

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2024-25

Please e-mail with certification to: nndr.statistics@levellingup.gov.uk by no later than 31 January 2024.

All figures must be entered in whole £

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

Select your local authority's name from this list:

Mansfield
Medway UA
Melton
Merton
Mid Devon
Mid Suffolk

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

Mid Devon
E1133

Ver 1.1

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 2024-25. 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

£
17,665,662

FOR INFORMATION: Breakdown of Collectable Rates

Gross rates payable in year **28,099,558** Part 2, Line 5

Cost of mandatory relief **-6,197,329** Part 2, Line 18 + Part 2
Cost of discretionary relief **-2,825,051** Part 2, Line 35 + Part 2

TRANSITIONAL PROTECTION PAYMENTS

2. Sums due to the authority

1,096,516

Cost of transitional arrangements **-1,096,516** Part 2, Line 8

3. Sums due from the authority

0

Cost of accounting adjustments for losses on collection **-65,000** Part 3, Line 2

COST OF COLLECTION (See Note B)

4. Cost of collection formula

123,164

Cost of accounting adjustments for addition to appeals provision **-250,000** Part 3, Line 3

5. Legal costs

0

Collectable Rates **17,665,662** Part 1, Line 1

6. Allowance for cost of collection

123,164

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 C)

334,661

of which:

9a. sums retained by billing authority

233,823

9b. sums retained by major precepting authority

100,838

10. Amounts retained in respect of Shale Oil and Gas Sites Schemes (See Note D)

0

NON-DOMESTIC RATING INCOME

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

18,304,353

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Local Authority : Mid Devon

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 2024-25 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 Mid Devon	Column 3 Devon County Council	Column 4 Devon and Somerset Fire Authority	Column 5 Total
Retained NNDR shares	£	£	£	£	£
12. % of non-domestic rating income to be allocated to each authority in 2024-25	50%	40%	9%	1%	100%
Non-Domestic Rating Income for 2024-25					
13. Non-domestic rating income from rates retention scheme	9,152,176	7,321,741	1,647,392	183,044	18,304,353
14.(less) deductions from central share	0				0
15 TOTAL:	9,152,176	7,321,741	1,647,392	183,044	18,304,353
Other Income for 2024-25					
16. add: cost of collection allowance		123,164			123,164
17. add: amounts retained in respect of Designated Areas		0			0
18. add: amounts retained in respect of renewable energy schemes		233,823	100,838		334,661
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 2023-24 (+ve = surplus, -ve = deficit)	334,881	267,904	60,278	6,698	669,761
TOTAL FOR THE YEAR	£	£	£	£	£
24. Total amount due to authorities	9,487,057	7,946,633	1,808,508	189,742	19,431,939

NATIONAL NON-DOMESTIC RATES RETURN - NDR1

2024-25

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Local Authority : Mid Devon

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

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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) and 2021 (October) Budgets

	Column 2 Mid Devon	Column 3 Devon County Council	Column 4 Devon and Somerset Fire Authority	Column 5 Total
	£	£	£	£
Small Business Rates Multiplier Adjustment Factor: 1.248 Supplementary Multiplier Adjustment Factor: 1.167				
Multiplier Cap				
25. Cost of cap on 2014-15, 2015-16 and post-2018-19 and freezing of 2021-22, 2022-23, 2023-24 small business rates and standard business rates multipliers and the 2024-25 small business rates multiplier - Loss of net rates income	1,497,768	346,448	36,299	1,880,515
26. Cost of cap on 2014-15, 2015-16 and post-2018-19 and freezing of 2021-22, 2022-23, 2023-24 small business rates and standard business rates multipliers and the 2024-25 small business rates multiplier - Uprating to grants in respect of Section 31 funded reliefs	521,030	117,232	13,026	651,288
27. Total compensation for cost of cap on 2014-15, 2015-16 and post-2018-19 and freezing of 2021-22, 2022-23, 2023-24 small business rates and standard business rates multipliers and the 2024-25 small business rates multiplier	2,018,798	463,680	49,325	2,531,803
Small Business Rate Relief				
28. Cost of doubling SBRR & threshold changes for 2024-25	1,089,642	245,169	27,241	1,362,052
28a. Additional compensation for loss of supplementary multiplier income	41,010	9,227	1,025	51,262
29. Cost to authorities of maintaining relief on "first" property	0	0	0	0
Rural Rate Relief				
30. Cost to authorities of providing 100% rural rate relief	4,757	1,071	119	5,947
Supporting Small Business Scheme				
31. Cost to authorities of providing relief	156,981	35,320	3,924	196,225
Designated Areas qualifying relief in 100% business rates retention areas				
32. Cost to authorities of providing relief	0	0	0	0
Local newspaper relief				
33. Cost to authorities of providing relief	600	135	15	750
Public lavatories relief				
34. Cost to authorities of providing relief	2,781	625	69	3,475
Retail, Hospitality and Leisure relief				
35. Cost to authorities of providing relief	938,078	211,067	23,452	1,172,597
Freeports relief				
36. Cost to authorities of providing relief	0	0	0	0
Investment Zones relief				
37. Cost to authorities of providing relief	0	0	0	0
Low-carbon heat networks relief				
38. Cost to authorities of providing relief	0	0	0	0
TOTAL FOR THE YEAR				
39. Amount of Section 31 grant due to authorities to compensate for reliefs	4,252,647	966,294	105,170	5,324,111

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)

This completed Excel form should be e-mailed to ndr.statistics@levellingup.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 : Mid Devon

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 2024-25. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

Please Select:

Some authorities may be unable to provide data on reliefs disaggregated by the multiplier applied to hereditaments. Please indicate if you are able to provide this data.

Yes - able to provide disaggregated data

You should complete columns 1 & 4 only

	Hereditaments using the small business rating multiplier			Hereditaments using the standard multiplier			Column 7 GRAND TOTAL
	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 £	Column 4 BA Area (exc. Designated areas). Complete this column £	Column 5 Designated areas Do not complete this column	Column 6 TOTAL (All BA Area) 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 14/01/2024	29,100,422		29,100,422	24,868,950		24,868,950	53,969,372
2. Multiplier for 2024-25 (pence) 49.9			54.6				
3. Gross rates 2024-25 (RV x multiplier)	14,521,111			13,578,447			28,099,558
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	0			0			0
5. Forecast gross rates payable in 2024-25	14,521,111		14,521,111	13,578,447		13,578,447	28,099,558

You should complete columns 1 & 4 only

	Hereditaments using the small multiplier			Hereditaments using the standard multiplier			Column 7 GRAND TOTAL
	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	Column 4 BA Area (exc. Designated areas). Complete this column	Column 5 Designated areas Do not complete this column	Column 6 TOTAL (All BA Area) Do not complete this column	
TRANSITIONAL ARRANGEMENTS (See Note H)							
6. Revenue foregone because increases in rates have been deferred (Show as -ve)	-917,511		-917,511	-179,005		-179,005	-1,096,516
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	917,511		917,511	179,005		179,005	1,096,516

Local Authority : Mid Devon

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 2024-25. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

Please Select:

Some authorities may be unable to provide data on reliefs disaggregated by the multiplier applied to hereditaments. Please indicate if you are able to provide this data.

Yes - able to provide disaggregated data

You should complete columns 1 & 4 only

	Column 1 Hereditaments using the small business rating multiplier	Column 2 Designated areas	Column 3 TOTAL (All BA Area)	Column 4 Hereditaments using the standard multiplier	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 2024-25	-4,127,431		-4,127,431	0		0	-4,127,431
10. of which: relief on existing properties where a 2nd property is occupied	0		0	0		0	0
Charitable occupation							
11. Forecast of relief to be provided in 2024-25	-671,355		-671,355	-1,114,277		-1,114,277	-1,785,632
Community Amateur Sports Clubs (CASCs)							
12. Forecast of relief to be provided in 2024-25	-21,756		-21,756	0		0	-21,756
Rural rate relief							
13. Forecast of relief to be provided in 2024-25	-23,789		-23,789	0		0	-23,789
Public Lavatories relief (See note J)							
14. Forecast of relief to be provided in 2024-25	-6,949		-6,949	0		0	-6,949
Low-carbon heat networks relief							
15. Forecast of relief to be provided in 2024-25	0		0	0		0	0
16. Forecast of mandatory reliefs to be provided in 2024-25 (Sum of lines 9 to 16)	-4,851,280		-4,851,280	-1,114,277		-1,114,277	-5,965,557
17. Changes as a result of estimated growth/decline in mandatory relief	0		0	0		0	0
18. Total forecast mandatory reliefs to be provided in 2024-25	-4,851,280		-4,851,280	-1,114,277		-1,114,277	-5,965,557
UNOCCUPIED PROPERTY (See Note K) (All data should be entered as -ve unless specified otherwise)							
Partially occupied hereditaments							
19. Forecast of 'relief' to be provided in 2024-25	0		0	0		0	0
Empty premises							
20. Forecast of 'relief' to be provided in 2024-25	-231,772		-231,772	0		0	-231,772
21. Forecast of unoccupied property 'relief' to be provided in 2024-25 (Line 19 + line 20)	-231,772		-231,772	0		0	-231,772
22. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	0		0	0		0	0
23. Total forecast unoccupied property 'relief' to be provided in 2024-25	-231,772		-231,772	0		0	-231,772

Local Authority : Mid Devon

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 2024-25. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

Please Select:

Some authorities may be unable to provide data on reliefs disaggregated by the multiplier applied to hereditaments. Please indicate if you are able to provide this data.

Yes - able to provide disaggregated data

You should complete columns 1 & 4 only

	Column 1 Hereditaments using the small business rating multiplier	Column 2 Designated areas	Column 3 TOTAL (All BA Area)	Column 4 Hereditaments using the standard multiplier	Column 5 Designated areas	Column 6 TOTAL (All BA Area)	Column 7 GRAND TOTAL
DISCRETIONARY RELIEFS (See Note L) (All data should be entered as -ve unless specified otherwise)							
Charitable occupation							
24. Forecast of relief to be provided in 2024-25	-65,934		-65,934	-11,384		-11,384	-77,318
Non-profit making bodies							
25. Forecast of relief to be provided in 2024-25	-4,987		-4,987	0		0	-4,987
Community Amateur Sports Clubs (CASCs)							
26. Forecast of relief to be provided in 2024-25	-3,604		-3,604	0		0	-3,604
Small rural businesses							
27. Forecast of relief to be provided in 2024-25	0		0	0		0	0
Other ratepayers (refer to guidance for further details)							
28. Forecast of relief to be provided in 2024-25			0	0		0	0
<i>of which:</i>	<i>of which:</i>			<i>of which:</i>			
29. Relief given to Case A hereditaments							
30. Relief given to Case B hereditaments	0			0			
31. Relief given to Freeports (See Note M)							
32. Relief given to Investment Zones (See Note M)	0			0			
33. Forecast of discretionary relief to be provided in 2024-25 (Sum of lines 23 to 28)	-74,525		-74,525	-11,384		-11,384	-85,909
34. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	0			0			
35. Total forecast discretionary relief to be provided in 2024-25	-74,525		-74,525	-11,384		-11,384	-85,909

Local Authority : Mid Devon

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 2024-25. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

Please Select:

Some authorities may be unable to provide data on reliefs disaggregated by the multiplier applied to hereditaments. Please indicate if you are able to provide this data.

Yes - able to provide disaggregated data

You should complete columns 1 & 4 only

	Column 1 Hereditaments using the small business rating multiplier			Column 4 Hereditaments using the standard multiplier			Column 7 GRAND TOTAL
	BA Area (exc. Designated areas).	Designated areas	TOTAL (All BA Area)	BA Area (exc. Designated areas)	Designated areas	TOTAL (All BA Area)	
DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT(See Note N) (All data should be entered as -ve unless specified otherwise)							
Supporting Small Business Scheme							
36. Forecast of relief to be provided in 2024-25	-392,449		-392,449	0		0	-392,449
Local newspaper relief							
37. Forecast of relief to be provided in 2024-25	-1,500		-1,500	0		0	-1,500
Retail, Hospitality and Leisure relief							
38. Forecast of relief to be provided in 2024-25	-1,615,561		-1,615,561	-729,632		-729,632	-2,345,193
39. Forecast of discretionary reliefs funded through S31 grant to be provided in 2024-25 (Sum of lines 37 to 39)	-2,009,510			-729,632			
40. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)	0			0			
41. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2024-25	-2,009,510		-2,009,510	-729,632		-729,632	-2,739,142
NET RATES PAYABLE							
42. Forecast of net rates payable by rate payers after taking account of transitional adjustments, unoccupied property relief, mandatory and discretionary reliefs	£ 6,436,513		£ 6,436,513	£ 11,544,149		£ 11,544,149	£ 17,980,662

Local Authority : Mid Devon

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 must break down estimated bad debts and repayments by hereditaments receiving the small and standard multiplier, but adjustments from line 5 onwards should reflect the total of both types of hereditament.

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
NET RATES PAYABLE	£		£
1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs	17,980,662		17,980,662
(LESS) LOSSES (Data should be entered as -ve)			
2. Estimated bad debts in respect of 2024-25 rates payable	-65,000		-65,000
3. Estimated repayments in respect of 2024-25 rates payable	-250,000		-250,000
COLLECTABLE RATES			
4. Net Rates payable less losses	17,665,662		17,665,662
	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
DISREGARDED AMOUNTS (Data should be entered as +ve)			
5. Renewable Energy (see Note B)	334,661		334,661
6. Shale oil and gas sites scheme (see Note C)	0		0
7. Transitional Protection Payment			
8. Baseline			
DISREGARDED AMOUNTS			
9. Total Disregarded Amounts			0
DESIGNATED AREAS IN 100% BRR AUTHORITIES			
10. Designated Areas Qualifying Relief: Not applicable	0		0
DEDUCTIONS FROM CENTRAL SHARE			
11. Designated Areas Qualifying Relief	0		0
Port of Bristol			
12. In respect of Port of Bristol: Not applicable	0		0
DEDUCTIONS FROM CENTRAL SHARE			
13. Total Deductions	0		0

Local Authority : Mid Devon

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		
1. Opening Balance (From Collection Fund Statement)		-266,893
BUSINESS RATES CREDITS AND CHARGES		
2. Business rates credited and charged to the Collection Fund in 2023-24 (enter as +ve)	15,744,548	
3. Sums written off in excess of the allowance for non-collection (enter as -ve)	0	
4. Changes to the allowance for non-collection	-335,002	
5. Amounts charged against the provision for alteration of lists and appeals following RV list changes (enter as +ve)	44,972	
6. Changes to the provision for alteration of lists and appeals	-44,972	
7. Total business rates credits and charges (Total lines 2 to 6)		15,409,546
OTHER RATES RETENTION SCHEME CREDITS (enter as +ve)		
8. Transitional protection payments received, or to be received in 2023-24	2,443,710	
9. Transfers/payments to the Collection Fund for end-year reconciliations	26,444	
10. Transfers/payments into the Collection Fund in 2023-24 in respect of a previous year's deficit	447,820	
11. Total Other Credits (Total lines 8 to 10)		2,917,974
OTHER RATES RETENTION SCHEME CHARGES (enter as -ve)		
12. Transitional protection payments made, or to be made, in 2023-24	0	
13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2023-24	-8,460,775	
14. Payments made, or to be made to, major precepting authorities in respect of business rates income 2023-24	-1,692,156	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2023-24	-6,768,621	
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 2023-24	-469,314	
17. Transfers/payments from the Collection Fund for end-year reconciliations	0	
18. Transfers/payments made from the Collection Fund in 2023-24 in respect of a previous year's surplus	0	
19. Total Other Charges (Total lines 12 to 18)		-17,390,866
ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2023-24 - Surplus (positive), Deficit (Negative)		
20. Opening balance plus total credits, less total charges (Total lines 1, 7, 11,19)		£ 669,761

APPORTIONMENT OF ESTIMATED SURPLUS / DEFICIT (See Note N)

	Column 1 Central Government	Column 2 Mid Devon	Column 3 Devon County Council
21. % for distribution of prior year surplus/deficit (i.e. 2022-23)	50%	40%	9%
22. Total prior year surplus (+)/deficit (-)	90,464	72,371	16,283
23. % for distribution of in-year surplus/deficit (i.e. 2023-24)	50%	40%	9%
24. In year surplus (+)/deficit (-)	244,417	195,534	43,995
25. Total (total lines 22 and 24)	334,881	267,904	60,278