



ISLINGTON

AUDIT COMMITTEE AND AUDIT COMMITTEE (ADVISORY)

29 January 2015

SECOND DESPATCH

Please find enclosed the following items:

Item 1 Council Taxbase and National Non Domestic Rates 2015/16 - Appendix D

1 - 16

Enquiries to : Jackie Tunstall
Tel : 020 7527 3068
Email : democracy@islington.gov.uk



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NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2015-16

Please e-mail to: nndr.statistics@communities.gsi.gov.uk by no later than 31 January 2015.
In addition, a certified copy of the form should be returned by no later than 31 January 2015 to the same email address

All figures must be entered in whole £

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

Select your local authority's name from this list:

Huntingdonshire	▼
Hyndburn	
Ipswich	
Isle of Wight Council	
Isles of Scilly	
Islington	▼

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

Islington
E5015
Khogen Sutradhar
020 7527 2499
khogen.sutradhar@islington.gov.uk

Ver 1.1a

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	191,666,560

TRANSITIONAL PROTECTION PAYMENTS

2. Sums due to the authority	0
3. Sums due from the authority	0

COST OF COLLECTION (See Note A)

4. Cost of collection formula	645,239
5. Legal costs	0
6. Allowance for cost of collection	645,239

SPECIAL AUTHORITY DEDUCTIONS

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

8. Amounts retained in respect of Designated Areas. Not applicable for your authority	0
9. Amounts retained in respect of Renewable Energy Schemes (See Note B) <i>of which:</i>	60,240
10. sums retained by billing authority	60,240
11. sums retained by major precepting authority	0

NON-DOMESTIC RATING INCOME

12. Line 1 plus line 2, minus lines 3 and 6 - 9	190,961,081
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NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2015-16

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Local Authority : Islington

Ver 1.1a

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 2105-16 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 Islington	Column 3 Greater London Authority County Council	Column 4	Column 5 Total
Retained NNDR shares	£	£	£	£	£
13. % of non-domestic rating income to be allocated to each authority	50%	30%	20%	0%	100%
Non-Domestic Rating Income for 2015-16					
14. Non-domestic rating income from rates retention scheme	95,480,541	57,288,324	38,192,216	0	190,961,081
15. (less) qualifying relief in Enterprise Zones	0	0	0	0	0
16 TOTAL:	95,480,541	57,288,324	38,192,216	0	190,961,081
Other Income for 2015-16					
17. add: cost of collection allowance		645,239			645,239
18. add: amounts retained in respect of Designated Areas		0			0
19. add: amounts retained in respect of renewable energy schemes		60,240	0		60,240
20. add: qualifying relief in Enterprise Zones		0	0	0	0
21. add: City of London Offset : Not applicable for your authority		0			0
Estimated Surplus/Deficit on Collection Fund	£	£	£	£	£
22. Estimated Surplus/Deficit at end of 2014-15	0	0	0	0	0
TOTAL FOR THE YEAR	£	£	£	£	£
23. Total amount due to authorities	95,480,541	57,993,803	38,192,216	0	191,666,560

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2015-16

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Local Authority : Islington

Ver 1.1a

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

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 & 2014 Autumn Statements

	Column 2 Islington	Column 3 Greater London Authority County Council	Column 4	Column 5 Total
	£	£	£	£
2015-16 Multiplier Cap				
24. Cost of 2% cap on 2015-16 small business rates multiplier	836,333	556,970	0	1,393,303
Small Business Rate Relief				
25. Cost of temporary doubling of SBRR	520,004	346,668	0	866,672
26. Cost to authorities of maintaining relief on "first" property	0	0	0	0
"New Empty" Property Relief				
27. Cost to authorities of giving relief to newly-built empty property	56,940	37,960	0	94,900
"Long Term Empty" Property Relief				
28. Relief on occupation of "long-term empty" property	0	0	0	0
Retail Relief				
29. Relief provided to retail properties	667,414	444,944	0	1,112,358
TOTAL FOR THE YEAR	£	£	£	£
30. Total amount of Section 31 grant due to authorities	2,080,691	1,386,542	0	3,467,233

Certificate of Chief Financial Officer / Section 151 Officer

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 :

PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2015-16

All figures must be entered in whole £

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

Ver 1.1a

Local Authority : Islington

PART 2: NET RATES PAYABLE

You should complete column 1 only

GROSS RATES PAYABLE

(All data should be entered as +ve unless specified otherwise)

	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 £
1. Rateable Value at <input type="text" value="31/12/2014"/>	<input type="text" value="486,737,570"/>	<input type="text"/>	<input type="text" value="486,737,570"/>
2. Small business rating multiplier for 2015-16 (pence) <input type="text" value="48.0"/>			
3. Gross rates 2015-16 - (RV x multiplier)	<input type="text" value="233,634,034"/>	<input type="text" value="0"/>	
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	<input type="text" value="-3,037,242"/>	<input type="text"/>	
5. Forecast gross rates payable in 2015-16	<input type="text" value="230,596,792"/>	<input type="text" value="0"/>	<input type="text" value="230,596,792"/>

TRANSITIONAL ARRANGEMENTS (See Note E) - Not applicable in 2015-16

6. Revenue foregone because increases in rates have been deferred (Show as -ve)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
7. Additional income received because reductions in rates have been deferred (Show as +ve)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
8. Net cost of transitional arrangements	<input type="text" value="0"/>	<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="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

TRANSITIONAL PROTECTION PAYMENTS (See Note F) - Not applicable in 2015-16

11. Sum due to/(from) authority	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
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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 2015-16	<input type="text" value="-3,416,860"/>	<input type="text" value="0"/>	<input type="text" value="-3,416,860"/>
13. of which: relief on existing properties where a 2nd property is occupied	<input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
14. Additional yield from the small business supplement (Show as +ve)	<input type="text" value="5,603,646"/>	<input type="text" value="0"/>	<input type="text" value="5,603,646"/>
15. Net cost of small business rate relief (line 12-line 14)	<input type="text" value="2,186,786"/>	<input type="text" value="0"/>	<input type="text" value="2,186,786"/>

Charitable occupation

16. Forecast of relief to be provided in 2015-16	<input type="text" value="-19,960,910"/>	<input type="text" value="0"/>	<input type="text" value="-19,960,910"/>
--	--	--------------------------------	--

Community Amateur Sports Clubs (CASCs)

17. Forecast of relief to be provided in 2015-16	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
--	--------------------------------	--------------------------------	--------------------------------

PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2015-16

All figures must be entered in whole £

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

Ver 1.1a

Local Authority : Islington

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)
Rural rate relief			
18. Forecast of relief to be provided in 2015-16	0	0	0

PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2015-16

All figures must be entered in whole £

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

Ver 1.1a

Local Authority : Islington

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)**

19. Forecast of mandatory reliefs to be provided in 2015-16 (Sum of lines 15 to 18)

-17,774,124

0

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

0

0

21. Total forecast mandatory reliefs to be provided in 2015-16

-17,774,124

0

-17,774,124

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

Partially occupied hereditaments

22. Forecast of 'relief' to be provided in 2015-16

0

0

0

Empty premises

23. Forecast of 'relief' to be provided in 2015-16

-6,012,492

0

-6,012,492

24. Forecast of unoccupied property 'relief' to be provided in 2015-16 (Line 22 + line 23)

-6,012,492

0

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

0

0

26. Total forecast unoccupied property 'relief' to be provided in 2015-16

-6,012,492

0

-6,012,492

DISCRETIONARY RELIEFS (See Note J) (All data should be entered as -ve unless specified otherwise)

Charitable occupation

27. Forecast of relief to be provided in 2015-16

-722,064

0

-722,064

Non-profit making bodies

28. Forecast of relief to be provided in 2015-16

-262,956

0

-262,956

Community Amateur Sports Clubs (CASCs)

29. Forecast of relief to be provided in 2015-16

0

0

0

Rural shops etc

30. Forecast of relief to be provided in 2015-16

0

0

0

Small rural businesses

31. Forecast of relief to be provided in 2015-16

0

0

0

Other ratepayers

32. Forecast of relief to be provided in 2015-16

0

0

0

of which:

33. Relief given to Case A hereditaments

of which:

0

34. Relief given to Case B hereditaments

0

PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2015-16

All figures must be entered in whole £

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

Ver 1.1a

Local Authority : Islington

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)**

PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2015-16

All figures must be entered in whole £

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

Ver 1.1a

Local Authority : Islington

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)

35. Forecast of discretionary relief to be provided in 2015-16 (Sum of lines 27 to 32)

-985,020

0

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

0

0

37. Total forecast discretionary relief to be provided in 2015-16

-985,020

0

-985,020

DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT
(See Note K) (All data should be entered as -ve unless specified otherwise)

"New Empty" properties

38. Forecast of relief to be provided in 2015-16

-187,072

0

-187,072

"Long term empty" properties

39. Forecast of relief to be provided in 2015-16

0

0

0

Retail relief

40. Forecast of relief to be provided in 2015-16

-2,192,739

0

-2,192,739

41. Forecast of discretionary reliefs funded through S31 grant to be provided in 2015-16 (Sum of lines 38 to 40)

-2,379,811

0

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

0

0

43. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2015-16

-2,379,811

0

-2,379,811

NET RATES PAYABLE

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

£

203,445,345

£

0

£

203,445,345

Checked by Chief Financial / Section 151 Officer :

PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2015-16

All figures must be entered in whole £

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

Ver 1.1a

Local Authority : Islington

PART 3: COLLECTABLE RATES AND DISREGARDED AMOUNTS
You should complete column 1 only

	Column 1 BA Area (exc. Designated areas) Complete this column	Designated areas		Column 4 TOTAL (All BA Area) Do not complete this column
		Column 2 Do not complete this column	Column 3 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	203,445,345	0	0	203,445,345
(LESS) LOSSES				
2. Estimated bad debts in respect of 2015-16 rates payable	-4,000,000	0	0	-4,000,000
3. Estimated repayments in respect of 2015-16 rates payable	-7,778,785	0	0	-7,778,785
COLLECTABLE RATES				
4. Net Rates payable less losses	191,666,560	0	0	191,666,560
DISREGARDED AMOUNTS				
5. Renewable Energy	60,240	0	0	60,240
6. Transitional Protection Payment		0	0	
7. Baseline		0	0	
DISREGARDED AMOUNTS				
8. Total Disregarded Amounts		0	0	Total Designated Areas 0

Checked by Chief Financial / Section 151 Officer :

PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2015-16

All figures must be entered in whole £

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

Ver 1.1a

Local Authority : Islington

PART 4: ESTIMATED COLLECTION FUND BALANCE

OPENING BALANCE

1. Opening Balance (From Collection Fund Statement)

£

£

-5,148,000

CREDITS

2. Total amount credited, or to be credited, to the Collection Fund in 2014-15

200,771,101

3. Transitional protection payments received, or to be received in 2014-15

569,658

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

0

5. Transfers/payments into the Collection Fund in 2014-15 in respect of a previous year's deficit

1,666,922

6. Total Credits

203,007,681

CHARGES

7. Total amount charged, or to be charged, to the Collection fund in 2014-15

-9,396,914

8. Transitional protection payments made, or to be made, in 2014-15

-484,831

9. Payments made, or to be made, to the Secretary of State in respect of the central share in 2014-15

-93,635,116

10. Payments made, or to be made to, major precepting authorities in respect of business rates income in 2014-15

-37,454,047

11. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2014-15

-56,181,070

12. 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 2014-15

-707,703

13. Transfers/payments from the Collection Fund for end-year reconciliations

0

14. Transfers/payments made from the Collection Fund in 2014-15 in respect of a previous year's surplus

0

15. Total Charges

-197,859,681

16. Adjustment for 5-Year Spread - not applicable for your authority

0

ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2014-15

17. Opening balance plus total credits, less total charges

£

0

Checked by Chief Financial / Section 151 Officer :

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2015-16
Validation Checks

Ver 1.1a

Local authority : Islington E5015
Local authority contact name : Khogen Sutradhar
Local authority contact number : 020 7527 2499
Local authority contact email address : khogen.sutradhar@islington.gov.uk

This sheet automatically highlights any validation queries and provides space for your explanations
The note NNDR1 Validation Checks 2015-16 provides further details on the validations we carry out. Please consult this when completing this validation sheet

Test		Data		Change		Parameters				Please comment below where required
		2014-15	2015-16	Actual	%	Actual	%			
1	Check total RV	484,888,282	486,737,570	1,849,288	0%	0	10%	OK		
Mandatory Reliefs										
2	Cost SBR relief	-3,105,421	-3,416,860	311,439	-10%	25,000	25%	OK		
3	Additional yield to finance SBRR*	5,783,687	5,603,646	180,041	3%	25,000	25%	OK		
4	Net cost of SBRR**	2,678,266	2,186,786	491,480	18%	25,000	25%	OK		
5	Cost of Charity relief	-19,594,559	-19,960,910	366,351	-2%	25,000	25%	OK		
6	Cost of CASC relief	0	0	0	-	25,000	25%	Zero in 2014-15		
7	Cost of Rural relief	0	0	0	-	25,000	25%	Zero in 2014-15		
8	Cost of Partly Occupied relief	0	0	0	-	25,000	40%	Zero in 2014-15		
9	Cost of Empty property relief	-7,999,028	-6,012,492	1,986,536	-25%	25,000	25%	OK		
Discretionary Reliefs										
10	Cost of Charity relief	-695,705	-722,064	26,359	-4%	10,000	25%	OK		
11	Cost of non-profit bodies' relief	-292,646	-262,956	29,690	-10%	10,000	25%	OK		
12	Cost of CASC Relief	0	0	0	-	10,000	25%	Zero in 2014-15		
13	Cost of rural shop relief	0	0	0	-	10,000	25%	Zero in 2014-15		
14	Cost of other rural relief	0	0	0	-	10,000	25%	Zero in 2014-15		
15	Cost of other discretionary relief	0	0	0	-	10,000	25%	Zero in 2014-15		
16	Class A hereditaments	0	0	0	-	10,000	25%	Zero in 2014-15		
17	Class B hereditaments	0	0	0	-	10,000	25%	Zero in 2014-15		
18	New empty properties	-100,000	-187,072	87,072	-87%	10,000	25%	Please comment		The 2014-15 NNDR1 figure (owing to this being a new relief in 2014-15) involved a high degree of estimation, the 2015-16 NNDR1 figure however is based on current data
19	Long term empties	-258,810	0	258,810	-100%	10,000	25%	Please comment	The 2014-15 NNDR1 figure (owing to this being a new relief in 2014-15) involved a high degree of estimation, the 2015-16 NNDR1 figure however is based on current data	
20	Retail relief	-700,500	-2,192,739	1,492,239	-213%	10,000	25%	Please comment	The 2014-15 NNDR1 figure (owing to this being a new relief in 2014-15) involved a high degree of estimation, the 2015-16 NNDR1 figure however is based on current data	
21	Net rates payable	197,528,384	203,445,345	5,916,961	3%	0	10%	OK		
Other checks										
22	Appeals provision	-7,300,000	-7,778,785	478,785	-7%	0	10%	OK		

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2015-16
Validation Checks

Ver 1.1a

Local authority : Islington E5015
Local authority contact name : Khogen Sutradhar
Local authority contact number : 020 7527 2499
Local authority contact email address : khogen.sutradhar@islington.gov.uk

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The note NNDR1 Validation Checks 2015-16 provides further details on the validations we carry out. Please consult this when completing this validation sheet

Test	Data		Change		Parameters		OK	Please comment below where required
	2014-15	2015-16	Actual	%	Actual	%		
23 Zero in surplus / deficit		0	n/a	n/a	0	n/a	OK	

NB On the NNDR1 2014-15 reliefs were recorded as +ve. This year they are recorded as -ve. This change has been taken into account in the data shown.
* The figure for the *additional yield to finance SBRR* for 2014-15 has been adjusted to reflect the increase of the SBRR multiplier from 1.1p in 2014-15 to 1.3p in 2015-16.
** The figure for the *net cost of SBRR* for 2014-15 has been calculated from the figures in tests 2 & 3 because of the adjustment to reflect the increase of the SBRR multiplier in 2015-16.

Total number of questions	23
Number where no comment required	11
Number where last year's value was zero	9
Number where comment is required	3
Number of comments still required	0

Please provide any further comments below

**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
Dennis Herbert by email to nndr.statistics@communities.gsi.gov.uk

The completed form must be returned to nndr.statistics@communities.gsi.gov.uk
no later than 31 JANUARY 2015

Authority Name	Islington
E-code	E5015
Contact name	Khogen Sutradhar
Contact number	020 7527 2499
Contact e-mail	khogen.sutradhar@islington.gov.uk

Ver 1.0

**PART 1 : NUMBERS OF HEREDITAMENTS THAT WERE BEING GRANTED RELIEF
AS AT 31 DECEMBER 2014**

MANDATORY RELIEF

a. Number of hereditaments that were being granted charitable relief as at 31 December 2014*

701

b. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2014*

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 2014*

d. Number of hereditaments that were being granted partly occupied premises relief as at 31 December 2014*

10

e. Number of hereditaments that were being granted empty property relief as at 31 December 2014*
of which:

1,047

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

54

ii. those that have "listed building status"

58

iii. those that are "Community Amateur Sports Clubs"

iv. those that are "charities"

3

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

316

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

616

DISCRETIONARY RELIEF

f. Number of hereditaments that were being granted charitable relief as at 31 December 2014*

173

g. Number of hereditaments that were being granted non-profit making bodies' relief as at 31 December 2014*

52

h. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2014*

i. Number of hereditaments that were being granted rural shops, post offices, public houses, petrol filling stations and food shops relief as at 31 December 2014*

j. Number of hereditaments that were being granted other small rural businesses relief as at 31 December 2014*

k. Number of hereditaments within Enterprise Zones being granted discounts as at 31 December 2014*

l. Number of hereditaments subject to a S47 local discount as at 31 December 2014* not counted elsewhere

DISCRETIONARY RELIEF FUNDED THROUGH SECTION 31 GRANT

m. Number of hereditaments receiving "New Empty" relief as at 31 December 2014*

94

n. Number of hereditaments receiving "Long-term Empty" relief as at 31 December 2014*

o. Number of hereditaments receiving "Retail" relief as at 31 December 2014*

1,519

SMALL BUSINESS RATE RELIEF

p. Number of hereditaments contributing to the small business rate relief scheme by paying the additional supplement as at 31 December 2014*

3,449

q. Number of hereditaments that receive a discount from the small business rate relief scheme as at 31 December 2014*

1,878

of which:

i. Hereditaments with a rateable value between £0 and £6,000 receiving the maximum discount

669

ii. Hereditaments with a rateable value between £6,001 and £12,000 receiving the discount on a sliding scale

1,209

r. Number of hereditaments that pay only the small business rate multiplier and are not granted a discount as at 31 December 2014*

5,655

* The data should be as at 31 December 2014 or as soon as possible after that date.

NATIONAL NON-DOMESTIC RATES (SUPPLEMENTARY) RETURN 2015-16		Islington
		Ver 1.0
PART 2 : ESTIMATED VALUE OF RELIEF TO BE GRANTED IN 2015-16		Amount of relief to be granted in 2015-16 (£)
EMPTY PROPERTY RELIEF		
a. Estimated value of empty property relief to be granted in 2015-16		-6,012,492
of which:		Rows i to iv must add up to line a above
i. Relief to be given - industrial property above the exemption threshold		310,100
ii. Relief to be given - listed building status		333,070
iii. Relief to be given - Community Amateur Sports Clubs		
iv. Relief to be given - charities		17,228
v. Relief to be given where the hereditament is empty and is not included in categories i to iv		1,814,659
vi. Relief to be given - "non-industrial" above the exemption threshold		3,537,436
SMALL BUSINESS RATE RELIEF		
b. The cost of small business rate relief for properties within the billing authority area		-3,416,860
of which:		Sum of bi and bii should be same as the figure above
i. Hereditaments with a rateable value between £0 and £6,000 that will receive the full discount		1,217,188
ii. Hereditaments with a rateable value between £6,001 and £12,000 that will receive the discount on a sliding scale		2,199,672
DATE OF LATEST INFORMATION		
Date of latest information taken into account when calculating the figures on the supplementary form		07/01/15

Notes :

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2015-16

Supplementary data - validation checks

Ver 1.0

Local authority : Islington E5015
Local authority contact name : Khogen Sutradhar
Local authority contact number : 020 7527 2499
Local authority contact email address : khogen.sutradhar@islington.gov.uk

This sheet automatically highlights any validation queries and provides space for your explanations
The note NNDR1 Validation Checks 2015-16 provides further details on the validations we carry out. Please consult this when completing this validation sheet

Test	Data		Change		Parameters				Please comment below where required
	2014-15	2015-16	Actual	%	Actual	%			
Mandatory Reliefs									
1	Charity relief	739	701	-38	-5%	100	30%	OK	
2	CASC relief	0	0	0	-	100	30%	Zero in 2014-15	
3	Rural shop relief	0	0	0	-	100	30%	Zero in 2014-15	
4	Partly Occupied relief	0	10	10	-	100	30%	Zero in 2014-15	
5	Empty relief	1,023	1,047	24	2%	100	30%	OK	

Discretionary Reliefs								
6	Charity relief	173	173	0	0%	100	30%	OK
7	Non-profit bodies' relief	54	52	-2	-4%	100	30%	OK
8	CASC Relief	0	0	0	-	100	30%	Zero in 2014-15
9	Rural shop relief	0	0	0	-	100	30%	Zero in 2014-15
10	Other rural relief	0	0	0	-	100	30%	Zero in 2014-15
11	Enterprise granted relief	0	0	0	-	100	30%	Zero in 2014-15
12	Local discount relief	0	0	0	-	100	30%	Zero in 2014-15
13	SBBR - contributing	2,815	3,449	634	23%	100	30%	OK
14	SBBR - getting a discount	1,560	1,878	318	20%	100	30%	OK
15	SBBR - RV between £0 & £6k	515	669	154	30%	100	30%	OK
16	SBBR - RV between £6k & £12k	1,045	1,209	164	16%	100	30%	OK
17	SBBR - just lower multiplier	6,560	5,655	-905	-14%	100	30%	OK

Number of hereditaments		Total Hereds	Hereds included in lines 13, 14 & 17 above					
18	Number hereditaments in tests 13, 14 & 17 above compared to total number of hereditaments	10,950	10,982	32	0%	50	5%	OK

Total number of questions	18
Number where no comment required	10
Number where last year's value was zero	8
Number where comment is required	0
Number of comments still required	0

Please provide any further comments below

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2015-16

Supplementary data - validation checks

Ver 1.0

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Test	Data		Change		Parameters		Please comment below where required
	2014-15	2015-16	Actual	%	Actual	%	