

Public Document Pack

NORTH HERTFORDSHIRE DISTRICT COUNCIL

COUNCIL TAX SETTING COMMITTEE

THURSDAY, 23RD JANUARY, 2025

SUPPLEMENTARY AGENDA

Please find attached supplementary papers relating to the above meeting, as follows:

Agenda No Item

7. **NATIONAL NON-DOMESTIC RATE RETURN 1 (NNDR1) - 2025/2026**
(Pages 3 - 4)

REPORT OF THE SERVICE DIRECTOR – CUSTOMERS

To inform Members of the reporting processes for the NNDR 1 Return and to approve the Draft NNDR1 Return for 2025/2026.

Included in this supplementary pack is the final 2025/2026 NNDR 1 Return form.

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OFFICIAL

NATIONAL NON-DOMESTIC RATES RETURN - NDRR1
2025-26

Please e-mail with certification to: ndr.statistics@communities.gov.uk by no later than 31 January 2025.

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:

North Devon
North Dorset
North East Devonshire
North East Lincolnshire
North Lincolnshire
North Somerset
Northumberland
North Yorkshire
Northamptonshire
Northampton
North Devon
North Dorset
North East Devonshire
North East Lincolnshire
North Lincolnshire
North Somerset
Northumberland
North Yorkshire
Northamptonshire
Northampton

Authority Name: North Hertfordshire
 E-code: E1935
 Local authority contact name: Caroline Goodham
 Local authority contact number: 01462 474277
 Local authority e-mail address: caroline.goodham@north-herts.gov.uk
 Certifier e-mail address: lin.cooper@north-herts.gov.uk
 Certifier role: Section 151 Officer - Director/Head of Finance

Ver 1.0

PART 1A: NON-DOMESTIC RATING INCOME
This section of the form uses entries from other parts to calculate the forecast net business rates income for the authority in 2025-26. Note that you still need to enter data for line 5 and line 9a, but otherwise it is all calculated. Also please note that Parts 1B and 1C are below.

COLLECTABLE RATES (See Note A)	£	FOR INFORMATION: Breakdown of Collectable Rates
1. Net amount receivable from rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs and accounting adjustments	43,104,047	Gross rates payable in year: 62,733,374 Part 2, Line 5
2. Sums due to the authority	355,680	Cost of mandatory relief: -11,435,524 Part 2, Line 19 + Part 2, Line 2, Line 38 + Part 2, Line 39
3. Sums due from the authority	0	Cost of discretionary relief: -4,702,560
4. Cost of collection formula	183,495	Cost of transitional arrangements: -355,680 Part 2, Line 8
5. Legal costs	0	Cost of accounting adjustments for losses on collection: -250,000 Part 3, Line 2
6. Allowance for cost of collection	183,495	Cost of accounting adjustments for addition to appeals provision: -2,685,528 Part 3, Line 3
7. City of London Offset: Not applicable for your authority	0	Collectable Rates: 43,104,047 Part 1, Line 1
8. Amounts retained in respect of Designated Areas	0	
9. Amounts retained in respect of Renewable Energy Schemes (See Note C) of which:	37,500	
9a. sums retained by billing authority	37,500	
9b. sums retained by major precepting authority	0	
10. Amounts retained in respect of Shale Oil and Gas Sites Schemes (See Note D)	0	
NON-DOMESTIC RATING INCOME	43,238,738	
11. Line 1 plus line 2, minus lines 3, 6 to 9 and 10		

Local Authority: North Hertfordshire

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 transferred by the billing authority from its Collection Fund to its General Fund, are set out below.

	Column 1 Central Government	Column 2 North Hertfordshire	Column 3 Hertfordshire County Council	Column 4	Column 5 Total
	£	£	£	£	£
Retained NDR shares	50%	40%	10%	0%	100%
12. % of non-domestic rating income to be allocated to each authority in 2025-26					
Non-Domestic Rating Income for 2025-26					
13. Non-domestic rating income from rates retention scheme	21,619,360	17,295,495	4,323,874	0	43,238,738
14.(less) deductions from central share	0				0
15. TOTAL:	21,619,360	17,295,495	4,323,874	0	43,238,738
Other Income for 2025-26					
16. add: cost of collection allowance		183,495			183,495
17. add: amounts retained in respect of Designated Areas		0			0
18. add: amounts retained in respect of renewable energy schemes		37,500	0		37,500
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 (+= surplus, -= deficit)	122,647	98,118	24,529	0	245,294
TOTAL FOR THE YEAR	£ 21,742,010	£ 17,614,608	£ 4,348,403	£ 0	£ 43,705,027
24. Total amount due to authorities					

Local Authority: North Hertfordshire

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.

	North Hertfordshire	Hertfordshire County Council	Total
	£	£	£
Multiplier Cap			
25. Cost of cap on, and freezing of, small and standard (formerly supplementary) business rates multipliers - Loss of net rates income	3,483,748	869,057	4,352,805
26. Cost of cap on, and freezing of, small and standard (formerly supplementary) business rates multipliers - Up-rating to grants in respect of Section 31 funded reliefs	829,556	207,389	1,036,945
27. Total compensation for cost of cap on, and freezing of, small and standard (formerly supplementary) business rates multipliers	4,313,304	1,076,446	5,389,750
Small Business Rate Relief			
28. Cost of doubling SBRR & threshold changes for 2025-26	1,509,189	377,297	1,886,486
28a. Additional compensation for loss of supplementary multiplier income	110,840	27,710	138,550
29. Cost to authorities of maintaining relief on "first" property	0	0	0
Rural Rate Relief			
30. Cost to authorities of providing 100% rural rate relief	1,862	465	2,327
Supporting Small Business Scheme			
31. Cost to authorities of providing relief	275,200	68,800	344,000
Designated Areas qualifying relief in 100% business rates retention areas			
32. Cost to authorities of providing relief	0	0	0
Public lavatories relief			
33. Cost to authorities of providing relief	5,898	1,475	7,373
Retail, Hospitality and Leisure relief			
34. Cost to authorities of providing relief	1,445,623	361,406	1,807,029
Freepans relief			
35. Cost to authorities of providing relief	0	0	0
Investment Zones relief			
36. Cost to authorities of providing relief	0	0	0
Low-carbon heat networks relief			
37. Cost to authorities of providing relief	0	0	0
Improvement relief			
38. Cost to authorities of providing relief	60,000	15,000	75,000
Film Studio relief			
39. Cost to authorities of providing relief	0	0	0
TOTAL FOR THE YEAR	£ 7,211,914	£ 1,928,599	£ 9,650,513
40. Amount of Section 31 grant due to authorities to compensate for reliefs			

NB To determine the amount of CS1 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)

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