



Public Document Pack


Southend-on-Sea City Council

Executive Director (Strategy & Change):

Claire Shuter

 Civic Centre, Victoria Avenue, Southend-on-Sea, Essex SS2 6ER

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 www.southend.gov.uk



23 January 2025

Dear Councillor

CABINET - MONDAY, 13TH JANUARY, 2025

ITEM 5 – COUNCIL TAX BASE – SUPPLEMENTARY APPENDIX C – NNDR1 FORM

Please find enclosed, the following appendix C to item 5 that was unavailable when the agenda was printed for the meeting of the Cabinet which took place on Monday, 13th January, 2025,

Agenda No Item

5 Council Tax Base and Non Domestic Rating Base 2025/26 (Pages 3 - 14)

Appendix C – NNDR1 Form

Rob Harris
Principal Democratic Services Officer

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Council Tax Base and National Non-Domestic Rates Base Setting 2025/26 Appendix C

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NATIONAL NON-DOMESTIC RATES RETURN - NDR1

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:

- South Oxfordshire
- South Ribble
- South Staffordshire
- South Tyneside
- Southampton UA
- Southend-on-Sea UA

Authority Name	Southend-on-Sea UA
E-code	E1501
Local authority contact name	Richard Campbell
Local authority contact number	01702 215097
Local authority e-mail address	richardcampbell@southend.gov.uk
Certifier e-mail address	lochesterston@southend.gov.uk
Certifier role	Section 151 Officer - CFO

5

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

£
42,909,730

FOR INFORMATION: Breakdown of Collectable Rates

Gross rates payable in year **65,986,051** Part 2, Line 5

Cost of mandatory relief **-16,422,301** Part 2, Line 19 + Part 2

Cost of discretionary relief **-4,456,748** Part 2, Line 36 + Part 2

Cost of transitional arrangements **-230,989** Part 2, Line 8

Cost of accounting adjustments for losses on collection **-314,132** Part 3, Line 2

Cost of accounting adjustments for addition to appeals provision **-1,652,151** Part 3, Line 3

Collectable Rates **42,909,730** Part 1, Line 1

TRANSITIONAL PROTECTION PAYMENTS

2. Sums due to the authority

230,989

3. Sums due from the authority

0

COST OF COLLECTION (See Note B)

4. Cost of collection formula

210,335

5. Legal costs

0

6. Allowance for cost of collection

210,335

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

0

(See Note C)

of which:

9a. sums retained by billing authority

0

9b. sums retained by major precepting authority

0

10. Amounts retained in respect of Shale Oil and Gas Sites Schemes

0

(See Note D)

NON-DOMESTIC RATING INCOME

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

42,930,384

Local Authority : Southend-on-Sea UA

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 Southend-on- Sea UA	Column 3	Column 4 Essex Police, Fire & Crime Commissioner	Column 5 Total
	£	£	£	£	£
Retained NDR shares					
12. % of non-domestic rating income to be allocated to each authority in 2025-26	50%	49%	0%	1%	100%
Non-Domestic Rating Income for 2025-26					
13. Non-domestic rating income from rates retention scheme	21,465,192	21,035,888	0	429,304	42,930,384
14. (less) deductions from central share	0				0
15. TOTAL:	21,465,192	21,035,888	0	429,304	42,930,384
Other Income for 2025-26					
16. add: cost of collection allowance		210,335			210,335
17. add: amounts retained in respect of Designated Areas		0			0
18. add: amounts retained in respect of renewable energy schemes		0	0		0
19. add: amounts retained in respect of Shale oil and gas sites schemes		0	0	0	0
20. add: qualifying relief in Designated Areas		0	0	0	0
21. add: City of London Offset		0			0
22. add: in respect of Port of Bristol hereditament		0			0
Estimated Surplus/Deficit on Collection Fund					
23. Surplus/Deficit at end of 2024-25	-1,751,607	-1,716,575	0	-35,032	-3,503,214

3 OFFICIAL

Council Tax Base and National Non-Domestic Rates Base Setting 2025/26 Appendix C

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NATIONAL NON-DOMESTIC RATES RETURN - NDR1

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

(+ve = surplus, -ve = deficit)

TOTAL FOR THE YEAR

24. Total amount due to authorities

£	£	£	£	£
19,713,585	19,529,648	0	394,272	39,637,505

Local Authority : Southend-on-Sea UA

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

	Column 2 Southend-on-Sea UA	Column 3	Column 4 Essex Police, Fire & Crime Commissioner	Column 5 Total
	£	£	£	£
Multiplier Cap				
25. Cost of cap on, and freezing of, small and standard (formerly supplementary) business rates multipliers - Loss of net rates income	4,189,191	0	85,494	4,274,685
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	1,295,703	0	26,443	1,322,146
27. Total compensation for cost of cap on, and freezing of, small and standard (formerly supplementary) business rates multipliers	5,484,894	0	111,937	5,596,831
Small Business Rate Relief				
28. Cost of doubling SBRR & threshold changes for 2025-26	2,835,741	0	57,872	2,893,613
28a. Additional compensation for loss of supplementary multiplier income	120,060	0	2,450	122,510
29. Cost to authorities of maintaining relief on "first" property	3,734	0	76	3,810
Rural Rate Relief				
30. Cost to authorities of providing 100% rural rate relief	0	0	0	0
Supporting Small Business Scheme				
31. Cost to authorities of providing relief	440,385	0	8,987	449,372
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	8,454	0	173	8,627
Retail, Hospitality and Leisure relief				
34. Cost to authorities of providing relief	1,724,258	0	35,189	1,759,447
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	10,617,526	0	216,684	10,834,210

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)

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.

Council Tax Base and National Non-Domestic Rates Base Setting 2025/26 Appendix C

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Local Authority : Southend-on-Sea UA

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 & 4 only

	Column 1 <u>Hereditaments using the small multiplier</u>	Column 2 Designated areas	Column 3 TOTAL (All BA Area)	Column 4 <u>Hereditaments using the standard multiplier</u>	Column 5 Designated areas	Column 6 TOTAL (All BA Area)	Column 7 GRAND TOTAL
	BA Area (exc. Designated areas). Complete this column	Designated areas Do not complete this column	TOTAL (All BA Area) Do not complete this column	BA Area (exc. Designated areas). Complete this column	Designated areas Do not 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 07/01/2025	55,097,725		55,097,725	69,535,650		69,535,650	124,633,375
2. Multiplier for 2025-26 (pence) 49.9				55.5			
3. Gross rates 2025-26 (RV x multiplier)	27,493,765			38,592,286			66,086,051
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	-50,000			-50,000			-100,000
5. Forecast gross rates payable in 2025-26	27,443,765		27,443,765	38,542,286		38,542,286	65,986,051
TRANSITIONAL ARRANGEMENTS (See Note H)							
6. Revenue foregone because increases in rates have been deferred (Show as -ve)	-227,134		-227,134	-3,855		-3,855	-230,989
7. Changes as a result of estimated growth / decline in cost of transitional arrangements	0			0			
TRANSITIONAL PROTECTION PAYMENTS							
8. Sum due to/(from) authority	227,134		227,134	3,855		3,855	230,989

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Council Tax Base and National Non-Domestic Rates Base Setting 2025/26 Appendix C

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Local Authority : Southend-on-Sea UA

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 & 4 only

	Column 1 <u>Hereditaments using the small multiplier</u>	Column 2 Designated areas	Column 3 TOTAL (All BA Area)	Column 4 <u>Hereditaments using the standard multiplier</u>	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	-8,468,477		-8,468,477	0		0	-8,468,477
10. of which: relief on existing properties where a 2nd property is occupied	-7,619		-7,619	0		0	-7,619
Charitable occupation							
11. Forecast of relief to be provided in 2025-26	-891,915		-891,915	-5,566,206		-5,566,206	-6,458,121
Community Amateur Sports Clubs (CASCs)							
12. Forecast of relief to be provided in 2025-26	-51,351		-51,351	0		0	-51,351
Rural rate relief							
13. Forecast of relief to be provided in 2025-26	0		0	0		0	0
Public Lavatories relief (See note J)							
14. Forecast of relief to be provided in 2025-26	-17,253		-17,253	0		0	-17,253
Low-carbon heat networks relief							
15. Forecast of relief to be provided in 2025-26	0		0	0		0	0
Improvement relief							
16. Forecast of relief to be provided in 2025-26	0		0	0		0	0
17. Forecast of mandatory reliefs to be provided in 2025-26 (Sum of lines 9 to 16)	-9,428,996		-9,428,996	-5,566,206		-5,566,206	-14,995,202
18. Changes as a result of estimated growth/decline in mandatory relief	0			0			
19. Total forecast mandatory reliefs to be provided in 2025-26	-9,428,996		-9,428,996	-5,566,206		-5,566,206	-14,995,202

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Local Authority : Southend-on-Sea UA

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 & 4 only

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	<u>Hereditaments using the small multiplier</u>			<u>Hereditaments using the standard multiplier</u>			
	BA Area (exc. Designated areas).	Designated areas	TOTAL (All BA Area)	BA Area (exc. Designated areas)	Designated areas	TOTAL (All BA Area)	GRAND TOTAL
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
Empty premises							
21. Forecast of 'relief' to be provided in 2025-26	-407,441		-407,441	-619,658		-619,658	-1,027,099
22. Forecast of unoccupied property 'relief' to be provided in 2025-26 (Line 20 + line 21)	-407,441			-619,658			
23. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	-100,000			-300,000			
24. Total forecast unoccupied property 'relief' to be provided in 2025-26	-507,441		-507,441	-919,658		-919,658	-1,427,099

Council Tax Base and National Non-Domestic Rates Base Setting 2025/26 Appendix C

OFFICIAL

Local Authority : Southend-on-Sea UA

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 & 4 only

	Column 1 <u>Hereditaments using the small multiplier</u>	Column 2 <u>Hereditaments using the small multiplier</u>	Column 3 <u>Hereditaments using the small multiplier</u>	Column 4 <u>Hereditaments using the standard multiplier</u>	Column 5 <u>Hereditaments using the standard multiplier</u>	Column 6 <u>Hereditaments using the standard multiplier</u>	Column 7 <u>Hereditaments using the standard multiplier</u>
	BA Area (exc. Designated areas).	Designated areas	TOTAL (All BA Area)	BA Area (exc. Designated areas)	Designated areas	TOTAL (All BA Area)	GRAND TOTAL
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	-7,649		-7,649	-30,525		-30,525	-38,174
Non-profit making bodies							
26. Forecast of relief to be provided in 2025-26	-938		-938	0		0	-938
Community Amateur Sports Clubs (CASCs)							
27. Forecast of relief to be provided in 2025-26	0		0	0		0	0
Small rural businesses							
28. Forecast of relief to be provided in 2025-26	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
<i>of which:</i>	<i>of which:</i>			<i>of which:</i>			
30. Relief given to Case A hereditaments							
31. Relief given to Case B hereditaments	0			0			
32. Relief given to Freeports (See Note M)							
33. Relief given to Investment Zones (See Note M)	0			0			
34. Forecast of discretionary relief to be provided in 2025-26 (Sum of lines 25 to 29)	-8,587		-8,587	-30,525		-30,525	
35. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	0			0			
36. Total forecast discretionary relief to be provided in 2025-26	-8,587		-8,587	-30,525		-30,525	-39,112

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Council Tax Base and National Non-Domestic Rates Base Setting 2025/26 Appendix C

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Local Authority : Southend-on-Sea UA

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 & 4 only

	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
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	-898,743		-898,743	0		0	-898,743
Retail, Hospitality and Leisure relief							
38. Forecast of relief to be provided in 2025-26	-2,501,058		-2,501,058	-1,017,835		-1,017,835	-3,518,893
Film Studio relief							
39. Forecast of relief to be provided in 2025-26	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)	-3,399,801		-3,399,801	-1,017,835		-1,017,835	
41. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)	0			0			
42. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2025-26	-3,399,801		-3,399,801	-1,017,835		-1,017,835	-4,417,636
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	£ 13,871,806		£ 13,871,806	£ 31,004,207		£ 31,004,207	£ 44,876,013

Council Tax Base and National Non-Domestic Rates Base Setting 2025/26 Appendix C

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Local Authority : Southend-on-Sea UA

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	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	<input style="width: 100%;" type="text" value="44,876,013"/>		<input style="width: 100%;" type="text" value="44,876,013"/>
(LESS) LOSSES (Data should be entered as -ve)			
2. Estimated bad debts in respect of 2025-26 rates payable	<input style="width: 100%;" type="text" value="-314,132"/>		<input style="width: 100%;" type="text" value="-314,132"/>
3. Estimated repayments in respect of 2025-26 rates payable	<input style="width: 100%;" type="text" value="-1,652,151"/>		<input style="width: 100%;" type="text" value="-1,652,151"/>
COLLECTABLE RATES			
4. Net Rates payable less losses	<input style="width: 100%;" type="text" value="42,909,730"/>		<input style="width: 100%;" type="text" value="42,909,730"/>
	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
DISREGARDED AMOUNTS (Data should be entered as +ve)			
5. Renewable Energy (see Note B)	<input style="width: 100%;" type="text" value="0"/>		<input style="width: 100%;" type="text" value="0"/>
6. Shale oil and gas sites scheme (see Note C)	<input style="width: 100%;" type="text" value="0"/>		<input style="width: 100%;" type="text" value="0"/>
7. Transitional Protection Payment			
8. Baseline			
DISREGARDED AMOUNTS			
9. Total Disregarded Amounts			<input style="width: 100%;" type="text" value="0"/>
DESIGNATED AREAS IN 100% BRR AUTHORITIES			
10. Designated Areas Qualifying Relief: Not applicable	<input style="width: 100%;" type="text" value="0"/>		<input style="width: 100%;" type="text" value="0"/>
DEDUCTIONS FROM CENTRAL SHARE			
11. Designated Areas Qualifying Relief	<input style="width: 100%;" type="text" value="0"/>		<input style="width: 100%;" type="text" value="0"/>
Port of Bristol			
12. In respect of Port of Bristol: Not applicable	<input style="width: 100%;" type="text" value="0"/>		<input style="width: 100%;" type="text" value="0"/>
DEDUCTIONS FROM CENTRAL SHARE			
13. Total Deductions	<input style="width: 100%;" type="text" value="0"/>		<input style="width: 100%;" type="text" value="0"/>

OFFICIAL10

Council Tax Base and National Non-Domestic Rates Base Setting 2025/26 Appendix C

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Local Authority : Southend-on-Sea UA

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)		-4,342,605
1b. Agreed adjustment to Collection Fund Opening Balance (in respect of brought forward discrepancies)		0
1c. Adjusted Opening Balance		-4,342,605
BUSINESS RATES CREDITS AND CHARGES		
2. Business rates credited and charged to the Collection Fund in 2024-25 (enter as +ve)	39,354,550	
3. Sums written off in excess of the allowance for non-collection (enter as -ve)	0	
4. Changes to the allowance for non-collection	-374,448	
5. Amounts charged against the provision for alteration of lists and appeals following RV list changes (enter as +ve)	1,400,661	
6. Changes to the provision for alteration of lists and appeals	-2,023,076	
7. Total business rates credits and charges (Total lines 2 to 6)		38,357,687
OTHER RATES RETENTION SCHEME CREDITS (enter as +ve)		
8. Transitional protection payments received, or to be received in 2024-25	1,277,001	
9. Transfers/payments to the Collection Fund for end-year reconciliations	0	
10. Transfers/payments into the Collection Fund in 2024-25 in respect of a previous year's deficit	1,383,057	
11. Total Other Credits (Total lines 8 to 10)		2,660,058
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	-19,982,330	
14. Payments made, or to be made to, major precepting authorities in respect of business rates income 2024-25	-399,647	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2024-25	-19,582,684	
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	-213,693	
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	0	
19. Total Other Charges (Total lines 12 to 18)		-40,178,354
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)		-3,503,214

Council Tax Base and National Non-Domestic Rates Base Setting 2025/26
Appendix C

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APPORTIONMENT OF ESTIMATED SURPLUS / DEFICIT (See Note N)

	Column 1 Central Government	Column 2 Southend-on-Sea UA	Column 3	Column 4 Essex Police, Fire & Crime Commissioner	Column 5 Total
21. % for distribution of prior year surplus/deficit (i.e. 2024-25)	50%	49%	0%	1%	100%
22. Total prior year surplus (+)/deficit (-)	-1,479,774	-1,450,179	0	-29,595	-2,959,548
23. % for distribution of in-year surplus/deficit (i.e. 2025-26)	50%	49%	0%	1%	100%
24. In year surplus (+)/deficit (-)	-271,833	-266,396	0	-5,437	-543,666
25. Total (total lines 22 and 24)	-1,751,607	-1,716,575	0	-35,032	-3,503,214

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	Southend-on-Sea UA
E-code	E1501
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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*	219
b. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2024*	15
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*	0
d. Number of hereditaments that were due public lavatories relief as at 31 December 2024*	9
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:	409
i. those that are classed as "industrial property" above the exemption threshold	34
ii. those that have "listed building status"	23
iii. those that are "Community Amateur Sports Clubs"	0
iv. those that are "charities"	3
v. those where the hereditament is empty and not included in categories i to iv	132
vi. those that are classed as "non-industrial" above the exemption threshold	217

DISCRETIONARY RELIEF

g. Number of hereditaments that were being granted charitable relief as at 31 December 2024*	7
h. Number of hereditaments that were being granted non-profit making bodies' relief as at 31 December 2024*	1
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*	261
o. Number of hereditaments that were being granted expanded retail, hospitality and leisure relief as at 31 December 2024*	923
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*	652
r. Number of hereditaments that receive a discount from the small business rate relief scheme as at 31 December 2024*	2,912
of which:	
i. Hereditaments with a rateable value between £0 and £12,000 receiving the maximum discount	2,640
ii. Hereditaments with a rateable value between £12,001 and £15,000 receiving the discount on a sliding scale	272
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*	2,096

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

Council Tax Base and National Non-Domestic Rates Base Setting 2025/26 Appendix C

NATIONAL NON-DOMESTIC RATES (SUPPLEMENTARY) RETURN 2025-26		Southend-on-Sea UA 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		-1,027,099
of which:		
i. Relief to be given - industrial property above the exemption threshold		-41,292
ii. Relief to be given - listed building status		-422,125
iii. Relief to be given - Community Amateur Sports Clubs		0
iv. Relief to be given - charities		-43,241
v. Relief to be given where the hereditament is empty and is not included in categories i to iv		-503,350
vi. Relief to be given - "non-industrial" above the exemption threshold		-17,091
SMALL BUSINESS RATE RELIEF		
b. The cost of small business rate relief for properties within the billing authority area		-8,468,477
of which:		
i. Hereditaments with a rateable value between £0 and £12,000 that will receive the full discount		-7,435,040
ii. Hereditaments with a rateable value between £12,001 and £15,000 that will receive the discount on a sliding scale		-1,033,437
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		07/01/2025
Notes :		