)			
17. Forecast of relief to be provided in 2020-21	-55,089	0	-55,089
Rural rate relief			
18. Forecast of relief to be provided in 2020-21	0	0	0
Telecoms Relief (see Note L)			
19. Forecast of relief to be provided in 2020-21	0	0	0

20. Forecast of mandatory reliefs to be provided in 2020-21 (Sum of lines 15 to 19)

-12,240,359

0

-12,240,359

21. Changes as a result of estimated growth/decline in mandatory relief (+ = decline, - = increase)

0

0

22. Total forecast mandatory reliefs to be provided in 2020-21

-12,240,359

0

-12,240,359

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

Partially occupied hereditaments

23. Forecast of 'relief' to be provided in 2020-21

0

0

0

Empty premises

24. Forecast of 'relief' to be provided in 2020-21

-897,099

0

-897,099

25. Forecast of unoccupied property 'relief' to be provided in 2020-21 (Line 23 + line 24)

-897,099

0

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

-600,000

0

27. Total forecast unoccupied property 'relief' to

-1,497,099

0

-1,497,099

NATIONAL NON-DOMESTIC RATES RETURN - NDR1
2020-21

All figures must be entered in whole £

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

Ver 1.1

Local Authority : Southend-on-Sea UA

PART 2: NET RATES PAYABLE

You should complete column 1 only

Column 1
BA Area (exc.
Designated areas)

Column 2
Designated
areas

Column 3
TOTAL
(All BA Area)

be provided in 2020-21

NATIONAL NON-DOMESTIC RATES RETURN - NDR1
2020-21

All figures must be entered in whole £

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

Ver 1.1

Local Authority : Southend-on-Sea UA

PART 2: NET RATES PAYABLE

You should complete column 1 only

	Column 1 BA Area (exc. Designated areas)	Column 2 Designated areas	Column 3 TOTAL (All BA Area)
DISCRETIONARY RELIEFS (See Note J) (All data should be entered as -ve unless specified otherwise)			
Charitable occupation			
28. Forecast of relief to be provided in 2020-21	-85,299	0	-85,299
Non-profit making bodies			
29. Forecast of relief to be provided in 2020-21	-37,455	0	-37,455
Community Amateur Sports Clubs (CASCs)			
30. Forecast of relief to be provided in 2020-21	-3,942	0	-3,942
Rural shops etc			
31. Forecast of relief to be provided in 2020-21	0	0	0
Small rural businesses			
32. Forecast of relief to be provided in 2020-21	0	0	0
Other ratepayers (refer to guidance for further details)			
33. Forecast of relief to be provided in 2020-21	0	0	0
	<i>of which:</i>	<i>of which:</i>	
34. Relief given to Case A hereditaments	0	0	
35. Relief given to Case B hereditaments	0		
36. Forecast of discretionary relief to be provided in 2020-21 (Sum of lines 28 to 33)	-126,696	0	-126,696
37. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	0	0	
38. Total forecast discretionary relief to be provided in 2020-21	-126,696	0	-126,696

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2020-21

All figures must be entered in whole £

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

Ver 1.1

Local Authority : Southend-on-Sea UA

PART 2: NET RATES PAYABLE

You should complete column 1 only

	Column 1 BA Area (exc. Designated areas)	Column 2 Designated areas	Column 3 TOTAL (All BA Area)
DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT (See Note K) (All data should be entered as -ve unless specified otherwise)			
Rural Rate Relief			
39. Forecast of relief to be provided in 2020-21	0	0	0
Supporting Small Businesses Relief			
40. Forecast of relief to be provided in 2020-21	-24,531	0	-24,531
Discretionary Scheme			
41. Forecast of relief to be provided in 2020-21	-9,210	0	-9,210
Retail Discount			
42. Forecast of relief to be provided in 2020-21	-1,183,198	0	-1,183,198
43. Forecast of discretionary reliefs funded through S31 grant to be provided in 2020-21 (Sum of lines 39 to 42)	-1,216,939	0	-1,216,939
44. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)	-591,776	0	-591,776
45. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2020-21	-1,808,715	0	-1,808,715
NET RATES PAYABLE			
46. Forecast of net rates payable by rate payers after taking account of transitional adjustments, unoccupied property relief, mandatory and discretionary reliefs	£ 45,367,961	£ 0	£ 45,367,961

Checked by Chief Financial / Section 151 Officer :

NATIONAL NON-DOMESTIC RATES RETURN - NDR1
2020-21

All figures must be entered in whole £

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

Ver 1.1

Local Authority : Southend-on-Sea UA

PART 3: COLLECTABLE RATES AND DISREGARDED AMOUNTS

You should complete column 1 only

	Column 1 BA Area (exc. Designated areas)	Column 2 Designated Areas	Column 3 TOTAL (All BA Area)
	Complete this column	Do not complete this column	Do not complete this column
	£	£	£
NET RATES PAYABLE			
1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs	45,367,961	0	45,367,961
(LESS) LOSSES			
2. Estimated bad debts in respect of 2020-21 rates payable	-231,377	0	-231,377
3. Estimated repayments in respect of 2020-21 rates payable	-1,703,832	0	-1,703,832
COLLECTABLE RATES			
4. Net Rates payable less losses	43,432,752	0	43,432,752
DISREGARDED AMOUNTS			
5. Renewable Energy	0	0	0
6. Shale oil and gas sites scheme (see Note C)	0	0	0
7. Transitional Protection Payment		0	
8. Baseline		0	
DISREGARDED AMOUNTS			
9. Total Disregarded Amounts		0	0
DESIGNATED AREAS IN 100% PILOT AREAS			
10. Designated Areas Qualifying Relief: Not applicable	0	0	0
DEDUCTIONS FROM CENTRAL SHARE			
11. Designated Areas Qualifying Relief	0	0	0
Additional Growth Pilot Areas			
12. Net Rates payable for Growth Baseline comparison: Not applicable	0		0
13. Growth Baseline : Not applicable	0		0
14. Additional Growth in 'Growth Pilot' Areas: Not Applicable	0		0
Port of Bristol			
15. In respect of Port of Bristol: Not applicable	0		0
DEDUCTIONS FROM CENTRAL SHARE			
16. Total Deductions	0	0	0

Checked by Chief Financial / Section 151 Officer :

NATIONAL NON-DOMESTIC RATES RETURN - NDR1
2020-21

All figures must be entered in whole £

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Ver 1.1

Local Authority : Southend-on-Sea UA

PART 4: ESTIMATED COLLECTION FUND BALANCE
(Please refer to guidance notes for details about these cells.)

OPENING BALANCE

1. Opening Balance (From Collection Fund Statement)	£	£
		83,408

BUSINESS RATES CREDITS AND CHARGES

2. Business rates credited and charged to the Collection Fund in 2019-20	45,571,940	
3. Sums written off in excess of the allowance for non-collection	-118,139	
4. Changes to the allowance for non-collection	-386,681	
5. Amounts charged against the provision for alteration of lists and appeals following RV list changes	1,115,960	
6. Changes to the provision for alteration of lists and appeals	-2,533,632	
7. Total business rates credits and charges (Total lines 2 to 6)		43,649,448

OTHER RATES RETENTION SCHEME CREDITS

8. Transitional protection payments received, or to be received in 2019-20	668,698	
9. Transfers/payments to the Collection Fund for end-year reconciliations	0	
10. Transfers/payments into the Collection Fund in 2019-20 in respect of a previous year's deficit	0	
11. Total Other Credits (Total lines 8 to 10)		668,698

OTHER RATES RETENTION SCHEME CHARGES

12. Transitional protection payments made, or to be made, in 2019-20	-1,107,529	
13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2019-20	-21,566,733	
14. Payments made, or to be made to, major precepting authorities in respect of business rates income in 2019-20	-431,335	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2019-20	-21,135,399	
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 2019-20	-227,876	
17. Transfers/payments from the Collection Fund for end-year reconciliations	0	
18. Transfers/payments made from the Collection Fund in 2019-20 in respect of a previous year's surplus	-303,956	
19. Total Other Charges (Total lines 12 to 18)		-44,772,828

ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2019-20 - Surplus (positive), Deficit (Negative)

20. Opening balance plus total credits, less total charges (Total lines 1, 7, 11 & 19)		£
		-371,274

Checked by Chief Financial / Section 151 Officer :