Causeway Coast & Glens Borough Council

Title of Report:	**De-Rating Grant Forecast**
Committee Report Submitted To:	**Finance Committee**
Date of Meeting:	**12 November 2026**
For Decision or For Information	**For information**
To be discussed In Committee YES/NO	**No**

Linkage to Council Strategy (2021-25)	
Strategic Theme	Cohesive Leadership
Outcome	Council has agreed policies and procedures and decision making is consistent with them.
Lead Officer	Chief Finance Officer

Estimated Timescale for Completion	
Date to be Completed	

Budgetary Considerations	
Cost of Proposal	
Included in Current Year Estimates	**YES/~~NO~~**
Capital/Revenue	Revenue
Code	
Staffing Costs	

Legal Considerations	
Input of Legal Services Required	**~~YES~~/NO**
Legal Opinion Obtained	**~~YES~~/NO**

Screening Requirements	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	~~Yes~~/No	Date:
	EQIA Required and Completed:	~~Yes~~/No	Date:
Rural Needs Assessment (RNA)	Screening Completed	~~Yes~~/No	Date:
	RNA Required and Completed:	~~Yes~~/No	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	~~Yes~~/No	Date:
	DPIA Required and Completed:	~~Yes~~/No	Date:

1.0 Background

De-rating is a central government policy which reduces the rating burden on a number of sectors, the most notable being manufacturing. The effect of this policy is that less rates are collected than would be expected applying the district and regional rate factors to a property's Net Annual Value (NAV) consequently there is a reduction in the income to Council from rates.

2.0 Detail

As Council has no operational influence in the application any such policy De-Rating grant is a statutory mechanism through which central government compensates the local Councils for any loss incurred as a result of the central policy. The grant is linked to the NAV's of those non-domestic properties where de-rating applies and is therefore affected by any increase in the District Rate factor as set by Council annually.

2.1 Quarterly Analysis

Land and Property services have provided us with the initial quarterly projection for de-rating grant for 2026/27. This indicates a positive forecast of approximately £5k. The tables in the Appendix A to this report show some analysis of the de-rating grant for all Councils.

MONITORING AND FINALISATION DATA for DE-RATING GRANT 2026/2027

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ACTUAL PENNY PRODUCT (APP) DATA

The audited APP data shown in the final box is the basis for the finalisation (settlement) of the de-rating grant. The quarterly APP data is provided to assist councils' monitoring of this grant during the year.
The APP data cannot be broken down into the de-rated categories as the APP data is calculated on projected monetary values which include case settlements etc.

			Quarter 1:	30 June 2026		Quarter 2:	30 September 2026		Quarter 3:	30 November 2026		Indicative Year End:	April/ May 2027		Finalisation:	September/October 2027	
District	Non-Domestic District Rate 26/27	Estimated De-rating Grant Paid	Forecast APP	Forecast De-Rating Grant	Projected Settlement	Forecast APP	Forecast De-Rating Grant	Projected Settlement	Forecast APP	Forecast De-Rating Grant	Projected Settlement	Unaudited APP	Indicative De-rating Grant	Indicative Settlement	Audited APP	De-rating Grant Payable	Final Settlement of De-rating Grant
Antrim & Newtownabbey	29.7391	3,621,330	123,977	3,686,964	65,634	130,690	3,886,603	265,273	0	0	0	0	0	0	0	0	0
Ards & North Down	30.1556	2,047,264	70,758	2,133,750	86,486	70,910	2,138,334	91,070	0	0	0	0	0	0	0	0	0
Armagh , Banbridge & Craigavon	31.9765	5,604,521	172,325	5,510,350	-94,171	174,360	5,575,423	-29,098	0	0	0	0	0	0	0	0	0
Belfast	34.2388	7,371,956	220,022	7,533,289	161,333	220,095	7,535,789	163,833	0	0	0	0	0	0	0	0	0
Causeway Coast & Glens	31.6287	2,316,486	73,355	2,320,123	3,637	73,396	2,321,420	4,934	0	0	0	0	0	0	0	0	0
Derry & Strabane	41.3735	3,724,856	100,554	4,160,271	435,415	101,930	4,217,201	492,345	0	0	0	0	0	0	0	0	0
Fermanagh & Omagh	27.0502	2,805,376	103,502	2,799,750	-5,626	104,438	2,825,069	19,693	0	0	0	0	0	0	0	0	0
Lisburn & Castlereagh	27.8596	3,815,651	138,813	3,867,275	51,624	150,334	4,188,245	372,594	0	0	0	0	0	0	0	0	0
Mid & East Antrim	40.9175	4,460,008	108,400	4,435,457	-24,551	107,726	4,407,879	-52,129	0	0	0	0	0	0	0	0	0
Mid Ulster	29.2958	7,263,601	257,692	7,549,293	285,692	260,038	7,618,021	354,420	0	0	0	0	0	0	0	0	0
Newry Mourne & Down	31.0337	3,617,598	117,465	3,645,374	27,776	119,003	3,693,103	75,505	0	0	0	0	0	0	0	0	0
TOTALS		**46,648,647**		**47,641,896**	**993,249**		**48,407,087**	**1,758,440**		**0**	**0**		**0**	**0**		**0**	**0**

NB: The finalisation (settlement) is the difference between the de-rating grant paid during the year (calculated by multiplying the council's non-domestic district rate by the de-rated EPP used by the council in the rate setting process) and the Year End De-rating Grant (calculated by mulitplying the council's non-domestic district rate by the audited APP). A negative number indicates clawback of De-rating Grant with a positive number resulting in additional De-rating Grant to that council in the subsequent financial year.

ESTIMATED PENNY PRODUCT (EPP) DATA for DE-RATING GRANT 2026/2027

The following additional data provides a quarterly overview of EPP data totals which is then further broken down for each de-rated category. This data is based on net annual valuations (NAV). The EPP has been derived by dividing the NAV data, provided by LPS, by 100 and multipling by the percentage relevant for that category (as shown in category headings). As mentioned above the APP data cannot be directly correlated as APP figures are based on monetary values whereas NAV/EPP data is taken from the valuation list at a point in time.

	EPP Totals				
District	De-rated EPP at 19 November 2025	De-rated EPP Used by Councils to Set District Rate (No category breakdown)	Q1 Total 30 June 2026 De-rated EPP	Q2 Total 30 September 2026 De-rated EPP	Q3 Total 30 November 2026 De-rated EPP
Antrim & Newtownabbey	121,780	121,770	121,191	125,813	0
Ards & North Down	67,898	67,890	68,649	68,416	0
Armagh , Banbridge & Craigavon	175,272	175,270	174,061	175,415	0
Belfast	215,312	215,310	215,905	215,939	0
Causeway Coast & Glens	73,244	73,240	73,239	73,090	0
Derry & Strabane	90,033	90,030	95,719	95,483	0
Fermanagh & Omagh	103,718	103,710	103,599	104,555	0
Lisburn & Castlereagh	136,968	136,960	140,296	143,895	0
Mid & East Antrim	109,007	109,000	108,540	107,485	0
Mid Ulster	247,945	247,940	253,355	256,172	0
Newry Mourne & Down	116,575	116,570	116,429	116,893	0
TOTALS	**1,457,751**	**1,457,690**	**1,470,983**	**1,483,156**	**0**

	EPP Data broken down by Category & Quarter															
District	80% of Sport & Recreation (excluding CASC)				100% Community Amateur Sports Clubs Category (CASC)				70% of Industrial				75% of Freight & Transport			
	Oct 2025	Quarter 1	Quarter 2	Quarter 3	Oct 2025	Quarter 1	Quarter 2	Quarter 3	Oct 2025	Quarter 1	Quarter 2	Quarter 3	Oct 2025	Quarter 1	Quarter 2	Quarter 3
Antrim & Newtownabbey	3,907	3,907	3,907	0	641	641	641	0	117,231	116,642	121,265	0	0	0	0	0
Ards & North Down	9,145	9,175	9,167	0	929	929	929	0	57,565	58,287	58,062	0	259	259	259	0
Armagh , Banbridge & Craigavon	6,042	5,980	6,023	0	2,099	2,099	2,099	0	167,130	165,982	167,293	0	0	0	0	0
Belfast	14,549	14,493	14,734	0	564	564	564	0	166,952	167,601	167,394	0	33,248	33,248	33,248	0
Causeway Coast & Glens	8,202	8,234	8,234	0	2,271	2,271	2,271	0	62,636	62,598	62,449	0	136	136	136	0
Derry & Strabane	3,567	3,921	3,911	0	2,300	2,300	2,300	0	82,291	87,623	87,397	0	1,875	1,875	1,875	0
Fermanagh & Omagh	4,881	4,881	4,845	0	2,945	2,945	2,945	0	95,891	95,772	96,765	0	0	0	0	0
Lisburn & Castlereagh	2,269	2,269	2,269	0	428	428	428	0	134,272	137,599	141,198	0	0	0	0	0
Mid & East Antrim	3,258	3,278	3,237	0	1,000	1,000	1,000	0	102,713	102,226	101,212	0	2,036	2,036	2,036	0
Mid Ulster	4,954	4,998	5,041	0	4,798	4,798	4,798	0	238,192	243,559	246,332	0	0	0	0	0
Newry Mourne & Down	8,098	8,158	8,158	0	2,359	2,359	2,359	0	103,348	103,141	103,605	0	2,771	2,771	2,771	0
TOTALS	**68,873**	**69,295**	**69,526**	**0**	**20,334**	**20,334**	**20,334**	**0**	**1,328,220**	**1,341,031**	**1,352,972**	**0**	**40,324**	**40,324**	**40,324**	**0**